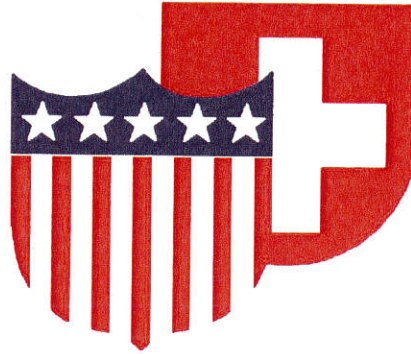
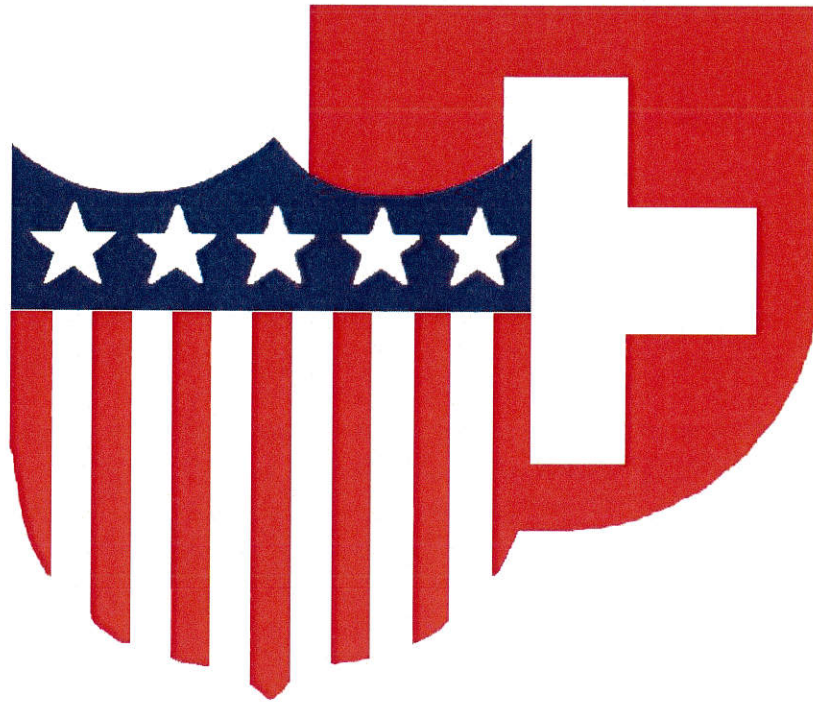


CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2019-20



MISSION STATEMENT

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

VISION STATEMENT

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

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

April 15, 2019

CITY COUNCIL

Mayor Joseph R. Michaelis

CITY MANAGER

Mark Latham

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Aaron Schwarz

Neill Nicolaides

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Foehner

DEPARTMENT DIRECTORS

Daniel Cook	Electric
Kelly Korte	Finance
Mark Rosen	Parks & Recreation
David Slover	Human Resources
Chris Conrad	Public Safety
Joe Gillespie	Public Works
Angela Imming	Technology & Innovation

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2019-2020 BUDGET

2018

Nov 5th - Nov 16th Staff members should be preparing their budget goals and capital

Nov 23rd EOM financials for first 6 months thru Oct 30th to Staff Members

Dec 10th Staff provide budget goals to Finance and City Manager for Council

Dec 17th Budget goals included with Council Packet for Mayor and Council

2019

Jan 7 - Jan 11 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 14th Info on Employee evaluations and PAF's to City Manager

Jan 25th Staff turn in their completed budgets to Director of Finance

Feb 4th-Feb 8th City Manager / Director of Finance meet with Staff for budget review.

March 1st Council receives a copy of the proposed budget.

March 4th - 7 pm Budget Meetings with Council -
Miscellaneous
General Admin
Fire
EMS
Police
Building & Zoning
Fiber
Electric
Public Works - Streets, Water, Sewer
Parks & Recreation - KRC, Pool, Parks and Programs, Cemetery

Apr 1st Council Meeting -
Council makes statement to have the tentative annual budget available for public review at City Hall after Apr 4th and establish a public hearing on the tentative annual budget for April 15, 2019

Apr 4th 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.)

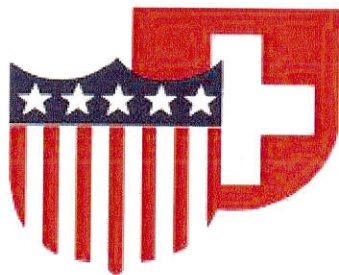
Apr 3rd Publish notice of public hearing for April 15, 2019 on tentative budget. (Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)

Apr 15th Council Meeting -
Public hearing on tentative budget. (Before the final budget approval.)

Apr 15th City Council adopts the Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)

After Apr 15th 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 28, 2019
Subject: FY 2019-2020 Budget Summary

The FY 2019-2020 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, the impacts have been able to be overcome. We are budgeting for income and sales taxes to remain the same with hopes that additional revenue realized can be reinvested in our community. The new business district taxes have been budgeted to assist with needed projects with future plans to assist in funding the public safety facility. 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.

Public Safety will continue to work towards a new combined Public Safety Facility and needed technology, equipment, and existing building upgrades.

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 and invest in our downtown area with a streetscape project.

Electric will continue to invest in smart meters and plans on installing a new Northtown substation transformer and upgraded street lighting for the streetscape improvements.

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 initiate products for non HCS customers and a new Business Technology Incentive program.

Park and Recreation is looking to maintain its facilities and for continued funding for the new ADA playground at Rinderer Park along with continuing to build trails.

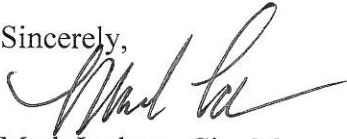
Community Development will continue to develop the rental inspection program in the upcoming budget year and will continue to evaluate structures that require demolition and mitigate derelict properties.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2019/2020. Items to note include the following:

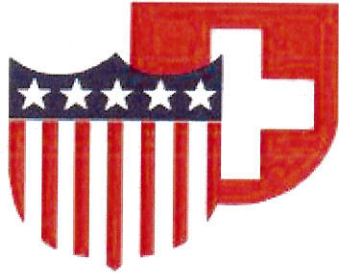
- A 4% increase in Operating and Maintenance (O&M) expenditures, coupled with a 6% increase in operating revenues.
- Transfers to reserves equal \$912,700, in an effort to begin rebuilding reserves for future needs.
- Total expenses are at a 5% increase from the previous year's budget due to major investments in our utility infrastructure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark Latham', written in a cursive style.

Mark Latham, City Manager



City of Highland 2019-2020 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.



HCS
HIGHLAND COMMUNICATION SERVICES

Highland Today

The progressive culture remains alive today in multiple examples. Utility rates for electrical service are amongst the lowest in the State, due to our affiliation with the Illinois Municipal Electrical Agency. The fiber project continues to grow as new service areas are added to complete the buildout in City limits. Road improvements throughout town continue along with streetscape improvements in the downtown area. Major infrastructure projects are being planned and constructed within the water and sewer departments greatly improving our City services in these areas. Numerous developments have revitalized vacant properties hopefully leading to an increased tax base for Highland. A new combined public safety facility is still being planned with final figures available soon.

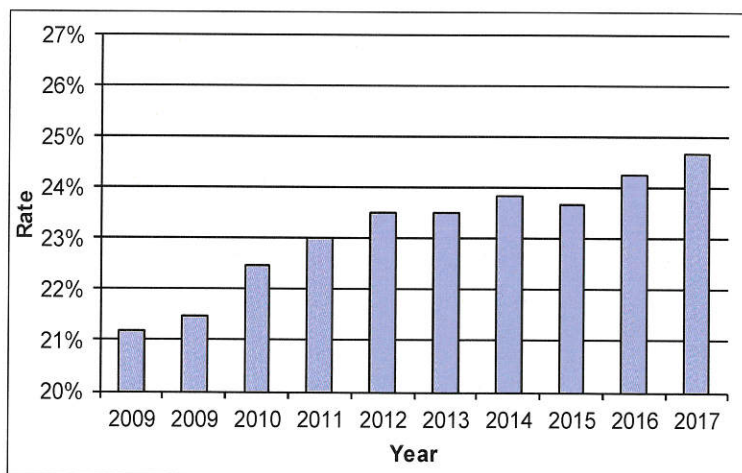
Highland is located in a rapidly changing region, and is experiencing pressures associated with its evolution from rural to suburban community. The City of Highland has a significant capacity for new growth, with a projected population increase that could likely reach over 15,000 by the year 2025. The 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 2.0% in assessed valuation in 2017. Since economic conditions are still unpredictable, we anticipate a slight 2% increase in our assessed valuation based on the prior year’s results. As of the most recent figure released in April of 2018, the city-wide assessed value is \$184 million. Over the past ten years, the average



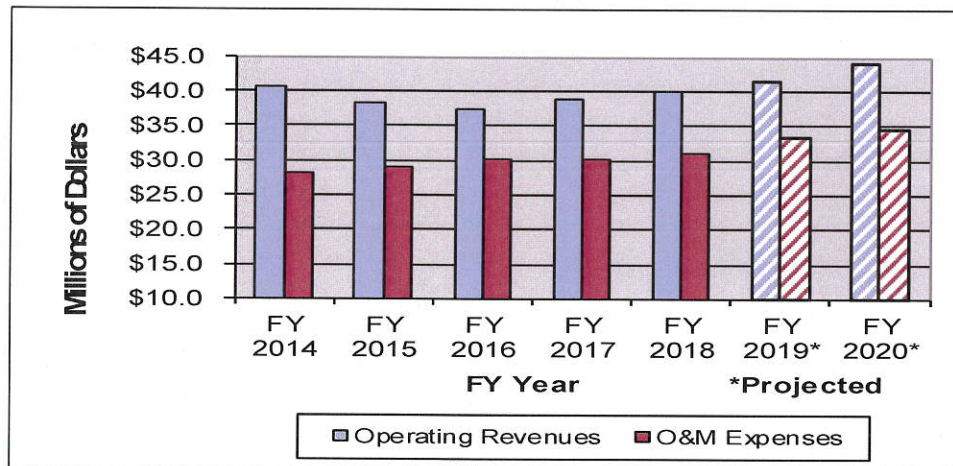
annual percentage increase in assessed value is .33%. In addition, the property tax rate of \$2.0873 per \$100 of assessed value for the tax levy year of 2017, collected in 2018, is only slightly higher than the rate was in 2004 when the rate was 2.083 per \$100. This was achieved largely due to the abatement of the property tax levy related to the repayment of

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.

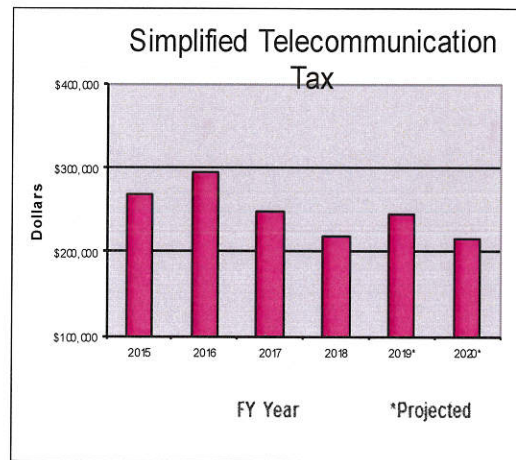
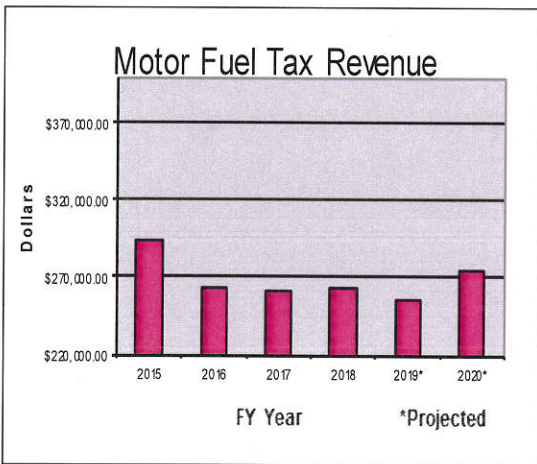
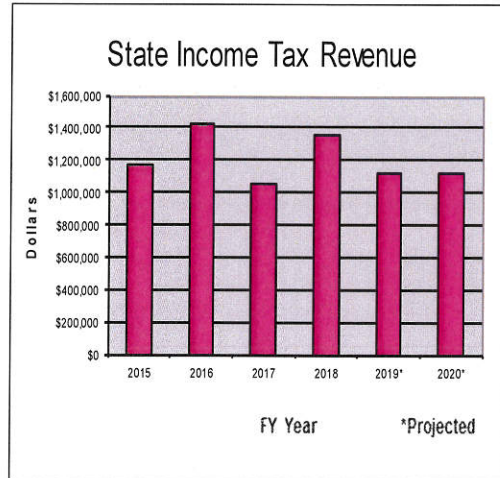
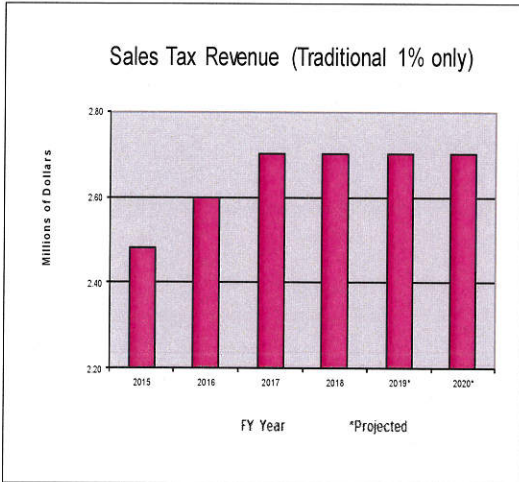
Revenues & Expenses

The proposed 2020 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements and maintaining existing assets. This budget presents a \$735 thousand deficit. 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.

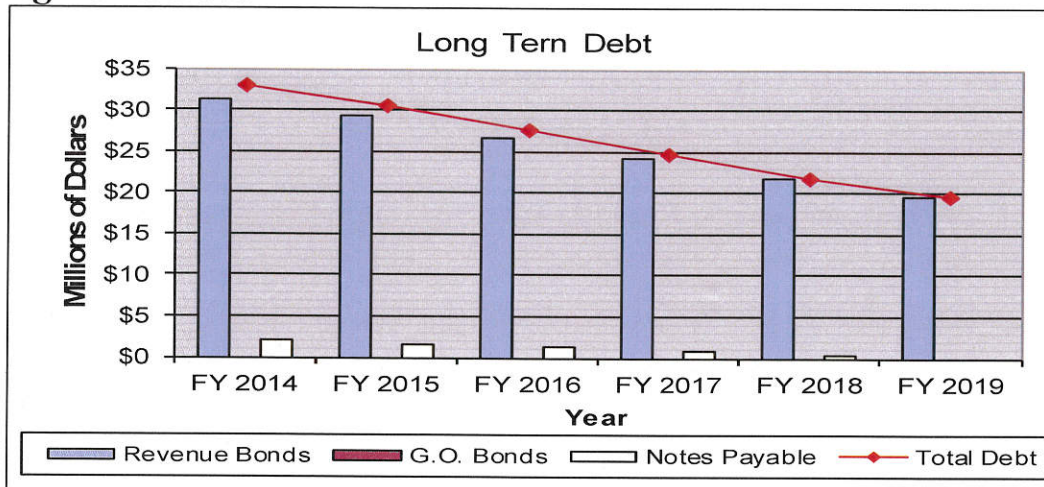


From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2020 reflect an increase of 4% from FY 2019, and equals 78% of operating revenues. This meets management's goal of 85%. Operating revenues are expected to also increase by 6% in large part due to a sale of a portion of our 138kv line to Ameren and conservative increases to 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 reflecting an increase in our assessed valuation. For the FY 2020 budget sales tax has been estimated to be \$2.66 million which represents no change from the prior based on a conservative approach. State income tax was also projected to remain the same based on most recent collections and uncertainty in the state government. We are actively monitoring reductions in this funding and will be able to react accordingly if we lose some of this needed funding.



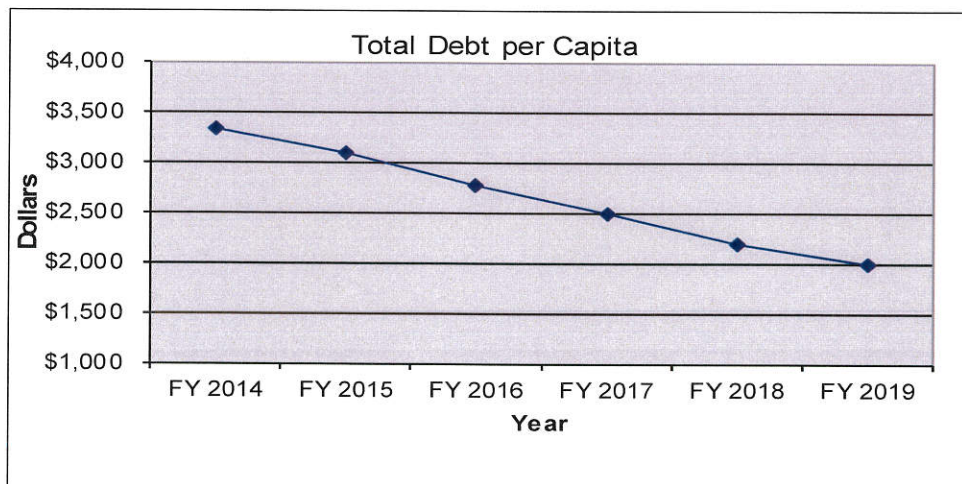
Long Term Debt



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. The only bond outstanding relating to these improvements is the 2010 Street Bond Issue.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances include those for the purchase of the Korte Recreation Center (maturity date 2020), for redevelopment costs associated with the new hospital in 2012, for sewer line improvements issued 2013, for water main improvements issued 2018, 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.



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 Fiscal Year 2020 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 2019-20

	Budget FY 2018	Budget FY 2019	% of Operating Revenue	Proposed Budget FY 2020	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 39,696,792	\$ 41,477,099		\$ 44,021,417		
% Increase (Decrease) per Year	0%	4%		6%		
Bond Proceeds	715,000	8,593,000		8,050,000		
Operating Transfers From Other Funds	5,391,010	5,363,400		4,297,812		
Total Revenues	\$ 45,802,802	\$ 55,433,499		\$ 56,369,229		
	-1%	21%		2%		
O&M Expenses	\$ 32,088,874	\$ 33,357,999	80%	\$ 34,529,855	78%	85%
% Increase (Decrease) per Year	-1%	4%		4%		
Capital	4,358,279	12,821,110	31%	15,054,536	34%	10%
Debt Service	3,741,160	3,021,520	7%	3,160,066	7%	
Transfers To Reserves	1,277,000	1,875,500	5%	912,700	2%	5%
Transfers To Other Funds	4,120,110	3,494,000	8%	3,447,212	8%	
Total Expenditures	\$ 45,585,423	\$ 54,570,129	132%	\$ 57,104,369	130%	
% Increase (Decrease) per Year	-6%	20%		5%		
Excess (Deficiency) of Revenues over Expenses	\$ 217,379	\$ 863,370		\$ (735,140)		
Operating Revenue % Increase per Year	0.34%	4.48%		6.13%		
O&M % Increase per Year	-1.28%	3.96%		3.51%		

Acct Type	Acct Description	% Chg	Proposed 2019-2020	Adopted 2018-2019
REVENUES				
R10	Property Taxes Levied for Govt Fds	2%	4,529,639	4,444,000
R12	Replacement tax	-4%	150,075	156,375
R13	State Income Tax / Local Use Tax	0%	1,120,000	1,120,000
R14	Simplified Telecom Tax	-12%	215,000	245,000
R15	Other Intergovernmental	2%	2,016,124	1,976,557
R16	Sales Tax	0%	2,660,000	2,660,000
R17	NHR Sales Tax	0%	1,410,000	1,410,000
R18	Utility Tax	3%	500,885	488,668
R20	Charges for Services -Govt Fds	9%	2,714,830	2,501,534
R21	Charges for Services -Enterprise Fds	3%	24,400,201	23,626,555
R30	Building Permits and Fees	28%	160,100	125,500
R31	Connections Fees	106%	185,000	90,000
R32	Licenses and other taxes	-2%	47,200	48,200
R40	Fines and Forfeitures	-14%	18,000	21,000
R50	Miscellaneous Revenue	123%	2,023,503	905,625
R52	Fuel Reimb/Gen Cap Credits	2%	590,000	580,000
R53	Revenue from Use of Property	0%	92,200	92,200
R55	Bond/Loan Proceeds	-6%	8,050,000	8,593,000
R60	Interest Income	-20%	378,660	471,285
R65	Grants	17%	42,000	36,000
R73	Transfers In	-20%	4,297,812	5,363,400
R80	Library Revenue	20%	94,000	78,600
R81	Business District Tax	100%	674,000	400,000
TOTAL REVENUES		2%	56,369,229	55,433,499
EXPENSES				
E10	Personnel Services - salaries	2%	9,500,339	9,323,970
E11	Training	1%	139,750	138,100
E12	Benefits-Retirement and Taxes	2%	2,212,300	2,174,250
E13	Benefits-Health,Life,Clothing	7%	984,850	919,650
E20	Professional Services	-17%	393,900	474,400
E25	Administrative Expenses	2%	1,339,338	1,313,751
E30	Contractual Services	3%	4,221,277	4,080,175
E31	Utilities	3%	748,268	726,720
E32	Maint of Bldgs,Eq and Vehicles	1%	540,597	533,250
E33	Insurance	-3%	694,450	713,600
E34	Trees	4%	53,000	51,000
E35	Purchase Power - IMEA	3%	10,218,492	9,969,260
E37	Building & Zoning	14%	37,000	32,500
E38	Assist other Organizations	-34%	59,000	89,500
E39	Minor Equipment	-7%	260,950	279,650
E40	Supplies and Materials	2%	995,484	979,955
E41	Fuels	17%	237,775	202,700
E42	Library	-8%	124,200	135,500
E70	Utility Tax	3%	500,885	488,668
E71	Incentives	77%	508,000	286,400
E80	Bad Debt	71%	760,000	445,000
Total O & M Expenses (Including Fiber)		4%	34,529,855	33,357,999
E50	Depr and Amortization	-100%	0	35,000
E51	Capital	18%	15,054,536	12,786,110
E61	Prin Retirement	-1%	2,249,787	2,268,000
E62	Int and Fixed Charges Exp	21%	909,829	753,002
E63	Other Debt Service Fees	-13%	450	518
E73	Transfers Out - Reserves	-51%	912,700	1,875,500
E74	Transfers Out - Bnd Payment	-7%	2,695,705	2,893,500
E75	Transfer to Other Funds	25%	751,507	600,500
TOTAL EXPENSES		5%	57,104,369	54,570,129
Net Revenue over Expenses			(735,140)	863,370

CITY OF HIGHLAND
DEBT SERVICE

		As of May 1, 2019				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>	<u>REMAINING</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
\$	5,395,000	\$	850,000	2003	KORTE RECREATION CENTER	10-01-2020
\$	3,199,367	\$	3,199,367	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$	8,985,000	\$	6,795,000	2010	FTTP REVENUE BONDS	01-01-2032
\$	4,225,000	\$	3,580,000	2012	FTTP Additional Bonding	01-01-2032
\$	3,750,000	\$	3,020,000	2012	TIF #2 GO Bonds (Alternate Revenue)	01-01-2032
\$	2,745,000	\$	2,230,000	2013	2013 SEWER ALTERNATE REVENUE	10-01-2033
\$	1,665,000	\$	1,593,000	2018	2018 Water Main Improvements	10-01-2028
<hr/>						
\$	28,299,367	\$	19,674,367	TOTAL		

CITY OF HIGHLAND
KORTE RECREATION CENTER

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

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	Interest Rate
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 \$	850,000.00 \$	17,220.00 \$	867,220.00		

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

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					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	248,662.65		1,196,545.95
25-26	535,000.00	270,763.50	264,236.50		925,782.45
26-27	535,000.00	253,627.45	281,372.55		672,155.00
27-28	535,000.00	237,775.40	297,224.60		434,379.60
28-29	535,000.00	223,223.40	311,776.60		211,156.20
29-30	540,000.00	211,156.20	328,843.80		(0.00)
<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)

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
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	6,795,000.00	1,914,687.08	8,709,687.08	

CITY OF HIGHLAND
FTTP BOND CONSTRUCTION

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

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					4,225,000.00
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	-
<hr/>					
	TOTAL	3,580,000.00	1,039,402.50	4,619,402.50	

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
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		3,020,000.00	752,712.50	3,772,712.50	

CITY OF HIGHLAND
SEWER SYSTEM IMPROVEMENTS

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

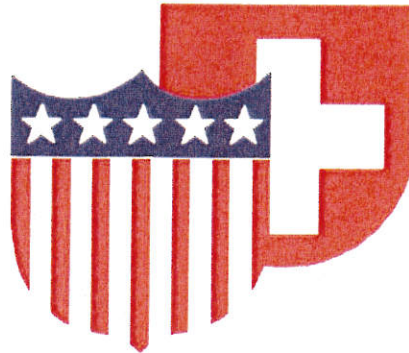
expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					2,745,000.00
19-20	10/1/2019	120,000.00	39,272.50	159,272.50	2,110,000.00
19-20	4/1/2020		37,712.50	37,712.50	2,110,000.00
20-21	10/1/2020	125,000.00	37,712.50	162,712.50	1,985,000.00
20-21	4/1/2021		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		2,230,000.00	686,647.50	2,916,647.50	

CITY OF HIGHLAND
WATER MAIN IMPROVEMENTS

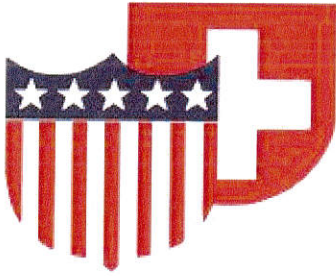
\$1,665,000 2018 WATER MAIN IMPROVEMENTS STERNS BROTHERS NOTE

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,593,000.00
19-20	10/1/2019	71,000.00	29,231.55	100,231.55	1,522,000.00
19-20	4/1/2020	72,000.00	27,928.70	99,928.70	1,450,000.00
20-21	10/1/2020	74,000.00	26,607.50	100,607.50	1,376,000.00
20-21	4/1/2021	75,000.00	25,249.60	100,249.60	1,301,000.00
21-22	10/1/2021	76,000.00	23,873.35	99,873.35	1,225,000.00
21-22	4/1/2022	78,000.00	22,478.75	100,478.75	1,147,000.00
22-23	10/1/2022	79,000.00	21,047.45	100,047.45	1,068,000.00
22-23	4/1/2023	81,000.00	19,597.80	100,597.80	987,000.00
23-24	10/1/2023	82,000.00	18,111.45	100,111.45	905,000.00
23-24	4/1/2024	84,000.00	16,606.75	100,606.75	821,000.00
24-25	10/1/2024	85,000.00	15,065.35	100,065.35	736,000.00
24-25	4/1/2025	86,000.00	13,505.60	99,505.60	650,000.00
25-26	10/1/2025	88,000.00	11,927.50	99,927.50	562,000.00
25-26	4/1/2026	89,000.00	10,312.70	99,312.70	473,000.00
26-27	10/1/2026	91,000.00	8,679.55	99,679.55	382,000.00
26-27	4/1/2027	93,000.00	7,009.70	100,009.70	289,000.00
27-28	10/1/2027	94,000.00	5,303.15	99,303.15	195,000.00
27-28	4/1/2028	97,000.00	3,578.25	100,578.25	98,000.00
28-29	10/1/2028	98,000.00	1,798.30	99,798.30	-
	TOTAL	1,593,000.00	307,913.00	1,900,913.00	

CITY OF HIGHLAND



GENERAL ADMINISTRATION



City of Highland

General Administration

Kelly Korte, Director of Finance

David Slover, Director of Human Resources

2019-2020 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%.
- Reduce Worker's Compensation and Incident Claims by 10%.

Major Initiatives

- Continue to offer the best possible customer service for our residents and city personnel.
- Continue to ensure that City Hall has the knowledge and information to assist employees and citizens and that it is the hub of all City activities.
- Continue to improve the use of technology for employees and citizens.
- Design and/or Develop a Human Resource Recruitment and Retention Plan for staff succession planning.
- Design and/or Develop additional employee recognition and reward programs.
- Provide Human Resource education on Safety Incident Reporting to all staff members.

GENERAL ADMINISTRATION

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Revenue							
Property / Replacement Tax	\$ 645,000	\$ 655,000	668,100	681,462	695,091	708,993	
Sales Tax	45,000	45,000	45,900	46,818	47,754	48,709	
Income Tax	24,000	24,000	24,240	24,482	24,727	24,974	
Telecommunications Tax	8,000	7,095	7,095	7,095	7,095	7,095	
Auto Rental Tax	8,250	8,750	8,838	8,926	9,015	9,105	
Hotel Tax	48,000	46,000	46,460	46,925	47,394	47,868	
Administration Fees	1,279,351	1,304,938	1,331,037	1,357,657	1,384,811	1,412,507	
Parks Allocation	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
Rental / Leases	60,000	60,000	60,000	60,000	60,000	60,000	
Interest Income	35,000	40,000	40,400	40,804	41,212	41,624	
Operating Transfers In	0	0	0	0	0	0	
Misc Revenues	198,500	204,000	206,040	208,100	210,181	212,283	
Total Revenues Projected	2,051,101	2,094,783	2,138,109	2,182,270	2,227,281	2,273,159	
Operating Transfers Out	(434,500)	(432,705)	(434,515)	(435,000)	(435,000)	(435,000)	
Revenue for Operations	\$ 1,616,601	\$ 1,662,078	\$ 1,703,594	\$ 1,747,270	\$ 1,792,281	\$ 1,838,159	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,374,111	1,412,766	1,448,055	1,485,179	1,523,439	1,562,435
Capital Expenditures Allocation	10%	161,660	166,208	170,359	174,727	179,228	183,816
Cash Reserve & Equip Repl Allocation	5%	80,830	83,104	85,180	87,363	89,614	91,908
Operating & Maintenance:							
Personnel	\$ 973,240	\$ 1,024,620	\$ 1,030,112	\$ 1,050,715	\$ 1,071,729	\$ 1,093,164	
Professional	132,500	112,500	98,750	100,725	102,740	104,794	
Contractual	257,500	237,000	235,240	239,945	244,744	249,639	
Supplies	24,600	32,900	33,558	34,229	34,914	35,612	
Total O&M Projected	\$ 1,387,840	\$ 1,407,020	\$ 1,397,660	\$ 1,425,614	\$ 1,454,126	\$ 1,483,208	
Capital Projection	18,000	35,000	50,000	50,000	60,000	0	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves for Gen Admin & Comm Dev	210,000	220,000	255,000	271,000	278,000	354,000	
Cash Expenditures	1,405,840	1,442,020	1,447,660	1,475,614	1,514,126	1,483,208	
Transfers Out	644,500	652,705	689,515	706,000	713,000	789,000	
Total Expenditures & Transfers Projected	\$ 2,050,340	\$ 2,094,725	\$ 2,137,175	\$ 2,181,614	\$ 2,227,126	\$ 2,272,208	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 761	\$ 58	\$ 934	\$ 656	\$ 155	\$ 951	

GENERAL ADMINISTRATION'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	67.7%	67.2%	65.4%	65.3%	65.3%	65.2%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	29.5%	29.6%	29.4%	29.4%	29.4%	29.4%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	47.4%	48.9%	48.2%	48.1%	48.1%	48.1%
Reserves Balance October 2018	\$561,298	\$561,298	\$596,298	\$647,298	\$705,298	\$839,298
Reserves to Cover 90 days O&M Costs	\$342,207	\$346,936	\$344,629	\$351,521	\$358,552	\$365,723

GENERAL ADMINISTRATION

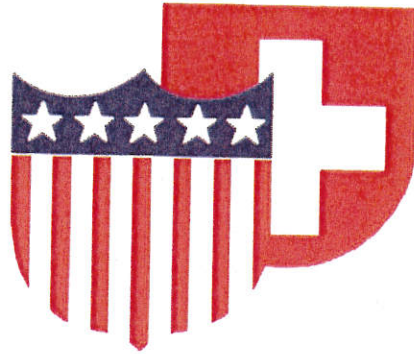
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
001-011-4-311-10	Property Tax-General	588,882.88	592,232.19	472,121.48	605,000.00	620,000.00	
001-011-4-312-10	Replacement Tax-General	56,343.50	42,874.91	26,389.07	40,000.00	35,000.00	
001-011-4-313-10	Sales Tax	39,644.37	40,674.82	22,987.10	45,000.00	45,000.00	
001-011-4-313-11	Hotel/Motel Tax	41,042.14	44,959.45	24,761.22	48,000.00	46,000.00	
001-011-4-314-15	Sales Tx Alloc - Gen >Krc						
001-011-4-314-16	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	41,867.37	26,474.77	13,960.01	24,000.00	24,000.00	
001-011-4-321-11	Simplified Muni Telecom Tx	9,903.84	8,528.60	3,579.89	8,000.00	7,095.00	
001-011-4-321-21	Auto Rental Tax	8,072.11	8,887.37	4,514.37	8,250.00	8,750.00	
001-011-4-341-10	Misc General Admin	193,097.18	204,291.67	110,069.00	195,000.00	200,000.00	includes IT salary reimbursement
001-011-4-341-11	Minutes Of Council Mtgs						
001-011-4-341-20	Admin Rev-Frm Electric	691,872.00	705,708.00	359,916.00	719,826.00	734,223.00	
001-011-4-341-21	Admin Rev From Water	194,748.00	198,648.00	101,310.00	202,618.00	206,670.00	
001-011-4-341-22	Admin Rev From Sewer	153,756.00	156,828.00	79,980.00	159,962.00	163,161.00	
001-011-4-341-23	Admin Rev From Ambulance	39,252.00	40,032.00	20,418.00	40,833.00	41,650.00	
001-011-4-341-25	Admin Rev From Solid Waste	125,052.00	127,548.00	65,052.00	130,102.00	132,704.00	
001-011-4-341-26	Admin Rev From FTTP	24,996.00	25,500.00	13,008.00	26,010.00	26,530.00	
001-011-4-341-30	Admin Rev From Swim Pool						
001-011-4-343-11	Rental/Lease Revenue Gen.	64,359.00	60,144.00	29,172.00	60,000.00	60,000.00	
001-011-4-361-10	Interest Income	45,936.51	30,010.39	21,543.05	35,000.00	40,000.00	
001-011-4-371-15	Grants						
001-011-4-371-16	Loan Proceeds						
001-011-4-371-42	Donations-Good Samaritan	3,689.06	4,144.86	2,323.45	3,500.00	4,000.00	
001-011-4-371-90	Overpayments						
001-011-4-381-21	From City Prop/Eq/Reserves						
001-011-4-381-80	From Electric						
TOTAL REVENUE		2,022,513.96	2,017,487.03	1,221,104.64	2,051,101.00	2,094,783.00	
001-011-5-110-00	Regular Salaries	776,449.08	825,508.60	379,493.73	858,000.00	896,000.00	Add'l staffing for retirement preparation
001-011-5-120-00	Overtime	2,830.22	2,345.13	2,493.99	3,000.00	1,500.00	
001-011-5-130-00	Benefits - Health & Life	108,618.00	93,286.25	43,129.91	112,000.00	127,000.00	
001-011-5-131-00	Benefits - Other						
001-011-5-160-00	Unemployment Ins						
001-011-5-170-00	Salary/Car Allowance	78.12	95.59	60.71	240.00	120.00	
001-011-5-220-00	Legal / Attorney Fees	114,053.18	103,010.33	43,511.13	90,000.00	90,000.00	
001-011-5-230-00	Engineering / Consulting		7,640.00	2,400.00	30,000.00	5,000.00	
001-011-5-240-00	Training And Travel	11,003.25	17,736.03	6,172.67	12,500.00	17,500.00	
001-011-5-310-00	Telephone / Communications	7,937.59	7,890.03	4,146.82	7,000.00	7,500.00	
001-011-5-320-00	Postage	35,139.98	33,052.80	18,042.67	36,000.00	37,500.00	
001-011-5-330-00	Utilities	12,351.15	13,599.12	5,048.84	12,500.00	12,500.00	
001-011-5-340-00	Rentals And Leases	1,517.58	6,343.97	3,626.95	4,500.00	5,000.00	
001-011-5-350-00	Insurance	14,644.95	18,337.39		11,000.00	11,500.00	
001-011-5-360-00	Equipment Maint And Repair	7,153.33	4,143.48	3,963.70	6,500.00	4,500.00	
001-011-5-360-10	Vehicle Maint/Repair	1,615.53	1,863.97	209.02	2,000.00	1,000.00	
001-011-5-370-00	Transportation Reimburse	18.36					
001-011-5-380-00	Building Maintenance	1,933.78	8,383.11	582.00	12,500.00	1,500.00	
001-011-5-390-00	Other Contractual Services	66,407.32	63,937.79	42,426.60	55,000.00	55,000.00	
001-011-5-390-31	Tourism & Convention	17,790.25	20,184.88	7,390.00	26,000.00	46,000.00	
001-011-5-390-32	Chamber Of Commerce	24,000.00	18,000.00	9,500.00	22,000.00	-	
001-011-5-390-37	Utility Assist.To Agencies						
001-011-5-390-50	Contractual/Technological	11,936.92	10,568.82	2,144.94	12,500.00	12,500.00	
001-011-5-391-00	Technological IT Services	41,880.09	42,680.78	21,450.57	50,000.00	42,500.00	
001-011-5-410-00	Office Supplies	4,197.17	1,153.11	1,996.22	3,500.00	3,500.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,703.55	1,461.32	888.92	1,800.00	1,600.00	
001-011-5-430-00	Operating Supplies	10,414.62	13,670.57	4,847.60	12,500.00	10,000.00	
001-011-5-440-00	Safety & Uniform Supplies	119.95	54.00	958.07	1,000.00	1,000.00	
001-011-5-450-00	Maint/Repair Supplies	84.22	199.02		300.00	300.00	
001-011-5-460-00	Vehicle Maint Supplies	288.00			500.00	500.00	
001-011-5-470-00	Minor Equipment	5,539.19	7,052.20	18,418.66	5,000.00	16,000.00	Includes Taurus from EMS
001-011-5-510-00	Land						
001-011-5-520-00	Buildings & Structures						
001-011-5-530-00	Equipment			4,992.50	18,000.00	-	
001-011-5-550-00	Other Capital Improvements			11,560.00		35,000.00	
001-011-5-595-00	Depreciation Expenses	118,201.92	120,332.22				
001-011-5-730-30	Transfer to Gen Fd Reserve						
001-011-5-730-48	Trans to City Prop/Eq/Reserves	125,000.00			10,000.00	-	
001-011-5-730-54	Trans to Comm Dev Reserve	175,000.00	175,000.00	200,000.00	200,000.00	220,000.00	
001-011-5-730-58	Transfer To Rec Facility	428,500.00	434,500.00	426,000.00	434,500.00	432,705.00	
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		10407.5				
001-011-5-810-10	Non-Billable Write Offs						
001-011-5-812-00	Voided Checks						
TOTAL EXPENSES		2,126,407.30	2,062,438.01	1,265,456.22	2,050,340.00	2,094,725.00	
REVENUE OVER EXPENSES		(103,893.34)	(44,950.98)	(44,351.58)	761.00	58.00	

City of Highland, Illinois
 General Administration
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof Replacement			0	60,000	0
Total Building Account #520	0	0	0	60,000	0
Equipment Account #530					
Software Upgrade			50,000		
Total Equipment Account #530	0	0	50,000	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	50,000			
Total Other Capital Improvements Account #550	35,000	50,000	0	0	0
Total Capital Expenditures Projected	35,000	50,000	50,000	60,000	0

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department



City of Highland Public Safety Department

Christopher J. Conrad, Public Safety Director

To: Honorable Mayor Michaelis, City Council and City Manager Latham
From: Chief Chris Conrad, Public Safety Director
Date: March 4, 2019
Re: Combined Public Safety Budget Briefing for FY 19-20

The Public Safety Department, consisting of the Fire, EMS and Police Departments, are reporting that we are submitting balanced budgets for Fire and Police, and a deficit budget for EMS due to bad debt write-offs for FY 19-20. We have made some staffing changes in the Fire and Police Departments to better reflect our current economic and operational reality, however even with these changes, we feel we are moving forward in modernizing our departments and are using technology to realize some efficiencies within our operations.

This briefing will be divided into 4 sections: **Section 1** will address common budget goals between the departments; **Section 2** will cover department specific budget goals and capital projects; **Section 3** will cover staffing; and **Section 4** will cover budget and economic threats.

SECTION 1: COMMON BUDGET GOALS

- The Departments have budgeted through the Business District Fund to complete the design phase of both the Combined Public Safety Building and the renovation of Fire Station 1. These projects are currently “in progress” with bids for the CPSB being accepted as we speak. It is the intention to complete the design of the Station 1 renovation during the construction period of the CPSB so that construction on Station 1 may begin once we have the infrastructure to house our emergency services. Estimated total project time is 24 months.
- All Departments have seen an increase in training and certification demands and an increase in mandated policy and procedure requirements from both the federal and state level. The Departments have budgeted for the purchase of a nationally recognized firm that provides Standard Operating Procedures/Guidelines (SOP/SOG) support for police, fire and ems agencies. This service should allow the departments to create and maintain current and legally actionable policies, procedures and guidelines reducing liability for the City of Highland. Once our department manuals are completed, the service provides updates and training to keep our departments compliant with applicable State and Federal mandates. In addition to the reduction in liability, this service is expected to reduce required command staff man hours currently dedicated to the research and maintenance of our SOP/SOG manuals. With Council approval, we expect to begin this project in May 2019 and are hopeful to complete the build-out within the fiscal year.
- Continued investment in technology hardware so that we can fully utilize the New World Software between the 3 public safety departments.

SECTION 2: DEPARTMENT SPECIFIC GOALS AND CAPITAL PROJECTS

Under this section we will outline specific projects (non-personnel) within each department that exceed normal day-to-day, operational expenses.

EMS:

- Replace 2 cardiac monitor/defibrillators as scheduled in the long-term capital replacement program. Order/Bids to take place in May.
- Replace 2 CPR/Pulse machines as scheduled in the long-term capital replacement program. Order/Bids to take place in May.

FIRE:

- Surplus and look to replace Engine 1514 Pumper truck with a used truck. Department is currently working with a broker on the project and the goal is to try and make this a close to cost-neutral transaction. Project completion estimated to be late 2019.
- Purchase the current Police Tahoe from the PD and transfer the current EMS administrative Taurus to Gen Admin. The Tahoe was purchased to work in tandem with the FD response truck for use with the Public Safety Department Boat and oil boom trailer. By repurposing the Tahoe to the FD and the implementation of response protocols within the FD, this equipment realignment will better reflect our current operational reality. (Timing will coincide with other departments.)
- Purchase of 5-6 complete sets of bunker gear and personal protective equipment as part of a long-term replacement strategy. Order/bids to take place in May.
- Purchase dual-band digital pagers for the fire department. This will allow us to fully utilize our radio system and move off of the county fire frequency for paging. Order/bids in May.

POLICE:

- Purchase 1 new admin vehicle to replace the Tahoe being transferred to FD. Will coincide with the surplus to 2 additional current admin cars that are over 12 years old, one of which was a drug seizure that was repurposed as an investigations car. Expect to go to bid in May/June with delivery within 90 days.

SECTION 3: STAFFING

EMS:

- Maintain current Full-time staffing while maintaining focus on emergency medical response.
- Increase Part-time EMT Basic/Paramedic pay to be more competitive with surrounding service agencies. Intent is to increase the department part-time staffing by at least 6. (In Progress)
- Utilize the increased part-time staff to reduce overtime costs by 10% while still providing responsive patient transfer service to St. Joseph's Hospital. (In Progress)

FIRE:

- Through recruitment and retention, maintain a staffing level of 35 firemen, (40 max). Ongoing.
- Through attrition, leave one Assistant Chief Position and one Captain Position unfilled. Intent is to use efficiencies created through the purchase of the SOG draft and maintenance service and an increased use of the New World software with the duty officer's being provided remote access through a tablet to offset the workload. (In Progress)
- Increase training and readiness within the ranks. Cross-train firefighters as EMT-Basics so they are available to support EMS Department with staffing and transport services. (In Progress)

POLICE:

- Negotiate 3 employment contracts to completion. (Ongoing)
- The Lieutenant position is being left unfilled for now as a result of 4 consecutive years of flat revenues. In order to temporarily fill the void we plan to utilize the SOP draft and maintenance service combined with a realignment of duties among command staff to increase administrative efficiencies to try and make up the void. This was a tough decision for the department as we continue to see additional administrative requirements from the state, however because of our current economic situation, the alternative would be to short patrol which is an even less desirable option. We are working with other city departments in exploring software purchases that may realize additional administrative efficiencies. We will have to evaluate how this works out on an ongoing basis.
- Send Sgt. Steinbeck to the FBI-NA, a law enforcement staff and command school. The professional development of our command staff is instrumental in the professional delivery of service to our community.
- Maintain training budget to provide opportunities for officers to seek more technological and advanced police technique trainings not available locally. (Ongoing)
- In order to address a specific question from the council regarding overall police staffing. It is true that our crime numbers are good and arrests are down. However, the number of calls for service have not changed, and the type of calls we are responding to have changed over time. Today we respond to more calls for service related to addiction and mental health issues than we have historically. Many of these calls do not result in arrests or crime stats, but they utilize police resources to a higher degree and longer duration than most crime calls. This trend is not unique to Highland, many agencies are reporting higher calls for service for social service related incidents. As the state legalizes more vice type activities, we anticipate this trend to continue upward and create additional demand on police resources. (Ongoing)

SECTION 4: BUDGET ISSUES AND THREATS

EMS:

- Low Medicare payment levels and the increasing population served by the district covered by Medicare is a concern. Medicare pays flat rates regardless of the amount billed so even as calls for service increase, our profit margins for these calls are remaining flat or even falling. This is a main driver of the need to evaluate rates on a yearly basis as they apply to EMS billing.

- Staffing remains a concern and is a main driver of our overtime costs. It is our intent to increase part-time staffing to reduce both budget pressure for overtime and reduce the risk of burnout for our full-time employees.
- We are training a second employee in medical billing in order to be more vigorous in our billing and collection efforts. Our hope is to reduce the percentage of bad debt write-offs which any percentage increase would be additional revenue.

FIRE:

- The recent minimum wage increase (which applies to all FD personnel) coupled with additional training and certification requirements will create budget pressure on the department. We are examining several staffing and policy options in order to mitigate impact. There is very little discretionary spending in the FD budget, so this situation should be monitored closely over the next few years regarding both the revenue and expense side of the budget.
- The recent suggestions from the firemen employee committee with regard to truck replacement is a positive for the department and the future budget expenses. Not only will the “new” trucks be NFPA compliant and increase our response capabilities, but the cost as compared to new trucks is a substantial savings for the City. This has also allowed the department to maintain a healthy reserve balance which had been set aside for apparatus replacement. This should help the department absorb the impact of the recent min wage increase legislation by allowing reserves to be used for personal equipment replacement rather than general budget funds.

POLICE:

- The State continues to add additional training requirements and mandates for law enforcement. This increases the amount of time every officer must be in training and not on the street, so it creates staffing pressures for the department. We have dramatically increased our use of online training to meet these requirements which allows the officers to complete training while on shift. We will continue to look to technology to help us meet the requirements and stay compliant.
- Yearly increases in the cost of employee benefits continue to outpace revenue growth creating a situation each year that requires reducing funding elsewhere to meet the obligations of employee benefits (primarily health insurance). This is not unique to the police department and is a city-wide issue.
- Declining and stagnate revenue streams are creating budget pressure on the department. Sales tax, our primary source of revenue, has been relatively stagnate for the last 4 years likely the result of lack of community growth and the Amazon effect of more people buying online which of course effects local sales tax collections. In addition, the municipal telecom tax continues to decline as more households “cut the cord”. These issues combined with standard increases in operational costs has created the situation that resulted in the decision to leave the LT position unfilled for the time being. Our belief is that recent business and residential developments in the city will restart the sales tax growth. Combine growth with discussions of legislation at the state level regarding municipal funding in light of the growth of online sales will result in revenue growth that has been missing for the last 4 years. This is a trend that is playing out all over the country as our economy changes. As policy makers we will have to closely monitor these trends as our revenue policies will have to change to reflect the new economy.

CONCLUSION

The Public Safety Departments are experiencing budget challenges from several sources. However we have been very active and have received a lot of support from our staff in seeking out solutions both human and technological in order to meet those challenges. As you can see from our list of projects, we are focused on projects that reduce liability, reduce cost, and make us more efficient all while increasing response capabilities. The Public Safety Department is well aware the legacy cost impact additional personnel have on the departments and city budgets. As such, we will stay committed to seeking out technological and policy solutions that allow us to be more efficient and effective in how we deliver our services to the citizens.

We are very proud to be able to submit the attached budgets that contain the projects listed above. We are very appreciative of the support and faith the Council and City Staff have placed in us to be good stewards of the taxpayer dollar. The Public Safety Department will continue to monitor both expenses and revenues on a monthly basis and stand prepared to make adjustments when necessary. As we move forward with the Combined Public Safety Building project we will continue to be mindful in the decisions we make and work diligently to get the best value for our taxpayer's.

Respectfully Submitted,

Chief Christopher Conrad
Chief of Police, Public Safety Director

Chief J. Brian Wilson
Emergency Services Chief

POLICE DEPARTMENT BUDGET PROJECTIONS

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Revenue							
Property / Replacement Tax	\$ 157,750	\$ 160,750	163,965	167,244	170,589	174,001	
Sales Tax	1,550,000	1,550,000	1,581,000	1,612,620	1,644,872	1,677,770	
Public Safety Sales Tax	200,000	0	0	0	0	0	
Income Tax	649,000	649,000	661,980	675,220	688,724	702,498	
Telecommunications Tax	145,000	127,280	127,280	127,280	127,280	127,280	
Fines	21,000	18,000	18,360	18,727	19,102	19,484	
Grants	1,000	1,000	1,000	1,000	1,000	1,000	
Video Gaming	100,000	105,000	107,100	109,242	111,427	113,655	
Overtime / SRO Reimbursement	75,000	71,546	72,977	74,436	75,925	77,444	
Misc Revenues	46,200	69,200	50,930	52,203	53,508	54,846	
Total Revenues Projected	2,944,950	2,751,776	2,784,592	2,837,973	2,892,428	2,947,978	
Revenue Allocation:							
Operating & Maintenance Allocation	95%	2,797,703	2,614,187	2,645,362	2,696,074	2,747,806	2,800,579
Capital Expenditures Allocation	3%	88,349	82,553	83,538	85,139	86,773	88,439
Cash Reserve & Equip Repl Allocation	2%	58,899	55,036	55,692	56,759	57,849	58,960
Operating & Maintenance:							
Personnel	2,435,000	2,417,824	2,466,180	2,515,504	2,565,814	2,617,130	
Professional	37,500	38,000	38,760	39,535	40,326	41,132	
Contractual	138,895	168,660	172,033	175,474	178,983	182,563	
Supplies	90,400	90,400	92,208	94,052	95,933	97,852	
Total O&M Projected	2,701,795	2,714,884	2,769,182	2,824,565	2,881,057	2,938,678	
Capital Projection	30,000	30,000	60,000	30,000	30,000	60,000	
Capital Reserve Transfer In from 004	0	0	45,000	17,000	19,000	51,000	
Transfer to Reserves 004	213,000	6,700	0	0	0	0	
Cash Expenditures	2,731,795	2,744,884	2,829,182	2,854,565	2,911,057	2,998,678	
Transfers Out	213,000	6,700	0	0	0	0	
Total Expenditures & Transfers Projected	2,944,795	2,751,584	2,829,182	2,854,565	2,911,057	2,998,678	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 155	\$ 192	\$ 410	\$ 407	\$ 371	\$ 300	

POLICE DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 96%						
Actual Revenue Dedicated to O&M	91.7%	98.7%	99.4%	99.5%	99.6%	99.7%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	1.0%	1.1%	2.2%	1.1%	1.0%	2.0%
Revenue Dedicated to Personnel Costs will not exceed 86%						
Actual Revenue Dedicated to Personnel Costs	82.7%	87.9%	88.6%	88.6%	88.7%	88.8%
O&M Costs per Capita will not exceed \$275	\$272	\$274				
O&M Cost per Service Call will not exceed \$250	\$216	\$217				
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 2018	\$867,531	\$874,231	\$829,231	\$812,231	\$793,231	\$742,231
Reserves to Cover 90 days O&M Costs	\$666,196	\$669,423	\$682,812	\$696,468	\$710,398	\$724,605

POLICE DEPARTMENT

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
001-012-4-311-11	P.Tax-Police	132,630.16	133,473.07	106,362.52	136,000.00	140,000.00	
001-012-4-311-17	P.Tax-Crossing Guards	12,380.19	10,113.67	7,872.90	10,000.00	9,000.00	
001-012-4-312-11	R.Tax-Police	17,511.91	11,788.37	7,253.88	11,000.00	11,000.00	
001-012-4-312-17	R.Tax-Crossing Guards	1,121.07	807.83	494.74	750.00	750.00	
001-012-4-313-10	Sales Tax	1,585,775.01	1,585,389.27	786,970.18	1,550,000.00	1,550,000.00	
001-012-4-313-11	Public Safety Sales Tax			-	200,000.00		moved to Business District Fund
001-012-4-315-10	State Income Tax	617,543.79	799,305.60	367,402.27	649,000.00	649,000.00	
001-012-4-321-11	Simplified Muni Telecom Tx	146,081.61	129,478.24	64,221.02	145,000.00	127,280.00	
001-012-4-321-50	License-Liquor Peddler Etc	14,037.40	16,176.80	16,912.00	16,000.00	16,000.00	
001-012-4-321-51	Video Gaming Revenue	88,869.95	104,340.93	53,363.50	100,000.00	105,000.00	
001-012-4-321-52	Pet Tags Only	200.00	210.00	90.00	200.00	200.00	
001-012-4-342-09	Misc Code Enforcement						
001-012-4-342-10	Misc Police	49,731.90	32,671.37	30,485.94	30,000.00	53,000.00	added for \$ we will receive from Fire/EMS for Tahoe
001-012-4-342-39	DUI Fine Money	1,146.00	940.00	784.00	1,000.00	1,000.00	
001-012-4-342-40	Drug Seizure Rev-Federal						
001-012-4-342-41	Drug Seizure Rev-State	565.49	790.49				
001-012-4-342-44	Donations - Police Dept	700.00	2,150.00				
001-012-4-342-45	Overtime/Sro Reimbursement			24,743.46	75,000.00	71,546.00	75% reimbursement of SRO
001-012-4-346-20	Gain on Sale of Asset						
001-012-4-351-10	Fines & Penalties Police	16,768.94	16,614.26	8,713.46	20,000.00	17,000.00	
001-012-4-351-12	Pet Impoundment Fees						
001-012-4-361-51	Int-Drug Seizure-Federal						
001-012-4-361-52	Int-Drug Seizure-State						
001-012-4-371-15	Grants	1,154.00		1,210.00	1,000.00	1,000.00	
001-012-4-381-21	Transfer from City Prop Reser						
TOTAL REVENUE		2,686,217.42	2,844,249.90	1,476,879.87	2,944,950.00	2,751,776.00	
001-012-5-110-00	Regular Salaries	1,936,484.44	1,989,330.34	990,372.78	\$2,106,400.00	\$2,068,474.00	LT position unfilled
001-012-5-110-10	Salaries-SRO Reimbursable						
001-012-5-110-17	Salaries-Crossing Guards	8,460.00	8,760.00	2,150.00	10,000.00	9,000.00	
001-012-5-120-00	Overtime	97,001.48	97,811.53	37,123.21	88,000.00	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	171,627.50	250,374.65	97,323.09	218,500.00	240,600.00	LT position unfilled
001-012-5-131-00	Benefits - Other						
001-012-5-131-10	Cleaning Allowance	9,400.00	11,650.00		12,100.00	11,750.00	
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	26,836.57	15,390.93	9,155.56	19,500.00	20,000.00	
001-012-5-240-00	Training And Travel	16,718.52	14,369.71	22,220.49	18,000.00	18,000.00	
001-012-5-260-00	Waste Removal						
001-012-5-310-00	Telephone / Communications	14,774.54	16,126.76	5,810.42	13,900.00	15,420.00	
001-012-5-320-00	Postage	810.69	368.95	353.78	850.00	850.00	
001-012-5-330-00	Utilities	16,040.96	15,708.93	7,950.93	17,420.00	17,420.00	
001-012-5-340-00	Rentals And Leases	7,047.91	6,799.51	3,064.44	2,800.00	1,020.00	
001-012-5-350-00	Insurance	8,533.18	10,900.18		5,500.00	5,500.00	
001-012-5-360-00	Equipment Maint And Repair	5,771.95	4,249.34	5,345.51	3,400.00	5,000.00	
001-012-5-360-10	Vehicle Maint/Repair	13,517.69	11,493.78	9,483.45	14,600.00	15,800.00	
001-012-5-370-00	Transportation Reimburse						
001-012-5-380-00	Building Maintenance	5,731.33	5,917.75	184.48	2,700.00	3,000.00	
001-012-5-390-00	Other Contractual Services	33,545.25	49,986.89	14,450.58	22,000.00	23,000.00	
001-012-5-390-21	Police & Fire Commission	5,050.00	375.00	1,855.00	2,175.00	2,300.00	
001-012-5-390-50	Contractual/Technological	10,884.30	10,775.64	6,283.33	13,400.00	35,400.00	With Lexipol
001-012-5-391-00	Technological IT	38,748.38	43,467.63	20,930.35	40,000.00	44,000.00	
001-012-5-390-89	Animal Shelter/Impoundment	10.00	25.00	116.00	150.00	150.00	
001-012-5-410-00	Office Supplies	1,077.11	199.49	270.00	1,000.00	1,000.00	
001-012-5-420-00	Fuels For Vehicles/Equip	28,922.24	37,265.42	22,861.02	30,000.00	44,000.00	
001-012-5-430-00	Operating Supplies	20,733.74	8,992.59	6,182.95	10,000.00	12,000.00	
001-012-5-440-00	Safety & Uniform Supplies	24,302.66	17,481.52	12,593.11	20,400.00	20,400.00	
001-012-5-450-00	Maint/Repair Supplies	318.69	153.89	152.99	500.00	500.00	
001-012-5-460-00	Vehicle Maint Supplies	967.81	857.89	170.57	1,000.00	1,000.00	
001-012-5-470-00	Minor Equipment	50,255.57	13,692.59	14,712.11	27,500.00	11,500.00	
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			23,000.00	30,000.00	30,000.00	1 new Admin Vehicle
001-012-5-550-00	Other Capital Improvements			178,566.70			
001-012-5-590-00	Reimbursable Expenses						
001-012-5-595-00	Depreciation Expenses	158,904.50	161,711.30				
001-012-5-584-00	Amortization Expense	190.00	190.00				
001-012-5-730-48	Trans To City Prop/Eq/Reserv	100,000.00	100,000.00		213,000.00	6,700.00	
001-012-5-810-00	Bad Debt						
TOTAL EXPENSES		2,812,667.01	2,904,407.21	1,492,682.85	2,944,795.00	\$2,751,584.00	
REVENUE OVER EXPENSES		(126,449.59)	(60,157.31)	(15,802.98)	155.00	192.00	

City of Highland, Illinois
 Police Department
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
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					
Admin Vehicle	30,000				
Patrol Vehicle Replacement		60,000	30,000	30,000	60,000
Total Equipment Account #530	30,000	60,000	30,000	30,000	60,000
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
Total Capital Expenditures Projected	30,000	60,000	30,000	30,000	60,000
ADA Accessibility Future Costs		37,700			
		new building in plans to address ADA issues			

Ambulance

	Current Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Property / Replacement Tax	\$ 463,000	\$ 482,000	\$ 486,820	\$ 491,688	\$ 496,605	\$ 501,571
Charges for Services	1,546,724	1,750,000	1,793,750	1,838,594	1,884,559	1,931,673
Intergovernmental Taxes	318,966	318,966	322,156	325,377	328,631	331,917
Misc Revenues	3,500	15,200	4,352	4,396	4,439	4,484
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	2,332,190	2,566,166	2,607,078	2,660,055	2,714,234	2,769,645
Revenue Allocation:						
Operating & Maintenance Alloca	85%	1,982,362	2,181,241	2,216,016	2,261,046	2,307,099
Capital Expenditures Allocation	10%	233,219	256,617	260,708	266,005	271,423
Cash Reserve & Equip Repl Allc	5%	116,610	128,308	130,354	133,003	135,712
Operating & Maintenance:						
Personnel	1,500,000	1,487,012	1,524,187	1,562,292	1,601,349	1,641,383
Professional	57,833	56,650	58,066	59,518	61,006	62,531
Contractual	140,000	137,400	122,835	125,906	129,054	132,280
Supplies	96,800	102,000	104,550	107,164	109,843	112,589
Bad Debt / Non Billable Writeoffs	405,000	710,000	727,750	745,944	764,592	783,707
Total O&M Projected	2,199,633	2,493,062	2,537,389	2,600,823	2,665,844	2,732,490
Capital Projection						
Capital Reserve Transfer In from 004	116,981	157,210	104,060	103,560	122,260	104,000
Transfer to Reserves 004	0	0	0	0	0	0
	\$ 15,000	\$ 13,000	\$ 62,000	\$ 52,000	\$ 23,000	\$ 30,000
Cash Expenditures						
Transfers Out	2,316,614	2,650,272	2,641,449	2,704,383	2,788,104	2,836,490
Total Expenditures & Transfers Projected	2,331,614	2,663,272	2,703,449	2,756,383	2,811,104	2,866,490
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 576	\$ (97,106)	\$ (96,371)	\$ (96,329)	\$ (96,870)	\$ (96,845)

bad debt annual writeoff

AMBULANCE DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%						
Actual Revenue Dedicated to O&M	77.0%	69.5%	69.4%	69.7%	70.0%	70.4%
Revenue Dedicated to Capital will not exceed 10%						
Actual Revenue Dedicated to Capital	5.0%	6.1%	4.0%	3.9%	4.5%	3.8%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel	64.3%	57.9%	58.5%	58.7%	59.0%	59.3%
Net Revenue per Service Call will Exceed \$370	\$539	\$489				
Number of Service Calls (including transfers)	2,711	2,779				
Estimated Net Collection Rate	82%					
Highland - Per Capita	9,919	9,919				
Cost of Taxes Per Call - Highland	\$ 218.87	\$ 222.49				
Highland - Number of Calls	2,056	2,108				
Grantfork FD - Per Capita	1,000	1,000				
Cost of Taxes Per Call - Grantfork FD	\$ 647.14	\$ 632.09				
Grantfork FD - Number of Calls	42	43				
Highland Pierron FD - Per Capita	8,500	8,500				
Cost of Taxes Per Call - Highland Pierron FD	\$ 488.41	\$ 475.84				
Highland Pierron FD - Number of Calls	265	272				
St. Jacob FD - Per Capita	2,273	2,273				
Cost of Taxes Per Call - St. Jacob FD	\$ 472.89	\$ 461.36				
St. Jacob FD - Number of Calls	120	123				
St. Rose FD - Per Capita	1,700	1,700				
Cost of Taxes Per Call - St. Rose FD	\$ 486.45	\$ 470.23				
St. Rose FD - Number of Calls	58	60				
Marine FD - Per Capita	5,000	5,000				
Cost of Taxes Per Call - Marine FD	\$ 455.28	\$ 447.38				
Marine FD - Number of Calls	170	173				
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only	\$ 46.68	\$ 48.59				
Reserves Balance October 2018	\$36,830	\$49,830	\$111,830	\$163,830	\$186,830	\$216,830
Reserves to Cover 90 days O&M Costs (without writeoffs)	\$442,512	\$439,659	\$446,212	\$457,368	\$468,802	\$480,522

AMBULANCE

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6months 10/31/2018	FY 2018-19 Budget	FY 2019-20 Budget	Comments
401-000-4-311-10	Property Tax-General	442,104.92	444,672.12	354,445.55	450,000.00	469,000.00	
401-000-4-312-10	Replacement Tax-General	18,768.29	13,942.59	8,573.20	13,000.00	13,000.00	
401-000-4-346-20	Gain On Sale Of Assets	-	8,179.00	-	-	-	
401-000-4-349-10	Charges For Ambulance Serv	1,170,020.42	1,388,944.27	836,963.80	1,546,724.00	1,750,000.00	Revised rates and calls
401-000-4-349-20	C.Pymt-Hpfd	107,335.00	109,487.00	-	129,428.00	129,428.00	
401-000-4-349-30	C.Pymt-Grantfork Fire Dis	23,687.00	24,634.00	-	27,180.00	27,180.00	
401-000-4-349-34	C.Pymt-St Jacob Fd	45,598.00	46,738.00	-	56,747.00	56,747.00	
401-000-4-349-35	C.Pymt-St.Rose Fire Dist	25,155.00	25,784.00	-	28,214.00	28,214.00	
401-000-4-349-36	C. Pymt-Marine Fire Dist	71,181.00	75,029.00	-	77,397.00	77,397.00	
401-000-4-349-45	Training Fees	-	30.00	29.10	1,000.00	1,000.00	
401-000-4-361-10	Interest Income	463.29	1,021.43	(57.69)	1,000.00	1,000.00	
401-000-4-371-10	Misc Revenue	16,165.00	5,422.94	1,714.41	3,000.00	14,500.00	Sale of Taurus to Admin
401-000-4-371-20	Credit Card Collection Fees	(1,789.90)	(827.95)	(670.65)	(1,500.00)	(1,300.00)	
401-000-4-371-40	Donations	-	-	1,328.36	-	-	
401-000-4-371-90	Overpayments	-	-	-	-	-	
401-000-4-381-21	From City Prop/Eq/Reserves	155,000.00	150,000.00	150,000.00	-	-	
TOTAL REVENUE		2,073,688.02	2,293,056.40	1,352,326.08	2,332,190.00	2,566,166.00	
401-401-5-110-00	Regular Salaries	949,946.68	1,084,035.59	483,733.62	1,171,500.00	1,178,512.00	
401-401-5-120-00	Overtime	281,769.93	254,026.23	169,267.85	200,000.00	180,000.00	More part time staff to help
401-401-5-130-00	Benefits - Health & Life	137,860.68	120,491.30	55,675.77	128,000.00	128,000.00	
401-401-5-131-00	Benefits - Other	-	-	-	-	-	
401-401-5-131-10	Cleaning Allowance	-	-	-	-	-	
401-401-5-150-00	Retirement	452.90	-	-	-	-	
401-401-5-160-00	Unemployment Ins	-	-	-	500.00	500.00	
401-401-5-220-00	Legal / Attorney Fees	929.58	2,402.61	2,069.77	5,000.00	5,000.00	
401-401-5-240-00	Training And Travel	6,642.34	5,634.44	4,787.12	12,000.00	10,000.00	
401-401-5-250-00	Admin Exp To General Admin	39,252.00	40,032.00	20,418.00	40,833.00	41,650.00	
401-401-5-260-00	Waste Removal	22.75	67.50	32.75	500.00	500.00	
401-401-5-310-00	Telephone / Communications	5,059.49	5,191.19	2,036.39	5,000.00	4,500.00	
401-401-5-320-00	Postage	2,900.68	1,590.47	1,521.88	2,500.00	2,500.00	
401-401-5-330-00	Utilities	223.55	293.38	147.26	300.00	300.00	
401-401-5-340-00	Rentals And Leases	24,996.00	25,716.57	12,818.10	27,000.00	25,000.00	
401-401-5-350-00	Insurance	5,635.68	8,765.00	-	3,000.00	3,500.00	
401-401-5-360-00	Equipment Maint And Repair	183.00	-	629.39	7,000.00	3,000.00	
401-401-5-360-10	Vehicle Maint/Repair	28,306.44	54,753.86	16,971.33	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	48,433.21	63,933.81	25,309.27	40,000.00	45,000.00	
401-401-5-390-24	Collection Agency Fees	2,169.28	382.17	320.85	2,000.00	1,000.00	
401-401-5-390-25	Overpayments	98.55	551.01	323.22	1,000.00	1,000.00	
401-401-5-390-50	Contractual/Technological	2,148.32	2,571.12	1,223.47	3,000.00	3,000.00	
401-401-5-391-00	Technological IT	18,291.18	19,899.00	10,074.00	23,600.00	23,000.00	
401-401-5-410-00	Office Supplies	461.41	419.88	649.06	1,000.00	1,000.00	
401-401-5-420-00	Fuels For Vehicles/Equip	19,378.28	25,003.60	16,537.91	25,000.00	30,000.00	
401-401-5-430-00	Operating Supplies	29,727.34	28,149.02	22,405.37	30,000.00	30,000.00	
401-401-5-440-00	Safety & Uniform Supplies	6,110.08	10,696.17	10,587.30	9,000.00	15,000.00	additional part time staff
401-401-5-450-00	Maint/Repair Supplies	350.09	1,090.65	11.28	1,800.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	5,201.95	3,995.29	1,929.90	5,000.00	4,500.00	
401-401-5-470-00	Minor Equipment	9,690.02	16,105.05	9,303.34	25,000.00	20,000.00	
401-401-5-510-00	Land	-	-	-	-	-	
401-401-5-520-00	Buildings & Structures	-	-	-	-	-	
401-401-5-530-00	Equipment	-	-	46,129.65	116,981.00	157,210.00	
401-401-5-550-00	Other Capital Improvements	-	-	11,939.00	-	-	
401-401-5-595-00	Depreciation Expenses	95,942.38	80,018.79	-	-	-	
401-401-5-620-00	Interest Payments	-	-	-	-	-	
401-401-5-730-48	Trans To City Prop/Eq/Reserves	-	-	-	15,000.00	13,000.00	
401-401-5-810-00	Bad Debt	-	361,148.74	95,247.45	5,000.00	95,000.00	
401-401-5-810-10	Non-Billable Write Offs	317,540.84	396,365.66	304,887.87	400,000.00	615,000.00	
TOTAL EXPENSES		2,039,724.63	2,613,330.10	1,326,988.17	2,331,614.00	2,663,272.00	
REVENUE OVER EXPENSES		33,963.39	(320,273.70)	25,337.91	576.00	(97,106.00)	<i>bad debt non cash item</i>

City of Highland, Illinois
Ambulance
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
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	51,560	51,560	51,560	51,560	
Ambulance Replacement 2006 Ford Lease			52,000	52,000	52,000
Ambulance Replacement 2013 Int'l Lease					52,000
Stretchers		52,500			
Automatic CPR Devices	33,200			18,700	
Cardiac Monitors	72,450				
Total Equipment Account #530	157,210	104,060	103,560	122,260	104,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	157,210	104,060	103,560	122,260	104,000

FIRE DEPARTMENT

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Property / Replacement Tax	\$ 147,500	\$ 151,500	\$ 153,015	\$ 154,545	\$ 156,091	\$ 157,652
Sales Tax	75,000	75,000	76,500	78,030	79,591	81,182
Income Tax	15,000	15,000	15,150	15,302	15,455	15,609
Telecommunications Tax	0	0	0	0	0	0
Public Safety Sales Tax	200,000	0	0	0	0	0
Foreign Fire Insurance	23,000	20,000	20,200	20,402	20,606	20,812
Misc Revenues	26,000	101,000	26,000	26,000	26,000	26,000
Transfer from General Admin						
Transfer from City Prop Eq Reserve		29,000				
Total Revenues Projected	486,500	391,500	290,865	294,279	297,742	301,255
Revenue Allocation:						
Operating & Maintenance Allocation	85%	413,525	332,775	247,235	250,137	253,080
Capital Expenditures Allocation	10%	48,650	39,150	29,087	29,428	29,774
Cash Reserve & Equip Repl Allocation	5%	24,325	19,575	14,543	14,714	15,063
Operating & Maintenance:						
Personnel		115,500	126,000	131,600	140,600	152,600
Professional		4,900	8,400	8,568	8,739	9,092
Contractual		117,450	114,650	116,943	119,282	121,667
Supplies		31,000	24,500	24,990	25,490	26,520
Total O&M Projected		268,850	273,550	282,101	294,111	309,181
Capital Projection		0	117,000	0	0	0
Transfer to Reserves 004		217,000	0	8,000	0	0
Cash Expenditures		268,850	390,550	282,101	294,111	309,181
Transfers Out		217,000	0	8,000	0	0
Total Expenditures & Transfers Projected		485,850	390,550	290,101	294,111	309,181
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		\$ 650	\$ 950	\$ 764	\$ 168	\$ (11,440)
						\$ (26,058)

Cost of Fire Protection Service per capita	\$ 27.10	\$ 39.37				
Population estimate	9,919	9,919				
	2017	2018				
# of Responses per Year	184	179				
# of Structure Fires	5	6				
Vehicle Fires	2	2				
False Alarms	42	35				
Misc	135	136				
Cost of Response per yr	\$ 1,461.14	\$ 1,528.21				
Reserves Balance October 2018	\$189,983	\$189,983	\$197,983	\$197,983	\$197,983	\$197,983
Less \$100,000 for Truck Replacement						
Reserves to Cover 90 days O&M Costs	\$66,292	\$67,451	\$69,559	\$72,521	\$76,236	\$80,707

FIRE DEPARTMENT

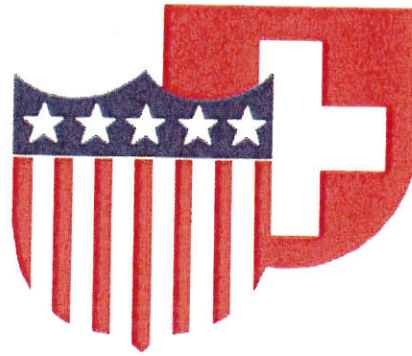
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
001-014-4-311-12	P.Tax-Fire	132,630.16	133,473.07	106,362.52	136,000.00	140,000.00	
001-014-4-312-12	R.Tax-Fire	17,511.91	12,326.91	7,583.71	11,500.00	11,500.00	
001-014-4-313-10	Sales Tax	73,241.31	73,698.75	37,861.11	75,000.00	75,000.00	
001-014-4-313-11	Public Safety Sales Tax				200,000.00		
001-014-4-315-10	State Income Tax		50,230.61	8,249.12	15,000.00	15,000.00	
001-014-4-321-11	Simplified Muni Telecom Tx						
001-014-4-321-30	Foreign Fire Insurance	20,727.91	23,371.72		23,000.00	20,000.00	
001-014-4-342-11	Misc Fire	300,800.00	13,455.00	10.00	1,000.00	76,000.00	Surplus Trucks Sold
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	24,996.00	12,498.00	25,000.00	25,000.00	
001-014-4-371-15	Grants						
001-014-4-371-40	Donations						
001-014-4-381-21	From City Prop/Eq/Reserves					29,000.00	
TOTAL REVENUE		569,907.29	331,552.06	172,564.46	486,500.00	391,500.00	
001-014-5-110-00	Regular Salaries	107,077.79	87,725.20	23,839.87	105,000.00	115,500.00	
001-014-5-120-00	Overtime	4,330.48	8,768.53		5,000.00	5,000.00	
001-014-5-130-00	Benefits - Health & Life	4,048.02	1,285.44	599.58	5,000.00	5,000.00	
001-014-5-131-00	Benefits - Other						
001-014-5-140-00	Benefit Social Sec/Medicare	453.11	248.21	75.48			
001-014-5-150-00	Retirement	1,484.68	815.26	110.69	500.00	500.00	
001-014-5-160-00	Unemployment Ins						
001-014-5-220-00	Legal / Attorney Fees	5,561.97	196.06	1,003.68	500.00	1,000.00	
001-014-5-240-00	Training And Travel	237.30	2,760.74	302.42	3,000.00	6,000.00	
001-014-5-240-13	Admin fee to CD-Assist	1,400.00	1,200.00		1,400.00	1,400.00	
001-014-5-260-00	Waste Removal						
001-014-5-310-00	Telephone / Communications	2,227.51	2,626.77	1,030.30	2,400.00	2,400.00	
001-014-5-320-00	Postage		26.96		50.00	50.00	
001-014-5-330-00	Utilities	14,998.98	18,209.32	8,478.21	16,000.00	16,000.00	
001-014-5-350-00	Insurance	14,343.84	14,310.52		13,000.00	13,500.00	
001-014-5-360-00	Equipment Maint And Repair	3,299.00	4,712.87	4,255.03	7,000.00	7,000.00	
001-014-5-360-10	Vehicle Maint/Repair	10,771.88	17,192.54	4,108.53	17,000.00	17,000.00	
001-014-5-370-00	Transportation Reimburse					200.00	
001-014-5-380-00	Building Maintenance	3,175.27	6,161.04	3,090.05	15,000.00	7,500.00	
001-014-5-390-00	Other Contractual Services	38,231.81	40,239.19	20,063.43	39,000.00	40,000.00	
001-014-5-390-50	Contractual/Technological	1,506.53	1,567.49	913.22	2,000.00	5,000.00	
001-014-5-391-00	Technological IT	3,725.00	2,844.00	1,417.00	6,000.00	6,000.00	
001-014-5-420-00	Fuels For Vehicles/Equip	1,795.02	2,206.94	755.66	4,500.00	6,000.00	
001-014-5-430-00	Operating Supplies	10,386.68	2,914.28	1,919.39	3,500.00	4,000.00	
001-014-5-440-00	Safety & Uniform Supplies	3,527.03	1,647.29	10,577.14	17,500.00	5,000.00	
001-014-5-450-00	Maint/Repair Supplies		916.87	350.01	500.00	500.00	
001-014-5-460-00	Vehicle Maint Supplies	417.14	345.55	4.89	1,000.00	1,000.00	
001-014-5-470-00	Minor Equipment	13,610.10	12,221.97	607.40	4,000.00	8,000.00	
001-014-5-490-00	Generat.Fuel/Chemical Sup						
001-014-5-505-00	Engineering for Capital						
001-014-5-520-00	Buildings & Structures						
001-014-5-530-00	Equipment					117,000.00	
001-014-5-550-00	Other Capital Improvements			8,662.50			
001-014-5-595-00	Depreciation Expenses	15,682.73	38,838.34				
001-014-5-730-48	Trans to City Prop/Eq/Reserves	60,000.00	30,000.00		217,000.00	-	
TOTAL EXPENSES		322,291.87	299,981.38	92,164.48	485,850.00	390,550.00	
REVENUE OVER EXPENSES		247,615.42	31,570.68	80,399.98	650.00	950.00	

City of Highland, Illinois
 Fire Department
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
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					
Digital Pagers	24,000				
Truck Replacement Engine 1514	60,000				
Chevy Tahoe from PD	33,000				
Total Equipment Account #530	117,000	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	117,000	0	0	0	0

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 4, 2018
Subject: 2019 Goals per division

Parks, Programs, Community Building:

- Start the process for the Route 160 multi-use trail.
- Complete phase 2 of All-Abilities Playground. Host a ribbon cutting ceremony in the spring or early summer.
- Monitor the 319 Grant.

Pool:

- Perform an audit of the Outdoor Pool to determine future repair/maintenance costs.
- Address issues as needed while being cognizant of costs.
- Increase rates for the first time since 2009.

Korte Recreation Center:

- Paint east side of the KRC.
- Make improvements/repairs to the pool's slide. (\$14,000)
- Replace damper on Pool-Pak system. (\$6,000)
- Replace damaged ADA chair lift. (\$8,000)
- 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. Need assistance from Public Works.

KORTE REC CENTER

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Revenue							
Daily Admission	\$ 120,000	\$ 118,000	\$ 121,540	\$ 125,186	\$ 128,942	\$ 132,810	
Passes	458,000	465,500	514,710	525,004	575,404	586,912	
Concessions / Vending	23,000	21,000	21,420	21,848	22,285	22,731	
Facility Rental	7,000	8,000	8,160	8,323	8,490	8,659	
League / Program Registration	57,000	55,000	56,650	58,350	60,100	61,903	
Party Packages	70,000	69,000	70,380	71,788	73,223	74,688	
Sales - Contracted Trainers	14,000	14,000	14,280	14,566	14,857	15,154	
Administration Fees	33,000	33,000	33,660	34,333	35,020	35,720	
Misc Revenues	20,300	25,300	25,806	26,322	26,849	27,386	
Operating Transfer In	-	-	-	-	-	-	
Total Revenues Projected	\$ 802,300	\$ 808,800	\$ 866,606	\$ 885,720	\$ 945,170	\$ 965,964	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	681,955	687,480	736,615	752,862	803,394	821,069
Capital Expenditures Allocation	10%	80,230	80,880	86,661	88,572	94,517	96,596
Cash Reserve & Equip Repl Allocation	5%	40,115	40,440	43,330	44,286	47,258	48,298
Operating & Maintenance:							
Personnel	\$ 426,050	\$ 417,700	\$ 453,700	\$ 493,700	\$ 541,700	\$ 598,700	
Professional	1,900	1,600	1,632	1,665	1,698	1,732	
Contractual	280,900	288,050	293,811	299,687	305,681	311,795	
Supplies	80,300	77,400	78,948	80,527	82,137	83,780	
Total O&M Projected	789,150	784,750	828,091	875,579	931,216	996,007	
Capital Projection	0	0	0	0	100,000	75,000	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Capital Reserve Transfer in from 004 Swim Pool	0	0	0	0	0	0	
Debt Service Transfer In	434,500	432,705	434,515	235,000	235,000	235,000	
Debt Service Bond Payment	(434,285)	(432,705)	(434,515)	0	0	0	
Transfer to Reserves 004	13,000	24,000	38,000	245,000	148,000	129,000	
Cash Expenditures	1,223,435	1,217,455	1,262,606	875,579	1,031,216	1,071,007	
Transfers Out	13,000	24,000	38,000	245,000	148,000	129,000	
Total Expenditures & Transfers Projected	\$ 1,236,435	\$ 1,241,455	\$ 1,300,606	\$ 1,120,579	\$ 1,179,216	\$ 1,200,007	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 365	\$ 50	\$ 515	\$ 141	\$ 953	\$ 957	

KORTE REC CENTER'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	98.4%	97.0%	95.6%	98.9%	98.5%	103.1%
Revenue Dedicated to Personnel Costs will not exceed 56%						
Actual Revenue Dedicated to Personnel Costs	53.1%	51.6%	52.4%	55.7%	57.3%	62.0%
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member						
Actual Revenue per Member	\$300.94	\$302.92				
Actual O&M Cost per Member	\$296.01	\$293.91				
Members (Estimated)	2,666	2,670				
Reserves Balance October 2018	\$3,978	\$27,978	\$65,978	\$310,978	\$458,978	\$587,978
Reserves to Cover 90 days O&M Costs	\$194,585	\$193,500	\$204,187	\$215,896	\$229,615	\$245,591

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 2016-17 Actual	FY 2017-18 Actual	YTD Actual		FY 2018-19 Budget	FY 2019-20 Budget	Comments
				6 months	10/31/18			
009-009-4-341-09	Admin Rev-Frm 016 & 503	33,000.00	33,000.00	16,500.00	33,000.00	33,000.00	33,000.00	
009-009-4-347-10	Daily Admission	117,810.26	116,844.06	50,743.24	120,000.00	118,000.00	118,000.00	
009-009-4-347-21	Rec Annual Passes	428,056.18	459,478.65	205,051.42	450,000.00	460,000.00	460,000.00	
009-009-4-347-22	Rec Value Card Passes	7,603.96	6,641.50	2,181.87	8,000.00	5,500.00	5,500.00	
009-009-4-347-40	Concessions	20,929.12	16,143.82	6,507.20	23,000.00	21,000.00	21,000.00	
009-009-4-347-77	Facility Rental	5,454.50	5,574.50	4,458.00	7,000.00	8,000.00	8,000.00	
009-009-4-347-78	League/Prog Registration \$	55,101.27	51,833.56	26,292.86	57,000.00	55,000.00	55,000.00	
009-009-4-347-79	Rec Party Packages	69,696.03	67,042.00	30,628.50	70,000.00	69,000.00	69,000.00	
009-009-4-347-80	Child Care Fees	5,691.50	5,732.26	1,212.75	5,600.00	5,600.00	5,600.00	
009-009-4-347-85	Sales-Soda Vending Machine	4,120.34	7,817.59	2,254.13	4,500.00	5,000.00	5,000.00	
009-009-4-347-86	Sales-Retail				200.00	200.00	200.00	
009-009-4-347-87	Sales-Contracted Trainers	18,736.22	14,204.29	5,663.17	14,000.00	14,000.00	14,000.00	
009-009-4-347-88	Advertising Sales							
009-009-4-371-10	Misc Revenue	7,751.49	8,585.83	1,544.50	4,000.00	5,000.00	5,000.00	
009-009-4-371-14	Memorials / Bequests							
009-009-4-371-15	Grants							
009-009-4-371-20	Credit Card Discounts/Fees	(13,350.57)	(7,025.71)	(3,360.84)	(7,500.00)	(7,500.00)	(7,500.00)	
009-009-4-371-40	Donations	3,125.00	1.00		1,500.00			
009-009-4-371-50	Comm Foundation Contribut.	7,825.00	10,700.00	22,750.00	12,000.00	17,000.00	17,000.00	
009-009-4-381-10	From General Admin Fund	428,500.00	434,500.00	426,000.00	434,500.00	432,705.00	432,705.00	
009-009-4-381-20	From Swim Pool Fund	20,000.00						
009-009-4-381-21	From City Prop/Eq/Reserves							
TOTAL REVENUE		1,220,050.30	1,231,073.35	798,406.80	1,236,800.00	1,241,505.00		
009-009-5-110-00	Regular Salaries	395,115.47	390,036.07	186,494.75	410,000.00	407,500.00	407,500.00	
009-009-5-120-00	Overtime	718.08	1,021.10	(731.91)	1,000.00	1,200.00	1,200.00	
009-009-5-130-00	Benefits - Health & Life	7,474.83	13,150.48	6,559.73	15,000.00	9,000.00	9,000.00	
009-009-5-131-00	Benefits - Other							
009-009-5-140-00	Benefit Social Sec/Medicare	30.79	39.50		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	2,084.73		700.00	800.00	800.00	
009-009-5-240-00	Training And Travel	995.63	505.00	296.60	1,200.00	800.00	800.00	
009-009-5-310-00	Telephone / Communications	4,854.21	4,894.79	2,014.34	5,100.00	3,500.00	3,500.00	
009-009-5-320-00	Postage	2,113.57	1,426.70	1,245.33	1,700.00	1,700.00	1,700.00	
009-009-5-330-00	Utilities	127,466.03	129,224.23	58,826.23	130,000.00	125,000.00	125,000.00	
009-009-5-340-00	Rentals And Leases	1,430.76	288.98		1,500.00	500.00	500.00	
009-009-5-350-00	Insurance	7,630.74	7,492.00		7,500.00	7,750.00	7,750.00	
009-009-5-360-00	Equipment Maint And Repair	15,433.93	592.20	69.48	11,000.00	28,000.00	28,000.00	Pool slide repairs
009-009-5-360-10	Vehicle Maint/Repair	397.00	83.70	40.35				
009-009-5-370-00	Transportation Reimburse							
009-009-5-380-00	Building Maintenance	18,618.83	3,500.00	11,200.00	25,500.00	23,000.00	23,000.00	
009-009-5-380-01	Custodial Services	22,224.00	22,224.00	11,112.00	23,500.00	22,500.00	22,500.00	
009-009-5-390-00	Other Contractual Services	32,625.60	80,687.23	57,333.63	50,000.00	52,000.00	52,000.00	
009-009-5-390-09	Contracted Trainers	17,751.99	12,886.74	5,385.80	11,500.00	11,500.00	11,500.00	
009-009-5-390-33	Marketing	5,098.88	7,427.71	2,241.72	3,600.00	2,100.00	2,100.00	
009-009-5-390-50	Contractual/Technological	1,136.13	967.34	563.57	2,000.00	1,500.00	1,500.00	
009-009-5-391-00	Technological IT	18,013.00	20,094.99	11,867.32	8,000.00	9,000.00	9,000.00	
009-009-5-410-00	Office Supplies	25.96	368.48		300.00	400.00	400.00	
009-009-5-420-00	Fuels For Vehicles/Equip							
009-009-5-430-00	Operating Supplies	35,978.79	36,993.21	15,030.42	34,000.00	34,000.00	34,000.00	
009-009-5-430-50	Retail/Concession Supplies	27,246.57	24,404.26	12,408.39	20,000.00	17,000.00	17,000.00	
009-009-5-440-00	Safety & Uniform Supplies	1,416.53	2,729.23	1,153.77	1,500.00	1,500.00	1,500.00	
009-009-5-450-00	Maint/Repair Supplies	8,230.97	9,096.66	5,554.64	7,000.00	8,000.00	8,000.00	
009-009-5-450-01	Custodial Supplies				2,000.00	1,000.00	1,000.00	
009-009-5-470-00	Minor Equipment	17,492.47	12,630.70	2,864.18	9,000.00	9,000.00	9,000.00	
009-009-5-490-00	Generat.Fuel/Chemical Sup	10,592.37	3,427.54	4,586.77	6,500.00	6,500.00	6,500.00	
009-009-5-520-00	Buildings							
009-009-5-530-00	Equipment							
009-009-5-550-00	Other Capital Improvements							
009-009-5-595-00	Depreciation Expenses	303,102.16	335,662.59					
009-009-5-610-00	Principal Payments			415,000.00	415,000.00	420,000.00	420,000.00	
009-009-5-620-00	Interest Payments	28,135.83	24,111.88	11,095.00	19,285.00	12,705.00	12,705.00	
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				13,000.00	24,000.00	24,000.00	
009-009-5-810-00	Bad Debt							
TOTAL EXPENSES		1,112,858.44	1,148,370.04	822,530.11	1,236,435.00	1,241,455.00		
REVENUE OVER EXPENSES		107,191.86	82,703.31	(24,123.31)	365.00	50.00		

City of Highland, Illinois
Korte Recreation Center
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
KRC Expansion					75,000
Total Engineering for Capital Account #505	0	0	0	0	75,000
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Equipment for Expansion				100,000	
Total Equipment Account #530	0	0	0	100,000	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	100,000	75,000
ADA Accessibility Future Costs		32,450			

PARKS AND PROGRAMS						
	Current					
	Fiscal Year	FY	FY	FY	FY	FY
	Budget	2020	2021	2022	2023	2024
Revenue						
Property / Replacement Tax	\$ 391,000	\$ 374,000	\$ 377,740	\$ 381,517	\$ 385,333	\$ 389,186
Donations	58,000	38,500	12,000	12,000	12,000	12,000
League Programs / Registration	23,000	28,000	28,560	29,131	29,714	30,308
Concessions	35,000	34,000	34,680	35,374	36,081	36,803
Duckblinds	32,000	31,000	31,620	32,252	32,897	33,555
Misc Revenues	98,200	100,500	100,500	100,500	100,500	100,500
Operating Transfer In	305,000	300,000	300,000	500,000	500,000	500,000
Total Revenues Projected	942,200	906,000	885,100	1,090,775	1,096,525	1,102,352
Revenue Allocation:						
Operating & Maintenance Allocation	85%	800,870	770,100	752,335	927,158	936,999
Capital Expenditures Allocation	10%	94,220	90,600	88,510	109,077	110,235
Cash Reserve & Equip Repl Allocation	5%	47,110	45,300	44,255	54,539	55,118
Operating & Maintenance:						
Personnel	409,000	422,500	434,500	447,500	463,500	482,500
Professional	40,750	31,250	31,875	32,513	33,163	33,826
Contractual	204,600	206,950	211,089	215,311	219,617	224,009
Supplies	175,600	164,100	167,382	170,730	174,144	177,627
Total O&M Projected	829,950	824,800	844,846	866,053	890,424	917,962
Capital Projection	112,000	81,000	60,000	65,000	200,000	180,000
Capital Reserve Transfer In from 004	0	0	20,000	0	0	0
Transfer to Reserves 004	\$ -	\$ -	\$ -	\$ 159,000	\$ 6,000	\$ 4,000
Cash Expenditures	941,950	905,800	904,846	931,053	1,090,424	1,097,962
Transfers Out	0	0	0	159,000	6,000	4,000
Total Expenditures & Transfers Projected	941,950	905,800	904,846	1,090,053	1,096,424	1,101,962

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 250	\$ 200	\$ 254	\$ 722	\$ 101	\$ 390
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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	88.1%	96.4%	95.5%	79.4%	81.2%	83.3%
Property Tax as a Percentage of Revenue will not exceed 45%						
Actual Property Tax / Revenue	38.7%	40.7%				
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	43.4%	49.4%	49.1%	41.0%	42.3%	43.8%
Reserves Balance October 2018	\$ 3,941	\$ 3,941	\$ (16,059)	\$ 142,941	\$ 148,941	\$ 152,941
Reserves to Cover 90 days O&M Costs	\$ 204,645	\$ 203,375	\$ 208,318	\$ 213,547	\$ 219,557	\$ 226,347

PARKS, PROGRAMS, AND COMMUNITY BUILDING

Account Number	Description	YTD Actual			FY 2018-19 Budget	FY 2019-20 Budget	Comments
		FY 2016-17 Actual	FY 2017-18 Actual	6 months 10/31/18			
009-016-4-311-53	Prop Tx-Playground & Rec	159,158.14	160,204.78	127,692.15	163,000.00	168,000.00	
009-016-4-311-54	Prop Tax-Community Bldg	132,630.16	133,473.07	106,362.52	136,000.00	140,000.00	
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	45,801.06	46,055.86	35,789.44	46,000.00	40,000.00	
009-016-4-311-58	Prop Tax-Comfort Station	24,934.82	15,172.23	15,602.91	20,000.00	-	put this off for a year or two
009-016-4-312-53	Repl Tax-Playground & Rec	18,768.29	13,404.03	8,243.37	12,500.00	12,500.00	
009-016-4-312-54	Repl Tax-Community Bldg	13,762.12	9,649.11	5,937.90	9,000.00	9,000.00	
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	4,696.91	3,216.36	1,981.13	3,000.00	3,000.00	
009-016-4-312-58	Repl Tax-Comfort Station	2,261.48	1,615.65	989.49	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	29,650.31	29,143.50	20,025.15	32,000.00	31,000.00	
009-016-4-345-10	Grave Opening Fee						
009-016-4-347-40	Concessions	29,301.16	24,757.28	17,501.82	35,000.00	34,000.00	
009-016-4-347-50	Weinheimer Trust Fund	20,984.00	24,293.00	10,525.50	21,000.00	21,500.00	
009-016-4-347-71	Misc. Tree Commission						
009-016-4-347-75	Admission Fees	15.00	70.80		200.00		
009-016-4-347-77	Facility Rental	10,084.75	8,896.75	6,725.50	13,000.00	13,000.00	increasing fees
009-016-4-347-78	League/Prog.Registration \$	13,296.49	15,241.11	9,080.08	16,000.00	20,000.00	increasing fees
009-016-4-347-85	Sales-Soda Vending Machine	2,821.68	3,391.27	192.25	3,000.00	3,000.00	
009-016-4-351-10	Interest Income	206.23	857.05	1,241.12	1,000.00	2,000.00	
009-016-4-371-10	Misc Revenue	26,885.87	121,347.88	2,929.89	25,000.00	20,000.00	
009-016-4-371-15	Grants	88,920.35	245,378.66	214,744.41	35,000.00	41,000.00	
009-016-4-371-41	Donation-Parks And Program	12,692.30	15,025.82	10,070.50	58,000.00	38,500.00	
009-016-4-371-66	Community Programs & Trips Rev	10,010.04	9,045.72	3,420.00	7,000.00	8,000.00	
009-016-4-381-05	From Swim Pool Fund CATV				5,000.00	-	
009-016-4-381-10	From General Admin Fund						
009-016-4-381-21	From City Prop/Eq/Reserves	385,000.00					
009-016-4-381-35	From Cemetery Land Repl.						
009-016-4-381-39	From Cem Bld Of Mgrs						
009-016-4-381-53	From City Prop Res/Tree Comm						
TOTAL REVENUE		1,331,881.16	1,180,239.93	749,055.13	942,200.00	906,000.00	
009-016-5-110-00	Regular Salaries	389,669.30	381,382.01	192,182.12	361,000.00	373,500.00	
009-016-5-120-00	Overtime	12,678.71	17,420.77	11,962.43	12,000.00	12,000.00	
009-016-5-130-00	Benefits - Health & Life	37,168.28	40,908.76	17,251.40	36,000.00	37,000.00	
009-016-5-131-00	Benefits - Other						
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	
009-016-5-220-00	Legal / Attorney Fees	3,276.22	3,720.11	754.85	2,500.00	2,000.00	
009-016-5-230-00	Engineering / Consulting	612.50			11,000.00	2,000.00	
009-016-5-240-00	Training And Travel	1,400.30	163.00	740.25	1,000.00	1,000.00	
009-016-5-250-09	Admin Fees To KRC	26,004.00	26,004.00	13,002.00	26,000.00	26,000.00	
009-016-5-310-00	Telephone / Communications	4,701.89	5,172.28	1,976.23	5,500.00	5,200.00	
009-016-5-320-00	Postage	385.04	93.71	161.99	500.00	400.00	
009-016-5-330-00	Utilities	59,421.80	69,391.42	45,843.24	53,000.00	53,000.00	Upgraded HVAC
009-016-5-340-00	Rentals And Leases	912.28	910.65	106.00	1,000.00	1,000.00	
009-016-5-350-00	Insurance	11,356.38	12,525.74		8,000.00	8,250.00	
009-016-5-360-00	Equipment Maint And Repair	9,390.03	12,219.26	6,616.88	7,000.00	7,000.00	
009-016-5-360-10	Vehicle Maint/Repair	7,033.36	5,433.93	5,041.08	5,500.00	5,500.00	
009-016-5-370-00	Transportation Reimburse				100.00	100.00	
009-016-5-380-00	Building Maintenance	23,865.96		8,595.00	7,000.00	4,000.00	
009-016-5-390-00	Other Contractual Services	99,363.23	86,680.18	51,970.41	40,000.00	50,000.00	
009-016-5-390-09	Contracted Trainers						
009-016-5-390-22	Trees-Contracted Work	11,008.88	4,534.50	1,556.80	4,000.00	2,000.00	
009-016-5-390-33	Marketing	6,575.35	4,464.47	2,720.72	4,000.00	2,000.00	
009-016-5-390-50	Contractual/Technological	4,262.86	4,261.68	885.61	4,000.00	3,500.00	
009-016-5-390-57	Contractual Serv-Muni Band	38,512.50	39,124.94	33,728.98	41,000.00	40,000.00	
009-016-5-390-58	Peanut Butter & Jam Expense	4,123.81	3,756.84	4,257.69	4,500.00	4,500.00	
009-016-5-390-65	Services - Senior Citizens	2,045.19	2,415.03	1,069.56	2,500.00	2,500.00	
009-016-5-390-66	Community Program & Trips Exp	12,253.78	12,578.39	3,420.67	6,000.00	6,000.00	
009-016-5-391-00	Technological IT	10,305.00	11,660.82	6,201.70	11,000.00	12,000.00	
009-016-5-410-00	Office Supplies	67.94	145.48	677.90	600.00	600.00	
009-016-5-420-00	Fuels For Vehicles/Equip	20,528.69	23,303.29	18,717.84	21,500.00	21,500.00	
009-016-5-430-00	Operating Supplies	37,558.36	45,092.79	21,417.85	45,000.00	44,000.00	
009-016-5-430-22	Trees-Purchase&Supplies		185.93		2,000.00	1,000.00	
009-016-5-430-50	Retail/Concession Supplies	27,942.89	26,388.73	12,399.12	32,000.00	28,000.00	
009-016-5-440-00	Safety & Uniform Supplies	2,403.70	1,776.52	826.30	1,500.00	1,500.00	
009-016-5-450-00	Maint/Repair Supplies	26,454.67	21,624.85	11,691.27	21,000.00	21,000.00	
009-016-5-460-00	Vehicle Maint Supplies	2,021.98	3,546.96	650.33	1,000.00	1,000.00	
009-016-5-470-00	Minor Equipment	44,729.35	50,138.08	23,379.68	41,000.00	35,000.00	
009-016-5-490-00	Generat.Fuel/Chemical Sup	12,167.75	12,171.44	10,573.03	10,000.00	10,500.00	
009-016-5-505-00	Engineering For Capital			14,490.00		30,000.00	IL 160 trail
009-016-5-510-00	Land						
009-016-5-520-00	Buildings & Structures				50,000.00	51,000.00	ADA Playground Additions
009-016-5-530-00	Equipment			22,288.95			
009-016-5-550-00	Other Capital Improvements			275,200.59	62,000.00		
009-016-5-550-24	50 / 50 Program						
009-016-5-550-65	Other Impr-Senior Citizens						
009-016-5-595-00	Depreciation Expenses						
009-016-5-730-01	Transfer To Fixed Assets						
009-016-5-730-48	Trans To City Prop/Eq/Reserves						
009-016-5-810-00	Bad Debt						
TOTAL EXPENSES		950,451.98	929,446.56	822,358.47	941,950.00	905,800.00	
REVENUE OVER EXPENSES		381,429.18	250,793.37	(73,303.34)	250.00	200.00	

City of Highland, Illinois
Parks and Programs
19/20-23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	22/23
Engineering for Capital Account #505					
IL 160 Trail Upgrades	30,000				
Troxler to Daiber Trail			35,000		
Poplar Roundabout to Hill Road Trail				35,000	
Total Engineering for Capital Account #505	30,000	0	35,000	35,000	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
ADA Playground	51,000				
Total Building Account #520	51,000	0	0	0	0
Equipment Account #530					
Replace Aging Equipment	0				15,000
Total Equipment Account #530	0	0	0	0	15,000
Lines, Roads, Etc Account #540					
IL 160 trail		60,000			
Troxler to Daiber Trail				165,000	165,000
Poplar Roundabout to Hill Road Trail					
Total Lines, Roads, Etc Account #540		60,000	0	165,000	165,000
Other Capital Improvements Account #550					
Comfort Station - Hoffman Park			30,000		
Total Other Capital Improvements #550			30,000		
Total Capital Expenditures Projected	81,000	60,000	65,000	200,000	180,000
ADA Accessibility Future Costs		26,550			

SWIMMING POOL

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
CATV Franchise Fee	\$ 85,000	\$ 82,000	\$ 84,460	\$ 86,994	\$ 89,604	\$ 92,292
Daily Admission	18,000	18,500	22,439	23,112	23,806	24,520
Season Passes	15,500	16,700	18,811	19,375	19,957	20,555
Lesson Fees	18,500	21,000	21,630	22,279	22,947	23,636
Concessions	10,500	10,500	10,815	11,139	11,474	11,818
Facility Rental	3,800	3,100	3,193	3,289	3,387	3,489
Misc. Revenue	0	0	0	0	0	0
Total Revenues Projected	\$ 151,300	\$ 151,800	\$ 161,348	\$ 166,188	\$ 171,174	\$ 176,309
Revenue Allocation:						
Operating & Maintenance Allocation	85%	128,605	129,030	137,146	141,260	145,498
Capital Expenditures Allocation	10%	15,130	15,180	16,135	16,619	17,117
Cash Reserve & Equip Repl Allocation	5%	7,565	7,590	8,067	8,309	8,815
Operating & Maintenance:						
Personnel	\$ 74,500	\$ 75,000	\$ 82,800	\$ 97,800	\$ 117,800	\$ 142,800
Professional	9,000	9,000	9,270	9,548	9,835	10,130
Contractual	26,475	26,725	27,527	28,353	29,203	30,079
Supplies	24,680	25,900	26,677	27,477	28,302	29,151
Total O&M Projected	\$ 134,655	\$ 136,625	\$ 146,274	\$ 163,178	\$ 185,139	\$ 212,159
Capital Projection	0	0	0	0	0	0
Capital Reserve Transfer In from 004	0	0	0	0	0	0
Transfer to Reserves 004	11,000	15,000	15,000	3,000	0	0
Cash Expenditures	134,655	136,625	146,274	163,178	185,139	212,159
Transfers Out	16,000	15,000	15,000	3,000	0	0
Total Expenditures & Transfers Projected	\$ 150,655	\$ 151,625	\$ 161,274	\$ 166,178	\$ 185,139	\$ 212,159
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 645	\$ 175	\$ 74	\$ 10	\$ (13,965)	\$ (35,850)

SWIMMING POOL'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 90%						
Actual Revenue Dedicated to O&M	89.0%	90.0%	90.7%	98.2%	108.2%	120.3%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	49.2%	49.4%	51.3%	58.8%	68.8%	81.0%
Operating Cost (Less Personnel) will not exceed \$700 per day						
Actual Operating Cost (Less Personnel)/Day	\$601.55	\$616.25	\$634.74	\$653.78	\$673.39	\$693.59
Days Open	100	100	100	100	100	100
Reserves Balance October 2018	\$196,422	\$211,422	\$226,422	\$229,422	\$229,422	\$229,422
Reserves to Cover 90 days O&M Costs	\$33,203	\$33,688	\$36,068	\$40,236	\$45,651	\$52,313

PARKS - OUTDOOR POOL

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual	FY 2018-19 Budget	FY 2019-20 Budget	Comments
				6 months 10/31/18			
009-503-4-321-20	Calv Franchise	77,467.56	74,559.08	37,029.00	85,000.00	82,000.00	
009-503-4-347-10	Daily Admission	19,225.00	18,919.53	18,133.50	18,000.00	18,500.00	
009-503-4-347-20	Season Passes	14,715.00	16,644.00	16,670.00	15,500.00	16,700.00	
009-503-4-347-30	Lesson Fees	18,585.37	18,508.50	21,275.25	18,500.00	21,000.00	
009-503-4-347-40	Concessions	11,570.51	10,678.00	9,478.89	10,500.00	10,500.00	
009-503-4-347-77	Facility Rental	3,794.00	3,736.00	2,655.00	3,800.00	3,100.00	
009-503-4-371-10	Misc Revenue	8,963.25	95.00	265.00			
009-503-4-371-15	Grants						
009-503-4-381-21	From City Prop/Eq/Reserves	-	35,000.00				
TOTAL REVENUE		154,320.69	178,140.11	105,506.64	151,300.00	151,800.00	
009-503-5-110-00	Regular Salaries	72,159.10	71,563.85	62,162.05	73,000.00	73,500.00	
009-503-5-120-00	Overtime						
009-503-5-130-00	Benefits - Health & Life	1,786.41	1,951.27	919.18	1,500.00	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	729.00	1,213.56	1,921.16	2,000.00	2,000.00	
009-503-5-250-00	Admin Exp To General Admin						
009-503-5-250-09	Admin Fees To KRC	6,996.00	6,996.00	3,498.00	7,000.00	7,000.00	
009-503-5-310-00	Telephone / Communications	445.58	452.32	153.55	450.00	450.00	
009-503-5-320-00	Postage		68.45		75.00	75.00	
009-503-5-330-00	Utilities	8,874.79	10,209.49	9,900.78	7,500.00	9,500.00	
009-503-5-340-00	Rentals and Leases				100.00	100.00	
009-503-5-350-00	Insurance	2,041.23	1,998.59		2,250.00	2,500.00	
009-503-5-360-00	Equipment Maint And Repair				300.00	300.00	
009-503-5-370-00	Transportation Reimburse						
009-503-5-380-00	Building Maintenance	359.00			2,000.00	500.00	
009-503-5-390-00	Other Contractual Services	12,077.36	11,982.78	11,904.70	9,000.00	9,000.00	
009-503-5-390-33	Marketing	1,506.92	2,123.41	1,251.49	1,800.00	1,300.00	
009-503-5-390-50	Contractual/Technological			516.64	500.00	500.00	
009-503-5-391-00	Technological IT	5,152.00	5,685.00	2,825.00	2,500.00	2,500.00	
009-503-5-410-00	Office Supplies				80.00		
009-503-5-430-00	Operating Supplies	2,055.00	2,589.38	2,334.26	2,800.00	2,400.00	
009-503-5-430-50	Retail/Concession Supplies	4,337.77	7,178.64	7,414.15	8,000.00	8,000.00	
009-503-5-440-00	Safety & Uniform Supplies	1,732.27	1,586.61	1,761.32	1,800.00	1,800.00	
009-503-5-450-00	Maint/Repair Supplies	1,718.55	632.95	2,444.22	1,000.00	1,200.00	
009-503-5-470-00	Minor Equipment	34.99	3,160.03	5,171.03	3,000.00	3,000.00	
009-503-5-490-00	Generat.Fuel/Chemical Sup	6,949.68	6,991.60	12,258.78	8,000.00	9,500.00	
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				11,000.00	15,000.00	
009-503-5-730-49	Trans to Parks Prog				5,000.00		
009-503-5-730-50	Trans to KRC	20,000.00					
009-503-5-810-00	Bad Debt						
TOTAL EXPENSES		148,955.65	136,383.93	126,436.31	150,655.00	151,625.00	
REVENUE OVER EXPENSES		5,365.04	41,756.18	(20,929.67)	645.00	175.00	

CEMETERY

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Grave Opening Fees	\$ 20,000	\$ 22,500	22,950	23,409	23,409	23,877
Interest Income (Cemetery Mgr Board)	6,000	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	\$ 26,000	\$ 28,500	\$ 29,070	\$ 29,651	\$ 29,651	\$ 30,244
Revenue Allocation:						
Operating & Maintenance Allocation	85%	22,100	24,225	24,710	25,204	25,708
Capital Expenditures Allocation	10%	2,600	2,850	2,907	2,965	3,024
Cash Reserve & Equip Repl Allocation	5%	1,300	1,425	1,454	1,483	1,512
Operating & Maintenance:						
Personnel	\$ 14,950	\$ 16,100	\$ 16,422	\$ 16,750	\$ 16,750	\$ 17,085
Professional	0	0	0	0	0	0
Contractual	6,200	6,150	6,273	6,398	6,398	6,526
Supplies	4,825	6,225	6,350	6,476	6,476	6,606
Total O&M Projected	\$ 25,975	\$ 28,475	\$ 29,045	\$ 29,625	\$ 29,625	\$ 30,218
Capital Projection	0	0	50,000	0	0	0
Capital Reserve Transfer In from 004/Cem Board	0	0	50,000	0	0	0
Transfer to Reserves 004	0	0	0	0	0	0
Cash Expenditures	25,975	28,475	79,045	29,625	29,625	30,218
Transfers Out	0	0	0	0	0	0
Total Expenditures & Transfers Projected	\$ 25,975	\$ 28,475	\$ 79,045	\$ 29,625	\$ 29,625	\$ 30,218
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 25	\$ 25	\$ 26	\$ 26	\$ 26	\$ 27

CEMETERY'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 98%						
Actual Revenue Dedicated to O&M	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%
Revenue Dedicated to Personnel Costs will not exceed 60%						
Actual Revenue Dedicated to Personnel Costs	57.5%	56.5%	56.5%	56.5%	56.5%	56.5%
Reserves Balance October 2018	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Reserves to Cover 90 days O&M Costs (Cemetery Board of Manager Funds could cover shortfalls)	\$6,405	\$7,021	\$7,162	\$7,305	\$7,305	\$7,451

PARKS - CEMETERY

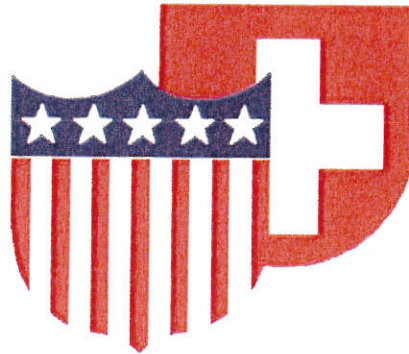
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
009-715-4-345-10	Grave Opening Fees	18,300.00	19,150.00	11,050.00	20,000.00	22,500.00	
009-715-4-361-10	Interest Income						
009-715-4-371-10	Misc Revenue	342.98					
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 Brd of Mgrs Int	5,468.37	19,808.19		6,000.00	6,000.00	
TOTAL REVENUE		24,111.35	38,958.19	11,050.00	26,000.00	28,500.00	
009-715-5-110-00	Regular Salaries	8,560.20	13,482.01	9,071.30	13,000.00	14,000.00	includes part time help
009-715-5-120-00	Overtime	1,075.18	1,320.02	423.74	600.00	600.00	
009-715-5-130-00	Benefits - Health, Life	1,556.14	1,617.02	702.00	1,350.00	1,500.00	
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	1,008.67	1,918.05	593.20	1,000.00	1,000.00	
009-715-5-350-00	Insurance	589.66	574.67		500.00	500.00	
009-715-5-360-00	Equipment Maint / Repair	396.56		266.40	350.00	350.00	
009-715-5-360-10	Vehicle Maint/Repair	-	676.00		300.00	300.00	
009-715-5-380-00	Building Maintenance				50.00		
009-715-5-390-00	Other Contractual Services	3,586.11	5,452.32	1,080.00	4,000.00	4,000.00	
009-715-5-390-50	Contractual/Technological	2,008.68			-		
009-715-5-420-00	Fuels for Vehicles/Equip		105.19				
009-715-5-430-00	Operating Supplies	5,276.79	5,904.13	3,192.29	2,000.00	3,500.00	
009-715-5-430-22	Tress-Purchase&Supplies						
009-715-5-440-00	Uniforms/Safety Equip	227.50	132.84		75.00	75.00	
009-715-5-450-00	MaintRepair Supplies	3,352.37	6,286.58	725.04	1,200.00	1,200.00	
009-715-5-460-00	Vehicle Maint Supplies	42.49	405.05	334.04	150.00	150.00	
009-715-5-470-00	Minor Equipment	299.00	667.69	11.58	400.00	300.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	1,099.67	3,066.33	781.69	1,000.00	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				-	-	
TOTAL EXPENSES		29,079.02	41,607.90	17,181.28	25,975.00	28,475.00	
REVENUE OVER EXPENSES		(4,967.67)	(2,649.71)	(6,131.28)	25.00	25.00	

City of Highland, Illinois
Cemetery
19/20 thru 23/24

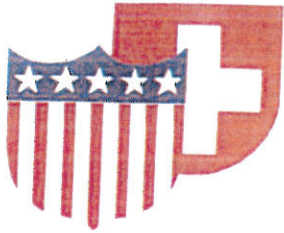
PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
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	50,000	0	0	0
Total Lines, Roads, Etc Account #540	0	50,000	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	50,000	0	0	0

CITY OF HIGHLAND



BUILDING AND ZONING



City of Highland

Department of Economic and Community Development

Building and Zoning Division

Building & Zoning Overview

Building & Zoning staff reviews construction and zoning related matters, reviewing plans, issuing permits, conducting code compliance inspections. FY 2019 activity has increased over previous years, having already exceeded all previous years to this point in the year. Staff consists of a department director, one interim supervisor / planner (hired on a contractual basis), one administrative assistant, two full time inspectors, two plumbing inspectors (contracted to review plumbing plans and plumbing construction on an as needed basis), and one electrical inspector (also contracted to review electrical plans and electrical construction on an as needed basis). The interim contract planner will soon be replaced by a full-time planning and zoning specialist.

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 permits fees against permit related expenditures.
- Review, assess, and evaluate the performance of our contracted inspectors program.

Building & Zoning 2019-2020 Budget Goals:

- Continue to apply the residential rental property inspection program in Highland and Grantfork.
- Continue to monitor vacant and foreclosed properties for signs of neglect and /or deterioration on a monthly basis, to include the use of legal remedies when needed.

- Monitor conditions around the city, respond to complaints, and cause the mitigation of obvious violations of the property maintenance code.
- Provide timely and courteous plan reviews and inspections when requested and scheduled.
- Develop an organized risk reduction program designed to identify and minimize the risk of fires and health hazards to members of the public in all public places, to include business, factories, institutional properties and places of assembly.
- Increase training budget in order to provide new staff with training, education, and peer contacts to enhance their professional abilities to serve Highland, as well as to stay abreast of changes within the industry.
- Replace existing computer software with a more robust and comprehensive program that will improve record keeping capabilities and the ability for contractors and the general public to apply and pay for some building permits remotely online.
- Upgrade office computers to accommodate new software.

BUILDING & ZONING

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Sales Tax	\$ 180,000	\$ 180,000	\$ 181,800	\$ 183,618	\$ 185,454	\$ 187,309
Income Tax	82,000	82,000	82,820	83,648	84,485	85,330
Telecommunications Tax	17,000	14,835	14,835	14,835	14,835	14,835
Building Permits	40,000	70,600	72,012	73,452	74,921	76,420
Electrical Inspections	17,000	22,000	22,440	22,889	23,347	23,814
Plumbing Inspections	14,000	16,000	16,320	16,646	16,979	17,319
Rental Inspections	17,500	10,000	10,200	10,404	10,612	10,824
Misc Revenues	37,000	41,500	42,330	43,177	44,040	44,921
Operating Transfer In	31,400	1,400	1,428	1,457	1,486	1,515
Total Revenues Projected	\$ 435,900	\$ 438,335	\$ 444,185	\$ 450,126	\$ 456,159	\$ 462,286
Revenue Allocation:						
Operating & Maintenance Allocation	85%	370,515	372,585	377,557	382,607	392,943
Capital Expenditures Allocation	10%	43,590	43,834	44,419	45,013	46,229
Cash Reserve & Equip Repl Allocation	5%	21,795	21,917	22,209	22,506	23,114
Operating & Maintenance:						
Personnel	\$ 301,500	\$ 207,750	\$ 211,905	\$ 216,143	\$ 220,466	\$ 224,875
Professional	44,000	51,000	52,020	53,060	54,122	55,204
Contractual	95,000	120,900	123,318	125,784	128,300	130,866
Supplies	7,200	13,550	13,821	14,097	14,379	14,667
Total O&M Projected	\$ 447,700	\$ 393,200	\$ 401,064	\$ 409,085	\$ 417,267	\$ 425,612
Capital Projection	60,000	80,000	0	0	0	0
Capital Reserve Transfer In from 004	72,000	35,000	0	0	0	0
Transfer to Reserves 004	-	-	43,000	41,000	38,000	36,000
Cash Expenditures	507,700	473,200	401,064	409,085	417,267	425,612
Transfers Out	\$ -	\$ -	\$ 43,000	\$ 41,000	\$ 38,000	\$ 36,000
Total Expenditures & Transfers Projected	\$ 507,700	\$ 473,200	\$ 444,064	\$ 450,085	\$ 455,267	\$ 461,612
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 200	\$ 135	\$ 121	\$ 41	\$ 892	\$ 674

BUILDING & ZONING FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	102.7%	89.7%	90.3%	90.9%	91.5%	92.1%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel	69.2%	47.4%	47.7%	48.0%	48.3%	48.6%
O&M per Capita will not exceed \$45	\$ 45.14	\$ 39.64	\$ 40.43	\$ 41.24	\$ 42.07	\$ 42.91
Actual O&M per Capita						
Percentage of Operating Revenue from Permit Fees will exceed 10%	9.2%	16.2%	16.3%	16.4%	16.5%	16.6%
Estimated Capita	9,919	9,919	9,919	9,919	9,919	9,919
Reserves Balance October 2018	\$550,981	\$515,981	\$558,981	\$599,981	\$637,981	\$673,981
Reserves to Cover 90 days O&M Costs	\$110,392	\$96,953	\$98,892	\$100,870	\$102,888	\$104,946

BUILDING & ZONING

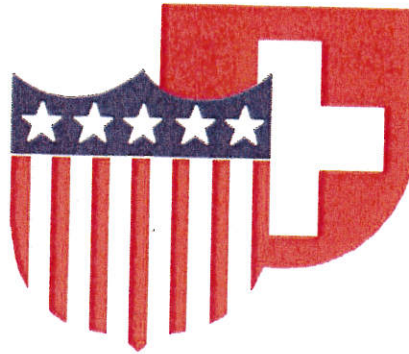
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual		FY 2018-19 Budget	FY 2019-20 Budget	Comments
				6 months	10/31/18			
001-013-4-313-10	Sales Tax	182,767.28	183,114.28	91,948.40		180,000.00	180,000.00	
001-013-4-315-10	State Income Tax	73,267.91	72,330.05	46,321.89		82,000.00	82,000.00	
001-013-4-321-11	Simplified Muni Telecom Tx	17,331.72	15,318.55	7,485.22		17,000.00	14,835.00	
001-013-4-321-70	Permits-Bldgs/Access Bldg	30,035.61	39,200.23	48,316.83		40,000.00	70,000.00	trending upward - new developments
001-013-4-321-71	Building Plan Review	-	-	-		-	600.00	beginning to do outside plan reviews
001-013-4-342-12	B&Z Misc. Plans Reviews	28,191.28	34,494.78	3,522.00		25,000.00	25,000.00	
001-013-4-342-13	B&Z-Electrical Inspect Fee	18,091.60	19,337.00	20,585.57		17,000.00	22,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	14,195.00	11,172.50	11,160.00		14,000.00	16,000.00	
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	6,800.00	2,900.00	5,387.00		2,000.00	3,500.00	
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	12,800.00	8,500.00	8,300.00		10,000.00	13,000.00	trending upward - new developments
001-013-4-342-19	Rental Inspection Fees	-	-	3,975.00		17,500.00	10,000.00	
001-013-4-381-19	From Comm Dev Fd	-	-	-		30,000.00	-	
001-013-4-381-60	From Reserves	25,000.00	40,000.00	-		72,000.00	35,000.00	
001-013-4-381-63	From Fire Dept-Assist	1,400.00	1,200.00	-		1,400.00	1,400.00	
TOTAL REVENUE		409,880.40	427,567.39	247,001.91		507,900.00	473,335.00	
001-013-5-110-00	Regular Salaries	223,770.36	206,431.33	63,372.39		265,000.00	178,750.00	
001-013-5-120-00	Overtime	1,600.48	194.54	786.31		1,500.00	1,500.00	
001-013-5-130-00	Benefits - Health & Life	28,057.71	8,915.58	9,697.44		35,000.00	27,500.00	
001-013-5-131-00	Benefits - Other	-	-	-		-	-	
001-013-5-160-00	Unemployment Ins	-	-	-		-	-	
001-013-5-170-00	Salary/Car Allowance	-	4.20	-		-	-	
001-013-5-220-00	Legal / Attorney Fees	20,040.65	58,169.62	26,111.14		40,000.00	45,000.00	
001-013-5-230-00	Engineering / Consulting	-	4,173.50	-		-	-	
001-013-5-230-10	Bldg Plan Review (Reimb)	-	-	-		-	-	
001-013-5-230-11	Subd Plan Review (Reimb)	(554.00)	-	-		-	-	
001-013-5-240-00	Training And Travel	503.03	5,596.22	1,836.15		4,000.00	6,000.00	new employees
001-013-5-310-00	Telephone / Communications	3,678.36	4,047.45	2,032.63		4,000.00	4,000.00	
001-013-5-320-00	Postage	1,677.43	1,224.32	1,198.40		2,000.00	2,000.00	
001-013-5-330-00	Utilities	6,775.14	4,648.93	2,048.32		4,000.00	4,000.00	
001-013-5-340-00	Rentals and Leases	2,667.08	1,791.50	1,059.16		2,000.00	2,500.00	
001-013-5-350-00	Insurance	96.67	96.00	-		100.00	200.00	
001-013-5-360-00	Equipment Maint And Repair	-	-	-		100.00	100.00	
001-013-5-360-10	Vehicle Maint/Repair	7,906.23	(2,344.18)	295.00		1,500.00	1,500.00	
001-013-5-370-00	Transportation Reimburse	-	-	-		-	-	
001-013-5-380-00	Building Maintenance	1,978.50	4,339.28	809.91		1,800.00	1,800.00	
001-013-5-390-00	Other Contractual Services	29,342.80	49,186.63	33,634.79		32,500.00	55,000.00	Intern (3 semesters), Scott 8 hrs per week
001-013-5-390-50	Contractual/Technological	3,767.48	2,191.68	240.06		3,000.00	2,000.00	includes website payment 3 years continuing
001-013-5-390-81	B&Z-Electrical Inspectors	11,971.86	15,364.04	13,282.91		14,000.00	17,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	11,858.14	11,153.87	8,108.74		12,000.00	14,000.00	
001-013-5-390-83	B&Z-Occupancy Dep. Refund	10,815.14	6,166.25	2,650.00		6,500.00	6,000.00	
001-013-5-390-84	B&Z-Demolition Expenses	-	-	16,800.00		-	-	
001-013-5-390-88	Code Enforcement Expenses	4,414.36	632.90	230.00		1,500.00	800.00	
001-013-5-391-00	Technological IT	9,124.65	10,357.19	6,502.95		10,000.00	10,000.00	
001-013-5-410-00	Office Supplies	931.46	798.06	407.24		500.00	1,000.00	Admin. Assistant creating new filing system
001-013-5-420-00	Fuels For Vehicles/Equip	1,274.92	948.55	900.96		1,500.00	1,800.00	
001-013-5-430-00	Operating Supplies	4,442.10	2,395.54	2,314.17		1,000.00	2,750.00	
001-013-5-440-00	Safety & Uniform Supplies	514.73	1,533.39	985.83		100.00	1,500.00	
001-013-5-460-00	Vehicle Maint Supplies	101.38	17.00	291.47		100.00	500.00	Electric dept helps w/ vehicle maintenance
001-013-5-470-00	Minor Equipment	2,332.40	9,431.12	3,112.99		4,000.00	6,000.00	
001-013-5-510-00	Land	-	-	-		-	-	
001-013-5-520-00	Buildings & Structures	-	-	-		-	-	
001-013-5-530-00	Equipment	-	-	21,978.00		-	80,000.00	
001-013-5-550-00	Other Capital Improvements	-	-	-		60,000.00	-	
001-013-5-595-00	Depreciation Expenses	-	-	-		-	-	
001-013-5-730-47	Trans-City Prop Res-Mitigation	-	-	-		-	-	
001-013-5-730-48	Trans to City Prop/Eq/ Reserves	-	-	-		-	-	
001-013-5-730-54	Trans to Comm Dev 007	-	-	-		-	-	
001-013-5-810-00	Bad Debt	-	-	-		-	-	
TOTAL EXPENSES		389,089.06	407,464.51	220,686.96		507,700.00	473,200.00	
REVENUE OVER EXPENSES		20,791.34	20,102.88	26,314.95		200.00	135.00	

City of Highland, Illinois
Building and Zoning
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

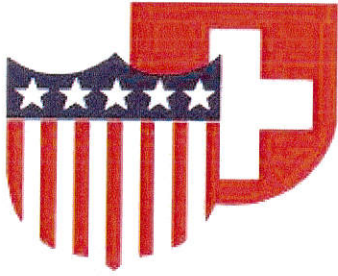
Budget Item	19/20	20/21	21/22	22/23	23/24
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Used Truck	20,000				
Energov Software	60,000				
Total Equipment Account #530	80,000	0	0	0	0
Other Capital Improvements Account #550					
Demolition Costs					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	80,000	0	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

2019-2020 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 \$16,500 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 \$5.50
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Sewer Department

- Revenue dedicated to O&M costs will not exceed 65%.
- Revenue per 1,000 gallons will exceed \$7.00
- O&M cost per 1,000 gallons sold will not exceed \$5.50
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Major Initiatives

Non Home Rule Sales Tax

Roadway Rehabilitation 20% Portion

- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city.
- Signalization of U.S. Hwy. 40/Hemlock Street/Frank Watson Parkway.
- Construction for the Broadway Resurfacing (Helvetia to Iberg) project.
- Construction of the roundabout at Broadway/Veterans Honor Parkway//St. Rose Road/Iberg Rd.

Street and Alley

- Laurel Creek bank repairs at Willow Creek/Poplar Street.

Water Treatment Plant

- Repair the southeast spillway retaining wall at the downstream end of the spillway.

Water Reclamation Facility

- Construction of the improvements for the plant upgrade.

Water Distribution/Sewer Collection

- Continue with the water main replacement program.
- Water main extension for Hunsche development at Frank Watson Parkway.
- Sewer trunk main rehabilitation.
- Continue cured in place pipe in clay pipe sewer mains.
- Sewer main extension for Hunsche development at Frank Watson Parkway.
- Additional employee.

STREETS / PW ADMIN

	Current Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Property / Replacement Tax	\$ 139,950	\$ 141,150	\$ 142,562	\$ 143,987	\$ 145,427	\$ 146,881
Sales Tax	810,000	810,000	826,200	842,724	859,578	876,770
Income Tax	350,000	350,000	357,000	364,140	371,423	378,851
Telecommunications Tax	75,000	65,790	66,448	67,112	67,784	68,461
Misc Revenues	7,200	48,391	48,391	48,391	48,391	48,391
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	\$ 1,397,150	\$ 1,430,331	\$ 1,455,600	\$ 1,481,354	\$ 1,507,603	\$ 1,534,355
Revenue Allocation:						
Operating & Maintenance Allocation	85%	1,187,578	1,215,781	1,237,260	1,259,151	1,281,462
Capital Expenditures Allocation	10%	139,715	143,033	145,560	148,135	150,760
Cash Reserve & Equip Repl Allocation	5%	69,858	71,517	72,780	74,068	76,718
Operating & Maintenance:						
Personnel	\$ 697,550	\$ 698,027	\$ 696,870	\$ 717,776	\$ 739,310	\$ 761,489
Professional	47,000	37,000	38,110	39,253	40,431	41,644
Contractual	174,250	178,554	183,911	189,428	195,111	200,964
Supplies	103,650	116,200	119,686	123,277	126,975	130,784
Total O&M Projected	1,022,450	1,029,781	1,038,577	1,069,734	1,101,826	1,134,881
Capital Projection	347,850	544,350	346,850	357,900	330,000	90,000
Capital Reserve Transfer In from 004	0	144,000	0	0	0	0
Transfer to Reserves 004	26,000	0	70,000	53,000	75,000	309,000
Cash Expenditures	1,370,300	1,574,131	1,385,427	1,427,634	1,431,826	1,224,881
Transfers Out	26,000	0	70,000	53,000	75,000	309,000
Total Expenditures & Transfers Projected	\$ 1,396,300	\$ 1,574,131	\$ 1,455,427	\$ 1,480,634	\$ 1,506,826	\$ 1,533,881
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 850	\$ 200	\$ 174	\$ 720	\$ 777	\$ 474

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	71.1%	72.0%	71.4%	72.2%	73.1%	74.0%
O & M Cost per paved lane mile will not exceed \$16,500	\$16,229	\$15,603	\$15,736	\$16,208	\$16,694	\$17,195
Personnel Cost per paved lane mile will not exceed \$11,000	\$11,072	\$10,576	\$10,559	\$10,875	\$11,202	\$11,538
Paved Lane Miles	63	66	66	66	66	66
Reserves Balance October 2018	\$444,499	\$300,499	\$370,499	\$423,499	\$498,499	\$807,499
Reserves to Cover 90 days O&M Costs	\$252,111	\$253,919	\$256,087	\$263,770	\$271,683	\$279,834

STREETS / PW ADMIN

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	133,317.18	136,242.22	107,694.06	130,000.00	132,500.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	5,745.81	4,641.54	1,844.22	5,750.00	4,650.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	4,076.82	3,826.88		4,200.00	4,000.00	
001-017-4-313-10	Sales Tax	806,326.28	809,979.61	412,415.64	810,000.00	810,000.00	
001-017-4-315-10	State Income Tax	314,005.34	410,922.07	198,612.98	350,000.00	350,000.00	
001-017-4-321-11	Simplified Muni Telecom Tx	74,278.82	66,010.75	33,195.32	75,000.00	65,790.00	
001-017-4-343-10	Rental-Street Equipment						
001-017-4-343-11	Rental/Lease Revenue	3,100.00	5,742.98	5,400.00	7,200.00	7,200.00	
001-017-4-343-20	Misc Street Div	65,299.28	37,868.40	76,543.57			
001-017-4-343-22	Government Reimbursements					41,191.00	State payment for highway maint agreement
001-017-4-346-20	Gain on Sale of Asset	57,000.00	1,800.00				
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					144,000.00	
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		1,463,149.53	1,477,034.45	835,705.79	1,397,150.00	1,574,331.00	
001-017-5-110-00	Regular Salaries	511,552.55	530,841.67	268,686.41	605,000.00	601,000.00	
001-017-5-120-00	Overtime	21,131.03	22,938.81	8,202.61	30,000.00	25,000.00	
001-017-5-130-00	Benefits - Health & Life	62,046.93	62,382.41	23,534.88	62,500.00	72,000.00	
001-017-5-131-00	Benefits - Other						
001-017-5-160-00	Unemployment Ins						
001-017-5-170-00	Salary/Car Allowance	26.56	26.60	12.12	50.00	27.00	
001-017-5-220-00	Legal / Attorney Fees	2,449.70	3,018.04	7,208.32	5,000.00	5,000.00	
001-017-5-230-00	Engineering / Consulting	31,250.00	15,370.00	43,634.46	40,000.00	30,000.00	
001-017-5-240-00	Training And Travel	1,209.82	3,125.51	1,392.94	2,000.00	2,000.00	
001-017-5-260-00	Waste Removal						
001-017-5-310-00	Telephone / Communications	3,604.89	3,807.32	1,466.07	5,500.00	3,096.00	cell phones, air cards, Frontier
001-017-5-320-00	Postage	85.08	34.34	63.87	100.00	100.00	
001-017-5-330-00	Utilities	11,104.56	13,869.51	5,638.81	12,000.00	12,000.00	
001-017-5-340-00	Rentals And Leases	5,142.82	3,215.78	243.25	6,000.00	6,000.00	
001-017-5-350-00	Insurance	6,824.32	8,068.33		6,250.00	6,250.00	
001-017-5-360-00	Equipment Maint And Repair	19,590.55	6,490.17	9,685.20	8,500.00	15,000.00	
001-017-5-360-10	Vehicle Maint/Repair	15,250.51	35,941.06	15,865.02	15,000.00	25,000.00	
001-017-5-370-00	Transportation Reimburse						
001-017-5-380-00	Building Maintenance	5,577.57	3,957.42	1,324.28	4,000.00	8,000.00	
001-017-5-390-00	Other Contractual Services	55,051.14	25,532.04	22,692.84	60,000.00	45,000.00	
001-017-5-390-22	Trees-Contracted Work	55,475.00	52,374.00	34,965.00	45,000.00	50,000.00	
001-017-5-390-50	Contractual/Technological	7,105.46	7,232.48	1,020.85	3,900.00	1,108.00	HCS services
001-017-5-391-00	Technological IT	4,998.46	5,799.07	3,354.00	8,000.00	7,000.00	
001-017-5-410-00	Office Supplies	108.95	158.95	87.03	150.00	200.00	
001-017-5-420-00	Fuels For Vehicles/Equip	22,685.98	20,357.81	10,860.41	24,000.00	24,000.00	
001-017-5-430-00	Operating Supplies	60,463.36	31,193.00	10,768.70	25,000.00	25,000.00	
001-017-5-430-22	Trees-Purchase&Supplies						
001-017-5-440-00	Safety & Uniform Supplies	2,955.13	1,739.08	1,287.84	2,500.00	3,000.00	
001-017-5-450-00	Maint/Repair Supplies	11,716.10	10,124.47	2,312.58	10,000.00	10,000.00	
001-017-5-460-00	Vehicle Maint Supplies	188.77	1,369.48	954.64	3,000.00	3,000.00	
001-017-5-470-00	Minor Equipment	16,841.16	22,678.81	1,938.75	25,000.00	35,000.00	(conc trailer \$10k, conc tools)
001-017-5-470-90	Minor Eq.-Storm Drainage	1,889.08	3,918.03	1,321.35	10,000.00	10,000.00	
001-017-5-490-00	Generat.Fuel/Chemical Sup	3,642.22	3,427.55	3,147.62	4,000.00	6,000.00	
001-017-5-505-00	Engineering For Capital		(0.03)	71,929.52	3,500.00	25,000.00	
001-017-5-505-10	Engineering-Troxler/ IL160						
001-017-5-510-00	Land			49,600.00	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			23,405.82	129,350.00	181,850.00	
001-017-5-540-00	Lines Roads Etc - New/Repl			14,033.36	185,000.00	42,500.00	
001-017-5-550-00	Other Capital Improvements					270,000.00	
001-017-5-550-10	Impr-Troxler/ IL160						
001-017-5-550-24	50 / 50 Program						
001-017-5-550-50	Storm Drainage			4,370.00	25,000.00	25,000.00	
001-017-5-595-00	Depreciation Expenses	742,235.56	762,073.00				
001-017-5-620-00	Interest Expense	1,039.32	4,364.89				
001-017-5-730-39	Trans To 004/Util Facility						
001-017-5-730-48	Trans To City Prop/Eq/Reserves	275,000.00	150,000.00		26,000.00	-	
001-017-5-810-00	Bad Debt		130.00				
TOTAL EXPENSES		1,958,242.58	1,815,559.60	645,008.55	1,396,300.00	1,574,131.00	
REVENUE OVER EXPENSES		(495,093.05)	(338,525.15)	190,697.24	850.00	200.00	

City of Highland, Illinois
 Street Department
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
Laurel Branch Bank Shoring at Poplar St	15,000				
Parking Lot-700 block Main St	10,000				
Total Engineering for Capital Account #505	25,000	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					
Replace International 2 Ton Dump Truck (2)				240,000	
Replace Freightliner 2-Ton Dump Truck			120,000		
Replace Wheel Loader (60-40 split with WRF)		120,000			
Replace Case Tractor Mower			35,000		
Replace Excavator			70,000		
1-Ton Dump Truck Repl w/ salt spreader & plow	85,000				
Spreader Stands	30,000				
Concrete Saw	20,000				
Vehicle Replacement for Resident Eng		30,000			
Street Sweeper (Lease purchase)	46,850	46,850	42,900		
Total Equipment Account #530	181,850	196,850	267,900	240,000	0
Lines, Roads, Etc Account #540					
ADA Sidewalks	25,000	50,000	50,000	50,000	50,000
Seal Coating Alleys	17,500	15,000	15,000	15,000	15,000
IL 160 Trail Costs Split with Parks		60,000			
Total Lines, Roads, Etc Account #540	42,500	125,000	65,000	65,000	65,000
Other Capital Improvements Account #550					
Laurel Branch Bank Shoring at Poplar St	80,000				
Parking Lot-700 block Main St	190,000				
Total Other Capital Improvements Account #550	270,000	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	25,000	25,000	25,000	25,000	25,000
Total Capital Improvements	544,350	346,850	357,900	330,000	90,000

NHR Street Bond Fund

	Current Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Sales Tax	\$ 1,410,000	1,410,000	1,413,525	1,417,059	1,420,601	1,424,153
Misc Revenues	3,000	1,000	1,000	1,000	1,000	1,000
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 1,413,000	\$ 1,411,000	\$ 1,414,525	\$ 1,418,059	\$ 1,421,601	\$ 1,425,153
Capital Projection	670,000	1,300,000	873,204	878,204	883,204	888,204
Transfer in from Prior Year		425,000		0		
Bond Payment Transfer Out	743,000	535,000	535,000	535,000	535,000	535,000
Total Expenditures & Transfers Projected	\$ 1,413,000	\$ 1,835,000	\$ 1,408,204	\$ 1,413,204	\$ 1,418,204	\$ 1,423,204
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ -	\$ 1,000	\$ 6,321	\$ 4,854	\$ 3,397	\$ 1,949

Motor Fuel Tax

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Allotment	261,692.87	263,385.95	125,050.92	255,000.00	275,000.00	
008-000-4-361-10	Interest Income	3,881.33	6,631.32	4,633.66	5,000.00		
008-000-4-371-10	Misc Revenue						
TOTAL REVENUE		265,574.20	270,017.27	129,684.58	260,000.00	275,000.00	
008-008-5-340-00	Rentals And Leases						
008-008-5-430-00	Operating Supplies	164,122.94	134,079.31	118,793.49	255,000.00	275,000.00	
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		164,122.94	134,079.31	118,793.49	255,000.00	275,000.00	
REVENUE OVER EXPENSES		101,451.26	135,937.96	10,891.09	5,000.00	-	

Street Bond Construction

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
050-000-4-311-10	Property Tax-General						
050-000-4-313-12	Non-Home Rule Sales Tax	1,409,809.86	1,402,969.03	724,855.60	1,410,000.00	1,410,000.00	
050-000-4-361-10	Interest Income	2,906.00	952.22	777.93	3,000.00	1,000.00	
050-000-4-371-10	Miscellaneous Revenue	169,668.77	117,424.97				
050-000-4-381-25	Transfer from Street Bond Int	1,160,000.00	1,175,000.00				
TOTAL REVENUE		2,742,384.63	2,696,346.22	725,633.53	1,413,000.00	1,411,000.00	
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						
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						
050-050-5-360-10	Vehicle Maint/Repair						
050-050-5-390-00	Other Contractual Services	3,956.25		(250.00)			
050-050-5-410-00	Office Supplies						
050-050-5-420-00	Fuels For Vehicles/Equip						
050-050-5-430-00	Operating Supplies						
050-050-5-470-00	Minor Equipment						
050-050-5-505-00	Engineering For Capital			82,167.50	120,000.00	105,000.00	
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			393.00			
050-050-5-540-10	Road Rehab - 20% NHR			5,775.95	550,000.00	1,195,000.00	
050-050-5-550-00	Other Capital Improvements						
050-050-5-550-50	Storm Drainage						
050-050-5-595-00	Depreciation Expenses	944,642.09	953,025.10				
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	100.00	100.00			
050-050-5-630-01	Accrued Interest Expense						
050-050-5-640-00	Amortization Expense						
050-050-5-730-28	Trans to NHRST/Street Bond 051	1,206,504.00	1,197,000.00	371,502.00	743,000.00		
050-050-5-730-29	Transfer to 2010 Street Bond					535,000.00	
050-050-5-730-30	Transfer to Street Dept						
TOTAL EXPENSES		2,143,471.62	2,138,394.38	459,688.45	1,413,000.00	1,835,000.00	
REVENUE OVER EXPENSES		598,913.01	557,951.84	265,945.08	-	(424,000.00)	Add'l funds from Hemlock project carryover

Street Bond and Interest

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
051-000-4-361-10	Interest Income	4,651.06	4,682.95	2,843.45	4,500.00		
051-000-4-371-10	Miscellaneous Revenue						bond paid in full
051-000-4-381-31	From 050 NHR Sales Tax	1,206,504.00	1,197,000.00	371,502.00	743,000.00		
TOTAL REVENUE		1,211,155.06	1,201,682.95	374,345.45	747,500.00	-	
051-051-5-390-00	Other Contractual Services						
051-051-5-610-00	Principal Payments				735,000.00		
051-051-5-620-00	Interest Payments	41,326.67	21,160.00	5,880.00	11,760.00		
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	1,160,000.00	1,175,000.00				
TOTAL EXPENSES		1,201,644.67	1,196,478.00	6,198.00	747,078.00	-	
REVENUE OVER EXPENSES		9,510.39	5,204.95	368,147.45	422.00	-	

2010 Street Bond Construction

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
052-000-4-313-12	Non-Home Rule Sales Tax						
052-000-4-361-10	Interest Income						
052-000-4-371-10	Miscellaneous Revenue						
052-000-4-371-17	Bond Proceeds						
052-000-4-381-25	Trans from 2007 St Bond						
TOTAL REVENUE		-	-	-	-	-	
052-052-5-110-00	Regular Salaries						
052-052-5-120-00	Overtime						
052-052-5-130-00	Benefits - Health & Life						
052-052-5-220-00	Legal / Attorney Fees						
052-052-5-230-00	Engineering / Consulting						
052-052-5-240-00	Training and Travel						
052-052-5-310-00	Telephone / Communications						
052-052-5-360-00	Equipment Maint And Repair						
052-052-5-360-10	Vehicle Maint/Repair						
052-052-5-390-00	Other Contractual Services						
052-052-5-410-00	Office Supplies						
052-052-5-420-00	Fuels For Vehicles/Equip						
052-052-5-430-00	Operating Supplies						
052-052-5-470-00	Minor Equipment						

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
052-052-5-505-00	Engineering For Capital						
052-052-5-510-00	Land						
052-052-5-510-10	Right Of Way						
052-052-5-510-20	Easement						
052-052-5-520-00	Buildings & Structures						
052-052-5-540-00	Lines Roads Etc - New/Repl						
052-052-5-540-10	Road Rehab - 20% NHR						
052-052-5-550-00	Other Capital Improvements						
052-052-5-550-50	Storm Drainage						
052-052-5-595-00	Depreciation Expenses						
052-052-5-610-00	Principal Payments						
052-052-5-620-00	Interest Payments	143,500.55	143,500.55				
052-052-5-630-00	Other Debt Services						
052-052-5-640-00	Amortization Expense						
052-052-5-730-28	Trans To NHRST/Street Bond						
TOTAL EXPENSES		143,500.55	143,500.55	-			
REVENUE OVER EXPENSES		(143,500.55)	(143,500.55)	-			

2010 Street Bond Construction

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual		FY 2019-20 Budget
				6 months 10/31/18	FY 2018-19 Budget	
053-053-4-361-10	Interest Income					500.00
053-053-4-381-31	From Street Bond Construction 050					535,000.00
TOTAL REVENUE		-	-	-	-	535,500.00
053-053-5-390-00	Other Contractual Services					
053-053-5-610-00	Principal Payments					381,787.00
053-053-5-620-00	Interest Payments					153,213.00
053-053-5-630-00	Other Debt Services					
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons					
TOTAL EXPENSES		-	-	-	-	535,000.00
REVENUE OVER EXPENSES		-	-	-	-	500.00

NHR Sales Tax
19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
Pavement Rehabilitation		75,000	40,000	72,000	75,000
Broadway Resurfacing (Lemon to Laurel)		30,000			
Broadway Streetscape	50,000				
Roundabout Broadway/VHP/Iberg	30,000				
US 40/Hemlock and Frank Watson Prkwy Signalization	10,000				
Broadway Resurfacing (Helvetia to Iberg)	15,000				
Total Engineering for Capital Account #505	105,000	105,000	40,000	72,000	75,000
					STP project state FY 2020
Land Account #510					
Grandview Farms ROW purchase SW peripheral (Bellm Rd)		123,204	123,204	123,204	123,204
Total Land Account #510	0	123,204	123,204	123,204	123,204
					Grandview Farm Purchase option future expansion 50% of project costs to be paid 8/1/23 \$985,635.36 total. Sharing 50/50 with Electric
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 Rehabilitation	85,000	600,000	370,000	643,000	645,000
Broadway Resurfacing (Lemon to Laurel)			300,000		
Broadway Streetscape	350,000				
US 40/Hemlock and Frank Watson Prkwy Signalization	405,000				
Roundabout Broadway/VHP/Iberg	160,000				
Broadway Resurfacing (Helvetia to Iberg)	150,000				
Total Road Rehab 20% NHR Account #540-10	1,195,000	645,000	715,000	688,000	690,000
					Using unexpended funds from FY18/19
					STP project state FY 2020
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	1,300,000	873,204	878,204	883,204	888,204

WATER FUND							
O&M ALLOCATED BY CATEGORY							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	FY
	Budget	2020	2021	2022	2023	2024	
Revenue							
Utility Sales	\$ 2,656,947	\$ 2,764,776	\$ 2,806,248	\$ 2,848,341	\$ 2,891,066	\$ 2,934,432	
Connection Fees	35,000	50,000	51,000	52,020	53,060	54,122	
Misc Revenues	47,500	47,000	47,940	48,899	49,877	50,874	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 2,739,447	\$ 2,861,776	\$ 2,905,188	\$ 2,949,260	\$ 2,994,004	\$ 3,039,428	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,328,530	2,432,510	2,469,409	2,506,871	2,544,903	2,583,514
Capital Expenditures Allocation	10%	273,945	286,178	290,519	294,926	299,400	303,943
Cash Reserve & Equip Repl Allocation	5%	136,972	143,089	145,259	147,463	149,700	151,971
Operating & Maintenance:							
Personnel - Admin	\$ 119,550	\$ 112,526	\$ 115,902	\$ 119,379	\$ 122,960	\$ 126,649	
Personnel - WTP	387,500	399,750	411,743	424,095	436,818	449,922	
Personnel - Distribution	366,000	367,000	378,010	389,350	401,031	413,062	
Sub Total	873,050	879,276	905,654	932,824	960,809	989,633	
Professional Svcs - Admin	224,118	227,170	231,713	236,348	241,075	245,896	
Professional Svcs - WTP	1,200	11,200	11,424	11,652	11,886	12,123	
Professional Svcs - Distribution	1,200	1,200	1,224	1,248	1,273	1,299	
Sub Total	226,518	239,570	244,361	249,249	254,234	259,318	
Contractual Svcs - Admin	90,850	78,608	80,180	81,784	83,419	85,088	
Contractual Svcs - WTP	232,600	223,612	228,084	232,646	237,299	242,045	
Contractual Svcs - Distribution	30,100	29,336	29,923	30,521	31,132	31,754	
Sub Total	353,550	331,556	338,187	344,951	351,850	358,887	
Supplies - Admin	1,650	1,850	1,887	1,925	1,963	2,002	
Supplies - WTP	182,150	187,150	190,893	194,711	198,605	202,577	
Supplies - Distribution	65,000	71,300	72,726	74,181	75,664	77,177	
Sub Total	248,800	260,300	265,506	270,816	276,232	281,757	
Total O&M Projected	1,701,918	1,710,702	1,753,709	1,797,840	1,843,125	1,889,595	
Capital Projection	2,749,279	809,279	864,279	864,279	879,279	854,279	
Bond/Debt Proceeds	1,683,000	0	0	0	0	0	
Capital Reserve Transfer In	252,000	0	0	0	0	0	
Bond/Debt Payments	188,000	201,000	200,858	200,352	200,645	200,718	
Transfer to Economic Development		34,450					
Transfer to Reserves / Surplus	35,000	106,000	86,000	86,000	70,500	94,000	
Cash Expenditures	4,451,197	2,519,981	2,617,988	2,662,119	2,722,404	2,743,874	
Transfers Out	223,000	341,450	286,858	286,352	271,145	294,718	
Total Expenditures & Transfers Projected	\$ 4,674,197	\$ 2,861,431	\$ 2,904,846	\$ 2,948,471	\$ 2,993,549	\$ 3,038,592	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 250	\$ 345	\$ 342	\$ 790	\$ 455	\$ 836	

WATER DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 70%							
Actual Revenue Dedicated to O&M	62.1%	59.8%	60.4%	61.0%	61.6%	62.2%	
O & M Cost per 1000 gallons sold will not exceed \$5.50							
Actual Cost per 1,000 Gallons sold	\$ 4.84	\$ 4.86	\$ 4.98	\$ 5.11	\$ 5.24	\$ 5.37	
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$ 7.78	\$ 8.13	\$ 8.25	\$ 8.38	\$ 8.51	\$ 8.64	
	1.8	2.9	3.3	3.3	3.3	3.3	
Cash Balance will exceed 45 days of O&M expenses							
Actual Days of Cash Coverage	198	197	193	188	184	179	
Cash Balance at EOFY	\$ 924,864	\$ 925,209	\$ 925,551	\$ 926,340	\$ 926,796	\$ 927,632	
Gallons sold for FY 2017/18	351,976,400	351,976,400	351,976,400	351,976,400	351,976,400	351,976,400	
Reserves Balance October 2018	\$ 2,036,070	\$ 2,142,070	\$ 2,228,070	\$ 2,314,070	\$ 2,384,570	\$ 2,478,570	
Reserves will cover 45 days O & M Costs	209,826	210,908	216,211	221,651	227,235	232,964	

WATER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Utility Sales	\$ 2,656,947	\$ 2,764,776	\$ 2,806,248	\$ 2,848,341	\$ 2,891,066	\$ 2,934,432
Connection Fees	35,000	50,000	51,000	52,020	53,060	54,122
Misc Revenues	47,500	47,000	47,940	48,899	49,877	50,874
Operating Transfers In						
Total Revenues Projected	\$ 2,739,447	\$ 2,861,776	\$ 2,905,188	\$ 2,949,260	\$ 2,994,004	\$ 3,039,428
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,328,530	2,432,510	2,469,409	2,506,871	2,544,903
Capital Expenditures Allocation	10%	273,945	286,178	290,519	294,926	299,400
Cash Reserve & Equip Repl Allocation	5%	136,972	143,089	145,259	147,463	151,971
Operating & Maintenance:						
Personnel - Admin	\$ 119,550	\$ 112,526	\$ 115,902	\$ 119,379	\$ 122,960	\$ 126,649
Professional Svcs - Admin	224,118	227,170	231,713	236,348	241,075	245,896
Contractual Svcs - Admin	90,850	78,608	80,180	81,784	83,419	85,088
Supplies - Admin	1,650	1,850	1,887	1,925	1,963	2,002
Sub Total -Admin	436,168	420,154	429,682	439,435	449,417	459,635
Personnel - WTP	387,500	399,750	411,743	424,095	436,818	449,922
Professional Svcs - WTP	1,200	11,200	11,424	11,652	11,886	12,123
Contractual Svcs - WTP	232,600	223,612	228,084	232,646	237,299	242,045
Supplies - WTP	182,150	187,150	190,893	194,711	198,605	202,577
Sub Total	803,450	821,712	842,144	863,104	884,607	906,667
Personnel - Distribution	366,000	367,000	378,010	389,350	401,031	413,062
Professional Svcs - Distribution	1,200	1,200	1,224	1,248	1,273	1,299
Contractual Svcs - Distribution	30,100	29,336	29,923	30,521	31,132	31,754
Supplies - Distribution	65,000	71,300	72,726	74,181	75,664	77,177
Sub Total	462,300	468,836	481,883	495,300	509,100	523,292
Total O&M Projected	1,701,918	1,710,702	1,753,709	1,797,840	1,843,125	1,889,595
Capital Projection	2,749,279	809,279	864,279	864,279	879,279	854,279
Bond/Debt Proceeds	1,683,000	0	0	0	0	0
Capital Reserve Transfer In	252,000	0	0	0	0	0
Bond/Debt Payments	188,000	201,000	200,858	200,352	200,645	200,718
Transfer to Economic Development		34,450				
Transfer to Reserves / Surplus	35,000	106,000	86,000	86,000	70,500	94,000
Cash Expenditures	4,451,197	2,519,981	2,617,988	2,662,119	2,722,404	2,743,874
Transfers Out	223,000	341,450	286,858	286,352	271,145	294,718
Total Expenditures & Transfers Projected	\$ 4,674,197	\$ 2,861,431	\$ 2,904,846	\$ 2,948,471	\$ 2,993,549	\$ 3,038,592
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 250	\$ 345	\$ 342	\$ 790	\$ 455	\$ 836

WATER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	62.1%	59.8%	60.4%	61.0%	61.6%	62.2%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 4.84	\$ 4.86	\$ 4.98	\$ 5.11	\$ 5.24	\$ 5.37
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 7.78	\$ 8.13	\$ 8.25	\$ 8.38	\$ 8.51	\$ 8.64
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	198	197	193	188	184	179
Cash Balance at EOFY	\$ 924,864	\$ 925,209	\$ 925,551	\$ 926,340	\$ 926,796	\$ 927,632
Gallons sold for FY 2017-2018	351,976,400	351,976,400	351,976,400	351,976,400	351,976,400	351,976,400
Reserves Balance October 2018	\$ 2,036,070	\$ 2,142,070	\$ 2,228,070	\$ 2,314,070	\$ 2,384,570	\$ 2,478,570
Reserves will cover 45 days O & M Costs	209,826	210,908	216,211	221,651	227,235	232,964

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
201-203-5-360-00	Equipment Maint And Repair	1,713.13	860.60	689.41	2,000.00	2,000.00	
201-203-5-360-10	Vehicle Maint/Repair	3,107.18	681.67	114.00	5,000.00	2,500.00	
201-203-5-380-00	Building Maintenance	3,710.07	2,195.46	548.00	5,000.00	5,000.00	
201-203-5-390-00	Other Contractual Services	1,900.86	4,122.68	3,077.04	3,000.00	6,000.00	
201-203-5-390-23	Lab Testing	2,946.00	2,683.50	1,318.50	3,000.00	3,000.00	
201-203-5-390-50	Contractual Technological	988.55	928.92	463.08	600.00	1,000.00	
201-203-5-391-00	Technological IT	2,494.00	2,844.00	1,417.00	4,300.00	3,000.00	
201-203-5-420-00	Fuels For Vehicles/Equip	5,264.82	4,799.01	2,698.17	6,000.00	5,000.00	
201-203-5-430-00	Operating Supplies	34,908.18	42,469.76	23,399.29	40,000.00	46,000.00	
201-203-5-440-00	Safety & Uniform Supplies	1,768.13	1,430.87	827.09	2,000.00	500.00	
201-203-5-450-00	Maint/Repair Supplies	4,171.48	3,509.81	6,618.65	4,000.00	12,000.00	
201-203-5-460-00	Vehicle Maint Supplies	2,753.63	2,754.12	879.53	3,000.00	2,800.00	
201-203-5-470-00	Minor Equipment	4,976.65	9,488.03	3,698.80	10,000.00	5,000.00	
201-203-5-505-00	Engineering For Capital			59,837.41	150,000.00	30,000.00	
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				30,000.00	-	
201-203-5-530-60	Meters				70,000.00	70,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl			4,641.90	2,233,000.00	265,000.00	
201-203-5-550-00	Other Capital Improvements			71,934.50		-	
201-203-5-580-00	New Service Connections					-	
201-203-5-595-00	Depreciation Expenses					-	
TOTAL EXPENSES		2,168,053.53	2,790,838.19	1,077,389.49	4,674,197.00	2,861,431.00	
REVENUE OVER EXPENSES		948,756.31	(116,478.32)	362,570.72	250.00	345.00	

WATER SURPLUS

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
205-000-4-361-10	Interest Income	25,865.24	16,525.93	12,633.46	20,000.00	22,500.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-81	From Water Fund	33,664.85	583,824.64	30,910.45	35,000.00	50,000.00	
TOTAL REVENUE		59,530.09	600,350.57	43,543.91	55,000.00	72,500.00	
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		(700,469.91)	600,350.57	43,543.91	(197,000.00)	72,500.00	

WATER DEPR / EQUIP REPLACEMENT

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
207-000-4-361-10	Interest Income			-			
207-000-4-371-10	Miscellaneous Revenue			-			
207-000-4-371-17	Bond/Loan Proceeds			1,665,000.00			
207-000-4-381-89	From Water Bond Reserve			-			
TOTAL REVENUE		-	-	1,665,000.00	-	-	
207-207-5-390-00	Other Contractual Services			23,322.50			
207-207-5-730-22	Transfer To Water Fd						
TOTAL EXPENSES		-	-	23,322.50	-	-	Project will be completed by 4/30/19
REVENUE OVER EXPENSES		-	-	1,641,677.50	-	-	

WATER ALT BND INT & RED

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 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	201,000.00	
TOTAL REVENUE		-	-	-	188,000.00	201,000.00	
208-208-5-610-00	Principal Payments				183,000.00	143,000.00	
208-208-5-620-00	Interest Payments				5,000.00	57,161.00	
208-208-5-630-00	Other Debt Services						
208-208-5-640-00	Transfer to Water Fund						
TOTAL EXPENSES		-	-	-	188,000.00	200,161.00	
REVENUE OVER EXPENSES		-	-	-	-	839.00	

City of Highland, Illinois
 Water Treatment Plant
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
Spillway Retaining Wall Repair	25,000				
Total Engineering Account #505	25,000	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					
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					
Spillway Retaining Wall Repair	250,000	0			
Heartland Conservatory Shared Costs		60,000	60,000	60,000	
Future Plant Construction		100,000	100,000	100,000	100,000
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	419,279	329,279	329,279	329,279	269,279
Total Capital Expenditures Projected	444,279	329,279	329,279	329,279	269,279
ADA Accessibility Future Costs Maint Building				7,700	
ADA Accessibility Future Costs WTP				20,250	

City of Highland, Illinois
 Water Distribution
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
Water Main Extension for Hunsche Dev Engineering	5,000				
Water Main Replacements	25,000	15,000	15,000	15,000	15,000
Total Engineering Account #505	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Land Account #510					
Total Land Account #510	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Account #520					
Total Building Account #520	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equipment Account #530					
Replace Pot Holing Machine				65,000	
Replace Boring Rig			150,000		
Replace Dump Truck				100,000	
Service Truck Replacement					
Total Equipment Account #530	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>165,000</u>	<u>0</u>
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>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Lines, Roads, Etc Account #540					
Raeber Water Commitment	30,000				
Water Main Extension for Hunsche Development	15,000				
Water Main Replacements	220,000	450,000	300,000	300,000	500,000
Total Lines, Roads, Etc Account #540	<u>265,000</u>	<u>450,000</u>	<u>300,000</u>	<u>300,000</u>	<u>500,000</u>
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures Projected	<u>365,000</u>	<u>535,000</u>	<u>535,000</u>	<u>550,000</u>	<u>585,000</u>

SEWER FUND
O&M ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Utility Sales	\$ 1,978,250	\$ 2,049,895	\$ 2,101,142	\$ 2,153,671	\$ 2,207,513	\$ 2,262,701
Pretreatment Revenue	275,000	250,000	250,000	250,000	250,000	250,000
Connection Fees	39,000	100,000	100,000	100,000	100,000	100,000
Misc Income	14,500	14,500	14,500	14,500	14,500	14,500
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,306,750	\$ 2,414,395	\$ 2,465,642	\$ 2,518,171	\$ 2,572,013	\$ 2,627,201

Revenue Allocation:

Operating & Maintenance Allocation	85%	1,960,738	2,052,236	2,095,796	2,140,445	2,186,211	2,233,120
Capital Expenditures Allocation	10%	230,675	241,439	246,564	251,817	257,201	262,720
Cash Reserve & Equip Repl Allocation	5%	115,338	120,720	123,282	125,909	128,601	131,360

Operating & Maintenance:

Personnel - Admin	\$ 108,050	\$ 104,550	\$ 107,687	\$ 110,917	\$ 114,245	\$ 117,672
Personnel - Collection	177,500	253,000	260,590	268,408	276,460	284,754
Personnel - WRF	358,000	373,500	384,705	396,246	408,134	420,378
Personnel - Pretreatment	30,300	0	-	-	-	-
Sub Total	673,850	731,050	752,982	775,571	798,838	822,803
Professional Svcs - Admin	171,462	172,161	175,604	179,116	182,699	186,353
Professional Svcs - Collection	500	800	816	832	849	866
Professional Svcs - WRF	7,500	5,000	5,100	5,202	5,306	5,412
Professional Svcs - Pretreatment	2,000	0	-	-	-	-
Sub Total	181,462	177,961	181,520	185,151	188,854	192,631
Contractual Svcs - Admin	83,450	75,608	77,120	78,663	80,236	81,841
Contractual Svcs - Collection	50,600	24,436	24,925	25,423	25,932	26,450
Contractual Svcs - WRF	209,850	218,676	223,050	227,511	232,061	236,702
Contractual Svcs - Pretreatment	4,900	5,250	5,355	5,462	5,571	5,683
Sub Total	348,800	323,970	330,449	337,058	343,800	350,676
Supplies - Admin	1,750	1,750	1,785	1,821	1,857	1,894
Supplies - Collection	42,400	38,400	39,168	39,951	40,750	41,565
Supplies - WRF	46,750	49,150	50,133	51,136	52,158	53,202
Supplies - Pretreatment	1,200	0	-	-	-	-
Sub Total	92,100	89,300	91,086	92,908	94,766	96,661
Total O&M Projected	1,296,212	1,322,281	1,356,037	1,390,688	1,426,257	1,462,771

Capital Projection	7,415,000	8,743,000	3,790,600	210,000	235,000	250,000
Bond Debt Repayment Transfer Out	197,000	197,000	197,000	865,000	865,000	865,000
Bond/Debt Proceeds	6,910,000	8,050,000	3,000,000			
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development		25,650				
Transfer to Reserves / Surplus	308,000	176,000	121,500	52,000	45,000	49,000

Cash Expenditures	8,711,212	10,065,281	5,146,637	1,600,688	1,661,257	1,712,771
Transfers Out	505,000	398,650	318,500	917,000	910,000	914,000
Total Expenditures & Transfers Projected	\$ 9,216,212	\$ 10,463,931	\$ 5,465,137	\$ 2,517,688	\$ 2,571,257	\$ 2,626,771

Projected Excess (Deficiency) of Revenues
over Expenses & Transfers

	\$ 538	\$ 464	\$ 505	\$ 483	\$ 756	\$ 430
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SEWER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	56.2%	54.8%	55.0%	55.2%	55.5%	55.7%
O & M Cost per 1000 gallons sold will not exceed \$ 5.50						
Actual Cost per 1,000 Gallons sold	\$ 4.92	\$ 5.02	\$ 5.15	\$ 5.28	\$ 5.41	\$ 5.55
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.75	\$ 9.16	\$ 9.36	\$ 9.56	\$ 9.76	\$ 9.97
	1.5	3.83	4.14	4.21	4.28	4.35
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	297	291	284	277	270	263
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,437	\$ 1,053,942	\$ 1,054,426	\$ 1,055,181	\$ 1,055,611
Gallons billed for FY 2017-2018	263,539,600	263,539,600	263,539,600	263,539,600	263,539,600	263,539,600
Reserves Balance October 2018	\$930,432	\$1,106,432	\$1,227,932	\$1,279,932	\$1,324,932	\$1,373,932
Reserves to Cover 45 days O&M Costs	\$159,807	\$163,021	\$167,183	\$171,455	\$175,840	\$180,342

SEWER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Utility Sales	\$ 1,978,250	\$ 2,049,895	\$ 2,101,142	\$ 2,153,671	\$ 2,207,513	\$ 2,262,701
Pretreatment Revenue	275,000	250,000	250,000	250,000	250,000	250,000
Connection Fees	39,000	100,000	100,000	100,000	100,000	100,000
Interest Income	14,500	14,500	14,500	14,500	14,500	14,500
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,306,750	\$ 2,414,395	\$ 2,465,642	\$ 2,518,171	\$ 2,572,013	\$ 2,627,201
Revenue Allocation:						
Operating & Maintenance Allocation	85%	1,960,738	2,052,236	2,095,796	2,140,445	2,186,211
Capital Expenditures Allocation	10%	230,675	241,439	246,564	251,817	257,201
Cash Reserve & Equip Repl Allocation	5%	115,338	120,720	123,282	125,909	131,360
Operating & Maintenance:						
Personnel - Admin	\$ 108,050	\$ 104,550	\$ 107,687	\$ 110,917	\$ 114,245	\$ 117,672
Professional Svcs - Admin	171,462	172,161	175,604	179,116	182,699	186,353
Contractual Svcs - Admin	83,450	75,608	77,120	78,663	80,236	81,841
Supplies - Admin	1,750	1,750	1,785	1,821	1,857	1,894
Sub Total	364,712	354,069	362,196	370,517	379,036	387,759
Personnel - Collection	177,500	253,000	260,590	268,408	276,460	284,754
Professional Svcs - Collection	500	800	816	832	849	866
Contractual Svcs - Collection	50,600	24,436	24,925	25,423	25,932	26,450
Supplies - Collection	42,400	38,400	39,168	39,951	40,750	41,565
Sub Total	271,000	316,636	325,499	334,615	343,991	353,635
Personnel - WRF	358,000	373,500	384,705	396,246	408,134	420,378
Professional Svcs - WRF	7,500	5,000	5,100	5,202	5,306	5,412
Contractual Svcs - WRF	209,850	218,676	223,050	227,511	232,061	236,702
Supplies - WRF	46,750	49,150	50,133	51,136	52,158	53,202
Sub Total	622,100	646,326	662,988	680,094	697,659	715,693
Personnel - Pretreatment	30,300	0	-	-	-	-
Professional Svcs - Pretreatment	2,000	0	-	-	-	-
Contractual Svcs - Pretreatment	4,900	5,250	5,355	5,462	5,571	5,683
Supplies - Pretreatment	1,200	0	-	-	-	-
Sub Total	38,400	5,250	5,355	5,462	5,571	5,683
Total O&M Projected	1,296,212	1,322,281	1,356,037	1,390,688	1,426,257	1,462,771
Capital Projection	7,415,000	8,743,000	3,790,600	210,000	235,000	250,000
Bond Debt Repayment Transfer Out	197,000	197,000	197,000	865,000	865,000	865,000
Bond/Debt Proceeds	6,910,000	8,050,000	3,000,000			
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	0	25,650				
Transfer to Reserves / Surplus	308,000	176,000	121,500	52,000	45,000	49,000
Cash Expenditures	8,711,212	10,065,281	5,146,637	1,600,688	1,661,257	1,712,771
Transfers Out	505,000	398,650	318,500	917,000	910,000	914,000
Total Expenditures & Transfers Projected	\$ 9,216,212	\$ 10,463,931	\$ 5,465,137	\$ 2,517,688	\$ 2,571,257	\$ 2,626,771
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 538	\$ 464	\$ 505	\$ 483	\$ 756	\$ 430

SEWER FUND

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
301-000-4-344-41	Pre-Treatment Revenue	315,035.19	230,127.50	124,360.33	275,000.00	250,000.00	
301-000-4-346-10	Sales / Extra Sales	1,892,112.88	1,911,631.48	999,948.57	1,978,250.00	2,049,895.00	
301-000-4-346-20	Gain On Sale Of Assets						
301-000-4-346-30	Connection Fees	74,189.00	38,265.00	40,816.00	39,000.00	100,000.00	
301-000-4-361-10	Interest Income	14,417.20	9,857.33	5,970.44	12,000.00	12,000.00	
301-000-4-371-10	Misc Revenue	5,236.67	30,684.32	478.50	2,500.00	2,500.00	
301-000-4-371-15	Grants						
301-000-4-371-18	Note Payable Proceeds				6,910,000.00	8,050,000.00	
301-000-4-371-90	Overpayments						
301-000-4-381-50	From Sewer Surplus/Repl		525,000.00				
301-000-4-381-51	From TIF #2 Bond Proceeds						
301-000-4-381-78	From Sewer Construction						
TOTAL REVENUE		2,300,990.94	2,745,565.63	1,171,573.84	9,216,750.00	10,464,395.00	

SEWER ADMIN

301-301-5-110-00	Regular Salaries	93,163.01	84,866.87	34,078.27	87,500.00	84,000.00	
301-301-5-120-00	Overtime	433.10	536.50	327.17	1,000.00	1,000.00	
301-301-5-130-00	Benefits - Health & Life	11,460.99	10,712.78	4,621.24	13,500.00	13,500.00	
301-301-5-131-00	Benefits - Other						
301-301-5-140-00	Social Security	2,127.22	1,314.73	651.06	2,500.00	2,500.00	
301-301-5-150-00	Retirement	3,317.45	2,009.77	969.16	3,500.00	3,500.00	
301-301-5-160-00	Unemployment Ins						
301-301-5-170-00	Salary/Car Allowance	25.79	25.86	11.75	50.00	50.00	
301-301-5-210-00	Auditing	500.00	500.00		500.00	500.00	
301-301-5-220-00	Legal / Attorney Fees	1,013.35		1,699.15	4,500.00	2,000.00	
301-301-5-230-00	Engineering / Consulting			3,499.17	5,000.00	5,000.00	
301-301-5-240-00	Training And Travel	413.46	1,534.78	507.94	1,500.00	1,500.00	
301-301-5-250-00	Admin Exp To General Admin	153,756.00	156,828.00	79,980.00	159,962.00	163,161.00	
301-301-5-260-00	Waste Removal						
301-301-5-310-00	Telephone / Communications	248.65	193.78	127.22	250.00	250.00	
301-301-5-320-00	Postage	22.94	2.91	9.88	50.00	50.00	
301-301-5-330-00	Utilities	1,762.78	1,920.76	1,050.83	2,000.00	2,000.00	
301-301-5-340-00	Rentals And Leases	718.40	921.23	482.93	1,500.00	1,000.00	
301-301-5-350-00	Insurance	44,829.82	49,018.86		47,500.00	47,500.00	
301-301-5-360-00	Equipment Maint And Repair						
301-301-5-360-10	Vehicle Maint/Repair	100.00			1,000.00	1,000.00	
301-301-5-370-00	Transportation Reimburse						
301-301-5-380-00	Building Maintenance	154.23					
301-301-5-390-00	Other Contractual Services	15,497.83	16,509.72	8,329.50	20,000.00	20,000.00	
301-301-5-390-37	Utility Assist.To Agencies	3,549.16	3,155.14		2,000.00		
301-301-5-390-50	Contractual/Technological	7,559.70	7,936.74	171.02	4,150.00	808.00	
301-301-5-391-00	Technological IT	2,497.79	2,958.05	1,783.47	5,000.00	3,000.00	
301-301-5-410-00	Office Supplies	19.98		87.02	100.00	100.00	
301-301-5-420-00	Fuels For Vehicles/Equip						
301-301-5-430-00	Operating Supplies	308.93	280.24	234.48	500.00	500.00	
301-301-5-440-00	Safety & Uniform Supplies		63.00		100.00	100.00	
301-301-5-450-00	Maint/Repair Supplies						
301-301-5-460-00	Vehicle Maint Supplies				50.00	50.00	
301-301-5-470-00	Minor Equipment			308.30	1,000.00	500.00	
301-301-5-520-00	Buildings & Structures						
301-301-5-530-00	Equipment						
301-301-5-550-00	Other Capital Improvements						
301-301-5-595-00	Depreciation Expenses	702,032.08	691,520.59				
301-301-5-650-00	Prior Year Adjustment						
301-301-5-730-24	Transfer To Sewer Surplus	374,189.00	38,265.00	40,816.00	308,000.00	176,000.00	
301-301-5-730-31	Transfer to WRF Loan Payment	451,110.00	451,110.00				
301-301-5-730-39	Trans To 004/Util Facility						
301-301-5-730-41	Transfer To Sewer Constr	195,996.00	200,004.00	98,502.00	197,000.00	197,000.00	
301-301-5-730-54	Transfer to Economic Development					25,650.00	
301-301-5-810-00	Bad Debt	1,095.88	5,497.25	285.75			
301-301-5-820-00	Econ Dev Incentive Disc.						

SEWER COLLECTION

301-303-5-110-00	Regular Salaries	115,348.03	125,402.98	60,693.62	131,000.00	193,000.00	
301-303-5-120-00	Overtime	8,814.44	7,129.95	2,518.50	9,000.00	7,500.00	
301-303-5-130-00	Benefits - Health & Life	12,127.19	15,307.08	5,500.23	13,000.00	21,000.00	
301-303-5-131-00	Benefits - Other						
301-303-5-140-00	Social Security	9,478.23	9,904.07	4,713.60	10,500.00	15,500.00	
301-303-5-150-00	Retirement	13,766.01	14,383.91	6,709.99	14,000.00	16,000.00	
301-303-5-160-00	Unemployment Ins						
301-303-5-230-00	Engineering / Consulting		6,587.62	2,354.38			
301-303-5-240-00	Training And Travel	345.29	658.00	379.50	500.00	800.00	
301-303-5-260-00	Waste Removal						
301-303-5-310-00	Telephone / Communications	531.40	463.53	263.66	500.00	1,236.00	
301-303-5-330-00	Utilities	5,477.64	5,477.24	2,366.45	5,500.00	5,500.00	
301-303-5-340-00	Rentals And Leases	402.80					
301-303-5-350-10	Insurance Claims				15,000.00		
301-303-5-360-00	Equipment Maint And Repair	1,407.26	2,286.44	689.40	1,000.00	1,400.00	
301-303-5-360-10	Vehicle Maint/Repair	3,088.35	681.65	114.00	4,000.00	500.00	
301-303-5-380-00	Building Maintenance	667.43	2,195.48	548.00	5,000.00	500.00	
301-303-5-390-00	Other Contractual Services	4,815.71	10,517.12	9,967.86	16,000.00	12,000.00	
301-303-5-390-50	Contractual/Technological	936.01	928.93	463.08	600.00	300.00	
301-303-5-391-00	Technological IT	2,797.45	2,530.55	1,424.00	3,000.00	3,000.00	
301-303-5-420-00	Fuels For Vehicles/Equip	4,638.22	4,798.98	2,698.15	7,000.00	5,400.00	
301-303-5-430-00	Operating Supplies	10,601.50	11,058.69	5,713.43	20,000.00	11,000.00	
301-303-5-440-00	Safety & Uniform Supplies	1,455.56	1,418.77	793.76	3,000.00	1,500.00	
301-303-5-450-00	Maint/Repair Supplies	964.89	1,639.85	2,691.65	1,200.00	5,000.00	
301-303-5-460-00	Vehicle Maint Supplies	2,484.26	2,440.67	837.15	3,200.00	2,500.00	
301-303-5-470-00	Minor Equipment	5,667.60	5,202.42	3,486.29	8,000.00	13,000.00	enclosed trailer
301-303-5-470-70	Minor Eq./New Service Conn						
301-303-5-505-00	Engineering For Capital			3,234.15	150,000.00	60,000.00	
301-303-5-510-10	Right Of Way						
301-303-5-510-20	Easement						
301-303-5-520-00	Buildings & Structures						
301-303-5-530-00	Equipment				170,000.00		
301-303-5-540-00	Lines Roads Etc - New/Repl				1,400,000.00	3,600,000.00	
301-303-5-550-00	Other Capital Improvements						
301-303-5-595-00	Depreciation Expenses			117,085.02			
301-303-5-620-00	Interest Expense						

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
WATER RECLAMATION FACILITY							
301-304-5-110-00	Regular Salaries	255,659.10	266,843.99	129,442.01	272,500.00	295,000.00	
301-304-5-120-00	Overtime	8,962.07	7,878.38	2,593.14	7,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	25,532.68	21,981.77	10,197.66	24,000.00	20,000.00	
301-304-5-131-00	Benefits - Other						
301-304-5-140-00	Social Security	19,688.74	20,493.55	9,853.97	21,500.00	24,000.00	
301-304-5-150-00	Retirement	29,227.26	29,807.58	14,008.96	32,500.00	27,000.00	
301-304-5-160-00	Unemployment Ins				3,000.00	3,000.00	
301-304-5-220-00	Legal / Attorney Fees	2,906.00			2,500.00		
301-304-5-230-00	Engineering / Consulting				2,000.00	2,000.00	
301-304-5-240-00	Training And Travel	736.95	760.00	883.33	2,000.00	2,000.00	
301-304-5-310-00	Telephone / Communications	2,711.43	953.51	328.38	900.00	1,500.00	
301-304-5-320-00	Postage	1,457.80	1,604.80	13.10	100.00	100.00	
301-304-5-330-00	Utilities	116,616.03	128,563.85	60,997.33	125,000.00	130,000.00	
301-304-5-330-22	Utilities - Lift Station	2,295.88	2,678.20	1,446.05	2,750.00	3,000.00	
301-304-5-340-00	Rentals And Leases				750.00	5,000.00	
301-304-5-360-00	Equipment Maint And Repair	16,809.01	26,602.13	5,093.66	20,000.00	20,000.00	
301-304-5-360-10	Vehicle Maint/Repair	12,015.36	2,767.36	2,885.63	4,500.00	4,500.00	
301-304-5-370-00	Transportation Reimburse						
301-304-5-380-00	Building Maintenance	795.22	9,257.01	327.90	2,500.00	2,500.00	
301-304-5-390-00	Other Contractual Services	21,214.85	29,307.78	23,044.73	32,500.00	32,500.00	
301-304-5-390-23	Lab Testing	8,898.50	8,506.00	2,616.50	10,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	1,343.46	1,950.66	1,553.24	1,200.00	576.00	
301-304-5-391-00	Technological IT	7,480.49	8,531.00	4,243.00	9,650.00	9,000.00	
301-304-5-410-00	Office Supplies						
301-304-5-420-00	Fuels For Vehicles/Equip	4,694.01	4,545.54	2,121.97	5,500.00	5,500.00	
301-304-5-430-00	Operating Supplies	6,476.88	5,643.13	2,415.79	7,500.00	7,500.00	
301-304-5-430-22	Trees-Purchase&Supplies						
301-304-5-440-00	Safety & Uniform Supplies	1,114.39	2,260.48	889.07	2,500.00	2,500.00	
301-304-5-450-00	Maint/Repair Supplies	12,395.24	13,588.07	5,361.56	15,000.00	15,000.00	
301-304-5-460-00	Vehicle Maint Supplies	94.76	700.19	185.41	1,250.00	1,250.00	
301-304-5-470-00	Minor Equipment	13,661.94	15,989.71	-	2,500.00	4,900.00	
301-304-5-490-00	Generat.Fuel/Chemical Sup	10,964.39	6,030.50	7,595.85	12,500.00	12,500.00	
301-304-5-505-00	Engineering For Capital			15,773.38	560,000.00	-	
301-304-5-510-00	Land				100,000.00	-	
301-304-5-520-00	Buildings & Structures					-	
301-304-5-530-00	Equipment			13,465.00	17,500.00	83,000.00	
301-304-5-540-00	Lines Roads Etc - New/Repl					-	
301-304-5-550-00	Other Capital Improvements				5,017,500.00	5,000,000.00	
301-304-5-595-00	Depreciation Expenses						
301-304-5-730-24	Transfer To Sewer Surplus						

SEWER PRETREATMENT							
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
301-305-5-110-00	Regular Salaries	21,557.55	23,837.99	11,370.64	24,000.00	-	
301-305-5-120-00	Overtime						
301-305-5-130-00	Benefits - Health & Life	1,962.68	2,020.69	921.34	2,200.00	-	
301-305-5-131-00	Benefits - Other						
301-305-5-140-00	Social Security	1,647.28	1,821.73	868.95	1,700.00	-	
301-305-5-150-00	Retirement	2,382.56	2,586.80	1,206.47	2,400.00	-	
301-305-5-160-00	Unemployment Ins						
301-305-5-220-00	Legal / Attorney Fees	94.50			1,500.00		
301-305-5-230-00	Engineering / Consulting						
301-305-5-240-00	Training And Travel				500.00		
301-305-5-310-00	Telephone / Communications						
301-305-5-330-00	Utilities	301.43	400.47	189.79	400.00	500.00	
301-305-5-340-00	Rentals And Leases						
301-305-5-350-00	Insurance						
301-305-5-360-00	Equipment Maint And Repair	1,176.00	1,739.00		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						
301-305-5-390-23	Lab Testing	3,078.00	2,066.00	768.00	4,000.00	4,250.00	
301-305-5-410-00	Office Supplies						
301-305-5-420-00	Fuels For Vehicles/Equip						
301-305-5-430-00	Operating Supplies			137.00	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	1,399.00		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		2,899,109.27	2,611,837.34	846,577.79	9,216,212.00	10,463,931.00	
REVENUE OVER EXPENSES		(598,118.33)	133,728.29	324,996.05	538.00	464.00	

SEWER SURPLUS							
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
307-000-4-361-10	Interest Income	15,521.41	13,010.22	7,864.20	15,000.00	15,000.00	
307-000-4-371-10	Miscellaneous Revenue						
307-000-4-381-82	From Sewer Fund	374,189.00	38,265.00	40,816.00	308,000.00	176,000.00	
TOTAL REVENUE		389,710.41	51,275.22	48,680.20	323,000.00	191,000.00	
TOTAL EXPENSES		-	525,000.00	-	-	-	
REVENUE OVER EXPENSES		389,710.41	(473,724.78)	48,680.20	323,000.00	191,000.00	

WATER RECLAMATION REPAYMENT FUND							
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
308-000-4-361-10	Interest Income	363.58	482.73	58.65			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				
TOTAL REVENUE		451,473.58	451,592.73	58.65	-	-	

308-308-5-610-00 Principal Payments

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
308-308-5-620-00	Interest Payments	20,059.61	7,512.36				
308-308-5-630-00	Other Debt Services						
TOTAL EXPENSES		20,059.61	7,512.36	-	-	-	
REVENUE OVER EXPENSES		431,413.97	444,080.37	58.65	-	-	

SEWER BOND CONSTRUCTION

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 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	195,996.00	200,004.00	98,502.00	197,000.00	197,000.00
TOTAL REVENUE		195,996.00	200,004.00	98,502.00	197,000.00	197,000.00
309-309-5-390-00	Other Contractual Services					
309-309-5-550-10	Sewer Bond Improvements					
309-309-5-595-00	Depreciation	67,462.24	134,924.47			
309-309-5-610-00	Principal Payments			115,000.00	115,000.00	120,000.00
309-309-5-620-00	Interest Payments	84,398.83	81,462.99	40,767.50	80,041.00	76,985.00
309-309-5-630-00	Other Debt Services	150.00	150.00			
TOTAL EXPENSES		152,011.07	216,537.46	155,767.50	195,041.00	196,985.00
REVENUE OVER EXPENSES		43,984.93	(16,533.46)	(57,265.50)	1,959.00	15.00

City of Highland, Illinois
Sewer Collection
19/20 thru 23/24

PROJECTS BY BUDGET ITEM

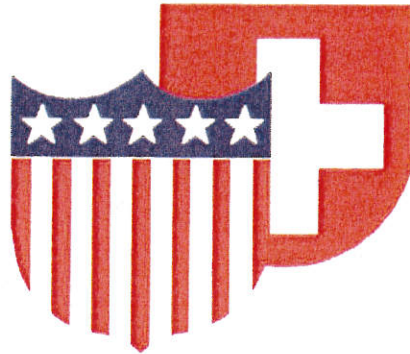
Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
CIPP Projects (remaining clay pipe in system)	10,000	5,000		5,000	
Trunk Main Rehabilitation-Prelim. Eng.	50,000				
Total Engineering Account #505	<u>60,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
Land Account #510					
Total Land Account #510	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Account #520					
Total Building Account #520	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equipment Account #530					
Total Equipment Account #530	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Lines, Roads, Etc Account #540					
Trunk Main Rehabilitation	3,000,000				
CIPP Projects (remaining clay pipe in system)	600,000	600,000	160,000	230,000	250,000
Total Lines, Roads, Etc Account #540	<u>3,600,000</u>	<u>600,000</u>	<u>160,000</u>	<u>230,000</u>	<u>250,000</u>
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures Projected	<u><u>3,660,000</u></u>	<u><u>605,000</u></u>	<u><u>160,000</u></u>	<u><u>235,000</u></u>	<u><u>250,000</u></u>
ADA Accessibility Future Costs Maint Building					

City of Highland, Illinois
 Water Reclamation Facility
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
Plant Improvements and Upgrades-Const. Eng.					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace Wheel Loader (60-40 split with S&A)		60,000			
Replace 1999 Dodge Ram Pickup Truck	28,000				
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	83,000	160,000	50,000	0	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		25,600			
ADA Accessibility Future Costs Plant		3,000,000			
Plant Improvements and Upgrades	5,000,000				
Total Other Capital Improvements Account #550	5,000,000	3,025,600			
Total Capital Expenditures Projected	5,083,000	3,185,600	50,000	0	0

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2019-2020 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 \$0.11.
- Total O&M cost per kWh sold will not exceed \$0.10.
- Operating income per KWH will exceed .008 based on APPA benchmarking.
- Net income per revenue dollar shall exceed \$0.047 based on APPA benchmarking.

Major Initiatives

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

Electric Administration Goals:

1. Continue deployment of Smart Grid Technology to allow all electric meters to be remotely read from the desktop.
2. Increase/validate current revenue stream thru testing and repair of large Commercial/industrial metering systems.
3. Cross train employees to be able to use GIS, program SCADA and access Tantalus data.
4. Strategically insert smart devices into our system to allow better monitoring and control.

Electric Production Goals:

1. Develop a structured and documented system maintenance program encompassing all aspects of power plant operations.
2. Reallocate appropriate tasks to power plant operators to balance workload across departmental workforce.

Electric Distribution Goals:

1. Continue expansion of Smart Grid by adding approximately 1000 additional meters.
2. Purchase and install new Northtown Substation Transformer
3. Install Bellm Road Cross Tie to add flexibility and improve reliability
4. Pursue long term solution for 138KV line vulnerability
5. Develop a structured and documented system maintenance program with a focus on improving system reliability.
6. Continue Pole Inspection to identify "Bad" poles and replace where necessary (20% of total poles in system).
7. Purchase one replacement bucket truck to replace oldest truck in fleet.
8. Purchase and deploy 150 more LED streetlights.
9. Repair rusting peripheral light poles.

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY						
	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Utility Sales	\$ 14,722,140	15,090,193	15,467,448	15,854,134	16,250,487	16,656,749
Connection Fees	16,000	35,000	35,000	35,000	35,000	35,000
Misc Revenues	88,104	1,096,298	96,298	96,298	96,298	96,298
Total Revenues Projected	\$ 14,826,244	\$ 16,221,491	\$ 15,598,746	\$ 15,985,432	\$ 16,381,785	\$ 16,788,047
Revenue Allocation:						
Operating & Maintenance Allocation	85%	12,602,307	13,788,267	13,258,934	13,587,617	13,924,517
Capital Expenditures Allocation	10%	1,482,624	1,622,149	1,559,875	1,598,543	1,638,179
Cash Reserve & Equip Repl Allocation	5%	741,312	811,075	779,937	799,272	819,089
Operating & Maintenance:						
Personnel - Admin	\$ 356,580	\$ 464,130	\$ 475,733	\$ 487,626	\$ 499,817	\$ 512,312
Personnel - Production	133,000	147,000	151,410	155,952	160,631	165,450
Personnel - Distribution	1,222,000	1,233,500	1,270,505	1,308,620	1,347,879	1,388,315
Sub Total	1,711,580	1,844,630	1,897,648	1,952,198	2,008,327	2,066,077
Professional Svcs - Admin	796,826	796,223	812,147	828,390	844,958	861,857
Professional Svcs - Production	56,500	35,500	36,210	36,934	37,673	38,426
Professional Svcs - Distribution	50,000	50,000	51,000	52,020	53,060	54,121
Sub Total	903,326	881,723	899,357	917,344	935,691	954,404
Contractual Svcs - Admin	436,750	385,000	392,700	400,554	408,565	416,736
Contractual Svcs - Production	9,518,460	9,772,492	9,967,942	10,167,301	10,370,647	10,578,060
Contractual Svcs - Distribution	114,400	103,500	105,570	107,681	109,835	112,032
Sub Total	10,069,610	10,260,992	10,466,212	10,675,536	10,889,047	11,106,828
Supplies - Admin	16,000	16,500	16,995	17,505	18,030	18,571
Supplies - Production	79,600	92,350	95,121	97,975	100,914	103,941
Supplies - Distribution	171,000	177,500	182,825	188,310	193,959	199,778
Sub Total	266,600	286,350	294,941	303,790	312,903	322,290
Total O&M Projected	\$ 12,951,116	\$ 13,273,695	\$ 13,558,158	\$ 13,848,868	\$ 14,145,968	\$ 14,449,599
Capital Projection	847,000	2,184,564	938,564	993,564	458,564	358,564
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development		190,867				
Transfer to Reserves / Surplus	1,027,500	572,000	1,102,000	1,142,500	1,777,000	1,979,000
Cash Expenditures	13,798,116	15,458,259	14,496,722	14,842,432	14,604,532	14,808,163
Transfers Out	1,027,500	762,867	1,102,000	1,142,500	1,777,000	1,979,000
Total Expenditures & Transfers Projected	\$ 14,825,616	\$ 16,221,126	\$ 15,598,722	\$ 15,984,932	\$ 16,381,532	\$ 16,787,163
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 628	\$ 365	\$ 24	\$ 500	\$ 253	\$ 884

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	87.4%	81.8%	86.9%	86.6%	86.4%	86.1%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.5%	11.4%	12.2%	12.2%	12.3%	12.3%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1170	0.1249	0.1172	0.1171	0.1171	0.1171
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1022	0.1022	0.1018	0.1015	0.1011	0.1008
Operating Income will exceed .008 cents per KWH	0.0148	0.0227	0.0154	0.0156	0.0160	0.0163
Projected KWH per Year with 2.5% increase over Actual 2017-2018 KWH	126,713,979	129,881,828	133,128,874	136,457,096	139,868,523	143,365,237
Net income per revenue dollar shall exceed \$.047	0.0693	0.0353	0.0706	0.0715	0.1085	0.1179
Reserves Balance October 2018	\$5,804,206	\$6,376,206	\$7,478,206	\$8,620,706	\$10,397,706	\$12,376,706
Reserves to Cover 45 days O&M Costs	\$1,596,713	\$1,636,483	\$1,671,554	\$1,707,395	\$1,744,023	\$1,781,457

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Utility Sales	\$ 14,722,140	\$ 15,090,193	\$ 15,467,448	\$ 15,854,134	\$ 16,250,487	\$ 16,656,749
Connection Fees	16,000	35,000	35,000	35,000	35,000	35,000
Misc Revenues	88,104	1,096,298	96,298	96,298	96,298	96,298
Total Revenues Projected	\$ 14,826,244	\$ 16,221,491	\$ 15,598,746	\$ 15,985,432	\$ 16,381,785	\$ 16,788,047
Revenue Allocation:						
Operating & Maintenance Allocation	85%	12,602,307	13,788,267	13,258,934	13,587,617	13,924,517
Capital Expenditures Allocation	10%	1,482,624	1,622,149	1,559,875	1,598,543	1,638,179
Cash Reserve & Equip Repl Allocation	5%	741,312	811,075	779,937	799,272	839,402
Operating & Maintenance:						
Personnel - Admin	\$ 356,580	\$ 464,130	\$ 475,733	\$ 487,626	\$ 499,817	\$ 512,312
Professional Svcs - Admin	796,826	796,223	812,147	828,390	844,958	861,857
Contractual Svcs - Admin	436,750	385,000	392,700	400,554	408,565	416,736
Supplies - Admin	16,000	16,500	16,995	17,505	18,030	18,571
Sub Total Admin	1,606,156	1,661,853	1,697,575	1,734,075	1,771,370	1,809,476
Personnel - Production	133,000	147,000	151,410	155,952	160,631	165,450
Professional Svcs - Production	56,500	35,500	36,210	36,934	37,673	38,426
Contractual Svcs - Production	9,518,460	9,772,492	9,967,942	10,167,301	10,370,647	10,578,060
Supplies - Production	79,600	92,350	95,121	97,975	100,914	103,941
Sub Total Production	9,787,560	10,047,342	10,250,683	10,458,162	10,669,865	10,885,877
Personnel - Distribution	1,222,000	1,233,500	1,270,505	1,308,620	1,347,879	1,388,315
Professional Svcs - Distribution	50,000	50,000	51,000	52,020	53,060	54,121
Contractual Svcs - Distribution	114,400	103,500	105,570	107,681	109,835	112,032
Supplies - Distribution	171,000	177,500	182,825	188,310	193,959	199,778
Sub Total Distribution	1,557,400	1,564,500	1,609,900	1,656,631	1,704,733	1,754,246
Total O&M Projected	12,951,116	13,273,695	13,558,158	13,848,868	14,145,968	14,449,599
Capital Projection	847,000	2,184,564	938,564	993,564	458,564	358,564
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development		190,867				
Transfer to Reserves / Surplus	1,027,500	572,000	1,102,000	1,142,500	1,777,000	1,979,000
Cash Expenditures	13,798,116	15,458,259	14,496,722	14,842,432	14,604,532	14,808,163
Transfers Out	1,027,500	762,867	1,102,000	1,142,500	1,777,000	1,979,000
Total Expenditures & Transfers Projected	\$ 14,825,616	\$ 16,221,126	\$ 15,598,722	\$ 15,984,932	\$ 16,381,532	\$ 16,787,163
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 628	\$ 365	\$ 24	\$ 500	\$ 253	\$ 884

ELECTRIC FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	87.4%	81.8%	86.9%	86.6%	86.4%	86.1%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.5%	11.4%	12.2%	12.2%	12.3%	12.3%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1170	0.1249	0.1172	0.1171	0.1171	0.1171
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1022	0.1022	0.1018	0.1015	0.1011	0.1008
Operating Income will exceed .008 cents per KWH	0.0148	0.0227	0.0154	0.0156	0.0160	0.0163
Projected KWH per Year with 2.5% increase over Actual 2017-2018 KWH	126,713,979	129,881,828	133,128,874	136,457,096	139,868,523	143,365,237
Reserves Balance October 2018	\$5,804,206	\$6,376,206	\$7,478,206	\$8,620,706	\$10,397,706	\$12,376,706
Reserves to Cover 45 days O&M Costs	\$1,596,713	\$1,636,483	\$1,671,554	\$1,707,395	\$1,744,023	\$1,781,457

ELECTRIC DEPARTMENT

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	
101-000-4-313-20	Utility Tax	415,136.08	411,053.90	235,673.42	488,668.00	500,885.00	Dan calculated 2.5% increase
101-000-4-321-40	Pole Attachment-CATV	12,105.50	16,903.68		16,904.00	16,904.00	
101-000-4-321-41	Pole Attachment-Phone	9,553.00	13,007.34	(1,806.75)	11,200.00	9,394.00	
101-000-4-321-42	Pole Attachment - Collectors					7,500.00	AMEREN Metering Collectors
101-000-4-346-10	Sales / Extra Sales	13,918,827.80	14,381,704.63	8,166,914.24	14,722,140.00	15,090,193.00	Dan calculated 2.5% increase
101-000-4-346-20	Gain On Sale Of Assets						
101-000-4-346-30	Connection Fees	13,746.43	24,860.00	24,583.24	16,000.00	35,000.00	
101-000-4-346-41	Fuel Reimbursement	22,545.86	31,442.45	27,308.30	30,000.00	32,000.00	
101-000-4-346-42	Generating Capacity Credit	544,533.60	539,337.66	270,824.41	550,000.00	558,000.00	calculated from URGE test
101-000-4-361-10	Interest Income	22,731.25	18,639.26	15,162.89	20,000.00	22,500.00	
101-000-4-371-10	Misc Revenue	108,837.35	103,196.28	8,259.14	40,000.00	1,040,000.00	Includes Ameren Reimbursement
101-000-4-371-17	Bond Proceeds						
101-000-4-371-20	Credit Card Discounts/Fees	(70,647.84)	(68,311.56)	(38,656.13)	(65,000.00)	(65,000.00)	
101-000-4-371-90	Overpayments						
101-000-4-381-25	From Elec Bond						
101-000-4-381-34	From Customer Deposit Fd.						
101-000-4-381-42	From Elec Surplus/Eq Repl						
101-000-4-381-50	From TIF #2 Bond Proceeds						
101-000-4-381-43	Transfer from General Fund						
TOTAL REVENUE		14,997,369.03	15,471,833.64	8,708,262.76	15,829,912.00	17,247,376.00	

ELECTRIC ADMIN

101-101-5-110-00	Regular Salaries	110,295.20	121,347.98	87,373.42	274,000.00	364,000.00	From Personnel Costs Page
101-101-5-120-00	Overtime	37.56	608.50	717.41	500.00	500.00	From Personnel Costs Page
101-101-5-130-00	Benefits - Health & Life	9,968.50	12,665.94	8,735.68	29,000.00	39,000.00	From Personnel Costs Page
101-101-5-131-00	Benefits - Other	-	-	-	-	-	From Personnel Costs Page
101-101-5-140-00	Social Security	6,024.85	7,600.71	5,865.25	21,000.00	28,000.00	From Personnel Costs Page
101-101-5-150-00	Retirement	9,086.50	9,857.86	7,371.33	32,000.00	32,550.00	From Personnel Costs Page
101-101-5-160-00	Unemployment Ins	-	-	-	-	-	
101-101-5-170-00	Salary/Car Allowance	78.10	78.29	35.71	80.00	80.00	
101-101-5-210-00	Auditing	2,000.00	2,000.00		2,000.00	2,000.00	
101-101-5-220-00	Legal / Attorney Fees	15,082.87	4,196.62	5,724.58	10,000.00	10,000.00	
101-101-5-230-00	Engineering / Consulting	11,624.80	3,558.06	3,489.97	50,000.00	30,000.00	
101-101-5-240-00	Training And Travel	14,230.27	10,702.56	902.50	15,000.00	20,000.00	Increase to train Bill
101-101-5-250-00	Admin Exp To General Admin	691,872.00	705,708.00	359,916.00	719,826.00	734,223.00	
101-101-5-260-00	Waste Removal						
101-101-5-310-00	Telephone / Communications	3,229.91	3,460.78	1,871.14	3,750.00	2,500.00	3 cell phones rest moved to contractual technological
101-101-5-320-00	Postage	411.31	1,312.58	194.75	500.00	500.00	
101-101-5-330-00	Utilities	9,591.22	10,434.49	4,863.75	11,000.00	11,000.00	
101-101-5-340-00	Rentals And Leases	3,132.32	1,791.47	1,059.11	2,000.00	2,000.00	
101-101-5-350-00	Insurance	135,099.69	141,262.69		145,000.00	140,000.00	
101-101-5-360-00	Equipment Maint And Repair	3,580.80	2,909.67	741.68	4,000.00	3,000.00	
101-101-5-360-10	Vehicle Maint/Repair	370.89	515.73	49.65	1,500.00	2,000.00	Extra vehicle for Foreman
101-101-5-370-00	Transportation Reimburse						
101-101-5-380-00	Building Maintenance	4,385.33	2,815.32	2,072.03	5,000.00	5,000.00	
101-101-5-390-00	Other Contractual Services	33,719.09	41,262.86	18,799.37	35,000.00	35,000.00	
101-101-5-390-24	Collection Agency Fees	6,442.38	9,626.91	2,065.74	7,000.00	6,000.00	
101-101-5-390-25	Overpayments						
101-101-5-390-37	Utility Assist To Agencies	23,876.01	21,225.45		23,500.00		
101-101-5-390-50	Contractual/Technological	26,673.12	34,832.31	49,135.19	80,000.00	48,000.00	TCC Annual \$44000 + HCS \$2100 + air card \$500
101-101-5-391-00	Technological IT	10,305.00	13,932.22	8,742.76	13,500.00	15,000.00	
101-101-5-410-00	Office Supplies	119.40	4,335.95	232.60	1,000.00	1,000.00	
101-101-5-420-00	Fuels For Vehicles/Equip	3,892.69	1,655.02	1,454.79	3,000.00	4,000.00	Extra vehicle/Foreman
101-101-5-430-00	Operating Supplies	4,485.60	5,068.02	2,028.26	4,000.00	4,000.00	
101-101-5-440-00	Safety & Uniform Supplies	44.75	866.49	474.00	1,500.00	2,000.00	Foreman
101-101-5-450-00	Maint/Repair Supplies	613.20	448.50	46.82	500.00	500.00	
101-101-5-460-00	Vehicle Maint Supplies	89.98	242.76		1,000.00	1,000.00	
101-101-5-470-00	Minor Equipment	3,755.95	2,012.88	1,000.00	5,000.00	4,000.00	
101-101-5-505-00	Engineering For Capital						
101-101-5-510-00	Land						
101-101-5-520-00	Buildings & Structures						
101-101-5-530-00	Equipment						
101-101-5-550-00	Other Capital Improvements						
101-101-5-595-00	Depreciation Expenses	1,069,304.56	1,056,289.11				
101-101-5-650-00	Prior Year Adjustment						
101-101-5-710-00	Utility Tax	414,501.98	412,340.86	236,164.41	488,668.00	500,885.00	
101-101-5-730-15	Transfer To Electric						
101-101-5-730-18	Transfer To Street Dept						
101-101-5-730-25	Transfer To Elec Bnd/Const						
101-101-5-730-26	Transfer To Elec Bnd & Int						
101-101-5-730-32	Transfer To Elec Surplus	1,013,746.43	1,024,860.00	24,583.24	877,500.00	422,000.00	
101-101-5-730-39	Trans To 004/Util Facility	150,000.00	150,000.00		150,000.00	150,000.00	
101-101-5-730-54	Transfer To Economic Development					190,867.00	
101-101-5-730-55	Transfer to FTTP Bond & Int						
101-101-5-810-00	Bad Debt	6,605.69	97,079.95	49,550.14	40,000.00	50,000.00	
101-101-5-820-00	Econ Dev Incentive Disc.						

ELECTRIC PRODUCTION

101-102-5-110-00	Regular Salaries	45,839.48	79,402.56	47,115.74	100,000.00	114,500.00	
101-102-5-120-00	Overtime	37.54	224.40	568.91	1,000.00	1,000.00	
101-102-5-130-00	Benefits - Health & Life	919.40	11,128.32	4,965.00	12,000.00	12,000.00	
101-102-5-131-00	Benefits - Other	-	-	-	-	-	
101-102-5-140-00	Social Security	3,331.40	5,860.56	3,534.56	8,000.00	9,000.00	
101-102-5-150-00	Retirement	5,075.93	8,620.33	5,059.02	12,000.00	10,500.00	
101-102-5-160-00	Unemployment Ins	-	-	-	-	-	
101-102-5-220-00	Legal / Attorney Fees	-	-	-	15,000.00	10,000.00	
101-102-5-230-00	Engineering / Consulting	15,010.01	13,128.43	4,376.19	35,000.00	20,000.00	
101-102-5-240-00	Training And Travel	775.00	746.00	300.00	3,000.00	2,500.00	
101-102-5-260-00	Waste Removal	1,409.50	1,638.35	564.45	3,500.00	3,000.00	
101-102-5-310-00	Telephone / Communications						
101-102-5-330-00	Utilities	63,782.11	67,043.75	29,340.75	65,000.00	62,000.00	
101-102-5-340-00	Rentals And Leases				500.00	500.00	
101-102-5-360-00	Equipment Maint And Repair	19,111.90	141.69	3,517.96	25,000.00	20,000.00	
101-102-5-360-10	Vehicle Maint/Repair	1,366.34	492.38	25.00	1,500.00	1,500.00	
101-102-5-370-00	Transportation Reimburse						
101-102-5-380-00	Building Maintenance	660.88	1,111.18		2,000.00	5,000.00	may need some patches to delay complete roof replacement
101-102-5-390-00	Other Contractual Services	38,728.57	20,848.11	16,023.04	30,000.00	50,000.00	Includes RICE/NESHAP testing fee of \$22,220.00
101-102-5-390-20	Purchase Power-Idea	9,748,637.77	9,741,947.49	5,654,982.24	9,969,260.00	10,218,492.00	2.5% increase
101-102-5-390-50	Contractual/Technological	942.43	967.34	483.06	1,100.00	500.00	
101-102-5-391-00	Technological IT	2,556.00	2,844.00	1,417.00	4,100.00	4,500.00	Need new PC
101-102-5-410-00	Office Supplies	-	-	6.91	100.00	100.00	
101-102-5-420-00	Fuels For Vehicles/Equip	2,991.40	4,920.58	4,243.78	6,000.00	10,000.00	Back to 3 drivers full time
101-102-5-430-00	Operating Supplies	3,206.26	5,679.65	2,918.12	5,000.00	5,000.00	
101-102-5-440-00	Safety & Uniform Supplies	349.85	1,111.25	511.95	1,500.00	1,250.00	

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual		FY 2019-20 Budget
				6 months 10/31/18	FY 2018-19 Budget	
101-102-5-450-00	Maint/Repair Supplies	6,099.72	7,112.19	3,735.16	11,000.00	10,000.00
101-102-5-460-00	Vehicle Maint Supplies	107.59	598.41	172.74	1,000.00	1,000.00
101-102-5-470-00	Minor Equipment	2,224.03	71,316.94	4,415.31	15,000.00	15,000.00
101-102-5-490-00	Generat.Fuel/Chemical Sup	31,067.07	30,151.51	38,664.52	40,000.00	50,000.00
101-102-5-505-00	Engineering For Capital					
101-102-5-520-00	Buildings & Structures				30,000.00	
101-102-5-530-00	Equipment					
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	856,947.33	851,582.36	358,693.64	891,000.00	900,000.00
101-104-5-120-00	Overtime	65,606.98	103,710.76	48,652.45	70,000.00	90,000.00
101-104-5-130-00	Benefits - Health & Life	67,471.76	48,441.50	28,841.69	76,000.00	80,000.00
101-104-5-131-00	Benefits - Other	-				
101-104-5-140-00	Social Security	67,611.08	70,179.12	29,888.72	74,000.00	75,500.00
101-104-5-150-00	Retirement	101,867.66	103,791.49	43,215.09	111,000.00	88,000.00
101-104-5-160-00	Unemployment Ins					
101-104-5-170-00	Salary/Car Allowance					
101-104-5-180-00	Spec Proj/Community Servic					
101-104-5-230-00	Engineering / Consulting	2,672.00	10,408.58	1,760.84	20,000.00	20,000.00
101-104-5-240-00	Training And Travel	45,725.25	17,620.88	900.00	30,000.00	30,000.00
101-104-5-260-00	Waste Removal					2 apprentices x 2 phases, ICUEE, IMUA monthly training, onsite re
101-104-5-310-00	Telephone/Communications	678.31	716.96	390.28	1,000.00	1,000.00
101-104-5-330-00	Utilities	1,903.39	2,536.24	1,054.60	2,500.00	3,500.00
101-104-5-340-00	Rentals And Leases	11,846.05	1,800.00	4,165.49	8,000.00	8,000.00
101-104-5-360-00	Equipment Maint And Repair	40,080.75	86,839.04	22,299.93	40,000.00	35,000.00
101-104-5-360-10	Vehicle Maint/Repair	13,823.74	6,432.72	570.90	10,000.00	5,000.00
101-104-5-370-00	Transportation Reimburse					
101-104-5-380-00	Building Maintenance	8,111.49	11,292.27	3,292.27	8,000.00	7,500.00
101-104-5-390-00	Other Contractual Services	15,513.03	49,405.07	17,553.12	38,000.00	38,000.00
101-104-5-390-40	Trees-Distribution					
101-104-5-390-41	Trees-Transmission Lines		2,800.00			
101-104-5-390-50	Contractual/Technological	2,572.92	1,920.48	960.24	2,500.00	2,000.00
101-104-5-391-00	Technological IT	2,556.00	2,876.95	1,417.00	4,400.00	3,500.00
101-104-5-420-00	Fuels For Vehicles/Equip	16,899.89	18,331.46	12,197.13	21,000.00	25,000.00
101-104-5-430-00	Operating Supplies	79,022.01	119,925.67	49,342.23	110,000.00	110,000.00
101-104-5-430-41	Operating Supplies-Transmi					Full crew of 8 linemen
101-104-5-440-00	Safety & Uniform Supplies	14,401.31	6,684.58	6,966.77	13,000.00	12,000.00
101-104-5-450-00	Maint/Repair Supplies	966.51	5,266.06	1,465.72	2,000.00	3,000.00
101-104-5-460-00	Vehicle Maint Supplies	1,884.86	8,807.49	3,876.24	5,000.00	7,500.00
101-104-5-470-00	Minor Equipment	16,612.79	28,175.48	3,994.54	20,000.00	20,000.00
101-104-5-505-00	Engineering For Capital			14,903.93	129,500.00	119,000.00
101-104-5-510-00	Land					98,564.00
101-104-5-510-10	Right Of Way					20% of my part of Bellm Road Easement
101-104-5-510-20	Easement					
101-104-5-520-00	Buildings & Structures					
101-104-5-530-00	Equipment			132,495.50	75,000.00	170,000.00
101-104-5-530-60	Meters			80,295.00	285,000.00	240,000.00
101-104-5-540-00	Lines Roads Etc - New/Repl					
101-104-5-540-03	Lines-Transmission					
101-104-5-540-10	Electric Poles			7,734.40	75,000.00	75,000.00
101-104-5-540-20	Electric Transformers			23,965.00	75,000.00	60,000.00
101-104-5-540-30	Electric Cable			16,718.48	100,000.00	50,000.00
101-104-5-550-00	Other Capital Improvements				77,500.00	1,372,000.00
101-104-5-560-00	Substations					2 new substation transformers
101-104-5-595-00	Depreciation Expenses					
101-104-5-630-00	Other Debt Services					
TOTAL EXPENSES		15,227,283.24	15,555,285.12	7,629,811.89	15,829,284.00	17,247,011.00
REVENUE OVER EXPENSES		(229,914.21)	(83,451.48)	1,078,450.87	628.00	365.00

Electric Surplus

105-000-4-361-10	Interest Income	50,324.07	49,400.13	37,806.60	55,000.00	55,000.00
105-000-4-371-10	Miscellaneous Revenue					
105-000-4-381-80	From Electric	1,013,746.43	1,024,860.00	24,583.24	877,500.00	422,000.00
TOTAL REVENUE		1,064,070.50	1,074,260.13	62,389.84	932,500.00	477,000.00
105-105-5-730-15	Transfer To Electric					
105-105-7-30-20	Transfer To FTTP Fund					
TOTAL EXPENSES		-	-	-	-	-
REVENUE OVER EXPENSES		1,064,070.50	1,074,260.13	62,389.84	932,500.00	477,000.00

City of Highland, Illinois
Electric Production
 19/20 thru 23/24

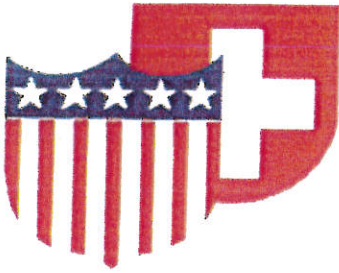
PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
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			
Total Building Account #520	0	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	0	250,000	0	0	0

City of Highland, Illinois
Electric Distribution
19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/21	22/23	23/24
Engineering for Capital Account #505					
Northtown Substation Transformer	119,000				
Maintenance of Eastside Substation Load Tap Changer		15,000			
Total Engineering for Capital Account #505	<u>119,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Land Account #510					
Total Land Account #510	<u>98,564</u>	<u>98,564</u>	<u>98,564</u>	<u>98,564</u>	<u>98,564</u>
Building Account #520					
Total Building Account #520	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equipment Account #530					
Tree truck and chipper			190,000		
Bucket Truck	145,000				
Misc Control Devices	25,000	25,000	25,000	25,000	25,000
Total Equipment Account #530	<u>170,000</u>	<u>25,000</u>	<u>215,000</u>	<u>25,000</u>	<u>25,000</u>
Meters Account #530-60					
Electric Meters	240,000	240,000	120,000	50,000	50,000
Total Electric Meters Account #530-60	<u>240,000</u>	<u>240,000</u>	<u>120,000</u>	<u>50,000</u>	<u>50,000</u>
Lines, Roads, Etc Account #540					
138kv Line Clearance Trimming				75,000	
Total Lines, Roads, Etc Account #540	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>0</u>
Electric Poles Account #540-10					
Bellm Road Cross Tie		25,000			
Electric Poles	75,000	75,000	75,000	75,000	50,000
Total Electric Poles #540-10	<u>75,000</u>	<u>100,000</u>	<u>75,000</u>	<u>75,000</u>	<u>50,000</u>
Electric Transformers Account #540-20					
Electric Transformers	60,000	50,000	50,000	50,000	50,000
Total Electric Transformers Account #540-20	<u>60,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Electric Cable Account #540-30					
Bellm Road Cross Tie		75,000			
New Electric Lines	50,000	50,000	50,000	50,000	50,000
Total Electric Cable Account #540-30	<u>50,000</u>	<u>125,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Other Capital Improvements Account #550					
Upgrade/Replace SCADA System			350,000		
Northtown Substation Transformer	1,242,000				
Lighting for Broadway Streetscape	90,000				
Lighting for Sharpshooters Trail	40,000				
150 LED Streetlights		35,000	35,000	35,000	35,000
Total Other Capital Improvements Account #550	<u>1,372,000</u>	<u>35,000</u>	<u>385,000</u>	<u>35,000</u>	<u>35,000</u>
Total Capital Expenditures Projected	<u><u>2,184,564</u></u>	<u><u>688,564</u></u>	<u><u>993,564</u></u>	<u><u>458,564</u></u>	<u><u>358,564</u></u>



City of Highland

Fiber Fund

FY 2020 Budget Goals

Critical Measures

- Revenue dedicated to OM 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:

- ROI will be less than 18 months
- ARPU per subscriber will be more than \$75.00

Major Initiatives

- Complete build out to premises within City limits.
- Initiate business Technology Incentive Program
- Reduce lag time for new service.
- Advertise locally and regionally to draw in businesses and new residents.
- Limit unplanned/unbilled overtime costs to less than 20% of the overall personnel costs.
- Initiate products for non HCS customers.
- Implement OTT/Cord cutting solution.

FIBER FUND - 111
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Sales - Voice, Video, Data, STB	\$ 2,394,218	\$ 2,509,049	\$ 2,559,230	\$ 2,610,415	\$ 2,662,623	\$ 2,715,875
Home Automation		\$ 57,000	\$ 114,000	\$ 116,280	\$ 118,606	\$ 120,978
Wire Maintenance		\$ 54,288	\$ 55,374	\$ 56,481	\$ 57,611	\$ 58,763
Misc Revenues	(37,000)	(59,500)	(60,690)	(61,904)	(63,142)	(64,405)
Total Revenues Projected	\$ 2,357,218	\$ 2,560,837	\$ 2,667,914	\$ 2,721,272	\$ 2,775,697	\$ 2,831,211
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,003,635	2,176,711	2,267,727	2,313,081	2,359,343
Capital Expenditures Allocation	10%	235,722	256,084	266,791	272,127	277,570
Cash Reserve & Equip Repl Allocation	5%	117,861	128,042	133,396	136,064	138,785
Operating & Maintenance:						
Personnel	\$ 312,000	\$ 385,000	\$ 392,700	\$ 400,554	\$ 408,565	\$ 416,736
Professional Svcs	66,010	52,230	53,275	54,340	55,427	56,535
Contractual Svcs	1,535,125	1,568,080	1,599,442	1,631,430	1,664,059	1,697,340
Supplies	45,200	24,431	24,920	25,418	25,926	26,445
Total O&M Projected	\$ 1,958,335	\$ 2,029,741	\$ 2,070,336	\$ 2,111,743	\$ 2,153,977	\$ 2,197,057
Capital Projection	362,000	530,133	325,033	140,250	144,008	147,878
Bond Debt Repayment Transfer Out	1,039,000	1,042,000	1,037,231	1,035,615	1,037,257	1,037,204
Capital Reserve Transfer In from Surplus	0	0	0	0	0	0
Transfer to Reserves / Surplus	0	0	0	0	0	0
Transfer to Economic Development		31,040				
Cash Expenditures	2,320,335	2,559,874	2,395,369	2,251,993	2,297,985	2,344,935
Transfers Out	1,039,000	1,073,040	1,037,231	1,035,615	1,037,257	1,037,204
Total Expenditures & Transfers Projected	\$ 3,359,335	\$ 3,632,914	\$ 3,432,599	\$ 3,287,607	\$ 3,335,241	\$ 3,382,139

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (1,002,117)	\$ (1,072,077)	\$ (764,686)	\$ (566,335)	\$ (559,544)	\$ (550,927)
Revenue over/under O&M	\$ 398,883	\$ 531,096	\$ 597,578	\$ 609,529	\$ 621,720	\$ 634,154

FIBER FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	83.1%	79.3%	77.6%	77.6%	77.6%	77.6%
Revenue Dedicated to Personnel will not exceed 25%						
Actual Revenue Dedicated to Personnel	13.2%	15.0%	14.7%	14.7%	14.7%	14.7%
Capitalized Costs Available for Debt Service						
Revenues Available for Debt Service Electric	1,875,128	2,002,796	2,095,588	2,191,564	2,290,817	2,393,448
Revenues Available for Debt Service Fiber	524,404	651,064	711,387	716,625	721,586	726,331
Less Subsidy	2,399,532	2,653,860	2,806,975	2,908,189	3,012,403	3,119,778
Net Revenues Available for Debt Service	(125,021.14)	(119,467.69)	(113,309.44)	(106,595.21)	(99,365.96)	(91,676.03)
	2,274,511	2,534,392	2,693,666	2,801,593	2,913,037	3,028,102
FTTP Debt Service Payments	1,164,852.50	1,161,502.50	1,150,540.00	1,142,210.00	1,136,622.50	1,128,880.00
Electric Bond Payments	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Payments	1,164,852.50	1,161,502.50	1,150,540.00	1,142,210.00	1,136,622.50	1,128,880.00
110% Coverage of Fiber Payments without Subsidy	1.95	2.18	2.32	2.44	2.55	2.66
120% Coverage of Fiber Payments with Subsidy	2.06	2.28	2.42	2.53	2.64	2.74
Coverage of Electric and Fiber Bonds Payments without Subsidy	1.95	2.18	2.34	2.45	2.56	2.68

FTTP Fund

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget	Comments
111-000-4-346-11	Sales of Voice	342,822.56	329,367.89	171,272.24	339,398.00	349,395.00	
111-000-4-346-12	Sales of Video	951,418.14	923,931.06	463,148.58	891,887.00	972,700.00	
111-000-4-346-13	Sales of Data (Internet)	811,510.56	888,971.96	483,903.51	1,072,933.00	1,117,904.00	
111-000-4-346-14	Sales of Set Top Boxes (STB's)					69,050.00	Includes charge for initial set top box
111-000-4-346-15	Sales of MDU						
111-000-4-346-16	Home Automation					57,000.00	
111-000-4-346-17	Wire Maintenance					54,288.00	
111-000-4-346-20	Gain On Sale Of Assets						
111-000-4-346-30	Connection Fees						
111-000-4-361-10	Interest Income	(53,965.03)	(53,484.89)	(41,675.71)	(75,000.00)	(75,000.00)	
111-000-4-371-10	Misc Revenue	115,385.60	30,306.01	2,525.80	25,000.00	2,500.00	
111-000-4-381-42	From Elec Surplus/Eq Repl						
111-000-4-381-50	From FTTP Bond Reserve	14,000.00	12,450.00		13,000.00	13,000.00	
111-000-4-381-51	Transfer from FTTP Bond Constr 118						
TOTAL REVENUE		2,181,171.85	2,131,542.03	1,079,174.42	2,357,218.00	2,560,837.00	

FIBER ADMIN

111-111-5-110-00	Regular Salaries	201,939.79	227,271.52	112,869.02	225,000.00	285,000.00	
111-111-5-120-00	Overtime	7,943.22	12,475.53	6,360.10	10,000.00	10,000.00	
111-111-5-130-00	Benefits - Health & Life	35,779.18	34,996.37	12,841.69	31,000.00	39,000.00	
111-111-5-131-00	Benefits - Other						
111-111-5-140-00	Social Security	13,514.95	15,427.51	7,109.66	19,000.00	24,000.00	
111-111-5-150-00	Retirement	19,186.69	21,837.16	10,367.27	27,000.00	27,000.00	
111-111-5-160-00	Unemployment Ins		5,517.00				
111-111-5-170-00	Salary Car Allowance		6.40	10.70			
111-111-5-210-00	Auditing	1,000.00	1,000.00		1,000.00	1,000.00	
111-111-5-220-00	Legal and Attorney Fees	17,811.22	9,894.78	6,702.39	11,000.00	13,673.00	
111-111-5-230-00	Engineering / Consulting		5,140.00	2,464.00	10,000.00	5,027.00	
111-111-5-240-00	Training And Travel	7,454.12	15,779.36	2,593.31	18,000.00	6,000.00	
111-111-5-250-00	Admin Exp to Gen Admin	24,996.00	25,500.00	13,008.00	26,010.00	26,530.00	
111-111-5-310-00	Telephone / Communications	3,069.11	2,956.41	853.57	3,000.00	1,000.00	
111-111-5-320-00	Postage	4,549.41	11,234.71	7,894.13	10,000.00	16,288.00	
111-111-5-330-00	Utilities	27,109.90	28,028.21	15,648.52	30,000.00	31,610.00	
111-111-5-340-00	Rentals And Leases	2,965.63	3,012.48	1,701.67	3,500.00	3,403.00	
111-111-5-350-00	Insurance	46,579.31	53,038.96		53,000.00	53,000.00	
111-111-5-360-00	Equipment Maint And Repair	1,630.27	1,733.96	407.35	4,000.00	1,000.00	
111-111-5-360-10	Vehicle Maint/Repair	1,177.81	7,975.62	1,822.46	3,000.00	3,000.00	
111-111-5-370-00	Transportation Reimburse						
111-111-5-380-00	Building Maintenance	8,888.59	20,103.61	1,899.17	8,900.00	6,000.00	
111-111-5-390-00	Other Contractual Services	137,898.63	104,431.16	39,750.48	121,000.00	80,000.00	
111-111-5-390-33	Marketing	4,894.80	24,671.39	19,007.40	15,000.00	16,400.00	
111-111-5-390-50	Contractual/Technological	18,726.44	21,590.74	25,021.24	46,225.00	53,043.00	
111-111-5-391-00	Technological IT	9,663.03	18,575.69	3,383.00	5,000.00	6,901.00	
111-111-5-390-51	Contractual/Voice Content Fee	200,130.03	144,647.24	67,949.91	144,000.00	138,618.00	
111-111-5-390-52	Contractual/Video Content Fee	848,531.25	904,355.82	473,357.93	912,000.00	975,117.00	
111-111-5-390-53	Contractual/Data Content Fee	172,651.47	179,248.28	81,780.00	176,500.00	182,700.00	
111-111-5-390-54	Contractual Data and Video Content Fee MDU						
111-111-5-410-00	Office Supplies	3,526.32	3,899.85	2,983.03	7,500.00	6,085.00	
111-111-5-420-00	Fuels For Vehicles/Equip	3,909.40	3,145.12	987.69	4,400.00	1,975.00	
111-111-5-430-00	Operating Supplies	11,472.93	4,864.67	6,441.91	4,400.00	8,000.00	
111-111-5-440-00	Safety & Uniform Supplies	2,050.96	1,251.65	686.85	1,400.00	1,374.00	
111-111-5-450-00	Maint/Repair Supplies	1,795.23	219.60	648.47	1,800.00	1,297.00	
111-111-5-460-00	Vehicle Maint Supplies	33.50	1,861.21	4.99	2,700.00	2,700.00	
111-111-5-470-00	Minor Equipment	1,871.85	28,364.31	60,679.96	23,000.00	3,000.00	
111-111-5-505-00	Engineering For Capital			25,356.21	20,000.00	20,000.00	
111-111-5-520-00	Buildings & Structures						
111-111-5-530-00	Equipment			167,362.10	192,000.00	360,133.00	
111-111-5-540-00	Lines, Roads, Etc						
111-111-5-550-00	Other Capital Improvements						
111-111-5-595-00	Depreciation Expenses	57,156.61	88,663.43				
111-111-5-730-20	Transfer to 119 Bond Payment	1,035,000.00	1,035,000.00	519,498.00	1,039,000.00	1,042,000.00	
111-111-5-730-54	Transfer to Economic Development					31,040.00	
111-111-5-810-00	Bad Debt	7,737.46	11,617.06	1,911.22			

FIBER DISTRIBUTION

111-114-5-110-00	Regular Salaries	1,096.47					
111-114-5-120-00	Overtime	16,962.93					
111-114-5-130-00	Benefits - Health & Life	(31,822.39)					
111-114-5-131-00	Benefits - Other						
111-114-5-140-00	Social Security	(625.45)					
111-114-5-150-00	Retirement	(968.58)					
111-114-5-160-00	Unemployment Ins						
111-114-5-230-00	Engineering / Consulting						
111-114-5-240-00	Training And Travel	200.00					
111-114-5-260-00	Waste Removal						
111-114-5-310-00	Telephone / Communications						
111-114-5-330-00	Utilities						
111-114-5-340-00	Rentals And Leases						
111-114-5-360-00	Equipment Maint And Repair	3,125.28					
111-114-5-360-10	Vehicle Maint/Repair	1,631.70					
111-114-5-370-00	Transportation Reimburse						
111-114-5-380-00	Building Maintenance						
111-114-5-390-00	Other Contractual Services	345.00		1,612.58			
111-114-5-390-50	Contractual/Technological						
111-114-5-410-00	Office Supplies						
111-114-5-420-00	Fuels for Vehicles						
111-114-5-430-00	Operating Supplies	2,119.83		348.54			
111-114-5-440-00	Uniform and Safety Supplies	1,231.01					
111-114-5-450-00	Maint Repair Supplies						
111-114-5-460-00	Vehicle Maint Supplies	113.94					
111-114-5-470-00	Minor Equipment	3,317.98	781.00	116.30			
111-114-5-505-00	Engineering for Capital			30,864.00			
111-114-5-520-00	Buildings and Structures						
111-114-5-530-00	Equipment			39,728.89	70,000.00	70,000.00	
111-114-5-540-00	Lines New/Repl				80,000.00	80,000.00	
111-114-5-550-00	Other Capital Improvements						
111-114-5-595-00	Depreciation Expense						

TOTAL EXPENSES	2,939,372.83	3,080,117.81	1,774,123.71	3,359,335.00	3,632,914.00
REVENUE OVER EXPENSES	(758,200.98)	(948,575.78)	(694,949.29)	(1,002,117.00)	(1,072,077.00)

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
118-000-4-361-10	Interest Income					
118-000-4-371-10	Miscellaneous Revenue					bond funds depleted no longer needed
118-000-4-371-17	Bond Proceeds					
118-000-4-381-21	From City Prop/Eq/Res Util Fac					
118-000-4-381-42	Transfer from Electric Surplus					
118-000-4-381-55	From FTTP Bond and Interest 119	1,169,150.00	1,165,705.00			
118-000-4-381-56	Transfer From Econ Dev 007					
TOTAL REVENUE		1,169,150.00	1,165,705.00	-		

118-118-5-110-00	Regular Salaries					
118-118-5-120-00	Overtime					
118-118-5-130-00	Benefits - Health & Life					
118-118-5-131-00	Benefits - Other					
118-118-5-140-00	Social Security					
118-118-5-150-00	Retirement					
118-118-5-160-00	Unemployment					
118-118-5-220-00	Legal / Attorney Fees					
118-118-5-230-00	Engineering / Consulting					
118-118-5-240-00	Training and Travel					
118-118-5-310-00	Telephone / Communications					
118-118-5-340-00	Rentals And Leases					
118-118-5-350-00	Insurance					
118-118-5-380-00	Building Maintenance					
118-118-5-390-00	Other Contractual Services					
118-118-5-390-33	Marketing					
118-118-5-420-00	Fuels For Vehicles/Equip					
118-118-5-430-00	Operating Supplies					
118-118-5-440-00	Safety and Uniform Supplies					
118-118-5-470-00	Minor Equipment					
118-118-5-505-00	Engineering For Capital					
118-118-5-510-00	Land					
118-118-5-510-10	Right of Way					
118-118-5-510-20	Easement					
118-118-5-520-00	Buildings & Structures					
118-118-5-530-00	Equipment					
118-118-5-530-50	Software					
118-118-5-530-60	Meters					
118-118-5-530-70	FTTP Equipment					
118-118-5-530-71	Voice Equipment					
118-118-5-530-72	Video Equipment					
118-118-5-530-73	Data Equipment					
118-118-5-540-00	Lines					
118-118-5-550-00	Other Capital Improvements					
118-118-5-595-00	Depreciation Expenses	496,994.37	487,550.25			
118-118-5-620-00	Interest Expense	568,001.67	548,754.17			
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		1,064,996.04	1,036,304.42	-	0.00	0.00
REVENUE OVER EXPENSES		104,153.96	129,400.58	-	0.00	0.00

FTTP Bond & Interest Fd 119

Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
119-000-4-361-10	Interest Income	970.68	1,231.16	1,000.00	500.00
119-000-4-371-10	Miscellaneous Revenue	137,530.37	132,849.17	125,021.14	119,468.00
119-000-4-381-80	From Electric Fund		64,872.07		
119-000-4-381-51	From FTTP Bond Constr 118	1,035,000.00	1,035,000.00		
119-000-4-381-52	From Fiber Operations		519,498.00	1,039,000.00	1,042,000.00
TOTAL REVENUE	1,173,501.05	1,169,080.33	584,550.30	1,165,021.14	1,161,968.00
119-119-5-390-00	Other Contractual Services				
119-119-5-610-00	Principal Payments			630,000.00	650,000.00
119-119-5-620-00	Interest Payments		267,426.25	534,852.50	511,503.00
119-119-5-630-00	Other Debt Services	250.00	250.00		250.00
119-119-5-730-32	Transfer to FTTP Bond Reserve				
119-119-5-730-51	Transfer to FTTP Bond Const 118	1,169,150.00	1,165,705.00		
TOTAL EXPENSES	1,169,400.00	1,165,955.00	267,426.25	1,164,852.50	1,161,753.00
REVENUE OVER EXPENSES	4,101.05	3,125.33	317,124.05	168.64	215.00

FTTP Bond Reserve Fund 120

Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
120-000-4-361-10	Interest Income	14,974.16	11,132.49	13,000.00	13,000.00
120-000-4-381-79	From Fiber Bond Constr		7,319.34		
120-000-4-381-80	From FTTP Bond and Interest				
TOTAL REVENUE	14,974.16	11,132.49	7,319.34	13,000.00	13,000.00
120-120-5-730-01	Transfer to Fiber Operations	14,000	12,450	13,000.00	13,000.00
TOTAL EXPENSES	14,000.00	12,450.00	0	13,000.00	13,000.00
REVENUE OVER EXPENSES	974.16	(1,317.51)	7,319.34	0.00	0.00

City of Highland, Illinois
FTTP Operations
19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
Engineering Support	20,000	20,000	15,000	15,000	15,000
Total Engineering for Capital Account #505	20,000	20,000	15,000	15,000	15,000
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Set top Boxes (new)	24,000	2,400			
ONT's (new)	49,500				
Sticks (new)	10,500	26,250	31,500	32,445	33,418
Splitter (new)	6,000				
Card CMS (new)	14,000				
Home Automation (new)	30,000	75,000	93,750	96,563	99,459
Routers (new)	5,000				
Home Automation (replacement)			28,125	28,969	29,838
Set Top Boxes (replacement)	33,750				
ONT (replacement)	132,620	132,620	66,310	68,299	70,348
Sticks (replacement)			9,450	9,734	10,026
Router (Replacement)	33,000	33,000	33,990	35,010	36,060
Switches (replacement)	21,763	21,763	22,416	23,088	23,781
Card CMS (replacement)		14,000			
Total Equipment Account #530	360,133	305,033	125,250	129,008	132,878
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	380,133	325,033	140,250	144,008	147,878

City of Highland, Illinois
 FTTP Distribution
 19/20 thru 23/24

PROJECTS BY BUDGET ITEM

Budget Item	19/20	20/21	21/22	22/23	23/24
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Construction Materials Remaining In City	70,000				
Total Equipment Account #530	70,000	0	0	0	0
Lines, Roads, Etc Account #540					
Line Splicing Remaining In City	80,000				
Total Lines, Roads, Etc Account #540	80,000	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	150,000	0	0	0	0

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

CITY PROP / EQUIPMENT / RESERVES

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
004-000-4-341-10	Miscellaneous Revenue					
004-000-4-361-09	Int-KRC Bond Money Bal	123.38	42.40	27.89	125.00	50.00
004-000-4-361-10	Interest Income					
004-000-4-361-12	Interest Tri-Centennial Fd	9.28	7.24	4.86	10.00	10.00
004-000-4-361-20	Int-General Admin	5,918.43	5,751.51	3,916.47	5,500.00	5,700.00
004-000-4-361-21	Int-Fire Dept	1,337.60	1,643.69	1,248.89	1,400.00	2,000.00
004-000-4-361-22	Int-Swim Pool	3,191.81	2,469.44	1,475.58	3,250.00	2,250.00
004-000-4-361-24	Int-Parks Prog Comm Bldg	273.83	42.07	27.56	50.00	50.00
004-000-4-361-27	Int-Gen Fd Reserves	8,097.81	1,251.91	873.21	1,000.00	1,500.00
004-000-4-361-28	Int-Police	9,582.92	8,078.63	5,806.18	10,000.00	10,000.00
004-000-4-361-29	Int-PW Admin	(0.06)	0.08	0.04		
004-000-4-361-30	Int-Emerg Mgt Agency	0.10	0.04	(0.03)		
004-000-4-361-36	Int-Street Division	7,040.91	5,382.23	3,353.53	6,000.00	6,000.00
004-000-4-361-37	Int-Ambulance Fund Reserve	1,018.51	2,853.98	2,695.10	3,500.00	4,000.00
004-000-4-361-38	Int-Utility Facility	5,082.65	2,440.04	817.35	3,000.00	1,000.00
004-000-4-361-39	Int-Tree Commission	21,747.94	18,619.03	12,985.44	20,000.00	21,000.00
004-000-4-361-47	Int-B&Z for Mitigation	1,196.93	947.34	623.12	1,000.00	1,100.00
004-000-4-361-53	Int-Comm Dev	2.05	1.54	1.24		
004-000-4-361-91	Int-P&R Cemetery Fd					
004-000-1-230-11	From Cem Land Repl					
004-000-4-381-09	From KRC				13,000.00	24,000.00
004-000-4-381-10	From General Admin Fund	125,000.00			10,000.00	
004-000-4-381-11	From Gen Fd Reserves					
004-000-4-381-15	From PW Admin					
004-000-4-381-22	From Streets	275,000.00	150,000.00		26,000.00	
004-000-4-381-37	For Utility Facility	150,000.00			150,000.00	150,000.00
004-000-4-381-38	From Police Dept	100,000.00	100,000.00		213,000.00	6,700.00
004-000-4-381-39	From Cem Brd Of Mgrs 717					
004-000-4-381-40	From Swim Pool				11,000.00	15,000.00
004-000-4-381-47	From B&Z For Mitigation					
004-000-4-381-48	From B&Z					
004-000-4-381-52	From Parks Prog Comm Bldg					
004-000-4-381-53	From Tree Commission					
004-000-4-381-54	From Comm Dev					
004-000-4-381-59	From Emerg Mgt Agency					
004-000-4-381-63	From Fire Dept	60,000.00	30,000.00		217,000.00	
004-000-4-381-70	From Ambulance Dept				15,000.00	13,000.00
004-000-4-381-91	From P&R Cemetery Fd 715					
TOTAL REVENUE		774,624.09	479,531.18	33,860.43	709,835.00	263,360.00
004-004-5-730-10	Transfer To General Admin					
004-004-5-730-11	Transfer To Police					
004-004-5-730-12	Transfer To Fire					29,000.00
004-004-5-730-14	Trans To Parks Prog Comm Bldg	50,000.00				
004-004-5-730-16	Transfer To Swim Pool		35,000.00			
004-004-5-730-18	Transfer To Street Dept					144,000.00
004-004-5-730-21	Transfer To B&Z	25,000.00	40,000.00		72,000.00	35,000.00
004-004-5-730-23	Transfer To Ambulance Fd	155,000.00	150,000.00	150,000.00		
004-004-5-730-36	Transfer To PW Admin					
004-004-5-730-51	Transfer To Fiber Bond					
004-004-5-730-53	Transfer To Tree Commission					
004-004-5-730-54	Transfer To Comm Dev 007					
004-004-5-730-58	Transfer To Korte Rec Center	335,000.00				
004-004-5-730-59	Transfer To Emerg Mgt Agency					
004-004-5-730-60	Transfer To Cem Ld Repl 716					
004-004-5-730-91	Transfer To P&R Cemetery 715					
TOTAL EXPENSES		565,000.00	225,000.00	150,000.00	72,000.00	208,000.00
REVENUE OVER EXPENSES		209,624.09	254,531.18	(116,139.57)	637,835.00	55,360.00
TIF #1						
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
006-000-4-311-10	Property Tax (TIF)	75,834.91	117,593.26	104,735.25	125,000.00	135,000.00
006-000-4-361-10	Interest Income	4,247.21	3,070.32	2,237.86	2,500.00	3,000.00
006-000-4-371-10	Misc Revenue					
006-000-4-371-40	From General Admin Fund					
TOTAL REVENUE		80,082.12	120,663.58	106,973.11	127,500.00	138,000.00
006-006-5-220-00	Legal / Attorney Fees	77.83			500.00	500.00
006-006-5-230-00	Engineering / Consulting	44,503.50	32,125.80			
006-006-5-240-00	Training And Travel					
006-006-5-390-00	Other Contractual Services	640.00	672.50	5,500.00	1,000.00	5,000.00
006-006-5-430-00	Operating Supplies					
006-006-5-505-00	Engineering for Capital				58,000.00	50,000.00
006-006-5-595-00	Depreciation Expenses	7,950.08	7,950.08			
006-006-5-820-00	Econ Dev Incentive Disc.	95,926.20	5,565.85	7,364.00	68,000.00	82,000.00
TOTAL EXPENSES		149,097.61	48,314.23	12,864.00	127,500.00	137,500.00
REVENUE OVER EXPENSES		(69,015.49)	74,349.35	94,109.11	-	500.00
COMMUNITY DEVELOPMENT						
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
007-000-4-361-10	Interest Income	226.98	115.55	265.94	300.00	300.00
007-000-4-371-10	Misc Revenue	2,375.00	63,745.82	1,816.44	2,500.00	1,000.00
007-000-4-371-38	Donation Neighbors Help Neighbors	675.00	1,601.00			
007-000-4-371-40	Donations					
007-000-4-381-10	From General Admin Fund	175,000.00	175,000.00	200,000.00	200,000.00	220,000.00
007-000-4-381-12	From Electric Fund					190,867.00
007-000-4-381-13	From FTTP Fund					31,040.00
007-000-4-381-14	From Water Fund					34,450.00
007-000-4-381-15	From Sewer Fund					25,650.00
007-000-4-381-48	From B&Z					
007-000-4-381-49	From Econ Develop Reserves					
TOTAL REVENUE		178,276.98	240,462.37	202,082.38	202,800.00	503,307.00
007-007-5-110-00	Regular Salaries	42,049.42	39,684.74	14,314.29	40,000.00	38,000.00
007-007-5-130-00	Benefits Health and Life	5,610.61	6,056.70	4,010.02	5,000.00	5,000.00
007-007-5-170-00	Salary Vehicle Allowance		5.40			
007-007-5-220-00	Legal / Attorney Fees	136.29	954.51	168.69	3,000.00	1,000.00
007-007-5-230-00	Engineering / Consulting	29,669.00	21,417.20	867.50		
007-007-5-240-00	Training And Travel	502.44	751.41	1,953.43	2,000.00	2,500.00
007-007-5-310-00	Telephone Communications	822.37	513.61	414.92	1,000.00	750.00
007-007-5-320-00	Postage		131.17	24.39	-	100.00
007-007-5-390-00	Other Contractual Services	50,684.31	8,153.07	36,009.53	10,000.00	87,500.00
007-007-5-390-33	Marketing	500.00	1,658.00	2,811.67	4,000.00	4,500.00
007-007-5-390-38	Neighbor Helping Neighbor Expense					
007-007-5-390-50	Contractual/Technological	1,309.22				
007-007-5-391-00	Technological IT	2,556.00	2,844.00	1,417.00	3,000.00	3,000.00
007-007-5-410-00	Office Supplies	50.82	57.24		100.00	100.00
007-007-5-430-00	Operating Supplies	25.78	151.16	39.06	500.00	500.00
007-007-5-470-00	Minor Equipment	1,112.00	199.00		250.00	250.00
007-007-5-505-00	Engineering for Capital			42,707.84		
007-007-5-510-00	Land					10,000.00
007-007-5-550-00	Other Capital Improvements					
007-007-5-595-00	Depreciation Expense	7,627.50	7,627.50			
007-007-5-730-13	Transfer To Street Div					
007-007-5-730-19	Transfer To Sewer Fd					
007-007-5-730-20	Transfer To FTTP Fund					
007-007-5-730-22	Transfer To Water Fd					
007-007-5-730-48	Trans to City Prop Reserves					
007-007-5-750-00	Trans to Building and Zoning				30,000.00	
007-007-5-820-00	Econ Dev Incentive Disc.		3,681.37	20,455.68	105,000.00	300,000.00
007-007-5-820-05	Business District Incentives	44,232.98	57,402.67		48,400.00	50,000.00
007-007-5-820-10	IDC Funding					
TOTAL EXPENSES		186,888.74	151,288.75	125,194.02	252,250.00	503,200.00
REVENUE OVER EXPENSES		(8,611.76)	89,173.62	76,888.36	(49,450.00)	107.00

Based on estimated request

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
TIF #2 Northside Conservation						
Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
010-000-4-311-10	Property Tax (TIF)	321,855.72	359,598.26	273,525.09	360,000.00	365,000.00
010-000-4-361-10	Interest Income	700.99	648.52	352.64	300.00	600.00
010-000-4-371-17	Bond Proceeds					
010-000-4-371-10	Misc Revenue					
010-000-4-371-40	From General Admin Fund					
010-000-4-371-50	From TIF #2 Bond Repayment	180,000.00	185,000.00			
TOTAL REVENUE		502,556.71	545,246.78	273,877.73	360,300.00	365,600.00
010-010-5-220-00	Legal / Attorney Fees	2,443.13			2,000.00	500.00
010-010-5-230-00	Engineering / Consulting					
010-010-5-240-00	Training And Travel					
010-010-5-390-00	Other Contractual Services	640.00	672.50		1,000.00	750.00
010-010-5-430-00	Operating Supplies					
010-010-5-620-00	Interest Expense	(1,046.16)	(1,046.16)			
010-010-5-640-00	Amortization Expense					
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	289,500.00	291,999.96	145,999.98	292,000.00	288,000.00
010-010-5-730-13	Transfer to Street Dept					
010-010-5-730-19	Transfer to Sewer Dept					
010-010-5-730-22	Transfer to Water Dept					
010-010-5-730-23	Transfer to Electric Dept					
010-010-5-800-01	Hospital Reimbursement					
010-010-5-800-02	Hospital MOB Reimbursement					
010-010-5-820-00	Econ Dev Incentive Disc.	32,185.57	42,940.67		65,000.00	76,000.00
TOTAL EXPENSES		323,722.54	334,566.97	145,999.98	360,000.00	365,250.00
REVENUE OVER EXPENSES		178,834.17	210,679.81	127,877.75	300.00	350.00

TIF #2 Bond Repayment Fund

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
011-000-4-361-10	Interest Income	588.98	659.98	243.98	500.00	500.00
011-000-4-381-00	From TIF #2 Northside	289,500.00	291,999.96	145,999.98	292,000.00	288,000.00
TOTAL REVENUE		290,088.98	292,659.94	146,243.96	292,500.00	288,500.00
011-011-5-390-00	Other Contractual Services			55.00		
011-011-5-610-00	Principal Payments				190,000.00	190,000.00
011-011-5-620-00	Interest Payments	108,162.50	104,529.16	51,031.25	102,062.50	98,262.00
011-011-5-630-00	Debt Service Charges	200.00	200.00	200.00	200.00	200.00
011-011-5-730-00	Transfer to TIF #2	180,000.00	185,000.00			
TOTAL EXPENSES		288,362.50	289,729.16	51,286.25	292,262.50	288,462.00
REVENUE OVER EXPENSES		1,726.48	2,930.78	94,957.71	237.50	38.00

BUSINESS DISTRICT A

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	not budgeted here FY 2018-19 Budget	FY 2019-20 Budget
012-000-4-313-12	Business District Sales Tax			38,277.65		592,000
012-000-4-361-10	Interest Income					3,500.00
012-000-4-371-17	Bond Proceeds					
TOTAL REVENUE		-	-	38,277.65	-	595,500.00
012-012-5-390-00	Other Contractual Services					
012-012-5-430-00	Operating Supplies					
012-012-5-470-00	Minor Equipment					
012-012-5-505-00	Engineering for Capital					50,000.00
012-012-5-510-00	Land					Public Safety Architectural
012-012-5-520-00	Buildings					
012-012-5-530-00	Equipment					
012-012-5-540-00	Lines, Roads Etc					
012-012-5-550-00	Other Capital Improvements					200,000.00
012-012-5-610-00	Principal Payments					FEMA Culvert
012-012-5-620-00	Interest Payments					345,000.00
012-012-5-630-00	Debt Service Charges					Bonding for Public Safety F
TOTAL EXPENSES		-	-	-	-	595,000.00
REVENUE OVER EXPENSES		-	-	-	-	500.00

BUSINESS DISTRICT B

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	not budgeted here FY 2018-19 Budget	FY 2019-20 Budget
013-000-4-313-12	Business District Sales Tax			15,160.47		82,000.00
013-000-4-361-00	Interest Income					1,000.00
TOTAL REVENUE		-	-	15,160.47	-	83,000.00
013-013-5-390-00	Other Contractual Services					
013-013-5-430-00	Operating Supplies					
013-013-5-470-00	Minor Equipment					
013-013-5-505-00	Engineering for Capital					20,000
013-013-5-510-00	Land					Downtown Fire Station Ren
013-013-5-520-00	Buildings					
013-013-5-530-00	Equipment					
013-013-5-540-00	Lines, Roads Etc					
013-013-5-550-00	Other Capital Improvements					63,000.00
013-013-5-610-00	Principal Payments					Weder Property Demo
013-013-5-620-00	Interest Payments					
013-013-5-630-00	Debt Service Charges					
TOTAL EXPENSES		-	-	-	-	83,000.00
REVENUE OVER EXPENSES		-	-	-	-	-

BUSINESS DISTRICT C

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
014-000-4-313-12	Business District Sales Tax					
014-000-4-361-10	Interest Income					
TOTAL REVENUE		-	-	-	-	-
014-014-5-390-00	Other Contractual Services					
014-014-5-430-00	Operating Supplies					
014-014-5-470-00	Minor Equipment					
014-014-5-505-00	Engineering for Capital					
014-014-5-510-00	Land					
014-014-5-520-00	Buildings					
014-014-5-530-00	Equipment					
014-014-5-540-00	Lines, Roads Etc					
014-014-5-550-00	Other Capital Improvements					
014-014-5-610-00	Principal Payments					
014-014-5-620-00	Interest Payments					
014-014-5-630-00	Debt Service Charges					
TOTAL EXPENSES		-	-	-	-	-
REVENUE OVER EXPENSES		-	-	-	-	-

POLICE PENSION FUND

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
702-000-4-311-10	Property Tax-General	418,582.27	552,495.24	447,351.32	575,000.00	634,639.00
702-000-4-312-10	Replacement Tax-General	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00
702-000-4-342-20	Payroll Deductions	150,130.32	145,572.76	82,093.45	155,000.00	160,000.00
702-000-4-361-10	Interest Income	730,761.34	634,273.04	93,365.20	250,000.00	150,000.00
702-000-4-371-10	Misc Revenue					
TOTAL REVENUE		1,306,373.93	1,339,241.04	622,809.97	986,900.00	951,539.00
702-702-5-150-00	Retirement	593,024.61	688,164.82	382,439.96	752,100.00	828,000.00
702-702-5-240-00	Training					
702-702-5-390-00	Other Contractual Services	12,220.74	13,674.21	21,615.18	5,000.00	5,000.00
702-702-5-640-00	Amortization Expense	32,711.11	111,719.72		5,000.00	32,500.00
TOTAL EXPENSES		637,956.46	813,558.75	404,055.14	797,100.00	865,500.00

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
REVENUE OVER EXPENSES		668,417.47	525,682.29	218,754.83	189,800.00	85,039.00

IMRF / SOCIAL SECURITY

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
704-000-4-311-10	Property Tax-General	956,005.67	901,260.82	700,300.96	900,000.00	875,000.00
704-000-4-312-10	Replacement Tax-General	8,275.00	-	-	8,275.00	8,275.00
704-000-4-361-10	Interest Income	5,256.74	4,282.31	1,987.55	3,500.00	3,750.00
704-000-4-371-10	Miscellaneous Revenue	-	-	-	-	-
TOTAL REVENUE		969,537.41	905,543.13	702,288.51	911,775.00	887,025.00
704-704-5-140-00	Social Security	459,882.71	470,106.01	226,130.06	450,000.00	455,000.00
704-704-5-150-00	Retirement	430,993.68	459,998.06	207,315.85	450,000.00	432,000.00
TOTAL EXPENSES		890,866.39	930,104.07	433,445.91	900,000.00	887,000.00
REVENUE OVER EXPENSES		78,671.02	(24,560.94)	268,842.60	11,775.00	25.00

AUDIT FUND

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
705-000-4-311-10	Property Tax-General	16,975.44	16,075.42	12,453.74	16,000.00	20,000.00
705-000-4-312-10	Replacement Tax-General	3,749.79	-	1,046.17	2,500.00	2,500.00
705-000-4-361-10	Interest Income	663.84	392.47	219.02	500.00	400.00
705-000-4-371-10	Miscellaneous Revenue	-	-	-	-	-
TOTAL REVENUE		21,389.07	16,467.89	13,718.93	19,000.00	22,900.00
705-705-5-210-00	Auditing	29,275.00	26,600.00	2,500.00	28,000.00	30,000.00
705-705-5-220-00	Legal / Attorney Fees	-	-	190.00	-	200.00
TOTAL EXPENSES		29,275.00	26,600.00	2,690.00	28,000.00	30,200.00
REVENUE OVER EXPENSES		(7,885.93)	(10,132.11)	11,028.93	(9,000.00)	(7,300.00) h from prior years available

LIABILITY INSURANCE FUND

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
706-000-4-311-10	Property Tax-General	229,008.58	295,484.22	255,241.48	328,000.00	325,000.00
706-000-4-312-10	Replacement Tax-General	22,518.08	29,246.52	13,470.24	16,500.00	16,500.00
706-000-4-361-10	Interest Income	1,126.23	1,724.30	923.09	1,000.00	1,500.00
706-000-4-371-10	Misc Revenue	-	-	-	-	-
TOTAL REVENUE		252,652.89	326,455.04	269,634.81	345,500.00	343,000.00
706-706-5-350-00	Insurance	283,369.02	264,757.66	-	340,000.00	340,000.00
TOTAL EXPENSES		283,369.02	264,757.66	-	340,000.00	340,000.00
REVENUE OVER EXPENSES		(30,716.13)	61,697.38	269,634.81	5,500.00	3,000.00

SOLID WASTE FUND

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
713-000-4-344-51	Trash Stickers	-	-	-	-	-
713-000-4-344-52	Kraft Yard Waste Bags	-	-	-	-	-
713-000-4-346-10	Sales / Extra Sales	1,616,218.92	1,636,834.03	839,146.56	1,600,000.00	1,625,000.00
713-000-4-361-10	Interest Income	6,892.67	6,052.24	4,500.62	6,500.00	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		1,623,111.59	1,642,886.27	843,647.18	1,606,500.00	1,631,500.00
713-713-5-210-00	Auditing	-	-	-	1,200.00	1,200.00
713-713-5-220-00	Legal / Attorney Fees	-	-	-	250.00	250.00
713-713-5-250-00	Admin Exp To General Admin	125,052.00	127,548.00	65,052.00	130,098.96	132,704.00
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	1,399,206.57	1,405,818.14	731,739.94	1,450,000.00	1,472,500.00
713-713-5-390-24	Collection Agency Fees	-	-	-	-	-
713-713-5-390-50	Contractual/Technological	-	-	-	-	-
713-713-5-430-00	Operating Supplies	3,806.50	-	-	-	-
713-713-5-470-00	Minor Equipment	-	5,040.00	-	9,000.00	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	4,950.44	5,256.44	1,566.50	-	-
TOTAL EXPENSES		1,533,015.51	1,543,663.50	798,358.44	1,606,048.96	1,631,154.00
REVENUE OVER EXPENSES		90,096.08	99,222.77	45,288.74	451.04	346.00

CEMETERY LAND REPLACEMENT

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
716-000-4-345-20	Sale Of Lots	11,000.00	5,200.00	2,100.00	7,500.00	7,500.00
716-000-4-361-10	Interest Income	426.52	405.34	232.44	350.00	450.00
716-000-4-371-10	Miscellaneous Revenue	1,028.93	1,878.93	342.98	1,000.00	1,000.00
716-000-4-381-11	From Gen Fd Reserve 004	-	-	-	-	-
TOTAL REVENUE		12,455.45	7,484.27	2,675.42	8,850.00	8,950.00
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 Cemetary 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		12,455.45	7,484.27	2,675.42	1,350.00	1,450.00

CEMETERY BOARD OF MANAGERS

Account Number	Description	FY 2016-17 Actual	FY 2017-18 Actual	YTD Actual 6 months 10/31/18	FY 2018-19 Budget	FY 2019-20 Budget
717-000-4-347-90	Perpetual Care Revenue	18,300.00	8,400.00	1,900.00	10,000.00	8,500.00
717-000-4-361-10	Interest Income	10,718.33	11,307.64	5,595.50	7,000.00	9,000.00
TOTAL REVENUE		29,018.33	19,707.64	7,495.50	17,000.00	17,500.00
717-717-5-110-00	Regular Salaries	-	-	-	-	-
717-717-5-360-00	Equipment Maint And Repair	-	-	-	-	-
717-717-5-390-00	Other Contractual Services	187.50	-	-	-	-
717-717-5-430-00	Operating Supplies	-	-	-	-	-
717-717-5-450-00	Maint/Repair Supplies	-	-	-	-	-
717-717-5-470-00	Minor Equipment	-	-	-	-	-
717-717-5-520-00	Buildings & Structures	-	-	-	-	-
717-717-5-550-00	Other Capital Improvements	-	-	-	-	50,000.00
717-717-5-730-27	Transfer To Cemetary 009-715	5,458.37	19,808.19	-	7,000.00	6,000.00
TOTAL EXPENSES		5,656.67	19,808.19	-	7,000.00	56,000.00
REVENUE OVER EXPENSES		23,362.46	(100.55)	7,495.50	10,000.00	(38,500.00) From Trust Funds

Account Number	Description	Actual FY 16-17	Actual FY 17-18	YTD Actual mths 10/31/18	FY 18-19 Budget	FY 19-20 Budget	Comments
Library Working Account							
601-000-4-347-1 Fines		3,605.58	2,753.29	1,655.58	2,500.00	2,500.00	
601-000-4-347-1 Non-Resident Fees		7,820.00	7,310.99	4,255.00	8,500.00	8,500.00	
601-000-4-347-1 Gifts / Donations		2,376.44	3,095.94	1,043.51	3,000.00	3,000.00	
601-000-4-347-1 Copier Fees		2,144.05	2,011.62	1,560.01	2,000.00	2,000.00	
601-000-4-347-1 Microfilm			132.25		150.00	100.00	
601-000-4-347-1 Fax Fees		536.50	506.30	274.75	500.00	500.00	
601-000-4-347-1 Miscellaneous		2,261.01	3,108.74	1,959.92	2,000.00	3,000.00	
601-000-4-347-1 Lost Books		662.02	226.95	290.64	500.00	500.00	
601-000-4-347-1 Internet Fees							
601-000-4-361-1 Interest Income		11.23	70.88	75.16			
601-000-4-371-2 Credit Card Fees							
601-000-4-371-6 Community Programs							
TOTAL REVENUE		19,416.83	19,216.96	11,114.57	19,150.00	20,100.00	
601-601-5-240-C Training and Travel		315.76	234.53	62.10	500.00	250.00	
601-601-5-320-C Postage		509.36	405.98	48.04	500.00	500.00	
601-601-5-330-C Utilities		6.25	38.33				
601-601-5-390-C Other Contractual Services		672.69	667.38	(82.31)	250.00	250.00	
601-601-5-390-C Community Programs		2,069.47	1,361.39	600.00	1,500.00	1,500.00	
601-601-5-430-C Operating Supplies		647.87	707.40	19.85	700.00	500.00	
601-601-5-450-C Maint/Repair Supplies		715.64	1,423.79	212.97	700.00	500.00	
601-601-5-470-C Minor Equipment							
601-601-5-470-C Books/Adult		221.90	35.30	4.00	250.00	250.00	
601-601-5-470-C Books/Juvenile							
601-601-5-470-C Books/Young People							
601-601-5-470-C Magazine Subscriptions		96.00			200.00	200.00	
601-601-5-480-C Audio/Visual (Past)							
601-601-5-480-C DVD's		1,582.82	2,054.32	695.54	2,000.00	2,000.00	
601-601-5-480-C CD's		304.76			250.00	250.00	
601-601-5-730-3 Transfer to Library Tax Account			19,500.00		12,000.00	12,500.00	
601-601-5-730-6 Transfer to Endowment Acct							
TOTAL EXPENSES		7,142.52	26,428.42	1,560.19	18,850.00	18,700.00	
REVENUE OVER EXPENSES		12,274.31	(7,211.46)	9,554.38	300.00	1,400.00	

Account Number	Description	Actual FY 16-17	Actual FY 17-18	YTD Actual mths 10/31/18	FY 18-19 Budget	FY 19-20 Budget	Comments
Library Tax Account							
602-000-4-311-1 Property Tax -General		265,240.91	266,776.65	212,722.43	273,000.00	281,000.00	
602-000-4-312-1 Replacement Tax - Genera		16,274.88	10,726.21	6,597.56	10,000.00	10,000.00	
602-000-4-347-1 Gifts / Donations			1,000.00			2,500.00	
602-000-4-361-1 Interest Income		6.32		12.61			
602-000-4-371-1 Misc Revenue		33.46	1,663.85	16.97			
602-000-4-371-1 Per Capita Grant Revenue		7,646.06	7,701.51		7,700.00	12,000.00	
602-000-4-371-1 Grants		1,775.00	350.00		2,500.00	2,500.00	
602-000-4-371-6 Community Programs							
602-000-4-381-6 From Children's Library		20,000.00			10,000.00	10,000.00	
602-000-4-381-6 From Library Working Fund			19,500.00		12,000.00	12,500.00	
602-000-4-381-7 From Library Spec. Project							
602-000-4-381-5 From Libr. Endowment Fund			11,000.00		10,500.00	10,500.00	
TOTAL REVENUE		310,976.63	318,737.79	219,349.57	325,700.00	341,000.00	
602-602-5-110-C Regular Salaries		195,957.48	182,736.89	87,145.75	191,000.00	195,000.00	
602-602-5-120-C Overtime			10.77				
602-602-5-130-C Benefits - Health & Life		17,445.54	696.79	5,390.20	12,000.00	12,000.00	
602-602-5-131-C Benefits - Other							
602-602-5-160-C Unemployment Insurance				1,951.38	500.00	1,500.00	
602-602-5-240-C Training and Travel		500.00	112.54				
602-602-5-310-C Telephone / Communicatio		4,045.17	3,927.10	9,586.04	3,500.00	4,200.00	
602-602-5-330-C Utilities		17,290.81	16,233.50		17,000.00	20,000.00	
602-602-5-340-C Rentals and Leases						2,500.00	
602-602-5-350-C Insurance							
602-602-5-360-C Equipment Maint and Repa		1,634.00			1,000.00	1,000.00	
602-602-5-380-C Building Maintenance		106.08		5,882.76			
602-602-5-390-C Other Contractual Services		658.97	(364.77)	6,850.47	2,200.00	2,200.00	
602-602-5-390-C Technology Services		15,356.13	7,833.27	7,340.68	20,000.00	15,000.00	
602-602-5-390-C Community Programs		4,177.84	5,296.85	2,375.37	3,000.00	3,000.00	
602-602-5-410-C Office Supplies		2,052.05	1,898.17	1,142.43	4,000.00	2,500.00	
602-602-5-430-C Operating Supplies		8,710.32	6,069.80	4,154.29	6,000.00	7,500.00	
602-602-5-450-C Maint. Repair Supply							
602-602-5-470-C Minor Equipment		9,768.02	1,540.15	12,926.65	10,000.00	12,000.00	
602-602-5-470-C Books/Adult		16,320.39	15,119.52	8,283.12	24,000.00	24,000.00	
602-602-5-470-C Books/Juvenile		7,178.58	3,964.93	2,573.93	6,000.00	6,000.00	
602-602-5-470-C Books/Young People		309.22	917.48	440.47	1,500.00	1,500.00	
602-602-5-470-C Magazine Subscriptions		1,973.02	1,106.03	1,684.84	1,100.00	1,500.00	
602-602-5-470-C E-Books			1,337.6	137.5	3,000.00	3,000.00	
602-602-5-480-C DVD's		530.49	629.09	282.26	500.00	500.00	
602-602-5-480-C CD's		687.34	60.53	176.48	700.00	500.00	
602-602-5-480-C Audio Books/Adult		1,517.53	2,098.31	1,329.83	2,000.00	2,000.00	
602-602-5-480-C Audio Books/Juvenile		112.50	414.00				
602-602-5-480-C Audio Books/Young People							
602-602-5-490-C E-Magazine Subscriptions		855.55	218.40		5,000.00	1,500.00	
602-602-5-530-C Equipment							
602-602-5-550-C Other Capital Improvements					10,000.00	8,000.00	
602-602-5-730-6 Transfer to Endowment							
TOTAL EXPENSES		308,524.63	252,938.44	160,891.95	324,000.00	326,900.00	
REVENUE OVER EXPENSES		2,452.00	65,799.35	58,457.62	1,700.00	14,100.00	

Account Number	Description	Actual FY 16-17	Actual FY 17-18	YTD Actual mths 10/31/18	FY 18-19 Budget	FY 19-20 Budget	Comments
Library Endowment Account							
603-000-4-311-1 Property Tax-General		33,420.54	33,053.59	27,341.86	35,000.00	35,500.00	
603-000-4-347-1 Gifts/Donations		45,895.95	19,867.38			1,000.00	
603-000-4-361-1 Interest Income		43.64	17.92	71.47	15,000.00	20,000.00	
603-000-4-371-1 Misc Revenue		45.00	10,407.50				
603-000-4-371-1 Grants			5,974.40	21,761.63			
603-000-4-381-6 From Children's Library							
603-000-4-381-6 From Library Working Fund							
603-000-4-381-7 From Library Spec. Project							
603-000-4-381-5 From Library Tax Account							
TOTAL REVENUE		79,405.13	69,320.79	49,174.96	50,000.00	56,500.00	
603-603-5-220-C Legal Fees							
603-603-5-350-C Insurance		5,535.00	5,142.00		5,500.00	5,500.00	
603-603-5-360-C Equipment Maint and Repa		2,236.77	2,648.00	15,693.83	3,500.00	7,500.00	
603-603-5-380-C Building Maintenance		9,629.10	5,602.06	4,951.11	3,500.00	5,000.00	
603-603-5-380-C Building Safety Main.		30,705.42	8,822.89	2,465.03	24,000.00	25,000.00	
603-603-5-390-C Other Contractual Services		2,944.50	75.00				
603-603-5-430-C Operating Supplies		807.48	81.15		500.00	500.00	
603-603-5-450-C Maint/Repair Supplies			75.00				
603-603-5-470-C Minor Equipment			752.57	5,298.00			
603-603-5-520-C Buildings and Structures					2,500.00		
603-603-5-530-C Equipment							
603-603-5-550-C Other Capital Improvements							
603-603-5-595-C Depreciation Expense		50,217.75	55,279.38				
603-603-5-610-C Principal Payments							
603-603-5-620-C Interest Payments							
603-603-5-730-5 Transfer to Childrens							
603-603-5-730-6 Transfer to Library Tax Account			11,000.00		10,500.00	10,500.00	
TOTAL EXPENSES		102,076.02	89,478.05	28,407.97	50,000.00	54,000.00	
REVENUE OVER EXPENSES		(22,670.89)	(20,157.26)	20,766.99	-	2,500.00	

Account Number	Description	Actual FY 16-17	Actual FY 17-18	YTD Actual mths 10/31/18	FY 18-19 Budget	FY 19-20 Budget	Comments
Children's Library Account							
604-000-4-361-1 Interest Income		2,274.56	2,087.13	1,249.13	1,500.00	2,500.00	
604-000-4-371-1 Misc Income							

