

**AGENDA
REGULAR SESSION
HIGHLAND CITY COUNCIL
CITY HALL, 1115 BROADWAY
MONDAY, OCTOBER 19, 2020
7:00 PM**

NOTE: The City Council will be meeting in person, in the council chambers at city hall. Members of the public will be permitted into the meeting room, as space allows, on a first come, first served basis. Social distancing guidelines will be observed. The public may still monitor the meeting via phone and may submit comments via email or through the city's website by following the instructions on Page 3 of this agenda.

CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE:

MINUTES:

MOTION – Approve Minutes of October 5, 2020 Regular Session (attached)

PUBLIC FORUM:

A. Citizens' Requests and Comments:

**Anyone wishing to address the Council on any subject may do so at this time.
Please come forward to the microphone.**

B. Requests of Council:

C. Staff Reports:

1. Scheffel Boyle – Presentation of Combined Annual Financial Report

NEW BUSINESS:

A. **MOTION** – Accept Combined Annual Financial Report (attached)

B. **MOTION** – Approve 2020 Treasurer's Report (attached)

C. **MOTION** – Bill #20-134/ORDINANCE Abating Taxes Levied for 2013 General Obligation Sewerage System Bonds (attached)

D. **MOTION** – Bill #20-135/ORDINANCE Abating Taxes Levied for 2020 General Obligation Refunding Bonds - TIF(attached)

E. **MOTION** – Bill #20-136/ORDINANCE Abating Taxes Levied for 2010 General Obligation Street Bonds (attached)

F. **MOTION** – Bill #20-137/RESOLUTION Appointment of Authorized Agent for Illinois Municipal Retirement Fund(attached)

Continued

- G. **MOTION** – Award Bid #BZ-11-2020, Demolition of Structures at 1201 Broadway (attached)
- H. **MOTION** – Bill #20-138/RESOLUTION Approving Contract for Ambulance Services with Marine Community Fire Protection District (attached)
- I. **MOTION** – Bill #20-139/RESOLUTION Approving Contract for Ambulance Services with St. Jacob Fire Protection District (attached)
- J. **MOTION** – Bill #20-140/RESOLUTION Approving Contract for Ambulance Services with Clinton County SSA #5 – St Rose (attached)
- K. **MOTION** – Bill #20-141/RESOLUTION Approving and Authorizing the Execution of a Highway Authority Agreement for Right-of-Way on and Around 916 Sixth Street (attached)
- L. **MOTION** – Bill #20-142/RESOLUTION Approving and Authorizing the Execution of a Highway Authority Agreement for Right-of-Way on and Around 1321 Broadway (attached)
- M. **MOTION** – Bill #20-143/RESOLUTION Approving and Authorizing the Execution of a Collaboration Agreement with Southern Illinois University for City of Highland to Participate in the SIUE Successful Communities Collaborative (attached)
- N. **MOTION** – Bill #20-144/RESOLUTION Waiving Competitive Bidding Requirement and Approving and Authorizing The Execution of an Agreement with Nextsite to Provide Economic Development Research, Marketing & Consulting Services (attached)
- O. **MOTION** – Bill #20-145/RESOLUTION Approving Funding Assistance Request for Matching Funding Grant Project (attached)
- P. **MOTION** – Bill #20-146/RESOLUTION Making Separate Statement of Findings of Fact in Connection with Ordinance Granting Special Use Permit to Richard Schuck to allow for Apartments within the C-2 District Located at Real Property Commonly Known as 708 Laurel Street (attached)
- Q. **MOTION** – Bill #20-147/ORDINANCE Granting a Special Use Permit to to Richard Schuck to allow For Apartments within the C-2 District Located at Real Property Commonly Known as 708 Laurel Street (attached)

R. **MOTION** – Bill – Bill #20-148/ORDINANCE Amending The City Code of Ordinances, Chapter 90, Article I, Section 90-15, Definitions, Chapter 90, Article III, Districts & Zoning Map, 90-201, Table 3.1.A, and Chapter 90, Article IV, Section 90-216, Short-Term Rentals (attached)

S. **MOTION** – Bill #20-149/RESOLUTION Adopting 10 Shared Principles (attached)

REPORTS:

A. **MOTION** – Approve Warrant #1180 and #1181 (attached)

EXECUTIVE SESSION:

The City Council may conduct an Executive Session pursuant to the Illinois Open Meetings Act, citing the following OMA exemption, or any other they deem necessary, allowing the meeting: **5 ILCS 120/2(c)(21) to discuss the approval of executive session minutes**

ADJOURNMENT:



Anyone requiring accommodations, provided for in the Americans with Disabilities Act (ADA), to attend this public meeting, please contact Breann Speraneo, ADA Coordinator, by 3:00 PM on Monday, October 19, 2020, by calling 618-654-7115.

Continued

Directions for Public Monitoring of Highland City Council Meetings:

In an effort to protect as many individuals as possible, including the leaders of our communities statewide, Governor J.B. Pritzker has issued a number of directives, one of which was to suspend the provisions of the Illinois Open Meetings Act (5 ILCS 120), requiring or relating to in-person attendance by members of a public body. Specifically, (1) the requirement in 5 ILCS 120/2.01 that “members of a public body must be physically present;” and (2) the conditions in 5 ILCS 120/7 limiting when remote participation is permitted, are suspended. Public bodies are encouraged to postpone consideration of public business where possible. When a meeting is necessary, public bodies are encouraged to provide video, audio, and/or telephonic access to their meetings to ensure members of the public may monitor the meeting, and to update their websites and social media feeds to keep the public fully apprised of any modifications to their meeting schedules or the format of their meetings due to COVID-19, as well as their activities relating to COVID-19.

In following this directive, the City of Highland is providing the following phone number for use by citizens to call in just before the start of this meeting:

618-882-5625

Once connected, you will be prompted to enter a conference ID number.

Conference ID #: 575623

This will allow a member of the public to hear the city council meeting. **Note:** This is for audio monitoring of the meeting, only. Participants will not be able make comments.

Anyone wishing to address the city council on any subject during the Public Forum portion of the meeting may submit their questions/comments in advance via email to lhediger@highlandil.gov or, by using the citizens’ portal on the city’s website found here: https://www.highlandil.gov/citizen_request_center_app/index.php.

Any comments received prior to the end of the “Public Forum” portion of the meeting, will be read into the record.

CITY OF HIGHLAND, ILLINOIS
ANNUAL FINANCIAL REPORT AND FINANCIAL STATEMENTS
APRIL 30, 2020

CITY OF HIGHLAND, ILLINOIS
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CITY OF HIGHLAND, ILLINOIS
April 30, 2020
Management's Discussion & Analysis

CITY OF HIGHLAND, ILLINOIS
Council/Manager - Form of Government
April 30, 2020

MAYOR

Joseph Michaelis

CITY MANAGER

Mark Latham

CITY COUNCIL MEMBERS

Rick Frey

Peg Bellm

John Hipkind

Sarah Sloan

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Foehner

DEPARTMENT DIRECTORS

Daniel Cook

Kelly Korte

David Slover

Angela Kim

Mark Rosen

Chris Conrad

Joe Gillespie

Angela Imming

Breann Speraneo

Electric

Finance

Human Resources

Library

Parks & Recreation

Public Safety

Public Works

Technology & Innovation

Community Development

CITY OF HIGHLAND, ILLINOIS
April 30, 2020
Management's Discussion & Analysis

This section of the City of Highland's annual financial report presents discussion and analysis from City management regarding the City's financial performance during the fiscal year that ended on April 30, 2020 with comparative information for the fiscal year ended April 30, 2019.

FINANCIAL HIGHLIGHTS

- Total assets exceeded liabilities at the close of the fiscal year by approximately \$71.1 million (net position). Of this amount, the unrestricted amount of \$6.9 million may be used to meet the City's ongoing obligations to citizens and creditors.
- City-wide net position decreased .5% during the fiscal year. Governmental activities increased 1.5% while a 2.6% decrease occurred within enterprise activities.
- The City of Highland is compliant with the GASB 34 reporting model, which requires accounting for depreciation of fixed assets within governmental activities. Shown within the Statement of Net Position, the fixed assets year-end balance for fiscal year 2020 is \$86.8 million (net of depreciation). This is comprised of \$41.7 million for governmental activities plus \$45.1 million for business-type activities.
- Receipts of the traditional sales tax, shown within the "Intergovernmental" revenue line item, increased 2.8% during FY 2020. According to City estimates, the number of retailers in Highland has not changed dramatically but sales remain consistent.
- FY 2020 was the twelfth full year of receipts from the 2006 Non-Home Rule Sales Tax Referendum. This 1% NHR sales tax was estimated to bring in an additional \$1.3 - \$1.5 million annually to the City for street projects. Receipts for the year equaled \$1.5 million.
- FY 2020 was the first full year for the newly created Business Districts generating \$685,585 for eligible projects within these Districts.
- Building permit activity is continuing to grow and connection fee revenues are increasing. The growth rate of the City's equalized assessed value (EAV), which is an important component in property tax calculations, has also begun to improve as developments continue and improvements are made to existing properties.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements.

- The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances.
- For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most financially significant funds.
- The Enterprise fund statements display the results of the utility funds for each fiscal year.
- The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the City as a Whole – The Statement of Net Position and the Statement of Activities

One of the most important questions asked about the City's finances is "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Reporting the City's Most Significant Funds - Fund Financial Statements

Some funds are required to be established by State law and bond covenants. However, the City Council establishes many other funds to help it control and manage money for particular purposes (such as the bonds for Infrastructure Improvements) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

The City's three types of funds use different accounting approaches:

- *Governmental Funds* – Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow into and out of these funds and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations within exhibits #4 and #6 of the "Basic Financial Statements" section.

CITY OF HIGHLAND, ILLINOIS
April 30, 2020
Management's Discussion & Analysis

- *Enterprise Funds* – Services for which the City charges customers for the full cost of the services it provides are generally reported in enterprise funds. These business-type activities, like the government-wide statements, provide both long- and short-term financial information. Business-type activities are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.
- *Fiduciary Funds* – The City has fiduciary responsibility for other assets that – because of trust arrangements – can be used only for the trust beneficiaries. The City is responsible for ensuring the assets reported in these funds are used for their intended purposes. All of the City's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the City's government-wide financial statements because the City cannot use these assets to finance its operations.

In the supplemental information section, the City has provided detailed schedules of revenues, expenditures, and changes in fund balances for four funds. The City has also included information on its various pension plans in accordance with GASB statutes. In addition, detailed historical data can be found regarding tax levies, building permits, and property values. Information regarding miscellaneous statistics about the City of Highland are also included. The reports are intended to provide the user with information beyond the realm of the traditional auditing requirements.

CITY OF HIGHLAND, ILLINOIS
 April 30, 2020
 Management's Discussion & Analysis

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table provides a comparison between the activities for FY '20 and the activities for FY '19 under the GASB Statement No. 34 model. The city-wide total for revenues increased \$.6 million and expenditures increased \$2.6 million compared to the previous fiscal year. Governmental type revenues exceeded expenditures for the current and prior fiscal year. Business Type Revenues experienced expenditures over revenues for the current year but generated a surplus in the prior year. The surplus is utilized by the City of Highland to meet the City's fiscal policy in relation to reserves for operations, maintenance, and capital projects and any deficits are covered by surplus created in prior years.

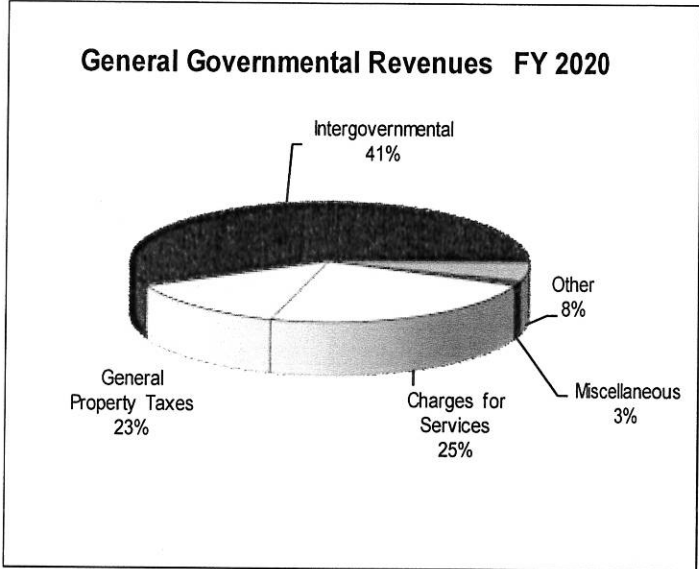
**Changes in the City of Highland's Activities
 (in millions of dollars)**

| | Governmental Activities | | Business-type Activities | | Totals | |
|-------------------------------------|-------------------------|------------------|--------------------------|------------------|------------------|------------------|
| | Fiscal Year 2020 | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2019 |
| Revenues | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$ 4.7 | \$ 4.6 | \$ 23.6 | \$ 23.7 | \$ 28.3 | \$ 28.3 |
| Operating Grants and Contributions | 0.6 | 0.1 | | | 0.6 | 0.1 |
| Capital Grants and Contributions | 0.1 | 0.5 | | | 0.1 | 0.5 |
| General Revenues | | | | | | |
| Property Taxes, General Purposes | 3.9 | 3.9 | | | 3.9 | 3.9 |
| Intergovernmental | 7.1 | 7.1 | | | 7.1 | 7.1 |
| Miscellaneous | 0.8 | 0.3 | 0.4 | 0.3 | 1.2 | 0.6 |
| Interfund Transfers | 0.3 | 0.4 | | | 0.3 | 0.4 |
| Total Revenues | \$ 17.5 | \$ 16.9 | \$ 24.0 | \$ 24.0 | \$ 41.5 | \$ 40.9 |
| Expenditures | | | | | | |
| General Government | \$ 2.0 | \$ 1.9 | | | \$ 2.0 | \$ 1.9 |
| Public Safety | 7.3 | 7.0 | | | 7.3 | 7.0 |
| Highways and Streets | 3.0 | 2.8 | | | 3.0 | 2.8 |
| Culture and Recreation | 2.8 | 2.7 | | | 2.8 | 2.7 |
| Economic Development | 0.6 | 0.5 | | | 0.6 | 0.5 |
| Employer's Cont. to Retirement Fund | 0.9 | 0.9 | | | 0.9 | 0.9 |
| Interest on Long-Term Debt | 0.3 | 0.3 | | | 0.3 | 0.3 |
| Electric | | | \$ 18.6 | \$ 16.9 | 18.6 | 16.9 |
| Water | | | 2.5 | 2.4 | 2.5 | 2.4 |
| Sewer | | | 1.8 | 1.8 | 1.8 | 1.8 |
| Solid Waste | | | 1.7 | 1.6 | 1.7 | 1.6 |
| Interfund Transfer | | | 0.3 | 0.4 | 0.3 | 0.4 |
| Total Expenditures | \$ 16.9 | \$ 16.1 | \$ 24.9 | \$ 23.1 | \$ 41.8 | \$ 39.2 |
| Change In Net Position | 0.6 | 0.8 | (0.9) | 0.9 | (0.3) | 1.7 |
| Beginning Net Position | 36.4 | 35.6 | 35.0 | 34.1 | 71.4 | 69.7 |
| Ending Net Position | \$ 37.0 | \$ 36.4 | \$ 34.1 | \$ 35.0 | \$ 71.1 | \$ 71.4 |

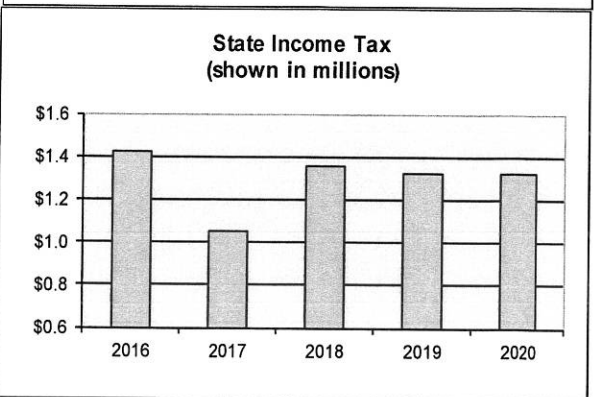
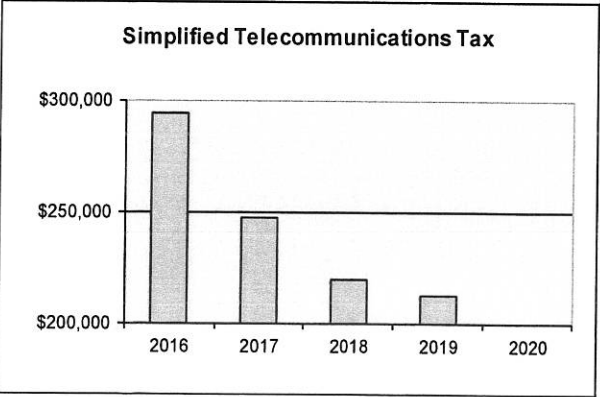
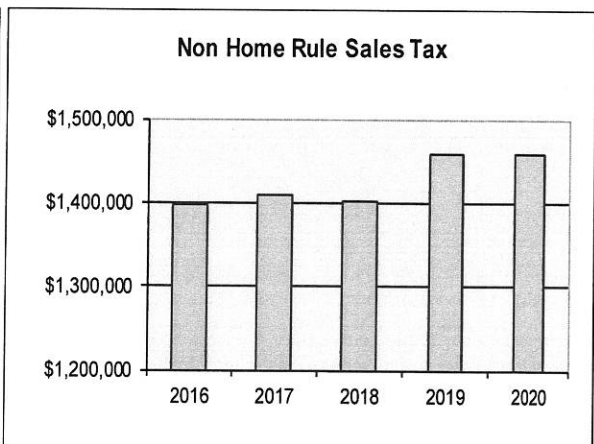
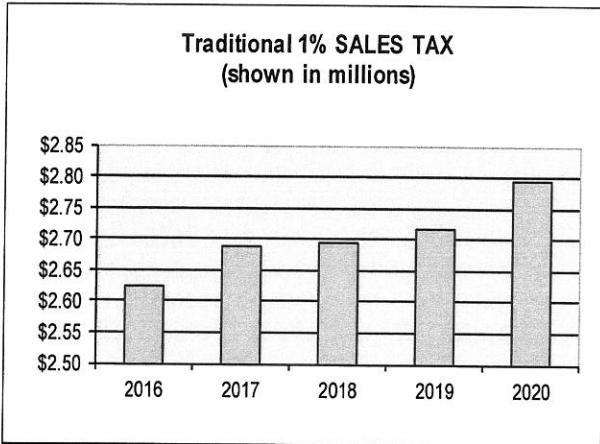
CITY OF HIGHLAND, ILLINOIS
April 30, 2020
Management's Discussion & Analysis

Governmental Activities

Governmental Activities include all funds except Business-Type Activities and the Police Pension Fiduciary Fund. Examples include the following: General Fund (which includes the Police Dept, Fire Dept, Building and Zoning, General Administration, and PW Admin / Street Dept. among others), Ambulance Fund, Parks and Recreation, and the various Library Funds.

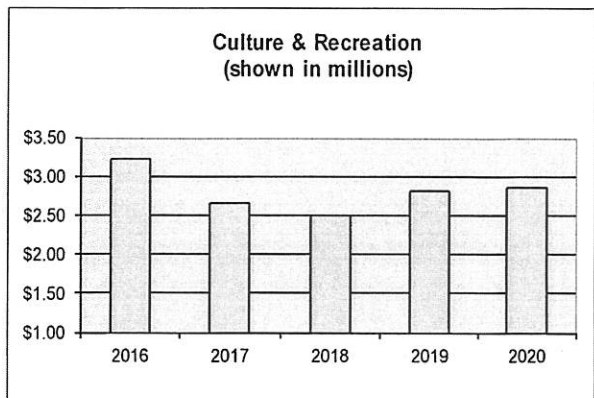
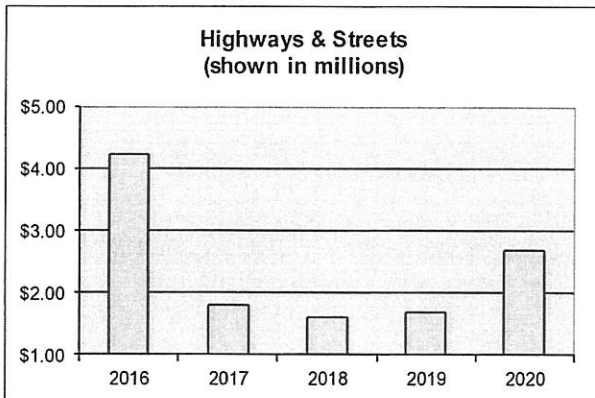
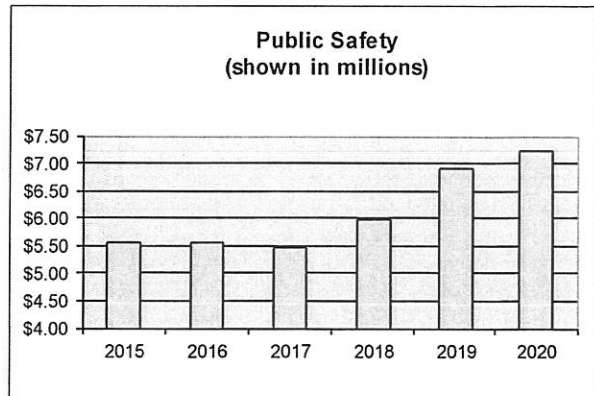
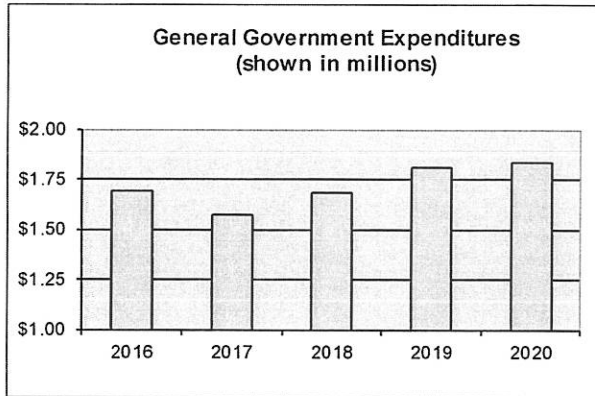
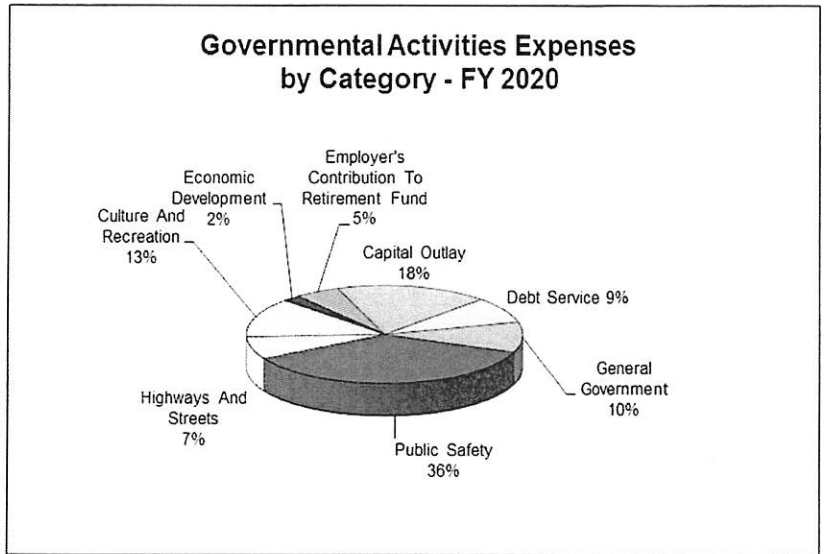


Intergovernmental revenues include revenues due to the City of Highland that pass through the State of Illinois. These include, but are not limited to, sales tax, income tax, and the simplified telecommunications tax. Corporate replacement tax, motor fuel tax, as well as fines and forfeitures are included within the “other” category. The “miscellaneous” category includes interest income. “Charges for Services” includes billings from the City’s Ambulance service and user fees from Parks & Recreation.



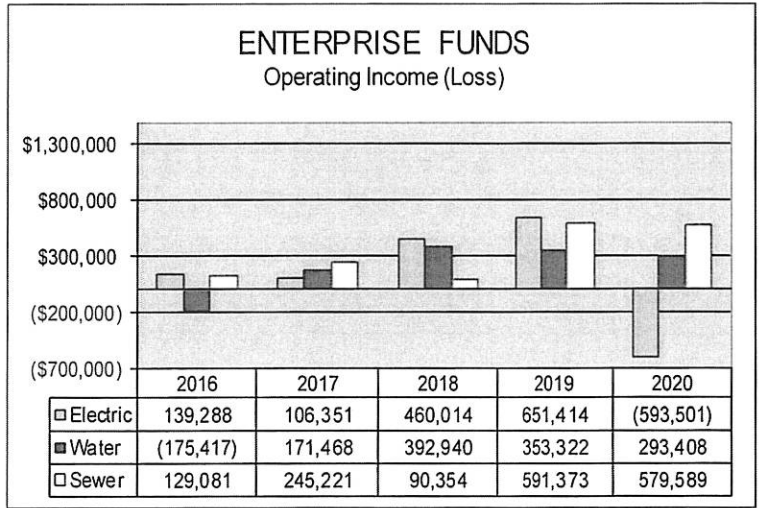
CITY OF HIGHLAND, ILLINOIS
April 30, 2020
Management's Discussion & Analysis

Expenditures of Governmental Activities are spread among a wide variety of functions. Among these are public safety functions of police, fire, and EMS. Also included are the activities of highways and streets as well as culture and recreation (parks & recreation / library). These areas are funded with the aforementioned revenues such as property taxes and intergovernmental revenues. The charts included on this page depict the governmental activities expense amounts for the various functions.

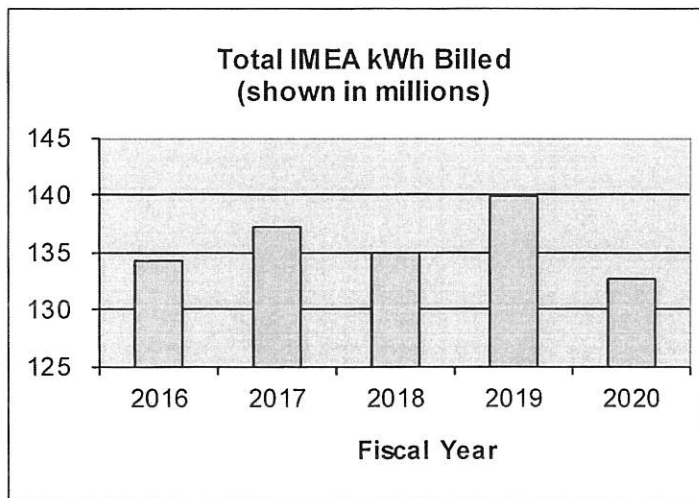
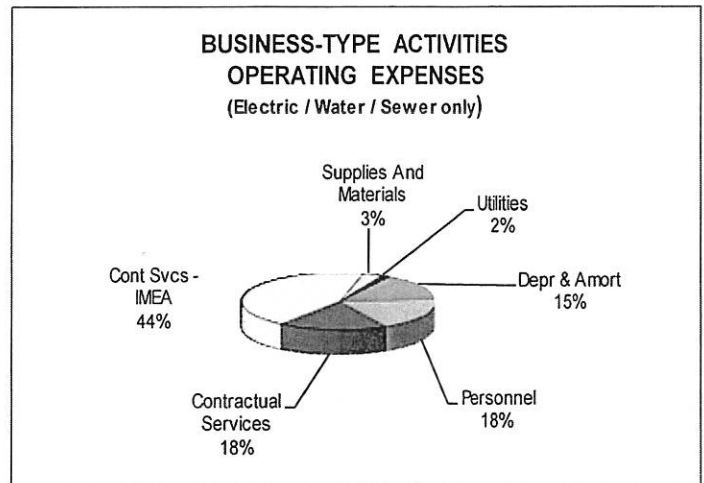


Business-Type Activities

Business-type activities include revenues and expenditures related to the Electric, Water, Sewer, and Solid Waste funds. Business-type activities do not receive property or intergovernmental taxes. Each enterprise fund operates as an independent entity, relying solely on user fees for operations. The water and sewer funds had incremental rate increases over the past few years. The last electrical rate increase was in January 2017. The electric fund also includes revenues billed and expenditures for installation of the new fiber infrastructure and operations.



Operational expenses for the electric (including fiber) increased by 7% while the revenues decreased by 1%. These costs include depreciation which is not a budgetary item. The revenues also do not include a \$1,000,000 sale of a portion of the 138 kv transmission line following financial statement reporting requirements, but instead show the loss based on the remaining book value of these depreciable assets under the non-operating revenues and expenses. Future rate increases for electrical and/or fiber services may be investigated in the upcoming fiscal year to avoid operational losses in the future along with efforts aimed at controlling operational costs for each department.



The total kilowatt hours billed decreased during Fiscal year 2020 also contributing to the operational loss. The cost per kilowatt hour will be used to determine if rate increase beyond the power cost adjustment are warranted in the upcoming year.

CITY OF HIGHLAND, ILLINOIS
 April 30, 2020
 Management's Discussion & Analysis

STATUS OF CITY RESERVES

The governmental funds reported a *combined* fund balance of \$22.4 million. The City implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, in a prior fiscal year. This created five new classifications for fund balance reporting including non-spendable, restricted, committed, assigned and unassigned. The classifications are important in determining the order of use for fund balances remaining at year end.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of FY 2020, the City had \$86.8 million (net of depreciation) invested in a range of capital assets that include equipment, building and structures, and infrastructure. Infrastructure is valued based on the composite cost. The straight-line depreciation method is used, with a salvage value always being zero. More detailed information about the City's capital assets can be found in Note 5 of the Notes to the Financial Statements.

**City of Highland's Capital Assets
 (net of depreciation, in millions of dollars)**

| | Governmental Activities | | Business-type Activities | | Totals | |
|--------------------------|----------------------------|----------------|-----------------------------|----------------|----------------|----------------|
| | Fiscal Year | | Fiscal Year | | | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Land | \$ 7.8 | \$ 7.8 | \$ 1.9 | \$ 2.2 | \$ 9.7 | \$ 10.0 |
| Construction in Progress | 3.8 | 1.7 | 8.3 | 0.9 | 12.1 | 2.6 |
| Bldgs & Improvements | 4.0 | 4.2 | 2.1 | 2.3 | 6.1 | 6.5 |
| Other Improvements | 3.3 | 3.5 | 5.7 | 6.5 | 9.0 | 10.0 |
| Equipment | 1.1 | 1.2 | 1.1 | 1.3 | 2.2 | 2.5 |
| Infrastructure | 21.7 | 22.8 | | | 21.7 | 22.8 |
| Lines | | | 23.1 | 24.8 | 23.1 | 24.8 |
| Interconnect | | | 2.9 | 3.1 | 2.9 | 3.1 |
| Totals | \$ 41.7 | \$ 41.2 | \$ 45.1 | \$ 41.1 | \$ 86.8 | \$ 82.3 |

The City of Highland transfers amounts between funds for the main purpose of saving for future capital expenditures. Each fund transfers excess funds at year-end to the City Property Replacement Fund where it remains, until needed, to be transferred back for eligible capital purchases. Transfers also exist among funds in order to allocate the general administrative expenses among the appropriate fund. For more information on these interfund transfers see Note 8 in the Notes to the Financial Statements.

CITY OF HIGHLAND, ILLINOIS
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Management's Discussion & Analysis

Debt Administration

The City of Highland only recently issued general obligation debt counting against its legal debt limit. Debt repayment is accomplished primarily with sales tax revenue and utility sales. The City of Highland's legal debt limit of \$6.9 million is available for general obligation debts. Total City debt per capita is approximately \$3,526. More detailed information about the City's debt can be located in Note 6 of the Notes to Financial Statements.

City of Highland's Outstanding Debt
(in millions of dollars)

| | Governmental Activities | | Business-type Activities | | Totals | |
|--|----------------------------|---------------|-----------------------------|----------------|----------------|----------------|
| | Fiscal Year | | Fiscal Year | | | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Revenue Bonds | \$ 6.1 | \$ 7.1 | \$ 12.0 | \$ 12.6 | \$ 18.1 | \$ 19.7 |
| General Obligation Debt Certificates Payable | 8.5 | | | | 8.5 | |
| Notes Payable | 0.5 | 0.3 | 7.8 | 1.6 | 8.3 | 1.9 |
| Maintenance Agreements Payable | | | 0.1 | 0.2 | 0.1 | 0.2 |
| Totals | \$ 15.1 | \$ 7.4 | \$ 19.9 | \$ 14.4 | \$ 35.0 | \$ 21.8 |

CURRENT EVENTS AND NEXT YEAR'S BUDGET

The City of Highland has taken an aggressive approach towards managing the growth of the community. The following is a brief description of some of the actions taken in FY '20, with a brief look ahead into FY '21.

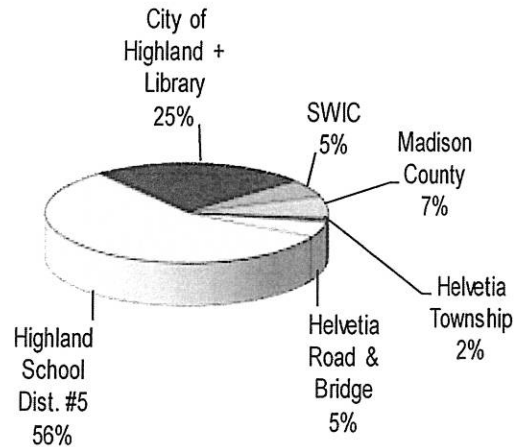
The City could have not anticipated the current pandemic situation but due to solid reserves policies and our diverse revenue streams it appears we have weathered the financial impacts so far. It is our hope to regain pre-pandemic levels of activities as soon as possible in order to continue to provide the level of services our citizens have learned to expect from the City of Highland.

The Fiber-to-the-Premise (FTTP) project continues to gain customers in the available service areas and new serviceable areas that were recently completed. This exciting project continues to develop as customers are added, services are added, and more citizens and business owners realize how valuable these community provided services can be. The Public Works Department has obtained low interest financing and has begun to construct upgrades to the Water Reclamation Facility. Planning is being done to finalize additional financing for sewer trunk main improvements through the same low interest loan program administered by the IEPA. Financing was obtained and construction began for the new public safety facility and downtown fire station upgrades with the creation of new Business Districts as a tool to assist in financing these improvements. Substation upgrades are still being done to sustain the electrical systems reliability.

CITY OF HIGHLAND, ILLINOIS
April 30, 2020
Management's Discussion & Analysis

Steps have been taken to improve daily operations and help the City become more efficient. The City uses aspects of various performance management tools for budgeting and trend analysis. Under the direction of the City Manager, various committees have been established to review policies and procedures and to take an active role in assisting the City with its management.

As of April 2020, the City's Equalized Assessed Value increased 4.6% to a total of \$198.6 million. The EAV is used in conjunction with the 2019 Property Tax Levy for the collection of property taxes during FY 2020-2021. The City of Highland's (including the Library portion) property tax rate for 2019 represents 25% of the total property tax rate in Helvetia Township (Saline Township is nearly identical). The City's portion of the total property tax rate for Highland residents has remained relatively the same for the past few years. The City strives to maintain its property tax rate at the lowest amount possible while providing the highest quality of service.



CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, 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.



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Highland
Highland, IL 62249

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Highland, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Highland, IL's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Highland, IL, as of April 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as referred to in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior Period Partial Comparative Information

The prior year partial comparative information has been derived from the City of Highland's 2019 financial statements, and in our report dated October 1, 2019, we expressed an unqualified opinion on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Highland, IL's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2020, on our consideration of the City of Highland, IL's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Highland, IL's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Highland, IL's internal control over financial reporting and compliance.



Highland, IL
October 1, 2020



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
City of Highland, IL

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Highland, IL as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Highland, IL's basic financial statements and have issued our report thereon dated October 1, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Highland, IL's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Highland, IL's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Highland, IL's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Highland, IL's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Highland, IL
October 1, 2020



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Council
City of Highland, IL

Report on Compliance for Each Major Federal Program

We have audited the City of Highland, IL's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Highland, IL's major federal programs for the year ended April 30, 2020. City of Highland, IL's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Highland, IL's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Highland, IL's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Highland, IL's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Highland, IL, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2020.

Report on Internal Control over Compliance

Management of the City of Highland, IL, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Highland, IL's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Highland, IL's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Highland, IL
October 1, 2020

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF NET POSITION

| ASSETS | PRIMARY GOVERNMENT | | | | | | COMPONENT UNIT INDUSTRIAL DEVELOPMENT COMMISSION |
|--|----------------------------|----------------------|-----------------------------|----------------------|-----------------------|-----------------------|--|
| | GOVERNMENTAL ACTIVITIES | | BUSINESS-TYPE ACTIVITIES | | TOTAL | | |
| | APRIL 30, | | APRIL 30, | | APRIL 30, | | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | 2020 |
| Current Assets: | | | | | | | |
| Cash and Investments | \$ 21,074,705 | \$ 11,449,634 | \$ 9,767,633 | \$ 9,356,367 | \$ 30,842,338 | \$ 20,806,001 | \$ 77,886 |
| Receivables (Net, Where Applicable of Allowance for Uncollectibles): | | | | | | | |
| Property Taxes | 3,981,104 | 3,818,970 | | | 3,981,104 | 3,818,970 | |
| Replacement Tax Receivable | 25,298 | 46,176 | | | 25,298 | 46,176 | |
| Accounts Receivable | 869,996 | 826,928 | 863,591 | 815,309 | 1,733,587 | 1,642,237 | |
| Income Tax Receivable | 217,969 | 312,581 | | | 217,969 | 312,581 | |
| Sales Tax Receivable | 729,425 | 762,953 | | | 729,425 | 762,953 | |
| Unbilled Revenue | | | 1,297,874 | 1,239,203 | 1,297,874 | 1,239,203 | |
| Other | 112,737 | 112,379 | 41,173 | 31,237 | 153,910 | 143,616 | |
| Prepaid Expenses | 292,990 | 276,267 | 229,681 | 194,648 | 522,671 | 470,915 | |
| Restricted Assets: | | | | | | | |
| Cash and Investments | 173,886 | 130,911 | 1,050,865 | 418,017 | 1,224,751 | 548,928 | |
| Capital Assets (Net of Accumulated Depreciation) | 30,078,973 | 31,732,664 | 34,933,860 | 37,986,119 | 65,012,833 | 69,718,783 | |
| Land | 7,842,801 | 7,807,558 | 1,913,497 | 2,160,714 | 9,756,298 | 9,968,272 | |
| Construction in Progress | 3,803,374 | 1,658,735 | 8,252,921 | 983,074 | 12,056,295 | 2,641,809 | |
| Total Assets | 69,203,258 | 58,935,756 | 58,351,095 | 53,184,688 | 127,554,353 | 112,120,444 | 77,886 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | | |
| Related to OPEB | 39,169 | 44,317 | 16,539 | 18,711 | 55,708 | 63,028 | |
| Related to Pensions - IMRF and SLEP | 2,692,234 | 3,837,815 | 1,625,653 | 2,165,464 | 4,317,887 | 6,003,279 | |
| Related to Pensions - Police Pension | 2,200,284 | 2,537,627 | | | 2,200,284 | 2,537,627 | |
| Total Deferred Outflows of Resources | 4,931,687 | 6,419,759 | 1,642,192 | 2,184,175 | 6,573,879 | 8,603,934 | 0 |
| Total Assets and Deferred Outflows of Resources | \$ 74,134,945 | \$ 65,355,515 | \$ 59,993,287 | \$ 55,368,863 | \$ 134,128,232 | \$ 120,724,378 | \$ 77,886 |
| LIABILITIES | | | | | | | |
| Current Liabilities: | | | | | | | |
| Accounts Payable | \$ 739,251 | \$ 430,221 | \$ 2,067,653 | \$ 1,624,239 | \$ 2,806,904 | \$ 2,054,460 | |
| Accrued Salaries and Benefits | 403,520 | 355,627 | 206,970 | 149,789 | 610,490 | 505,416 | |
| Accrued Interest | 76,955 | 39,076 | 82,036 | 181,918 | 158,991 | 220,994 | |
| Customer Deposits | | | 93,360 | 95,746 | 93,360 | 95,746 | |
| Long-Term Liabilities: | | | | | | | |
| Portion Due or Payable Within One Year: | | | | | | | |
| Bonds Payable | 992,923 | 991,787 | 860,000 | 770,000 | 1,852,923 | 1,761,787 | |
| General Obligation Debt Certificates Payable | 305,000 | | | | 305,000 | | |
| Notes Payable | 123,108 | 90,927 | 149,000 | 143,000 | 272,108 | 233,927 | |
| Premium on Debt | 24,640 | 1,046 | 1,318 | 1,318 | 25,958 | 2,364 | |
| Maintenance Agreement Payable | | | 54,256 | 168,903 | 54,256 | 168,903 | |
| Portion Due or Payable After One Year: | | | | | | | |
| Compensated Absences | 843,871 | 746,065 | 364,592 | 346,555 | 1,208,463 | 1,092,620 | |
| Net Pension Liability - IMRF and SLEP | 1,439,998 | 3,593,236 | 887,632 | 2,025,654 | 2,327,630 | 5,618,890 | |
| Net Pension Liability - Police Pension | 7,958,780 | 7,526,310 | | | 7,958,780 | 7,526,310 | |
| Other Post Employment Benefits Payable | 1,269,810 | 1,275,029 | 536,143 | 538,347 | 1,805,953 | 1,813,376 | |
| Premium on Debt | 455,516 | 12,205 | 16,473 | 17,791 | 471,989 | 29,996 | |
| Bonds Payable | 5,084,657 | 6,077,580 | 11,155,000 | 11,835,000 | 16,239,657 | 17,912,580 | |
| General Obligation Debt Certificates Payable | 8,170,000 | | | | 8,170,000 | | |
| Notes Payable | 411,726 | 234,834 | 7,665,123 | 1,450,000 | 8,076,849 | 1,684,834 | |
| Long-Term Accrued Interest | 1,214,018 | 1,223,731 | | | 1,214,018 | 1,223,731 | |
| Maintenance Agreement Payable | | | | 54,255 | | 54,255 | |
| Total Liabilities | 29,513,773 | 22,597,674 | 24,139,556 | 19,402,515 | 53,653,329 | 42,000,189 | 0 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable Property Taxes | 3,981,104 | 3,818,970 | | | 3,981,104 | 3,818,970 | |
| Related to OPEB | 60,115 | | 25,383 | | 85,498 | | |
| Related to Pensions - IMRF and SLEP | 2,999,141 | 1,821,154 | 1,774,909 | 1,014,921 | 4,774,050 | 2,836,075 | |
| Related to Pensions - Police Pension | 577,310 | 649,337 | | | 577,310 | 649,337 | |
| Total Deferred Inflows of Resources | 7,617,670 | 6,289,461 | 1,800,292 | 1,014,921 | 9,417,962 | 7,304,382 | 0 |
| NET POSITION | | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 26,637,734 | 33,803,829 | 25,216,899 | 26,708,749 | 51,854,633 | 60,512,578 | |
| Restricted for: | | | | | | | |
| Special Revenue Purposes | 2,565,229 | 2,646,084 | | | 2,565,229 | 2,646,084 | 77,886 |
| Capital Projects Purposes | 8,423,675 | | | | 8,423,675 | | |
| Other Purposes | 134,264 | 122,901 | | | 134,264 | 122,901 | |
| Long-Term Debt | 148,337 | 105,658 | 1,050,865 | 418,017 | 1,199,202 | 523,675 | |
| Unrestricted | (905,737) | (210,092) | 7,785,675 | 7,824,661 | 6,879,938 | 7,614,569 | |
| Total Net Position | 37,003,502 | 36,468,380 | 34,053,439 | 34,951,427 | 71,056,941 | 71,419,807 | 77,886 |
| Total Liabilities, Deferred Inflows of Resources and Net Position | \$ 74,134,945 | \$ 65,355,515 | \$ 59,993,287 | \$ 55,368,863 | \$ 134,128,232 | \$ 120,724,378 | \$ 77,886 |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2020

| Functions/Programs | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | | Component Unit |
|---|------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|---------------|----------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | Total | |
| | | | | | Governmental Activities | Business-Type Activities | | |
| Primary Government: | | | | | | | | |
| Governmental Activities: | | | | | | | | |
| General Government | \$ 2,031,438 | \$ 1,898,753 | \$ 6,819 | | \$ (125,866) | | \$ (125,866) | |
| Public Safety | 7,327,057 | 1,902,695 | 32,847 | | (5,391,515) | | (5,391,515) | |
| Highways and Streets | 3,019,154 | 9,300 | 41,828 | \$ 98,536 | (2,869,490) | | (2,869,490) | |
| Culture and Recreation | 2,743,765 | 863,088 | 108,650 | 46,885 | (1,725,142) | | (1,725,142) | |
| Economic Development | 550,814 | | | | (550,814) | | (550,814) | |
| Employer's Contribution to Retirement Fund | 888,385 | | | | (888,385) | | (888,385) | |
| Motor Fuel Taxes | | | 368,521 | | 368,521 | | 368,521 | |
| Interest on Long-Term Debt | 295,432 | | | | (295,432) | | (295,432) | |
| Total Governmental Activities | 16,856,045 | 4,673,836 | 558,665 | 145,421 | (11,478,123) | \$ 0 | (11,478,123) | \$ 0 |
| Business-Type Activities: | | | | | | | | |
| Electric | 18,005,184 | 16,886,323 | | | | (1,118,861) | (1,118,861) | |
| Water | 2,480,597 | 2,717,282 | | | | 236,685 | 236,685 | |
| Sewer | 1,800,184 | 2,304,216 | | | | 504,032 | 504,032 | |
| Solid Waste | 1,691,965 | 1,675,783 | | | | (16,182) | (16,182) | |
| Total Business-Type Activities | 23,977,930 | 23,583,604 | 0 | 0 | 0 | (394,326) | (394,326) | 0 |
| Total Primary Government | \$ 40,833,975 | \$ 28,257,440 | \$ 558,665 | \$ 145,421 | (11,478,123) | (394,326) | (11,872,449) | 0 |
| Component Unit: | | | | | | | | |
| Industrial Development | | | | | | | | 0 |
| General Revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Taxes, Levied for General Purposes | | | | | 3,948,993 | | 3,948,993 | |
| Intergovernmental | | | | | 7,127,494 | | 7,127,494 | |
| Gain (Loss) on Disposal of Capital Assets | | | | | 114,546 | (556,344) | (441,798) | |
| Unrealized Appreciation of Investments | | | | | 60,697 | 77,501 | 138,198 | |
| Interest and Miscellaneous Income | | | | | 460,515 | 276,181 | 736,696 | |
| Transfers | | | | | 301,000 | (301,000) | 0 | |
| Total General Revenues | | | | | 12,013,245 | (503,662) | 11,509,583 | 0 |
| Change in Net Position | | | | | 535,122 | (897,988) | (362,866) | 0 |
| Net Position Beginning | | | | | 36,468,380 | 34,951,427 | 71,419,807 | 77,886 |
| Net Position Ending | | | | | \$ 37,003,502 | \$ 34,053,439 | \$ 71,056,941 | \$ 77,886 |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2019

| Functions/Programs | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | | Component Unit |
|---|------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|---------------|----------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | Total | |
| | | | | | Governmental Activities | Business-Type Activities | | |
| Primary Government: | | | | | | | | |
| Governmental Activities: | | | | | | | | |
| General Government | \$ 1,838,268 | \$ 1,747,087 | \$ 7,628 | | \$ (83,553) | | \$ (83,553) | |
| Public Safety | 7,028,153 | 1,766,486 | 1,815 | | (5,259,852) | | (5,259,852) | |
| Highways and Streets | 2,841,512 | 10,800 | 50,343 | \$ 55,575 | (2,724,794) | | (2,724,794) | |
| Culture and Recreation | 2,720,956 | 1,051,585 | 75,002 | 402,028 | (1,192,341) | | (1,192,341) | |
| Economic Development | 509,973 | | 1,601 | | (508,372) | | (508,372) | |
| Employer's Contribution to Retirement Fund | 894,799 | | | | (894,799) | | (894,799) | |
| Interest on Long-Term Debt | 270,278 | | | | (270,278) | | (270,278) | |
| Total Governmental Activities | 16,103,939 | 4,575,958 | 136,389 | 457,603 | (10,933,989) | \$ 0 | (10,933,989) | \$ 0 |
| Business-Type Activities: | | | | | | | | |
| Electric | 16,922,749 | 17,046,844 | | | | 124,095 | 124,095 | |
| Water | 2,366,794 | 2,688,256 | | | | 321,462 | 321,462 | |
| Sewer | 1,764,812 | 2,277,562 | | | | 512,750 | 512,750 | |
| Solid Waste | 1,637,497 | 1,674,774 | | | | 37,277 | 37,277 | |
| Total Business-Type Activities | 22,691,852 | 23,687,436 | 0 | 0 | 0 | 995,584 | 995,584 | 0 |
| Total Primary Government | \$ 38,795,791 | \$ 28,263,394 | \$ 136,389 | \$ 457,603 | (10,933,989) | 995,584 | (9,938,405) | 0 |
| Component Unit | | | | | | | | |
| Industrial Development | | | | | | | | 0 |
| General Revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Taxes, Levied for General Purposes | | | | | 3,898,828 | | 3,898,828 | |
| Intergovernmental | | | | | 7,115,785 | | 7,115,785 | |
| Gain on Disposal of Capital Assets | | | | | 14,409 | | 14,409 | |
| Unrealized Appreciation of Investments | | | | | 25,006 | 26,380 | 51,386 | |
| Interest and Miscellaneous Income | | | | | 338,931 | 265,896 | 604,827 | 558 |
| Transfers | | | | | 425,000 | (425,000) | 0 | |
| Total General Revenues | | | | | 11,817,959 | (132,724) | 11,685,235 | 558 |
| Change in Net Position | | | | | 883,970 | 862,860 | 1,746,830 | 558 |
| Net Position Beginning | | | | | 35,584,410 | 34,088,567 | 69,672,977 | 77,328 |
| Net Position Ending | | | | | \$ 36,468,380 | \$ 34,951,427 | \$ 71,419,807 | \$ 77,886 |

CITY OF HIGHLAND, ILLINOIS
BALANCE SHEETS
GOVERNMENTAL FUNDS
APRIL 30, 2020

| | PRIMARY GOVERNMENT | | | | | | COMPONENT UNIT |
|---|---------------------|---------------------------|---------------------|---------------------|--------------------------|--------------------------|-----------------------------------|
| | GENERAL CORPORATE | CITY PROPERTY REPLACEMENT | AMBULANCE | BUS DIST A | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS | INDUSTRIAL DEVELOPMENT COMMISSION |
| <u>ASSETS</u> | | | | | | | |
| Cash and Investments | \$ 2,726,412 | \$ 5,853,741 | \$ 50,183 | \$ 8,620,759 | \$ 3,823,610 | \$ 21,074,705 | \$ 77,886 |
| Receivables (Net, Where Applicable of Allowance for Uncollectibles): | | | | | | | |
| Property Taxes | 1,371,475 | | 484,435 | | 2,125,194 | 3,981,104 | |
| Replacement Tax Receivable | 17,205 | | 2,504 | | 5,589 | 25,298 | |
| Accounts Receivable | 16,737 | | 853,259 | | | 869,996 | |
| Income Tax Receivable | 217,969 | | | | | 217,969 | |
| Sales Tax Receivable | 424,297 | | | 97,170 | 207,958 | 729,425 | |
| Other | 51,323 | 24,440 | 208 | | 36,766 | 112,737 | |
| Due from Other Fund | | 517,500 | | | | 517,500 | |
| Prepaid Expenses | 70,343 | | 2,581 | | 220,066 | 292,990 | |
| Restricted Cash | | | | | 173,886 | 173,886 | |
| Total Assets | \$ 4,895,761 | \$ 6,395,681 | \$ 1,393,170 | \$ 8,717,929 | \$ 6,593,069 | \$ 27,995,610 | \$ 77,886 |
| <u>LIABILITIES</u> | | | | | | | |
| Accounts Payable | \$ 369,264 | | \$ 17,119 | \$ 294,254 | \$ 58,614 | \$ 739,251 | |
| Accrued Salaries and Benefits | 267,003 | | 77,921 | | 58,596 | 403,520 | |
| Due to Other Fund | 355,000 | | 125,000 | | 37,500 | 517,500 | |
| Total Liabilities | 991,267 | \$ 0 | 220,040 | 294,254 | 154,710 | 1,660,271 | \$ 0 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | | | |
| Unavailable Property Taxes | 1,371,475 | 0 | 484,435 | 0 | 2,125,194 | 3,981,104 | 0 |
| <u>FUND BALANCES</u> | | | | | | | |
| Nonspendable | 70,343 | | 2,581 | | 220,066 | 292,990 | |
| Restricted | 63,921 | | | 8,423,675 | 2,490,919 | 10,978,515 | 77,886 |
| Assigned | | 6,395,681 | 686,114 | | 1,689,974 | 8,771,769 | |
| Unassigned | 2,398,755 | | | | (87,794) | 2,310,961 | |
| Total Fund Balances | 2,533,019 | 6,395,681 | 688,695 | 8,423,675 | 4,313,165 | 22,354,235 | 77,886 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$ 4,895,761 | \$ 6,395,681 | \$ 1,393,170 | \$ 8,717,929 | \$ 6,593,069 | \$ 27,995,610 | \$ 77,886 |

CITY OF HIGHLAND, ILLINOIS
BALANCE SHEETS
GOVERNMENTAL FUNDS
APRIL 30, 2019

| | PRIMARY GOVERNMENT | | | | | | COMPONENT UNIT |
|--|--------------------|---------------------------|--------------|--------------------|--------------------------|--------------------------|-----------------------------------|
| | GENERAL CORPORATE | CITY PROPERTY REPLACEMENT | AMBULANCE | STREET IMPROVEMENT | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS | INDUSTRIAL DEVELOPMENT COMMISSION |
| <u>ASSETS</u> | | | | | | | |
| Cash and Investments | \$ 2,849,329 | \$ 5,064,133 | \$ 4,838 | \$ 396,442 | \$ 3,134,892 | \$ 11,449,634 | \$ 77,886 |
| Receivables (Net, Where Applicable of Allowance for Uncollectibles): | | | | | | | |
| Property Taxes | 1,266,182 | | 469,357 | | 2,083,431 | 3,818,970 | |
| Replacement Tax Receivable | 31,405 | | 4,571 | | 10,200 | 46,176 | |
| Accounts Receivable | 51,306 | | 775,622 | | | 826,928 | |
| Income Tax Receivable | 312,581 | | | | | 312,581 | |
| Sales Tax Receivable | 439,778 | | | 220,494 | 102,681 | 762,953 | |
| Other | 65,598 | 16,735 | 16 | 734 | 29,296 | 112,379 | |
| Due from Other Fund | | 115,000 | | | | 115,000 | |
| Prepaid Expenses | 67,244 | | 2,831 | | 206,192 | 276,267 | |
| Restricted Cash | | | | | 130,911 | 130,911 | |
| Total Assets | \$ 5,083,423 | \$ 5,195,868 | \$ 1,257,235 | \$ 617,670 | \$ 5,697,603 | \$ 17,851,799 | \$ 77,886 |
| <u>LIABILITIES</u> | | | | | | | |
| Accounts Payable | \$ 323,228 | | \$ 40,496 | \$ 27,783 | \$ 38,714 | \$ 430,221 | |
| Accrued Salaries and Benefits | 244,208 | | 65,476 | | 45,943 | 355,627 | |
| Due to Other Fund | 70,000 | | | | 45,000 | 115,000 | |
| Total Liabilities | 637,436 | \$ 0 | 105,972 | 27,783 | 129,657 | 900,848 | \$ 0 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | | | |
| Unavailable Property Taxes | 1,266,182 | 0 | 469,357 | 0 | 2,083,431 | 3,818,970 | 0 |
| <u>FUND BALANCES</u> | | | | | | | |
| Nonspendable | 67,244 | | 2,831 | | 206,192 | 276,267 | |
| Restricted | 55,657 | | | | 2,542,719 | 2,598,376 | 77,886 |
| Assigned | | 5,195,868 | 679,075 | 589,887 | 824,688 | 7,289,518 | |
| Unassigned | 3,056,904 | | | | (89,084) | 2,967,820 | |
| Total Fund Balances | 3,179,805 | 5,195,868 | 681,906 | 589,887 | 3,484,515 | 13,131,981 | 77,886 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$ 5,083,423 | \$ 5,195,868 | \$ 1,257,235 | \$ 617,670 | \$ 5,697,603 | \$ 17,851,799 | \$ 77,886 |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
 RECONCILIATIONS OF THE GOVERNMENTAL FUNDS BALANCE SHEETS
 TO THE STATEMENTS OF NET POSITION
 APRIL 30, 2020
 WITH COMPARATIVE AMOUNTS FOR APRIL 30, 2019

| | 2020 | 2019 |
|--|----------------|----------------|
| Total fund balances for governmental funds | \$ 22,354,235 | \$ 13,131,981 |
| Total net position reported for governmental activities in the statements of net position is different because: | | |
| Capital and intangible assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of: | | |
| Land | \$ 7,842,801 | \$ 7,807,558 |
| Construction in progress | 3,803,374 | 1,658,735 |
| Infrastructure, net of accumulated depreciation | 21,655,792 | 22,847,343 |
| Buildings and improvements, net of accumulated depreciation | 3,982,098 | 4,231,671 |
| Other improvements, net of accumulated depreciation | 3,340,488 | 3,446,904 |
| Equipment, net of accumulated depreciation | 1,100,595 | 1,206,746 |
| | 41,725,148 | 41,198,957 |
| Deferred outflows and inflows of resources related to defined benefit pensions are applicable to future periods and, therefore, are not reported in the funds. | | |
| Deferred outflows of resources related to pensions | 4,892,518 | 6,375,442 |
| Deferred inflows of resources related to pensions | (3,576,451) | (2,470,491) |
| Deferred outflows of resources related to defined benefit OPEB is applicable to future periods and, therefore, are not reported in the funds. | | |
| Deferred outflows of resources related to OPEB | 39,169 | 44,317 |
| Deferred inflows of resources related to OPEB | (60,115) | |
| Certain liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities (both current and long-term) are reported in the statement of net position. Those liabilities consist of: | | |
| Accrued interest | \$ (1,290,973) | \$ (1,262,807) |
| Bonds and notes payable | (6,612,414) | (7,395,128) |
| Debt Certificates Payable | (8,475,000) | |
| Bond premium, net of accumulated amortization | (480,156) | (13,251) |
| Net pension liability | (9,398,778) | (11,119,546) |
| Other post employment benefits | (1,269,810) | (1,275,029) |
| Compensated absences | (843,871) | (746,065) |
| | (28,371,002) | (21,811,826) |
| Total net position of governmental activities | \$ 37,003,502 | \$ 36,468,380 |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2020

| | PRIMARY GOVERNMENT | | | | | TOTAL GOVERNMENTAL FUNDS | COMPONENT UNIT |
|--|----------------------|---------------------------------|------------|---------------|--------------------------------|--------------------------------|---|
| | GENERAL CORPORATE | CITY PROPERTY REPLACEMENT | AMBULANCE | BUS DIST A | OTHER GOVERNMENTAL FUNDS | | INDUSTRIAL DEVELOPMENT COMMISSION |
| Revenues: | | | | | | | |
| General Property Taxes | \$ 1,401,280 | | \$ 468,232 | | \$ 2,079,481 | \$ 3,948,993 | |
| Corporate Personal Property Replacement Taxes | 127,807 | | 16,845 | | 45,861 | 190,513 | |
| Intergovernmental | 4,461,002 | | 318,966 | \$ 635,068 | 1,521,945 | 6,936,981 | |
| Motor Fuel Taxes | | | | | 368,521 | 368,521 | |
| Charges for Services | 2,314,016 | | 1,843,611 | | 19,394 | 4,177,021 | |
| Licenses, Permits and Other Taxes | 380,890 | | | | | 380,890 | |
| Fines and Forfeitures | 16,789 | | | | 2,518 | 19,307 | |
| Revenue from Use of Property | 96,618 | | | | | 96,618 | |
| Grants and Contributions | 274,457 | | 32,847 | | 28,261 | 335,565 | |
| Miscellaneous and Interest Income | 278,876 | \$ 84,384 | 855 | 26,443 | 69,957 | 460,515 | |
| Total Revenues | 9,351,735 | 84,384 | 2,681,356 | 661,511 | 4,135,938 | 16,914,924 | \$ 0 |
| Expenditures: | | | | | | | |
| Current- | | | | | | | |
| General Government | 1,377,144 | | | | 349,202 | 1,726,346 | |
| Public Safety | 3,710,393 | | 2,588,020 | | | 6,298,413 | |
| Highways and Streets | 1,031,321 | | | | 240,666 | 1,271,987 | |
| Culture and Recreation | 1,916,215 | | | | 335,123 | 2,251,338 | |
| Economic Development | 290,606 | | | 2,066 | 98,631 | 391,303 | |
| Employer's Contribution to Retirement Fund | | | | | 888,385 | 888,385 | |
| Capital Outlay | 1,658,391 | | 79,588 | 520,317 | 856,500 | 3,114,796 | |
| Debt Service Expenditures- | | | | | | | |
| Debt Issue Costs and Fees | | | | 142,724 | 100 | 142,824 | |
| Principal Retirement | 464,307 | | 46,620 | | 571,787 | 1,082,714 | |
| Interest and Fixed Charges | 15,528 | | 4,940 | | 251,676 | 272,144 | |
| Total Expenditures | 10,463,905 | 0 | 2,719,168 | 665,107 | 3,592,070 | 17,440,250 | 0 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,112,170) | 84,384 | (37,812) | (3,596) | 543,868 | (525,326) | 0 |
| Other Financing Sources (Uses): | | | | | | | |
| Debt Proceeds | 300,000 | | | 8,475,000 | | 8,775,000 | |
| Debt Premiums | | | | 471,883 | | 471,883 | |
| Proceeds from Sale of Capital Assets | 128,000 | | 11,000 | | | 139,000 | |
| Unrealized Appreciation (Depreciation) of Investments | 20,908 | 46,429 | 398 | | (7,038) | 60,697 | |
| Operating Transfers In | 969,476 | 1,103,000 | 33,203 | | | 2,105,679 | |
| Operating Transfers Out | (953,000) | (34,000) | | (737,858) | (79,821) | (1,804,679) | |
| Total Other Financing Sources (Uses) | 465,384 | 1,115,429 | 44,601 | 8,209,025 | (86,859) | 9,747,580 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | (646,786) | 1,199,813 | 6,789 | 8,205,429 | 457,009 | 9,222,254 | 0 |
| Fund Balance, Beginning of Year | 3,179,805 | 5,195,868 | 681,906 | 218,246 | 3,856,156 | 13,131,981 | 77,886 |
| Fund Balance, End of Year | \$ 2,533,019 | \$ 6,395,681 | \$ 688,695 | \$ 8,423,675 | \$ 4,313,165 | \$ 22,354,235 | \$ 77,886 |

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

| | PRIMARY GOVERNMENT | | | | | TOTAL GOVERNMENTAL FUNDS | COMPONENT UNIT INDUSTRIAL DEVELOPMENT COMMISSION |
|--|----------------------|---------------------------------|-------------------|-----------------------|--------------------------------|--------------------------------|--|
| | GENERAL CORPORATE | CITY PROPERTY REPLACEMENT | AMBULANCE | STREET IMPROVEMENT | OTHER GOVERNMENTAL FUNDS | | |
| Revenues: | | | | | | | |
| General Property Taxes | \$ 1,391,295 | | \$ 454,163 | | \$ 2,053,370 | \$ 3,898,828 | |
| Corporate Personal Property Replacement Taxes | 118,146 | | 16,345 | | 36,471 | 170,962 | |
| Intergovernmental | 4,400,137 | | 318,966 | \$ 1,458,085 | 767,635 | 6,944,823 | |
| Charges for Services | 2,442,958 | | 1,704,619 | | 19,935 | 4,167,512 | |
| Licenses, Permits and Other Taxes | 289,067 | | | | | 289,067 | |
| Fines and Forfeitures | 19,613 | | | | | 22,713 | |
| Revenue from Use of Property | 96,666 | | | | 3,100 | 96,666 | |
| Grants and Contributions | 562,792 | | | | 31,200 | 593,992 | |
| Miscellaneous and Interest Income | 192,057 | \$ 77,001 | 8,137 | 7,143 | 54,593 | 338,931 | \$ 558 |
| Total Revenues | <u>9,512,731</u> | <u>77,001</u> | <u>2,502,230</u> | <u>1,465,228</u> | <u>2,966,304</u> | <u>16,523,494</u> | <u>558</u> |
| Expenditures: | | | | | | | |
| Current- | | | | | | | |
| General Government | 1,326,382 | | | | | | |
| Public Safety | 3,408,439 | | 2,683,545 | | 327,763 | 1,654,145 | |
| Highways and Streets | 934,569 | | | | | 6,091,984 | |
| Culture and Recreation | 1,940,243 | | | | 203,503 | 1,138,072 | |
| Economic Development | 431,300 | | | | 350,572 | 2,290,815 | |
| Employer's Contribution to Retirement Fund | | | | | 63,092 | 494,392 | |
| Capital Outlay | 1,511,586 | | 262,659 | 284,215 | 894,799 | 894,799 | |
| Debt Service Expenditures- | | | | | | 2,058,460 | |
| Other Debt Service Fees | | | | | | | |
| Principal Retirement | 458,326 | | | 551 | 200 | 751 | |
| Interest and Fixed Charges | 23,088 | | | 735,000 | 190,000 | 1,383,326 | |
| Total Expenditures | <u>10,033,933</u> | <u>0</u> | <u>2,946,204</u> | <u>1,031,526</u> | <u>2,131,992</u> | <u>16,143,655</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(521,202)</u> | <u>77,001</u> | <u>(443,974)</u> | <u>433,702</u> | <u>834,312</u> | <u>379,839</u> | <u>558</u> |
| Other Financing Sources (Uses): | | | | | | | |
| Debt Proceeds | | | 193,723 | | | 193,723 | |
| Proceeds from Sale of Capital Assets | 1,940 | | 12,469 | | | 14,409 | |
| Unrealized Appreciation of Investments | 7,981 | 14,023 | 9 | 627 | 2,366 | 25,006 | |
| Operating Transfers In | 1,039,232 | 265,000 | 187,000 | | | 1,491,232 | |
| Operating Transfers Out | (115,000) | (767,000) | | | (184,232) | (1,066,232) | |
| Total Other Financing Sources (Uses) | <u>934,153</u> | <u>(487,977)</u> | <u>393,201</u> | <u>627</u> | <u>(181,866)</u> | <u>658,138</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | 412,951 | (410,976) | (50,773) | 434,329 | 652,446 | 1,037,977 | 558 |
| Fund Balance, Beginning of Year | <u>2,766,854</u> | <u>5,606,844</u> | <u>732,679</u> | <u>155,558</u> | <u>2,832,069</u> | <u>12,094,004</u> | <u>77,328</u> |
| Fund Balance, End of Year | <u>\$ 3,179,805</u> | <u>\$ 5,195,868</u> | <u>\$ 681,906</u> | <u>\$ 589,887</u> | <u>\$ 3,484,515</u> | <u>\$ 13,131,981</u> | <u>\$ 77,886</u> |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
 RECONCILIATIONS OF THE STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENTS OF ACTIVITIES
 FOR THE YEAR ENDED APRIL 30, 2020
 WITH COMPARATIVE AMOUNTS FOR APRIL 30, 2019

| | <u>2020</u> | <u>2019</u> |
|--|-------------------|-------------------|
| Net change in fund balances - total governmental funds | \$ 9,222,254 | \$ 1,037,977 |
| Amounts reported for governmental activities in the statements of activities are different because: | | |
| Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlay exceeded depreciation expense in the current period and depreciation expense exceeded capital outlay in the prior period. | 550,643 | (486,819) |
| In the governmental funds, debt premiums are amortized over the life of the debt and this amortization reduces the amount of interest expense recorded on the debt. This is the amount by which debt premiums exceeded the amortization of debt premiums in the current period and amortization of debt premiums exceeded debt premiums in the prior period. | (466,905) | 9,682 |
| In the statement of activities, only the gain on the disposal of the capital assets is reported, whereas, in the governmental funds, the proceeds from the sale increase the financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets disposed. | (24,452) | |
| Proceeds from new notes payable and debt certificates payable are recorded as revenues in the governmental funds but increase liabilities in the statement of net position. | (8,775,000) | (193,723) |
| Some expenses, including accrued interest, OPEB, and compensated absences, reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. | (186,012) | (210,708) |
| Governmental funds report defined benefit pension contributions as expenditures. However in the Statement of Activities, the cost of defined benefit pension benefits earned net of employee contributions is reported as pension expense. | (868,120) | (655,765) |
| Repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position. | <u>1,082,714</u> | <u>1,383,326</u> |
| Change in net position of governmental activities | <u>\$ 535,122</u> | <u>\$ 883,970</u> |

CITY OF HIGHLAND, ILLINOIS
STATEMENT OF NET POSITIONS
ENTERPRISE FUNDS
APRIL 30, 2020

| | LIGHT AND POWER | WATER | SEWER | SOLID WASTE | TOTALS |
|--|--------------------|---------------|---------------|----------------|---------------|
| <u>ASSETS</u> | | | | | |
| Current Assets: | | | | | |
| Cash and Investments | \$ 1,535,931 | \$ 3,976,113 | \$ 3,611,889 | \$ 643,700 | \$ 9,767,633 |
| Receivables: | | | | | |
| Accounts, Net | 554,173 | 103,365 | 101,569 | 104,484 | 863,591 |
| Unbilled Revenue | 851,733 | 189,952 | 148,864 | 107,325 | 1,297,874 |
| Other Receivable | 6,802 | 16,602 | 15,081 | 2,688 | 41,173 |
| Total Current Assets | 161,034 | 35,924 | 32,723 | | 229,681 |
| Total Current Assets | 3,109,673 | 4,321,956 | 3,910,126 | 858,197 | 12,199,952 |
| Restricted Assets: | | | | | |
| Cash and Investments | 1,050,865 | | | | 1,050,865 |
| Capital Assets (Net of Accumulated Depreciation) | 23,032,726 | 7,632,380 | 4,268,754 | | 34,933,860 |
| Land | 1,461,719 | 401,635 | 50,143 | | 1,913,497 |
| Construction in Progress | 722,807 | 149,316 | 7,380,798 | | 8,252,921 |
| Total Noncurrent Assets | 26,268,117 | 8,183,331 | 11,699,695 | 0 | 46,151,143 |
| Total Assets | 29,377,790 | 12,505,287 | 15,609,821 | 858,197 | 58,351,095 |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | | | |
| Related to OPEB | 9,575 | 3,482 | 3,482 | | 16,539 |
| Related to Pensions | 947,793 | 363,160 | 314,700 | | 1,625,653 |
| Total Deferred Outflows of Resources | 957,368 | 366,642 | 318,182 | 0 | 1,642,192 |
| Total Assets and Deferred Outflows of Resources | \$ 30,335,158 | \$ 12,871,929 | \$ 15,928,003 | \$ 858,197 | \$ 59,993,287 |
| <u>LIABILITIES</u> | | | | | |
| Current Liabilities (Payable from Current Assets): | | | | | |
| Accounts Payable | \$ 986,743 | \$ 59,069 | \$ 894,500 | \$ 127,341 | \$ 2,067,653 |
| Accrued Interest Payable | | 4,435 | 6,285 | | 10,720 |
| Current Portion Notes Payable | | 149,000 | | | 149,000 |
| Current Portion Maintenance Agreement Payable | | 54,256 | | | 54,256 |
| Accrued Salaries and Benefits | 121,768 | 50,166 | 35,036 | | 206,970 |
| Premium on Revenue Bonds | | | 1,318 | | 1,318 |
| Total Current Liabilities (Payable from Current Assets) | 1,108,511 | 316,926 | 937,139 | 127,341 | 2,489,917 |
| Current Liabilities (Payable from Restricted Assets): | | | | | |
| Customer Deposits | 93,360 | | | | 93,360 |
| Current Portion Revenue Bonds | 735,000 | | 125,000 | | 860,000 |
| Accrued Interest on Revenue Bonds | 71,316 | | | | 71,316 |
| Total Current Liabilities (Payable from Restricted Assets) | 899,676 | 0 | 125,000 | 0 | 1,024,676 |
| Long-Term Liabilities: | | | | | |
| Premium on Revenue Bonds | | | 16,473 | | 16,473 |
| Revenue Bonds (Net of Current Portion) | 9,170,000 | | 1,985,000 | | 11,155,000 |
| Notes Payable (Net of Current Portion) | | 1,301,000 | 6,364,123 | | 7,665,123 |
| Compensated Absences | 202,292 | 95,864 | 66,436 | | 364,592 |
| Net Pension Liability | 510,948 | 193,140 | 183,544 | | 887,632 |
| Other Post Employment Benefits Payable | 310,399 | 112,872 | 112,872 | | 536,143 |
| Total Long-Term Liabilities | 10,193,639 | 1,702,876 | 8,728,448 | 0 | 20,624,963 |
| Total Liabilities | 12,201,826 | 2,019,802 | 9,790,587 | 127,341 | 24,139,556 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | |
| Related to OPEB | 14,695 | 5,344 | 5,344 | | 25,383 |
| Related to Pensions | 1,021,692 | 386,203 | 367,014 | | 1,774,909 |
| Total Deferred Inflows of Resources | 1,036,387 | 391,547 | 372,358 | 0 | 1,800,292 |
| <u>NET POSITION</u> | | | | | |
| Net Investment in Capital Assets, Net of Related Debt | 15,312,252 | 6,679,075 | 3,225,572 | | 25,216,899 |
| Restricted For Long Term Debt | 1,050,865 | | | | 1,050,865 |
| Unrestricted | 733,828 | 3,781,505 | 2,539,486 | 730,856 | 7,785,675 |
| Total Net Position | 17,096,945 | 10,460,580 | 5,765,058 | 730,856 | 34,053,439 |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | \$ 30,335,158 | \$ 12,871,929 | \$ 15,928,003 | \$ 858,197 | \$ 59,993,287 |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENT OF NET POSITIONS
ENTERPRISE FUNDS
APRIL 30, 2019

| <u>ASSETS</u> | LIGHT AND POWER | WATER | SEWER | SOLID WASTE | TOTALS |
|--|--------------------|---------------|--------------|----------------|---------------|
| Current Assets: | | | | | |
| Cash and Investments | \$ 2,611,672 | \$ 3,594,402 | \$ 2,479,350 | \$ 670,943 | \$ 9,356,367 |
| Receivables: | | | | | |
| Accounts, Net | 546,847 | 85,850 | 81,108 | 101,504 | 815,309 |
| Unbilled Revenue | 798,114 | 182,569 | 151,973 | 106,547 | 1,239,203 |
| Other Receivable | 8,947 | 11,879 | 8,194 | 2,217 | 31,237 |
| Other Current Assets | 124,479 | 35,878 | 34,291 | | 194,648 |
| Total Current Assets | 4,090,059 | 3,910,578 | 2,754,916 | 881,211 | 11,636,764 |
| Restricted Assets: | | | | | |
| Cash and Investments | 95,746 | 322,271 | | | 418,017 |
| Capital Assets (Net of Accumulated Depreciation) | 25,429,258 | 8,116,245 | 4,440,616 | | 37,986,119 |
| Land | 1,708,936 | 401,635 | 50,143 | | 2,160,714 |
| Construction in Progress | 270,058 | 20,788 | 692,228 | | 983,074 |
| Total Noncurrent Assets | 27,503,998 | 8,860,939 | 5,182,987 | 0 | 41,547,924 |
| Total Assets | 31,594,057 | 12,771,517 | 7,937,903 | 881,211 | 53,184,688 |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | | | |
| Related to OPEB | 10,833 | 3,939 | 3,939 | | 18,711 |
| Related to Pensions | 1,259,943 | 459,448 | 446,073 | | 2,165,464 |
| Total Deferred Outflows of Resources | 1,270,776 | 463,387 | 450,012 | 0 | 2,184,175 |
| Total Assets and Deferred Outflows of Resources | \$ 32,864,833 | \$ 13,234,904 | \$ 8,387,915 | \$ 881,211 | \$ 55,368,863 |
| <u>LIABILITIES</u> | | | | | |
| Current Liabilities (Payable from Current Assets): | | | | | |
| Accounts Payable | \$ 966,081 | \$ 438,628 | \$ 68,614 | \$ 150,916 | \$ 1,624,239 |
| Accrued Interest Payable | | 4,872 | 6,545 | | 11,417 |
| Current Portion Note Payable | | 143,000 | | | 143,000 |
| Current Portion Maintenance Agreement Payable | | 168,903 | | | 168,903 |
| Accrued Salaries and Benefits | 83,572 | 36,656 | 29,561 | | 149,789 |
| Premium on Revenue Bonds | | | 1,318 | | 1,318 |
| Total Current Liabilities (Payable from Current Assets) | 1,049,653 | 792,059 | 106,038 | 150,916 | 2,098,666 |
| Current Liabilities (Payable from Restricted Assets): | | | | | |
| Customer Deposits | 95,746 | | | | 95,746 |
| Current Portion Revenue Bonds | 650,000 | | 120,000 | | 770,000 |
| Accrued Interest on Revenue Bonds | 170,501 | | | | 170,501 |
| Total Current Liabilities (Payable from Restricted Assets) | 916,247 | 0 | 120,000 | 0 | 1,036,247 |
| Long-Term Liabilities: | | | | | |
| Premium on Revenue Bonds | | | 17,791 | | 17,791 |
| Revenue Bonds (Net of Current Portion) | 9,725,000 | | 2,110,000 | | 11,835,000 |
| Note Payable (Net of Current Portion) | | 1,450,000 | | | 1,450,000 |
| Maintenance Agreement Payable (Net of Current Portion) | | 54,255 | | | 54,255 |
| Compensated Absences | 187,425 | 84,858 | 74,272 | | 346,555 |
| Net Pension Liability | 1,167,405 | 420,219 | 438,030 | | 2,025,654 |
| Other Post Employment Benefits Payable | 311,675 | 113,336 | 113,336 | | 538,347 |
| Total Long-Term Liabilities | 11,391,505 | 2,122,668 | 2,753,429 | 0 | 16,267,602 |
| Total Liabilities | 13,357,405 | 2,914,727 | 2,979,467 | 150,916 | 19,402,515 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | |
| Related to Pensions | 584,909 | 210,544 | 219,468 | | 1,014,921 |
| <u>NET POSITION</u> | | | | | |
| Net Investment in Capital Assets, Net of Related Debt | 17,033,252 | 6,722,510 | 2,952,987 | | 26,708,749 |
| Restricted for Long Term Debt | 95,746 | 322,271 | | | 418,017 |
| Unrestricted | 1,793,521 | 3,064,852 | 2,235,993 | 730,295 | 7,824,661 |
| Total Net Position | 18,922,519 | 10,109,633 | 5,188,980 | 730,295 | 34,951,427 |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | \$ 32,864,833 | \$ 13,234,904 | \$ 8,387,915 | \$ 881,211 | \$ 55,368,863 |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
FOR THE YEAR ENDED APRIL 30, 2020

| | LIGHT AND POWER | WATER | SEWER | SOLID WASTE | TOTALS |
|--|----------------------|----------------------|---------------------|-------------------|----------------------|
| Operating Revenues: | | | | | |
| Charges for Services | \$ 16,835,941 | \$ 2,620,285 | \$ 2,193,770 | \$ 1,675,783 | \$ 23,325,779 |
| Connection Fees | 50,382 | 96,997 | 110,446 | | 257,825 |
| Total Operating Revenues | <u>16,886,323</u> | <u>2,717,282</u> | <u>2,304,216</u> | <u>1,675,783</u> | <u>23,583,604</u> |
| Operating Expenses: | | | | | |
| Personnel Services | 2,331,713 | 983,963 | 703,190 | | 4,018,866 |
| Contractual Services | 3,135,875 | 362,120 | 373,401 | 1,662,937 | 5,534,333 |
| Purchase Power (Less Generating Capacity Credit) | 9,456,005 | | | | 9,456,005 |
| Supplies and Materials | 415,323 | 185,234 | 92,166 | 29,028 | 721,751 |
| Utilities | 107,028 | 116,970 | 151,536 | | 375,534 |
| Depreciation and Amortization | 2,033,880 | 775,587 | 404,334 | | 3,213,801 |
| Total Operating Expenses | <u>17,479,824</u> | <u>2,423,874</u> | <u>1,724,627</u> | <u>1,691,965</u> | <u>23,320,290</u> |
| Operating Income (Loss) | <u>(593,501)</u> | <u>293,408</u> | <u>579,589</u> | <u>(16,182)</u> | <u>263,314</u> |
| Non-Operating Revenues (Expenses): | | | | | |
| Interest Income | 71,833 | 62,525 | 48,539 | 10,147 | 193,044 |
| Miscellaneous | 33,725 | 38,385 | 9,544 | 1,483 | 83,137 |
| Unrealized Appreciation of Investments | 12,197 | 31,580 | 28,611 | 5,113 | 77,501 |
| Loss on Sale of Assets | (556,344) | | | | (556,344) |
| Interest Expense | (440,360) | (56,723) | (75,407) | | (572,490) |
| Bond Issue Costs | (84,350) | | | | (84,350) |
| Service Charges | (650) | | (150) | | (800) |
| Total Non-Operating Revenues (Expenses) | <u>(963,949)</u> | <u>75,767</u> | <u>11,137</u> | <u>16,743</u> | <u>(860,302)</u> |
| Income (Loss) Before Operating Transfers | (1,557,450) | 369,175 | 590,726 | 561 | (596,988) |
| Operating Transfers: | | | | | |
| Transfers Out | (268,124) | (18,228) | (14,648) | | (301,000) |
| Total Operating Transfers | <u>(268,124)</u> | <u>(18,228)</u> | <u>(14,648)</u> | <u>0</u> | <u>(301,000)</u> |
| Increase (Decrease) in Net Position | (1,825,574) | 350,947 | 576,078 | 561 | (897,988) |
| Total Net Position, Beginning of Year | <u>18,922,519</u> | <u>10,109,633</u> | <u>5,188,980</u> | <u>730,295</u> | <u>34,951,427</u> |
| Total Net Position, End of Year | <u>\$ 17,096,945</u> | <u>\$ 10,460,580</u> | <u>\$ 5,765,058</u> | <u>\$ 730,856</u> | <u>\$ 34,053,439</u> |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

| | LIGHT AND POWER | WATER | SEWER | SOLID WASTE | TOTALS |
|--|----------------------|----------------------|---------------------|-------------------|----------------------|
| Operating Revenues: | | | | | |
| Charges for Services | \$ 17,019,511 | \$ 2,638,536 | \$ 2,201,032 | \$ 1,674,774 | \$ 23,533,853 |
| Connection Fees | 27,333 | 49,720 | 76,530 | | 153,583 |
| Total Operating Revenues | <u>17,046,844</u> | <u>2,688,256</u> | <u>2,277,562</u> | <u>1,674,774</u> | <u>23,687,436</u> |
| Operating Expenses: | | | | | |
| Personnel Services | 1,875,028 | 837,005 | 673,496 | | 3,385,529 |
| Contractual Services | 2,806,904 | 401,318 | 332,305 | 1,637,497 | 5,178,024 |
| Purchase Power (Less Generating Capacity Credit) | 9,368,588 | | | | 9,368,588 |
| Supplies and Materials | 375,909 | 232,205 | 97,673 | | 705,787 |
| Utilities | 112,220 | 142,925 | 140,629 | | 395,774 |
| Depreciation and Amortization | 1,856,781 | 721,481 | 442,086 | | 3,020,348 |
| Total Operating Expenses | <u>16,395,430</u> | <u>2,334,934</u> | <u>1,686,189</u> | <u>1,637,497</u> | <u>22,054,050</u> |
| Operating Income | <u>651,414</u> | <u>353,322</u> | <u>591,373</u> | <u>37,277</u> | <u>1,633,386</u> |
| Non-Operating Revenues (Expenses): | | | | | |
| Interest Income | 42,435 | 59,386 | 35,398 | 10,239 | 147,458 |
| Miscellaneous | 67,232 | 39,972 | 11,234 | | 118,438 |
| Unrealized Appreciation of Investments | 7,367 | 10,147 | 6,971 | 1,895 | 26,380 |
| Interest Expense | (527,069) | (31,860) | (78,473) | | (637,402) |
| Service Charges | (250) | | (150) | | (400) |
| Total Non-Operating Revenues (Expenses) | <u>(410,285)</u> | <u>77,645</u> | <u>(25,020)</u> | <u>12,134</u> | <u>(345,526)</u> |
| Income Before Operating Transfers | 241,129 | 430,967 | 566,353 | 49,411 | 1,287,860 |
| Operating Transfers: | | | | | |
| Transfers Out | (355,400) | (31,200) | (23,400) | (15,000) | (425,000) |
| Total Operating Transfers | <u>(355,400)</u> | <u>(31,200)</u> | <u>(23,400)</u> | <u>(15,000)</u> | <u>(425,000)</u> |
| Increase (Decrease) in Net Position | (114,271) | 399,767 | 542,953 | 34,411 | 862,860 |
| Total Net Position, Beginning of Year | <u>19,036,790</u> | <u>9,709,866</u> | <u>4,646,027</u> | <u>695,884</u> | <u>34,088,567</u> |
| Total Net Position, End of Year | <u>\$ 18,922,519</u> | <u>\$ 10,109,633</u> | <u>\$ 5,188,980</u> | <u>\$ 730,295</u> | <u>\$ 34,951,427</u> |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED APRIL 30, 2020

| | LIGHT AND POWER | WATER | SEWER | SOLID WASTE | TOTALS |
|---|--------------------|--------------|--------------|----------------|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | |
| Cash Received from Customers | \$ 16,859,103 | \$ 2,730,769 | \$ 2,297,976 | \$ 1,673,508 | \$ 23,561,356 |
| Cash Payments for Goods and Services | (13,205,313) | (1,012,349) | 235,926 | (1,710,427) | (15,692,163) |
| Cash Payments to Employees | (2,171,497) | (909,242) | (675,781) | | (3,756,520) |
| Net Cash Provided (Used) by Operating Activities | 1,482,293 | 809,178 | 1,858,121 | (36,919) | 4,112,673 |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | | | |
| Repayments of Loans from Other Funds | (268,124) | (18,228) | (14,648) | | (301,000) |
| Net Cash Used by Non-Capital Financing Activities | (268,124) | (18,228) | (14,648) | 0 | (301,000) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | |
| Interest Paid | (539,545) | (57,160) | (75,667) | | (672,372) |
| Payments for Capital Acquisitions | (1,414,224) | (420,250) | (6,921,042) | | (8,755,516) |
| Proceeds From Sale of Capital Assets | 1,015,000 | | | | 1,015,000 |
| Proceeds from Loans | | (71,000) | 6,364,123 | | 6,293,123 |
| Repayments of Loans | (470,000) | (240,902) | (120,000) | | (830,902) |
| Net Cash Used by Capital and Related Financing Activities | (1,408,769) | (789,312) | (752,586) | 0 | (2,950,667) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | |
| Receipts of Interest | 73,978 | 57,802 | 41,652 | 9,676 | 183,108 |
| NET INCREASE (DECREASE) IN CASH AND INVESTMENTS | (120,622) | 59,440 | 1,132,539 | (27,243) | 1,044,114 |
| CASH AND INVESTMENTS, BEGINNING OF YEAR | 2,707,418 | 3,916,673 | 2,479,350 | 670,943 | 9,774,384 |
| CASH AND INVESTMENTS, END OF YEAR | \$ 2,586,796 | \$ 3,976,113 | \$ 3,611,889 | \$ 643,700 | \$ 10,818,498 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | | |
| Operating Income (Loss) | \$ (593,501) | \$ 293,408 | \$ 579,589 | \$ (16,182) | \$ 263,314 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | |
| Depreciation and Amortization Expense | 2,033,880 | 775,587 | 404,334 | | 3,213,801 |
| Miscellaneous Revenues | 33,725 | 38,385 | 9,544 | 1,483 | 83,137 |
| Bond Issue Costs | (84,350) | | | | (84,350) |
| Service Charges | (650) | | (150) | | (800) |
| Amortization of Bond Premium | | | (1,318) | | (1,318) |
| Unrealized Appreciation of Investments | 12,197 | 31,580 | 28,611 | 5,113 | 77,501 |
| Increase in Accounts Receivables | (7,326) | (17,515) | (20,461) | (2,980) | (48,282) |
| (Increase) Decrease in Unbilled Revenue | (53,619) | (7,383) | 3,109 | (778) | (58,671) |
| (Increase) Decrease in Other Current Assets | (36,555) | (46) | 1,568 | | (35,033) |
| Decrease in Deferred Outflows Related to OPEB | 1,258 | 457 | 457 | | 2,172 |
| Decrease in Deferred Outflows Related to Pensions | 312,150 | 96,288 | 131,373 | | 539,811 |
| Increase (Decrease) in Accounts Payable | 20,662 | (379,559) | 825,886 | (23,575) | 443,414 |
| Increase in Accrued Salaries and Benefits | 38,196 | 13,510 | 5,475 | | 57,181 |
| Increase (Decrease) in Compensated Absences | 14,867 | 11,006 | (7,836) | | 18,037 |
| Decrease in Customer Deposits | (2,386) | | | | (2,386) |
| Decrease in Other Post Employment Benefits | (1,276) | (464) | (464) | | (2,204) |
| Decrease in Net Pension Liability | (656,457) | (227,079) | (254,486) | | (1,138,022) |
| Increase in Deferred Inflows Related to OPEB | 14,695 | 5,344 | 5,344 | | 25,383 |
| Increase in Deferred Inflows Related to Pensions | 436,783 | 175,659 | 147,546 | | 759,988 |
| Total Adjustments | 2,075,794 | 515,770 | 1,278,532 | (20,737) | 3,849,359 |
| Net Cash Provided (Used) by Operating Activities | \$ 1,482,293 | \$ 809,178 | \$ 1,858,121 | \$ (36,919) | \$ 4,112,673 |

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

| | LIGHT AND POWER | WATER | SEWER | SOLID WASTE | TOTALS |
|---|----------------------------|----------------------------|----------------------------|--------------------------|----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | |
| Cash Received from Customers | \$ 17,291,347 | \$ 2,722,541 | \$ 2,286,716 | \$ 1,678,558 | \$ 23,979,162 |
| Cash Payments for Goods and Services | (12,646,033) | (457,616) | (693,597) | (1,635,602) | (15,432,848) |
| Cash Payments to Employees | (1,843,212) | (820,476) | (648,939) | | (3,312,627) |
| Net Cash Provided by Operating Activities | <u>2,802,102</u> | <u>1,444,449</u> | <u>944,180</u> | <u>42,956</u> | <u>5,233,687</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | | | | |
| Repayment of Loans from Other Funds | (355,400) | (31,200) | (23,400) | (15,000) | (425,000) |
| Net Cash Used by Non-Capital Financing Activities | <u>(355,400)</u> | <u>(31,200)</u> | <u>(23,400)</u> | <u>(15,000)</u> | <u>(425,000)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | |
| Interest Paid | (534,852) | (26,988) | (78,723) | | (640,563) |
| Payments for Capital Acquisitions | (1,326,232) | (1,866,689) | (230,751) | | (3,423,672) |
| Proceeds from Loans | | 1,665,000 | | | 1,665,000 |
| Repayments of Loans | (630,000) | (240,896) | (115,000) | | (985,896) |
| Net Cash Used by Capital and Related Financing Activities | <u>(2,491,084)</u> | <u>(469,573)</u> | <u>(424,474)</u> | <u>0</u> | <u>(3,385,131)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | |
| Receipts of Interest | 40,964 | 55,553 | 32,583 | 9,768 | 138,868 |
| NET INCREASE (DECREASE) IN CASH AND INVESTMENTS | (3,418) | 999,229 | 528,889 | 37,724 | 1,562,424 |
| CASH AND INVESTMENTS, BEGINNING OF YEAR | 2,710,836 | 2,917,444 | 1,950,461 | 633,219 | 8,211,960 |
| CASH AND INVESTMENTS, END OF YEAR | <u>\$ 2,707,418</u> | <u>\$ 3,916,673</u> | <u>\$ 2,479,350</u> | <u>\$ 670,943</u> | <u>\$ 9,774,384</u> |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | | | | | |
| Operating Income | \$ 651,414 | \$ 353,322 | \$ 591,373 | \$ 37,277 | \$ 1,633,386 |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | | | |
| Depreciation and Amortization Expense | 1,856,781 | 721,481 | 442,086 | | 3,020,348 |
| Miscellaneous Revenues | 67,232 | 39,972 | 11,234 | | 118,438 |
| Service Charges | (250) | | (150) | | (400) |
| Amortization of Bond Premium | | | (1,318) | | (1,318) |
| Unrealized Appreciation of Investments | 7,367 | 10,147 | 6,971 | 1,895 | 26,380 |
| (Increase) Decrease in Accounts Receivables | 84,213 | (4,747) | (884) | (24,469) | 54,113 |
| (Increase) Decrease in Unbilled Revenue | 35,579 | (7,122) | (7,283) | (6,254) | 14,920 |
| Decrease in Other Current Assets | 30,728 | 6,182 | 6,086 | | 42,996 |
| Increase in Deferred Outflows Related to OPEB | (10,833) | (3,939) | (3,939) | | (18,711) |
| Increase in Deferred Outflows Related to Pensions | (820,474) | (302,049) | (314,718) | | (1,437,241) |
| Increase (Decrease) in Accounts Payable | 10,471 | 308,685 | (128,493) | 34,507 | 225,170 |
| Increase in Accrued Salaries and Benefits | 14,441 | 3,415 | 1,908 | | 19,764 |
| Increase (Decrease) in Compensated Absences | 2,321 | (5,106) | 4,132 | | 1,347 |
| Increase in Customer Deposits | 26,751 | | | | 26,751 |
| Increase in Other Post Employment Benefits | 25,211 | 9,168 | 9,168 | | 43,547 |
| Increase in Net Pension Liability | 1,043,284 | 378,134 | 394,110 | | 1,815,528 |
| Decrease in Deferred Inflows Related to Pensions | (222,134) | (63,094) | (66,103) | | (351,331) |
| Total Adjustments | <u>2,150,688</u> | <u>1,091,127</u> | <u>352,807</u> | <u>5,679</u> | <u>3,600,301</u> |
| Net Cash Provided by Operating Activities | <u>\$ 2,802,102</u> | <u>\$ 1,444,449</u> | <u>\$ 944,180</u> | <u>\$ 42,956</u> | <u>\$ 5,233,687</u> |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF NET POSITION
FIDUCIARY FUND

| | POLICEMEN'S PENSION TRUST FUND APRIL 30, | |
|---|--|---------------|
| ASSETS | 2020 | 2019 |
| Receivables: | | |
| Property Taxes, Current Year Levy | \$ 660,016 | \$ 634,801 |
| Interest Receivable | 40,428 | 41,258 |
| Total Receivables | 700,444 | 676,059 |
| Investments: | | |
| Certificates of Deposit and Interest Bearing Accounts | 352,131 | 204,448 |
| Municipal Bonds | 4,163,276 | 3,920,557 |
| Mutual Funds | 6,917,007 | 7,434,423 |
| Total Investments | 11,432,414 | 11,559,428 |
| Total Assets | \$ 12,132,858 | \$ 12,235,487 |
| | | |
| | <u>DEFERRED INFLOWS OF RESOURCES</u> | |
| Unavailable Property Taxes | \$ 660,016 | \$ 634,801 |
| | | |
| | <u>NET POSITION</u> | |
| Net Position Held in Trust for Pension Benefits and Other Purposes | 11,472,842 | 11,600,686 |
| Total Deferred Inflows of Resources and Net Position | \$ 12,132,858 | \$ 12,235,487 |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF CHANGES IN NET POSITION
FIDUCIARY FUND

| | POLICEMEN'S PENSION TRUST FUND YEARS ENDED APRIL 30, | |
|---|--|---------------|
| | 2020 | 2019 |
| Additions: | | |
| General Property Taxes: | | |
| Real Estate | \$ 633,294 | \$ 573,244 |
| Intergovernmental: | | |
| Corporate Personal Property Replacement Tax | 6,900 | 6,900 |
| Miscellaneous: | | |
| Interest and Dividend Income | 332,721 | 369,637 |
| Miscellaneous Revenue | 226 | |
| Employee Contributions | 160,993 | 159,751 |
| Realized/Unrealized Gain (Loss) on Investments | (404,758) | 241,690 |
| Total Additions | 729,376 | 1,351,222 |
| Deductions: | | |
| Benefit Payments | 816,505 | 786,208 |
| Administration | 40,715 | 38,691 |
| Total Deductions | 857,220 | 824,899 |
| Increase (Decrease) in Net Position | (127,844) | 526,323 |
| Net Position, Beginning of Year | 11,600,686 | 11,074,363 |
| Net Position, End of Year | \$ 11,472,842 | \$ 11,600,686 |

The accompanying notes are an integral part of the financial statements.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The City of Highland, Illinois, was incorporated April 4, 1884. The City is a non-home rule unit and operates under a managerial council form of government. Under this form of government, the City council is legislative, except that it is empowered to approve all expenses and liabilities, and the manager is the administrative and executive head of government.

The accounting policies of the City of Highland conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies:

(A) PRINCIPLES USED TO DETERMINE SCOPE OF ENTITY

The City's reporting entity includes the City's governing board and all related organizations for which the City exercises significant influence.

The City has developed criteria to determine whether outside agencies with activities which benefit the citizens of the City should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the City exercises significant influence (which includes financial benefit or burden, appoints a voting majority, ability to significantly impose its will, and fiscal independence).

The City has determined that a component unit exists as of April 30, 2013. The Industrial Development Commission (IDC) was established by the City Council pursuant to the authority conferred by Section 11-74-4(8) of the Industrial Project Revenue Act (65 ILCS 5/11-74-4(8)) by Ordinance #2365 adopted and approved on July 6, 2009. The IDC meets monthly and makes recommendations about economic development decisions to the City Council. The IDC is a discretely presented component unit.

(B) BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The accounting policies of the City of Highland, Illinois, conform to accounting policies generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City's funds are grouped into three broad fund categories and six generic fund types for financial statement presentation purposes. Governmental funds include the general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. The City also has one fiduciary agency fund.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities display information about the City and the primary government, as a whole, excluding fiduciary activities such as employee pension plans. These statements distinguish between activities that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each segment of the business-type activities of the City and for each governmental program. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the City.

Net position should be reported as restricted when constraints placed on the net position's use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments, imposed by law through constitutional provisions or enabling legislation. The net position restricted for other purposes results from special revenue funds and the restrictions on its net position use.

(ii) FUND FINANCIAL STATEMENTS

Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

The City reports the following major governmental funds:

General Fund - The government's primary operating fund. This fund is used to account for and report all financial resources not accounted for or reported in another fund.

Special Revenue - Ambulance - The fund that accounts for proceeds of specific revenue sources (other than those for major capital projects) that are restricted or committed to expenditure for the specified purposes of providing ambulance services.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Projects - City Property Replacement - This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities (other than those financed by proprietary funds and trust funds).

Capital Projects - Business District A - This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for economic development, including the acquisition or construction of capital facilities (other than those financed by proprietary funds and trust funds).

The City reports the following major proprietary funds:

Light and Power Fund - This fund operates the electrical distribution system and includes the fiber-optic system that provides high-speed internet, television, and telephone services to customers in Highland.

Water Fund - This fund operates the water distribution system.

Sewer Fund - This fund operates the sewer treatment plant, sewage pumping stations, and collection systems.

Solid Waste Fund - This fund operates the collection of solid waste pickup.

(iii) GOVERNMENTAL FUNDS

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis revenues are recognized in the accounting period in which they become measurable and available. The length of time to define available is 60 days or less. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

(a) REVENUE RECOGNITION

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available. This concept includes investment earnings, fines and forfeitures, and state-levied locally shared taxes (including motor vehicle fees).

Property taxes and special assessments (in the debt service funds), though measurable, are not available soon enough in the subsequent year to finance current period obligations. Therefore, property tax and special assessment receivables are recorded and offset with a deferred inflow of resources until they become available.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) EXPENDITURE RECOGNITION

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on general long-term debt, which has not matured, is recognized when paid. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

(iv) PROPRIETARY FUNDS

All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. They report charges for services and connection fees as operating revenues, and items such as interest income, grants, and other miscellaneous items as non-operating revenues. The economic resource focus determines costs as a means of maintaining capital investment and management control. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds, and unbilled utility receivables are recorded at each year end.

(v) FIDUCIARY FUNDS

The City currently has one fiduciary fund. The Policemen's Pension Trust Fund is used to account for pension assets held by the City in a trustee capacity. This fund is accounted for and reported in a manner similar to proprietary funds since capital maintenance is critical.

(C) VACATION AND SICK LEAVE

Vacation leave is accrued for full time employees of the City at the rate of one average work week per year upon completion of the first year of continuous service. These employees are granted two average work weeks per year following completion of the second year of continuous service through the sixth year. For the seventh through the eleventh year, three average work weeks are earned per year. From the twelfth through the twentieth year, four average work weeks are earned per year and five average work weeks per year are earned following the twentieth year and thereafter.

Sick leave is accrued for full time City employees at a rate of 13 days a year. Most employees can accumulate up to 30 days of vested sick pay and an additional 60 days of non-vested sick pay. Employees in the Sergeants and Telecommunicator Unions can accumulate up to 45 days of vested sick pay and an additional 45 days of non-vested sick pay. Terminated employees are compensated for all vested sick days. The City does not accrue the additional non vested sick days totaling \$671,083. However, for the accrued vacation and vested sick days, the City is liable in the approximate amount of \$843,871 for payments to qualified employees of the governmental activities and \$364,592 for payments to qualified employees of the business-type activities as of April 30, 2020.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(D) CASH AND INVESTMENTS

The City maintains an investment pool that is available for use by all funds, except those of certain special revenue and agency funds. The City maintains a separate accounting of each fund's balance in the pool. Additionally, the City participates in the Illinois Fund. Investment income earned on pooled investments is distributed to the appropriate funds based on the average daily balance of the investments in each fund.

Investments are stated at fair value. Fair value for investments is determined by closing market prices at year-end as reported by the investment custodian.

All cash and investments of the proprietary funds are considered highly liquid, as these funds participate in the City's investment pool. Consequently, these are considered to be cash and cash equivalents for cash flow purposes.

Restricted cash on the financial statements represents cash for customer deposits, fiber bonds, and TIF bonds.

(E) GOVERNMENTAL RECEIVABLES

Long-term receivables due to governmental funds are reported on the balance sheets, in spite of their spending measurement focus. However, special reporting treatments are used to indicate that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. The City has determined that an allowance for uncollectible receivables is not needed based on prior years' collections.

(F) ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

(G) DEBT PREMIUMS, DISCOUNTS, AND ISSUANCE COSTS

On the government-wide statement of net position and the proprietary fund statement of net position, debt premiums and discounts are shown separately from debt payable, and debt issuance costs are recognized as an outflow of resources in the period incurred. In addition, unamortized debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method.

At the government fund reporting level, debt premiums and discounts are reported as inflows or outflows of resources in the period incurred.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(H) NET POSITION

Net position is calculated by taking assets plus deferred outflows of resources less liabilities and deferred inflows of resources. The portion of net position that is titled "Invested in Capital Assets, Net of Related Debt" is capital assets less accumulated depreciation and outstanding debt related to the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on its use by City legislation or external restrictions by other governments, creditors, or grantors. The City's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

(I) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position and balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period, and therefore, will not be recognized as an outflow of resources until that time. The government-wide statements report deferred outflows of resources related to the pension and OPEB plans. This deferred outflow represents the combination of changes in assumptions and the difference between projected and actual earnings on pension plan investments to be recognized in a future period.

In addition to liabilities, the statement of financial position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period, and therefore, will not be recognized as an inflow of resources (revenue) until that time. The government-wide statements report unavailable revenues from property taxes and amounts related to pension and OPEB plans. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

(J) CAPITAL ASSETS AND DEPRECIATION

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in government-wide statements. Infrastructure such as streets, traffic signals and signs are capitalized in the government-wide statements. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated fixed assets are reported at their fair value as of the date received. The City maintains a capitalization threshold of \$15,000.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the general capital assets.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings - 20 to 50 years; improvements/infrastructure - 5 to 50 years; equipment - 3 to 25 years.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(K) GOVERNMENTAL FUND BALANCES

The City elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in the fiscal year ended April 30, 2012. In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts with constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments; or through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by the City Council through an ordinance or resolution. The City had no committed fund balances on April 30, 2020.

Assigned – Amounts that are constrained by an intent to be used for specific purposes but are neither restricted nor committed. The City Council has designated the City Manager and Finance Director the authority to make assignments.

Unassigned – All amounts not included in other spendable classifications.

For the classification of fund balance, the City requires restricted amounts to be spent first when both restricted and unrestricted fund balances are available unless there are legal documents or contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balances, followed by assigned fund balances and then unassigned fund balances when more than one classification for unrestricted fund balances are available.

(L) COMPARATIVE DATA

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative notes to the financial statements have not been presented since their inclusion would make the notes to the financial statements unduly complex and difficult to read.

(M) RECLASSIFICATIONS

Certain accounts related to the prior year have been restated to conform to current year's presentation. The reclassifications have no effect on net position.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 2. CASH AND INVESTMENTS

Cash and investments as of April 30, 2020, including fiduciary funds, are classified in the accompanying financial statements as follows:

| | Primary Government | Component Unit |
|-------------------|-----------------------|-------------------|
| Total Cash | \$ 18,517,821 | \$ 17,886 |
| Illinois Funds | 3,367,173 | |
| Total Investments | 21,614,509 | 60,000 |
| Total | \$ 43,499,503 | \$ 77,886 |

Cash includes \$1,000 of cash on-hand and \$18,516,821 of deposits with financial institutions for the primary government and \$17,886 deposited in a financial institution for the component unit.

The City may invest in any type of security allowed by Illinois Law (Public Funds Investment Act of the State of Illinois: 30 ILCS 235/1 et. Seq. as amended). The summary of the allowable instruments are: Passbook Savings Account; NOW, Super NOW, and Money Market Accounts; Commercial Paper – issuer must be a U.S. corporation with more than \$500,000,000 in assets, rating must be within 3 highest qualifications by 2 standard rating services, must mature within 180 days of purchase, and such purchase cannot exceed 10% of the corporation’s outstanding obligations, State treasurer’s investment pool; Money Market Mutual Funds – registered under the Investment Company Act of 1940, provided the portfolio is limited to bonds, notes, certificates, treasury bills, or other securities which are guaranteed by the federal government as to principal or interest; Repurchase Agreement – collateralized by full faith in credit U.S. Treasury securities; Certificates of deposit and time deposits, constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the FDIC, legally issuable by savings and loan associates incorporated under the laws of the State of Illinois or any other state or under the laws of the United States and only in those savings and loan associations insured by SAIF, bonds, notes, certificates of indebtedness, treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest, obligations of United States government agencies which are guaranteed by the full faith and credit of the United States government, short-term discount obligations of the Federal National Mortgage Association, insured account of credit unions whose principal office is in Illinois, various tax-exempt securities, and Illinois liquid assets.

The City’s Police Pension Fund is regulated by the Illinois Department of Insurance – Public Pension Division. The Police Pension Fund may invest assets in treasury bills, treasury notes and bonds, bank loan deposits, the state investment pool, zero coupon bonds, guaranteed investment contracts, mutual funds containing stocks, bonds, money market instruments and real estate, mortgage pass-through securities, State of Illinois bonds, tax anticipation warrants, and credit union investments.

When permitted by law, the City will pool cash from several different funds that are accounted for in the City’s annual financial report to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

The primary objectives, in priority order, of investment activity shall be safety, liquidity, and yield. Investments shall be made with judgment and care, under circumstances then prevailing, with persons of prudence, discretion, and intelligence who exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. City officials and employees shall disclose to the City any material financial interest in financial institutions that conduct business with the City, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the City's portfolio. The City Treasurer, financial officers and others employed in a similar capacity shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

Authority to manage the investment program is granted to the Director of Finance and derived from the following: 65 ILCS 5/3.1-35-50 and the City of Highland Code by Resolution No. 99-12-1304.

Third party safekeeping is required for all collateral and for all securities. Safekeeping will be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement, or custody agreement.

Any financial institution selected by the City shall provide normal banking services, including, but not limited to: checking accounts, wire transfers, purchase and sale of United States Treasury securities, and safekeeping services.

The City will not maintain funds in any financial institution that is not a member of the FDIC or SAIF system. In addition, the City will not maintain funds in any institution not willing to or capable of posting required collateral for funds in excess of FDIC or SAIF insurable limits.

Fees for banking services shall be mutually agreed to by an authorized representative of the depository bank and the Director of Finance in consultation with the City Manager and shall not be agreed to for any period exceeding three (3) years. Fees for services shall be substantiated by a monthly account analysis and shall be reimbursed by means of compensating balances.

All financial institutions acting as a depository for the City must enter into a "Depository Agreement". All financial institutions and brokers/dealers who desire to become qualified bidders for investment transactions must supply the following upon request by the Director of Finance or an agent of the Director of Finance: audited financial statements, proof of National Association of Securities Dealers (NASD) certification, proof of state registration, completed broker/dealer questionnaire, and certification of having read the City's investment policy.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

The following table presents the fair value hierarchy for the balances of the investments of the City's Governmental Funds measured at fair value on a recurring basis as of April 30, 2020:

| <u>Investment Type</u> | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|--------------------------------------|---------------------|----------------|----------------|---------------------|
| Certificates of Deposit - Negotiable | \$ 3,662,448 | | | \$ 3,662,448 |
| Mutual Funds | 1,060,922 | | | 1,060,922 |
| | <u>\$ 4,723,370</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 4,723,370</u> |

The following table presents the fair value hierarchy for the balances of the investments of the City's Police Pension Fund measured at fair value on a recurring basis as of April 30, 2020:

| <u>Investment Type</u> | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|----------------------------|----------------------|----------------|----------------|----------------------|
| Short Term Cash Equivalent | \$ 352,131 | | | \$ 352,131 |
| Municipal Bonds | 4,163,276 | | | 4,163,276 |
| Mutual Funds | 6,917,007 | | | 6,917,007 |
| | <u>\$ 11,432,414</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 11,432,414</u> |

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The assets measured at fair value for both the Governmental Funds and the Police Pension Fund are valued at the closing price reported on the active market on which the individual securities are traded.

(A) INTEREST RATE RISK

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, an investment with a longer maturity date will have a greater sensitivity of its fair value to changes in market interest rates. One of the ways the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flow from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments to market rate fluctuations is provided in the following table. As of April 30, 2020, the City had the following investments and maturities:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Investment Maturities (in Months)</u> | | | |
|---|----------------------|--|-------------------------|-------------------------|---------------------------|
| | | <u>12 Months or Less</u> | <u>13-36 Months</u> | <u>37-60 Months</u> | <u>> 60 Months</u> |
| Certificates of Deposit -Negotiable | \$ 3,662,448 | \$ 400,124 | \$ 1,070,013 | \$ 2,192,311 | |
| Certificates of Deposit -Non-Negotiable | 5,518,725 | 1,186,989 | 2,329,392 | 2,002,344 | |
| Bonds | 4,163,276 | 273,157 | 894,296 | 878,008 | \$ 2,117,815 |
| Total | <u>\$ 13,344,449</u> | <u>\$ 1,860,270</u> | <u>\$ 4,293,701</u> | <u>\$ 5,072,663</u> | <u>\$ 2,117,815</u> |

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

(B) CREDIT RISK

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's state investment pool has earned Standard and Poor's highest rating (AAAm). The Policemen's Pension Trust Fund can also invest in stocks, bonds, and mutual funds. The mutual funds held by the Policemen's Pension Trust Fund are not rated for credit risk. The City's bond holdings of the Policemen's Pension Trust Fund have earned at least Standard and Poor's "BBB-" rating.

(C) CUSTODIAL CREDIT RISK

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. All deposits are carried at cost plus accrued interest.

The City's balance in the state investment pool is fully collateralized. The City maintains a separate investment account representing a proportionate share of the pool assets and respective collateral; therefore no collateral is identified with each individual participant's account. As of April 30, 2020, the balance in the City's state investment pool was \$3,367,173.

The City's cash deposits, including the fiduciary fund, at April 30, 2020 consisted of the following:

| <u>Depository Account</u> | <u>Primary Government Bank Balance</u> | <u>Component Unit Bank Balance</u> |
|--|--|--|
| Insured | \$ 11,656,979 | \$ 77,886 |
| Collateralized: | | |
| Held by pledging bank's trust department in the City's name | 19,252,015 | |
| Total Deposits | <u>\$ 30,908,994</u> | <u>\$ 77,886</u> |

(D) CONCENTRATIONS OF CREDIT RISK

The City's investment policy limits the amount of funds deposited and/or invested in a financial institution. Deposits/investments shall not exceed 65% of a capital stock and surplus of such institution unless collateral security has been pledged, in which case the amount of such deposits and/or investments shall not exceed 75%.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Cash and investments in any one financial institution or issuer that represent 5% or more of the total City investments are as follows:

| Issuer | Investment Type | Reported Amount |
|-------------------|-------------------------|--------------------|
| FCB Highland Bank | Certificates of Deposit | \$ 1,378,447 |
| Illinois Funds | State Investment Pool | 3,367,173 |
| Regions Bank | Mutual Funds | 957,505 |

NOTE 3. RISK MANAGEMENT

The City of Highland is exposed to risks of loss from normal items typically applicable to all municipalities. These include liability, worker's injury, property damage, and other risks that are too numerous to mention. To reduce the City's risk of loss from damages and claims, the City has purchased commercial insurance from the Illinois Municipal League, which provides insurance coverage for property and liability claims for over 600 Illinois municipalities. Settlement claims have not exceeded insurance coverage for each of the past three fiscal years.

NOTE 4. PROPERTY TAXES

The City's property tax is levied each year on all taxable real property located in the City on or before the last Tuesday in December. The 2019 levy was passed by the Council on December 16, 2019. Property taxes attach as an enforceable lien on property as of January 1, and are payable in four installments for 2020: July 9, September 9, October 9, and December 9. The County has not mailed tax bills as of April 30, 2020. The City receives significant distributions of tax receipts approximately one month after the bills are mailed by the County. In conjunction with NCGA Interpretation #3, revenue is accrued in the year of the levy to the extent that it is due to be paid by the taxpayer by April 30, 2020 and is expected to be collected soon enough after April 30, 2020 to be used to pay liabilities by June 30, 2020 (60 days or less) and has been budgeted for the current year.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

| | MAXIMUM LEVY | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|------------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General Government | .3330 | 0.3249 | 0.3291 | 0.3298 | 0.3279 | 0.3330 | 0.3220 |
| Police Protection | .0750 | 0.0732 | 0.0742 | 0.0743 | 0.0739 | 0.0750 | 0.0726 |
| Fire Protection | .0750 | 0.0732 | 0.0742 | 0.0743 | 0.0739 | 0.0750 | 0.0726 |
| Playground & Rec | .0900 | 0.0878 | 0.0890 | 0.0892 | 0.0887 | 0.0900 | 0.0871 |
| Band | .0400 | 0.0202 | 0.0211 | 0.0250 | 0.0255 | 0.0259 | 0.0259 |
| Social Security | | 0.2165 | 0.2317 | 0.2446 | 0.2495 | 0.2619 | 0.2587 |
| Retirement | | 0.2165 | 0.2291 | 0.2446 | 0.2495 | 0.2787 | 0.2756 |
| Liability Insurance | | 0.1637 | 0.1712 | 0.1783 | 0.1636 | 0.1295 | 0.1294 |
| Crossing Guards | .0200 | 0.0046 | 0.0048 | 0.0055 | 0.0056 | 0.0070 | 0.0068 |
| Audit | | 0.0101 | 0.0106 | 0.0087 | 0.0089 | 0.0096 | 0.0096 |
| Municipal Ambulance | .2500 | 0.2439 | 0.2471 | 0.2476 | 0.2462 | 0.2500 | 0.2418 |
| Community Building | .0750 | 0.0732 | 0.0742 | 0.0743 | 0.0739 | 0.0750 | 0.0726 |
| Police Pension | | 0.3323 | 0.3342 | 0.3125 | 0.3059 | 0.2367 | 0.2404 |
| Library | .1500 | 0.1464 | 0.1483 | 0.1486 | 0.1477 | 0.1500 | 0.1451 |
| Library Liability Ins. | | 0.0182 | 0.0187 | 0.0191 | 0.0183 | 0.0189 | 0.0175 |
| Lease | | 0.0152 | | | | | |
| Public Comfort Station | .0333 | 0.0182 | 0.0000 | 0.0109 | 0.0084 | 0.0141 | 0.0141 |
| TOTAL | | <u>2.0381</u> | <u>2.0575</u> | <u>2.0873</u> | <u>2.0674</u> | <u>2.0303</u> | <u>1.9918</u> |

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 4. PROPERTY TAXES (CONTINUED)

The City has established two tax increment financing (TIF) districts to encourage development within the redevelopment project areas and to enhance the value of those properties. In connection with the agreements of the redevelopment project areas, the real estate taxes, which relate to the incremental increase in property values within the redevelopment project areas, are paid directly to the TIF districts for investing in redevelopment projects within the TIF districts.

NOTE 5. CAPITAL ASSETS

Summary of capital assets for governmental activities for the year ended April 30, 2020:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|----------------------------------|----------------------|--------------------|---------------------|----------------------|
| Governmental Activities: | | | | |
| Not Being Depreciated: | | | | |
| Land | \$ 7,807,558 | \$ 35,243 | | \$ 7,842,801 |
| Construction in Progress | 1,658,735 | 2,361,857 | \$ (217,218) | 3,803,374 |
| Subtotal | <u>9,466,293</u> | <u>2,397,100</u> | <u>(217,218)</u> | <u>11,646,175</u> |
| Other Capital Assets: | | | | |
| Buildings and Improvements | 11,423,152 | | | 11,423,152 |
| Improvements | 7,081,856 | 267,063 | | 7,348,919 |
| Equipment | 6,742,177 | 273,950 | (914,720) | 6,101,407 |
| Infrastructure | 65,188,196 | 393,901 | | 65,582,097 |
| Subtotal | <u>90,435,381</u> | <u>934,914</u> | <u>(914,720)</u> | <u>90,455,575</u> |
| Accumulated Depreciation: | | | | |
| Buildings and Improvements | 7,191,481 | 249,573 | | 7,441,054 |
| Improvements | 3,634,952 | 373,479 | | 4,008,431 |
| Equipment | 5,535,431 | 355,649 | (890,268) | 5,000,812 |
| Infrastructure | 42,340,853 | 1,585,452 | | 43,926,305 |
| Subtotal | <u>58,702,717</u> | <u>2,564,153</u> | <u>(890,268)</u> | <u>60,376,602</u> |
| Net Other Capital Assets | <u>31,732,664</u> | <u>(1,629,239)</u> | <u>(24,452)</u> | <u>30,078,973</u> |
| Net Capital Assets | <u>\$ 41,198,957</u> | <u>\$ 767,861</u> | <u>\$ (241,670)</u> | <u>\$ 41,725,148</u> |

Depreciation was charged to functions as follows:

| | |
|--|---------------------|
| Governmental Activities: | |
| General Government | \$ 129,635 |
| Public Safety | 265,594 |
| Highways and Streets | 1,718,345 |
| Culture and Recreation | 433,792 |
| Economic Development | 16,787 |
| Total Governmental Activities Depreciation Expense | <u>\$ 2,564,153</u> |

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 5. CAPITAL ASSETS (CONTINUED)

Summary of capital assets for business-type activities for the year ended April 30, 2020:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|----------------------------------|----------------------|---------------------|-----------------------|----------------------|
| Business-Type Activities: | | | | |
| Not Being Depreciated | | | | |
| Land | \$ 2,160,714 | | \$ (247,217) | \$ 1,913,497 |
| Construction in Progress | 983,074 | \$ 7,344,156 | (74,309) | 8,252,921 |
| Subtotal | <u>3,143,788</u> | <u>7,344,156</u> | <u>(321,526)</u> | <u>10,166,418</u> |
| Other Capital Assets: | | | | |
| Buildings | 19,881,381 | | | 19,881,381 |
| Lines | 51,731,170 | 1,201,213 | (3,161,227) | 49,771,156 |
| Equipment | 13,060,337 | 289,156 | (180,528) | 13,168,965 |
| Other Improvements | 15,501,018 | 15,300 | | 15,516,318 |
| Interconnect | 5,833,612 | | | 5,833,612 |
| Subtotal | <u>106,007,518</u> | <u>1,505,669</u> | <u>(3,341,755)</u> | <u>104,171,432</u> |
| Accumulated Depreciation: | | | | |
| Buildings | 17,584,627 | 197,060 | | 17,781,687 |
| Lines | 26,942,833 | 1,490,240 | (1,817,100) | 26,615,973 |
| Equipment | 11,751,328 | 512,070 | (180,528) | 12,082,870 |
| Other Improvements | 9,034,465 | 820,036 | | 9,854,501 |
| Interconnect | 2,708,146 | 194,395 | | 2,902,541 |
| Subtotal | <u>68,021,399</u> | <u>3,213,801</u> | <u>(1,997,628)</u> | <u>69,237,572</u> |
| Net Other Capital Assets | <u>37,986,119</u> | <u>(1,708,132)</u> | <u>(1,344,127)</u> | <u>34,933,860</u> |
| Net Capital Assets | <u>\$ 41,129,907</u> | <u>\$ 5,636,024</u> | <u>\$ (1,665,653)</u> | <u>\$ 45,100,278</u> |

Depreciation was charged to functions as follows:

Business-Type Activities:

| | |
|-----------------|---------------------|
| Light and Power | \$ 2,033,880 |
| Water | 775,587 |
| Sewer | 404,334 |
| | <u>\$ 3,213,801</u> |

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 6. LONG-TERM OBLIGATIONS

The following is a summary of transactions for long-term liabilities of the City for the year ended April 30, 2020:

| | April 30, 2019 | Additions | Reductions | April 30, 2020 | Due Within One Year |
|--|----------------------|---------------------|-----------------------|----------------------|------------------------|
| Governmental Activities: | | | | | |
| Premium on Debt | \$ 13,251 | \$ 471,883 | \$ (4,978) | \$ 480,156 | \$ 24,640 |
| Revenue Bonds | 7,069,367 | | (991,787) | 6,077,580 | 992,923 |
| General Obligation Debt Certificates Payable | | 8,475,000 | | 8,475,000 | 305,000 |
| Notes Payable | 325,761 | 300,000 | (90,927) | 534,834 | 123,108 |
| Compensated Absences | 746,065 | 97,806 | | 843,871 | |
| Net Pension Liability - IMRF and SLEP | 3,593,236 | | (2,153,238) | 1,439,998 | |
| Net Pension Liability - Police Pension | 7,526,310 | 432,470 | | 7,958,780 | |
| Other Post Employment Benefits | 1,275,029 | | (5,219) | 1,269,810 | |
| Long-Term Accrued Interest | 1,223,731 | | (9,713) | 1,214,018 | |
| Long-Term Liabilities | <u>\$ 21,772,750</u> | <u>\$ 9,777,159</u> | <u>\$ (3,255,862)</u> | <u>\$ 28,294,047</u> | <u>\$ 1,445,671</u> |
| Business-Type Activities: | | | | | |
| Premium on Debt | \$ 19,109 | | \$ (1,318) | \$ 17,791 | \$ 1,318 |
| Revenue Bonds | 12,605,000 | | (590,000) | 12,015,000 | 860,000 |
| Notes Payable | 1,593,000 | \$ 6,364,123 | (143,000) | 7,814,123 | 149,000 |
| Maintenance Agreements | 223,158 | | (168,902) | 54,256 | 54,256 |
| Compensated Absences | 346,555 | 18,037 | | 364,592 | |
| Net Pension Liability - IMRF and SLEP | 2,025,654 | | (1,138,022) | 887,632 | |
| Other Post Employment Benefits | 538,347 | | (2,204) | 536,143 | |
| Long-Term Liabilities | <u>\$ 17,350,823</u> | <u>\$ 6,382,160</u> | <u>\$ (2,043,446)</u> | <u>\$ 21,689,537</u> | <u>\$ 1,064,574</u> |

Revenue bonds, general obligation debt certificates payable, and notes payable at April 30, 2020 were comprised of the following individual issuances:

Revenue Bonds

Governmental Activities:

The Korte Recreation Facility bonds were refinanced on August 4, 2014. The total bond principal amount is \$2,595,000. The bonds are being repaid in semi-annual installments representing interest at variable rates of .45% to 2.10% and annual principal installments beginning April 2015. The maturity date of these refinanced bonds is October 1, 2020. Total interest due on remaining balance is \$4,515. \$ 430,000

2010 street alternate bonds are due in annual installments ranging from \$211,156 to \$381,787 beginning January 2020 through January 2030. Beginning in fiscal year 2011, the bond starts compounding interest at 3.70% to 4.95%. Revenue bonds were issued for future improvements to the City's streets. Total interest due on the remaining balance is \$2,537,420. 2,817,580

Revenue bonds due in annual installments of \$175,000 to \$280,000 through January 2032 with average interest rate of 3.2%. The City issued bonds in 2012 to fund infrastructure improvements and reimburse certain redevelopment costs for the new hospital built in the City's TIF District #2. Total interest remaining \$654,450. 2,830,000

Total Revenue Bonds - Governmental Activities \$ 6,077,580

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

Revenue Bonds

Business-Type Activities:

The 2010 and 2012 Electric system revenue bonds were refinanced on October 16, 2019. The bonds are being repaid in semi-annual installments at 2.16% interest with a final maturity date of January 1, 2032. Total interest due on the remaining balance is \$1,435,968. The total refunding costs for these bonds were \$84,350. \$ 9,905,000

2013 Sewerage system revenue bonds due in various semi-annual installments. These bonds have an increasing interest rate from 2.50% upon issue to 4.25% in 2033. Revenue bonds were issued to increase funding for the improvements to the sewer system. The total principal amount of the bonds is \$2,745,000, of which \$65,200 is attributable to bond issue costs. The maturity date of the bonds is October 1, 2033. The total interest due on the remaining balance is \$609,662. 2,110,000

Total Revenue Bonds - Business-Type Activities \$ 12,015,000

General Obligation Debt Certificates Payable

Governmental Activities:

In 2020, the City issued certificates in order to complete public safety facility improvements. The total amount borrowed was \$8,475,000 and is being repaid in semi-annual installments with an interest rate ranging from 2.0%-4.0%. The maturity date of this borrowing is February 1, 2040 and the total interest interest due on the remaining balance is \$2,876,569. The total cost of issuance for this debt was \$142,724. \$ 8,475,000

Notes Payable

Governmental Activities:

In 2017, the City purchased a 2017 Johnston VT651 Street Sweeper with financing provided by Bradford National Bank. The total loan amount was \$221,000 and is being repaid in monthly installments over a 5 year period at 2.24% interest. Total interest due on the remaining balance is \$1,979. \$ 87,731

In 2018, the City purchased a 2017 Ford F-450 Chassis with Braun Chief XL Ambulance with financing provided by First Collinsville Bank in Highland, Illinois. The total loan amount was \$193,723 and is being repaid in annual installments over a 4 year period at 2.55% interest. Total interest due on the remaining balance is \$7,576. 147,103

In 2019, the City entered into a capital lease agreement for a period of 10 years for a senior citizen facility with Frey Properties of Highland, LLC. Total lease payments will equal \$300,000. 300,000

Total Notes Payable - Governmental Activities \$ 534,834

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

Notes Payable

Business-Type Activities:

In 2018, the City borrowed funds from the State Bank of Bern with financing assistance from Sterns Brothers in order to complete water main improvements in the City of Highland. The total loan amount was \$1,665,000 and is being repaid in various semi-annual installments at an interest rate of 3.670%. The maturity date of this loan is October 1, 2028 and total interest due on the remaining balance is \$250,753.

\$ 1,450,000

In 2019, the City secured a low interest (1.38%) loan with the Illinois Environmental Protection Agency which will fund the rehabilitation of the Water Reclamation Facility. The total loan amount authorized was \$11,000,000 with \$1,650,000 approved to be forgiven by the IEPA. Funds are drawn as expended and the total borrowed was \$6,364,123 as of April 30, 2020. Repayment terms have not yet been finalized.

6,364,123

Total Notes Payable - Business Type Activities

\$ 7,814,123

Details of maintenance agreements payable at April 30, 2020 were as follows:

Maintenance Agreements Payable

Business-Type Activities:

In 2015, the City contracted a private company to renovate and maintain the elevated downtown storage water tank in downtown Highland. The total amount of the zero-interest contract is \$117,578. The final payment on the contract is due in 2021.

\$ 19,089

In 2015, the City contracted a private company to renovate and maintain the standpipe water storage tank at Silver Lake Park. The total amount of the zero-interest contract is \$522,417. The final payment on the contract is due in 2021.

35,167

Total Maintenance Agreements Payable - Business-Type Activities

\$ 54,256

The annual debt service requirements for long-term debt on April 30, 2020 were as follows:

| YEAR ENDING APRIL 30 | REVENUE BONDS PAYABLE | DEBT CERTIFICATES PAYABLE | NOTES PAYABLE | MAINTENANCE AGREEMENTS PAYABLE | INTEREST | TOTAL PRINCIPAL & INTEREST |
|----------------------------|-----------------------------|---------------------------------|---------------------|--------------------------------------|---------------------|----------------------------------|
| 2021 | \$ 1,852,923 | \$ 305,000 | \$ 272,108 | \$ 54,256 | \$ 870,180 | \$ 3,354,467 |
| 2022 | 1,426,036 | 320,000 | 275,447 | | 849,097 | 2,870,580 |
| 2023 | 1,434,478 | 330,000 | 240,279 | | 819,614 | 2,824,371 |
| 2024 | 1,446,261 | 345,000 | 196,000 | | 790,677 | 2,777,938 |
| 2025 | 1,456,337 | 355,000 | 201,000 | | 762,909 | 2,775,246 |
| 2026-2030 | 7,476,546 | 1,985,000 | 800,000 | | 3,300,040 | 13,561,586 |
| 2031-2040 | <u>2,999,999</u> | <u>4,835,000</u> | | | <u>986,375</u> | <u>8,821,374</u> |
| Total | <u>\$ 18,092,580</u> | <u>\$ 8,475,000</u> | <u>\$ 1,984,834</u> | <u>\$ 54,256</u> | <u>\$ 8,378,892</u> | <u>\$ 36,985,562</u> |

There are a number of limitations and restrictions contained in the various bond indentures.

The City was in compliance with all significant limitations and restrictions.

Note: The figures above do not include the IEPA loan due to repayment terms unknown at time of disclosure.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS

(A) ILLINOIS MUNICIPAL RETIREMENT FUND – REGULAR AND SLEP EMPLOYEES

(i) PLAN DESCRIPTION

The City of Highland’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The City of Highland’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. This report is available for download at www.imrf.org.

(ii) BENEFITS PROVIDED

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(iii) EMPLOYEES COVERED BY BENEFIT TERMS

As of December 31, 2019, the following employees were covered by the benefit terms:

| | REGULAR PLAN | SLEP PLAN |
|--|-----------------|--------------|
| Retirees and Beneficiaries currently receiving benefits | 86 | 0 |
| Inactive Plan Members entitled to but not yet receiving benefits | 61 | 1 |
| Active Plan Members | 114 | 0 |
| Total | 261 | 1 |

(iv) CONTRIBUTIONS

(a) REGULAR PLAN

As set by statute, the City's Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City's annual required contribution rate for calendar year 2019 was 8.42%. For the fiscal year ended April 30, 2020, the City contributed \$647,956 to the plan. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(b) SLEP PLAN

As set by statute, the City's Regular plan members are required to contribute 7.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City's annual required contribution rate for calendar year 2019 was 12.78%. For the fiscal year ended April 30, 2020, the City contributed \$0 to the plan. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(v) NET PENSION LIABILITY

The City of Highland's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(vi) ACTUARIAL ASSUMPTIONS

The following are the methods and assumptions used to determine total pension liability at December 31, 2019.

| | |
|----------------------------|---|
| Actuarial Cost Method | Entry Age Normal |
| Asset Valuation Method | Market Value of Assets |
| Price Inflation | 2.50% |
| Salary Increases | 3.35% to 14.25% |
| Investment Rate of Return: | Regular 7.25% |
| | SLEP 7.25% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. |
| Mortality | For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

Other Information:

Notes There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2019 Illinois Municipal Retirement Fund annual actuarial valuation report.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2019:

| <u>Asset Class</u> | <u>Portfolio Target Percentage</u> | <u>Long-Term Expected Real Rate of Return</u> |
|-------------------------|--|---|
| Domestic Equity | 37% | 5.75% |
| International Equity | 18% | 6.50% |
| Fixed Income | 28% | 3.25% |
| Real Estate | 9% | 5.20% |
| Alternative Investments | 7% | 3.60-7.60% |
| Cash Equivalents | 1% | 1.85% |
| Total | <u>100%</u> | |

(vii) SINGLE DISCOUNT RATE

A Single Discount Rate of 7.25% for both the regular plan and the SLEP plan was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(viii) CHANGES IN THE NET PENSION LIABILITY (ASSET)

(a) REGULAR PLAN

| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability (Asset) |
|---|----------------------------|-----------------------------------|----------------------------------|
| Balance, December 31, 2018 | \$ 36,529,906 | \$ 30,909,883 | \$ 5,620,023 |
| Changes for the year: | | | |
| Service Cost | 673,683 | | 673,683 |
| Interest on the Total Pension Liability | 2,608,858 | | 2,608,858 |
| Difference Between Expected and Actual Experience of the Total Pension Liability | 243,036 | | 243,036 |
| Contributions - Employer | | 585,077 | (585,077) |
| Contributions - Employees | | 316,998 | (316,998) |
| Net Investment Income | | 5,763,176 | (5,763,176) |
| Benefit Payments, Including Refunds of Employee Contributions | (1,764,985) | (1,764,985) | 0 |
| Other (Net Transfer) | | 114,913 | (114,913) |
| Net Changes | <u>1,760,592</u> | <u>5,015,179</u> | <u>(3,254,587)</u> |
| Balance, December 31, 2019 | <u>\$ 38,290,498</u> | <u>\$ 35,925,062</u> | <u>\$ 2,365,436</u> |

(b) SLEP PLAN

| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability (Asset) |
|---|----------------------------|-----------------------------------|----------------------------------|
| Balance, December 31, 2018 | \$ 114,703 | \$ 115,836 | \$ (1,133) |
| Changes for the year: | | | |
| Interest on the Total Pension Liability | 8,316 | | 8,316 |
| Difference Between Expected and Actual Experience of the Total Pension Liability | 1,465 | | 1,465 |
| Net Investment Income | | 46,666 | (46,666) |
| Other (Net Transfer) | | (212) | 212 |
| Net Changes | <u>9,781</u> | <u>46,454</u> | <u>(36,673)</u> |
| Balance, December 31, 2019 | <u>\$ 124,484</u> | <u>\$ 162,290</u> | <u>\$ (37,806)</u> |

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(ix) SENSITIVITY IN THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

| | REGULAR PLAN | | SLEP PLAN | |
|-----------------------|---------------|-------------------------------|---------------|-------------------------------|
| | Discount Rate | Net Pension Liability (Asset) | Discount Rate | Net Pension Liability (Asset) |
| 1% Decrease | 6.25% | \$ 7,053,145 | 6.25% | \$ (20,445) |
| Current Discount Rate | 7.25% | 2,365,436 | 7.25% | (37,806) |
| 1% Increase | 8.25% | (1,443,158) | 8.25% | (52,147) |

(x) PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended April 30, 2020, the City of Highland recognized pension expense of \$326,705 for the Regular plan and \$5,406 for the SLEP plan. At April 30, 2020, the City of Highland recognized deferred outflows and inflows of resources related to pensions from the following sources:

| | Regular Plan | | |
|--|--------------------------------|-------------------------------|------------------------------------|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Inflows of Resources |
| Differences Between Expected and Actual Experience | \$ 884,477 | \$ 242,003 | \$ 642,474 |
| Changes of Assumptions | 633,452 | 512,957 | 120,495 |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | 2,513,125 | 3,974,967 | (1,461,842) |
| Pension Contributions Made Subsequent to the Measurement Date | 238,577 | | 238,577 |
| Total Deferred Amounts Related to Pensions | \$ 4,269,631 | \$ 4,729,927 | \$ (460,296) |
| | SLEP Plan | | |
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Outflows of Resources |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | \$ 48,256 | \$ 44,123 | \$ 4,133 |
| | \$ 48,256 | \$ 44,123 | \$ 4,133 |

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

Amounts realized as net deferred inflows and outflows of resources related to pensions will be realized in pension expense in future periods as follows:

| Year Ending December 31, | Net Deferred Inflows of Resources Regular Plan | Net Deferred Outflows of Resources SLEP Plan |
|-----------------------------|--|--|
| 2020 | \$ 4,168 | \$ 2,088 |
| 2021 | (308,492) | 1,476 |
| 2022 | 469,348 | 8,225 |
| 2023 | (625,320) | (7,656) |
| Total | <u>\$ (460,296)</u> | <u>\$ 4,133</u> |

(B) POLICE PENSION

(i) PLAN ADMINISTRATION

Police sworn personnel are covered by the Police Pension Plan which is a defined benefit single employer pension plan. Although this is a single employer pension plan, the defined benefits and employee and employer contributions level are governed by Illinois Compiled Statutes (Chapter 40 ILCS 5/3) and may be amended only by the Illinois Legislature. The City accounts for the plan as a pension trust fund.

The plan is governed by a five member Board of Trustees. Two members of the board are appointed by the City, two are active members of the police department elected by the membership, and one is a retired member of the police department elected by the membership.

At April 30, 2019, the Police Pension Plan membership consisted of:

| | |
|---|-----------|
| Inactive Plan Members of Beneficiaries Currently Receiving Benefits | 14 |
| Inactive Plan Members Entitled to but Not Yet Receiving Benefits | 1 |
| Active Plan Members | <u>20</u> |
| Total | <u>35</u> |

(ii) BENEFITS PROVIDED

The Plan provides retirement, disability, death, and termination benefits. The Police Pension Plan has two tiers. Police officers hired prior to January 1, 2011 are eligible for Tier 1. Police officers hired on or after January 1, 2011 are eligible for Tier 2.

Under Tier 1, a police officer age 50 or more with 20 or more years of creditable service shall receive a pension of one-half of the salary attached to the rank held by the officer at the date of retirement. The pension shall be increased by 2.5% of such salary for each additional year of service over 20 years of service through 30 years of service, to a maximum of 75% of such salary. The minimum monthly benefit is \$1,000 per month. The monthly benefit shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension, and 3% compounded annually thereafter. Those that retire prior to age 55 receive an increase of 1/12 of 3% for each full month from benefit commencement until age 55 is reached.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

Under Tier 2, a police officer age 55 or more with 10 or more years of creditable service shall receive a pension of 2.5% per year of service times the average salary for the eight consecutive years prior to retirement times the number of years of service. The maximum benefit is 75% of average salary. An annual cost-of-living adjustment is calculated each January 1st. The increase is equal to 3% per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the 12 months ending with the September preceding each November 1st, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension state date, whichever is later.

Officers totally and permanently disabled as determined by the Board of Trustees are eligible to receive a disability benefit. Officers disabled in the performance of an act of duty are entitled to 65% of the salary attached to the rank held on the date of service and the monthly retirement pension that the member is entitled to receive if he or she retired immediately. If the disability occurs while the officer is not in performance of an act of duty, the officer is entitled to a disability benefit of 50% of the salary attached to the rank on the last day of service.

If an officer dies in the line of service, the named beneficiary is entitled to a death benefit equal to 100% of the officer's salary attached to the rank held by the officer on the last day of service. For a non-service death, the beneficiary would receive a maximum of 50% of the salary attached to the rank held by the officer on the last day of service, and the monthly retirement pension earned by the deceased officer at the time of death, regardless of whether death occurs before or after age 50. For non-service deaths with less than 10 years of service, a refund of member contributions is provided.

After termination of service, an officer with less than 10 years of service will receive a refund of their contributions. If the officer has 10 or more years of service, the officer will receive either a refund of their contributions, or the termination benefit, payable upon reaching age 60 provided contributions are not withdrawn. The termination benefit is 2.50% of the annual salary held in the year prior to termination times years of creditable service.

(iii) CONTRIBUTIONS

Plan members are required to contribute 9.91% of their base salary to the Police Pension Plan. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary.

(iv) INVESTMENT POLICY

The fund's Board of Trustees is required to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The plan complies with the investment guidelines set forth at 40 ILCS 5/1-113. The investment policy was modified on April 19, 2018.

Fixed-income securities are reported at cost subject to adjustment for market declines judged to be other than temporary (lower of cost or market). Investment income is recognized as earned. Gains and losses on sales and exchanges of fixed-income securities are recognized on the transaction date. Equity securities are reported at fair value. The plan did not hold investments in any one organization that represent 5% or more of the Pension Plan's Fiduciary Net Position.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

For the year ended April 30, 2020, the annual money-weighted rate of return on plan investments, net of pension plan investment expense, was 5.28%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The following was the Board's adopted asset allocation policy and best estimate of arithmetic real rates of return as of April 30, 2019:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long Term Expected Real Rate of Return</u> |
|-----------------------------|--------------------------|---|
| Certificates of Deposit | 0% | 0.40% |
| Municipal Obligations | 15% | 1.20% |
| Mutual Funds | 60% | 5.85% |
| U.S. Government Obligations | 20% | 1.20% |
| Cash | 5% | 0.00% |
| Total | <u>100%</u> | |

(v) CHANGES IN THE NET PENSION LIABILITY (ASSET)

| | <u>Total Pension Liability</u> | <u>Plan Fiduciary Net Position</u> | <u>Net Pension Liability (Asset)</u> |
|---|------------------------------------|--|--|
| Balance, April 30, 2018 | \$ 18,600,673 | \$ 11,074,363 | \$ 7,526,310 |
| Changes for the year: | | | |
| Service Cost | 434,862 | | 434,862 |
| Interest on the Total Pension Liability | 1,211,789 | | 1,211,789 |
| Difference Between Expected and Actual Experience of the Total Pension Liability | 159,034 | | 159,034 |
| Changes of Assumptions | (61,622) | | (61,622) |
| Contributions - Employer | | 580,144 | (580,144) |
| Contributions - Employees | | 159,751 | (159,751) |
| Net Investment Income | | 582,650 | (582,650) |
| Benefit Payments, Including Refunds of Employee Contributions | (785,270) | (785,270) | 0 |
| Administrative Expenses | | (10,952) | 10,952 |
| Net Changes | <u>958,793</u> | <u>526,323</u> | <u>432,470</u> |
| Balance, April 30, 2019 | <u>\$ 19,559,466</u> | <u>\$ 11,600,686</u> | <u>\$ 7,958,780</u> |

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(vi) ACTUARIAL ASSUMPTIONS

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2019 using the following actuarial assumptions:

| | |
|---------------------------|--|
| Inflation | 2.50% |
| Salary Increase | Service-related table with rates grading from 10.5% to 3.0% at 30 years of service |
| Discount Rate | 6.50% |
| Investment Rate Of Return | 6.50% |

Mortality rates were based on the RP-2014 Combined Healthy Mortality with a blue collar adjustment, projected generationally using scale MP-2018 from 2013. Disabled mortality rates were based on the RP-2014 Combined Disabled Mortality with a blue collar adjustment, projected generationally using scale MP-2018 from 2013. The date of the most recent experience study for which significant assumptions are based upon is not available.

(vii) DISCOUNT RATE

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Pension Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(viii) SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

| | 1% Decrease | Current Discount Rate | 1% Increase |
|-----------------------|---------------|--------------------------|--------------|
| | 5.50% | 6.50% | 7.50% |
| Net Pension Liability | \$ 11,146,528 | \$ 7,958,780 | \$ 5,412,650 |

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(ix) DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At April 30, 2020, the City of Highland recognized deferred outflows and inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences Between Expected and Actual Experience | \$ 239,790 | \$ (502,842) |
| Changes of Assumptions | 1,609,210 | (52,819) |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | 351,284 | (21,649) |
| Total Deferred Amounts Related to Pensions | \$ 2,200,284 | \$ (577,310) |

Amounts realized as deferred outflows of resources related to pensions will be realized in pension expense in future periods as follows:

| Year Ending April 30, | Net Deferred Outflows of Resources |
|--------------------------|--|
| 2020 | \$ 476,936 |
| 2021 | 334,511 |
| 2022 | 337,131 |
| 2023 | 303,605 |
| 2024 | 39,596 |
| Thereafter | 131,195 |
| Total | \$ 1,622,974 |

NOTE 8. INTERFUND ACTIVITY

Interfund balances exist on the governmental and proprietary fund financial statements and represents amounts loaned among the funds that are expected to be repaid within the next year. Interfund balances between governmental funds and interfund balances between proprietary funds have been eliminated in the government-wide statement of net position. Interfund balances at April 30, 2020, consisted of the following:

| Due To | Due From | Amount |
|--------------------------------|--------------------------|------------|
| City Property Replacement Fund | General Corporate Fund | \$ 355,000 |
| City Property Replacement Fund | Other Governmental Funds | 37,500 |
| City Property Replacement Fund | Ambulance Fund | 125,000 |

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 8. INTERFUND ACTIVITY (CONTINUED)

Interfund transfers exist due to the allocation of general administrative expenses among the funds and to provide funding for the economic development fund. The transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Interfund transfers for the year ended April 30, 2020, consisted of the following:

| Transfer To: | General Corporate | City Property Replacement | Business District A | Other Governmental Funds | Light And Power | Water | Sewer | Total |
|---------------------------|----------------------|---------------------------------|---------------------------|--------------------------------|--------------------|------------------|------------------|---------------------|
| General Corporate | | \$ 34,000 | \$ 704,655 | \$ 79,821 | \$ 118,124 | \$ 18,228 | \$ 14,648 | \$ 969,476 |
| Ambulance | | | 33,203 | | | | | 33,203 |
| City Property Replacement | \$ 953,000 | | | | 150,000 | | | 1,103,000 |
| Total | <u>\$ 953,000</u> | <u>\$ 34,000</u> | <u>\$ 737,858</u> | <u>\$ 79,821</u> | <u>\$ 268,124</u> | <u>\$ 18,228</u> | <u>\$ 14,648</u> | <u>\$ 2,105,679</u> |

NOTE 9. OTHER POST EMPLOYMENT BENEFITS

The City of Highland's Retiree Health Care Plan (Plan) is a single-employer defined benefit post-employment health care plan that covers eligible retired employees of the City. The City allows for retired employees to purchase medical, pharmacy, and dental insurance through the City's single employer group plans. This constitutes an other post employment benefit (OPEB) provided to the employees. These benefits are governed by the City Council and can be amended through the City's personnel manual and union contracts. For purposes of applying Paragraph 4 under Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the Plan does not meet the requirements for an OPEB plan administered through a trust and does not issue a stand-alone financial report.

(i) Employees Covered by Benefit Terms

At April 30, 2020, the following employees were covered by the benefit terms:

| | |
|---|------------|
| Inactive Plan Members or Beneficiaries Currently Receiving Benefits | 19 |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | 0 |
| Active Plan Members | 113 |
| | <u>132</u> |

(ii) BENEFITS PROVIDED

Retirees and their spouses or surviving spouses are eligible to purchase medical, pharmacy and dental benefits at the City's group rates. Although retirees pay 100% of the cost of the group premiums the City in effect subsidizes a portion of their insurance costs by allowing them on the group plan. Eligible employees must be at least 55 years of age with 20 years of service or 60 years of age with 8 years of service for all departments other than the police. Police department retirees must be 50 years of age with 20 years of service or 60 years of age with 8 years of service. Retirees and their spouses may only receive these benefits until reaching the age of 65.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 9. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

(iii) NET OPEB LIABILITY

The measurement period for the OPEB expense was May 1, 2019 to April 30, 2020. The reporting period is May 1, 2019 through April 30, 2020. The City's Total OPEB Liability was measured as of April 30, 2020.

The components of the net OPEB liability of the plan at April 30, 2020, calculated in accordance with GASB Statement No. 75 were as follows:

| | |
|-----------------------------|---------------------|
| Total OPEB Liability | \$ 1,805,953 |
| Plan Fiduciary Net Position | <u>0</u> |
| Net OPEB Liability | <u>\$ 1,805,953</u> |

Plan fiduciary net position as a percentage of the total OPEB liability is 0%.

See the schedule of changes in total OPEB liability and related ratios in the required supplementary information for additional information related to the funded status of the plan.

For the year ended April 30, 2020, the City will recognize OPEB expense of \$85,395.

(iv) ACTUARIAL ASSUMPTIONS

The Total OPEB Liability was determined by an actuarial valuation as of April 30, 2020 using the following actuarial assumptions:

| | |
|-----------------------|-------|
| Price Inflation | 2.75% |
| Annual Wage Increases | 3.50% |
| Discount Rate | 2.85% |
| Immediate Trend Rate | 8.50% |
| Ultimate Trend Rate | 4.50% |

For all lives, mortality rates were SOA RPH-2014 Total Dataset Headcount-Weighted Mortality, Adjusted to 2006.

(v) DISCOUNT RATE

Given the City's decision not to fund the program, all future benefit payments were discounted using a high-quality municipal bond rate of 2.85%. The high-quality municipal bond rate was based on the week closest but not later than the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices. The S&P Municipal 20 Year High Grade Rate Index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years. Eligible bonds must be rated at least AA by Standard and Poor's Ratings Services, Aa2 by Moody's or AA by Fitch. If there are multiple ratings, the lowest rating is used.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 9. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

(vi) CHANGES IN TOTAL OPEB LIABILITY

| | Increases and (Decreases) in Total OPEB Liability |
|--|--|
| Reporting Period Ending April 30, 2019 | \$ 1,813,376 |
| Changes for the Year: | |
| Service Cost | 105,806 |
| Interest | 60,351 |
| Changes of Assumptions | (95,429) |
| Benefit Payments | (78,151) |
| Net Changes | (7,423) |
| Reporting Period Ending April 30, 2020 | \$ 1,805,953 |

Changes of assumptions reflect a change in the discount rate from 3.21% for the fiscal year ending April 30, 2019 to 2.85% for the fiscal year ending April 30, 2020.

(vii) SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

| | 1% Decrease 1.85% | Current Discount Rate 2.85% | 1% Increase 3.85% |
|----------------------|----------------------|-----------------------------------|----------------------|
| Total OPEB Liability | \$ 1,974,297 | \$ 1,805,953 | \$ 1,651,064 |

(viii) SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES

The following presents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

| | 1% Decrease 3.50% - 7.50% | Healthcare Cost Trend Rates 4.50% - 8.50% | 1% Increase 5.50% - 9.50% |
|----------------------|------------------------------|---|------------------------------|
| Total OPEB Liability | \$ 1,562,033 | \$ 1,805,953 | \$ 2,100,833 |

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 9. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

(ix) DEFERRED OUTFLOWS OF RESOURCES RELATED TO OPEB

At April 30, 2020, the City of Highland recognized deferred outflows and inflows of resources related to OPEB from the following sources:

| | | Deferred Outflows of Resources | | Deferred Inflows of Resources |
|------------------------|----|--------------------------------------|----|-------------------------------------|
| | \$ | | \$ | |
| Changes in Assumptions | | 55,708 | | 85,498 |

Amounts realized as deferred inflows of resources related to OPEB will be realized in OPEB expense in future periods as follows:

| | | Net Deferred Inflows of Resources |
|------------|----|--|
| | \$ | |
| 2021 | | (2,610) |
| 2022 | | (2,610) |
| 2023 | | (2,610) |
| 2024 | | (2,610) |
| 2025 | | (2,610) |
| Thereafter | | (16,740) |
| Total | \$ | (29,790) |

NOTE 10. TAX ABATEMENTS

The City enters into property tax abatement agreements with local businesses under the Illinois Tax Increment Allocation Redevelopment Act. Under this act, localities may grant property tax abatements for the purpose of rehabilitation of blighted or conservation areas. The abatements may be granted to any business located within the TIF District boundaries which incur qualified redevelopment costs. A typical agreement will reimburse a developer's qualified costs up to 100% of the annual property tax increment. For the fiscal year ended April 30, 2020, the City abated property taxes totaling \$12,497 under this program.

The City entered into sales tax rebate agreements with multiple businesses within the City's business district as an incentive for the businesses to complete improvements to their businesses. These businesses receive sales tax rebates of up to 100% of the 1% city sales tax increment, to be paid annually. For the fiscal year ended April 30, 2020, the City abated sales taxes totaling \$49,036 under these agreements.

The City entered into property tax abatement agreements with multiple businesses within the City's business district as an incentive for the businesses to complete improvements to the buildings within the district. These agreements reimburse the businesses up to 100% of the City's portion of the ad valorem tax increment generated on the increase in equalized assessed value for the improved property. For the fiscal year ended April 30, 2020, the City abated property taxes totaling \$7,268 under these agreements.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 10. TAX ABATEMENTS (CONTINUED)

The City entered into a property tax abatement agreement to secure two easements. This agreement abates the City's portion of real estate tax. For the fiscal year ended April 30, 2020, the City abated property taxes totaling \$168 under this agreement.

NOTE 11. LEGAL DEBT MARGIN

The legal debt margin for the City of Highland was \$6,906,019 for general obligation debts. The computation was as follows:

| | | |
|--|----|--------------|
| Assessed Valuation as of April 30, 2020 | \$ | 198,620,508 |
| Statutory Debt Limitation (8.625% of Assessed Valuation) | \$ | 17,131,019 |
| Less: Debt Counting Against Limit | | (10,225,000) |
| Legal Debt Margin | \$ | 6,906,019 |

The total debt counting against the legal debt margin for the City of Highland at April 30, 2020 was \$10,225,000.

NOTE 12. DEFICIT FUND BALANCES

The following individual nonmajor funds reported deficit fund balances on April 30, 2020:

| Fund | Deficit Fund Balance |
|----------------------------|-------------------------|
| Cemetery Land Replacement | \$ 8,513 |
| Library Special Projects | 16,268 |
| Library Endowment | 63,013 |
| Total Deficit Fund Balance | \$ 87,794 |

NOTE 13. SUBSEQUENT EVENTS

In August of 2020, the City refinanced the 2012 TIF #2 Revenue Bonds to obtain lower interest rates. The bond closing was on August 24, 2020 and the redemption date was September 24, 2020.

The City of Highland is eligible for reimbursement of funds through the Local Coronavirus Remediation Emergency Support Program (Local Cure Program) in the amount of \$409,189. The certification form has been submitted but no reimbursement requests for funding have been submitted as of the date of this auditor's report.

On March 11, 2020 the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. As of the report date, the City's office locations remain open. The City cannot reasonably estimate the length or severity of this pandemic, or the extent to which the disruption may materially impact the financial statements.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2020

NOTE 14. GOVERNMENTAL FUND BALANCES

As of April 30, 2020, governmental fund balances are classified as follows:

| | General Corporate Fund | City Property Replacement Fund | Ambulance Fund | Business District A | Other Governmental Funds | Totals |
|--|------------------------------|--------------------------------------|--------------------------|----------------------------|--------------------------------|-----------------------------|
| Nonspendable: | | | | | | |
| Prepaid Expenses | \$ 70,343 | | \$ 2,581 | | \$ 220,066 | \$ 292,990 |
| Total Nonspendable | <u>70,343</u> | <u>\$ 0</u> | <u>2,581</u> | <u>\$ 0</u> | <u>220,066</u> | <u>292,990</u> |
| Restricted for: | | | | | | |
| Cemetery Operations and Maintenance | | | | | 751,989 | 751,989 |
| Economic Development | | | | 8,423,675 | 515,024 | 8,938,699 |
| Fire Protection | 22,899 | | | | | 22,899 |
| Tourism and Conventions | 10,643 | | | | | 10,643 |
| Highways and Streets | | | | | 924,475 | 924,475 |
| IMRF | | | | | 141,459 | 141,459 |
| Debt Service | | | | | 148,337 | 148,337 |
| Library Insurance | | | | | 9,635 | 9,635 |
| Municipal Band | 12,050 | | | | | 12,050 |
| School Crossing Guard | 18,329 | | | | | 18,329 |
| Total Restricted | <u>63,921</u> | <u>0</u> | <u>0</u> | <u>8,423,675</u> | <u>2,490,919</u> | <u>10,978,515</u> |
| Assigned, Reported in: | | | | | | |
| Special Revenue Funds | | | 686,114 | | 1,689,974 | 2,376,088 |
| Capital Projects Funds | | 6,395,681 | | | | 6,395,681 |
| Total Assigned | <u>0</u> | <u>6,395,681</u> | <u>686,114</u> | <u>0</u> | <u>1,689,974</u> | <u>8,771,769</u> |
| Unassigned | 2,398,755 | 0 | 0 | 0 | (87,794) | 2,310,961 |
| TOTAL FUND BALANCES | <u><u>\$ 2,533,019</u></u> | <u><u>\$ 6,395,681</u></u> | <u><u>\$ 688,695</u></u> | <u><u>\$ 8,423,675</u></u> | <u><u>\$ 4,313,165</u></u> | <u><u>\$ 22,354,235</u></u> |

The Business District A fund balance is restricted for economic development capital projects.

CITY OF HIGHLAND, ILLINOIS
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR GOVERNMENTAL FUNDS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019

| | GENERAL CORPORATE FUND | | | | | |
|--|------------------------|-------------------|-----------------------------------|---|------------------------------|------------------------------|
| | APRIL 30, 2020 | | | | | APRIL 30, 2019 |
| | Budgeted Amounts | | Actual Amounts Budgetary Basis | Budget to GAAP Differences Over (Under) | Actual Amounts GAAP Basis | Actual Amounts GAAP Basis |
| Original Budget | Final Budget | | | | | |
| Revenues: | | | | | | |
| General Property Taxes | \$ 1,389,500 | \$ 1,389,500 | \$ 1,401,280 | | \$ 1,401,280 | \$ 1,391,295 |
| Corporate Personal Property Taxes | 92,900 | 92,900 | 127,807 | | 127,807 | 118,146 |
| Intergovernmental | 4,128,750 | 4,433,750 | 4,461,002 | | 4,461,002 | 4,400,137 |
| Charges for Current Services | 2,492,538 | 2,492,538 | 2,314,016 | | 2,314,016 | 2,442,958 |
| Licenses and Permits | 304,300 | 384,300 | 380,890 | | 380,890 | 289,067 |
| Fines and Forfeitures | 18,000 | 18,000 | 16,789 | | 16,789 | 19,613 |
| Revenue from Use of Property | 92,200 | 92,200 | 96,618 | | 96,618 | 96,666 |
| Miscellaneous, Grants, and Interest | 434,937 | 472,277 | 553,333 | | 553,333 | 754,849 |
| Total Revenues | <u>8,953,125</u> | <u>9,375,465</u> | <u>9,351,735</u> | <u>\$ 0</u> | <u>9,351,735</u> | <u>9,512,731</u> |
| Expenditures: | | | | | | |
| General Government | 1,413,820 | 1,443,820 | 1,345,837 | 31,307 | 1,377,144 | 1,326,381 |
| Public Safety | 3,380,784 | 3,666,448 | 3,688,780 | 21,613 | 3,710,393 | 3,408,439 |
| Highways and Streets | 1,029,781 | 1,029,781 | 952,208 | 79,113 | 1,031,321 | 934,569 |
| Economic Development | 493,200 | 393,200 | 213,853 | 76,753 | 290,606 | 431,300 |
| Culture and Recreation | 1,798,700 | 1,778,700 | 1,947,976 | (31,761) | 1,916,215 | 1,940,243 |
| Capital Outlay | 897,350 | 1,312,955 | 1,358,391 | 300,000 | 1,658,391 | 1,511,586 |
| Principal Debt Retirement | 420,000 | 420,000 | 464,307 | | 464,307 | 458,327 |
| Interest and Fixed Charges on Debt | 12,705 | 12,705 | 15,528 | | 15,528 | 23,088 |
| Total Expenditures | <u>9,446,340</u> | <u>10,057,609</u> | <u>9,986,880</u> | <u>477,025</u> | <u>10,463,905</u> | <u>10,033,933</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(493,215)</u> | <u>(682,144)</u> | <u>(635,145)</u> | <u>(477,025)</u> | <u>(1,112,170)</u> | <u>(521,202)</u> |
| Other Financing Sources (Uses): | | | | | | |
| Note Payable Proceeds | | | | 300,000 | 300,000 | |
| Proceeds from Sale of Capital Assets | | | 128,000 | | 128,000 | 1,940 |
| Unrealized Appreciation of Investments | | | 20,908 | | 20,908 | 7,981 |
| Operating Transfers in | 496,007 | 1,271,662 | 969,476 | | 969,476 | 1,039,232 |
| Operating Transfers out | <u>(30,700)</u> | <u>(498,375)</u> | <u>(953,000)</u> | | <u>(953,000)</u> | <u>(115,000)</u> |
| Total Other Financing Sources (Uses) | <u>465,307</u> | <u>773,287</u> | <u>165,384</u> | <u>300,000</u> | <u>465,384</u> | <u>934,153</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | <u>\$ (27,908)</u> | <u>\$ 91,143</u> | <u>\$ (469,761)</u> | <u>\$ (177,025)</u> | <u>(646,786)</u> | <u>412,951</u> |
| Fund Balance, Beginning of Year | | | | | <u>3,179,805</u> | <u>2,766,854</u> |
| Fund Balance, End of Year | | | | | <u>\$ 2,533,019</u> | <u>\$ 3,179,805</u> |
| The City budgets for claims and compensated absences only to the extent expected to be paid, rather than on the modified accrual basis | | | | | \$ 93,536 | \$ 13,684 |
| The City budgets for expenditures to the extent anticipated to be paid in cash, rather than on the modified accrual basis | | | | | 60,699 | 13,495 |
| The City budgets for payroll to the extent anticipated to be paid in cash, rather than on the modified accrual basis | | | | | 22,790 | 15,277 |
| | | | | | <u>\$ 177,025</u> | <u>\$ 42,456</u> |

CITY OF HIGHLAND, ILLINOIS
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR GOVERNMENTAL FUNDS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019

| | CITY PROPERTY REPLACEMENT FUND | | | | |
|--|--------------------------------|-----------------------------|-----------------------------------|---------------------|--------------------------------------|
| | APRIL 30, 2020 | | | APRIL 30, 2019 | |
| | Budgeted Amounts | | Actual Amounts Budgetary Basis | Budget to GAAP | Actual Amounts GAAP Basis |
| Original Budget | Final Budget | Differences Over (Under) | | | |
| Revenues: | | | | | |
| Miscellaneous and Interest | \$ 54,660 | \$ 54,660 | \$ 84,384 | | \$ 77,001 |
| Total Revenues | <u>54,660</u> | <u>54,660</u> | <u>84,384</u> | <u>\$ 0</u> | <u>84,384</u> <u>77,001</u> |
| Excess of Revenues Over Expenditures | <u>54,660</u> | <u>54,660</u> | <u>84,384</u> | <u>0</u> | <u>84,384</u> <u>77,001</u> |
| Other Financing Sources (Uses): | | | | | |
| Unrealized Appreciation of Investments | | | 46,429 | | 14,023 |
| Operating Transfers In | 208,700 | 676,375 | 1,103,000 | 46,429 | 265,000 |
| Operating Transfers Out | (208,000) | (208,000) | (34,000) | 1,103,000 | (767,000) |
| Total Other Financing Sources (Uses) | <u>700</u> | <u>468,375</u> | <u>1,115,429</u> | <u>0</u> | <u>(34,000)</u> <u>(487,977)</u> |
| Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses | <u>\$ 55,360</u> | <u>\$ 523,035</u> | <u>\$ 1,199,813</u> | <u>\$ 0</u> | <u>1,199,813</u> <u>(410,976)</u> |
| Fund Balance, Beginning of Year | | | | <u>5,195,868</u> | <u>5,606,844</u> |
| Fund Balance, End of Year | | | | <u>\$ 6,395,681</u> | <u>\$ 5,195,868</u> |

CITY OF HIGHLAND, ILLINOIS
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR GOVERNMENTAL FUNDS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019

| | AMBULANCE FUND | | | | | APRIL 30, 2019 |
|--|--------------------|--------------------|-----------------------------------|---|------------------------------|-------------------|
| | Budgeted Amounts | | APRIL 30, 2020 | | Actual Amounts GAAP Basis | |
| | Original Budget | Final Budget | Actual Amounts Budgetary Basis | Budget to GAAP Differences Over (Under) | | |
| Revenues: | | | | | | |
| General Property Taxes | \$ 469,000 | \$ 469,000 | \$ 468,232 | | \$ 468,232 | \$ 454,163 |
| Replacement Taxes | 13,000 | 13,000 | 16,845 | | 16,845 | 16,345 |
| Intergovernmental | 318,966 | 318,966 | 318,966 | | 318,966 | 318,966 |
| Charges for Services | 1,750,000 | 1,850,000 | 1,843,611 | | 1,843,611 | 1,704,619 |
| Miscellaneous and Interest | 16,500 | 16,500 | 33,702 | | 33,702 | 8,137 |
| Total Revenues | <u>2,567,466</u> | <u>2,667,466</u> | <u>2,681,356</u> | \$ 0 | <u>2,681,356</u> | <u>2,502,230</u> |
| Expenditures | | | | | | |
| Public Safety | 2,494,362 | 2,649,362 | 2,599,868 | (11,848) | 2,588,020 | 2,683,545 |
| Capital Outlay | 157,210 | 125,210 | 79,588 | | 79,588 | 262,659 |
| Principal Retirement | | | 46,620 | | 46,620 | |
| Interest and Fixed Charges | | | 4,940 | | 4,940 | |
| Total Expenditures | <u>2,651,572</u> | <u>2,774,572</u> | <u>2,731,016</u> | <u>(11,848)</u> | <u>2,719,168</u> | <u>2,946,204</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(84,106)</u> | <u>(107,106)</u> | <u>(49,660)</u> | <u>11,848</u> | <u>(37,812)</u> | <u>(443,974)</u> |
| Other Financing Sources (Uses): | | | | | | |
| Proceeds from Sale of Capital Assets | | | 11,000 | | 11,000 | 12,469 |
| Note Payable Proceeds | | | | | | 193,723 |
| Unrealized Appreciation of Investments | | | 398 | | 398 | 9 |
| Operating Transfers In | | 33,203 | 33,203 | | 33,203 | 187,000 |
| Operating Transfers Out | (13,000) | (13,000) | | | | |
| Total Other Financing Sources (Uses) | <u>(13,000)</u> | <u>20,203</u> | <u>44,601</u> | <u>0</u> | <u>44,601</u> | <u>393,201</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | <u>\$ (97,106)</u> | <u>\$ (86,903)</u> | <u>\$ (5,059)</u> | <u>\$ 11,848</u> | <u>6,789</u> | <u>(50,773)</u> |
| Fund Balance, Beginning of Year | | | | | <u>681,906</u> | <u>732,679</u> |
| Fund Balance, End of Year | | | | | <u>\$ 688,695</u> | <u>\$ 681,906</u> |
| (1) The City budgets for claims and compensated absences only to the extent expected to be paid, rather than on the modified accrual basis | | | | | \$ (916) | \$ (5,354) |
| The City budgets for expenditures to the extent anticipated to be paid in cash, rather than on the modified accrual basis | | | | | (23,377) | 33,867 |
| The City budgets for payroll to the extent anticipated to be paid in cash, rather than on the modified accrual basis | | | | | 12,445 | 1,047 |
| | | | | | <u>\$ (11,848)</u> | <u>\$ 29,560</u> |

CITY OF HIGHLAND, ILLINOIS
 SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 MAJOR GOVERNMENTAL FUNDS
 FOR THE YEARS ENDED APRIL 30, 2020 AND 2019

| | BUSINESS DISTRICT A | | | | | |
|---|---------------------|---------------------|-----------------------------------|---|------------------------------|------------------------------|
| | APRIL 30, 2020 | | | APRIL 30, 2019 | | |
| | Original Budget | Final Budget | Actual Amounts Budgetary Basis | Budget to GAAP Differences Over (Under) | Actual Amounts GAAP Basis | Actual Amounts GAAP Basis |
| Revenues: | | | | | | |
| Intergovernmental | \$ 592,000 | \$ 592,000 | \$ 635,068 | | \$ 635,068 | \$ 359,151 |
| Miscellaneous, Grants, and Interest | 3,500 | 3,500 | 26,443 | | 26,443 | 634 |
| Total Revenues | <u>595,500</u> | <u>595,500</u> | <u>661,511</u> | <u>\$ 0</u> | <u>661,511</u> | <u>359,785</u> |
| Expenditures | | | | | | |
| Economic Development | | | 2,066 | | 2,066 | |
| Capital Outlay | 250,000 | 600,000 | 226,063 | 294,254 | 520,317 | |
| Bond Issue Costs | | | 142,724 | | 142,724 | |
| Total Expenditures | <u>250,000</u> | <u>600,000</u> | <u>370,853</u> | <u>294,254</u> | <u>665,107</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>345,500</u> | <u>(4,500)</u> | <u>290,658</u> | <u>(294,254)</u> | <u>(3,596)</u> | <u>359,785</u> |
| Other Financing Sources (Uses): | | | | | | |
| Debt Proceeds | | 8,475,000 | 8,475,000 | | 8,475,000 | |
| Debt Premiums | | | 471,883 | | 471,883 | |
| Operating Transfers Out | | (737,858) | (737,858) | | (737,858) | (141,539) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>7,737,142</u> | <u>8,209,025</u> | <u>0</u> | <u>8,209,025</u> | <u>(141,539)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Uses | <u>\$ 345,500</u> | <u>\$ 7,732,642</u> | <u>\$ 8,499,683</u> | <u>\$ (294,254)</u> | 8,205,429 | 218,246 |
| Fund Balance, Beginning of Year | | | | | 218,246 | 0 |
| Fund Balance, End of Year | | | | | <u>\$ 8,423,675</u> | <u>\$ 218,246</u> |
| (1) The City budgets for expenditures to the extent anticipated to be paid in cash, rather than on the modified accrual basis | | | | | <u>\$ 294,254</u> | |
| | | | | | <u>\$ 294,254</u> | <u>\$ 0</u> |

CITY OF HIGHLAND, ILLINOIS
 NOTES TO SCHEDULE "1"
 APRIL 30, 2020

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During the first quarter of the calendar year, the City Manager submits to the City Council a proposed budget for the year commencing May 1 of that year. Expenditures, interest, payroll, claims, and compensated absences are budgeted to the extent anticipated to be paid in cash.
2. Public hearings are conducted to obtain taxpayer comments.
3. On April 15, 2019, the budget ordinance was legally enacted. The budget ordinance was legally amended on December 16, 2019 and April 20, 2020.
4. The operating budget for the major governmental and special revenue funds is reflected in the financial statements.
5. The formal budget is adopted and used as a management control device during the year for the general fund, special revenue funds, capital project funds, debt service funds, enterprise funds and pension and nonexpendable trust funds. Budgetary control is at the total individual fund level and is alternatively achieved through bond indenture provisions for the debt service funds. This allows the City Manager and the finance department to transfer budgeted amounts within departments; however, any revisions that alter the total expenditures/expenses of any individual fund, by more than 10% must be approved by the City Council.
6. The City files with the county an annual budget ordinance which is the legally required document that levies a tax on the owners of property located in the City. The City budgets for expenditures to the extent anticipated to be paid in cash. All appropriations lapse at year end. The budget is the legal document that limits the spending capacity by fund of the City for its services and operations.

As of April 30, 2020, the City's expenses exceeded budget in the following funds. The amounts do not account for the change in accruals, debt proceeds, or the transfers to other funds or reserve accounts.

| | |
|------------------------|------------|
| General Corporate | \$ 406,296 |
| Business District A | 65,107 |
| TIF #2 Fund | 33,130 |
| IMRF & SS | 1,385 |
| Library Endowment Fund | 42,904 |
| Children's Library | 83 |
| Street Bond | 15,989 |
| Sewer Fund | 770,193 |

CITY OF HIGHLAND, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND - REGULAR PLAN
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

| Calendar year ending December 31, | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| TOTAL PENSION LIABILITY | | | | | |
| Service Cost | \$ 673,683 | \$ 621,283 | \$ 641,150 | \$ 673,608 | \$ 665,293 |
| Interest on the Total Pension Liability | 2,608,858 | 2,447,068 | 2,415,253 | 2,360,617 | 2,187,028 |
| Difference Between Expected and Actual Experience of the Total Pension Liability | 243,036 | 938,637 | 64,339 | (818,131) | 778,452 |
| Changes of Assumptions | | 1,032,887 | (1,086,422) | (81,602) | 40,606 |
| Benefit Payments, Including Refunds of Employee Contributions | (1,764,985) | (1,653,797) | (1,546,587) | (1,401,283) | (1,230,296) |
| Net Change in Total Pension Liability | 1,760,592 | 3,386,078 | 487,733 | 733,209 | 2,441,083 |
| Total Pension Liability - Beginning | 36,529,906 | 33,143,828 | 32,656,095 | 31,922,886 | 29,481,803 |
| Total Pension Liability - Ending (a) | <u>\$ 38,290,498</u> | <u>\$ 36,529,906</u> | <u>\$ 33,143,828</u> | <u>\$ 32,656,095</u> | <u>\$ 31,922,886</u> |
| PLAN FIDUCIARY NET POSITION | | | | | |
| Contributions - Employer | \$ 585,077 | \$ 701,482 | \$ 729,699 | \$ 699,617 | \$ 732,050 |
| Contributions - Employees | 316,998 | 301,376 | 304,900 | 283,885 | 290,735 |
| Net Investment Income | 5,763,176 | (1,696,987) | 4,947,037 | 1,874,891 | 134,946 |
| Benefit Payments, Including Refunds of Employee Contributions | (1,764,985) | (1,653,797) | (1,546,587) | (1,401,283) | (1,230,296) |
| Other (Net Transfer) | 114,913 | 689,364 | (465,726) | 70,952 | 50,581 |
| Net Change in Plan Fiduciary Net Position | 5,015,179 | (1,658,562) | 3,969,323 | 1,528,062 | (21,984) |
| Plan Fiduciary Net Position - Beginning | 30,909,883 | 32,568,445 | 28,599,122 | 27,071,060 | 27,093,044 |
| Plan Fiduciary Net Position - Ending (b) | <u>\$ 35,925,062</u> | <u>\$ 30,909,883</u> | <u>\$ 32,568,445</u> | <u>\$ 28,599,122</u> | <u>\$ 27,071,060</u> |
| Net Pension Liability - Ending (a)-(b) | <u>\$ 2,365,436</u> | <u>\$ 5,620,023</u> | <u>\$ 575,383</u> | <u>\$ 4,056,973</u> | <u>\$ 4,851,826</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 93.82% | 84.62% | 98.26% | 87.58% | 84.80% |
| Covered Employee Payroll | \$ 6,948,660 | \$ 6,611,522 | \$ 6,599,116 | \$ 6,308,543 | \$ 6,460,770 |
| Net Pension Liability as a Percentage of Covered Employee Payroll | 34.04% | 85.00% | 8.72% | 64.31% | 75.10% |

NOTES TO SCHEDULE:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CITY OF HIGHLAND, ILLINOIS
MULTIYEAR SCHEDULE OF PENSION CONTRIBUTIONS - REGULAR PLAN
Last 10 Calendar Years

| Calendar Year Ending December 31, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|---|---|------------------------|--|---------------------------------|---|
| 2015 | \$ 721,668 | \$ 732,050 | \$ (10,382) | \$ 6,460,770 | 11.33% |
| 2016 | 699,617 | 699,617 | 0 | 6,308,543 | 11.09% |
| 2017 | 724,583 | 729,699 | (5,116) | 6,599,116 | 11.06% |
| 2018 | 701,482 | 701,482 | 0 | 6,611,522 | 10.61% |
| 2019 | 585,077 * | 585,077 | 0 | 6,948,660 | 8.42% |

* Estimated based on contribution rate of 8.42% and covered valuation payroll of \$6,948,660.

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN
THE CALCULATION OF THE 2019 CONTRIBUTION RATE*

VALUATION DATE

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

METHODS AND ASSUMPTIONS USED TO DETERMINE 2019 CONTRIBUTION RATES:

Actuarial Cost Method: Aggregate Entry Age Normal
Amortization Method: Level Percentage of Payroll, Closed
Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period.
Taxing bodies (Regular, SLEP and ECO groups): 24-year closed period
Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 19 years for most employers (three employers were financed over 28 years and four others were financed over 29 years).
Asset Valuation Method: 5-Year smoothed market; 20% corridor
Wage Growth: 3.25%
Price Inflation: 2.50% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases: 3.35% to 14.25% including inflation
Investment Rate of Return: 7.50%
Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

OTHER INFORMATION

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CITY OF HIGHLAND, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

| Calendar year ending December 31, | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|--------------------|-------------------|--------------------|--------------------|--------------------|
| TOTAL PENSION LIABILITY | | | | | |
| Interest on the Total Pension Liability | \$ 8,316 | \$ 8,284 | \$ 7,921 | \$ 7,928 | \$ 8,814 |
| Difference between Expected and Actual Experience of the Total Pension Liability | 1,465 | (7,608) | (4,684) | (8,011) | (20,631) |
| Changes of Assumptions | | 3,568 | 1,603 | | |
| Net Change in Total Pension Liability | 9,781 | 4,244 | 4,840 | (83) | (11,817) |
| Total Pension Liability - Beginning | 114,703 | 110,459 | 105,619 | 105,702 | 117,519 |
| Total Pension Liability - Ending (a) | <u>\$ 124,484</u> | <u>\$ 114,703</u> | <u>\$ 110,459</u> | <u>\$ 105,619</u> | <u>\$ 105,702</u> |
| PLAN FIDUCIARY NET POSITION | | | | | |
| Contributions - Employer | | | | \$ 2,067 | \$ 4,901 |
| Net Investment Income | | | | 6,414 | 632 |
| Other (Net Transfer) | \$ 46,666 | \$ (65,794) | \$ 44,062 | 7,157 | (7,633) |
| Net Change in Plan Fiduciary Net Position | (212) | 334 | (297) | 15,638 | (2,100) |
| Plan Fiduciary Net Position - Beginning | 46,454 | (65,460) | 43,765 | 121,893 | 123,993 |
| Plan Fiduciary Net Position - Ending (b) | <u>115,836</u> | <u>181,296</u> | <u>137,531</u> | <u>137,531</u> | <u>121,893</u> |
| Net Pension Liability/(Asset) - Ending (a)-(b) | <u>\$ (37,806)</u> | <u>\$ (1,133)</u> | <u>\$ (70,837)</u> | <u>\$ (31,912)</u> | <u>\$ (16,191)</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 130.37% | 100.99% | 164.13% | 130.21% | 115.32% |
| Covered Employee Payroll | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Net Pension Liability as a Percentage of Covered Employee Payroll | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

NOTES TO SCHEDULE:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CITY OF HIGHLAND, ILLINOIS
MULTIYEAR SCHEDULE OF PENSION CONTRIBUTIONS - SLEP
Last 10 Calendar Years

| Calendar Year Ending December 31, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|---|---|------------------------|--|---------------------------------|---|
| 2015 | \$ 0 | \$ 4,901 | \$ (4,901) | \$ 0 | 0.00% |
| 2016 | 0 | 2,067 | (2,067) | 0 | 0.00% |
| 2017 | 0 | 0 | 0 | 0 | 0.00% |
| 2018 | 0 | 0 | 0 | 0 | 0.00% |
| 2019 | 0 * | 0 | 0 | 0 | 0.00% |

* Estimated based on contribution rate of 12.78% and covered valuation payroll of \$0.

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN
THE CALCULATION OF THE 2019 CONTRIBUTION RATE*

VALUATION DATE

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

METHODS AND ASSUMPTIONS USED TO DETERMINE 2019 CONTRIBUTION RATES:

Actuarial Cost Method: Aggregate Entry Age Normal
 Amortization Method: Level Percentage of Payroll, Closed
 Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period.
 Taxing bodies (Regular, SLEP and ECO groups): 24-year closed period
 Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
 SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 19 years for most employers (three employers were financed over 28 years and four others were financed over 29 years).

Asset Valuation Method: 5-Year smoothed market; 20% corridor
 Wage Growth: 3.25%
 Price Inflation: 2.50% - approximate; No explicit price inflation assumption is used in this valuation.
 Salary Increases: 3.35% to 14.25% including inflation
 Investment Rate of Return: 7.50%
 Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

OTHER INFORMATION

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CITY OF HIGHLAND, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
POLICE PENSION
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

| Fiscal Year Ended April 30, | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| TOTAL PENSION LIABILITY | | | | | |
| Service Cost | \$ 434,862 | \$ 393,913 | \$ 387,630 | \$ 393,643 | \$ 393,643 |
| Interest on the Total Pension Liability | 1,211,789 | 1,098,989 | 1,044,467 | 1,045,672 | 848,335 |
| Difference Between Expected and Actual Experience of the Total Pension Liability | 159,034 | 58,476 | (112,104) | (824,401) | 130,394 |
| Assumption Changes | (61,622) | 879,770 | 153,120 | | 1,942,512 |
| Benefit Payments, Including Refunds of Employee Contributions | (785,270) | (688,165) | (593,024) | (661,861) | (630,741) |
| Net Change in Total Pension Liability | 958,793 | 1,742,983 | 880,089 | (46,947) | 2,684,143 |
| Total Pension Liability - Beginning | 18,600,673 | 16,857,690 | 15,977,601 | 16,024,548 | 13,340,405 |
| Total Pension Liability - Ending (a) | <u>\$ 19,559,466</u> | <u>\$ 18,600,673</u> | <u>\$ 16,857,690</u> | <u>\$ 15,977,601</u> | <u>\$ 16,024,548</u> |
| PLAN FIDUCIARY NET POSITION | | | | | |
| Contributions - Employer | \$ 580,144 | \$ 559,395 | \$ 425,482 | \$ 432,136 | \$ 413,798 |
| Contributions - Employees | 159,751 | 145,573 | 150,130 | 158,168 | 143,460 |
| Net Investment Income | 582,650 | 518,280 | 695,462 | (63,296) | 557,433 |
| Benefit Payments, Including Refunds of Employee Contributions | (785,270) | (688,165) | (593,024) | (661,861) | (630,741) |
| Administrative Expenses | (10,952) | (9,401) | (9,631) | (5,486) | (6,066) |
| Net Change in Plan Fiduciary Net Position | 526,323 | 525,682 | 668,419 | (140,339) | 477,884 |
| Plan Fiduciary Net Position - Beginning | 11,074,363 | 10,548,681 | 9,880,262 | 10,020,601 | 9,542,717 |
| Plan Fiduciary Net Position - Ending (b) | <u>\$ 11,600,686</u> | <u>\$ 11,074,363</u> | <u>\$ 10,548,681</u> | <u>\$ 9,880,262</u> | <u>\$ 10,020,601</u> |
| Net Pension Liability - Ending (a)-(b) | <u>\$ 7,958,780</u> | <u>\$ 7,526,310</u> | <u>\$ 6,309,009</u> | <u>\$ 6,097,339</u> | <u>\$ 6,003,947</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 59.31% | 59.54% | 62.57% | 61.84% | 62.53% |
| Covered Employee Payroll | \$ 1,580,264 | \$ 1,582,463 | \$ 1,544,154 | \$ 1,506,282 | \$ 1,372,110 |
| Net Pension Liability as a Percentage of Covered Employee Payroll | 503.64% | 475.61% | 408.57% | 404.79% | 437.57% |

NOTES TO SCHEDULE:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CITY OF HIGHLAND, ILLINOIS
MULTIYEAR SCHEDULE OF PENSION CONTRIBUTIONS - POLICE PENSION
Last 10 Calendar Years

| Calendar Year Ending April 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|--------------------------------------|---|------------------------|--|---------------------------------|---|
| 2015 | \$ 412,622 | \$ 413,798 | \$ (1,176) | \$ 1,372,110 | 30.16% |
| 2016 | 763,756 | 432,136 | 331,620 | 1,506,282 | 28.69% |
| 2017 | 825,186 | 425,482 | 399,704 | 1,544,154 | 27.55% |
| 2018 | 633,618 | 559,395 | 74,223 | 1,582,463 | 35.35% |
| 2019 | 641,539 | 580,144 | 61,395 | 1,580,264 | 36.71% |

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN
THE CALCULATION OF THE 2019 CONTRIBUTION RATE*

VALUATION DATE

Notes: Actuarially determined contribution rates are calculated as of May 1 of each year prior to the beginning of the year in which contributions are reported.

METHODS AND ASSUMPTIONS USED TO DETERMINE 2019 CONTRIBUTION RATES

Actuarial Cost Method: Entry Age Normal Cost Method
 Amortization Method: Closed level percentage of payroll amortization of 100% of the Unfunded Actuarial Accrued Liability using a 3.0% payroll growth assumption over the period ending on April 30, 2040 (21-year amortization in 2019)
 Asset Method: 5 year smoothing of asset gains and losses
 Salary Increases: Service-related table with rates grading from 10.5% to 3.0% at 30 years of service.
 Cost-of-living Increases: 3.0% (1.25% for those hired after 1/1/2011)
 Investment Rate of Return: 6.5%, net of investment expenses
 Retirement Rates:

| Tier I | | Tier II | |
|--------|--------------------|---------|--------------------|
| Age | Rate of Retirement | Age | Rate of Retirement |
| 50-51 | 15% | 50-54 | 5% |
| 52-54 | 20% | 55 | 40% |
| 55-64 | 25% | 56-64 | 25% |
| 65-69 | 40% | 65-69 | 40% |
| 70+ | 100% | 70+ | 100% |

Mortality: Active Lives
 RP-2014 Mortality Table with blue collar adjustment, projected generationally using scale MP-2018 from 2013.
Disabled Lives
 115% of the healthy mortality table, projected generationally using improvement scale MP-2018 from 2013
 10% of deaths are assumed to be service related.

OTHER INFORMATION

Notes: There were no benefit changes during the year.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CITY OF HIGHLAND, ILLINOIS
SCHEDULE OF INVESTMENT RETURNS - POLICE PENSION
Last 10 Calendar Years

| Fiscal Year Ended April 30, | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| Annual Money-Weighted Rate of Return Net of Investment Expense | 5.28% | 4.91% | 7.05% | 1.72% | 4.54% |

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CITY OF HIGHLAND, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST-EMPLOYMENT HEALTHCARE BENEFIT PROGRAM
MULTIYEAR OPEB SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

| Fiscal Year Ending April 30, | 2020 | 2019 |
|--|---------------------|---------------------|
| TOTAL OPEB LIABILITY | | |
| Service Cost | \$ 105,806 | \$ 94,216 |
| Interest on the Total OPEB Liability | 60,351 | 62,463 |
| Assumption Changes | (95,429) | 70,348 |
| Benefit Payments | (78,151) | (80,349) |
| Net Change in Total OPEB Liability | (7,423) | 146,678 |
| Total OPEB Liability - Beginning | 1,813,376 | 1,666,698 |
| Total OPEB Liability - Ending | <u>\$ 1,805,953</u> | <u>\$ 1,813,376</u> |
| PLAN FIDUCIARY NET POSITION | | |
| Employer Contributions | \$ 78,151 | \$ 80,352 |
| Total Benefits Paid | (78,151) | (80,352) |
| Net Change in Plan Fiduciary Net Position | 0 | 0 |
| Total Plan Fiduciary Net Position - Beginning | 0 | 0 |
| Total Plan Fiduciary Net Position - Ending | <u>\$ 0</u> | <u>\$ 0</u> |
| Covered Employee Payroll | \$ 7,725,231 | \$ 7,157,460 |
| Net OPEB Liability As A Percentage Of Covered Employee Payroll | 23.38% | 25.34% |

Notes to Schedule:

Changes of assumptions:

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Fiscal Year Ending April 30, 2020: 2.85%
Fiscal Year Ending April 30, 2019: 3.21%
Fiscal Year Ending April 30, 2018: 3.63%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CITY OF HIGHLAND, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST-EMPLOYMENT HEALTHCARE BENEFIT PROGRAM
MULTIYEAR SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS

| Fiscal Year Ended April 30, | Actuarially Determined Contribution (a) | Historical Contribution (b) | Contribution Deficiency (Excess) (a) - (b) | Covered Payroll (c) | Contributions as a Percentage of Covered Payroll (b) / (c) |
|--------------------------------|--|--------------------------------|--|------------------------|---|
| 4/30/2019 | \$ 80,352 | \$ 80,352 | - | \$ 7,157,460 | 1.12% |
| 4/30/2020 | 78,151 | 78,151 | - | 7,725,231 | 1.01% |

Notes to Schedule:

Beginning Fiscal Year Ending 2019, the ADC is calculated in accordance with the Employer's substantive 'pay-as-you-go' funding policy. Prior to Fiscal Year Ending 2019, the ADC is equal to the Annual Required Contribution (ARC) as calculated under GASB No. 45. Contributions are made entirely of implicit rate subsidies.

Italicized amounts are yet to be determined

CITY OF HIGHLAND, ILLINOIS
 NOTES TO THE SCHEDULE OF CHANGES IN TOTAL OPEB
 LIABILITY AND RELATED RATIOS

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
 USED IN THE CALCULATION OF THE 2020 OPEB LIABILITY

Methods and Assumptions Used to Determine Contribution Rates:

Valuation and Measurement Date: May 1, 2018
 Actuarial Cost Method: Individual Entry Age Normal as a level percentage of payroll
 Discount Rate: 3.63% at valuation date.
 3.21% as of measurement period ending April 30, 2019
 2.85% as of measurement period ending April 30, 2020
 Annual Wage Increases: 3.50%.
 Price Inflation: 2.75%.

Annual Healthcare Trend:

| Years after Valuation | Medical & Pharmacy |
|-----------------------|--------------------|
| 1 | 8.50% |
| 2 | 7.50% |
| 3 | 7.00% |
| 4 | 6.50% |
| 5 | 6.00% |
| 6 | 5.50% |
| 7 | 5.00% |
| 8+ | 4.50% |

Annual Per-Capita Claims Costs:

| Age | Base | | Buy-Up | | H.S.A. | |
|-----|----------|----------|----------|----------|----------|----------|
| | Retiree | Spouse | Retiree | Spouse | Retiree | Spouse |
| 40 | \$ 4,981 | \$ 5,479 | \$ 5,349 | \$ 5,884 | \$ 4,616 | \$ 5,078 |
| 45 | 5,916 | 6,508 | 6,353 | 6,989 | 5,483 | 6,031 |
| 50 | 7,027 | 7,729 | 7,546 | 8,300 | 6,512 | 7,163 |
| 55 | 8,346 | 9,180 | 8,962 | 9,858 | 7,734 | 8,507 |
| 60 | 9,912 | 10,903 | 10,644 | 11,708 | 9,186 | 10,104 |
| 64 | 11,374 | 12,511 | 12,214 | 13,436 | 10,541 | 11,594 |

Healthcare Reform: Per the Setting Every Community Up for Retirement Enhancement Act ("SECURE"), signed into law on December 20, 2019, the excise tax on high-cost healthcare plans ("Cadillac" tax) scheduled to take effect in 2022 has been repealed. As a result the liability for future excise taxes is reduced to zero. The decrease in liability will be deemed an actuarial gain due to a change in assumptions.

Other aspects of the Affordable Care Act were included in the valuation only to the extent they have already been implemented in the plan.

Participation: Future Retirees: 80% of future retirees are assumed to elect coverage at retirement. 50% of participating retirees are assumed to elect the Base plan. 30% the Buy-Up plan, and 20% the H.S.A. plan. It is assumed that no one will opt in or opt out of coverage once initial retirement election is made.

Current Retirees: Based on current coverage election. It is assumed that no one will opt in or opt out of coverage once initial retirement election is made.

Spousal Participation: Future Retirees: 50% of participating retirees are assumed to be married and cover their spouse. Current Retirees: Based on current coverage election.

Spouse Age: Male spouses are assumed to be 3 years older, and female spouses are assumed to be 3 years younger. Actual age is used for spouses of current retirees, if provided.

Mortality Rate: SOA RPH-2014 Total Dataset Headcount-Weighted Mortality, adjusted to 2006. Margin for mortality improvements: Scale MP-2019.

CITY OF HIGHLAND, ILLINOIS
NOTES TO THE SCHEDULE OF CHANGES IN TOTAL OPEB
LIABILITY AND RELATED RATIOS

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
USED IN THE CALCULATION OF THE 2020 OPEB LIABILITY

Retirement:

Participants are assumed to retire in accordance with annual rates varying by age, gender, and group. The following table illustrates the assumed rate of such retirements per year:

| Age | Police | All Others | |
|-------|--------|------------|--------|
| | | Male | Female |
| 50 | 23% | 0% | 0% |
| 51 | 18% | 0% | 0% |
| 52 | 13% | 0% | 0% |
| 53 | 8% | 0% | 0% |
| 54 | 23% | 0% | 0% |
| 55 | 23% | 35% | 30% |
| 56 | 18% | 30% | 25% |
| 57 | 23% | 28% | 25% |
| 58 | 33% | 28% | 25% |
| 59 | 13% | 28% | 20% |
| 60 | 8% | 12% | 10% |
| 61 | 8% | 12% | 10% |
| 62 | 23% | 22% | 20% |
| 63 | 18% | 20% | 20% |
| 64 | 18% | 20% | 20% |
| 65 | 23% | 30% | 25% |
| 66 | 23% | 30% | 25% |
| 67 | 23% | 25% | 20% |
| 68 | 23% | 20% | 18% |
| 69 | 23% | 20% | 18% |
| 70 | 100% | 20% | 18% |
| 71-79 | 100% | 18% | 18% |
| 80+ | 100% | 100% | 100% |

Disability:

Participants are assumed to become disabled in accordance with annual rates varying by age, gender, and group. The following table illustrates a sample of the assumed rate of such disablements per year:

| Age | Police | | All Others | |
|-----|--------|--------|------------|--------|
| | Male | Female | Male | Female |
| 20 | 0.01% | 0.02% | 0.01% | 0.00% |
| 25 | 0.02% | 0.04% | 0.01% | 0.00% |
| 30 | 0.03% | 0.06% | 0.01% | 0.01% |
| 35 | 0.04% | 0.09% | 0.02% | 0.01% |
| 40 | 0.07% | 0.13% | 0.04% | 0.02% |
| 45 | 0.10% | 0.19% | 0.06% | 0.03% |
| 50 | 0.14% | 0.28% | 0.09% | 0.04% |
| 55 | 0.19% | 0.39% | 0.15% | 0.07% |
| 60 | 0.18% | 0.36% | 0.19% | 0.12% |
| 65 | 0.12% | 0.24% | 0.20% | 0.14% |
| 70 | 0.07% | 0.14% | 0.17% | 0.12% |
| 75 | 0.02% | 0.04% | 0.12% | 0.08% |
| 80 | 0.00% | 0.00% | 0.10% | 0.07% |

Withdrawal:

Participants are assumed to terminate employment for reasons other than death, disability, or retirement in accordance with annual rates varying by age, service, gender, and group. The following table illustrates a sample of the assumed rate of such terminations per year:

| Age | Service | Police | All Others | |
|-----|---------|--------|------------|--------|
| | | | Male | Female |
| All | 0 | 17.0% | 25.0% | 29.5% |
| | 1 | 12.0% | 19.0% | 21.5% |
| | 2 | 8.0% | 13.5% | 16.0% |
| | 3 | 7.0% | 11.0% | 12.5% |
| | 4 | 6.0% | 9.0% | 10.5% |
| | 5 | 5.0% | 7.5% | 8.5% |
| | 6 | 5.0% | 6.2% | 7.0% |
| | 7 | N/A | 5.8% | 6.5% |
| 30 | | 3.7% | 4.7% | 6.5% |
| 35 | | 2.2% | 3.8% | 5.3% |
| 40 | 8+ | 1.8% | 3.0% | 4.2% |
| 45 | | 1.8% | 2.5% | 3.7% |
| 50 | | 1.8% | 2.3% | 3.2% |

CITY OF HIGHLAND, ILLINOIS
FOR THE YEAR ENDED APRIL 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| <u>Federal Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Federal Expenditures</u> |
|---|------------------------|---------------------------------|
| Environmental Protection Agency (EPA): | | |
| Capitalization Grants for Clean Water State Revolving Funds | 66.458 | \$ 855,549 |

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Highland, Illinois, for the year ended April 30, 2020, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE B – SUBRECIPIENTS

The City did not pass through any federal funds to subrecipients during the year ended April 30, 2020.

NOTE C – NONMONETARY ASSISTANCE

The City did not receive any nonmonetary assistance from federal programs during the year ended April 30, 2020.

NOTE D – FEDERAL INSURANCE

The City had no federal insurance as it relates to federal programs in effect for the year ended April 30, 2020.

NOTE E – FEDERAL FUNDING

The City was awarded a \$11,000,000 loan from the IEPA Water Revolving Fund for a project consisting of modifications to the existing wastewater treatment facility. In accordance with loan rules, \$1,650,000 of the loan amount will be forgiven with federal funding. As of April 30, 2020 \$6,364,123 has been advanced to the City in relation to this loan and \$1,445,221 of federal funds was designated as principal forgiveness. The City expended \$855,549 of these federal funds in the current fiscal year and \$589,672 of these federal funds in the fiscal year ending April 30, 2019.

NOTE F – DE MINIMIS COST RATE

The City has not elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs.

CITY OF HIGHLAND, ILLINOIS
FOR THE YEAR ENDED APRIL 30, 2020

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results:

Financial Statements

1. The auditor's report expresses an unmodified opinion on the financial statements of the City of Highland, Illinois.
2. No significant deficiencies were reported during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the City of Highland, Illinois were disclosed during the audit.

Federal Awards

1. No significant deficiencies or material weaknesses in internal control over major federal programs were reported.
2. The auditor's report on compliance for the major federal award program for the City of Highland, Illinois expresses an unmodified opinion.
3. No audit findings were identified that are required to be reported in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs

The Capitalization Grants for Clean Water State Revolving Funds, CFDA No. 66.458, was tested as a major program.

The threshold for distinguishing between Types A and B programs was \$750,000.

The City of Highland, IL does not qualify as a low-risk auditee.

FINDINGS – FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

PRIOR AUDIT FINDINGS

None

CITY OF HIGHLAND, ILLINOIS
 GENERAL GOVERNMENTAL REVENUES BY SOURCE
 FOR THE LAST TEN FISCAL YEARS
 INCLUDES ALL GOVERNMENTAL FUND TYPES

| YEAR ENDING APRIL 30 | GENERAL PROPERTY TAX | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX | INTERGOV- ERNMENTAL | CHARGES FOR SERVICES | LICENSE AND PERMITS | FINES AND FORFEITS | INTEREST | MISC. | TOTAL |
|----------------------------|----------------------------|---|------------------------|----------------------------|---------------------------|--------------------------|------------|------------|---------------|
| 2011 | \$ 3,078,983 | \$ 181,117 | \$ 5,483,104 | \$ 3,037,389 | \$ 222,856 | \$ 39,334 | \$ 438,389 | \$ 367,308 | \$ 12,848,480 |
| 2012 | 3,241,161 | 158,971 | 5,593,882 | 3,228,552 | 253,021 | 39,391 | 357,188 | 373,906 | 13,246,072 |
| 2013 | 3,285,930 | 166,695 | 5,741,080 | 3,236,736 | 244,256 | 36,070 | 315,726 | 395,761 | 13,422,254 |
| 2014 | 3,316,000 | 177,447 | 5,878,534 | 3,435,972 | 234,720 | 35,787 | 190,000 | 4,861,048 | 18,129,508 |
| 2015 | 3,356,566 | 186,556 | 5,936,918 | 3,612,417 | 273,768 | 30,176 | 159,996 | 2,473,835 | 16,030,232 |
| 2016 | 3,652,264 | 149,890 | 6,363,869 | 3,715,043 | 249,133 | 33,691 | 122,485 | 1,083,672 | 15,370,047 |
| 2017 | 3,702,813 | 211,386 | 6,051,810 | 3,559,153 | 242,861 | 22,086 | 140,689 | 911,035 | 14,841,833 |
| 2018 | 3,794,954 | 158,068 | 6,363,785 | 3,819,310 | 251,510 | 21,098 | 147,230 | 838,125 | 15,394,080 |
| 2019 | 3,898,828 | 170,962 | 6,944,823 | 4,167,512 | 282,042 | 22,713 | 186,243 | 850,400 | 16,523,523 |
| 2020 | 3,948,993 | 190,513 | 6,936,981 | 4,177,021 | 380,890 | 19,307 | 240,179 | 1,021,040 | 16,914,924 |
| COMMENTS | | | | | | | | | |

In fiscal year 2014, 2015, and 2016 there are numerous reimbursements for Street projects included in the Misc revenue amount.

In fiscal year 2020, Motor Fuel Tax revenues are included with Misc revenue as they are now separately stated.

CITY OF HIGHLAND, ILLINOIS
 INTERGOVERNMENTAL TAX REVENUES BY SOURCE
 FOR THE LAST TEN FISCAL YEARS
 INCLUDES ALL GOVERNMENTAL FUND TYPES

| YEAR ENDING APRIL 30 | SALES TAX | NON-HOME RULE SALES TAX | BUSINESS DISTRICT SALES TAX | ILLINOIS INCOME TAX | FOREIGN FIRE INSURANCE | SIMPLIFIED MUNICIPAL TELECOMM. TAX | MOTOR FUEL TAX | FIRE DIST. AMBULANCE REVENUE | MISC. REVENUE | TOTAL |
|----------------------------|--------------|-------------------------------|-----------------------------------|---------------------------|------------------------------|--|----------------------|------------------------------------|------------------|--------------|
| 2011 | \$ 2,317,224 | \$ 1,336,366 | | \$ 952,628 | \$ 19,484 | \$ 376,206 | \$ 285,892 | \$ 179,351 | \$ 15,953 | \$ 5,483,104 |
| 2012 | 2,346,665 | 1,365,968 | | 971,061 | 18,632 | 398,496 | 292,156 | 185,690 | 15,214 | 5,593,882 |
| 2013 | 2,366,296 | 1,357,612 | | 1,137,011 | 18,186 | 362,642 | 285,370 | 190,769 | 23,194 | 5,741,080 |
| 2014 | 2,406,532 | 1,350,631 | | 1,140,257 | 17,623 | 334,627 | 337,057 | 226,869 | 64,938 | 5,878,534 |
| 2015 | 2,473,224 | 1,356,778 | | 1,171,822 | 19,898 | 269,460 | 294,314 | 260,294 | 91,128 | 5,936,918 |
| 2016 | 2,624,354 | 1,397,348 | | 1,421,357 | 20,739 | 293,914 | 263,985 | 262,525 | 79,647 | 6,363,869 |
| 2017 | 2,687,754 | 1,409,810 | | 1,046,684 | 20,728 | 247,597 | 261,693 | 272,956 | 104,588 | 6,051,810 |
| 2018 | 2,692,857 | 1,402,969 | | 1,359,263 | 23,372 | 219,336 | 263,386 | 281,672 | 120,930 | 6,363,785 |
| 2019 | 2,718,178 | 1,458,085 | \$ 493,431 | 1,327,101 | 23,674 | 212,280 | 261,805 | 318,966 | 131,303 | 6,944,823 |
| 2020 | 2,795,003 | 1,459,030 | 685,585 | 1,322,714 | 26,121 | 184,914 | | 318,966 | 144,648 | 6,936,981 |

COMMENTS

In fiscal year 2013 the City started receiving video gaming revenue. These are included under the miscellaneous revenue category.

Fiscal year 2020 represents a full year's collection of the business district sales tax and MFT is now separately stated.

TABLE 3

CITY OF HIGHLAND, ILLINOIS
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
 FOR THE LAST TEN FISCAL YEARS
 INCLUDES ALL GOVERNMENTAL FUND TYPES

| <u>YEAR ENDING APRIL 30</u> | <u>GENERAL GOVERN- MENTAL</u> | <u>PUBLIC SAFETY</u> | <u>HIGHWAY AND STREETS</u> | <u>CULTURE AND RECREATION</u> | <u>OTHER</u> | <u>DEBT SERVICE</u> | <u>TOTAL</u> |
|-------------------------------------|---------------------------------------|--------------------------|------------------------------------|---------------------------------------|--------------|-------------------------|---------------|
| 2011 | \$ 1,387,330 | \$ 4,297,984 | \$ 9,448,148 | \$ 2,522,736 | \$ 1,027,486 | \$ 1,618,436 | \$ 20,302,120 |
| 2012 | 1,463,305 | 4,061,839 | 2,315,086 | 2,522,697 | 1,134,503 | 1,575,334 | 13,072,764 |
| 2013 | 1,379,194 | 4,745,807 | 3,013,880 | 2,343,311 | 2,945,835 ** | 1,729,926 | 16,157,953 |
| 2014 | 1,476,274 | 4,960,364 | 4,694,239 | 2,281,886 | 1,293,407 | 1,733,486 | 16,439,656 |
| 2015 | 1,650,483 | 5,568,489 | 4,845,670 | 2,590,978 | 1,145,969 | 1,698,108 | 17,499,697 |
| 2016 | 1,687,311 | 5,549,989 | 4,225,527 | 3,213,727 | 1,181,708 | 1,906,160 | 17,764,422 |
| 2017 | 1,572,823 | 5,458,665 | 1,821,517 | 2,657,890 | 1,246,544 | 1,931,661 | 14,689,100 |
| 2018 | 1,679,800 | 5,990,443 | 1,609,788 | 2,489,351 | 1,155,742 | 1,973,865 | 14,898,989 |
| 2019 | 1,807,258 | 6,904,742 | 1,706,017 | 2,815,487 | 1,389,191 | 1,520,989 | 16,143,684 |
| 2020 | 1,835,925 | 7,220,034 | 2,687,154 | 2,861,735 | 1,337,720 | 1,497,682 | 17,440,250 |

COMMENTS

**In fiscal year 2013, the City reimbursed for the redevelopment costs of the new hospital complex under the other category.

CITY OF HIGHLAND, ILLINOIS
 ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY,
 PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION, AND TAX EXTENSIONS
 FOR THE LAST TEN YEARS

| TAXES LEVIED BY CITY IN | DEC 2010 | DEC 2011 | DEC 2012 | DEC 2013 | DEC 2014 | DEC 2015 | DEC 2016 | DEC 2017 | DEC 2018 | DEC 2019 |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ESTIMATED TAXABLE VALUE | \$ 556,277,586 | \$ 549,401,196 | \$ 544,265,430 | \$ 529,010,859 | \$ 533,481,255 | \$ 532,837,035 | \$ 541,215,249 | \$ 552,063,054 | \$ 569,838,918 | \$ 595,861,524 |
| ASSESSED VALUATION | 185,425,862 | 183,133,732 | 181,421,810 | 176,336,953 | 177,827,085 | 177,612,345 | 180,405,083 | 184,021,018 | 189,946,306 | 198,620,506 |
| TAX RATES: | | | | | | | | | | |
| GENERAL | 0.3330 | 0.3330 | 0.3312 | 0.3330 | 0.3220 | 0.3330 | 0.3279 | 0.3298 | 0.3291 | 0.3245 |
| POLICE | 0.0750 | 0.0750 | 0.0746 | 0.0750 | 0.0726 | 0.0750 | 0.0739 | 0.0743 | 0.0742 | 0.0731 |
| FIRE | 0.0750 | 0.0750 | 0.0746 | 0.0750 | 0.0726 | 0.0750 | 0.0739 | 0.0743 | 0.0742 | 0.0731 |
| COMMUNITY BUILDING | 0.0750 | 0.0750 | 0.0746 | 0.0750 | 0.0726 | 0.0750 | 0.0739 | 0.0743 | 0.0742 | 0.0731 |
| PLAYGROUND & REC | 0.0900 | 0.0900 | 0.0895 | 0.0900 | 0.0871 | 0.0900 | 0.0887 | 0.0892 | 0.0890 | 0.0878 |
| BAND | 0.0252 | 0.0257 | 0.0254 | 0.0259 | 0.0259 | 0.0259 | 0.0255 | 0.0250 | 0.0211 | 0.0202 |
| POLICE PENSION | 0.1627 | 0.1826 | 0.2200 | 0.2324 | 0.2404 | 0.2367 | 0.3059 | 0.3125 | 0.3342 | 0.3323 |
| SOCIAL SECURITY | 0.2055 | 0.1994 | 0.2040 | 0.2099 | 0.2587 | 0.2619 | 0.2495 | 0.2446 | 0.2317 | 0.2165 |
| AUDIT | 0.0108 | 0.0110 | 0.0100 | 0.0100 | 0.0096 | 0.0096 | 0.0089 | 0.0087 | 0.0106 | 0.0101 |
| RETIREMENT | 0.2007 | 0.2021 | 0.2150 | 0.2212 | 0.2756 | 0.2787 | 0.2495 | 0.2446 | 0.2291 | 0.2165 |
| LIABILITY INSURANCE | 0.1241 | 0.1611 | 0.1627 | 0.1673 | 0.1294 | 0.1295 | 0.1636 | 0.1783 | 0.1712 | 0.1637 |
| SCHOOL CROSSING GUARD | 0.0057 | 0.0069 | 0.0067 | 0.0069 | 0.0068 | 0.0070 | 0.0056 | 0.0055 | 0.0048 | 0.0046 |
| AMBULANCE SERVICE | 0.2302 | 0.2389 | 0.2411 | 0.2481 | 0.2418 | 0.2500 | 0.2462 | 0.2476 | 0.2471 | 0.2435 |
| LEASE | | | | | | | | | | |
| PUBLIC COMFORT STATION | 0.0124 | 0.0126 | 0.0124 | 0.0171 | 0.0141 | 0.0141 | 0.0084 | 0.0109 | 0.0000 | 0.0182 |
| TOTAL RATE-CITY CORP | 1.6253 | 1.6883 | 1.7418 | 1.7868 | 1.8292 | 1.8614 | 1.9014 | 1.9196 | 1.8905 | 1.8735 |
| LIBRARY | 0.1500 | 0.1500 | 0.1492 | 0.1500 | 0.1451 | 0.1500 | 0.1477 | 0.1486 | 0.1483 | 0.1464 |
| LIBRARY LIABILITY INSURANCE | 0.0229 | 0.017 | 0.0193 | 0.0176 | 0.0175 | 0.0189 | 0.0183 | 0.0191 | 0.0187 | 0.0182 |
| TOTAL TAX RATE | 1.7982 | 1.8553 | 1.9103 | 1.9544 | 1.9918 | 2.0303 | 2.0674 | 2.0873 | 2.0575 | 2.0381 |
| TAX EXTENSIONS: | | | | | | | | | | |
| GENERAL | \$ 617,468 | \$ 609,835 | \$ 600,869 | \$ 587,202 | \$ 572,603 | \$ 591,449 | \$ 591,549 | \$ 606,901 | \$ 625,113 | \$ 645,318 |
| POLICE | 139,069 | 137,350 | 135,341 | 132,253 | 129,103 | 133,209 | 133,319 | 136,728 | 140,940 | 145,390 |
| FIRE | 139,069 | 137,350 | 135,341 | 132,253 | 129,103 | 133,209 | 133,319 | 136,728 | 140,940 | 145,390 |
| COMMUNITY BUILDING | 139,069 | 137,350 | 135,341 | 132,253 | 129,103 | 133,209 | 133,319 | 136,728 | 140,940 | 145,390 |
| PLAYGROUND & REC | 166,883 | 164,820 | 162,373 | 158,703 | 154,887 | 159,851 | 160,019 | 164,147 | 169,052 | 174,389 |
| BAND | 46,727 | 47,065 | 46,081 | 45,671 | 46,057 | 46,002 | 46,003 | 46,005 | 40,079 | 40,121 |
| POLICE PENSION | 301,688 | 334,402 | 399,128 | 409,807 | 427,496 | 420,408 | 551,859 | 575,066 | 634,801 | 660,016 |
| SOCIAL SECURITY | 381,050 | 365,169 | 370,100 | 370,131 | 460,039 | 465,167 | 450,111 | 450,115 | 440,106 | 430,013 |
| AUDIT | 20,026 | 20,145 | 18,142 | 17,634 | 17,071 | 17,051 | 16,056 | 16,010 | 20,134 | 20,061 |
| RETIREMENT | 372,150 | 370,113 | 390,057 | 390,057 | 490,091 | 495,006 | 450,111 | 450,115 | 435,167 | 430,013 |
| LIABILITY INSURANCE | 230,113 | 295,028 | 295,173 | 295,012 | 230,108 | 230,008 | 295,143 | 328,109 | 325,188 | 325,142 |
| SCHOOL CROSSING GUARD | 10,569 | 12,636 | 12,155 | 12,167 | 12,092 | 12,433 | 10,103 | 10,121 | 9,117 | 9,137 |
| AMBULANCE SERVICE | 426,850 | 437,506 | 437,408 | 437,492 | 429,986 | 444,031 | 444,157 | 455,636 | 469,357 | 484,435 |
| LEASE | | | | | | | | | | |
| PUBLIC COMFORT STATION | 22,993 | 23,075 | 22,496 | 30,154 | 25,074 | 25,043 | 15,154 | 20,058 | | 30,190 |
| TOTAL RATE-CITY CORP | 3,013,724 | 3,091,844 | 3,160,005 | 3,150,789 | 3,252,813 | 3,306,076 | 3,430,222 | 3,532,467 | 3,590,934 | 3,721,154 |
| LIBRARY | 278,139 | 274,701 | 270,681 | 264,505 | 258,027 | 266,419 | 266,458 | 273,455 | 281,690 | 290,780 |
| LIBRARY LIABILITY INSURANCE | 42,463 | 31,133 | 35,014 | 31,035 | 31,120 | 33,569 | 33,014 | 35,148 | 35,520 | 36,149 |
| TOTAL EXTENSIONS | \$ 3,334,326 | \$ 3,397,678 | \$ 3,465,700 | \$ 3,446,329 | \$ 3,541,960 | \$ 3,606,064 | \$ 3,729,694 | \$ 3,841,070 | \$ 3,908,144 | \$ 4,048,083 |

CITY OF HIGHLAND, ILLINOIS
 PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION
 ALL DIRECT AND OVERLAPPING GOVERNMENTS
 LAST TEN YEARS (UNAUDITED)

RESIDENTS LIVING IN THE CITY OF HIGHLAND IN SALINE TOWNSHIP

| YEAR LEVIED IN IN | MADISON COUNTY | SALINE TOWNSHIP | SALINE ROAD & BRIDGE | HIGHLAND SCHOOL DIST. #5 | CITY OF HIGHLAND + LIBRARY | S.W.I.C. DIST. #522 | TOTAL |
|-------------------------|-------------------|--------------------|----------------------------|--------------------------------|----------------------------------|------------------------|--------|
| 2010 | 0.7145 | 0.1664 | 0.2989 | 4.6614 | 1.7982 | 0.3638 | 8.0032 |
| 2011 | 0.6864 | 0.1494 | 0.3060 | 4.6885 | 1.8553 | 0.3743 | 8.0599 |
| 2012 | 0.6974 | 0.1462 | 0.3138 | 4.6669 | 1.9103 | 0.3919 | 8.1265 |
| 2013 | 0.7210 | 0.1493 | 0.3161 | 4.7646 | 1.9544 | 0.4048 | 8.3102 |
| 2014 | 0.7329 | 0.1470 | 0.3138 | 4.7452 | 1.9918 | 0.4242 | 8.3549 |
| 2015 | 0.7073 | 0.1439 | 0.3179 | 4.9043 | 2.0303 | 0.4637 | 8.5674 |
| 2016 | 0.6514 | 0.1422 | 0.3231 | 4.8699 | 2.0674 | 0.4743 | 8.5283 |
| 2017 | 0.6157 | 0.1198 | 0.3212 | 4.8563 | 2.0873 | 0.4648 | 8.4651 |
| 2018 | 0.5953 | 0.1214 | 0.3157 | 4.8075 | 2.0575 | 0.4599 | 8.3573 |
| 2019 | 0.5746 | 0.0926 | 0.2845 | 4.6673 | 2.0381 | 0.4544 | 8.1115 |

RESIDENTS LIVING IN THE CITY OF HIGHLAND IN HELVETIA TOWNSHIP

| YEAR LEVIED IN IN | MADISON COUNTY | HELVETIA TOWNSHIP | HELVETIA ROAD & BRIDGE | HIGHLAND SCHOOL DIST. #5 | CITY OF HIGHLAND + LIBRARY | S.W.I.C. DIST. #522 | TOTAL |
|-------------------------|-------------------|----------------------|------------------------------|--------------------------------|----------------------------------|------------------------|--------|
| 2010 | 0.7145 | 0.1527 | 0.4159 | 4.6614 | 1.7982 | 0.3638 | 8.1065 |
| 2011 | 0.6864 | 0.1513 | 0.4262 | 4.6885 | 1.8553 | 0.3743 | 8.1820 |
| 2012 | 0.6974 | 0.1516 | 0.4268 | 4.6669 | 1.9103 | 0.3919 | 8.2449 |
| 2013 | 0.7210 | 0.1560 | 0.4317 | 4.7646 | 1.9544 | 0.4048 | 8.4325 |
| 2014 | 0.7329 | 0.1612 | 0.4304 | 4.7452 | 1.9918 | 0.4242 | 8.4857 |
| 2015 | 0.7073 | 0.1694 | 0.4479 | 4.9043 | 2.0303 | 0.4637 | 8.7229 |
| 2016 | 0.6514 | 0.1669 | 0.4483 | 4.8699 | 2.0674 | 0.4743 | 8.6782 |
| 2017 | 0.6157 | 0.1631 | 0.447 | 4.8563 | 2.0873 | 0.4648 | 8.6342 |
| 2018 | 0.5953 | 0.1589 | 0.4425 | 4.8075 | 2.0575 | 0.4599 | 8.5216 |
| 2019 | 0.5746 | 0.1342 | 0.4074 | 4.6673 | 2.0381 | 0.4544 | 8.2760 |

TABLE 6

CITY OF HIGHLAND, ILLINOIS
COMPUTATION OF LEGAL DEBT MARGIN
APRIL 30, 2020

| | |
|--|-----------------------|
| ASSESSED VALUATION FOR 2019 | \$ 198,620,508 |
| STATUTORY DEBT LIMITATION: 8.625% of Assessed Valuation | 17,131,019 |
| DEBT COUNTING AGAINST LIMIT | * <u>(10,225,000)</u> |
| LEGAL DEBT MARGIN | <u>\$ 6,906,019</u> |

*Includes outstanding promissory notes for water improvements, debt certificates for public safety facility improvements, and senior center lease. All debts are expected to be repaid with designated revenues.

CITY OF HIGHLAND, ILLINOIS
 RATIO OF NET GENERAL DEBT TO ASSESSED VALUE
 AND NET BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS

| <u>YEAR ENDING APRIL 30,</u> | <u>POPULATION</u> | <u>ASSESSED VALUATION</u> | <u>GENERAL BONDED DEBT</u> | <u>RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUATION</u> | <u>BONDED DEBT PER CAPITA</u> |
|--------------------------------------|-------------------|-------------------------------|------------------------------------|---|---------------------------------------|
| 2011 | 9,919 | \$ 185,425,862 | \$ 0 | 0.000 | 0.00 |
| 2012 | 9,919 | 183,133,732 | 0 | 0.000 | 0.00 |
| 2013 | 9,919 | 181,421,810 | 0 | 0.000 | 0.00 |
| 2014 | 9,919 | 176,336,953 | 0 | 0.000 | 0.00 |
| 2015 | 9,919 | 177,827,085 | 0 | 0.000 | 0.00 |
| 2016 | 9,919 | 177,612,345 | 0 | 0.000 | 0.00 |
| 2017 | 9,919 | 180,405,083 | 0 | 0.000 | 0.00 |
| 2018 | 9,919 | 184,021,018 | 0 | 0.000 | 0.00 |
| 2019 | 9,919 | 189,946,306 | * 1,593,000 | 0.008 | 160.60 |
| 2020 | 9,919 | 198,620,508 | * 10,225,000 | 0.051 | 1030.85 |

* These amounts reflect the total obligations counting against the City's debt limit.

CITY OF HIGHLAND, ILLINOIS
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
 TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
 FOR THE LAST TEN FISCAL YEARS

| YEAR ENDING APRIL 30 | ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT | | | TOTAL GENERAL GOVERNMENTAL EXPENDITURES | GENERAL BONDED DEBT SERVICE TO GENERAL EXPENDITURES |
|----------------------------|--|----------------------------------|-----------|---|---|
| | PRINCIPAL | INTEREST AND FIXED CHARGES | TOTAL | | |
| 2011 | \$ 0 | \$ 0 | \$ 0 | \$ 20,302,120 | 0.0% |
| 2012 | 0 | 0 | 0 | 13,072,764 | 0.0% |
| 2013 | 0 | 0 | 0 | 16,157,953 | 0.0% |
| 2014 | 0 | 0 | 0 | 16,439,656 | 0.0% |
| 2015 | 0 | 0 | 0 | 17,499,697 | 0.0% |
| 2016 | 0 | 0 | 0 | 17,764,422 | 0.0% |
| 2017 | 0 | 0 | 0 | 14,689,100 | 0.0% |
| 2018 | 0 | 0 | 0 | 14,898,989 | 0.0% |
| 2019 | * 72,000 | * 26,988 | * 98,988 | 16,143,655 | 0.6% |
| 2020 | * 143,000 | * 57,160 | * 200,160 | 17,440,250 | 1.1% |

* These amounts reflect the annual payments for obligations counting against the City's debt limit.

CITY OF HIGHLAND, ILLINOIS
REVENUE BOND COVERAGE
 2019 FTTP BONDS

| <u>YEAR ENDING APRIL 30</u> | <u>GROSS REVENUES</u> | <u>OPERATING EXPENSES LESS DEPRECIATION & GASB 68 PENSION AND OPEB EXPENSE</u> | <u>NET REVENUE AVAILABLE FOR DEBT SERVICE</u> | <u>DEBT SERVICE REQUIREMENTS</u> | | | <u>COVERAGE*</u> |
|-------------------------------------|---------------------------|--|---|----------------------------------|-----------------|--------------|------------------|
| | | | | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> | |
| 2020 | \$ 16,991,881 | \$ 15,338,790 | \$ 1,653,091 | \$ 470,000 | \$ 539,545 | \$ 1,009,545 | 1.64 |

*The coverage requirement per the 2019 FTTP Bond Ordinance is 1.20

TABLE 10

CITY OF HIGHLAND, ILLINOIS
PROPERTY VALUE AND CONSTRUCTION INFORMATION
LAST TEN FISCAL YEARS (UNAUDITED)

| YEAR ENDING APRIL 30, | CONSTRUCTION | | | | | ASSESSMENT YEAR | PROPERTY VALUE (IN 000'S) ** | | | |
|-----------------------------|-------------------|---------------------|------------------------------|---------------------|----------|--------------------|------------------------------|------------------------|--------------------|------------|
| | RESIDENTIAL | | COMMERCIAL AND INDUSTRIAL | | TOTAL | | RESIDENTIAL | COMMERCE & INDUSTRY | RAILROAD & FARM | TOTAL |
| | NO. OF PERMITS | VALUE (in 000's) | NO. OF PERMITS | VALUE (in 000's) | | | | | | |
| 2011 | 123 | \$ 2,909 | 46 | \$ 4,905 | \$ 7,814 | 2010 | \$ 400,810 | \$ 154,937 | \$ 531 | \$ 556,278 |
| 2012 | 192 | 3,922 | 49 | 46,115 | 50,037 | 2011 | 395,744 | 153,025 | 632 | 549,401 |
| 2013 | 199 | 4,486 | 53 | 4,531 | 9,017 | 2012 | 393,175 | 150,444 | 646 | 544,265 |
| 2014 | 167 | 5,712 | 49 | 7,476 | 13,189 | 2013 | 382,193 | 146,159 | 659 | 529,011 |
| 2015 | 181 | 3,078 | 50 | 3,439 | 6,517 | 2014 | 386,486 | 146,317 | 678 | 533,481 |
| 2016 | 255 | 5,400 | 40 | 4,272 | 9,672 | 2015 | 384,168 | 147,943 | 726 | 532,837 |
| 2017 | 243 | 7,222 | 38 | 1,369 | 8,591 | 2016 | 389,057 | 151,373 | 785 | 541,215 |
| 2018 | 184 | 5,878 | 32 | 5,477 | 11,355 | 2017 | 399,706 | 151,535 | 822 | 552,063 |
| 2019 | 343 | 9,443 | 58 | 6,565 | 16,008 | 2018 | 413,891 | 154,960 | 988 | 569,839 |
| 2020 | 277 | 11,399 | 47 | 4,369 | 15,768 | 2019 | 429,766 | 165,003 | 1,093 | 595,862 |

** Source: Property Value based on County Clerk's information on assessed valuation as 33 1/3 % of fair market value.

CITY OF HIGHLAND, ILLINOIS
 LIGHT AND POWER FUND
 COMPARATIVE SUMMARY OF OPERATIONS
 FOR THE LAST TEN FISCAL YEARS

| YEAR ENDING APRIL 30 | OPERATING REVENUE | OPERATING EXPENSES INCLUDING DEPRECIATION, INTEREST, GASB 68 AND 75 PENSION EXPENSE, AND OPEB EXPENSE | | INCOME (LOSS) EXCLUDING OTHER INCOME | |
|----------------------------|----------------------|---|------------------------------------|---|------------------------------------|
| | | AMOUNT | PERCENT OF OPERATING REVENUE | AMOUNT | PERCENT OF OPERATING REVENUE |
| 2011 | \$ 13,033,343 | \$ 13,441,857 | 103.13 | \$ (408,514) | (3.13) |
| 2012 | 12,625,213 | 13,389,524 | 106.05 | (764,311) | (6.05) |
| 2013 | 13,997,817 | 14,447,104 | 103.21 | (449,287) | (3.21) |
| 2014 | 15,202,314 | 15,361,797 | 101.05 | (159,483) | (1.05) |
| 2015 | 15,266,278 | 15,489,666 | 101.46 | (223,388) | (1.46) |
| 2016 | 15,483,184 | 15,937,329 | 102.93 | (454,145) | (2.93) |
| 2017 | 16,038,325 | 16,499,976 | 102.88 | (461,651) | (2.88) |
| 2018 | 16,548,836 | 16,637,576 | 100.54 | (88,740) | (0.54) |
| 2019 | 17,046,844 | 16,922,499 | 99.27 | 124,345 | 0.73 |
| 2020 | 16,886,323 | 17,920,184 | 106.12 | (1,033,861) | (6.12) |

*The City does not budget for depreciation or pension expense.

CITY OF HIGHLAND, ILLINOIS
WATER FUND
COMPARATIVE SUMMARY OF OPERATIONS
FOR THE LAST TEN FISCAL YEARS

| YEAR ENDING APRIL 30 | OPERATING EXPENSES INCLUDING DEPRECIATION, INTEREST, GASB 68 AND 75 PENSION EXPENSE, AND OPEB EXPENSE | | | INCOME (LOSS) EXCLUDING OTHER INCOME | |
|----------------------------|---|--------------|--------------------------------|---|--------------------------------|
| | GROSS REVENUE | AMOUNT | PERCENT OF GROSS REVENUE | AMOUNT | PERCENT OF GROSS REVENUE |
| 2011 | \$ 2,056,911 | \$ 2,357,134 | 114.60 | \$ (300,223) | (14.60) |
| 2012 | 2,056,773 | 2,258,364 | 109.80 | (201,591) | (9.80) |
| 2013 | 2,126,935 | 2,326,022 | 109.36 | (199,087) | (9.36) |
| 2014 | 2,003,215 | 2,252,837 | 112.46 | (249,622) | (12.46) |
| 2015 | 1,971,690 | 2,197,558 | 111.46 | (225,868) | (11.46) |
| 2016 | 2,028,123 | 2,203,540 | 108.65 | (175,417) | (8.65) |
| 2017 | 2,309,309 | 2,137,841 | 92.57 | 171,468 | 7.43 |
| 2018 | 2,628,949 | 2,236,009 | 85.05 | 392,940 | 14.95 |
| 2019 | 2,688,256 | 2,366,794 | 88.04 | 321,462 | 11.96 |
| 2020 | 2,717,282 | 2,480,597 | 91.29 | 236,685 | 8.71 |

*The City does not budget for depreciation or pension expense.

CITY OF HIGHLAND, ILLINOIS
SEWER FUND
COMPARATIVE SUMMARY OF OPERATIONS
FOR THE LAST TEN FISCAL YEARS

| YEAR ENDING APRIL 30 | GROSS REVENUE | OPERATING EXPENSES INCLUDING DEPRECIATION, INTEREST, GASB 68 AND 75 PENSION EXPENSE, AND OPEB EXPENSE | | INCOME (LOSS) EXCLUDING OTHER INCOME | |
|----------------------------|------------------|---|--------------------------------|---|--------------------------------|
| | | AMOUNT | PERCENT OF GROSS REVENUE | AMOUNT | PERCENT OF GROSS REVENUE |
| 2011 | \$ 1,752,109 | \$ 1,963,479 | 112.06 | \$ (211,370) | (12.06) |
| 2012 | 1,739,417 | 1,983,372 | 114.03 | (243,955) | (14.03) |
| 2013 | 1,809,340 | 1,991,646 | 110.08 | (182,306) | (10.08) |
| 2014 | 2,044,434 | 2,159,013 | 105.60 | (114,579) | (5.60) |
| 2015 | 2,082,634 | 2,081,066 | 99.92 | 1,568 | 0.08 |
| 2016 | 2,138,010 | 2,128,431 | 99.55 | 9,579 | 0.45 |
| 2017 | 2,281,337 | 2,140,575 | 93.83 | 140,762 | 6.17 |
| 2018 | 2,180,024 | 2,178,645 | 99.94 | 1,379 | 0.06 |
| 2019 | 2,277,562 | 1,764,662 | 77.48 | 512,900 | 22.52 |
| 2020 | 2,304,216 | 1,800,034 | 78.12 | 504,182 | 21.88 |

*The City does not budget for depreciation or pension expense.

CITY OF HIGHLAND, ILLINOIS
 MISCELLANEOUS STATISTICS
 APRIL 30, 2020 (UNAUDITED)

| | | | |
|---|---|-------------------|------------|
| Date of Incorporation | | 1884 | |
| Form of Government | | Council/Manager | |
| Number of Employees - | (As of 9/30/20) | | |
| Total | | 311 | |
| Full Time | | 117 | |
| Total Area | | 7.4 square miles | |
| Number of Dwelling Units | | 4,797 | |
| Population | | 9,919 | |
| CITY OF HIGHLAND FACILITIES AND SERVICES | | | |
| Fire Protection: | | | |
| Number of Stations | | 2 | |
| Number of Firemen | | 25 Volunteers | |
| Fire Insurance Rating | | 4 | |
| Police Protection: | | | |
| Number of Policemen and Officers | | 19 | |
| Number of Police Vehicles | | 14 | |
| Ambulance: | | | |
| Number of Ambulances in Service 24 hours per day | | 2 | |
| Number of Ambulances in Reserve | | 2 | |
| Number of Paramedics and Emergency Medical Technicians | | 17 Full time | |
| Culture and Recreation: | | | |
| Public Library (Volume of Books and Audio Visuals) | | 1 (55,438 items) | |
| Parks | | 11 | |
| Ball Diamonds Available | | 16 | |
| Tennis Courts Available | | 11 | |
| Public Pools | | 2 | |
| Recreation Buildings | | 2 | |
| Senior Citizen Centers | | 2 | |
| Skate Park | | 1 | |
| Electric Service: | | | |
| Number of Accounts | | 6,749 customers | |
| Area Served | | 47.8 square miles | |
| Water Service: | | | |
| Number of Accounts | | 4,851 customers | |
| Water Districts | | 4 | |
| Average Daily Demand | | 1.070 MG/day | |
| Treatment Capacity | | 4.2 MG/day | |
| Sewer Service: | | | |
| Number of Accounts | | 4,439 customers | |
| Present Flow | | 1.375 MG/day | |
| FACILITIES AND SERVICES NOT INCLUDED IN THE REPORTING ENTITY: | | | |
| Education: All Schools in District | No. of schools | Teachers | Enrollment |
| Elementary (K-5) | 4 | 91 | 1,442 |
| Middle School | 2 | 49 | 729 |
| High School | 1 | 54 | 904 |
| | | 194 | 3,075 |
| Utilities: | | | |
| Electric, Water, Sewer, Refuse | City of Highland Utilities | | |
| Cable and Satellite TV | HCS, Charter Communications, Dish and Direct TV | | |
| Gas | Ameren IP | | |
| Telephone | HCS, Frontier, Charter Communications | | |
| Hospital | 1 | | |
| Nursing Homes and Assisted Living | 5 | | |

ANNUAL TREASURER'S REPORT
CITY OF HIGHLAND, ILLINOIS
FOR THE FISCAL YEAR ENDING APRIL 30, 2020

REVENUE SUMMARY:

PROPERTY TAXES 4,582,287 - REPLACEMENT TAX 197,413 - INTERGOVERNMENTAL 6,936,981 MOTOR FUEL TAX 368,521- CHARGES FOR SERVICES 27,502,800 - CONNECTION FEES 257,825 - LICENSES, PERMITS AND OTHER TAXES 380,890 - FINES AND FORFEITURES 19,307 - REVENUE FROM USE OF PROPERTY 96,618- EMPLOYEE CONTRIBUTIONS(PP) 160,993 - MISCELLANEOUS and INTEREST INCOME 1,077,951.
TOTAL REVENUE: \$41,581,586

EXPENDITURE SUMMARY:

4Comm Inc-119549, A 1 Security Specialist Inc-5224, A n J Services Inc-3497, AAIM Employers' Association-30075, Abacus Professional Services-6410, Accela Inc-61121, Ace Hardware-7647, Adams Cable Equipment Inc-40524, ADR Inc-15403, Advanced Media Technologies-14873, Advanced Turf Solutions-11418, Airgas USA, LLC-4528, Aladtec, Inc-4422, Alberternst Construction-16975, Alhambra Fire Protection District-2500, Allen, Sandra-2620, Alliant Insurance Services, Inc-4499, Altec Industries Inc-31420, Altec Supply-6997, Amazon Capital Services-29941, Ameren Illinois-31080, Ameren Training Center-9345, American Express Processing Fees-5302, American Security Cabinets-5252, Anixter Inc-161754, Anglin, Tommie-64366, Anthony Supply Co-11430, Aramark Uniform Services-5149, Arcturus Inc-29044, Armor Equipment-19448, Asp Enterprises-12624, Baker & Taylor-14408, Bank of Edwardsville-9592, Banner Fire Equipment Inc-34548, Barco Products Company-12196, Barton Electric Inc-6565, Baynum Painting Inc-6234, Beelman Logistics LLC-26933, Bell, Brenna-58926, Belleville News Democrat-6056, Better Newspapers-2949, BHMG Engineers-105378, BOKF N.A. -839193, Border States Electrical Supply-2700, Bound Tree Medical LLC-18071, Bradford National Bank-46812, Brenntag MidSouth Inc-30674, Bridgewell Resources Holdings LL-33668, Broadway Battery & Tire-9818, Brownstown Electrical Supply Co Inc-2730, Busey Bank-20049, Buildingstars Inc-23913, C.T.R. Concrete & Builders,INC-4644, Calix Networks Inc-140373, Capri Pools & Aquatics-13288, Cardpointe Merchant Processing Fees-21719, CBIZ Benefits & Insurance Services Inc-4350, CCG Consulting LLC-2680, CCMCI for RMA-13663, CDW G Inc-21125, Cellbrite USA Inc-7400, Centage Gale-2710, Chemquest Inc-4110, Christ Bros Inc-19713, Cigna Insurance Premium-1418036, City Of Highland Utilities, Etc-650203, City of Waterloo-2684, Civicplus-4042, Clean Harbors Environmental Serv-24498, Cole, Kimberly A.-25913, Compass Minerals-77116, Compustitch Embroidery-2861, Constellation New Energy Gas Division LLC-15987, Continental Research Corporation-4222, Coro Medical LLC-3903, Corsair Controls Inc-18078, Counts, Dawn-10115, Crawford, Murphy & Tilly Inc-331856, CSX Transportation Inc-460567, Curry & Associates Engineers Inc-48797, Custom Car & Truck Inc-3551, CXT Incorporated-38772, Cygan-Delaney Catering-4804, D&N Enterprises LLC-3703, Da-Com-2893, Dairy Queen-5083, Dalecheck Technology Group-11243, Datatronics,Inc-5225, Dave Schmidt Truck Service Inc-27368, Delaurent Const Co Inc-28714, Dell Marketing L P-86176, Denise Lampe AND Bob Brown-4000, DigitalArtz LLC-5234, DJ Howards & Assoc Inc-6000, DLT Solutions LLC-4462, Don Anderson Co-23090, Dr Wood Trees and Landscape-53922, Drive Social Media-15317, Edwardsville Machine & Welding CO-3240, EJ Equipment, Inc.-122570, Elliott Data Systems Inc-14527, Emerald Transformer-9610, Energy Wise-25569, Essenpreis Plumbing & Htg-35483, Extreme Pyrotechnics LLC-10000, Fabrick Power Systems Inc-4551, Fabick Rents-15574, Falcon Technologies Inc-4131, Fastenal-4049, FCB Highland Bank-51560, FCB Highland Bank Fica Expense-685364, Fear, Leslie E-20600, Ferno Washington Inc- 49615, FGM Architects-9635, Fidelity Communications Co Inc-75895, Finley Flooring LLC-2701, First Mid Bank & Trust-14000, Flax Meadow LP-20700, Fletcher Reinhardt Company-35543, FGM Publishing Inc.-4990, Fox Sports Net St Louis-94944, Fred Weber Reinforced Concrete-4500, Frey Poperties of Highland LLC-138000, Frontier-5857, Frost Electrical Supply-10543, FS Turf Solutions-11491, FSCI-7445, Furniture Rewards LLC-21607, Gelly Equipment Repair LLC-29979, Gelly Excavating &

Construction Inc-16299, Gilbert, Larry-24104, Gillespie III, W Joseph-2786, Gilmore Bell-30000, Global Technical Systems Inc-18410, Grapperhaus, Dean-4200, Graybar-116507, Great Lakes Data Systems-21308, Gregory Container Inc.-9580, Greve, Deborah-37218, Haberer, Keith-80451, Hach Company-8610, Haier Plumbing & Heating Inc-419171, Halcyon Business Publications, Inc-3390, Harris, Howard-3475, Hawkins Inc-5613, HBO Home Box Office-6495, Heartlands Conservancy-100100, Hediger's Backhoe Inc.-3975, HeplerBroom LLC-14723, Heroes in Style-4320, Highland Area Christian Service Ministry-5574, Highland Arts Council-8000, Highland Chamber Of Commerce-7399, Highland Communication Services-43752, Highland Community School District-48690, Highland Optimist Club-2500, Hillyard St Louis Inc-5762, Holland Supply Inc-3052, Home Nursery Inc-3437, Houseman Supply Inc-3264, Howard Technology Solutions-12981, Huddle House-8140, Huels Oil Co-111574, IL Department Of Revenue-447528, Illinois Dept of Transportation-85707, Illinois Electric Inc-26849, Illinois Environmental Protection Agency-20735, Illinois Heartland Library System-10109, Illinois Municipal League RMA-612315, Illinois Municipal Retirement Expense- 647956, Illinois Municipal Utilities Association-3225, IllinoisSouth Tourism-9047, IMEA-9922882, Imming,Angela-4051, Ingram-2832, Insight Public Sector, Inc-10164, Itron Inc-7792, JF Electric Inc-212119, J & B Builders Inc-12649, JM Test System Inc-4117, John Deere Financial-57788, John Fabick Tractor-13693, Joiner Sheet Metal & Roofing-24000, Journal Printing-4109, JULIE Inc-3363, Kalmer Landscape Supply-5191, Kapp Trailer Sales & Service Inc-8208, Keller Construction Inc-125255, KGP Logistics Inc-7762, Kidd's Properties LLC-5487, Klaus Service Center Inc-40000, Knapheide Truck Eq Center-26043, Knebel's Auto Body Inc-4540, Kohnen Concrete Products Inc-3428, Korte & Luitjohan Contr Inc-69974, Korte Landscaping-8960, Korte, Kurt-4200, Lauer, Randy-52711, Lazerware Inc-2835, Leon Uniform Company Inc-4513, Lexipol LLC-49260, Lightmart-4338, Lindow Contracting, Inc-8600, LLT Properites LLC-10000, Lohman, Kathy-49111, Loyet,Craig-8245, Loyet Architects-292264, M5 Management Group-2942, Madison County Fair Association-3500, Madison County Treasurer-11780, Manville, Scott-36553, Mastercard-135627, Maxim Silencers- 8883, Mazzio's Pizza-9529, McGinley Inc-120145, McKay Auto Parts Inc-9032, Meridith Corporation-114121, Mersinger, Carl-7718, Metro-Ag Waster Injection Systems-22219, Metroline Inc-3426, Mettler Development LLC-42077, Michaelis, Joseph-76680, Mid-state Consultants-34794, Midwest Meter Inc.-101784, Midwest Municipal Supply Inc-13008, Midwest Pool & Court Co-7226, Mike A Maedge Trucking Inc-58421, Missouri Machinery & Engineering Inc-7633, Missouri Network Alliance LLC-190347, Momentum Telecom Inc-131194, Moody's Investors Service Inc-16000, Moran Economic Development LLC-9810, Morgan Reaka and Brian Klar, Her Attorney- 20000, MTI Distributing, Inc-41431, Municipal Code Corporation-8820, Municipal Emergency Services-8043, Munie Outdoor Service Inc-5754, Munie Trenching & Excavating, Inc-24200, National Erectors & Builders, Inc.-6630, Nelson Systems,Inc-12933, Nexstar Broadcasting, Inc-11565, Northern Lights Display #205-4267, Novalight Telecom Supply-6876, NuWay Concrete Forms Troy LLC-25122, O'Reilly Automotive Inc-8451, Joshua O'Toole-16506, Oates Associates Inc-453680, Office Source Inc-3391, Oney, Lena-50593, Onsolve, LLC-9000, Overhead Door Company-3800, PDC Laboratories Inc-5037, Penn Builders LLC-4000, Pepsi-32442, Personal Preference Services-4174, Playpower Lt Farmington-47878, Plocher Construction Company Inc-5520295, Poettker Construction Company-176659, Poettker Family Revocable Living Trust-10000, Polydyne, Inc-9784, PoolPak LLC-5342, Power & Telephone-13953, Power Line Supply-31453, Powers Advisory Group LLC-4393, Prost Heating & Cooling LLC-24384, PWW Media Inc-2780, Quade Tire, Inc-6537, Quality Testing & Eng Inc-39953, Ray O'Herron Co Inc-2542, Red E Mix LLC-65454, Reding Tire & Battery Inc-10423, Retko Group-5327, Revize LLC-20000, Right On Roofing & Construction Inc-8000, Right Way Traffic Control, Inc-6435, Riggs, Randy-56928, Robert Bob Sanders Waste Systems-1520562, Ron Hunsche Excavating Inc-112133, Rotary Club of Highland-3144, Ruler Foods-29377, S Shafer Excavating Inc-58134, Sandberg Phoenix & Von Gontard-267065, Scheffel Boyle-40763, Schulte Supply Inc-67712, SCI Engineering Inc-6185, SD Myers Inc-5121, Seefeldt, David-40320, Sellers, Gary-55296, Sentinel Emergency Solutions-11796, Sherman, Bradley-76278, Showtime Networks Inc-2644, Sidener Environmental Services Inc-7124, Signs & Designs by Ronnie Deien-3650, Sigtronics Corporation-10362, Singler, Timothy-8245, Southern Illinois University Edwardsville-26023, Southwestern Illinois Law Enforcement-3125, Splash Splash Auto Bath LLC-4033, Springbrook Software LLC-8755, St Joseph's Hospital of The-5315, State Bank of Bern-200160,

Steinmann Service-5857, Stieb, Scott-5357, Street Creep, Inc-29180, Stryker Sales Corporation-7307, Sumner One Inc-10941, Swan Transportation Services-2650, Switzer Food and Supplies-7830, Sydenstricker Nobbe Partners-3853, Talleur, Dan-3900, Tantalus Systems Inc-181358, Tegna-56798, Teklab Inc-12298, Temerity Ventures LLC-5700, The Bank of New York Mellon-1079814, The Cornerstone Insurance Group-4683, The Howard E Nyhart Co Inc-5200, The Korte Company Inc-52476, The Kwik Konnection Printing Inc-11973, The Lifeguard Store-3224, The Sherwin Williams Co-3684, The Wellness Hub LLC-4464, Third Millenium Assoc Inc-26180, Thole Fabrication & Welding Inc-28924, Thomasson Lumber Company-11174, Three Way Creations LLC-5029, Thyssenkrupp Elevator Corp Inc-13270, Tower Distribution Co-41783, Tri Ford Inc-143245, Troy Fire Protection District-45000, TS Worldwide, LLC-5250, Tyler Technologies Inc-78399, Twyford, Darren-46856, U S Postal Service-46976, US Bank-159273, Umb Bank NA-432705, United Municipal Security-3739, United Rentals Inc-6035, Univar USA Inc-3230, Urban Farmhouse Eatery & Pie Co-3273, US Bank-37713, USA Blue Book-3864, USAC Billing & Disbursement-7065, USALCO-43244, Utility Service Co Inc-168896, Vandevanter Engineering Inc-8755, Vantage Point Solutions Inc-14467, Verizon Wireless-20874, Verizon Wireless State-27997, Vermont Systems Inc-3204, Vivicast Media LLC-758970, Votruba Excavating-3560, Vubiquity Inc-37500, Wal Mart Community/GEMB-15726, Walker and Associates-17164, Walter, Sharon-4000, Warma Witter Kreisler Inc-35914, Warning Lites of Southern IL LLC-25042, Washburn, Rodney-3865, Water Solutions Unlimited-4560, Watts Copy Systems Inc-8119, Webpayment Processing Fees-78665, Weg Transformers USA LLC-405404, Wells Fargo Vendor Fin Services-2861, WEX Bank-95532, Wilke Truck Service Inc-12868, William F. Brockman Co-7710, Wissehr Electrical Contractors Inc-15570, WM Financial Strategies-17600, Wm Nobbe & Co-3124, Woodcrest Small Engine-3732, Woods Basement System-7069, Woody's Municipal Supply-32289, Zobrist Electric Inc-23140, ZOLE LLC-84751, Zoll Data Systems Inc-11800

ALL OTHER DISBURSEMENTS IN AMOUNTS LESS THAN (\$2,500) – 375796.

TOTAL OF ALL VENDORS – \$37,053,452

COMPENSATION SUMMARY:

Under \$25,000:

Cheryl Agliano, Steven Alier II, Ethan Augustin, Jason Bange, Dustin Barr, Marc Bartels, Emily Barth, Conner Barton, Kyleigh Barton, Ashley Basden, Lisa Beard, Kate Becker, Lily Becker, Jack Beiermann, Barbara Bellm, Peggy Bellm, Jason Bergkoetter, Sandra Bisto, Peggy Black, Jay Bloemker, Jessica Borrer, Susan Brauns, Carolyn Brothers, Mackensie Budnicki, David Callahan, Michael Callahan, Stephen Campbell, Martin Carlen, Martha Chapman, Janet Chochorowski, Cori Clements, Aiden Conrad, Olivia Conrad, Jeanna Cook, Alyssa Cooksey, Elaina Cooksey, Elizabeth Coulby, Connie Crawford, Karli Dant, Kelsi Dant, Michelle Dant, Darren Davis, Kaitlyn Davis, Valerie Delaney, Andrew Dillon, Courtney Dillow, Frederick Donini, John Drueke, Ethan Dyrsdale, Jarett Dubach, Nicholas Dugan, Jaida Duncan, Anthony Elliott, Joann Elliott, Julia English, Vincent Ermer, Avery Evans, Lilli Evans, Kerry Federer, Kaitlin Feldmann, Taylor Fleming, Dennis Foehner, Rhea Anna Fowler, Alyssa Freimann, Kennedy Freimann, Rick Frey, Trisha Gaffner, Drew Galbiati, Dylan Galbiati, Hannah Geest, Jack Geest, Nolan Geest, Drake Gehrs, Robert Geppert, Lexys Gilliam, Randy Gonzalez, Kyra Goodman, Tyler Griesbaum, Audrey Habing, Michael Hanna, Nicholas Hanratty, Hillary Held, Joseph Hemann, Jude Hemann, Mary Hemann, Eric Hempen, Hannah Herman, John Hipkind, Abigail Hoepker, Emilie Hoepker, Tracey Holtgrave, Tanner Huelsman, Abigail Imming, Ellen Isert, Cody Jakel, Virginia Kabureck, Anjuli Kampwerth, Arianna Kampwerth, Kayleen Kampwerth, Tina Kassa, Mallory Klostermann, Trevor Klostermann, Adam Knebel, Travis Knebel, Abbygale Koch, Drew Koehnemann, Rachel Koehnemann, Galen Kohlbrecher, Gavin Kohlbrecher, Gunnar Kohlbrecher, Claire Korte, Gabriel Korte, Kealy Korte, Morgan Korte, Tess Korte, Zachary Korte, Janice Kuhn, Megan Kulage, Samuel Kutz, Derek Latham, Lisa Lejeune, Tara Lentz, Shara Lightle, Whitney Lightle, Louise Link, Joshua Loeh, Julia Loeh, Timothy Lucia, Victoria Lynn, Chloe Marti, Gabriel Marti, Leann McCaslin, Jinee McDonnell-Stewart, Elaine McNamara, Jordan Medina, Abby Melosi, Jenna Melosi, Joseph Michaelis, Hillary Moll, Michael Morris, Peyton Nagel, Alexander Neier, Matthew Neier, Gabriella Nelson, Hunter Nelson, Dale Netemeyer, Daniel Newman, Neill Nicolaidas, Madison Noeltner, Alyssa Noll, Cynthia Noll, Jacob Noll, Caelyn Norbury, Alison North,

Parker Nungesser, John Nyquist, Sydney Nyquist, Thomas Nyquist, Elizabeth O'Dell, Kallie Painter, Sydney Parkerson, Brandon Patterson, McKayla Pinsker, Donna Plocher, Terry Plocher, Grace Powers, Rylie Pugh, Daniel Ramsey, Braden Rehkemper, Karen Rehkemper, Shawn Riggs, Delaney Rigney, Abby Rinderer, Addison Rinderer, Allie Rinderer, Andrew Roach, Alec Robinson, Dawn Roeckenhous, Jennifer Rogers, Hanna Rose, Jamie Rose, Michael Rose, Easton Rosen, Tarah Rottmann, Nicholas Ruffini, Camden Runge, Emma Rusteberg, Nicholas Schaible, Paige Schaible, Tegan Schauwecker, Sharon Schmitz, Jessica Schrage, Eleanor Schumacher, Robert Schwarz Jr, Aaron Schwarz, Peyton Seaman, David Seefeldt, Adam Seger, Alexa Seger, Yvonne Shaw, Vincent Skosky, Sarah Sloan, Christian Smith, Zachary Spengler, Lyndi Stone, Benjamin Straub, Joshua Suever, Eve Sugg, Charlotte Sutton, Larry Sutton, Joe Switzer, Kaylan Szewczyk, Daniel Tallman, Eleonora Thiems, Riley Thiems, Zoe Thiems, Reid Thole, Drew Tolbert, Richard Tscherney, Logan Vonhatten, Duane Warnecke, Emily Warnecke, Christian Wascher, Briar Weiss, Kody Welch, Sydney Wellen, Tyler Werner, John Wick, Audrey Wilke, Olivia Wilke, Jacob Willis, Bailey Wills, Isaac Winter, Ryan Winter, Tony Winter, Kourtney Zobrist, Patricia Zurliene.

\$25,000 to \$49,999:

Benjamyn Brinker, James Bugger, Brok Chasteen, Jaiden Davis, Cindy Emig, Reid Fahrenholtz, Dustin Gilomen, Nancy Gramlich, Christopher Hartsoe, Teresa Hoffmann, Nancy Jackson, Kimberly Kilcauski, Andrew Mettler, Nathan Newingham, Stephanie Nicklin, Alexander Ocepek, Lucas Pinsker, Steven Price, Devin Randall, Morgan Reaka, Keith Reece, Jared Schroeder, Melissa Sellers, Christopher Straub, Lora Tebbe, Megan Von Hatten, Steven Young, Dawn Zobrist.

\$50,000 to \$74,999:

William Aegerter Jr, Brian Bast, Jordan Bauer, Paul Becker, Kevin Buchmiller, Kelcey Chadwick, Brian Clarkin, Clinton Conrad, Gene Cox, Robert Daiber, Ronald Donoho, Stephen Durbin, Jesse Ferris, Anthony Gaffner, David Grossmann, Andrew Hanford, Lana Hediger, Jacklyn Heimburger, Anthony Hempen, Michael Hollenkamp, Mallord Hubbard, Ryan Hummert, Dale Jones Jr, Angela Kim, Matthew King, Bret Klein, Bradley Koehnemann, Richard Kraft, Michael Krohn, Kelsey Krump, Scott Kuhn, Karen Leadbetter, Kelly McCaslin, Clayton Moore, Daniel Neier, Reanna Ohren, Lonie Poettker, Marty Rinderer, Randall Rinderer, Michael Russell, Torre Rutz, Breann Speraneo, Dylan Stock, Ann Stoecklin, Gregory Stoff, George Stram, Bradley Sutton, Travis Tebbe, Kyle Timmermann, Jeffrey Voss, Jason Wiegand, Jimmie Wildhaber, Laura Wilken, Nicholas Winkeler, Courtney Yearian, Shane Zobrist.

\$75,000 to \$99,999: Charles Allen, Ty Barr, Nathan Biggs, Shawn Bland, David Brines, Jeremy Brown, Mikel Buss, Stephen Clayton, Christopher Clewis, Dawn Elliott, Damian Feeny, Christopher Flake, William Franke, Troy Hemann, Robert Horner, Jeremiah Kingery, Heather Kunz, Brian McClenahan, Kenneth McCoy, Mark McKinney, Gary Pugh II, Mark Rosen, Timothy Rusteberg, Carl Schlarmann, David Sirianni, John Slover, Aric Steinbeck, Timothy Steinmann, Nathan Wahl, James Wilson, William Zimmer.

\$100,000 to \$124,999: Scott Athmer, Christopher Conrad, Daniel Cook, W Joseph Gillespie III, Angela Imming, Kelly Korte, Bradley Menz, Michael Odorizzi, Anthony Perez, Barkley Schlaefer,

\$125,000 and Over: Mark Latham

Total Compensation \$9,351,210.

**SUMMARY STATEMENT OF CONDITION
(Excerpt from Comptroller Report AFR)**

| | GENERAL | SPECIAL REVENUE | CAPITAL PROJECT | DEBT SERVICE | ENTERPRISE | INTER- NAL SERV. | FIDUCIARY | DISCR. PRES. COMP. UNITS |
|---|-------------|--|---------------------------------------|--|------------------------------------|------------------------|------------|-----------------------------------|
| Revenues (*line 240t) | 9,351,735 | 5,291,585 | 804,628 | 1,466,976 | 23,937,286 | 0 | 729,376 | 0 |
| Expenditures (*line 270t) | 10,463,905 | 5,060,249 | 665,107 | 1,250,989 | 24,534,274 | 0 | 857,220 | 0 |
| Excess Rev Over Exp (*line 301t) | (1,112,170) | 231,336 | 139,521 | 215,987 | (596,988) | 0 | (127,844) | 0 |
| Transfers In (*line 302t) | 969,476 | 33,203 | 1,103,000 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out (*line 303t) | (953,000) | (9,038) | (842,641) | 0 | (301,000) | 0 | 0 | 0 |
| Bond Proceeds (*line 304t) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other (*line 305t) | 300,000 | 0 | 8,946,883 | 0 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) in Fund Balance (*line 306t) | (795,694) | 255,501 | 9,346,763 | 215,987 | (897,988) | 0 | (127,844) | 0 |
| Previous Year Fund Balance (*line 307t) | 3,179,805 | 3,864,504 | 5,497,785 | 589,887 | 34,951,427 | 0 | 11,600,686 | 77,886 |
| Other (*line 308t) | 148,908 | 2,318 | 46,658 | 1,813 | 0 | 0 | 0 | 0 |
| Current Year Ending Fund Balance (*line 310t) | 2,533,019 | 4,122,323 | 14,891,206 | 807,687 | 34,053,439 | 0 | 11,472,842 | 77,886 |
| TOTAL DEBT | | OUTSTANDING BEGINNING OF YEAR | ISSUED CURRENT FISCAL YEAR | RETIRED CURRENT FISCAL YEAR | OUTSTANDING END OF YEAR | | | |
| | | 21,816,286 | 15,139,123 | 1,984,616 | 34,970,793 | | | |
| | (*Line 405) | | (*Line 411) | (*Line 417) | (*Line 423) | | | |

***NOTE: Refers to the Line Numbers in the Comptrollers Annual Financial Report.**

Subscribed and sworn to this 19th day of October, 2020.

Dennis Foehner, Treasurer

I, Barbara Bellm, Clerk of Highland, Madison County, Illinois, do hereby certify that the above is a true copy of the Annual Treasurer's Report for the fiscal year ending April 30, 2020.

Barbara Bellm, Clerk

ORDINANCE NO. _____

**AN ORDINANCE ABATING TAXES LEVIED FOR THE
2013 GENERAL OBLIGATION (ALTERNATE REVENUE SOURCE) SEWERAGE SYSTEM
BOND AND INTEREST FOR THE 2020 TAXES PAYABLE IN 2021**

WHEREAS, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 2590, levied a tax in the sum of \$195,612.50 for the 2020 taxes payable in 2021; and

WHEREAS, the City Council of this said City has determined and found that the said levy is not necessary to be made for the said fiscal year;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND, ILLINOIS AS FOLLOWS:

1. That the General Obligation (Alternate Revenue Source) Sewer Bond and Interest tax of \$195,612.50 levied by Ordinance No. 2590 for the 2020 taxes payable in 2021 be and is hereby abated.
2. That a true copy of this Ordinance shall be certified to the County Clerk of Madison County, Illinois.
3. That this Ordinance shall be known as Ordinance No. _____, and shall be in full force and effect upon adoption.

Passed by the City Council of the City of Highland, Madison County, Illinois and deposited and filed in the office of the City Clerk on this _____ day of _____, 2020 the vote being taken by ayes and noes entered on the legislative record as follows:

AYE:

NAY:

Approved by the Mayor this 19th day of October, 2020.

ATTEST:

Joseph R. Michaelis, Mayor of the City of Highland
Madison County, Illinois

Barbara Bellm, City Clerk of the City of Highland
Madison County, Illinois



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

City Council
City of Highland
Highland, IL 62249

Dear Council,

We have performed the procedures enumerated below, which were agreed to by the City of Highland, Illinois ("City"), the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2020. The City's management is responsible for the accompanying Computation of Revenue Sufficiency. The sufficiency of these procedures is solely the responsibility of the City of Highland, Illinois. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

The City of Highland, Illinois, in accordance with Ordinance 2590, which authorized the issuance of the Sewerage System Alternate Revenue Bonds, must complete an analysis that computes that the pledged revenues from the sewer system, as defined by Ordinance 2590, exceeds 125% of the debt service requirements of all outstanding sewer system revenue bonds payable from pledged revenues. If the revenues exceed the 125% level, then the City can forego an increase in the rates charged for the use and services furnished through the City's sewer system. The attached Computation of Revenue Sufficiency indicates that the City has exceeded the 125% requirement stated above.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Computation of Revenue Sufficiency. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of Highland, Illinois and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Scheffel Boyle
Highland, IL
October 13, 2020

CITY OF HIGHLAND, ILLINOIS
2013 SEWER ALTERNATE REVENUE BONDS
COMPUTATION OF REVENUE SUFFICIENCY
FOR THE YEAR ENDED APRIL 30, 2020

| | Amounts Per 4/30/2020 <u>Audit</u> |
|--|--|
| REVENUES: | |
| Charges for Services | \$ 2,193,770 |
| Connection Fees | 110,446 |
| Interest Income | 48,539 |
| Miscellaneous Income | 9,544 |
| Total Revenues | <u>2,362,299</u> |
| | |
| OPERATING EXPENSES: | |
| Total Operating Expenses (Less: Depreciation, GASB 68 adjustment and GASB 75 adjustment) | <u>1,290,523</u> |
| | |
| Net Operating Revenue Available for Alternate Revenue Bond Debt Service | <u>\$ 1,071,776</u> |
| | |
| Alternate Revenue Bond Debt Service: 2013 Bond Issue | <u>\$ 196,985</u> |
| | |
| Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$1,071,776 \ \$196,985) | <u>544.09%</u> |



City of Highland

Finance Department

MEMO TO: Mark Latham, City Manager
FROM: Kelly Korte, Director of Finance
SUBJECT: Tax Abatements for Bonds
DATE: October 7, 2020

I have placed three ordinances on the upcoming council agenda. These Ordinances are needed in order to abate taxes for prior bond issuances for the 2020 taxes payable in 2021. I have also included sufficiency reports provided by the audit firm for each of these bonds. The sufficiency report for the 2019 FTTP bonds is for the council's information only and no tax abatement is required for this bond issue. If you should need further clarification, please do not hesitate to ask.

ORDINANCE NO. _____

**AN ORDINANCE ABATING TAXES LEVIED FOR THE
GENERAL OBLIGATION REFUNDING BONDS (ALTERNATE REVENUE SOURCE),
SERIES 2020 AND INTEREST FOR THE 2020 TAXES PAYABLE IN 2021**

WHEREAS, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 3029, levied a tax in the sum of \$286,000 for the 2020 taxes payable in 2021; and

WHEREAS, the City Council of this said City has determined and found that the said levy is not necessary to be made for the said fiscal year;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND, ILLINOIS AS FOLLOWS:

1. That the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020 and Interest tax of \$286,000 levied by Ordinance No. 3029 for the 2020 taxes payable in 2021 be and is hereby abated.
2. That a true copy of this Ordinance shall be certified to the County Clerk of Madison County, Illinois.
3. That this Ordinance shall be known as Ordinance No. _____, and shall be in full force and effect upon adoption.

Passed by the City Council of the City of Highland, Madison County, Illinois and deposited and filed in the office of the City Clerk on this _____ day of _____, 2020, the vote being taken by ayes and noes entered on the legislative record as follows:

AYE:

NAY:

Approved by the Mayor this 19th day of October, 2020.

ATTEST:

Joseph R. Michaelis, Mayor of the City of Highland
Madison County, Illinois

Barbara Bellm, City Clerk of the City of Highland
Madison County, Illinois



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

City Council
City of Highland
Highland, IL 62249

Dear Council,

We have performed the procedures enumerated below, which were agreed to by the City of Highland, Illinois ("City"), on the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2020. The City's management is responsible for the accompanying Computation of Revenue Sufficiency. The sufficiency of these procedures is solely the responsibility of the City of Highland, Illinois. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

As requested by the City of Highland, Illinois, we have calculated the percentage of revenues over alternate bond debt service for the 2012 TIF Alternate Revenue Bonds.

The attached Computation of Debt Coverage indicates that the City of Highland, Illinois, has achieved an 114.84% of revenues over alternate bond debt service for the 2012 TIF Alternate Revenue Bonds.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Computation of Revenue Sufficiency. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of Highland, Illinois and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script that reads 'Scheffel Boyle'.

Scheffel Boyle
Highland, IL
October 13, 2020

CITY OF HIGHLAND, ILLINOIS
2012 TIF ALTERNATE REVENUE BONDS
COMPUTATION OF REVENUE SUFFICIENCY
FOR THE YEAR ENDED APRIL 30, 2020

| | Amounts Per 4/30/2020 Audit |
|--|-----------------------------------|
| | |
| REVENUES: | |
| General Property Taxes | \$ 374,633 |
| Miscellaneous and Interest Income | 1,794 |
| Total Revenues | 376,427 |
| OPERATING EXPENSES: | |
| Current Economic Development | 45,379 |
| Net Operating Revenue Available For Alternate Revenue Bond Debt Service | \$ 331,048 |
| Alternate Revenue Bond Debt Service: 2012 Bond Issue * | \$ 288,263 |
| Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$331,048 \ \$288,263) | 114.84% |

* Subsequent to April 30, 2020, the City issued General Obligation Refunding Bonds Series 2020.

ORDINANCE NO. _____

**AN ORDINANCE ABATING TAXES LEVIED FOR THE
2010 STREET BOND ALTERNATE REVENUE BOND AND INTEREST FOR THE 2020
TAXES PAYABLE IN 2021**

WHEREAS, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 2436, levied a tax in the sum of \$535,000 for the 2020 taxes payable in 2021; and

WHEREAS, the City Council of this said City has determined and found that the said levy is not necessary to be made for the said fiscal year;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND, ILLINOIS AS FOLLOWS:

1. That the 2010 Street Bond Alternate Revenue Bond and Interest tax of \$535,000.00 levied by Ordinance No. 2436 for the 2020 taxes payable in 2021 be and is hereby abated.
2. That a true copy of this Ordinance shall be certified to the County Clerk of Madison County, Illinois.
3. That this Ordinance shall be known as Ordinance No. _____, and shall be in full force and effect upon adoption.

Passed by the City Council of the City of Highland, Madison County, Illinois and deposited and filed in the office of the City Clerk on this _____ day of _____, 2020, the vote being taken by ayes and noes entered on the legislative record as follows:

AYE:

NAY:

Approved by the Mayor this 19th day of October, 2020.

ATTEST:

Joseph R. Michaelis, Mayor of the City of Highland
Madison County, Illinois

Barbara Bellm, City Clerk of the City of Highland
Madison County, Illinois



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

City Council
City of Highland
Highland, IL 62249

Dear Council,

We have performed the procedures enumerated below, which were agreed to by the City of Highland, Illinois ("City"), the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2020. The City's management is responsible for the accompanying Computation of Revenue Sufficiency. The sufficiency of these procedures is solely the responsibility of the City of Highland, Illinois. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

The City of Highland, Illinois, in accordance with Ordinance 2436, which authorized the issuance of the 2010 Street Alternate Revenue Bonds, must complete an analysis that computes that the pledged non-home rule sales tax revenue, as defined by Ordinance 2436, exceeds 125% of the debt service requirements. If the revenues exceed the 125% level, then the City can abate the assessment of tax on property to pay for the bonds. The attached Computation of Revenue Sufficiency indicates that the City has exceeded the 125% requirement stated above.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Computation of Revenue Sufficiency. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of Highland, Illinois and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script that reads 'Scheffel Boyle'.

Scheffel Boyle
Highland, IL
October 13, 2020

CITY OF HIGHLAND, ILLINOIS
2010 ALTERNATE REVENUE STREET BOND
COMPUTATION OF REVENUE SUFFICIENCY
FOR THE YEAR ENDED APRIL 30, 2020

| | Amounts Per 4/30/2020 Audit |
|--|-----------------------------------|
| REVENUES: | |
| Non-Home Rule Sales Tax | <u>\$ 1,459,030</u> |
| Net Operating Revenue Available For Alternate Revenue Bond Debt Service | <u>\$ 1,459,030</u> |
| Alternate Revenue Bond Debt Service: 2010 Bond Issue | <u>\$ 535,000</u> |
| Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$1,459,030 \ \$535,000) | <u>272.72%</u> |

RESOLUTION NO. _____

APPOINTMENT OF AUTHORIZED AGENT
FOR ILLINOIS MUNICIPAL RETIREMENT FUND

WHEREAS, pursuant to Ordinance No. 71-12-926, the City Council of the City of Highland, Illinois has elected to participate in the Illinois Municipal Retirement Fund pursuant to the Illinois Pension Code; and

WHEREAS, it is necessary to appoint an authorized agent to act on behalf of the City of Highland, Illinois to participate in said Fund;

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED that John D. Slover is hereby appointed the Authorized Agent on behalf of the City of Highland, Illinois with regard to participation by said Municipality in the Illinois Municipal Retirement Fund to be given all powers authorized by the Illinois Pension Code and further to have the powers to file a petition for nomination and to cast the ballot for election of Executive Trustees, effective October 19, 2020. (See IMRF Form 2.20, Notice of Appointment of Authorized Agenda, *attached as Exhibit A*)

This Resolution supersedes Resolution No. 18-04-2514 dated April 2, 2018.

This Resolution adopted by the City Council of the City of Highland, Illinois and deposited and filed in the Office of the City Clerk on the ____ day of _____, 2020, the vote being taken by ayes and nays, entered into the legislative records as follows:

AYES:

NAYS:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois



NOTICE OF APPOINTMENT OF AUTHORIZED AGENT

IMRF Form 2.20 (Rev. 10/2014)

INSTRUCTIONS

- The governing body of an IMRF employer (including townships) can appoint any qualified party as the employer's IMRF Authorized Agent.
- The governing body makes the appointment by adopting a resolution.
- The clerk or secretary of the governing body must certify the appointment (see Certification below).
- Mail the completed form to the Illinois Municipal Retirement Fund.
- A copy of the completed form should be retained by the employer.
- The new Authorized Agent will need to register for a new User ID on IMRF Employer Access.

| | | | |
|--|---|--|---|
| EMPLOYER NAME <u>City of Highland</u> | | EMPLOYER IMRF I.D. NUMBER <u>0044</u> | |
| AUTHORIZED AGENT'S SALUTATION <input type="checkbox"/> Dr. <input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms. | LAST NAME <u>SLOVER</u> | FIRST NAME <u>John</u> | MIDDLE INITIAL JR., SR., II, ETC. <u>D</u> |
| TYPE OF GOVERNING BODY <u>Municipality</u> | | | |
| DATE APPOINTMENT MADE (MM/DD/YYYY) <u>10/19/2020</u> | EFFECTIVE DATE OF APPOINTMENT (MM/DD/YYYY) <u>10/19/2020</u> | POSITION TITLE <u>Director of Human Resources</u> | |
| Powers and duties delegated to Authorized Agent pursuant to Sec. 7-135 of Illinois Pension Code by governing body (P.A. 97-0328 removed the requirement that the Authorized Agent be a participant in IMRF to file a petition or cast a ballot): | | | |
| To file Petition for Nominations of an Executive Trustee of IMRF | | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| To cast a Ballot for Election of an Executive Trustee of IMRF | | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| X <u>Joe DeL...</u> | | <u>10/13/2020</u> | |
| SIGNATURE OF AUTHORIZED AGENT NAMED ABOVE | | DATE (MM/DD/YYYY) | |
| CERTIFICATION | | | |
| I, _____, do hereby certify that I am _____ | | | |
| NAME | | CLERK OR SECRETARY | |
| of the <u>City of Highland</u> | | | |
| NAME OF EMPLOYER | | | |
| and the keeper of its books and records and the foregoing appointment and delegation were made by resolution duly adopted on the date indicated. | | | |
| SEAL | | SIGNATURE OF CLERK OR SECRETARY | |
| BUSINESS ADDRESS | | | |
| All correspondence and communications with the Authorized Agent are to be addressed as follows: | | | |
| NAME (IF DIFFERENT FROM ABOVE) <input type="checkbox"/> _____ <input checked="" type="checkbox"/> MR. <input type="checkbox"/> Ms. <u>John David Slover</u> | | | |
| BUSINESS ADDRESS <u>P.O. Box 218</u> | | | |
| CITY STATE AND ZIP + 4 <u>Highland, IL 62249</u> | | | |
| DAYTIME TELEPHONE NO. (with Area Code) <u>618-654-9891</u> | | ALTERNATE TELEPHONE NUMBER (with Area Code) | |
| FAX NO. (with Area Code) <u>618-654-4768</u> | | EMAIL ADDRESS <u>DSLOVER@highlandil.gov</u> | |

IMRF

2211 York Road Suite 500 Oak Brook, IL 60523-2337

Employer Only Phone: 1-800-728-7971 Member Services Representatives 1-800-ASK-IMRF (1-800-275-4673) Fax (630) 706-4289



City of Highland
Human Resources Department

David Slover, Director of Human Resources

To: Mayor Michaelis and City Council Members

From: Mark Latham, City Manager
David Slover, Director of Human Resources *DS*

Date: October 13, 2020

Re: Motion to Approve – Appointment of Authorized Agent for Illinois Municipal Retirement Fund (IMRF)

Ms. Ann Stoecklin, Payroll and Benefits Coordinator has announced her retirement effective November 30, 2020. Ms. Stoecklin is presently assigned the Appointed Authorized Agent for the City of Highland with respect to participation in the Illinois Municipal Retirement Fund (IMRF). The Authorized Agent is designated the point of contact for inquiries made between staff and IMRF, maintenance of benefits, designated powers within the guidelines of the Illinois Pension Code, and provided voting rights for the election of Trustees.

Upon the retirement of Ms. Stoecklin, we are seeking approval to appoint Mr. David Slover, Director of Human Resources as the Authorized Agent for the Illinois Municipal Retirement Fund (IMRF).

City of Highland
Bid Tabulation Sheet

Bid Opening: Date: October 12, 2020
Time: 10AM
Place: City Hall

Bid #: BZ-11-20
Item/Project Description: Demolition of Structures
1201 Broadway

| | | | | | |
|--|--|---|--|--|--|
| | Gelly Excavating + Const. Highland, IL | S Stafer Excavating Pontoon Beach, IL | Korte + Luitjohan Contractors, Inc. Highland, IL | | |
| Item/Proposal Description | | | | | |
| Total Bid | \$15,390. ⁰⁰ / ₁₀₀ | \$26,300. ⁰⁰ / ₁₀₀ | \$33,917. ⁰⁰ / ₁₀₀ | | |
| Hold Harmless | ✓ | ✓ | | | |
| Contract Cover | | | | | |
| Bid Form | ✓ | ✓ | ✓ | | |
| Signatures | ✓ | ✓ | ✓ | | |
| Proposal Bid Security | Bond ✓ | Bond ✓ | Certified Check ✓ | | |
| Certificate of Non-Delinquency of Tax | ✓ | ✓ | | | |
| Certificate of Compliance | ✓ | ✓ | | | |
| Certificate of Compliance Substance Abuse | ✓ | ✓ | | | |

Bid Opener: Breann Speraneo
Breann Speraneo

Bid Recorder: Lana R. Hediger
Lana Hediger



City of Highland
Building and Zoning

October 12, 2020

To: Mark Latham, City Manager

From: Breann Speraneo, Director of Community Development

RE: Bid Award – Demolition of 1201 Broadway

I recommend that City Council award the demolition of structures at 1201 Broadway to Gelly Excavating & Construction for \$15,390.00

Two complete bids were received and one incomplete bid was received.

RESOLUTION NO. _____

**APPROVING CONTRACT FOR AMBULANCE SERVICE
WITH MARINE COMMUNITY FIRE PROTECTION DISTRICT AND
AUTHORIZING THE CITY MANAGER TO EXECUTE THE CONTRACT
ON BEHALF OF THE CITY OF HIGHLAND**

WHEREAS, the City of Highland will be providing ambulance services to the Marine Community Fire Protection District pursuant to an executed contract;

WHEREAS, no previous executed contract has existed;

WHEREAS, the EMS Chief of the City of Highland has negotiated a proposed, new contract with the Marine Community Fire Protection District, for the City of Highland to continue to provide ambulance services to the Marine Community Fire Protection District during the period from October 1, 2020, through September 30, 2021;

WHEREAS, a copy of that proposed, new contract is attached hereto as Exhibit A;

WHEREAS, the EMS Chief of the City of Highland has recommended that that proposed, new contract be approved;

WHEREAS, the City Council of the City of Highland finds that the proposed, new contract should be approved;

NOW, THEREFORE, BE IT RESOLVED by City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The proposed, new contract – for the provision of ambulance services to the Marine Community Fire Protection District during the period from October 1, 2020, through September 30, 2021, a copy of which is attached as Exhibit A – is approved.

Section 3. The City Manager is hereby authorized and directed, on behalf of the City of Highland, to execute that contract for ambulance services with Marine Community Fire Protection District.

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the _____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

CONTRACT FOR AMBULANCE SERVICE

This contract entered into this 1st day of October 2020, by and between the City of Highland, hereinafter referred to as “City” , and the Marine Community Fire Protection District, County of Madison, State of Illinois, hereinafter referred to the “District”, both being bodies politic,

WITNESSETH:

1. That in return for the payment described in Paragraph two (2) below, the City agrees to furnish District, ambulance services comparable to the services provided the residents of the City of Highland; provided that City need not maintain an ambulance in said district and the District does acknowledge that response time to call to said District will be greater than response time to calls in City due to the distances involved. The City also agrees to provide annual CPR training to the Marine Fire Department personnel and attend standby functions as requested by the District.
2. That in return for the ambulance services described in Paragraph one (1) above; the District agrees to pay the City a sum of \$87,158, with the payment of that sum to be made during November, 2021. The parties recognize that this fee is based on property tax values and likely will fluctuate from year to year.
3. In addition, it is understood and agreed that those residents within said district actually using such ambulance services shall pay in addition to any tax levied, such charges as set forth by the City in its rules, regulations, resolutions and ordinances as now or are hereafter enacted or adopted pertaining to such service.
4. Either party shall be free to discontinue the service hereon provided for upon 30 days written advanced notice to the other party thereof and if discontinued monies advanced to City pursuant hereto shall be returned to District on a pro-rata basis based upon the number of days such service was rendered as compared to the number of days for which payment was advanced by District.

5. That the District shall play no role in the operations of the ambulance service or in its decision-making process. The City shall maintain adequate insurance coverage to protect the District from liability for such operations, and shall list the District as an additional insured, on the City's policy of liability insurance, with respect to liability arising from the operations of the ambulance service.

6. That each party warrants that the execution of this agreement by the official executing it on behalf of such party is done by and with the authority of its respective corporate authority to do so.

7. The term of this contract shall be from October 1, 2020 and continuing through September 30, 2021.

IN WITNESS WHEREOF, this agreement has been executed by the Marine Community Fire Protection District and the City of Highland on the dates set opposite of their signatures below.

CITY OF HIGHLAND

Date: _____

By: _____
Mark Latham, City Manager

ATTEST:

Barbara Bellm, City Clerk of the
City of Highland, Madison County, IL.

Marine Community Fire Protection District

Date: _____

By: _____
Scott Schmidt, President

ATTEST:

Mark Bohnenstiehl, Secretary

Exhibit A




City of Highland
Fire Department – EMS Division

J. Brian Wilson, Emergency Services Chief

MEMORANDUM # 20-024

TO: Mark Latham, City Manager

FROM: Brian Wilson, Emergency Services Chief 

DATE: October 7, 2020

SUBJECT: Contract for Ambulance Services, Marine Community Fire Protection District

RECOMMENDATION

I recommend the execution of the attached contract to provide ambulance services to the Marine Community Fire Protection District.

DISCUSSION

As you recall, this is an annual review and contract renewal. The amount of this contract represents an increase of previous years, and is based upon the increase in Equalized Assessed Valuation for Marine in the tax year 2019. This is an increase of \$9,761, from \$77,397 to \$87,158.

BUDGET IMPACT

The fees generated by these contracts and agreement serve to help support the operational budget for Emergency Medical Services provided by the Highland Fire Department, EMS Division.

RESOLUTION NO. _____

**APPROVING CONTRACT FOR AMBULANCE SERVICE
WITH ST. JACOB FIRE PROTECTION DISTRICT AND
AUTHORIZING THE CITY MANAGER TO EXECUTE THE CONTRACT
ON BEHALF OF THE CITY OF HIGHLAND**

WHEREAS, the City of Highland has been providing ambulance services to the St. Jacob Fire Protection District pursuant to a previously executed contract;

WHEREAS, that previously executed contract has expired;

WHEREAS, the EMS Chief of the City of Highland has negotiated a proposed, new contract with the St. Jacob Fire Protection District, for the City of Highland's continuing to provide ambulance services to the St. Jacob Fire Protection District during the period from October 1, 2020, through September 30, 2021;

WHEREAS, a copy of that proposed, new contract is attached hereto as Exhibit A;

WHEREAS, the EMS Chief of the City of Highland has recommended that that proposed, new contract be approved;

WHEREAS, the City Council of the City of Highland finds that the proposed, new contract should be approved;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The proposed, new contract – for the provision of ambulance services to the St. Jacob Fire Protection District during the period from October 1, 2020, through September 30, 2021, a copy of which is attached as Exhibit A – is approved.

Section 3. The City Manager is hereby authorized and directed, on behalf of the City of Highland, to execute that contract for ambulance services with St. Jacob Fire Protection District.

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the _____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

CONTRACT FOR AMBULANCE SERVICE

This contract entered into this 1st day of October 2020, by and between the City of Highland, hereinafter referred to as "City", and the St. Jacob Fire Protection District, County of Madison, State of Illinois, hereinafter referred to the "District", both being bodies politic,

WITNESSETH:

1. That in return for the payment described in Paragraph two (2) below, the City agrees to furnish District, ambulance services comparable to the services provided the residents of the City of Highland; provided that City need not maintain an ambulance in said district and the District does acknowledge that response time to call to said District will be greater than response time to calls in City due to the distances involved. The City also agrees to provide annual CPR training to the St. Jacob Fire Department personnel and attend standby functions as requested by the District.
2. That in return for the ambulance services described in Paragraph one (1) above; the District agrees to pay the City a sum of \$65,916 with the payment of that sum to be made during November, 2021. The parties recognize that this fee is based on property tax values and likely will fluctuate from year to year.
3. In addition, it is understood and agreed that those residents within said district actually using such ambulance services shall pay in addition to any tax levied, such charges as set forth by the City in its rules, regulations, resolutions and ordinances as now or are hereafter enacted or adopted pertaining to such service.
4. Either party shall be free to discontinue the service herein provided for upon 30 days written advance notice to the other party thereof and if discontinued monies owed to City pursuant hereto shall be paid to City by District on a pro-rata basis based upon the number of days such service was rendered from the date of last payment to City.

5. That the District shall play no role in the operations of the ambulance service or in its decision-making process. The City shall maintain adequate insurance coverage to protect the District from liability for such operations, and shall list the District as an additional insured, on the City's policy of liability insurance, with respect to liability arising from the operations of the ambulance service.

6. That each party warrants that the execution of this agreement by the official executing it on behalf of such party is done by and with the authority of its respective corporate authority to do so.

7. The term of this contract shall be from October 1, 2020 and continuing through September 30, 2021.

IN WITNESS WHEREOF, this agreement has been executed by the St. Jacob Fire Protection District and the City of Highland on the dates set opposite of their signatures below.

CITY OF HIGHLAND

Date: _____

By: _____
Mark Latham, City Manager

ATTEST:

Barbara Bellm, City Clerk of the
City of Highland, Madison County, IL.

St. Jacob Fire Protection District

Date: _____

By: _____
Delmar Krotz, Jr, President

ATTEST:

Chris Tolbert, Secretary




City of Highland
Fire Department – EMS Division

J. Brian Wilson, Emergency Services Chief

MEMORANDUM # 20-025

TO: Mark Latham, City Manager

FROM: Brian Wilson, Emergency Services Chief 

DATE: October 7, 2020

SUBJECT: Contract for Ambulance Services, St. Jacob Fire Protection District

RECOMMENDATION

I recommend the execution of the attached contract to provide ambulance services to the St. Jacob Fire Protection District.

DISCUSSION

As you recall, this is an annual review and contract renewal. The amount of this contract represents an increase of previous years, and is based upon the increase in Equalized Assessed Valuation for St. Jacob in the tax year 2019. This is an increase of \$9,169, from \$56,747 to \$65,916.

BUDGET IMPACT

The fees generated by these contracts and agreement serve to help support the operational budget for Emergency Medical Services provided by the Highland Fire Department, EMS Division.

RESOLUTION NO. _____

**APPROVING CONTRACT FOR AMBULANCE SERVICE
WITH CLINTON COUNTY SPECIAL SERVICE AREA NUMBER 5 AND
AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT
ON BEHALF OF THE CITY OF HIGHLAND**

WHEREAS, the City of Highland has been providing ambulance services to the Clinton County Special Service Area Number 5, AKA St. Rose Fire District, pursuant to a previously executed contract; and

WHEREAS, that previously executed contract will expire as of December 31, 2020; and

WHEREAS, the EMS Chief of the City of Highland has negotiated a proposed, new contract with the Clinton County Special Service Area Number 5, for the City of Highland's continuing to provide ambulance services to the St. Rose Fire Protection District during the period from January 1, 2021, through December 31, 2021; and

WHEREAS, a copy of that proposed, new contract is attached hereto as Exhibit A; and

WHEREAS, the EMS Chief of the City of Highland has recommended that that proposed, new contract be approved; and

WHEREAS, the City Council of the City of Highland finds that the proposed, new contract should be approved; and

NOW, THEREFORE, BE IT RESOLVED by City Council of the City of Highland as follows:

- Section 1.** The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.
- Section 2.** The proposed, new contract – for the provision of ambulance services to the Clinton County Special Serve Area Number 5 during the period from January 1, 2021, through December 31, 2021, a copy of which is attached as Exhibit A – is approved.
- Section 3.** The Mayor is hereby authorized and directed, on behalf of the City of Highland, to execute that contract for ambulance services with Clinton County Special Service Area Number 5.

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis
Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm
City Clerk
City of Highland
Madison County, Illinois

CONTRACT FOR AMBULANCE SERVICES

Provided to Special Service Area No. 5
(St. Rose Township)

This contract entered by and between the City of Highland, hereinafter referred to as “The Service Provider”, and the County of Clinton, State of Illinois, hereinafter referred to as “The County”, both being bodies politic, WITNESSETH:

1. That in return for the payment described in Paragraph Two (2) below, the Service Provider agrees to furnish to St. Rose Township in said County hereinafter referred to as “SSA No. 5”, ambulance services comparable to the services provided the residents of the City of Highland, provided that the Service Provider need not maintain an ambulance in said SSA No. 5 and that the County acknowledges that the response time to calls to said SSA No. 5 will be greater than the response time to calls in City of Highland due to the distances involved.

2. That in return for the services described in Paragraph One (1) above, the County agrees to pay to the Service Provider the sum of **Thirty-Two Thousand Nine Hundred Twenty Dollars (\$32,920.00)**, with the payment of that sum to be made prior January 1, 2022.

3. In addition, it is understood and agreed that those residents within said SSA No. 5 actually using such ambulance services shall pay in addition to any tax levied, such charges as are set forth by the Service Provider in its rules, regulations, resolutions, and ordinances as are now or are hereafter enacted or adopted pertaining to such service. No rules, regulations, resolutions, and ordinances enacted or adopted after the County approves this agreement regarding such charges shall be applicable to SSA No. 5, unless such are rules, regulations, resolutions, and ordinances are applicable to all special

services areas serviced by the Service Provider during the term of this agreement. The description and amount of any such current charges are set forth in Exhibit A hereto. The Service Provider shall furnish the County with an updated Exhibit A within thirty (30) after any charges are changed by the Service Provider during the term of this agreement.

4. That Service Provider shall be free to discontinue service herein provided for upon thirty (30) days written advance notice to the County thereof, and if discontinued monies, advanced to the Service Provider pursuant hereto shall be returned to County on a pro-rata basis, based on the number of days such service was rendered as compared to the number of days for which payment was advanced by the County.

5. That in the event that the ambulance service provided by the Service Provider materially diminishes or changes in nature or cost, the County shall have the option to terminate this contract upon thirty (30) days advance written notice to the Service Provider, and a pro-rata refund to the County shall be made by the Service Provider, computed as in Paragraph Four (4) above. Nothing contained in this paragraph five (5) shall require the County to given any prior written notice to the Service Provider of the County's intention to not renew this agreement beyond the term specified in Paragraph Eight (8) below.

6. That the County shall play no role in the operation of the ambulance service or in its decision process. The Service Provider shall hold the County harmless for any loss arising from any and all claims, suits, losses and expenses (other than punitive damages, attorneys' fees, expert witness fees, and other costs of litigation) incurred by the Service Provider arising from the services rendered pursuant to this contract. The Service Provider shall indemnify the County for any loss arising from any loss (other than punitive damages, attorneys' fees, expert witness fees, and other costs of

litigation) arising from any and all claims, suits, losses and expenses incurred by the County arising from the services rendered by the Service Provider pursuant to this contract. The Service Provider's duty to indemnify the County and to hold the County harmless shall not extend to any loss or expense arising in whole or in part from a negligent act or omission by an employee or agent of the County or from other misconduct of an employee or agent of the County. Nor does the Service Provider's duty to indemnify the County and to hold the County harmless extend to paying (or reimbursing the County for) any award of punitive damages against the County or any of its employees or agents, or to paying (or reimbursing the County for) attorneys' fees, expert witness fees, and other costs of litigation incurred by the County or by any of its employees or agents. Nothing in this agreement shall be construed to subject either the Service Provider or the County to any liability from which it would otherwise be immune by reason of a privilege under the common law of the State of Illinois, the Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS10/), or other Illinois or federal statute of regulation. The Service Provider shall maintain adequate insurance coverage, including but not limited to, general liability, casualty, vehicle, health, accident and worker's compensation insurance to protect the Service Provider from liability arising out of the provision of services rendered under this agreement. Service Provider shall provide proof of such insurance coverage to the County upon request.

7. That each party warrants that the execution of this agreement by the official executing it on behalf of such party is done by and with the authority of its respective corporate authority to do so.

8. The term of this contract shall be from January 1, 2021, and continuing through December 31, 2021.

9. This written agreement constitutes the entire agreement between the parties and may be modified, altered or amended only upon the written agreement of the Service Provider and County.

10. The provisions of this agreement are severable. Should any provision be held unenforceable, the remaining provisions of this agreement shall remain in full force and effect.

IN WITNESS THEREOF, this agreement has been executed by the County of Clinton this ____ day of _____, 2020, and the City of Highland on this ____ day of _____ 2020.

City of Highland - "Service Provider"

Mayor of the City of Highland

ATTEST:

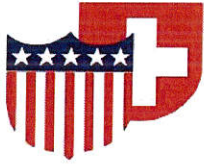
City Clerk of the City of Highland

County of Clinton

Robert Fix, Chairperson
Clinton County District Board

ATTEST:

Vicky Albers, County Clerk




City of Highland
Fire Department – EMS Division

J. Brian Wilson, Emergency Services Chief

MEMORANDUM # 20-023

TO: Mark Latham, City Manager

FROM: Brian Wilson, Emergency Services Chief 

DATE: October 7, 2020

SUBJECT: Contract for Ambulance Services, Special Service Area No. 5

RECOMMENDATION

I recommend the execution of the attached contract to provide ambulance services to St. Rose Township in Clinton County.

DISCUSSION

As you recall, this is an annual review and renewal. The amount of this contract represents a small increase of 3.78% over last year. This is an increase of \$1,209, from \$31,711 last year to \$32,920 this year.

BUDGET IMPACT

The fees generated by these contracts and agreement serve to help support the operational budget for Emergency Medical Services provided by the Highland Fire Department, EMS Division.

RESOLUTION NO. _____

**A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF A
HIGHWAY AUTHORITY AGREEMENT FOR RIGHT-OF-WAY ON AND AROUND
916 SIXTH STREET**

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, pursuant to 35 Ill. Adm. Code 742.1020, the owner of the underground storage tanks at 916 Sixth Street (“Owner”), City, and the Illinois Environmental Protection Agency (“IEPA”) desire to enter into a Highway Authority Agreement regarding soil in and around the right-of-way at 916 Sixth Street, Highland, Illinois 62249 (“Property”); and

WHEREAS, according to studies previously performed, soil contaminants from underground tanks exceed accepted levels at the Property, and were remediated to IEPA standards; and

WHEREAS, it has been determined the soil contaminants from underground tanks at the Property extend, or may extend, into City’s right-of-way, and cannot be remediated without demolishing City roads and infrastructure; and

WHEREAS, City, Owner, and IEPA desire to limit access to soil within the right-of-way to protect the health, safety, general welfare, and economic welfare of City residents and anyone who may encounter the soil within the right-of-way; and

WHEREAS, City has determined it would be in the best interest of public health, safety, general welfare, and economic welfare for City, Owner, and IEPA to execute the Highway Authority Agreement attached hereto as **Exhibit A**.

WHEREAS, City finds that the terms of the Highway Authority Agreement (**Exhibit A**) are fair and reasonable, and City finds the Highway Authority Agreement (**Exhibit A**) should be approved; and

WHEREAS, City has determined it to be in the best interests of public health, safety, general welfare, and economic welfare of City to approve the Highway Authority Agreement (**Exhibit A**); and

WHEREAS, City finds that the City Manager and/or Mayor should be authorized and directed, on behalf of City, to execute the Highway Authority Agreement (**Exhibit A**).

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The Highway Authority Agreement (**Exhibit A**) is approved.

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute and date the Highway Authority Agreement (**Exhibit A**).

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the _____ day of _____, 2020, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

HIGHWAY AUTHORITY AGREEMENT

This Agreement is entered into this _____ day of _____, 20____
pursuant to 35 Ill. Adm. Code 742.1020 by and between (1) Mark and Lori Frey
(Owner/Operator) and (2) The City of Highland (“Highway Authority”), collectively known as
the “Parties”.

WHEREAS, Mark and Lori Frey are the owners/operators of one or more leaking underground
storage tanks presently or formerly located at 916 Sixth Street, Highland, Illinois.

WHEREAS, as a result of one or more releases of contaminants from the above referenced
underground storage tank (“the Release(s)”), soil contamination at the Site exceeds the Tier 1
residential objectives of 35 ILL. Adm. Code 742;

WHEREAS, soil contamination exceeding Tier I residential remediation objectives extends or
may extend into the Highway Authority’s right-of-way;

WHEREAS, this Agreement pertains only to soil contamination within the Highway Authority’s
right-of-way;

WHEREAS, the Owner/Operator or Property Owner has conducted corrective action in
response to the Release(s);

WHEREAS, the Parties desire to limit access to soil within the right-of-way that exceeds Tier 1
residential remediation objectives so that human health and the environment are protected during
and after any access;

NOW, THEREFORE, the Parties agree as follows:

1. The recitals set forth above are incorporated by reference as if fully set forth herein.
2. The Illinois Emergency Management Agency has assigned incident number(s) 2011-0939 to the Release(s).
3. Attached as Exhibit A is a scaled map(s) prepared by the owner/operator that shows the Site and surrounding area and delineates the current and estimated future extent of soil contamination above the applicable Tier 1 residential remediation objectives as a result of the Release(s).
4. Attached as Exhibit B is a table(s) prepared by the owner/operator that lists each contaminant of concern that exceeds its Tier 1 residential remediation objective, its Tier 1 residential remediation objective, and its concentrations within the zone where Tier 1 residential remediation objectives are exceeded. The locations of the concentrations listed in Exhibit B are identified on the map(s) in Exhibit A.
5. Attached as Exhibit C is a scaled map prepared by the owner/operator showing the area of the Highway Authority’s right-of-way that is governed by this agreement

("Right-of-Way"). Because Exhibit C is not a surveyed plat, the Right-of-Way boundary may be an approximation of the actual Right-of-Way lines.

6. Because the collection of samples within the Right-of-Way is not practical, the Parties stipulate that, soil contamination exceeding Tier I residential remediation objectives does not and will not extend beyond the boundaries of the Right-of-Way.
7. The Highway Authority stipulates it has jurisdiction over the Right-of-Way that gives it sole control over access to the soil located within or beneath the Right-of-Way.
8. The Highway Authority further agrees to limit access by itself and others to soil within the right-of-Way exceeding Tier 1 residential remediation objectives. Access shall be allowed only if human health (including worker safety) and the environment are protected during and after any access. The Highway Authority may construct, reconstruct, improve, repair, maintain and operate a highway upon the Right-of-Way, or allow others to do the same by permit. In addition, the Highway Authority and others using or working in the Right-of-Way under permit have the right to remove soil from the Right-of-Way and dispose of the same in accordance with applicable environmental laws and regulations. The Highway Authority agrees to issue all permits for work in the Right-of-Way, and make all existing permits for work in the Right-of-Way, subject to the following or a substantially similar condition:

As a condition of this permit the permittee shall request the office issuing this permit to identify sites in the Right-of-Way where a Highway Authority Agreement governs access to soil that exceeds the Tier 1 residential remediation objectives of 35 Ill. Adm. Code 742. The permittee shall take all measures necessary to protect human health (including worker safety) and the environment during and after any access to such soil.

9. The Highway Authority agrees that no structures will be constructed within the Right-of-Way unless said structures are associated with the provisions of item 8 or utility improvements.
10. This agreement shall be referenced in the Agency's no further remediation determination issued for the Release(s).
11. The Agency shall be notified of any transfer of jurisdiction over the Right-of-Way at least 30 days prior to the date the transfer takes effect. This agreement shall be null and void upon the transfer unless the transferee agrees to be bound by this agreement as if the transferee were an original party to this agreement. The transferee's agreement to be bound by the terms of this agreement shall be memorialized at the time of transfer in a writing ("Rider") that references this Highway Authority Agreement and is signed by the Highway Authority, or subsequent transferor, and the transferee.

12. This agreement shall become effective on the date the Agency issues a no further remediation determination for the Release(s). It shall remain effective until the Right-of-Way is demonstrated to be suitable for unrestricted use and the Agency issues a new no further remediation determination to reflect there is no longer a need for this agreement or until the agreement is otherwise terminated or voided.
13. In addition to any other remedies that may be available, the Agency may bring suit to enforce the terms of this agreement or may, in its sole discretion, declare this agreement null and void if any of the Parties or any transferee violate any term of this agreement. The Parties or transferee shall be notified in writing of any such declaration.
14. This agreement shall be null and void if a court of competent jurisdiction strikes down any part or provision of the agreement.
15. This agreement supersedes any prior written or oral agreements or understandings between the Parties on the subject matter addressed herein. It may be altered, modified or amended only upon the written consent and agreement of the Parties.
16. Any notices or other correspondence regarding this agreement shall be sent to the Parties at following addresses:

Manager, Division of Remediation Management
 Bureau of Land
 Illinois Environmental Protection Agency
 P.O. Box 19276
 Springfield, Illinois 62974-9276

Highway Authority

City of Highland, Illinois
 Attn: City Manager
 City Hall
 1115 Broadway, PO Box 218
 Highland, IL 62249

Property Owner or Owner/Operator

| | |
|----------|---------------------------|
| Name | <u>Mark and Lori Frey</u> |
| Address | <u>PO Box 148</u> |
| City | <u>Highland</u> |
| State | <u>IL</u> |
| Zip Code | <u>62249</u> |

IN WITNESS WHEREOF, the Parties have caused this agreement to be signed by their duly authorized representatives.

City of Highland, Illinois

Date: _____

By: _____

Its: _____

Property Owner or Owner/Operator

Date: _____

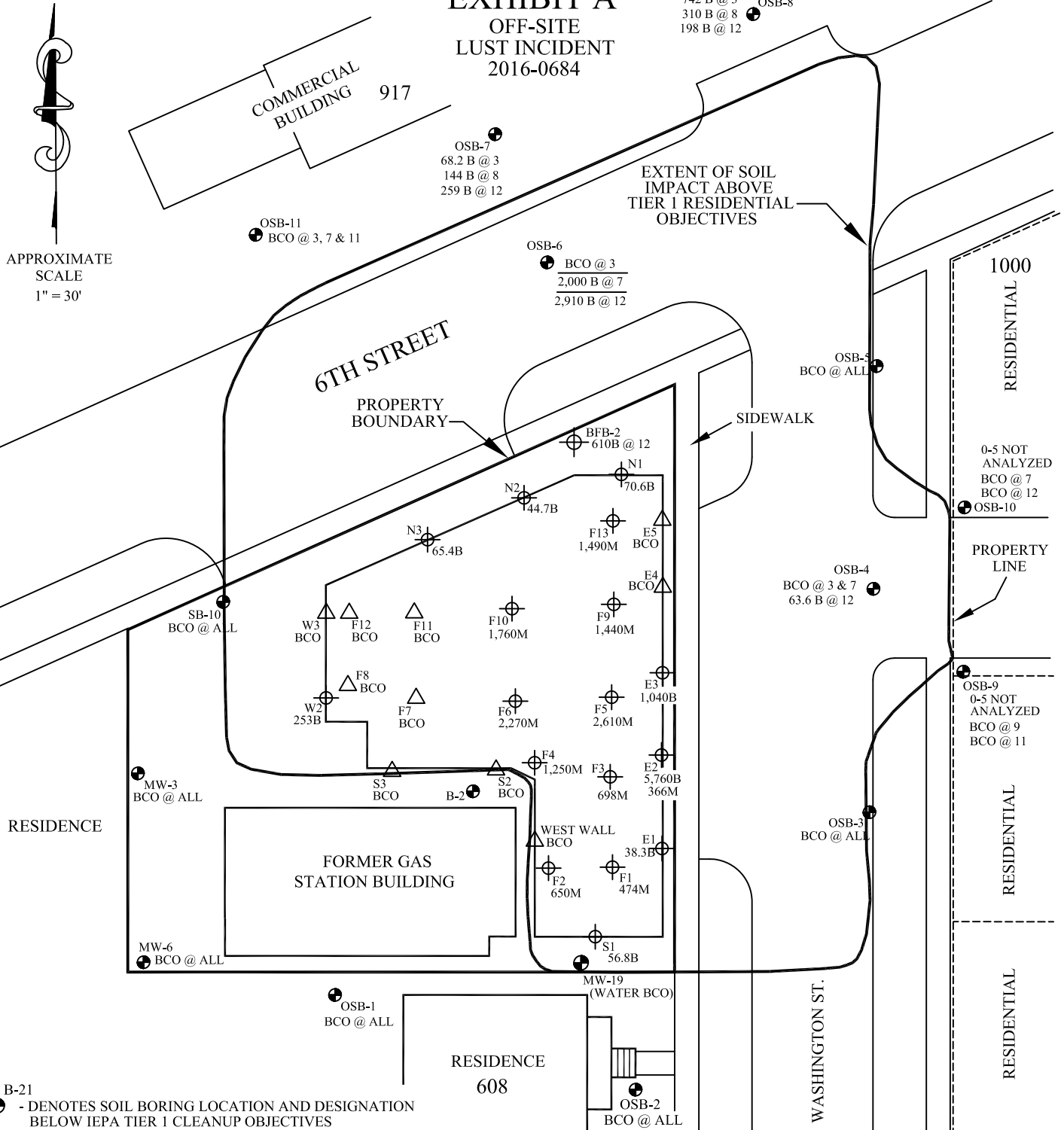
By: _____

Title: _____

EXHIBIT A

OFF-SITE LUST INCIDENT 2016-0684

742 B @ 3
310 B @ 8
198 B @ 12



APPROXIMATE
SCALE
1" = 30'

B-21
● - DENOTES SOIL BORING LOCATION AND DESIGNATION BELOW IEPA TIER 1 CLEANUP OBJECTIVES

SW-1
⊕ - DENOTES EXCAVATION SAMPLING LOCATION AND DESIGNATION IN EXCESS OF IEPA TIER 1 CLEANUP OBJECTIVES

S3
△ - DENOTES EXCAVATION SAMPLE LOCATION AND DESIGNATION BELOW IEPA TIER 1 CLEANUP OBJECTIVES

63.6 B @ 3 - PARTS PER BILLION OF BENZENE @ 3 FT.
253 M @ 3 - PARTS PER BILLION OF MTBE @ 3 FT.
BCO - BELOW IEPA TIER 1 CLEANUP OBJECTIVES

BASED ON OBSERVATIONS MADE BY THE STAFF OF QUALITY TESTING AND ENGINEERING, INC.
DIMENSIONS AND LOCATIONS ARE APPROXIMATE ACTUAL MAY VARY.
DRAWING NOT INTENDED FOR USE OTHER THAN AS PART OF THE REPORT FOR WHICH IT WAS CREATED.

F - DENOTES FLOOR SAMPLE @ 20 FEET
N, S, E, & W - DENOTE SIDEWALL SAMPLES @ 12 FEET

FIGURE 1


| | |
|---|--|
| QUALITY TESTING AND ENGINEERING, INC. 803 WEST STATE STREET, O'FALLON, IL. 62269 PHONE: 618-632-9900 FAX: 618-632-9922 EMAIL: QTE@QTEINC.COM | |
|  | FREY'S COUNTRY STORE Highland, Illinois |
| | EXHIBIT A - EXTENT OF SOIL CONTAMINATION MARCH 2020 PROJECT NO. 12-0693-E |

EXHIBIT - B
Excavation Floor Samples

Analytical Summary - BTEX and MTBE - Soil

| Sample Designation | Depth (ft/bgs) ¹ | Date | Analyte | | | | | | | | | |
|--|-----------------------------|------------|----------------|-------------------|---------------|------|-------------|------|------------|------|-------------------------|------|
| | | | Benzene | | Ethyl Benzene | | Toluene | | Xylenes | | Methyl Tert-Butyl Ether | |
| | | | R ² | R.L. ³ | R | R.L. | R | R.L. | R | R.L. | R | R.L. |
| Floor 1 | 20 | 08/30/17 | 3.1 | 0.8 | 1.6 | 4.1 | 4.8 | 4.1 | 2.9 | 4.1 | 474 | 42.9 |
| Floor 2 | 20 | 08/30/17 | 2.9 | 0.8 | 1.6 | 4.1 | 4.8 | 4.1 | 3.1 | 4.1 | 650 | 42.5 |
| Floor 3 | 20 | 08/30/17 | 2.8 | 1.0 | 2.8 | 4.8 | 7.8 | 4.8 | 6.6 | 4.8 | 698 | 49.1 |
| Floor 4 | 20 | 08/30/17 | N.D. | 20.6 | N.D. | 103 | N.D. | 103 | N.D. | 103 | 1250 | 41.3 |
| Floor 5 | 20 | 08/31/17 | N.D. | 24.0 | N.D. | 120 | N.D. | 120 | N.D. | 120 | 2610 | 48.0 |
| Floor 6 | 20 | 09/01/17 | N.D. | 24.9 | N.D. | 124 | N.D. | 124 | N.D. | 124 | 2270 | 49.7 |
| Floor 7 | 20 | 09/01/17 | 4.1 | 1.2 | 3.0 | 5.9 | 8.3 | 5.9 | 5.8 | 5.9 | 171 | 2.4 |
| Floor 8 | 20 | 09/06/17 | 4.2 | 1.7 | 3.4 | 8.7 | 9.9 | 8.7 | 6.8 | 8.7 | 183 | 3.5 |
| Floor 9 | 20 | 08/31/17 | N.D. | 21.7 | N.D. | 108 | N.D. | 108 | N.D. | 108 | 1440 | 43.3 |
| Floor 10 | 20 | 08/31/17 | 1.7 | 0.9 | 1.1 | 4.3 | 3.6 | 4.3 | 2.1 | 4.3 | 1760 | 95.8 |
| Floor 11 | 20 | 09/06/17 | 9.9 | 0.9 | 1.9 | 4.4 | 9.0 | 4.5 | 4.0 | 4.5 | 184 | 48.2 |
| Floor 12 | 20 | 09/06/17 | 10.3 | 0.9 | 2.3 | 4.6 | 9.2 | 4.6 | 7.2 | 4.6 | 235 | 42.7 |
| Floor 13 | 20 | 08/31/17 | N.D. | 19.3 | N.D. | 96.7 | N.D. | 96.7 | N.D. | 96.7 | 1490 | 38.7 |
| Tier I Soil Remediation Objectives (ppb) | Residential | Ingestion | 12,000 | | 7,800,000 | | 16,000,000 | | 16,000,000 | | 780,000 | |
| | | Inhalation | 800 | | 400,000 | | 650,000 | | 320,000 | | 8,800,000 | |
| | Construction Worker | Ingestion | 2,300,000 | | 20,000,000 | | 410,000,000 | | 41,000,000 | | 2,000,000 | |
| | | Inhalation | 2,200 | | 58,000 | | 42,000 | | 5,600 | | 140,000 | |
| | Migration to Groundwater | Class I | 30 | | 13,000 | | 12,000 | | 150,000 | | 320 | |

Note: Results are in parts per billion

¹Feet below the ground surface

²Laboratory Result

³Reporting Limit

⁴Not detected above laboratory limits

EXHIBIT - B
Page 2
Excavation Sidewall Samples

Analytical Summary - BTEX and MTBE - Soil

| Sample Designation | Depth (ft/bgs) ¹ | Date | Analyte | | | | | | | | | |
|--|-----------------------------|------------|------------------|-------------------|-------------------|------|--------------------|------|-------------------|------|-------------------------|------|
| | | | Benzene | | Ethyl Benzene | | Toluene | | Xylenes | | Methyl Tert-Butyl Ether | |
| | | | R ² | R.L. ³ | R | R.L. | R | R.L. | R | R.L. | R | R.L. |
| North 1 | 12 | 08/31/17 | 70.6 | 0.9 | 8.2 | 4.4 | 1.7 | 4.4 | 3.8 | 4.4 | 1.6 | 1.8 |
| North Wall - 2 | 12 | 09/06/17 | 44.7 | 1.0 | 18.0 | 4.8 | 1.4 | 4.8 | 2.6 | 4.8 | 3.0 | 1.9 |
| North Wall - 3 | 12 | 09/06/17 | 65.4 | 1.0 | 33.5 | 4.8 | 2.0 | 4.8 | 17.2 | 4.8 | 71.3 | 1.9 |
| West Wall | 12 | 09/01/17 | N.D. | 66.9 | 270 | 335 | N.D. | 335 | N.D. | 335 | N.D. | 135 |
| West Wall - 2 | 12 | 09/01/17 | 253 | 40.0 | N.D. | 200 | N.D. | 200 | N.D. | 200 | N.D. | 79.9 |
| West Wall - 3 | 12 | 09/06/17 | N.D. | 0.8 | N.D. | 3.8 | N.D. | 3.8 | N.D. | 3.8 | 4.8 | 1.5 |
| South Wall - 1 | 12 | 09/06/17 | 56.8 | 1.0 | 20.6 | 5.2 | 1.5 | 5.2 | 2.5 | 5.2 | 4.3 | 2.1 |
| South Wall - 2 | 12 | 09/01/17 | N.D. | 1.1 | N.D. | 5.6 | N.D. | 5.6 | N.D. | 5.6 | 203 | 45.0 |
| South Wall - 3 | 12 | 09/01/17 | 20.4 | 0.9 | 4.5 | 4.6 | 1.9 | 4.6 | 2.9 | 4.6 | 2.9 | 1.8 |
| East Wall - 1 | 12 | 09/06/17 | 38.3 | 0.9 | 5.6 | 4.3 | 1.4 | 4.3 | 2.9 | 4.3 | 1.3 | 1.7 |
| East Wall - 2 | 12 | 09/01/17 | 5760 | 34.1 | 444 | 171 | 228 | 171 | 2010 | 171 | 366 | 68.3 |
| East Wall - 3 | 12 | 09/01/17 | 1040 | 25.8 | 86.0 | 129 | 57 | 129 | 292 | 129 | 71.2 | 51.6 |
| East Wall - 4 | 12 | 09/01/17 | 23.6 | 0.9 | 2.4 | 4.7 | N.D. | 4.7 | N.D. | 4.7 | N.D. | 1.9 |
| East Wall - 5 | 12 | 09/01/17 | 14.3 | 1.0 | 3.1 | 5.1 | N.D. | 5.1 | 1.3 | 5.1 | N.D. | 2.0 |
| Tier I Soil Remediation Objectives (ppb) | Residential | Ingestion | 12,000 | | 7,800,000 | | 16,000,000 | | 16,000,000 | | 780,000 | |
| | | Inhalation | 800 | | 400,000 | | 650,000 | | 320,000 | | 8,800,000 | |
| | Construction Worker | Ingestion | 2,300,000 | | 20,000,000 | | 410,000,000 | | 41,000,000 | | 2,000,000 | |
| | | Inhalation | 2,200 | | 58,000 | | 42,000 | | 5,600 | | 140,000 | |
| | Migration to Groundwater | Class I | 30 | | 13,000 | | 12,000 | | 150,000 | | 320 | |

Note: Results are in parts per billion

¹Feet below the ground surface

²Laboratory Result

³Reporting Limit

⁴Not detected above laboratory limits

EXHIBIT - B

Page 3

SOIL BORINGS

Analytical Summary - BTEX and MTBE - Soil

| Sample Designation | Depth (ft/bgs) ¹ | Date | Analyte | | | | | | | | | |
|--|-----------------------------|------------|-------------------|-------------------|---------------|--------|-------------|---------|------------|------|-------------------------|------|
| | | | Benzene | | Ethyl Benzene | | Toluene | | Xylenes | | Methyl Tert-Butyl Ether | |
| | | | R ² | R.L. ³ | R | R.L. | R | R.L. | R | R.L. | R | R.L. |
| OSB-1-2 | 2 | 9/16/13 | N.D. ⁴ | 1.2 | N.D. | 5.9 | N.D. | 5.9 | 1.4 | 5.9 | N.D. | 2.4 |
| OSB-1-7 | 7 | 9/16/13 | N.D. | 1.2 | N.D. | 5.9 | N.D. | 5.9 | N.D. | 5.9 | N.D. | 2.4 |
| OSB-1-12 | 12 | 9/16/13 | N.D. | 0.9 | N.D. | 4.4 | N.D. | 4.4 | N.D. | 4.4 | N.D. | 1.8 |
| OSB-2-2 | 2 | 9/16/13 | N.D. | 0.8 | N.D. | 4.2 | N.D. | 4.2 | N.D. | 4.2 | N.D. | 1.7 |
| OSB-2-7 | 7 | 9/16/13 | N.D. | 0.9 | N.D. | 4.5 | N.D. | 4.5 | N.D. | 4.5 | N.D. | 1.8 |
| OSB-2-12 | 12 | 9/16/13 | N.D. | 0.9 | N.D. | 4.3 | N.D. | 4.3 | N.D. | 4.3 | N.D. | 1.7 |
| OSB-3-2 | 2 | 9/16/13 | N.D. | 1.1 | N.D. | 5.3 | N.D. | 5.3 | N.D. | 5.3 | N.D. | 2.1 |
| OSB-3-8 | 8 | 9/16/13 | N.D. | 1.0 | N.D. | 5.1 | N.D. | 5.1 | N.D. | 5.1 | N.D. | 2.1 |
| OSB-3-12 | 12 | 9/16/13 | N.D. | 21.6 | 984 | 108 | N.D. | 108 | 565 | 108 | N.D. | 43.3 |
| OSB-4-3 | 3 | 9/16/13 | N.D. | 1.1 | N.D. | 5.7 | N.D. | 5.7 | N.D. | 5.7 | N.D. | 2.3 |
| OSB-4-7 | 7 | 9/16/13 | N.D. | 0.8 | 0.8 | 3.8 | N.D. | 3.8 | 0.9 | 3.8 | N.D. | 1.5 |
| OSB-4-12 | 12 | 9/16/13 | 63.6 | 22.6 | 659 | 113 | N.D. | 113 | 585 | 113 | 75.3 | 45.1 |
| OSB-5-3 | 3 | 9/16/13 | N.D. | 1.2 | N.D. | 6.0 | N.D. | 6.0 | N.D. | 6.0 | N.D. | 2.4 |
| OSB-5-8 | 8 | 9/16/13 | N.D. | 0.9 | N.D. | 4.5 | N.D. | 4.5 | N.D. | 4.5 | N.D. | 1.8 |
| OSB-5-12 | 12 | 9/16/13 | N.D. | 0.8 | N.D. | 4.1 | N.D. | 4.1 | N.D. | 4.1 | N.D. | 1.6 |
| OSB-6-3 | 3 | 9/16/13 | N.D. | 1.2 | 1.2 | 5.8 | 2.5 | 5.8 | 1.9 | 5.8 | N.D. | 2.3 |
| OSB-6-7 | 7 | 9/16/13 | 2,000 | 24.2 | 11,900 | 520 | 35 | 121 | 307 | 121 | N.D. | 48.3 |
| OSB-6-12 | 12 | 9/16/13 | 2,910 | 22.4 | 11,200 | 479 | 40 | 112 | 149 | 112 | N.D. | 44.7 |
| Tier I Soil Remediation Objectives (ppb) | Residential | Ingestion | 12,000 | | 7,800,000 | | 16,000,000 | | 16,000,000 | | 780,000 | |
| | | Inhalation | 800 | | 400,000 | | 650,000 | | 320,000 | | 8,800,000 | |
| | Construction Worker | Ingestion | 2,300,000 | | 20,000,000 | | 410,000,000 | | 41,000,000 | | 2,000,000 | |
| | | Inhalation | 2,200 | | 58,000 | | 42,000 | | 5,600 | | 140,000 | |
| Migration to Groundwater | Class I | 30 | | 13,000 | | 12,000 | | 150,000 | | 320 | | |

Note: Results are in parts per billion
¹Feet below the ground surface
²Laboratory Result
³Reporting Limit
⁴Not detected above laboratory limits

EXHIBIT - B

Page 4

Soil Borings

Analytical Summary - BTEX and MTBE - Soil - Off-Site Source

| Sample Designation | Depth (ft/bgs) ¹ | Date | Analyte | | | | | | | | | |
|--|-----------------------------|------------|----------------|-------------------|-------------------|------|-------------|------|------------|------|-------------------------|------|
| | | | Benzene | | Ethyl Benzene | | Toluene | | Xylenes | | Methyl Tert-Butyl Ether | |
| | | | R ² | R.L. ³ | R | R.L. | R | R.L. | R | R.L. | R | R.L. |
| OSB-7 | 3 | 1/21/14 | 68.2 | 24.2 | N.D. ⁴ | 121 | N.D. | 121 | N.D. | 121 | N.D. | 48.4 |
| OSB-7 | 8 | 1/21/14 | 144 | 23.6 | 4,330 | 500 | N.D. | 118 | 80 | 118 | N.D. | 47.1 |
| OSB-7 | 12 | 1/21/14 | 259 | 22.1 | 1,280 | 111 | N.D. | 111 | 29 | 111 | N.D. | 44.3 |
| OSB-8 | 3 | 1/21/14 | 742 | 29.8 | 1,230 | 149 | 58 | 149 | 213 | 149 | N.D. | 59.7 |
| OSB-8 | 8 | 1/21/14 | 310 | 22.5 | 557 | 112 | 29 | 112 | 804 | 112 | N.D. | 45.0 |
| OSB-8 | 12 | 1/21/14 | 198 | 22.4 | 39 | 112 | N.D. | 112 | 37 | 112 | N.D. | 44.7 |
| OSB-9 | 7 | 1/21/14 | N.D. | 0.9 | N.D. | 4.5 | N.D. | 4.5 | N.D. | 4.5 | N.D. | 1.8 |
| OSB-9 | 11 | 1/21/14 | N.D. | 0.9 | N.D. | 4.4 | N.D. | 4.4 | N.D. | 4.4 | N.D. | 1.8 |
| OSB-10 | 7 | 3/14/14 | N.D. | 3.1 | N.D. | 15.6 | N.D. | 15.6 | N.D. | 15.6 | N.D. | 6.2 |
| OSB-10 | 12 | 3/14/14 | N.D. | 1.2 | N.D. | 6.2 | N.D. | 6.2 | N.D. | 6.2 | N.D. | 2.5 |
| BFB-2 | 12 | 5/12/15 | 610 | 21.9 | 81 | 110 | N.D. | 110 | N.D. | 110 | 29 | 43.8 |
| Tier I Soil Remediation Objectives (ppb) | Residential | Ingestion | 12,000 | | 7,800,000 | | 16,000,000 | | 16,000,000 | | 780,000 | |
| | | Inhalation | 800 | | 400,000 | | 650,000 | | 320,000 | | 8,800,000 | |
| | Construction Worker | Ingestion | 2,300,000 | | 20,000,000 | | 410,000,000 | | 41,000,000 | | 2,000,000 | |
| | | Inhalation | 2,200 | | 58,000 | | 42,000 | | 5,600 | | 140,000 | |
| | Migration to Groundwater | Class I | 30 | | 13,000 | | 12,000 | | 150,000 | | 320 | |

Note: Results are in parts per billion

¹Feet below the ground surface

²Laboratory Result

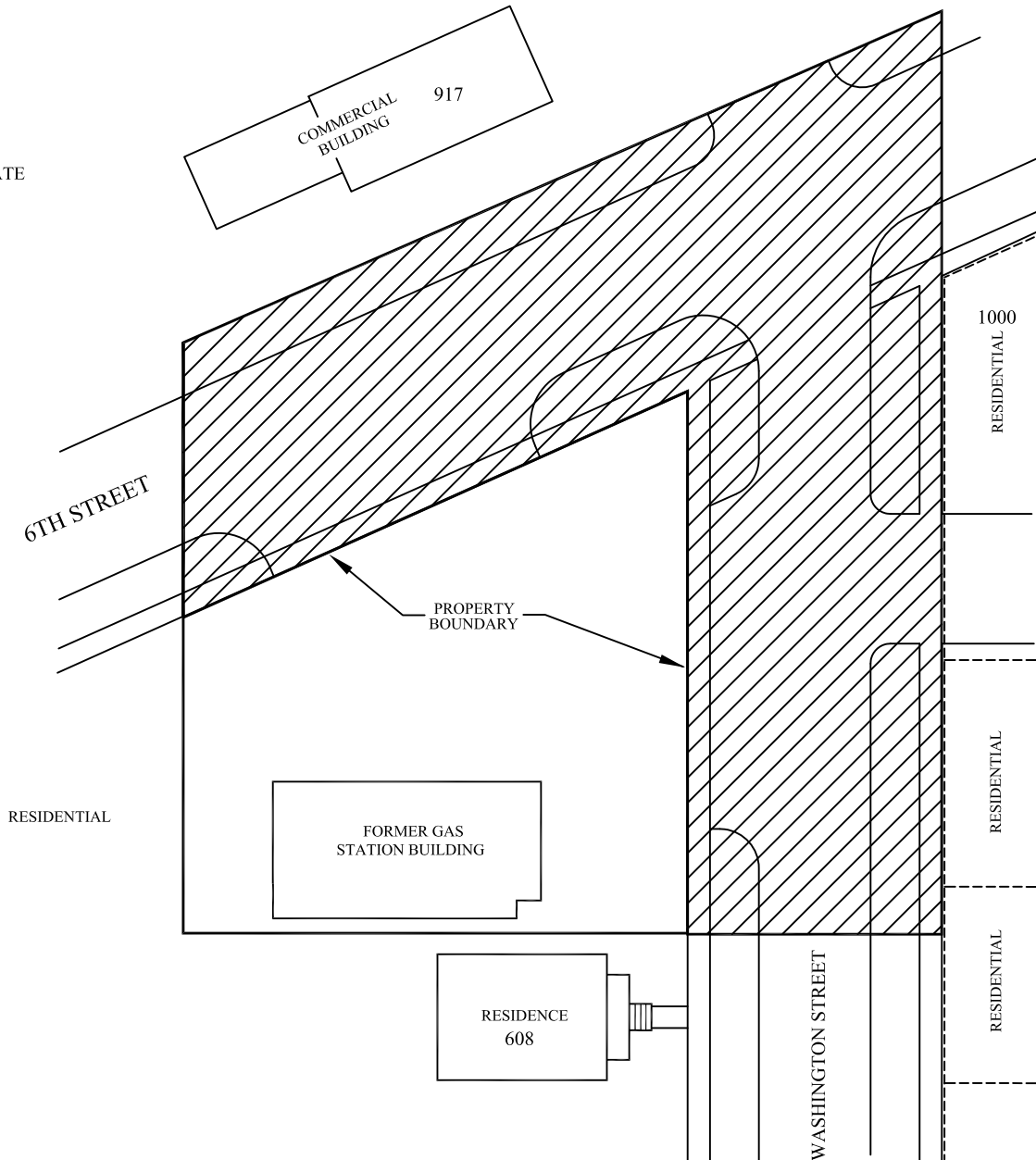
³Reporting Limit

⁴Not detected above laboratory limits

EXHIBIT C



APPROXIMATE
SCALE
1" = 40'



 - AREA OF HIGHWAY AUTHORITY AGREEMENT
INCLUDES ENTIRE RIGHT-OF-WAY

BASED ON OBSERVATIONS MADE BY THE STAFF OF QUALITY TESTING AND ENGINEERING, INC.
DIMENSIONS AND LOCATIONS ARE APPROXIMATE ACTUAL MAY VARY.
DRAWING NOT INTENDED FOR USE OTHER THAN AS PART OF THE REPORT FOR WHICH IT WAS CREATED.

QUALITY TESTING AND ENGINEERING, INC.

803 WEST STATE STREET, O'FALLON, IL. 62269
PHONE: 618-632-9900 FAX: 618-632-9922 EMAIL: QTE@QTEINC.COM

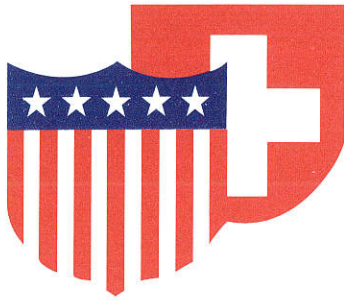


FREY'S COUNTRY STORE
Highland, Illinois

EXHIBIT C - HIGHWAY AUTHORITY AGREEMENT

MARCH 2020

PROJECT NO. 12-0693-E



City of Highland

MEMO TO: Mark Latham, City Manager
FROM: Joe Gillespie, Director of Public Works
DATE: October 14, 2020
SUBJECT: IEPA Highway Authority Agreement – 916 6th Street
Recommendation for Approval

RECOMMENDATION

I recommend that you request council approval of an IEPA Highway Authority Agreement for 6th Street and Washington Street adjacent to 916 6th Street as attached.

DISCUSSION

The agreement establishes the knowledge and controlling of contaminated soil within the right-of-ways of 6th Street and Washington Street adjacent to 916 6th Street (former Kountry Store site). The site is currently unoccupied and was formerly a gas station owned by Mark and Lori Frey. Contamination from a leaking underground storage tank was remediated on the property. The right-of-ways of 6th Street and Washington Street adjacent to the site was impacted from the release of petroleum over time, but the soil was not removed.

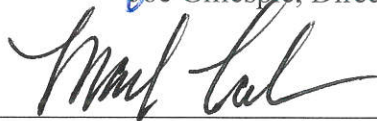
The IEPA has funding available for cleanup; however, it will not cover costs associated with replacement of the pavement in our right-of-way. Therefore, considering the rare occasion of digging in this area, we decided to pursue the agreement that will protect future excavations and costs associated with any removal of soil in the future.

CONCURRENCE

Recommended by: _____


Joe Gillespie, Director of Public Works

Approved by: _____



Mark Latham, City Manager

RESOLUTION NO. _____

**A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF A
HIGHWAY AUTHORITY AGREEMENT FOR RIGHT-OF-WAY ON AND AROUND
1321 BROADWAY**

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, pursuant to 35 Ill. Adm. Code 742.1020, the owner or operator of 1321 Broadway, Highland, Illinois 62249 (“Owner”), City, and the Illinois Environmental Protection Agency (“IEPA”) desire to enter into a Highway Authority Agreement regarding soil in and around the right-of-way at 1321 Broadway, Highland, Illinois 62249 (“Property”); and

WHEREAS, according to studies previously performed, soil contaminants from underground tanks exceed accepted levels at the Property, and were remediated to IEPA standards; and

WHEREAS, it has been determined the soil contaminants from underground tanks at the Property extend, or may extend, into City’s right-of-way, and cannot be remediated without demolishing City roads and infrastructure; and

WHEREAS, City, Owner, and IEPA desire to limit access to soil within the right-of-way to protect the health, safety, general welfare, and economic welfare of City residents and anyone who may encounter the soil within the right-of-way; and

WHEREAS, City has determined it would be in the best interest of public health, safety, general welfare, and economic welfare for City, Owner, and IEPA to execute the Highway Authority Agreement attached hereto as **Exhibit A**.

WHEREAS, City finds that the terms of the Highway Authority Agreement (**Exhibit A**) are fair and reasonable, and City finds the Highway Authority Agreement (**Exhibit A**) should be approved; and

WHEREAS, City has determined it to be in the best interests of public health, safety, general welfare, and economic welfare of City to approve the Highway Authority Agreement (**Exhibit A**); and

WHEREAS, City finds that the City Manager and/or Mayor should be authorized and directed, on behalf of City, to execute the Highway Authority Agreement (**Exhibit A**).

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The Highway Authority Agreement (**Exhibit A**) is approved.

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute and date the Highway Authority Agreement (**Exhibit A**).

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the _____ day of _____, 2020, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois



Illinois Environmental Protection Agency

Bureau of Land • 1021 N. Grand Avenue E. • P.O. Box 19276 • Springfield • Illinois • 62794-9276

HIGHWAY AUTHORITY AGREEMENT

This Agreement is entered into this ____ day of _____, 2020 pursuant to 35 Ill. Adm. Code 742.1020 by and between the (1) DaLee Oil Company ("Property Owner") [or, in the case of a petroleum leaking underground storage tank (UST), the owner/operator of the tank ("Owner/Operator")] and (2) City of Highland [Name of Entity in Control of the Right-of-Way] ("Highway Authority"), collectively known as the "Parties."

[Use this paragraph for sites with petroleum leaking underground storage tank(s)]

WHEREAS, DaLee Oil Company is the owner or operator of one or more leaking underground storage tanks presently or formerly located at 1321 Broadway, Highland, IL 62249 ("the Site");

[Use this paragraph for sites that do not have petroleum leaking USTs]

WHEREAS, _____ is the owner of the property located at _____ ("the Site");

WHEREAS, as a result of one or more releases of contaminants from the above referenced USTs ("the Release(s)"), soil and/or groundwater contamination at the Site exceeds the Tier 1 residential remediation objectives of 35 Ill. Adm. Code 742;

WHEREAS, the soil and/or groundwater contamination exceeding Tier 1 residential remediation objectives extends or may extend into the Highway Authority's right-of-way;

WHEREAS, the Owner/Operator or Property Owner is conducting corrective action in response to the Release(s);

WHEREAS, the Parties desire to prevent groundwater beneath the Highway Authority's right-of-way that exceeds Tier 1 remediation objectives from use as a supply of potable or domestic water and to limit access to soil within the right-of-way that exceeds Tier 1 residential remediation objectives so that human health and the environment are protected during and after any access;

NOW, THEREFORE, the Parties agree as follows:

1. The recitals set forth above are incorporated by reference as if fully set forth herein.
2. [Use this paragraph if IEMA has issued an incident number] The Illinois Emergency Management Agency has assigned incident number(s) 950915 & 971255 to the Release(s).
3. Attached as Exhibit A is a scaled map(s) prepared by the Owner/Operator that shows the Site and surrounding area and delineates the current and estimated future extent of soil and groundwater contamination above the applicable Tier 1 residential remediation objectives as a result of the Release(s). [Use the following sentence if either soil or groundwater is not contaminated above applicable Tier 1 residential remediation objectives: _____ is not contaminated above the applicable Tier 1 residential remediation objectives.]
4. Attached as Exhibit B is a table(s) prepared by the Owner/Operator that lists each contaminant of concern that exceeds its Tier 1 residential remediation objective, its Tier 1 residential remediation objective and its concentrations within the zone where Tier 1 residential remediation objectives are exceeded. The locations of the concentrations listed in Exhibit B are identified on the map(s) in Exhibit A.

5. Attached as Exhibit C is a scaled map prepared by the Owner/Operator showing the area of the Highway Authority's right-of-way that is governed by this agreement ("Right-of-Way"). Because Exhibit C is not a surveyed plat, the Right-of-Way boundary may be an approximation of the actual Right-of-Way lines.
6. *[Use this paragraph if samples have not been collected within the Right-of-Way, sampling within the Right-of-Way is not practical, and contamination does not extend beyond the Right-of-Way.]* Because the collection of samples within the Right-of-Way is not practical, the Parties stipulate that, based on modeling, soil and groundwater contamination exceeding Tier 1 residential remediation objectives does not and will not extend beyond the boundaries of the Right-of-Way.
7. The Highway Authority stipulates it has jurisdiction over the Right-of-Way that gives it sole control over the use of the groundwater and access to the soil located within or beneath the Right-of-Way.
8. The Highway Authority agrees to prohibit within the Right-of-Way all potable and domestic uses of groundwater exceeding Tier 1 residential remediation objectives.
9. The Highway Authority further agrees to limit access by itself and others to soil within the Right-of-Way exceeding Tier 1 residential remediation objectives. Access shall be allowed only if human health (including worker safety) and the environment are protected during and after any access. The Highway Authority may construct, reconstruct, improve, repair, maintain and operate a highway upon the Right-of-Way, or allow others to do the same by permit. In addition, the Highway Authority and others using or working in the Right-of-Way under permit have the right to remove soil or groundwater from the Right-of-Way and dispose of the same in accordance with applicable environmental laws and regulations. The Highway Authority agrees to issue all permits for work in the Right-of-Way, and make all existing permits for work in the Right-of-Way, subject to the following or a substantially similar condition:

As a condition of this permit the permittee shall request the office issuing this permit to identify sites in the Right-of-Way where a Highway Authority Agreement governs access to soil that exceeds the Tier 1 residential remediation objectives of 35 Ill. Adm. Code 742. The permittee shall take all measures necessary to protect human health (including worker safety) and the environment during and after any access to such soil.

10. This agreement shall be referenced in the Agency's no further remediation determination issued for the Release(s).
11. The Agency shall be notified of any transfer of jurisdiction over the Right-of-Way at least 30 days prior to the date the transfer takes effect. This agreement shall be null and void upon the transfer unless the transferee agrees to be bound by this agreement as if the transferee were an original party to this agreement. The transferee's agreement to be bound by the terms of this agreement shall be memorialized at the time of transfer in a writing ("Rider") that references this Highway Authority Agreement and is signed by the Highway Authority, or subsequent transferor, and the transferee.
12. This agreement shall become effective on the date the Agency issues a no further remediation determination for the Release(s). It shall remain effective until the Right-of-Way is demonstrated to be suitable for unrestricted use and the Agency issues a new no further remediation determination to reflect there is no longer a need for this agreement, or until the agreement is otherwise terminated or voided.
13. In addition to any other remedies that may be available, the Agency may bring suit to enforce the terms of this agreement or may, in its sole discretion, declare this agreement null and void if any of the Parties or any transferee violates any term of this agreement. The Parties or transferee shall be notified in writing of any such declaration.
14. This agreement shall be null and void if a court of competent jurisdiction strikes down any part or provision of the agreement.
15. This agreement supersedes any prior written or oral agreements or understandings between the Parties on the subject matter addressed herein. It may be altered, modified or amended only upon the written consent and agreement of the Parties.
16. Any notices or other correspondence regarding this agreement shall be sent to the Parties at following addresses:

Manager, Division of Remediation Management
Bureau of Land
Illinois Environmental Protection Agency
P.O. Box 19276
Springfield, IL 62974-9276

Property Owner or Owner/Operator

Name DaLee Oil Company

Address 1405 Salem Road

City Mt. Vernon

State IL

Zip Code 62864

X _____
(Contact at Highway Authority)

Address 1115 Broadway

City Highland

State IL

Zip Code 62249

IN WITNESS WHEREOF, the Parties have caused this agreement to be signed by their duly authorized representatives.

City of Highland

Date: X _____

By: X _____

Its: X _____

Owner/Operator

Date: _____

By: _____

EXHIBIT A

Site Maps

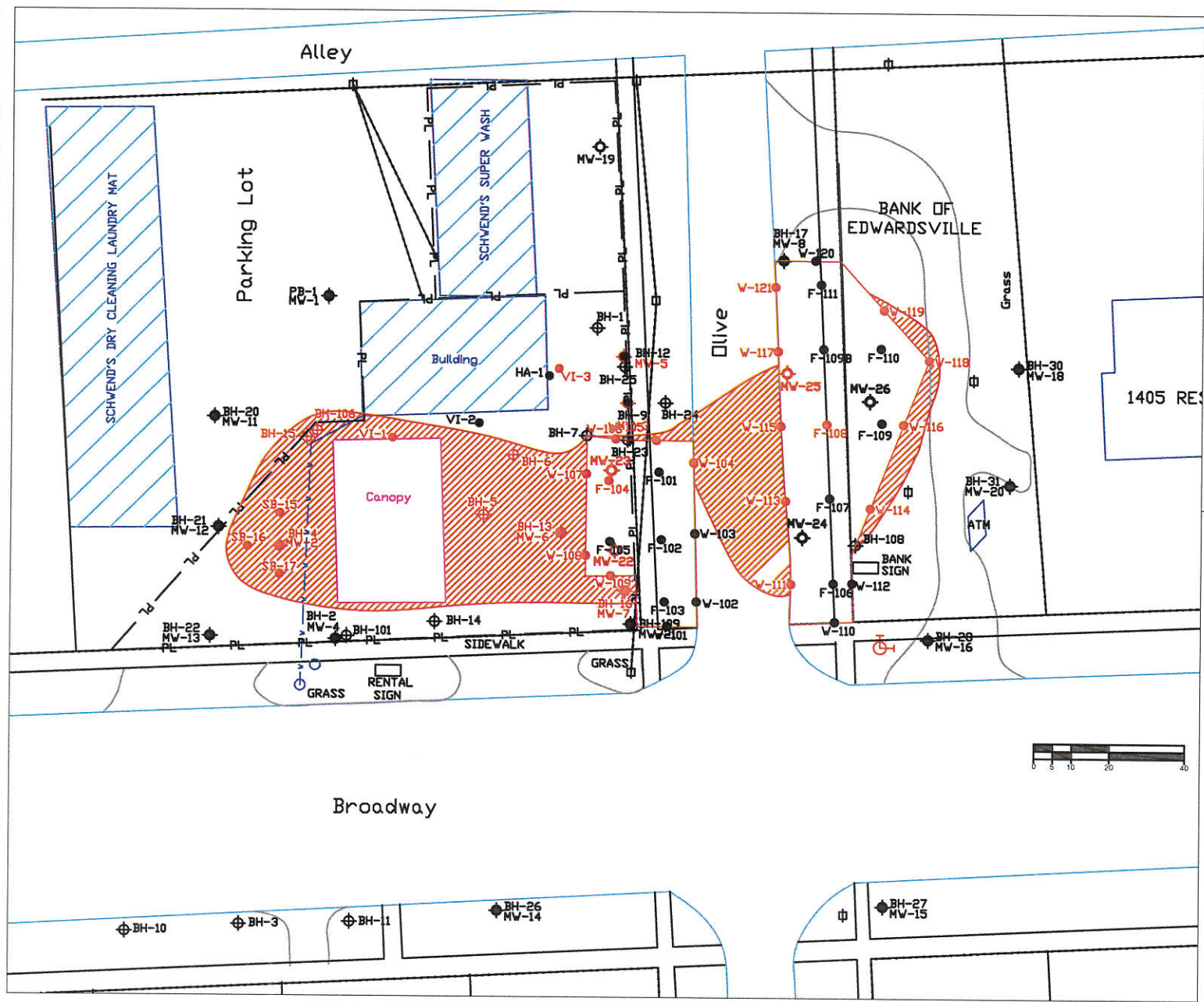


LPC# 1190555055
 --MADISON COUNTY
 BROADWAY & OLIVE
 HIGHLAND, IL 62249
 LUST Incident No. 950915



MAVERICK
 ENVIRONMENTAL SERVICES, INC.

| | |
|--|-----------------------------------|
| PROJECT NAME: KREUP - HIGHLAND | |
| DRAWN BY: JMB | PROJECT NO.: 950915 |
| REVISED BY: JMB | TITLE: SAMPLE LOCATIONS |
| DATE: SEPT. 2020 | DWG. NO. Figure: 1 |
| SCALE: 1"=40' | |



LEGEND

- ⊕ POWER POLE
- SSW- SECONDARY SEWER
- W- WATER LINE
- Gas- GAS LINE
- PROPERTY LINE

▭ EXCAVATION LIMITS

N
W — S — E

▨ TIER 1 SOIL PLUME

BORING AND WELL LABELING

- ⊕ SOIL BORING - BH
- ⊕ MONITORING WELL - MW
- ⊕ MONITORING WELL WITH SOIL SAMPLING - MW/BH
- SOIL BORING
- ⊕ PROPOSED MONITORING WELL - MW

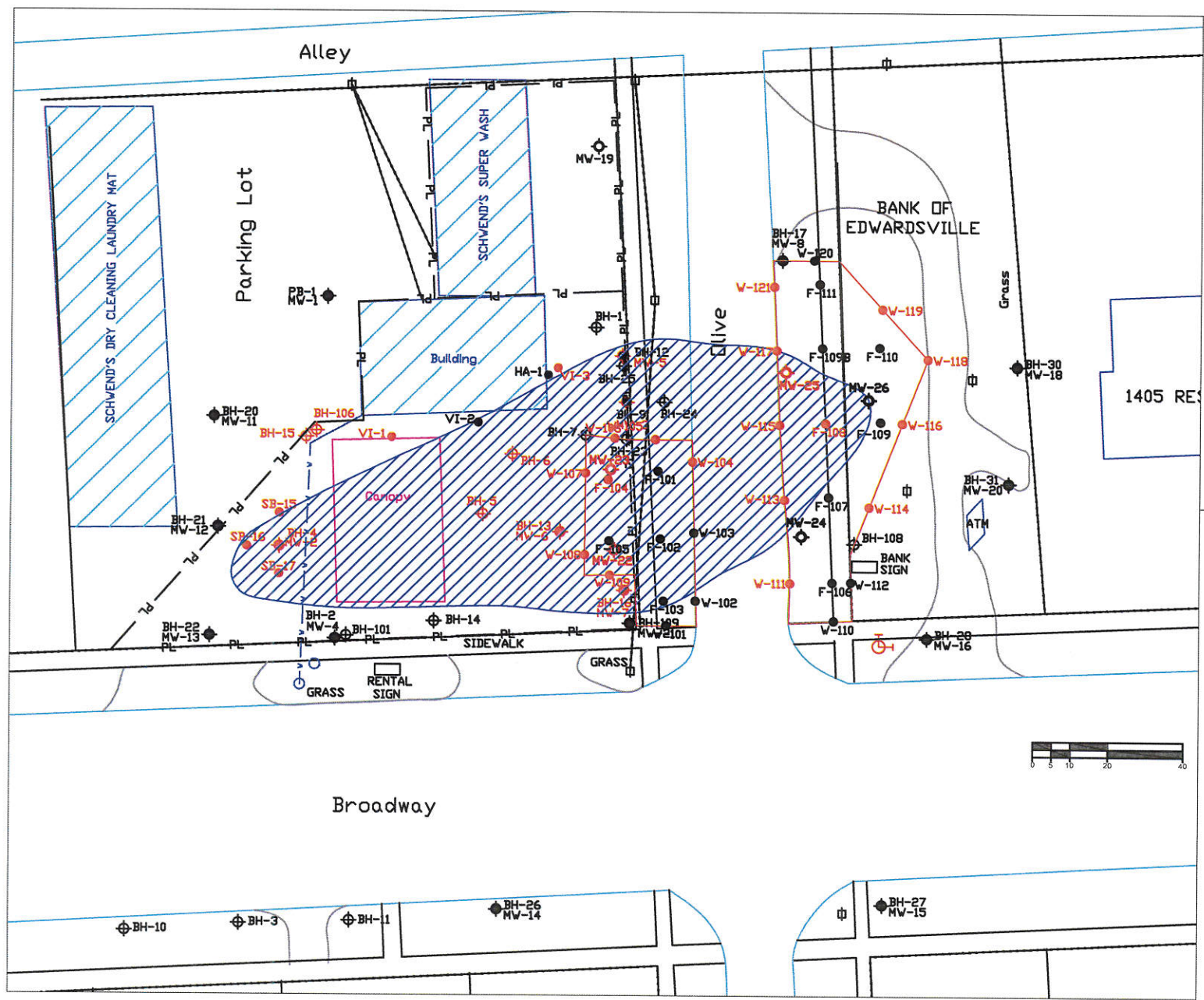
THE COLOR RED REPRESENTS INDICATOR CONTAMINANT CONCENTRATION IS ABOVE TRC0 TWO RESIDENTIAL CLEAN-UP OBJECTIVES.

LPC# 1190555055
 --MADISON COUNTY
 BROADWAY & OLIVE
 HIGHLAND, IL 62249
 LUST Incident No. 950915



MAVERICK
 ENVIRONMENTAL SERVICES, INC.

| | |
|-----------------------------------|------------------------------|
| PROJECT NAME: KREUP - HIGHLAND | |
| DRAWN BY: JMB | PROJECT NO.: 950915 |
| REVISED BY: JMB | TITLE: SOIL CONTAMINATION |
| DATE: SEPT. 2020 | DWG. NO. Figure: 2 |
| SCALE: 1"=40' | |



LEGEND

- ⊕ POWER POLE
- SATELLITE SENSOR
- W WATER LINE
- OG GAS LINE
- PROPERTY LINE

▭ EXCAVATION LIMITS

N
W — S — E

▨ GROUNDWATER PLUME

BORING AND WELL LABELING

- ⊕ SOIL BORING - BH
- ⊕ MONITORING WELL - MW
- ⊕ MONITORING WELL WITH SOIL SAMPLING - MW BH
- ⊕ SOIL BORING
- ⊕ PROPOSED MONITORING WELL - MW

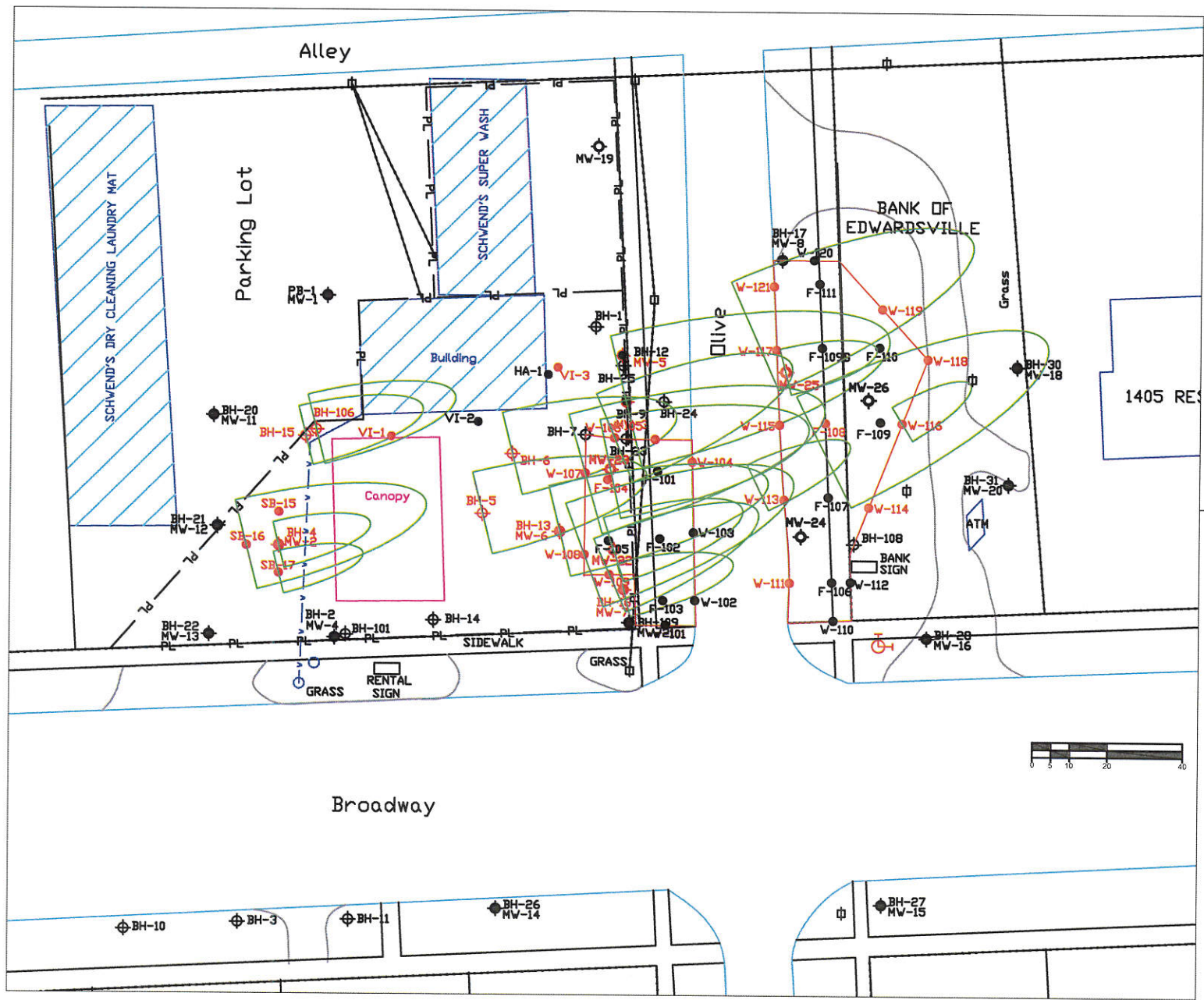
THE COLOR RED REPRESENTS INDICATOR CONTAMINANT CONCENTRATION IS ABOVE TWO (2) TIMES RESIDENTIAL CLEAN-UP OBJECTIVES.

LPC# 1190555055
 --MADISON COUNTY
 BROADWAY & OLIVE
 HIGHLAND, IL 62249
 LUST Incident No. 950915



MAVERICK
 ENVIRONMENTAL SERVICES, INC.

| | |
|-----------------------------------|----------------------------|
| PROJECT NAME: KREUP - HIGHLAND | |
| DRAWN BY: JMB | PROJECT NO.: 950915 |
| REVISED BY: JMB | TITLE: GW CONTAMINATION |
| DATE: SEPT. 2020 | DWG. NO. Figure: 3 |
| SCALE: 1"=40' | |



LEGEND

- ⊕ POWER POLE
- SANITARY SEWER
- WATER LINE
- GAS LINE
- PROPERTY LINE

▭ EXCAVATION LIMITS

N
W — S — E

○ R-26 MODELING

BORING AND WELL LABELING

- ⊕ SOIL BORING - BH
- ⊕ MONITORING WELL - MW
- ⊕ MONITORING WELL WITH SOIL SAMPLING - MW BH
- SOIL BORING
- ⊕ PROPOSED MONITORING WELL - MW

THE COLOR RED REPRESENTS INDICATOR CONTAMINANT CONCENTRATION IS ABOVE TACO THE RESIDENTIAL CLEAN-UP OBJECTIVES.

LPC# 1190555055
 --MADISON COUNTY
 BROADWAY & OLIVE
 HIGHLAND, IL 62249
 LUST Incident No. 950915



MAVERICK
 ENVIRONMENTAL SERVICES, INC.

| | | |
|---------------|------------|---------------------|
| PROJECT NAME: | | KREUP - HIGHLAND |
| DRAWN BY: | JMB | PROJECT NO.: 950915 |
| REVISED BY: | JMB | TITLE: |
| DATE: | SEPT. 2020 | R26 MODELING |
| SCALE: | 1":40' | DWG. NO. Figure: 4 |

EXHIBIT B

Analytical Summaries

TABLE 1
Soil Analytical Summary

results reported in mg/kg

| Location | Depth | Date | Benzene | Ethylbenzene | Toluene | Total Xylene |
|--|------------------|--------------------|------------------|---------------------|-------------------|---------------------|
| Tier 1 Residential Soil ROs | -- | -- | 0.03 | 13 | 12 | 5.6 ^{CW} |
| Tier 2 Residential Inhalation Soil ROs | -- | -- | 2.80 | 597 ^{Csat} | 732 ^{CW} | 98.53 ^{CW} |
| Tier 1 Ind./Com Inhalation Soil ROs | -- | -- | 1.60 | 58 ^{CW} | 42 ^{CW} | 5.6 ^{CW} |
| Tier 2 Ind./Com. Inhalation Soil ROs | -- | -- | 5.34 | 597 ^{CW} | 732 ^{CW} | 98.53 ^{CW} |
| Tier 1 Construction Worker Inhalation Soil ROs | -- | -- | 2.20 | 58 | 42 | 5.6 |
| Tier 2 Construction Worker Inhalation Soil ROs | -- | -- | 7.52 | 597 | 732 | 98.5 |
| Mass Limit | -- | -- | 0.236 | 33.090 | 47.271 | 472.711 |
| Tier 1 Soil Saturation Limit | -- | -- | 580 | 150 | 290 | 110 |
| Tier 2 Soil Saturation Limit | -- | -- | 1211 | 597 | 959 | 476 |
| PB-1A | 17'-18' | 10/20/99 | ND | ND | ND | ND |
| PB-1B | 13'-14' | 10/20/99 | ND | ND | ND | ND |
| BH-1A | 3'-4' | 10/20/99 | ND | ND | ND | ND |
| BH-2A | 4'-5' | 10/20/99 | * | * | * | * |
| BH-2B ⁽¹⁾ | 18'-19' | 10/20/99 | * | * | * | * |
| BH-2C | 9'-10' | 10/20/99 | * | * | * | * |
| HA-1 | 3'-4' | 10/20/299 | ND | ND | ND | ND |
| BH-3 ⁽¹⁾ | 9' | 6/22/00 | ND | ND | ND | ND |
| BH-4A | 9'-9.5' | 6/22/00 | ** | ** | ** | ** |
| BH-4B ⁽¹⁾ | 16'-16.5' | 6/22/00 | ** | ** | ** | ** |
| BH-5A | 9.5'-10' | 6/22/00 | 1.66 | 16 | 0.266 | 39.8 |
| BH-5B ⁽¹⁾ | 16.5'-17' | 6/22/00 | 0.002 | ND | ND | ND |
| BH-6A | 9.5'-10' | 6/22/00 | 1.61 | 13.3 | 0.266 | 13.1 |
| BH-6B ⁽¹⁾ | 17'-17.5' | 6/22/00 | 0.669 | 0.016 | 0.007 | 0.012 |
| BH-7A | 9.5'-10' | 6/22/00 | *** | *** | *** | *** |
| BH-7B ⁽¹⁾ | 17.5'-18' | 6/22/00 | *** | *** | *** | *** |
| BH-8A | 4' | 6/22/00 | 0.04 | 0.005 | ND | 0.006 |
| BH-8B⁽¹⁾ | 16.5' | 6/22/00 | 0.977 | 0.478 | 0.05 | 1.05 |
| BH-9A | 3.5'-4' | 6/22/00 | 0.029 | ND | ND | ND |
| BH-9B ⁽¹⁾ | 17.5'-18' | 6/22/00 | *** | *** | *** | *** |
| BH-10 | 10' | 6/22/00 | ND | ND | ND | ND |
| BH-11 | 10' | 6/22/00 | ND | ND | ND | ND |
| BH-12A | 4'-4.5' | 8/10/00 | *** | *** | *** | *** |
| BH-12B ⁽¹⁾ | 16.5'-17' | 8/10/00 | *** | *** | *** | *** |
| BH-13A | 14.5'-15' | 8/10/00 | 1.4 | 26.4 | 0.379 | 71.6 |
| BH-13B ⁽¹⁾ | 17'-17.5' | 8/10/00 | 0.064 | 0.011 | 0.006 | 0.028 |
| BH-14 ⁽¹⁾ | 13.5'-14 | 8/10/00 | ND | ND | ND | ND |
| BH-15A | 9.5'-10' | 8/10/00 | * | * | * | * |
| BH-15B ⁽¹⁾ | 14.5'-15' | 8/10/00 | * | * | * | * |
| BH-16A | 9.5'-10' | 8/10/00 | * | * | * | * |
| BH-16B ⁽¹⁾ | 16'-16.5' | 8/10/00 | * | * | * | * |

TABLE 1
Soil Analytical Summary

results reported in mg/kg

| Location | Depth | Date | Benzene | Ethylbenzene | Toluene | Total Xylene |
|---|----------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| Tier 1 Residential Soil ROs | -- | -- | 0.03 | 13 | 12 | 5.6 ^{CW} |
| Tier 2 Residential Inhalation Soil ROs | -- | -- | 2.80 | 597 ^{Csat} | 732 ^{CW} | 98.53 ^{CW} |
| Tier 1 Ind./Com Inhalation Soil ROs | -- | -- | 1.60 | 58 ^{CW} | 42 ^{CW} | 5.6 ^{CW} |
| Tier 2 Ind./Com. Inhalation Soil ROs | -- | -- | 5.34 | 597 ^{CW} | 732 ^{CW} | 98.53 ^{CW} |
| Tier 1 Constuction Worker Inhalation Soil ROs | -- | -- | 2.20 | 58 | 42 | 5.6 |
| Tier 2 Constuction Worker Inhalation Soil ROs | -- | -- | 7.52 | 597 | 732 | 98.5 |
| Mass Limit | -- | -- | 0.236 | 33.090 | 47.271 | 472.711 |
| Tier 1 Soil Saturation Limit | -- | -- | 580 | 150 | 290 | 110 |
| Tier 2 Soil Saturation Limit | -- | -- | 1211 | 597 | 959 | 476 |
| BH-17A | 10'-11.5' | 8/10/00 | ND | 0.026 | ND | ND |
| BH-17B ⁽¹⁾ | 12.5'-14' | 8/10/00 | ND | ND | ND | ND |
| BH-18⁽¹⁾ | 12.5'-14' | 8/10/00 | * | * | * | * |
| BH-19A | 10'-11.5' | 8/10/00 | * | * | * | * |
| BH-19B ⁽¹⁾ | 12.5'-14' | 8/10/00 | * | * | * | * |
| BH-20 ⁽¹⁾ | 16'-16.5' | 8/9/00 | ND | ND | ND | ND |
| BH-21 ⁽¹⁾ | 16'-16.5' | 8/9/00 | ND | ND | ND | ND |
| BH-22A | 12.5'-13' | 8/9/00 | ND | ND | ND | ND |
| BH-22B ⁽¹⁾ | 16'-16.5' | 8/9/00 | ND | ND | ND | ND |
| BH-23A | 4' | 6/18/01 | ND | ND | ND | ND |
| BH-23B | 14' | 6/18/01 | ND | ND | ND | ND |
| BH-24A | 4' | 6/18/01 | 0.004 | ND | ND | ND |
| BH-24B | 14' | 6/18/01 | ND | ND | ND | ND |
| BH-25A | 4' | 6/18/01 | ND | ND | ND | ND |
| BH-25B | 14' | 6/18/01 | 0.008 | 0.021 | ND | 0.074 |
| BH-26 | 13' | 6/20/02 | ND | ND | ND | ND |
| BH-27 | 13' | 6/20/02 | ND | ND | ND | ND |
| BH-28 ⁽¹⁾ | 13' | 6/20/02 | ND | ND | ND | ND |
| BH-29A | 8' | 6/20/02 | ND | ND | ND | ND |
| BH-29B | 12' | 6/20/02 | 2.4 | 17 | 0.78 | 80 |
| BH-30 | 13' | 6/20/02 | ND | ND | ND | ND |
| BH-31 | 13' | 6/20/02 | ND | ND | ND | ND |
| SB-15A | 4' | 9/18/06 | 0.002 | 0.009 | ND | 0.0003 |
| SB-15B | 9' | 9/18/06 | 0.581 | 22.6 | 0.362 | 90.3 |
| SB-16A | 4' | 9/18/06 | 0.447 | 9.2 | <0.242 | 1.49 |
| SB-16B | 9' | 9/18/06 | 2.39 | 25.1 | <0.234 | 14 |
| SB-17A | 4' | 9/18/06 | 0.0204 | 0.119 | 0.01 | 0.159 |
| SB-17B | 9' | 9/18/06 | 0.273 | 21.9 | <0.237 | 16.8 |
| BH-101A | 4.5' | 9/1/17 | ND | ND | ND | ND |
| BH-101B | 9.5' | 9/1/17 | 0.0112 | ND | ND | 0.001 |
| BH-101C | 11.5' | 9/1/17 | 0.0092 | ND | ND | ND |
| BH-102A | 3' | 9/1/17 | 0.0235 | ND | ND | 0.0014 |
| BH-102B | 9.5' | 9/1/2017 | 0.101 | 0.15 | <0.23 | <0.23 |

TABLE 1
Soil Analytical Summary

results reported in mg/kg

| Location | Depth | Date | Benzene | Ethylbenzene | Toluene | Total Xylene |
|--|------------------|--------------------|------------------|----------------------------|----------------------|-----------------------------|
| Tier 1 Residential Soil ROs | -- | -- | 0.03 | 13 | 12 | 5.6 ^{CW} |
| Tier 2 Residential Inhalation Soil ROs | -- | -- | 2.80 | 597 ^{Csat} | 732 ^{CW} | 98.53 ^{CW} |
| Tier 1 Ind./Com Inhalation Soil ROs | -- | -- | 1.60 | 58 ^{CW} | 42 ^{CW} | 5.6 ^{CW} |
| Tier 2 Ind./Com. Inhalation Soil ROs | -- | -- | 5.34 | 597 ^{CW} | 732 ^{CW} | 98.53 ^{CW} |
| Tier 1 Construction Worker Inhalation Soil ROs | -- | -- | 2.20 | 58 | 42 | 5.6 |
| Tier 2 Construction Worker Inhalation Soil ROs | -- | -- | 7.52 | 597 | 732 | 98.5 |
| Mass Limit | -- | -- | 0.236 | 33.090 | 47.271 | 472.711 |
| Tier 1 Soil Saturation Limit | -- | -- | 580 | 150 | 290 | 110 |
| Tier 2 Soil Saturation Limit | -- | -- | 1211 | 597 | 959 | 476 |
| BH-102C | 14' | 9/1/17 | 0.050 | 0.021 | <0.1 | <0.1 |
| BH-103A | 4.5' | 9/1/17 | 0.228 | 0.0297 | 0.0032 | 0.0078 |
| BH-103B | 7.5' | 9/1/17 | 6.91 | 4.66 | 0.24 | 1 |
| BH-103C | 14' | 9/1/17 | 4.18 | 0.739 | 0.03 | 0.344 |
| BH-104A | 3' | 9/1/17 | ND | ND | ND | ND |
| BH-104B | 8.5' | 9/1/17 | 0.329 | 0.322 | <0.108 | <0.108 |
| BH-104C | 11' | 9/1/17 | 0.158 | 1.52 | <0.103 | 0.457 |
| BH-105A | 3' | 9/1/17 | ND | ND | ND | ND |
| BH-105B | 8.5' | 9/1/17 | 0.598 | 0.439 | <0.212 | 0.298 |
| BH-105C | 12' | 9/1/17 | 8.94 | 61.3 | 0.603 | 123 |
| BH-106A | 3' | 9/1/17 | ND | ND | ND | ND |
| BH-106B | 9.5' | 9/1/17 | 0.757 | 0.974 | <0.106 | 0.112 |
| BH-106C | 14' | 9/1/17 | 0.99 | 0.0171 | 0.0072 | 0.0074 |
| BH-107A | 3' | 5/29/18 | <0.0008 | <0.0017 | <0.0017 | <0.0034 |
| BH-107B | 8.5' | 5/29/18 | 16.8 | 163[!] | 1.7 | 644^{!!} |
| BH-107C | 12.5' | 5/29/18 | 1.48 | 0.33 | 0.027 | 0.762 |
| BH-108A | 3' | 5/29/18 | <0.0008 | <0.0016 | <0.0016 | <0.0033 |
| BH-108B | 7.5' | 5/29/18 | <0.0008 | <0.0016 | <0.0016 | <0.0032 |
| BH-108C | 11' | 5/29/18 | <0.0008 | <0.0017 | <0.0017 | <0.0033 |
| BH-109A | 4' | 5/29/18 | <0.0009 | <0.0018 | <0.0018 | <0.0036 |
| BH-109B | 7.5' | 5/29/18 | 0.0003 | <0.0018 | <0.0018 | <0.0036 |
| BH-109C | 13' | 5/29/18 | <0.0194 | <0.0388 | 0.0078 | 0.03 |
| VI-1 | 2' | 5/29/18 | 0.259 | 0.853 | <0.0422 | 0.067 |
| VI-2 | 3' | 5/29/18 | 0.0085 | <0.002 | 0.0005 | <0.004 |
| VI-3 | 4' | 5/29/18 | 0.117 | 7.19 | 0.109 | 2.62 |

Bold - Exceeds Tier 1 Residential Soil RO

Shading - Exceeds Mass Limit

(1) - Sample Collected From Saturated Soil

! - Exceeds Tier 1 Soil Saturation Limit

!! - Exceeds Tier 2 Soil Saturation Limit

Strike Through - Sample Location Removed During June 2020 Soil Abatement Activities

* - Current Contaminant Concentrations Represented by Samples Collected From Borings BH-101 Through BH-106

** - Current Contaminant Concentrations Represented by Samples Collected From Borings SB-15 Through SB-17

*** - Current Contaminant Concentrations Represented by Samples Collected From Borings BH-23 & BH-25

ND-Not Detected

TABLE 2
Excavation Soil Analytical Summary

results reported in mg/kg

| Location | Depth | Date | Benzene | Ethylbenzene | Toluene | Total Xylene |
|---|-------|------|---------|---------------------|-------------------|---------------------|
| Tier 1 Residential Soil ROs | -- | -- | 0.03 | 13 | 12 | 5.6 ^{CW} |
| Tier 2 Residential Inhalation Soil ROs | -- | -- | 2.80 | 597 ^{Csat} | 732 ^{CW} | 98.53 ^{CW} |
| Tier 1 Ind./Com Inhalation Soil ROs | -- | -- | 1.60 | 58 ^{CW} | 42 ^{CW} | 5.6 ^{CW} |
| Tier 2 Ind./Com. Inhalation Soil ROs | -- | -- | 5.34 | 597 ^{CW} | 732 ^{CW} | 98.53 ^{CW} |
| Tier 1 Constuction Worker Inhalation Soil ROs | -- | -- | 2.20 | 58 | 42 | 5.6 |
| Tier 2 Constuction Worker Inhalation Soil ROs | -- | -- | 7.52 | 597 | 732 | 98.5 |
| Mass Limit | -- | -- | 0.236 | 33.090 | 47.271 | 472.711 |
| Tier 1 Soil Saturation Limit | -- | -- | 580 | 150 | 290 | 110 |
| Tier 2 Soil Saturation Limit | -- | -- | 1211 | 597 | 959 | 476 |

On-site

| | | | | | | |
|--------------|-----|--------|---------------|-------------|------------|-------------|
| W-101 | 9' | 6/2/20 | <0.0009 | <0.0017 | <0.0017 | <0.0069 |
| W-102 | 9' | 6/2/20 | 0.0079 | <0.0428 | 0.021 | <0.171 |
| W-103 | 9' | 6/2/20 | <0.0226 | <0.0452 | 0.02 | <0.181 |
| W-104 | 9' | 6/2/20 | 0.233 | 0.272 | 0.035 | 0.1 |
| W-105 | 9' | 6/2/20 | 0.0134 | 0.0018 | 0.0005 | 0.0022 |
| W-106 | 9' | 6/2/20 | 3.02 | 8.61 | 0.1 | 4.79 |
| W-107 | 9' | 6/3/20 | 9.14 | 37.3 | 0.331 | 69 |
| W-108 | 9' | 6/4/20 | 5.28 | 19 | 0.277 | 33.3 |
| W-109 | 9' | 6/4/20 | 1.64 | 3.13 | 0.136 | 1.67 |
| F-101 | 20' | 6/2/20 | 0.0033 | 0.0026 | 0.0058 | 0.0052 |
| F-102 | 20' | 6/3/20 | 0.0044 | 0.0042 | 0.0064 | 0.0092 |
| F-103 | 20' | 6/3/20 | 0.0029 | 0.003 | 0.006 | <0.0071 |
| F-104 | 20' | 6/3/20 | 0.144 | 0.0803 | 0.0113 | 0.198 |
| F-105 | 20' | 6/4/20 | <0.0198 | <0.0397 | <0.0397 | <0.159 |

Off-Site

| | | | | | | |
|-------|-----|---------|-----------------|-------------|---------|-------------|
| W-110 | 9' | 6/9/20 | <0.0008 | <0.0015 | <0.0015 | 0.0012 |
| W-111 | 9' | 6/9/20 | 0.047 | 0.658 | 0.06 | 0.2 |
| W-112 | 9' | 6/9/20 | <0.0009 | 0.0012 | <0.0017 | 0.0069 |
| W-113 | 9' | 6/9/20 | 0.412 | 5.02 | <0.360 | 1.3 |
| W-114 | 9' | 6/9/20 | 0.138 | 3.74 | <0.452 | 4 |
| W-115 | 9' | 6/11/20 | 9.37 | 68.3 | 0.441 | 58.6 |
| W-116 | 9' | 6/11/20 | 0.245 | 0.061 | <0.0447 | <0.179 |
| W-117 | 9' | 6/15/20 | 7.22 | 75.1 | <0.928 | 130! |
| W-118 | 9' | 6/15/20 | 0.187 | 4.74 | <0.192 | 7.61 |
| W-119 | 9' | 6/15/20 | < 0.0504 | <0.101 | <0.101 | <0.403 |
| W-120 | 9' | 6/15/20 | <0.0009 | <0.0018 | <0.0018 | <0.0072 |
| W-121 | 9' | 6/15/20 | < 0.18 | 9.47 | <0.36 | 11.8 |
| F-106 | 20' | 6/9/20 | <0.0212 | <0.0425 | <0.0425 | <0.17 |
| F-107 | 20' | 6/9/20 | 0.0022 | 0.0022 | 0.0047 | 0.0043 |
| F-108 | 20' | 6/11/20 | 0.0478 | 1.27 | 0.0127 | 3.3 |

TABLE 2
Excavation Soil Analytical Summary

results reported in mg/kg

| Location | Depth | Date | Benzene | Ethylbenzene | Toluene | Total Xylene |
|--|-------|---------|--------------|---------------------------|-------------------------|---------------------------|
| Tier 1 Residential Soil ROs | -- | -- | 0.03 | 13 | 12 | 5.6^{CW} |
| Tier 2 Residential Inhalation Soil ROs | -- | -- | 2.80 | 597^{Csat} | 732^{CW} | 98.53^{CW} |
| Tier 1 Ind./Com Inhalation Soil ROs | -- | -- | 1.60 | 58^{CW} | 42^{CW} | 5.6^{CW} |
| Tier 2 Ind./Com. Inhalation Soil ROs | -- | -- | 5.34 | 597^{CW} | 732^{CW} | 98.53^{CW} |
| Tier 1 Constuction Worker Inhalation Soil ROs | -- | -- | 2.20 | 58 | 42 | 5.6 |
| Tier 2 Constuction Worker Inhalation Soil ROs | -- | -- | 7.52 | 597 | 732 | 98.5 |
| Mass Limit | -- | -- | 0.236 | 33.090 | 47.271 | 472.711 |
| Tier 1 Soil Saturation Limit | -- | -- | 580 | 150 | 290 | 110 |
| Tier 2 Soil Saturation Limit | -- | -- | 1211 | 597 | 959 | 476 |
| F-109 | 20' | 6/11/20 | 0.0026 | 0.0029 | 0.0051 | <0.007 |
| F-109(B) | 20' | 6/15/20 | 0.0027 | 0.0027 | 0.0061 | <0.0074 |
| F-110 | 20' | 6/15/20 | <0.0206 | 0.156 | <0.0412 | 0.539 |
| F-111 | 20' | 6/15/20 | 0.0017 | 0.0017 | 0.0036 | <0.0062 |

Bold - Exceeds Tier 1 Residential Soil RO
Shading - Exceeds Applicable Tier 2 Objective
(1) - Sample Collected From Saturated Soil
! - Exceeds Tier 1 Soil Saturation Limit

DaLee Oil Co., Inc.
 Highland, Illinois
 IEMA #950915

TABLE 2 continued
Site Investigation Soil Analytical Summary

results reported in mg/kg

| Location | Tier 1/2 Soil Objective | W-101 | W-102 | W-1-3 | W-104 | W-105 | W-106 | W-107 | W-108 | W-109 | W-110 | W-111 | W-112 | W-113 |
|------------------------|--------------------------|----------|----------|----------|----------|----------|----------|----------|-------------|----------|----------|----------|----------|----------|
| | | 9' | 9' | 9' | 9' | 9' | 9' | 9' | 9' | 9' | 9' | 9' | 9' | 9' |
| Depth | | 6/2/2020 | 6/2/2020 | 6/2/2020 | 6/2/2020 | 6/2/2020 | 6/2/2020 | 6/3/2020 | 6/4/2020 | 6/4/2020 | 6/9/2020 | 6/9/2020 | 6/9/2020 | 6/9/2020 |
| Date | | 6/2/2020 | 6/2/2020 | 6/2/2020 | 6/2/2020 | 6/2/2020 | 6/2/2020 | 6/3/2020 | 6/4/2020 | 6/4/2020 | 6/9/2020 | 6/9/2020 | 6/9/2020 | 6/9/2020 |
| Acenaphthene | 570 | 0.0012 | 0.0012 | 0.002 | 0.0044 | <0.0041 | 0.0017 | 0.0131 | 0.0498 | 0.0066 | <0.0039 | 0.0068 | <0.0040 | 0.0133 |
| Acenaphthylene | 85 | <0.0041 | <0.0042 | <0.0041 | <0.0041 | <0.0041 | <0.0042 | <0.0040 | <0.0041 | <0.0042 | <0.0039 | <0.0058 | <0.0040 | <0.0040 |
| Anthracene | 12000 | <0.0041 | <0.0042 | 0.0016 | <0.0041 | <0.0041 | <0.0042 | <0.0040 | 0.006 | <0.0042 | <0.0039 | 0.0023 | <0.0040 | 0.0027 |
| Benzo(a)anthracene | 0.9 | 0.0044 | <0.0122 | 0.0166 | 0.0044 | <0.0120 | <0.0125 | <0.0119 | <0.0120 | <0.0124 | <0.0116 | <0.0170 | <0.0118 | <0.0117 |
| Benzo(a)pyrene | 0.09 | 0.0072 | <0.0042 | 0.0183 | 0.004 | <0.0041 | <0.0042 | <0.0040 | <0.0041 | <0.0042 | <0.0039 | <0.0058 | <0.0040 | 0.0012 |
| Benzo(b)fluoranthene | 0.9 | 0.0113 | <0.0042 | 0.0288 | 0.006 | <0.0041 | <0.0042 | <0.0040 | <0.0041 | <0.0042 | <0.0039 | <0.0058 | <0.0040 | <0.0040 |
| Benzo(ghi)perylene | 2300 | 0.0056 | <0.0042 | 0.0158 | 0.0032 | <0.0041 | <0.0042 | <0.0040 | 0.0048 | <0.0042 | <0.0039 | <0.0058 | <0.0040 | <0.0040 |
| Benzo(k)fluoranthene | 9 | 0.004 | <0.0042 | 0.0105 | <0.0041 | <0.0041 | <0.0042 | <0.0040 | <0.0041 | <0.0042 | <0.0039 | <0.0058 | <0.0040 | <0.0040 |
| Chrysene | 88 | 0.0085 | <0.0042 | 0.0227 | 0.004 | <0.0041 | <0.0042 | <0.0040 | <0.0041 | <0.0042 | <0.0039 | <0.0058 | <0.0040 | <0.0040 |
| Dibenzo(a,h)anthracene | 0.09 | <0.0041 | <0.0042 | 0.0032 | <0.0041 | <0.0041 | <0.0042 | <0.0040 | <0.0041 | <0.0042 | <0.0039 | <0.0058 | <0.0040 | <0.0040 |
| Fluoranthene | 3100 | 0.0229 | <0.0042 | 0.0552 | 0.0115 | <0.0041 | <0.0042 | 0.0063 | 0.0163 | 0.0054 | <0.0039 | 0.0045 | <0.0040 | 0.0055 |
| Fluorene | 3100 | 0.0016 | 0.0016 | 0.0032 | 0.006 | <0.0041 | 0.0042 | 0.0218 | 0.0506 | 0.0058 | <0.0039 | 0.0096 | <0.0040 | 0.0172 |
| Indeno(1,2,3-cd)pyrene | 0.9 | 0.0048 | <0.0042 | 0.013 | 0.0024 | <0.0041 | <0.0042 | <0.0040 | <0.0041 | <0.0042 | <0.0039 | <0.0058 | <0.0040 | <0.0040 |
| Naphthalene | 1.8 / 3.34 ^{CW} | <0.0041 | <0.0042 | <0.0041 | 0.0465 | <0.0041 | 0.136 | 1.02 | 8.17 | 0.608 | <0.0039 | 0.154 | <0.0040 | 0.264 |
| Phenanthrene | 210 | 0.0157 | 0.0041 | 0.0304 | 0.0131 | <0.0041 | 0.0096 | 0.0317 | 0.0746 | 0.0124 | <0.0039 | 0.0181 | <0.0040 | 0.0285 |
| Pyrene | 2300 | 0.0181 | <0.0042 | 0.0467 | 0.0107 | <0.0041 | 0.0025 | 0.0087 | 0.0203 | 0.0049 | <0.0039 | 0.0051 | <0.0040 | 0.0066 |

| Location | Tier 1/2 Soil Objective | W-114 | W-115 | W-116 | W-117 | W-118 | W-119 | W-120 | W-121 | F-101 | F-102 | F-103 | F-104 | F-105 |
|------------------------|--------------------------|----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|
| | | 9' | 9' | 9' | 9' | 9' | 9' | 9' | 9' | 20' | 20' | 20' | 20' | 20' |
| Depth | | 6/9/2020 | 6/11/2020 | 6/11/2020 | 6/15/2020 | 6/15/2020 | 6/15/2020 | 6/15/2020 | 6/15/2020 | 6/2/2020 | 6/3/2020 | 6/3/2020 | 6/3/2020 | 6/4/2020 |
| Date | | 6/9/2020 | 6/11/2020 | 6/11/2020 | 6/15/2020 | 6/15/2020 | 6/15/2020 | 6/15/2020 | 6/15/2020 | 6/2/2020 | 6/3/2020 | 6/3/2020 | 6/3/2020 | 6/4/2020 |
| Acenaphthene | 570 | 0.0036 | 0.0344 | <0.0041 | 0.0148 | <0.0040 | <0.0040 | <0.0041 | 0.0194 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Acenaphthylene | 85 | <0.0041 | <0.0039 | <0.0041 | <0.0040 | <0.0040 | <0.0040 | <0.0041 | <0.0040 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Anthracene | 12000 | <0.0041 | 0.0057 | <0.0122 | 0.0043 | <0.0040 | <0.0040 | <0.0119 | 0.0063 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Benzo(a)anthracene | 0.9 | <0.0120 | <0.0113 | <0.0041 | <0.0117 | <0.0118 | <0.0119 | <0.0041 | <0.0119 | <0.0108 | <0.0106 | <0.0105 | <0.0110 | <0.0111 |
| Benzo(a)pyrene | 0.09 | <0.0041 | <0.0039 | <0.0041 | <0.0040 | <0.0040 | <0.0040 | <0.0041 | 0.0059 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Benzo(b)fluoranthene | 0.9 | <0.0041 | 0.0042 | <0.0041 | 0.0047 | <0.0040 | <0.0040 | <0.0041 | 0.0079 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Benzo(ghi)perylene | 2300 | <0.0041 | <0.0039 | <0.0041 | <0.0040 | <0.0040 | <0.0040 | <0.0041 | <0.0040 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Benzo(k)fluoranthene | 9 | <0.0041 | <0.0039 | <0.0041 | <0.0040 | <0.0040 | <0.0040 | <0.0041 | <0.0040 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Chrysene | 88 | <0.0041 | 0.0042 | <0.0041 | 0.0043 | <0.0040 | <0.0040 | <0.0041 | 0.0067 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Dibenzo(a,h)anthracene | 0.09 | <0.0041 | <0.0039 | <0.0041 | <0.0040 | <0.0040 | <0.0040 | <0.0041 | <0.0040 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Fluoranthene | 3100 | <0.0041 | 0.0132 | <0.0041 | 0.016 | <0.0040 | <0.0040 | 0.0096 | 0.0289 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Fluorene | 3100 | 0.0044 | 0.0389 | <0.0041 | 0.0253 | 0.0051 | <0.0040 | 0.0056 | 0.0321 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Indeno(1,2,3-cd)pyrene | 0.9 | <0.0041 | <0.0039 | <0.0041 | <0.0040 | <0.0040 | <0.0040 | <0.0041 | <0.0040 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Naphthalene | 1.8 / 3.34 ^{CW} | 0.0706 | 2.32 | 0.0551 | 0.358 | 0.0326 | 0.0063 | <0.0041 | 0.235 | <0.0037 | <0.0036 | <0.0036 | 0.004 | <0.0038 |
| Phenanthrene | 210 | 0.008 | 0.0597 | 0.0069 | 0.0526 | 0.0122 | 0.0111 | <0.0041 | 0.0745 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |
| Pyrene | 2300 | <0.0041 | 0.0155 | <0.0041 | 0.0179 | <0.0040 | <0.0040 | 0.0092 | 0.0285 | <0.0037 | <0.0036 | <0.0036 | <0.0037 | <0.0038 |

Bold - Exceeds Tier 1 Residential Objective
 Shading - Exceeds Applicable Tier 2 Objective
 CW - Construction Worker
 Naphthalene Mass Limit: 6.618 mg/kg

DaLee Oil Co., Inc.
 Highland, Illinois
 IEMA #950915

TABLE 2 continued
Site Investigation Soil Analytical Summary

results reported in mg/kg

| Location | Tier 1/2 Soil Objective | F-106 | F-107 | F-108 | F-109 | F-109B | F-110 | F-111 |
|------------------------|--------------------------|----------|----------|-----------|-----------|-----------|-----------|-----------|
| | | 20' | 20' | 20' | 20' | 20' | 20' | 20' |
| Depth | | 6/9/2020 | 6/9/2020 | 6/11/2020 | 6/11/2020 | 6/15/2020 | 6/15/2020 | 6/15/2020 |
| Date | | | | | | | | |
| Acenaphthene | 570 | <0.0140 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Acenaphthylene | 85 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Anthracene | 12000 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Benzo(a)anthracene | 0.9 | <0.0305 | <0.0149 | <0.0111 | <0.0108 | <0.0107 | <0.0108 | <0.0110 |
| Benzo(a)pyrene | 0.09 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Benzo(b)fluoranthene | 0.9 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Benzo(ghi)perylene | 2300 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Benzo(k)fluoranthene | 9 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Chrysene | 88 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Dibenzo(a,h)anthracene | 0.09 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Fluoranthene | 3100 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Fluorene | 3100 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Indeno(1,2,3-cd)pyrene | 0.9 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |
| Naphthalene | 1.8 / 3.34 ^{CW} | <0.0104 | <0.0051 | 0.0074 | <0.0037 | <0.0036 | 0.0122 | <0.0037 |
| Phenanthrene | 210 | 0.01 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | 0.0076 | <0.0037 |
| Pyrene | 2300 | <0.0104 | <0.0051 | <0.0038 | <0.0037 | <0.0036 | <0.0037 | <0.0037 |

Bold - Exceeds Tier 1 Residential Objective
 Shading - Exceeds Applicable Tier 2 Objective
 CW - Construction Worker
 Naphthalene Mass Limit: 6.618 mg/kg

TABLE 3
Groundwater Analytical Summary

results reported in mg/L

| Location | Date | Benzene | Ethylbenzene | Toluene | Xylenes |
|------------------------------------|-------------------|--------------------------|----------------------|----------------------|----------------------|
| Class I Grandwater Standard | -- | 0.005 | 0.7 | 1.0 | 10.0 |
| MW-1 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-2 | 9/9/17 | 0.0704 | 0.0165 | 0.0069 | 0.0148 |
| MW-3 | 9/9/17 | 2.67 | 0.874 | 0.0677 | 0.27 |
| MW-3 | 7/24/20 | 1.01 | <0.020 | 0.0229 | <0.040 |
| MW-4 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-5 | 9/9/17 | 2.08 | 0.436 | 0.0748 | 0.9360 |
| MW-5 | 7/24/20 | 1.11 | 1.010 | 0.0716 | 2.6300 |
| MW-6 | 9/9/17 | 0.498 | 0.078 | <0.25 | 0.15 |
| MW-6 | 7/24/20 | 0.452 | 0.277 | <0.020 | 0.382 |
| MW-7 | 9/29/17 | 0.101 | <0.05 | <0.05 | <0.05 |
| MW-7 | 7/24/20 | 0.0238 | 0.0198 | 0.0034 | 0.0096 |
| MW-8 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-9 | 9/9/17 | 0.0763 | <0.005 | 0.002 | 0.0072 |
| MW-10 | 9/9/17 | 0.004 | <0.005 | <0.005 | <0.005 |
| MW-11 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-12 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-13 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-14 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-15 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-16 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-17 | 9/9/17 | 0.047 | 0.0015 | <0.005 | 0.0343 |
| MW-18 | 9/9/17 | <0.002 | <0.005 | <0.005 | <0.005 |
| MW-19 | 9/9/17 | <0.002 | <0.05 | <0.05 | <0.05 |
| MW-20 | 9/9/17 | <0.002 | <0.05 | <0.05 | <0.05 |
| MW-21 | 6/1/18 | <0.0005 | <0.002 | <0.002 | <0.002 |
| MW-22 | 7/24/2020 | 0.192 | 0.0043 | 0.0044 | 0.0497 |
| MW-23 | 7/24/2020 | 0.791 | 0.0672 | 0.0161 | 0.454 |
| MW-24 | 7/24/2020 | 0.004 | 0.0104 | <0.002 | <0.004 |
| MW-25 | 7/24/2020 | 0.073 | 0.0521 | <0.002 | 0.0577 |
| MW-26 | 7/24/2020 | 0.0049 | 0.0171 | <0.002 | 0.0329 |

Bold - Exceeds Class I Groundwater Standard

Strike Through - Monitoring Well was Destroyed/Abandoned During June 2020 Soil Abatement Activities

Ridgway Quick Mart
 Ridgway, Illinois
 IEMA #20170367

TABLE 3 (Continued)
Groundwater Analytical Summary

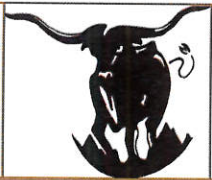
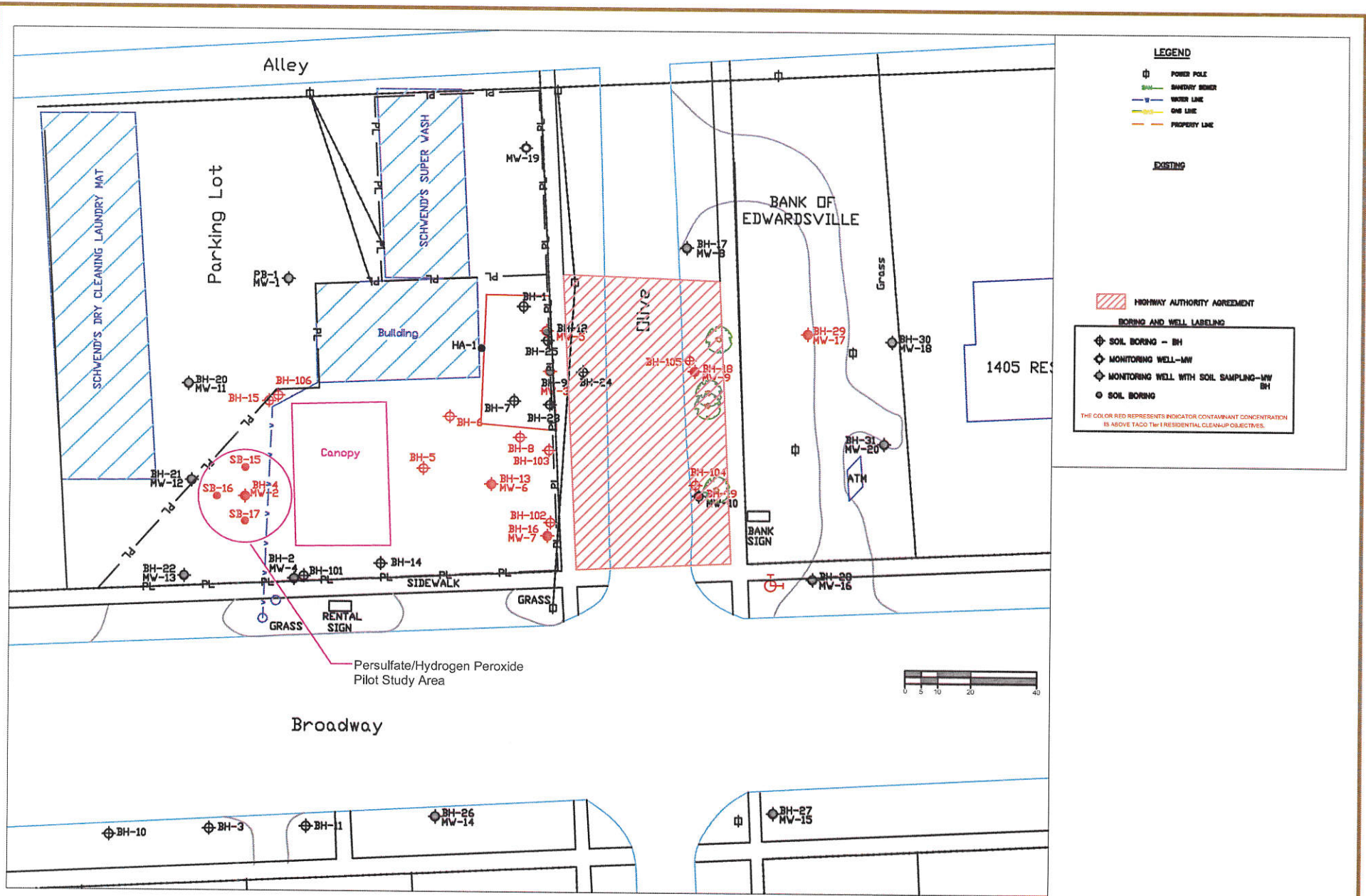
results reported in mg/L

| Location | Class I Groundwater Standard | MW-3 | MW-5 | MW-6 | MW-7 | MW-22 | MW-23 | MW-24 | MW-25 | MW-26 |
|------------------------|------------------------------|----------------|-------------|----------------|--------------|---------|---------|---------|---------|----------|
| Date | | 7/24/20 | 7/24/20 | 7/24/20 | 7/24/20 | 7/24/20 | 7/24/20 | 7/24/20 | 7/24/20 | 7/24/20 |
| Acenaphthene | 0.42 | 0.0002 | 0.00063 | 0.0008 | 0.00064 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Acenaphthylene | 0.21 | <0.0002 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Anthracene | 2.1 | <0.0002 | <0.0001 | 0.00015 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Benzo(a)anthracene | 0.00013 | 0.00028 | 0.0001 | 0.00083 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Benzo(a)pyrene | 0.0002 | 0.00046 | 0.00011 | 0.00124 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Benzo(b)fluoranthene | 0.00018 | 0.0007 | 0.00016 | 0.00216 | <0.0001 | 0.00014 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Benzo(ghi)perylene | 0.21 | 0.00026 | <0.0001 | 0.00113 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Benzo(k)fluoranthene | 0.00017 | 0.0003 | <0.0001 | 0.00069 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Chrysene | 0.0015 | 0.00026 | <0.0001 | 0.00149 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Dibenzo(a,h)anthracene | 0.0003 | <0.0002 | <0.0001 | 0.00022 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Fluoranthene | 0.28 | 0.00056 | 0.00036 | 0.0034 | 0.00011 | 0.00031 | 0.00011 | <0.0001 | <0.0001 | <0.00025 |
| Fluorene | 0.28 | 0.00044 | 0.0008 | 0.00105 | 0.00079 | 0.00011 | 0.00017 | <0.0001 | <0.0001 | 0.00025 |
| Indeno(1,2,3-cd)pyrene | 0.00043 | 0.00024 | <0.0001 | 0.00092 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |
| Naphthalene | 0.14 | 0.0569 | 0.52 | 0.204 | 0.072 | <0.0001 | 0.0288 | 0.0123 | 0.0107 | 0.00778 |
| Phenanthrene | 0.21 | 0.00052 | 0.00086 | 0.0021 | 0.00026 | 0.00015 | 0.0002 | 0.00011 | 0.00011 | 0.00035 |
| Pyrene | 0.21 | 0.00052 | 0.00034 | 0.00278 | 0.00012 | 0.00026 | <0.0001 | <0.0001 | <0.0001 | <0.00025 |

Bold & Shading - Exceeds Class I Groundwater Standard

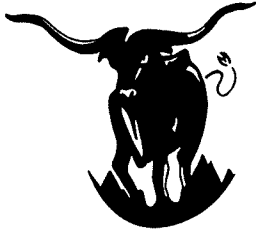
EXHIBIT C

Institutional Controls Map



MAVERICK
ENVIRONMENTAL SERVICES, INC.

| | |
|--------------------------------|------------------------------------|
| PROJECT NAME: KREUP - HIGHLAND | |
| DRAWN BY: JWS | PROJECT NO.: |
| REVISED BY: . | TITLE: HIGHWAY AUTHORITY AGREEMENT |
| DATE: OCTOBER 2017 | |
| SCALE: 1":40' | DWG. NO. Figure: 5 |



MAVERICK

ENVIRONMENTAL SERVICES, INC.

111 Kate Street. Carterville, IL 62918 . (618)964-4934 . maverickenvironmental@gmail.com

September 27, 2020

Mr. Joe Gillespie
City of Highland
1113 Broadway, PO Box 218
Highland, IL 62249

RE: DaLee Oil Company, Inc.
IEMA #950915 & 971255
Highway Authority Agreement

Mr. Gillespie:

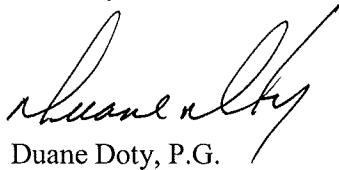
Enclosed, please find a proposed Highway Authority Agreement (HAA) between DaLee Oil Company, Inc. and the City of Highland. As we have discussed on multiple occasions and as indicated in the HAA, the purpose of the agreement is to identify to the City an area of the Olive Street Right of Way (ROW) adjacent to the DaLee Oil Company, Inc. site located at 1321 Broadway that has been impacted by a release of petroleum from underground storage tanks (USTs) formerly operated on the property. The HAA provides essential information specific to the impact of IEMA #950915 and #971255 (a duplicate reporting of the same release) such that proper precautions can be taken in the event the City of Highland authorizes the performance of work in the ROW that may result in disturbing the impacted area.

Successful negotiation of the enclosed HAA would allow DaLee Oil Company, Inc. to demonstrate to the Illinois Environmental Protection Agency (IEPA) that Institutional Controls capable of controlling the threat of exposure to petroleum contamination resulting from IEMA #950915 while contaminants naturally degrade to levels below remediation objectives are in place such that it (IEPA) may issue a No Further Remediation (NFR) Letter documenting the achievement of regulatory compliance and site closure.

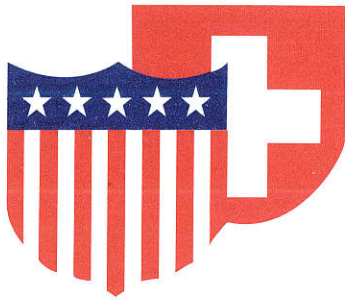
You should also find enclosed, an additional signature page. Upon your review, should the HAA meet with your approval, please sign/date the complete copy of the HAA and retain for your records. Please sign/date the additional signature page and return to me in the self-addressed stamped envelope (SASE) provided. Upon receipt of the signature page, I will prepare a complete copy for DaLee Oil Company, Inc. Once DaLee Oil Company, Inc. has provided the signature required to complete the agreement, I will forward a fully executed copy to your attention.

Should you have any questions, concerns or require additional information, please feel free to contact me at your convenience. I look forward to assisting the City of Highland and DaLee Oil Company, Inc. in successfully negotiating the HAA and the eventual closure of IEMA #950915 that would result.

Sincerely,

A handwritten signature in black ink, appearing to read "Duane Doty". The signature is fluid and cursive, with a large initial "D" and a long, sweeping underline.

Duane Doty, P.G.
Maverick Environmental Services, Inc.



City of Highland

MEMO TO: Mark Latham, City Manager

FROM: Joe Gillespie, Director of Public Works

DATE: October 13, 2020

SUBJECT: IEPA Highway Authority Agreement – 1321 Broadway
Recommendation for Approval

RECOMMENDATION

I recommend that you request council approval of an IEPA Highway Authority Agreement for Olive Street adjacent to 1321 Broadway as attached.

DISCUSSION

The agreement establishes the knowledge and controlling of contaminated soil within the right-of-way of Olive Street adjacent to 1321 Broadway. The site is currently occupied by Enterprise Leasing and was formerly a gas station owned by the DaLee Oil Company. Contamination from a leaking underground storage tank was recently remediated by removing and replacing soil at this location and across Olive Street on the bank's property. The right-of-way of Olive Street adjacent to the site was impacted from the release of petroleum over time, but the soil was not removed.


The IEPA has funding available for cleanup; however, it will not cover costs associated with replacement of the pavement in our right-of-way. Therefore, considering the rare occasion of digging in this area, we decided to pursue the agreement that will protect future excavations and costs associated with any removal of soil in the future.

CONCURRENCE

Recommended by: _____


Joe Gillespie, Director of Public Works

Approved by: _____


Mark Latham, City Manager

RESOLUTION NO. _____

A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF A COLLABORATION AGREEMENT WITH SOUTHERN ILLINOIS UNIVERSITY FOR CITY OF HIGHLAND TO PARTICIPATE IN THE SIUE SUCCESSFUL COMMUNITIES COLLABORATIVE

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, City desires to participate in the SIUE Successful Communities Collaborative (“SSCC”) to promote research, education, service, and public outreach related to the development of livable communities and a sustainable City; and

WHEREAS, City and SSCC intend to work together to assess current community conditions and explore future development and growth strategies through a public participatory process for Highland’s new Senior Center, and to promote and mobilize the updated Silver Lake Watershed Plan; and

WHEREAS, SSCC has submitted a contract to City (*see Exhibit A*) for approval; and

WHEREAS, City shall be responsible for \$3,000.00 for services performed by SSCC, and the SSCC program shall take place from October 19, 2020 through May 2021, or until all projects are completed (*see Exhibit A*); and

WHEREAS, City Council finds that the Contract (**Exhibit A**) with SSCC should be approved; and

WHEREAS, City Council deems it to be in the best interests of City to approve the Contract (**Exhibit A**) with SSCC; and

WHEREAS, the City Council also finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City of Highland, to execute whatever documents are necessary to enter the Contract (**Exhibit A**) with SSCC.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The Contract (**Exhibit A**) with SSCC is approved.

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute and date the Contract (**Exhibit A**) with SSCC

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the _____ day of _____ 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois



HIGHLAND

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

To: City Manager, Mark Latham
From: Mark Rosen, Director of Parks & Recreation
Date: October 19, 2020
Subject: SIUE Successful Communities Collaborative Agreement

Recommendation


I am recommending city council to approve an agreement with Southern Illinois University-Edwardsville in order to promote research and public outreach for the development of promoting a livable and sustainable community.

Discussion


This collaborative agreement is to survey existing practices and recommend new strategies for the development of services that can be incorporated with the new Senior Citizen Center. In addition, it will use information collected in the Silver Lake Watershed Plan and promote methods for implementing recommendations of the plan.

Fiscal Impact

SIUE will be receiving approximately \$7,200 in grants from outside sources. Highland's share is \$3,000.



Recommended By: Mark Rosen, Director of Parks & Recreation



Approved By: Mark Latham, City Manager

COLLABORATION AGREEMENT

This Collaboration Agreement is made between The Board of Trustees of Southern Illinois University, a body politic and corporate of the State of Illinois, governing Southern Illinois University Edwardsville (“SIUE”), and the City of Highland, an Illinois municipality (“Partner”).

RECITALS

WHEREAS, Partner is committed to providing a safe, clean, and healthy community for its current and future residents;

WHEREAS, Partner is committed to continually improving quality of life and sustainability within their local environment;

WHEREAS, SIUE instituted a program for the Fall 2020 and Spring 2021 semesters called the SIUE Successful Communities Collaborative (“SSCC”) within the Office of Online and Education Outreach;

WHEREAS, SSCC is a collaboration of faculty and students from multiple academic disciplines focused on enhanced student learning through an examination of the real-world issues facing local communities;

WHEREAS, SSCC seeks to promote research, education, service, and public outreach related to the development of livable communities and a sustainable city;

WHEREAS, the purpose of the collaboration is to assess current community conditions in collaboration with Partner and explore future development and growth strategies, through a public participatory process, for Highland’s new Senior Center, and to promote and mobilize the updated Silver Lake Watershed Plan; and

WHEREAS, through collaboration with Partner, SSCC seeks to promote research, education, service, and public outreach related to the development of livable communities.

The parties hereby acknowledge and agree as follows:

Section 1: Term.

1.1 This Agreement shall become effective upon the date of the last signature of the parties below, and shall continue through May 2021 or until all Projects under executed Scope(s) of Work are completed whichever occurs last, or as earlier terminated as provided in this Agreement.

Section 2: Project Duties. The parties shall perform the duties set forth in this Section 2.

21 Duties of Partner. Partner will develop a list of projects that the parties will collaborate on (“Projects”), and the parties will work together to develop Scopes of Work (individually a “SOW” and collectively “SOWs”) covering specific Projects as described in this Section. Partner will provide technical assistance and relevant information in support of the Projects, including but not limited to existing data sets and previously prepared reports, strategic plans, findings, architectural plans and maps, stakeholder or public engagement activity summaries. Partner will also host student field trips as applicable in an effort to establish context for the Projects. Partner will support preparation and implementation of the SSCC communications plan and organize stakeholders or public engagement activities as necessary in support of the Projects. Partner may involve public partners as well as private for profit and non-profit entities in SSCC subject to SSCC approval.

22 Duties of SIUE. SIUE shall provide recommendations related to the development of livable

communities and sustainable cities for the Projects issued by Partner and approved by SIUE. SIUE shall, consistent with an SOW, prepare and provide final report(s) and student-generated materials in electronic and paper format. The final report(s) will present a summary of coursework, key findings, examples of student work, and recommendations for the Projects. SIUE will, in collaboration with Partner, prepare a communications plan and publicity materials outlining the SSCC program and the Projects.

2.3. Scope(s) of Work. The SOWs for the Projects shall be in a similar format as the form attached hereto as Exhibit A and shall contain the Project objectives, scope of work, Project deliverables, the Project schedule, prices and payment information. All SOWs shall be signed by authorized representatives of each party and thereafter shall be deemed a part of and shall be subject to the terms and conditions of this Agreement. Any changes required to be made to a SOW after its execution shall require a change order detailing any changes and signed by both parties.

2.4. Minimum Commitment. Partner commits to \$3,000 for services performed described in the scopes of work below.

Section 3: Ownership of Work Product.

3.1 Each party shall retain ownership of its own work product. Each party hereby grants to the other party a non-exclusive, royalty free, worldwide perpetual license to use, copy, and distribute any work product of and information provided that party pursuant to this Agreement for non-commercial, educational, and research purposes only. Subject to the terms of this Section, Partner may share the work product (student reports, designs, presentations, and recommendations) with Partner partners, as well as private for profit and non-profit entities in the SSCC Program.

Section 4: Insurance.

41 SIUE Insurance. During the term of this Agreement, SIUE agrees to maintain comprehensive general liability insurance coverage for bodily injury liability, including death, property damage liability, for all its employees acting within the scope of their appointments and for any of its enrolled students while acting in the scope of an approved unpaid clinical program for which academic credit or the equivalent may be awarded. This "occurrence" basis coverage for paid employees and unpaid student interns is provided through the Southern Illinois University Self-Insurance Program, and is limited to \$1,000,000 per occurrence, with a \$3,000,000 aggregate coverage; and Workers' compensation and employer liability is provided through the State of Illinois Self-Insured Workers' Compensation Plan, providing statutory limits of coverage for all State employees. SIUE shall provide thirty (30) days advance written notice of such cancellation or non-renewal. SIUE shall provide Partner with a Certificate of Insurance upon request.

42 Partner Insurance. During the term of this agreement, Partner shall maintain commercial general liability insurance with limits of at least \$1,000,000 per occurrence with a \$3,000,000 aggregate coverage and workers' compensation insurance to the extent required by applicable law. Umbrella liability insurance may be used to meet the general liability coverage limit requirements. The insurance companies providing coverage must have a B+:VI or better rating in the current edition of Best's Key Rating Guide. If a policy required under this section is written on a claims-made basis and that policy is replaced or renewed, any retroactive date must coincide with, or precede the date of this Agreement. A claims-made policy that is replaced or not renewed must have an extended reporting period of not less

than two (2) years. Partner shall provide SIUE a Certificate of Insurance upon request.

Section 5: Indemnification.

5.1 To the extent permitted by Illinois law and not inconsistent with the doctrine of sovereign immunity, the parties shall indemnify and hold harmless each other for any and all liability, loss, claim, lawsuit, injury, cost, damage, or expense whatsoever (including reasonable attorneys' fees and court costs), joint and several, which may be brought or assessed by third parties against the other party arising out of negligent actions or willful misconduct by a party, its officers, employees, and agents in the performance of obligations under this agreement. The parties agree that all claims against SIUE are subject to the Illinois Court of Claims Act, 705 ILCS 505 *et seq.*

Section 6: Termination.

6.1 Either party may terminate this Agreement, including any executed SOW at any time without liability upon providing the other party with at least thirty (30) days prior written notice; provided, however, the parties may only terminate this agreement, including any executed SOWs (a) before work on any Projects covered by an executed SOW commences or (b) upon completion of all Projects covered by executed SOW.

Section 7: Amendments.

7.1 This Agreement may only be amended through written, signed agreement or through termination.

Section 8: Entire Agreement.

8.1 This Agreement sets forth the entire understanding between the parties with respect to the subject matter of this Agreement, and supersedes any and all prior understandings and agreements, whether written or oral, between the parties with respect to such subject matter.

Section 9: Waiver.

9.1 The failure of either party to enforce its rights under this Agreement at any time for any period shall not be construed as a waiver of such rights. Unless expressly provided otherwise, each right and remedy in this Agreement is in addition to any other right or remedy, at law or in equity, and the exercise of one right or remedy will not be deemed a waiver of any other right or remedy.

Section 10: Relationship of the Parties.

10.0 SIUE and Partner are independent contractors, and nothing set forth in this Agreement shall be deemed or construed to render the parties as joint-venturers, partners or employer and employee.

Section 11: Assignment.

11.1 Neither party shall have the right to assign or otherwise transfer its rights or delegate any of its duties and obligations under this Agreement except with the prior written consent of the other party and any prohibited assignment shall be null and void.

Section 12: Governing Law.

12.1 The validity, interpretation, and performance of this Agreement and any dispute arising from or relating to this Agreement shall be governed and construed in accordance with the laws of the State of Illinois, excluding its conflict of law provisions. The parties agree that jurisdiction and venue for any legal controversy arising hereunder shall lie exclusively in the Illinois Court of Claims.

Section 13: Discrimination.

13.1 The parties agree that in fulfilling the terms of this Agreement that neither will illegally discriminate on the basis of race, religion, national origin, age, color, marital status, gender, sexual orientation, disability, or veteran status.

Section 14: Notices.

14.1 Any notice under this Agreement will be in writing and delivered by personal delivery, express courier, confirmed facsimile, confirmed email (with confirmation by certified or registered mail, return receipt requested) or certified or registered mail, return receipt requested, and will be deemed given upon: (a) personal delivery, one (1) day after deposit with express courier, (b) upon confirmation of receipt of facsimile or email or (c) five (5) days after deposit in the mail. Notices will be sent to a Party at its address set forth below or such other address as that Party may otherwise specify in writing:

If to SIUE:

Southern Illinois University Edwardsville
Attn: Tammy Smart
Box 1046
Edwardsville, IL 62026
Telephone: 618-650-5364
Email: orpcontracts@siue.edu

If to Partner:

City of Highland
Attn: Mark Rosen
1115 Broadway
Highland, IL 62249-0218
Telephone: 618-651-8899
Email: mdrosen@highlandil.gov

With a copy to:

Southern Illinois University Edwardsville
Attn: Associate General Counsel
Campus Box 1019
Edwardsville, IL 62026
Telephone: 618-650-2514
Email: contracts@siue.edu

Section 15: FERPA Compliance.

15.1 Partner shall comply with all the applicable provisions of the Family Educational Rights and Privacy Act of 1974m 20 USC1232 (g) otherwise known as FERPA or the Buckley Amendment, and shall take all measures necessary to ensure the confidentiality of any and all information in its possession regarding SIUE’s students who participate in Projects pursuant to this agreement. Partner shall obtain written authorization from student(s) prior to the release of protected student educational records. Partner hereby

agrees to indemnify, defend and hold harmless, SIUE from any claims, complaints, or causes of action of any type arising from actual or alleged disclosure by Partner of protected student educational records during a student's participation in a project under this Agreement.

Section 16: Force Majeure.

16.1 A party is excused from performing its obligations under this Agreement when conditions beyond its control and unforeseen by the parties (an event of "force majeure) make its performance commercially impractical, illegal, or impossible. The term "force majeure" as used herein shall include, but not be limited to, an act of God, lightning, storms, fire, flood, explosion, strike, lockout, labor dispute, riot, act of the public enemy, terrorist activities, sabotage, embargo, blockade, war, breakdown of, or damage to, the performance facilities, interruptions or breakdowns of the electrical power system serving the performance facilities, plague, epidemic, pandemic, outbreaks of infectious disease or any other public health crisis, including quarantine or other employee restrictions, acts of civil or military authority, any prohibitory or injunctive order of any government authority, and any other cause, whether or not of the same class or kind specifically enumerated above, or otherwise, which is not reasonably within the control of the party claiming force majeure. So long as the conditions continue, the party whose performance is affected shall keep the other party fully informed about the conditions and the prospects of their ending. If an event of force majeure continues for a period of sixty (60) days or more, either party may terminate this Agreement upon notice to the other party.

Section 17: Counterparts.

17.1 This Agreement may be signed in counterparts, each and every one of which shall be deemed an original, notwithstanding variations in format or file designation, which may result from the electronic transmission, storage and printing of copies of this Agreement from separate computers or printers. Facsimile and electronic signatures shall be treated as original signatures.

Authorized representatives of the parties have executed this Agreement on the date associated with their signatures below.

The Board of Trustees of Southern Illinois University

City of Highland, Illinois

By: _____

By: _____

Name: Jerry B. Weinberg

Name: _____

Title: Associate Provost for Research and Dean of the Graduate School For Randall Pembroke, Chancellor, SIUE

Title: _____

Date: _____

Date: _____

EXHIBIT A
FORM SCOPE OF WORK

SCOPE OF WORK # 1

This Scope of Work is governed by the terms and conditions of the Collaboration Agreement between the Board of Trustees of Southern Illinois University, governing Southern Illinois University Edwardsville, including its SIUE Successful Communities Collaborative (“SIUE”) and the City of Highland (“Partner”) dated _____. In the event of a conflict between the terms and conditions in this Scope of Work and the Collaboration Agreement, the terms in the Collaboration Agreement shall prevail.

PROJECT OBJECTIVES: Explore opportunities for Highland’s new Senior Center, including exploration of programming such as Give 5 and collaboration with Holly’s House of Hope.

SCOPE OF WORK:

Each project will be matched with 3-5 courses. Disciplines may include:

Psychology
Social Work
Applied & Public Health
Health Communication
Art Therapy
Exercise Science
Kinesiology
Nutrition and Dietetics
Sociology
Theater & Dance

DELIVERABLES:

Tentative:

Design of outreach materials, survey research services, and other activities in line with project goals.
Final Presentations and written reports.

TIMELINE:

August 24, 2020 – Fall semester begins.

September – SOWs refined; courses matched for fall; internal announcement of partnership to campus.

October – Press release announcing partnership to the public/kick-off.

October – December – Students carry out projects and consult with City staff and appropriate stakeholders.

November – Mid-semester check-in with SSCC Director; courses matched for spring.

November – December – End of semester presentations.

December – Press release noting student contributions thus far.

January 19, 2021 – Spring semester begins.

February – Press release updating the public on the partnership.

February – April – Students carry out projects and consult with City staff and appropriate stakeholders.

March – Mid-semester check-in with SSCC Director; evaluation of project in consideration of summer courses; fall reports delivered to City.

April – End of semester presentations; tentative Wrap-Up event hosted in Highland.

June – Spring reports delivered to City.

PAYMENT TERMS: Total cost is \$3,000, with SIUE’s USDA grant providing funding for up to \$2200 for costs associated with implementing the Give 5 program or similar program.

**The Board of Trustees of Southern
Illinois University**

City of Highland, Illinois

By: _____

By: _____

Name: Jerry B. Weinberg

Name: _____

Title: Associate Provost for Research and
Dean of the Graduate School
For Randall Pembroke, Chancellor, SIUE

Title: _____

Date: _____

Date: _____

SCOPE OF WORK # 2

This Scope of Work is governed by the terms and conditions of the Collaboration Agreement between the Board of Trustees of Southern Illinois University, governing Southern Illinois University Edwardsville, including its SIUE Successful Communities Collaborative (“SIUE”) and the City of Highland (“Partner”) dated _____. In the event of a conflict between the terms and conditions in this Scope of Work and the Collaboration Agreement, the terms in the Collaboration Agreement shall prevail.

PROJECT OBJECTIVES: Promote and mobilize the updated Silver Lake Watershed Plan, in collaboration with City and other stakeholders, such as Heartlands Conservancy.

SCOPE OF WORK:

Each project will be matched with 3-5 courses. Disciplines may include:

Biology

Marketing

Chemistry

Civil Engineering

Curriculum and Instruction

Environmental Sciences

Geography

Mass Communications

DELIVERABLES:

Tentative:

Environmental education and research services to support the implementation of the updated Plan, including water and soil testing services;

Design of education and outreach materials that highlight what a wetland does and benefits of living near one; and

Support development of a final report to EPA, as well as other activities in line with project goals.

Final Presentations and written reports.

TIMELINE:

August 24, 2020 – Fall semester begins.

September – SOWs refined; courses matched for fall; internal announcement of partnership to campus.

October – Press release announcing partnership to the public/kick-off.

October – December – Students carry out projects and consult with City staff and appropriate stakeholders.

November – Mid-semester check-in with SSCC Director; courses matched for spring.

November – December – End of semester presentations.

December – Press release noting student contributions thus far.

January 19, 2021 – Spring semester begins.

February – Press release updating the public on the partnership.

February – April – Students carry out projects and consult with City staff and appropriate stakeholders.
March – Mid-semester check-in with SSCC Director; evaluation of project in consideration of summer courses; fall reports delivered to City.
April – End of semester presentations; tentative Wrap-Up event hosted in Highland.
June – Spring reports delivered to City.

PAYMENT TERMS: Costs (\$5,000) will be covered by EPA EE grant for carrying out activities associated with the scope of work.

**The Board of Trustees of Southern
Illinois University**

City of Highland, Illinois

By: _____

By: _____

Name: Jerry B. Weinberg

Name: _____

Title: Associate Provost for Research and
Dean of the Graduate School
For Randall Pembroke, Chancellor, SIUE

Title: _____

Date: _____

Date: _____

RESOLUTION NO. _____

A RESOLUTION WAIVING COMPETITIVE BIDDING REQUIREMENT AND APPROVING AND AUTHORIZING THE EXECUTION OF AN AGREEMENT WITH NEXTSITE TO PROVIDE ECONOMIC DEVELOPMENT RESEARCH, MARKETING & CONSULTING SERVICES

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, City has determined there is a need to engage NextSite to provide economic development research, marketing & consulting services; and

WHEREAS, NextSite has submitted a contract for services to City (*see Exhibit A*); and

WHEREAS, NextSite has proposed \$15,000.00 per year for economic development consulting services for three years (total of \$45,000.00), and additional fees if NextSite is successful bringing economic development to City (*see Exhibit A*); and

WHEREAS, City Council has been advised of the initial costs and potential additional performance based fees of hiring NextSite for economic development consulting services according to the Contract (*see Exhibit A*); and

WHEREAS, City Council finds that the Contract (**Exhibit A**) with NextSite for economic development consulting services should be approved; and

WHEREAS, City Council deems it to be in the best interests of City to waive the competitive-bidding requirement that would otherwise apply and approve the Contract (**Exhibit A**) with NextSite for economic development consulting services; and

WHEREAS, the City Council also finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City of Highland, to execute whatever documents are necessary to waive the competitive-bidding requirement that would otherwise apply and to enter the Contract (**Exhibit A**) with NextSite for economic development consulting services.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The Contract (**Exhibit A**) with NextSite for economic development consulting services is approved.

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute and date the Contract (**Exhibit A**) with NextSite for economic development consulting services.

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the _____ day of _____, 2020, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois



**AGREEMENT TO PROVIDE
RESEARCH, MARKETING & CONSULTING SERVICES**

THIS AGREEMENT is entered into by and between NextSite, LLC, an Alabama limited liability company (hereinafter referred to as “Consultant”) and the City of Highland, Illinois (hereinafter referred to as “Client”) effective when signed by both parties, and when approved by the corporate authorities of the City of Highland, Illinois, as follows:

WHEREAS, the Client desires to have performed those services identified on Exhibit B attached hereto (the “Project”) for the City of Highland, Illinois which it believes will promote the efficient operation of the Client; and,

WHEREAS, Consultant has made a proposal to the Client to provide research, marketing and consulting services related to the Project to the Client as further forth below.

W-I-T-N-E-S-S-E-T-H:

NOW, THEREFORE, this agreement is made and entered into on the date first above written by and between the Client and Consultant, by which Consultant will provide research, marketing and professional consulting to the Client as hereinafter specified, through individuals possessing a high degree of professional skill where the personality of the individual will play a decisive role as follows:

1. SCOPE OF SERVICES

Consultant agrees, for the consideration stated herein, to provide research, marketing and professional consulting and related services to the Client for the Project as set out in Exhibit B. The engagement will focus on the site(s) identified by the Client and Consultant to pro-actively recruit commercial development and redevelopment.

2. TIME OF PERFORMANCE

Consultant shall provide services pursuant to this agreement and expeditiously and in good faith conduct its work in such a manner as to complete its commitments for Client within three (3) calendar years which shall be calculated as **October 20th, 2020 to October 19th, 2023 with success fees due on any project opened during the three year engagement or within 24 months of October 19th, 2023 or any extension thereof.**

Consultant shall commence, carry on and complete the Project with all practicable dispatch, in a sound, economical and efficient manner, in accordance with the provisions hereof and applicable laws. In accomplishing the Project, Consultant shall take such steps as are appropriate to ensure that the work involved is properly coordinated with related work and policies being carried on by the Client.

3. COMPENSATION

The Client agrees to pay Consultant for the services as set forth herein, the sum of **\$15,000** for the first year plus the success fees outlined in Exhibit A below. Payment is to be made upon execution of this agreement and receipt of invoices from NextSite, LLC. The compensation for years two and three shall be **\$15,000** per year plus success fees payable as outlined in Exhibit A below. Payment is to be made upon receipt of the invoices from NextSite, LLC. The client shall have the right to renew the contract for additional years, starting in year four, at the rate of **\$15,000** per year and thereafter under the same payment terms, as mutually agreed between Client and Consultant. Client shall pay Consultant in U.S. dollars within thirty (30) days of receipt of invoices. Additional charges for interest shall become due and payable at a rate of one and one-half percent (1-1/2%) per month (or the maximum percentage allowed by law, whichever is lower) on past-due invoices or unpaid balances. If Client fails to pay invoiced amounts within sixty (60) days after delivery of invoice, Consultant, at its sole discretion, may initiate collections proceedings, including payment for costs associated with such collection efforts.

Client acknowledges that affiliates and strategic partners of Consultant act in the capacity of a real estate advisory service business and may earn fees for services including development, leasing and real estate advisory fees in the performance of such affiliates services as part of the scope of the Project. The fees earned by such affiliates and strategic partners are not the responsibility of the City of Highland.

4. CLIENT RESPONSIBILITIES

In addition to paying Consultant for services according to the preceding paragraph, the Client shall also provide for Consultant: access to relevant personnel, facilities, and materials including, but not necessarily limited to, those items specified in Consultant's proposal to Client,

and such records, reports, and information as reasonably requested by Consultant and in Client's possession.

5. LEVEL OF COMPETENCE

Consultant represents and warrants to the Client that it and all of its employees that will be working on the project for the Client are qualified and competent to perform the services required.

Such personnel shall not be employees of or have any pre-existing contractual relationship with the Client. All of the services required hereunder will be performed by Consultant or under its supervision.

The Project Directors for the performance of services by Consultant pursuant to the terms and conditions of this agreement shall be Charles Branch, VP of Business Development and members of NextSite's Client Management Team. Consultant will also use additional employees to assist with the performance of this Agreement as Consultant deems appropriate in Consultant's discretion.

6. MATERIALS/CONFIDENTIALITY

The Client agrees to cooperate with and provide Consultant with access to facilities and information within its reasonable possession and control, requested by Consultant for its review and use in performing the services herein. Provided, however, all such documents, information, results, memoranda and all other written information ("information") shall be held confidential by Consultant and any of its sub-contractors and shall not, without the prior written consent of the Client, be used for any purpose other than the performance of this agreement nor be disclosed to any other entity not connected with performance of this agreement. Upon completion of services, Consultant shall return all such information to the Client. The Client shall retain ownership of all such information provided by Client. Consultant acknowledges that Client is an Illinois municipality and subject to the Freedom of Information Act ("FOIA"), and will produce records and documents required by Illinois law if requested through a FOIA request.

7. INTELLECTUAL PROPERTY

The Client and Consultant, jointly and separately, acknowledge and agree that the intellectual property of both parties shall remain owned by the respective party. Except for Consultant's periodic and final reports generated for performance of this agreement to or for the Client, reports, memorandums, electronic mail, facsimile transmissions and other written and prepared documents shall be owned by the party who authored, generated or who originally

possessed the same and nothing in this agreement shall contravene said rights.

8. INFORMATION AND REPORTS

Consultant shall furnish periodic reports concerning the status of the project to the Client's representative pursuant to a schedule agreed upon by Consultant and Client. Consultant shall furnish the Client, upon request, electronic copies of all documents and other material prepared or developed as part of the project. Such requests shall be reasonable and within normal business practices for such work.

9. COPYRIGHT INFORMATION

The Client acknowledges that all intellectual property developed during the course of this agreement by Consultant shall belong exclusively to Consultant. However, the Client may utilize any of the foregoing for and on behalf of its internal operations, to support existing business and entrepreneurial growth and all commercial development efforts in its communities and county, but will take steps reasonably necessary with its employees with respect to the use, copying, protection and security of the foregoing.

10. APPLICABLE LAWS

Consultant shall register and comply with all State or Federal laws and/or regulations as they may relate to the services or activities of the Consultant to the Client. Any disputes between Consultant and Client shall be subject to Illinois law, and shall be litigated in either Madison County, Illinois Circuit Court or the Southern District of Illinois Federal Court, depending on the nature of the dispute.

11. INSURANCE

Consultant shall carry all appropriate and necessary insurance to be in compliance with state and national laws regarding the insurance coverage of its employees.

12. TERMINATION

Should Consultant violate any of the terms of this Contract or otherwise fail to fulfill its obligations set forth under Exhibit B of this Contract, Client shall immediately provide to Consultant written notice of any alleged deficiencies in performance and Consultant shall have thirty (30) days from the date notice is received to cure any alleged deficiencies in performance. In no way shall more than two (2) opportunities to cure be afforded to Consultant within a twelve-month period. Should Consultant fail to remedy the alleged defect in performance after being given the opportunity to do so, Client shall have the right to terminate this Contract. All fees paid for any term shall be deemed fully earned when paid and are not subject to refund following any

termination hereunder.

13. CONFLICT OF INTEREST

The Consultant represents and warrants to the Client, to the best of its knowledge, that neither it nor its Project Directors are aware of any conflict of interest which exists by means of its provision of services to the Client pursuant to the terms and conditions of this agreement.

14. NOTICES/PARTIES REPRESENTATIVES

The primary representative of the Client for this agreement shall be Mallord Hubbard, Economic and Business Recruitment Coordinator, City of Highland, Illinois.

All notices, bills, and invoices required by this agreement shall be sufficient if sent by the parties hereto in the United States Mail, postage prepaid thereon to the addresses noted below:

Client: Mallord Hubbard
 Economic and Business Recruitment Coordinator
 City of Highland
 1115 Broadway
 P.O. Box 218
 Highland, IL 62249
 (618) 654-9891
 mhubbard@highlandil.gov

Consultant: NextSite LLC
 880 Montclair Road
 Suite 625
 Birmingham, AL 35213
 Attention: Chuck Branch

15. REPRESENTATIVE CAPACITY

While Consultant's role will be that of consultant to the Client, Consultant shall be and remain an independent contractor and not act in the role of an agent or legal representative on behalf of the Client. Consultant shall not have the authority to bind or obligate the Client, its officers, agents or employees. As part of our work on behalf of your community, NextSite connects with dozens of retailers, restaurants, developers, brokers and tenant reps. Our focus is to position your community with the decision makers that drive the development process for concepts likely to consider markets like Highland. Client acknowledges that one of the key benefits of this engagement is local support of the community's existing businesses and

entrepreneurial opportunities both of which fall outside the scope of NextSite's services beyond the delivery of the research and market analysis.

16. MISCELLANEOUS

Each party to this agreement represents and warrants to the other as follows:

- A. That it is an individual of the age of majority or otherwise a legal entity duly organized and in good standing pursuant to all applicable laws, rules and regulations.
- B. That each has full power and capacity to enter into this agreement, to perform and to conclude the same including the capacity, to the extent applicable, to grant, convey and/or transfer; areas, assets, facilities, properties, (both real and personal), permits, consents and authorizations and/or the full power and right to acquire and accept the same.
- C. That to the extent required, each party has obtained the necessary approval of its governing body, board, council or other appropriate governing body and a resolution or other binding act has been duly and properly enacted by such governing body or board authorizing this agreement and said approval has been reduced to writing and certified or attested by the appropriate official of the party.
- D. That each party has duly authorized and empowered a representative execute this agreement on their respective behalf and the execution of this agreement by such representative fully and completely binds the party to the terms and conditions hereof.
- E. That absent fraud, the execution of this agreement by a representative of the party shall constitute a certification that all such authorizations for execution exist and have been performed and the other party shall be entitled to rely upon the same. To the extent a party is a partnership, limited liability company or joint venture, the execution of this agreement by any member thereof shall bind the party and to the extent that the execution of agreement is limited to a manager, managing partner or specific member then the person so executing this agreement is duly authorized to act in such capacity for the party.
- F. That each party represents and warrants to the other that, to the best of its knowledge, there is no litigation, claim or administrative action threatened or pending or other proceedings to its knowledge against it which would have an adverse impact upon

this transaction or upon either's ability to conclude the transaction or perform pursuant to the terms and conditions of this agreement.

G. That each party has obtained any and all required permits, approvals and/or authorizations from third parties to enable it to fully perform pursuant to this agreement.

Third Party Beneficiaries: It is the intent of the parties hereto that there shall be no third-party beneficiaries to this agreement, except that, the City of Highland may share any research, market analysis, reports, etc. generated by the Consultant as part of the engagement, with agencies and authorities working for or on behalf of the City of Highland.

Final Integration: This agreement, together with any exhibits or amendments hereto, constitutes the entire agreement of the parties, as a complete and final integration thereof with respect to its subject matter. In the event of a direct conflict between the provisions hereof and any prior agreement or amendment, the latter shall supersede the former. All written or oral understandings and agreements heretofore had between and among the parties are merged into this agreement, which alone fully and completely expresses their understandings. No representation, warranty, or covenant made by any party which is not contained in this agreement or expressly referred to herein have been relied on by any party in entering into this agreement.

Force Majeure: Neither party to this agreement shall hold the other party responsible for damages or delay in performance caused by acts of God, strikes, lockouts or other circumstances beyond the reasonable control of the other or the other party's employees, agents or contractors.

Amendment in Writing: This agreement may not be amended, modified, altered, changed, terminated, or waived in any respect whatsoever, except by a further agreement in writing, properly executed by all of the parties.

Binding Effect: This Agreement shall bind the parties and their respective personal representatives, successors, and assigns. If any provision in this agreement shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

Captions: The captions of this agreement are for convenience and reference only, are not a part of this agreement, and in no way define, describe, extend, or limit the scope or intent

of this agreement.

Construction: This agreement shall be construed in its entirety according to its plain meaning and shall not be construed against the party who provided or drafted it.

Governing Law: The laws of the State of Illinois, but without regard to conflict of laws principles, shall govern the validity of this agreement, the construction of its terms, the interpretation of the rights, the duties of the parties, the enforcement of its terms, and all other matters relating to this agreement.

Prohibition on Assignment and Delegation: No party to this agreement may assign or delegate its interests or obligations hereunder without the written consent of all other parties hereto obtained in advance of any such assignment or delegation. No such assignment or delegation shall in any manner whatsoever relieve any party from its obligations and duties hereunder and such assigning or delegating party shall in all respects remain liable hereunder irrespective of such assignment or delegation.

Waiver: Non-enforcement of any provision of this agreement by either party shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remaining terms and conditions of the agreement.

Agreement Date/Counterparts: The date of this agreement is intended as and for a date for the convenient identification of this agreement and is not intended to indicate that this agreement was necessarily executed and delivered on said date. This instrument may be executed in any number of counterparts, each of which so executed shall be deemed an original, but all such counterparts shall together constitute but one and the same instrument.

CLIENT:

City of Highland, Illinois

By: _____

Title: _____

Date: _____

CONSULTANT:

NextSite, LLC

By: _____

Title: _____

Date: _____

Exhibit A

In consideration of NextSite's agreement to significantly reduce its standard engagement fee (from \$50,000 per year to \$15,000 per year), the Client will pay NextSite LLC recruitment success fees per the schedule below on all commercial development recruited and completed during the period beginning on the date the Client and NextSite LLC execute the "Agreement to Provide Research, Marketing & Recruitment Services" (the "Agreement") and ending at the conclusion of 24 months following the termination of the Agreement (initial Agreement term is 3 years) or any extension of the agreement. A development will be considered complete for the purposes of this agreement when the retailer/restaurant open for business. For multi-tenant developments, the fee is due when the first retailer opens for business. Out parcel developments are considered separate success fees.

- Restaurant(s) – QSR, FSR or Fast Casual - \$4,500 per location
- Single or Multi-Tenant development of less than 10,000 square feet - \$7,500 per development
- Multi-tenant development or single tenant retailer(s) between 10,001 and 50,000 square feet - \$15,000 per development
- Multi-tenant development or single tenant retailer(s) between 50,001 and 100,000 square feet - \$20,000 per development
- Development or single tenant retail of 100,001+ square feet - \$30,000 per location
- Multi-family, hospitality, healthcare, entertainment or senior housing development - \$25,000 per location if the developer is introduced to the market by NextSite



We are excited to announce a new partnership! Our team has partnered with the commercial development advisory firm, NextSite, to further strengthen our ability to attract new retail & commercial business investment within our service territory.

Through this partnership, Ameren and NextSite will begin a more detailed focus on driving new businesses to communities within our service territory. These opportunities will help to breathe new life into Main Street and neighborhoods, development and redevelopment opportunities, and additional tax revenues for local government agencies. We carefully chose this partnership based on NextSite's proprietary data solutions approach, access to national accounts and the success they've achieved throughout the nation.

In the months ahead, Ameren will be working with NextSite to boost commercial development all across our service territory by engaging with our communities to provide local market assessments, customer journey and consumer travel pattern analyses, property assessments and pro-active outreach to expanding commercial/retail enterprises seeking new growth opportunities.

For those interested communities, Ameren has secured an added value option by negotiating preferential pricing of NextSite's services and solutions to meet your community's unique growth opportunities.

Sincerely,

The Ameren Economic Development Team



CONNECTING OPPORTUNITIES

NextSite is a Commercial Development Advisory Firm specializing in identifying and connecting opportunities to developers, tenant reps and end-users to affect positive change in the communities we service across the U.S.

Our focus is to provide a unique research & market analysis based on the consumer travel patterns and customer journeys to key retail assets and your downtown, identify realistic recruitment targets and leverage our developer and tenant rep relationships to support commercial development growth in your community.

In the past 5 years, NextSite has connected and supported over 20 million square feet of commercial development projects resulting in over \$4.1 billion of capital investment. NextSite has successfully connected developers, tenant reps and end-users to projects across the U.S. including: Single Tenant, Multi-Tenant, Shopping Centers, Multi-Family, Healthcare, Workforce Housing, Hospitality, Entertainment, Mall Redevelopment, Grocery, Mixed-Use, Senior Housing and Student Housing.

While NextSite has only been in existence for 5 years, the principals and key executives of the company have a combined 100+ years of retail, industrial, multi-family, mixed-use and economic development experience positioning communities for commercial development success. Every member of the NextSite team is a member of ICSC and we participate in a minimum of 12 ICSC Conferences each year plus several shopping center, hospitality, and Retail Live conferences. However, 90% of our success comes from interacting with developers, tenant reps and retailers daily outside of the conference environment.

Our unique tools allow us to create industry leading analysis that creates a story about the opportunities in your market. Our success in connecting developer and tenant reps to these opportunities speaks for itself. Developers and Tenant Reps trust our insight, market knowledge and target opportunity identification.

Our Customer Journey and Consumer Travel Pattern Analytics form the basis for creating high quality custom trade areas to facilitate the balance of research and marketing deliverables. In many cases we end up with multiple custom trade areas because there is no one size fits all approach. A grocery store may have a substantially different trade area than a women's clothing store or restaurant.

NextSite's new proprietary **site identification model** estimates the suitability of a community for any given retailer based on the propensity of that retailer to locate in similar markets. Our model analyzes over 250 retail chains with more being added every day. This tool, based on proven statistical methods and back tested on recent site decisions by multiple concepts, allows us to quickly identify markets and sub-markets that match existing locations of the target retailer/restaurant. This information becomes part of our pro-active outreach to developers, tenant reps and retailers.

NextSite does not establish a minimum number of contacts in our engagements. We identify all potential opportunities based on our analysis of the market and the expansion plans of retailers. Our proactive outreach to our network of developers and tenant reps will communicate your story and get decision makers into your market. We will also position your community for potential commercial development in non-retail categories, including multi-family, middle market housing, hospitality, healthcare and mixed-use.

Scope and Approach: Retail & Restaurant Analysis & Recruitment



Research

Within the first 60 days of the agreement, NextSite will identify the appropriate radius, drive time and custom trade areas based on feedback from key community contacts, analysis of peer communities, onsite market visits and analysis of consumer travel patterns and customer journey. The research provided will be:

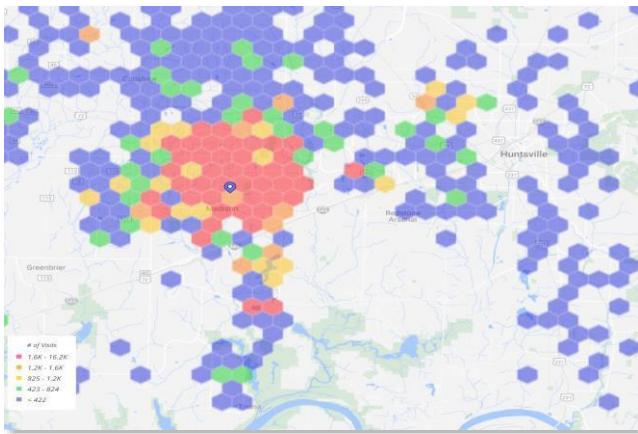
- Radius Analysis
- Drive Time Analysis
- Customer Journey Analysis
- Custom Trade Area Analysis
- Demographic Trend Analysis
- Consumer Spending Patterns
- Retail GAP/Leakage Analysis
- Peer Community Analysis
- Retail VOID Analysis
- Tapestry Segmentation
- Site Maps
- Retail Landscape Maps
- Traffic Count Maps
- Retail Marketing Guide
- Prior/Impact/Rebound COVID-19 Customer Journey Analysis
- On-Demand Reports

"NextSite has proven to be an invaluable team member on several high-profile projects that we have delivered over the years. The quality of data and analytics provided by NextSite has helped us ensure that these projects truly serve the communities in which they are located."

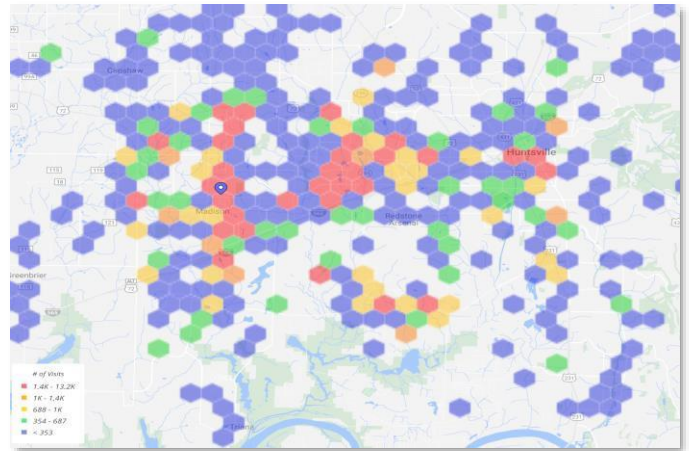
John Gunderson
President – Daniel Communities

Customer Journey and Custom Trade Area Research & Analysis

Consumer Travel Patterns using Mobile Device Tracking data allows NextSite to visualize the Common Evening, Common Daytime and Path to Purchase locations of consumers based on visits to a designated retailer or multi-tenant commercial location. This data helps identify clusters of consumers and is often the baseline in our understanding the size and scope of custom trade areas.



Home Location



Work Location

Publix / Hughes Rd

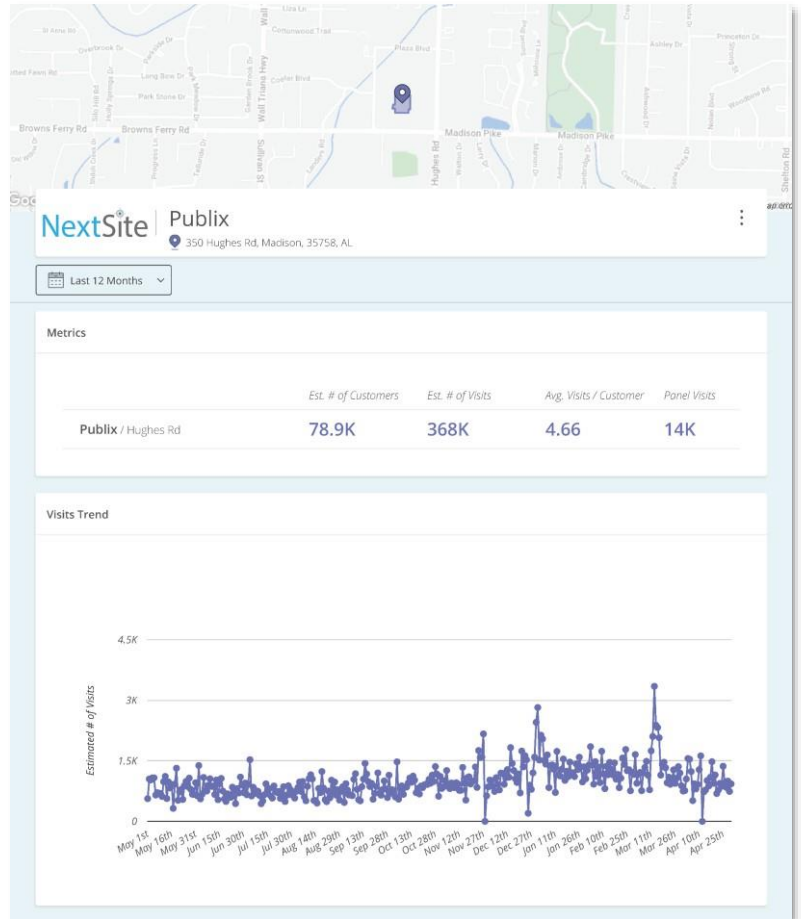
| Prior | | Post | |
|--|--------------|--|--------------|
| Venue Name | Foot-Traffic | Venue Name | Foot-Traffic |
| 1 Midtown Marketplace / Wall Triana Highway | 3.4% | 1 Midtown Marketplace / Wall Triana Highway | 2.12% |
| 2 Bridge Street Town Centre / The Bridge St | 2.75% | 2 Walmart Supercenter / Madison Blvd | 0.87% |
| 3 Bob Jones High School / Hughes Rd | 1.2% | 3 Applebee's / Hughes Road | 0.48% |
| 4 Hogan Family YMCA / Park Square Ln | 1.13% | 4 La Placita / Hughes Rd | 0.46% |
| 5 The Shoppes Of Madison / Us 72 And Wall Triana Hwy | 1.02% | 5 Bob Jones High School / Hughes Rd | 0.41% |
| 6 Walmart Supercenter / Madison Blvd | 0.94% | 6 Promenade of Madison / Hwy 72 W | 0.4% |
| 7 Madison Public Library / Plaza Blvd | 0.77% | 7 Bridge Street Town Centre / The Bridge St | 0.39% |
| 8 La Placita / Hughes Rd | 0.56% | 8 The Shoppes Of Madison / Us 72 And Wall Triana Hwy | 0.3% |
| 9 Good Samaritan Hospice / Hughes Rd Ste 12 | 0.51% | 9 Madison Centre / Madison Blvd | 0.29% |
| 10 Madison Church of Christ / Hughes Rd | 0.43% | 10 Sam & Greg's Pizzeria / Hughes Rd | 0.29% |

Post – Prior Location

Customer Journey and Custom Trade Area Research & Analysis

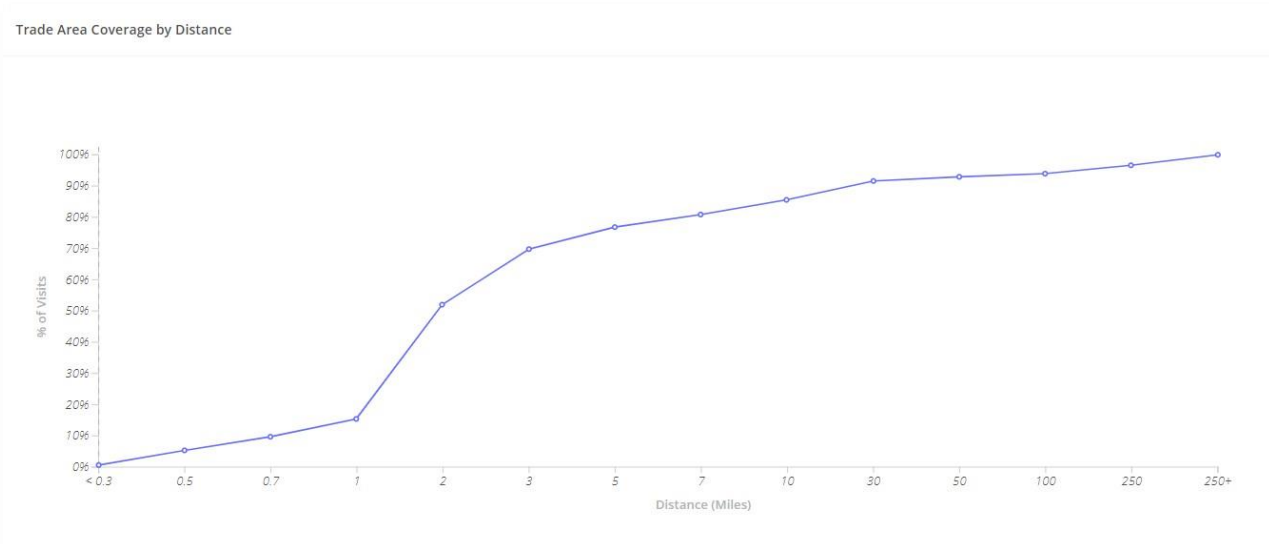
Customer Journey Analytics based on a market's primary retailer/commercial assets allows NextSite to gain insight into customer shopping habits and travel patterns as well as assess a community's ability to draw consumers into the market from the surrounding areas. We also create Customer Journey analysis for the Downtown corridors to better understand visit traffic and length of stay.

Estimated Number of Customers, Estimated Number of Visits and Visits Trends – The Customer Journey Analytics report highlights the number of unique customers visiting the primary retailer (or targeted location) as well as the total number of visits.



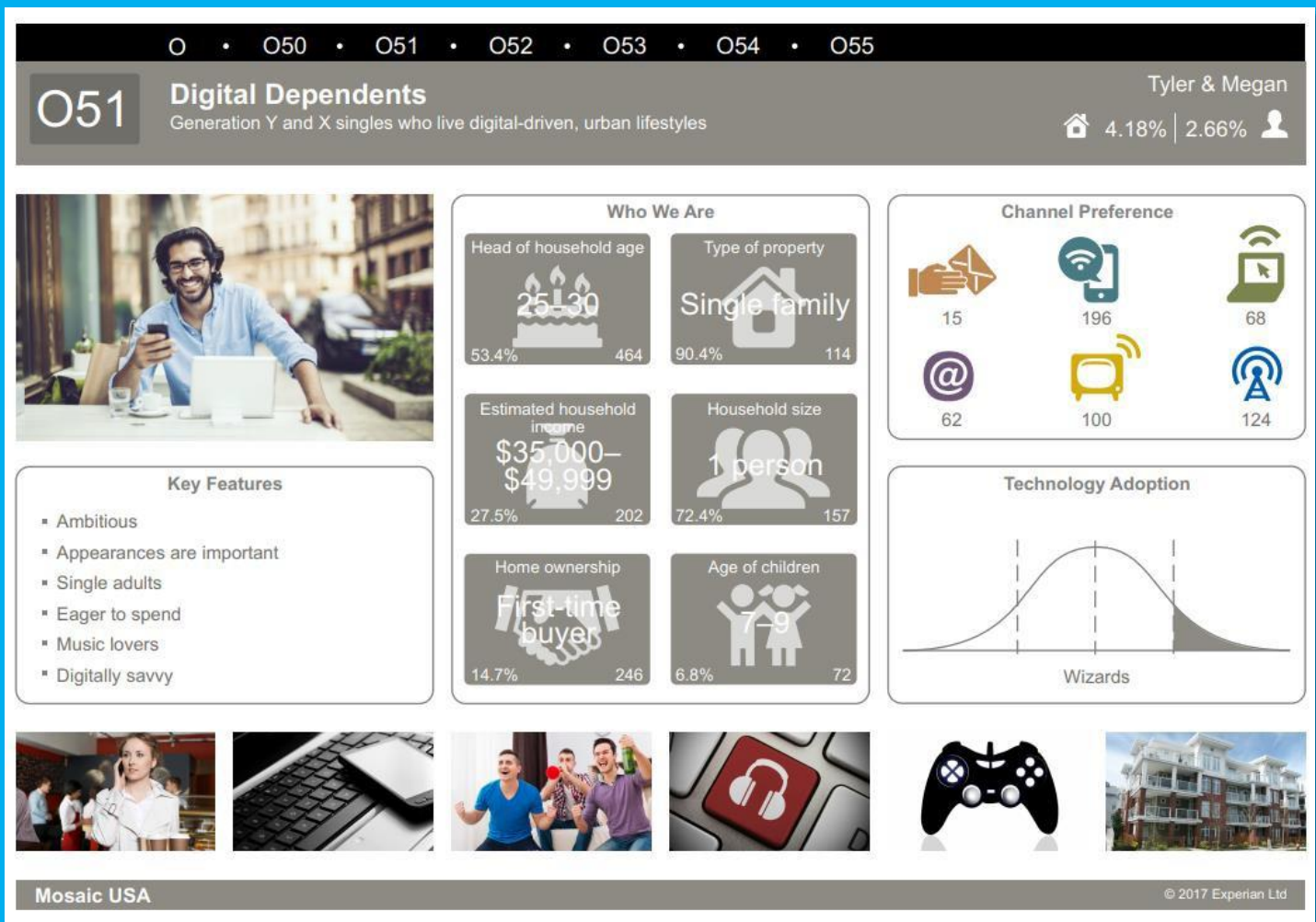
Trade Area Coverage by Distance highlights the distance that a retailer or other commercial asset is able to draw customers.

Trade Area Coverage by Distance



Tapestry Segmentation

Retailers today know the psychographic profiles of their target consumer. Through this data, we review segmentation groups and match the consumer profile of your community's shoppers to prospective retailers. This data can also be critical to retailers regarding the types of product and services offered once the location decision has been reached.



Dawsonville, GA

Regional Trade Area
Retail GAP & Leakage
Calculated using TAS Retrieval
Latitude: 34.421268 Longitude: -84.116943
May 20, 2020



| Totals | | | |
|---|------------------|------------------|------------------|
| | 2019 Supply (\$) | 2019 Demand (\$) | GAP/Surplus (\$) |
| Total retail trade including food and drink (NAICS 44, 45 and 722) | 3,405,466,549 | 4,799,695,545 | 1,394,228,997 |
| Total retail trade (NAICS 44 and 45) | 3,063,758,448 | 4,278,200,691 | 1,214,502,243 |
| Motor Vehicle Parts and Dealers | | | |
| | 2019 Supply (\$) | 2019 Demand (\$) | GAP/Surplus (\$) |
| Motor vehicle and parts dealers (NAICS 441) | 574,289,858 | 1,160,763,809 | 586,473,952 |
| Automobile dealers (NAICS 4411) | 483,494,309 | 1,011,059,520 | 527,565,211 |
| New car dealers (NAICS 44113) | 416,872,017 | 915,747,347 | 498,875,330 |
| Used car dealers (NAICS 44112) | 46,022,293 | 95,349,173 | 48,726,880 |
| Other motor vehicle dealers (NAICS 4412) | 35,455,298 | 80,233,452 | 44,778,153 |
| Recreational vehicle dealers (NAICS 44121) | 6,635,298 | 23,451,999 | 16,946,678 |
| Motorcycle, boat, and other motor vehicle dealers (NAICS 44122) | 28,820,010 | 56,751,455 | 27,931,475 |
| Boat dealers (NAICS 441222) | 21,663,099 | 18,000,892 | -3,662,207 |
| Motorcycle, ATV, and all other motor vehicle dealers (NAICS 441228) | 7,156,911 | 38,750,593 | 31,593,682 |
| Automotive parts, accessories, and tire stores (NAICS 4413) | 75,340,250 | 69,433,838 | -5,906,412 |
| Automotive parts and accessories stores (NAICS 44131) | 48,648,053 | 41,494,076 | -7,153,977 |
| Tire dealers (NAICS 44132) | 26,692,197 | 27,939,761 | -753,035 |
| Furniture and Home Furnishings Stores | | | |
| | 2019 Supply (\$) | 2019 Demand (\$) | GAP/Surplus (\$) |
| Furniture and home furnishings stores (NAICS 442) | 78,191,832 | 80,752,826 | -2,561,004 |
| Furniture stores (NAICS 4421) | 22,028,913 | 45,163,853 | 23,134,940 |
| Home furnishings stores (NAICS 4422) | 55,562,919 | 32,589,074 | -22,973,846 |
| Floor covering stores (NAICS 44221) | 11,431,225 | 5,034,773 | -6,396,452 |
| Other home furnishings stores (NAICS 44229) | 44,131,694 | 27,554,301 | -16,577,394 |
| Window treatment stores (NAICS 442291) | 23,948 | 1,303,454 | 1,299,506 |
| All other home furnishings stores (NAICS 442299) | 44,107,747 | 26,100,847 | -17,946,900 |
| Electronics and Appliance Stores | | | |
| | 2019 Supply (\$) | 2019 Demand (\$) | GAP/Surplus (\$) |
| Electronics and appliance stores (NAICS 443) | 33,260,054 | 72,435,830 | 39,175,776 |
| Household appliance stores (NAICS 443141) | -3,873,117 | 11,731,960 | 8,058,873 |
| Electronics stores (NAICS 443142) | 26,959,937 | 60,703,840 | 31,116,903 |
| Building Material and Garden Equipment and Supplies Dealers | | | |
| | 2019 Supply (\$) | 2019 Demand (\$) | GAP/Surplus (\$) |
| Building material and garden equipment and supplies dealers (NAICS 444) | 280,006,442 | 322,664,347 | 36,657,905 |
| Building material and supplies dealers (NAICS 4441) | 247,727,749 | 277,098,481 | 29,370,731 |
| Home centers (NAICS 44411) | 140,247,771 | 152,478,916 | 3,231,145 |
| Paint and wallpaper stores (NAICS 44412) | 16,482,522 | 7,413,556 | -11,068,966 |
| Hardware stores (NAICS 44413) | 4,819,247 | 24,096,472 | 19,479,224 |
| Other building material dealers (NAICS 44419) | 75,378,209 | 93,107,537 | 17,728,328 |
| Lawn and garden equipment and supplies stores (NAICS 4442) | 38,278,893 | 45,565,807 | 7,287,174 |
| Outdoor power equipment stores (NAICS 44421) | 1,893,223 | 6,952,349 | 4,869,126 |
| Nursery, garden center, and farm supply stores (NAICS 44422) | 36,295,470 | 39,563,518 | 2,298,048 |

Once the Retail Trade Areas are identified, we begin the process of performing detailed demographic research, GAP/Leakage analysis across all retail categories and household- level consumer expenditure reviews. Our Custom Demographic Research includes Historical, Current and Projected Demographics from multiple sources. Once caveat – we have found most retailers/restaurants are more interested in the demand side of the trade area and not the supply side.

Demographic Trends

Calculated using TAS Retrieval
Latitude: 33.732700 Longitude: -84.920127
Jan 3, 2020



| Population | |
|------------------------------|--------------------|
| Regional Trade Area | Population |
| Q3 2019 Estimated Population | 111,506 |
| Q2 2019 Estimated Population | 111,020 |
| Q1 2019 Estimated Population | 110,529 |
| Q4 2018 Estimated Population | 110,167 |
| Q3 2018 Estimated Population | 109,754 |
| Q2 2018 Estimated Population | 109,307 |
| Q1 2018 Estimated Population | 109,107 |
| Q4 2017 Estimated Population | 108,814 |
| Q3 2017 Estimated Population | 108,046 |
| Households | |
| Regional Trade Area | Households |
| Q3 2019 Estimated Households | 39,367 |
| Q2 2019 Estimated Households | 39,198 |
| Q1 2019 Estimated Households | 39,024 |
| Q4 2018 Estimated Households | 38,899 |
| Q3 2018 Estimated Households | 38,752 |
| Q2 2018 Estimated Households | 38,592 |
| Q1 2018 Estimated Households | 38,516 |
| Q4 2017 Estimated Households | 38,415 |
| Q3 2017 Estimated Households | 38,149 |
| Average Home Value | |
| Regional Trade Area | Average Home Value |
| Average Home Value Q3 2019 | \$ 241,925 |
| Average Home Value Q2 2019 | \$ 235,284 |
| Average Home Value Q1 2019 | \$ 232,100 |
| Average Home Value Q4 2018 | \$ 231,806 |
| Average Home Value Q3 2018 | \$ 229,365 |
| Average Home Value Q2 2018 | \$ 222,858 |
| Average Home Value Q1 2018 | \$ 216,615 |
| Average Home Value Q4 2017 | \$ 214,671 |
| Average Home Value Q3 2017 | \$ 211,747 |

Consumer Spending Patterns - Annual Expenditure

2019 Expenditure
Calculated using TAS Retrieval

Feb 26, 2020

Latitude: 34.269508 Longitude: -86.207939



| Alberville, AL | | Regional Trade Area |
|--|--|---------------------|
| Total Health Care | | \$209,292,549 |
| Total drugs | | \$17,642,076 |
| Prescription drugs | | \$7,278,641 |
| Nonprescription drugs | | \$4,646,996 |
| Nonprescription vitamins | | \$5,716,439 |
| Health Insurance | | \$155,150,980 |
| Total commercial health insurance (Not BCBS) | | \$26,723,481 |
| Preferred provider health plan (Not BCBS) | | \$26,723,481 |
| Total Blue Cross, Blue Shield | | \$37,422,172 |
| Preferred provider health plan (BCBS) | | \$26,023,658 |
| Health maintenance organization (BCBS) | | \$9,444,600 |
| Commercial medicare supplement (BCBS) | | \$1,146,997 |
| Other health insurance (BCBS) | | \$806,869 |
| Health maintenance organization (not BCBS) | | \$26,432,878 |
| Medicare payments | | \$39,340,119 |
| Total Commercial medicare supplements and other health insurance | | \$25,232,617 |
| Commercial medicare supplement (Not BCBS) | | \$15,407,993 |
| Other health insurance (Not BCBS) | | \$6,799,562 |
| Long-term care insurance (Not BCBS) | | \$3,025,041 |
| Total medical supplies | | \$6,314,477 |
| Eyeglasses and contact lenses | | \$2,445,825 |
| Hearing aids | | \$50,281 |
| Topicals and dressings | | \$3,286,044 |
| Total Medical services | | \$30,164,913 |
| Physician's services | | \$6,756,203 |
| Dental services | | \$10,724,062 |
| Eyecare services | | \$2,028,016 |
| Services by professionals other than physician | | \$2,678,171 |
| Lab tests, x-rays | | \$1,824,052 |
| Hospital room and services | | \$5,358,337 |
| Other medical care services | | \$815,984 |
| Total Reading | | \$3,443,065 |
| Magazine/Newspaper subscriptions | | \$1,718,475 |
| Magazines/Newspapers, non-subscription | | \$318,279 |
| Books not thru book clubs | | \$1,406,355 |

Community Peer Analysis

Retailers tend to locate in similar communities and/or trade areas. By identifying similar communities from a demographic and business scope, we can combine the city peers with the Retail VOID Analysis to further understand the opportunities for our Opportunity Target list.

| City | State | 1 mi Population | 1 mi Avg HH Inc | 3 mi Population | 3 mi Avg HH Inc | 5 mi Population | 5 mi Avg HH Inc | 10 mi Population | 10 mi Avg HH Inc | 15 mi Population | 15 mi Avg HH Inc | 30 mi Population | 30 mi Avg HH Inc |
|----------------|-----------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Helena | AL | 5,024 | \$103,865 | 26,935 | \$92,463 | 73,575 | \$90,981 | 210,068 | \$88,893 | 454,198 | \$86,166 | 908,208 | \$79,590 |
| Madison | AL | 8,812 | \$113,684 | 49,065 | \$110,755 | 85,976 | \$102,928 | 228,925 | \$82,083 | 379,206 | \$83,488 | 655,196 | \$79,149 |
| Pelham | AL | 3,058 | \$74,583 | 25,096 | \$84,026 | 72,192 | \$93,686 | 242,573 | \$102,070 | 520,639 | \$90,692 | 933,906 | \$79,628 |
| Canton | GA | 5,221 | \$59,640 | 32,886 | \$76,476 | 68,905 | \$86,506 | 211,833 | \$98,818 | 507,579 | \$111,279 | 2,614,040 | \$109,314 |
| Evans | GA | 3,392 | \$130,989 | 38,499 | \$112,586 | 95,887 | \$103,386 | 246,378 | \$83,817 | 394,943 | \$73,525 | 595,863 | \$70,346 |
| Ridgeland | MS | 8,579 | \$66,428 | 45,911 | \$82,047 | 88,397 | \$91,590 | 228,733 | \$85,089 | 386,871 | \$77,709 | 507,587 | \$75,680 |
| Hendersonville | TN | 5,327 | \$88,316 | 48,461 | \$88,269 | 91,230 | \$92,283 | 297,041 | \$83,410 | 577,581 | \$78,667 | 1,421,892 | \$89,506 |
| Mount Juliet | TN | 5,294 | \$98,310 | 33,901 | \$96,633 | 83,722 | \$90,059 | 248,449 | \$87,145 | 709,674 | \$75,195 | 1,604,437 | \$90,244 |

Retail VOID Analysis

Retail VOID Analysis is used to determine the distance from a market to the next nearest location of any retailer. This allows us to see which retailers have shown a propensity to located in markets with similar demographic profiles. When combined with Peer Analysis, VOID Analysis can make a compelling argument for a retailer or restaurant to locate in your community.

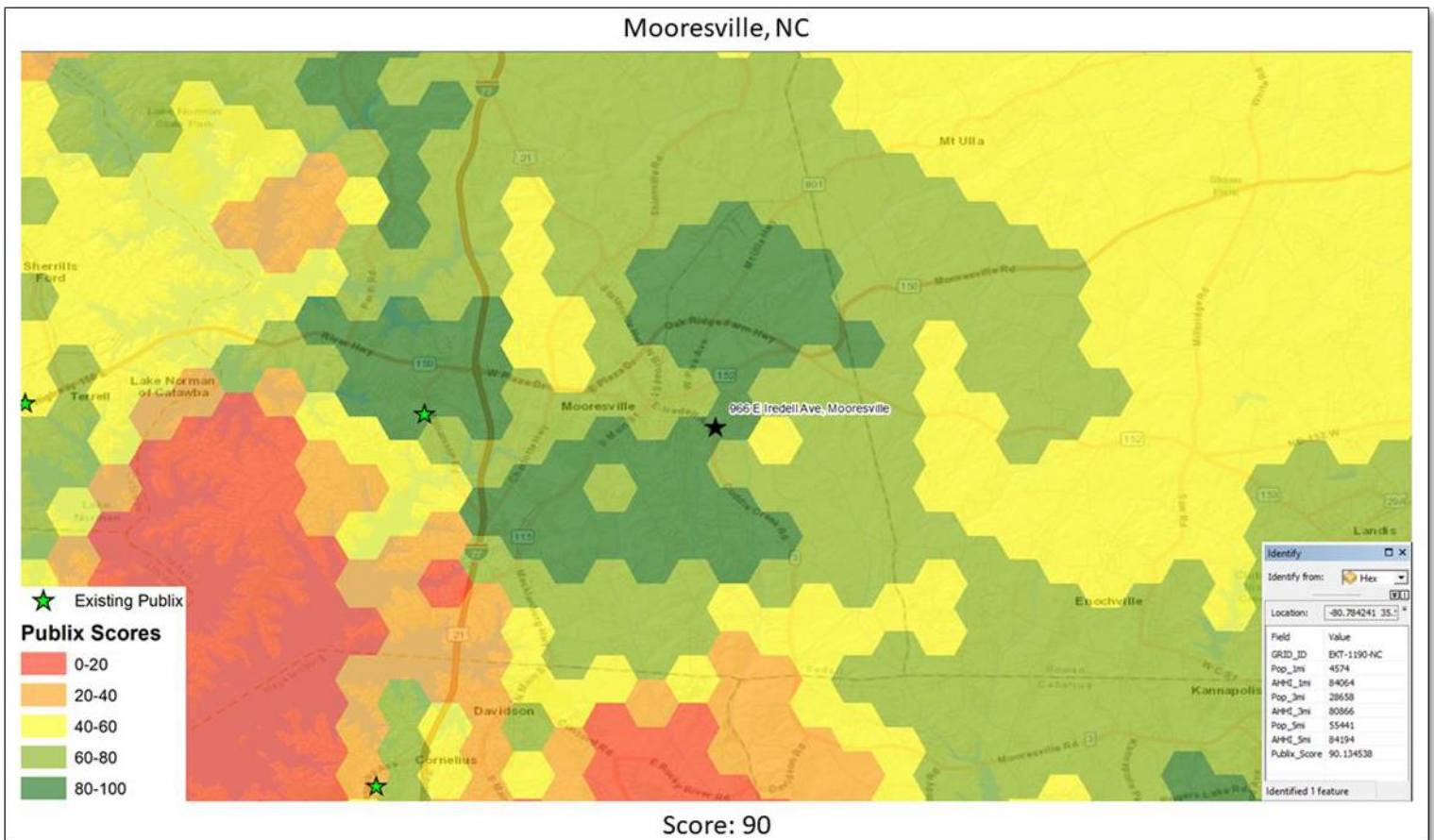
| City | State | 5 mi Population | 5 mi Avg HH Inc | Ace Hardware | Harbor Freight Tools | Tractor Supply Co. | At Home | Publix Supermarkets | The Fresh Market | Mooyah | Culver's | Jason's Deli | Newk's Eatery |
|----------------|-----------|--------------------|--------------------|-----------------|-------------------------|-----------------------|----------|------------------------|---------------------|-----------|----------|-----------------|------------------|
| Helena | AL | 73,575 | \$90,981 | 16 | 3 | 9 | 6 | 1 | 14 | 5 | 5 | 7 | 8 |
| Madison | AL | 85,976 | \$102,928 | 1 | 7 | 3 | 9 | 1 | 10 | 83 | 1 | 4 | 6 |
| Pelham | AL | 72,192 | \$93,686 | 12 | 1 | 10 | 5 | 2 | 10 | 5 | 5 | 5 | 5 |
| Canton | GA | 68,905 | \$86,506 | 8 | 0 | 6 | 15 | 2 | 13 | 120 | 6 | 16 | 3 |
| Evans | GA | 95,887 | \$103,386 | 1 | 7 | 5 | 7 | 2 | 7 | 136 | 6 | 6 | 70 |
| Ridgeland | MS | 88,397 | \$91,590 | 3 | 1 | 13 | 2 | 157 | 2 | 133 | 201 | 2 | 1 |
| Hendersonville | TN | 91,230 | \$92,283 | 6 | 5 | 3 | 10 | 0 | 21 | 21 | 2 | 11 | 16 |
| Mount Juliet | TN | 83,722 | \$90,059 | 8 | 9 | 3 | 2 | 2 | 19 | 19 | 2 | 2 | 17 |

Site Identification Model

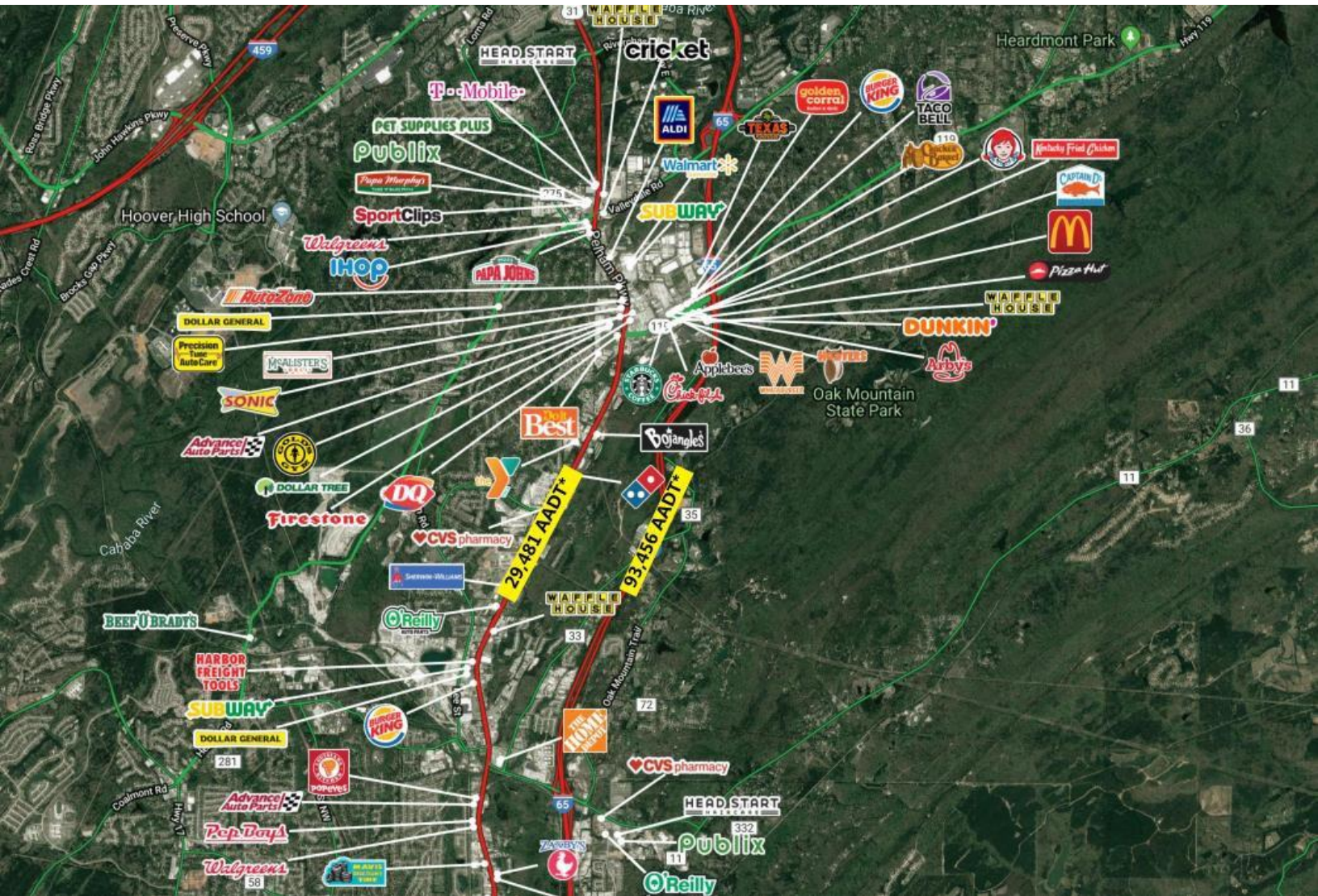
NextSite has developed a proprietary site identification model that estimates the suitability of a community/site for any given retailer based on the propensity of that retailer to locate in similar areas. Our model analyzes over 250 retail chains with more being added every day. This tool, based on proven statistical methods and back tested on recent site decisions by multiple concepts, allows us to quickly identify markets and sub-markets that match existing locations of the target retailer/restaurant. This information becomes part of our pro-active outreach to developers, tenant reps and retailers.

Using Publix as an example, NextSite's algorithm first looks at the location characteristics of every open or coming soon Publix location. These parameters include radius-based population, average household income, segmentation, and distance to next nearest location to create a Publix profile. The algorithm then compares this profile to a set of over 1.6 million evenly distributed points throughout the country and gives each point a score based on that point's similarity to the average Publix location. These scores provide NextSite and our Publix developer contacts target markets for potential Publix expansion.

The same process is used to identify potential sites for restaurants, service providers, retail and additional grocery concepts.



Major Retail Landscape Aerial



Understanding the location of current retailers in your community and the various retail trade corridors provides valuable insight into co-location opportunities, competitors and available sites for development/redevelopment. We extend this analysis to understand the retailer mix in competitor communities.

Retail Marketing Guide


NextSite develops marketing materials to market your community and site opportunities to retailers, developers and tenant reps.

Focus Properties

- Tiger Square**
36,000 Sq. Ft.
Berkshire Hathaway CRE
Berkshire Hathaway
- Pepperell Pkwy & 30th St N**
27 Acres
Galaxy Partners, Inc.
H. Hart Cobb
- Parker Crossing**
16.43 Acres
The Shopping Center Group
Ray Jones
- Copp's Landing**
Lot 1H2 Capps Way
Fuller Realty
Eddie Fuller
- Tiger Town**
Corner Lot Available
Merchants Retail Partners
Bill Leitner
- 3008 Frederick Road**
5+ Acres
The Brown Agency
Bill Brown

Retail Peers

| City | State | 5 Mile Population | 5 Mile Average Household Income |
|----------------|-----------|-------------------|---------------------------------|
| Covington | GA | 47,365 | \$63,569 |
| Griffin | GA | 46,833 | \$55,200 |
| Clinton | MS | 44,576 | \$63,306 |
| Carrollton | GA | 44,230 | \$66,870 |
| Opelika | AL | 43,152 | \$64,956 |
| Tupelo | MS | 43,143 | \$66,633 |
| Columbia | TN | 41,962 | \$62,219 |
| Lebanon | TN | 40,910 | \$71,089 |



OPELIKA, AL

Opelika is conveniently located in east central Alabama along the dynamic I-85 corridor between Atlanta and Montgomery and adjacent to the thriving Auburn University. Opelika presents unparalleled opportunities for business, commercial, retail and industrial development, as well as an exceptional quality of life. The Auburn-Opelika MSA is one of the fastest growing metropolitan areas in the nation.

29 Miles from Columbus, GA

62 Miles from Montgomery, AL

113 Miles from Birmingham, AL

Drive Time

10-20-30 Min

| Drive Time | Radius |
|------------|---------|
| 10 MIN | 3 Mile |
| 20 MIN | 5 Mile |
| 30 MIN | 10 Mile |

Regional Trade Area Retail Demand

| Category | Value |
|-----------------------------|---------------|
| General Merchandise | \$483 Million |
| Supermarkets/ Grocery | \$435 Million |
| Health & Personal Care | \$233 Million |
| Full Service Restaurants | \$207 Million |
| Limited Service Restaurants | \$171 Million |
| Women's / Family Clothing | \$98 Million |
| Furniture/ Home Furnishings | \$66 Million |
| Shoe Stores | \$23 Million |

Regional Trade Area

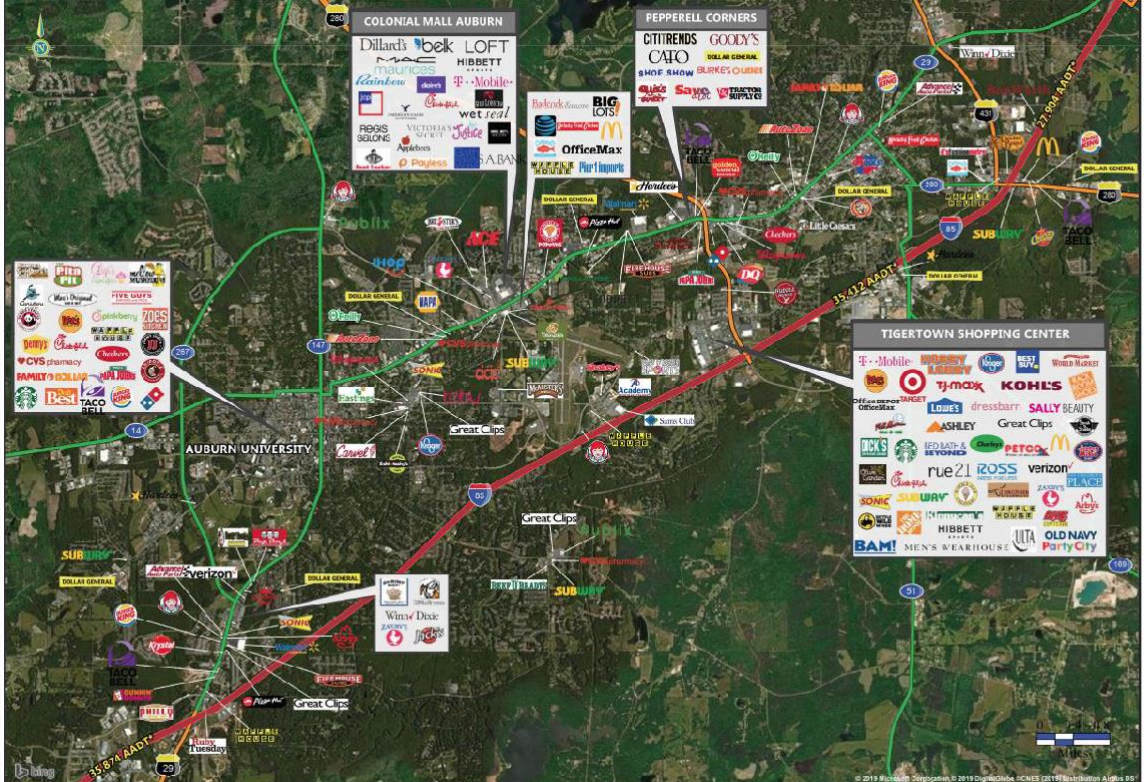
| | |
|--------------------|----------|
| Population | 256,787 |
| Households | 103,314 |
| Average Age | 37.73 |
| Median HH Income | \$46,415 |
| Average HH Income | \$64,933 |
| Per Capita Income | \$26,359 |
| Daytime Population | 285,806 |

NextSite

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OPELIKA, ALABAMA

Major Retail & Restaurants



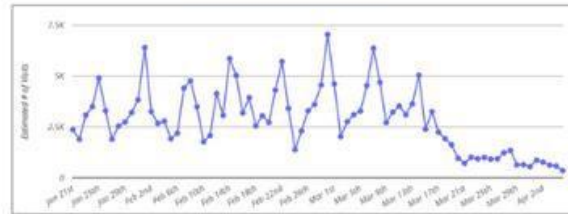
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COVID-19 Reporting Prior/Impact/Rebound

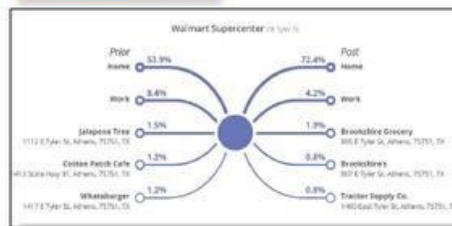
NextSite

NextSite connects community and economic development leaders to the data they need to prepare for the re-opening of the economy

Visit Trends



Customer Journey



Customer Visits



NextSite client community, Cleveland GA, shared NextSite's customer journey analytics with small, local business owners and community leadership to analyze the need for assistance through the crisis and to help prepare for the re-opening of the economy.

NextSite's Customer Journey Analytics can provide your community with detailed analysis of the impact that COVID-19 is having on your downtown, retail corridors, tourist attractions and hospitality locations. Below are just a few of the benefits these reports provide:

- Understanding the historical travel patterns and visits prior to the start of the pandemic
- A data driven analysis of the decrease in visits during COVID-19 and quarterly updates moving forward to quantify and measure the rebound
- Market analysis you can provide to local/small business owners, developers, property owners and brokers to assist their efforts

"These NextSite customer journey reports were crucial to our local businesses and community leaders for measuring and understanding the potential impacts of the temporary shutdowns related to COVID-19. This is information we needed, that was otherwise unavailable without their assistance."

- Tom O'Bryant, City Administrator - Cleveland, Georgia.



Our process begins with establishing your Basecamp Account and issuing our Getting Started document to the identified primary contact(s) in your community. Simultaneously we begin the research and market analysis. As we complete components of the process, we upload the research, analysis and strategy to your Basecamp Account. Basecamp is also used to upload custom research, updated research and updates on conferences, retail trends and recruitment updates.

A screenshot of a Basecamp project page for "Harpersfield-Geneva JEDD, OH Ohio". The page has a blue header with the project name and location. Below the header is a navigation bar with tabs for Overview, Messages, To-Dos, Calendar, Writeboards, Time, and Files. The main content area is titled "Project overview & activity" and shows a chronological list of activity items. Each item is dated and includes a type (Comment, Message, File) and a link to the activity. The activity items are: Friday, 29 May 2020: Comment "Re: Taco Bell" and Message "Taco Bell"; Monday, 27 April 2020: File "Geneva, OH - Retailer Peers.xlsx"; Monday, 20 April 2020: File "Stakeholder Questionnaire NextSite- Harpersfield OH (1).docx"; Tuesday, 14 April 2020: Three PDF files: "Harpersfield Township, OH - Baseline - SPIRE Institute - Custom...cs.pdf", "Harpersfield Township, OH - COVID-19 Impact - SPIRE Institute - ...cs.pdf", and "COVID-19 Impact Tracking.pdf"; Friday, 27 March 2020: Message "Spire Institute - Field Growth"; Friday, 20 March 2020: File "Harpersfield Township, OH - Traffic Count Map.pdf"; Tuesday, 17 March 2020: Eight PDF files: "Harpersfield Township, OH - SPIRE Institute - Customer Journey ...cs.pdf", "Harpersfield Township, OH - Regional Trade Area - Site Map.pdf", "Harpersfield Township, OH - Regional Trade Area - Segmentation.pdf", "Harpersfield Township, OH - Regional Trade Area - Retail GAP & ...ge.pdf", "Harpersfield Township, OH - Regional Trade Area - Demographic Trends.pdf", "Harpersfield Township, OH - Regional Trade Area - Consumer Spen...ns.pdf", "Harpersfield Township, OH - Regional Trade Area - Community Overview.pdf", and "Harpersfield Township, OH - 10 Minute Drive Time - Retail GAP &...ge.pdf".

Real Estate Analysis – Focus Property Identification

Understanding the real estate options within the market for development, redevelopment and higher and best use allows the NextSite team to position specific properties to retail prospects. NextSite and its partners will work with the city to catalog local commercial properties that may be suitable sites for development and/or redevelopment, including those sites that may present a higher and best use. This will include maps, aerials, and all pertinent contact and site-specific information relative to each site. Once we identify the development and redevelopment Focus Properties, we market these opportunities to Developers and Tenant Reps.



Shorter Ave Frontage
8.17 AC
Sammy Rich
706-236-4400



County Line Rd Development Site
20 Acres
Ricky Robinson
256.337.4903



Site Adj to Waffle House
4.02 AC
Lee Rowell
770.318.6153



Hampton Inn Outparcel
2.0 AC
Mike Price
256.279.0622



GA Hwy 53 Site (see former DG site)
3 AC
Sammy Rich
706-236-4400



Cliff Farm Mixed-Use Development
345,000 SF Commercial
134,000 SF Office
Martin Smith
205.259.2195



Pad Site Adj to Bojangles
1.21 AC
Brian Elrod
706.553.1000



Morse Site
1.55 AC
Mike Price
256.279.0622



Calhoun Ave Site
4 AC
Sammy Rich
706-236-4400



County Line Road Sites
15 AC for Sale
Scott Plummer
205.490.2829



Hwy 11 & Hwy 138 Site
7.89 AC
Brian Elrod
706.553.1000



Copeland Site
5+ AC
Mike Price
256.279.0622



West Rome Site
123.13 AC
Sammy Rich
706-236-4400



1884 Slaughter Road
10K SF for Lease
Anusha Davis
256.536.8809



1011 W Spring St Site
7.02 AC
Nathan Purvis
404.819.2520



King's Inn Site
.70 AC
Mike Price
256.279.0622



South Rome Site
.54 AC
Sammy Rich
706-236-4400



Village Shoppes of Madison
1,500 - 2,212 SF Suites
Sophia Alcalay
561.414.4679



Hwy 78 & Hwy 138 Site
35 AC
Nathan Purvis
404.819.2520



Chandler Site
.84 AC
Mike Price
256.279.0622



White Oak Lane Site
8.36 AC
Sadie Krawczyk
770.266.5331

Rome, GA

Madison, AL

Monroe, GA

Albertville, AL

“Chuck Branch and the NextSite Team are always very helpful, responsive and informative. Anytime I’m entering a market search for a retailer, I reach out to Chuck to see what information he can provide on the market.”

Ray Jones
The Shopping Center Group

Retail Recruitment

The most important service we provide is proactively recruiting **developers and tenant reps** to position the identified Target Opportunity List of retailers/restaurants.

We identify retailers and developers looking to aggressively expand their market presence regionally and nationally. We understand the parameters set by retailers when reviewing potential new locations. We have a roster of developers who are looking to replicate previous developments in similar communities across the Southeast. NextSite meets with these retailers and developers in a variety of settings – office visits, site visits, ICSC and RetailLive and now, virtual meetings – to position opportunities in your community. While ICSC and RetailLive are important opportunities to engage in conversation, **retailers, tenant reps and developers have told us that post conference meetings and calls are the most productive use of their time, and their preferred way to discuss opportunities and share information.**



"Many of the connections we have made with developers and tenant reps have been the direct result of working with Chuck and the NextSite team. The City of Albertville is thankful for the retail growth opportunities we have had over the last few years and NextSite continues to be a great partner in assisting the city with all our retail recruiting efforts. It is reassuring to know that even when I am not in the room – the folks at NextSite are vetting opportunities for our city with their large network of developer and tenant rep relationships."

Mike Price
City of Albertville, AL – Economic Development Director

Conference Representation



ICSC Red River Conference and Deal Making
ICSC West Florida IDEX
ICSC Carolinas Conference and Deal Making
ICSC North Florida IDEX
ICSC RECon
ICSC Tennessee/Kentucky IDEX
ICSC Ohio IDEX
CenterBuild

ICSC Florida Conference and Deal Making
Retail Live! – Austin
Retail Live! - Orlando
ICSC Southeast Conference and Deal Making
ICSC Chicago Conference and Deal Making
ICSC New York Deal Making
Southern Lodging Summit
NABHOOD



Initial Timeline

Day
1

- ✓ Contract executed to engage NextSite
- ✓ Getting Started Questionnaire provided to the primary contact
- ✓ Basecamp Account is activated & document sharing begins
- ✓ Research & Market Analysis work begins
- ✓ Developer & Tenant Rep Contacts notified of client engagement

Day
15

- ✓ Getting Started Questionnaire has been received
- ✓ Mobile Mapping Analysis completed
- ✓ Aerial & Map work begins
- ✓ Peer Analysis & Retail Leakage reports completed

Day
30

- ✓ Focus Property information uploaded to Basecamp by client
- ✓ Radius, Travel Time & Regional Trade Area research completed
- ✓ All Market Analysis has been completed & uploaded to Basecamp

Day
45

- ✓ All Maps & Aerial outputs have been completed
- ✓ Focus Property Analysis has been completed & uploaded to OppSites
- ✓ Retailer Target List completed
- ✓ Retail Marketing Brochure completed

Day
60

- ✓ Proactive Marketing & Conference Representation begins
- ✓ Developer & Tenant Rep Contacts are provided market analysis, target list & aerial overview of existing retail



CITY OF HIGHLAND

To: Mark Latham, City Manager
From: Mallord Hubbard, Economic Development Coordinator
CC: Mayor and City Council
Date: October 14, 2020
Re: Agreement with NextSite to provide Research, Marketing, & Consulting Services

RECOMMENDATION: Staff is recommending the approval of the attached agreement with NextSite. The firm will conduct a market research study and utilize the data to determine the appropriate commercial/retail targets & actively recruit new developments to the community.

DISCUSSION: NextSite is a commercial development advisory firm with an established record of attracting new retail and commercial business investment. They have partnered with Ameren Illinois to focus on driving new businesses to Ameren's service area. Staff believes this partnership will result in new investments for the handful of currently vacant shovel-ready sites in Highland.

NextSite was selected for their proprietary data solutions approach, access to national accounts, and demonstrated successes throughout the nation. Specific deliverables will include local market assessments, customer journey and consumer travel pattern analyses, property assessments and pro-active outreach to expanding commercial/retail enterprises seeking new growth opportunities.

Staff believes this partnership will result in new opportunities for development and redevelopment, resulting in additional tax revenues.

The financial obligation to the city is a \$15,000 per year retainer for 3 years. Firms who perform similar services are typically priced between \$40k-\$50k. Ameren has secured preferential pricing for NextSite's services that includes a value added "success fee" option, which will provide incentives for the developments it attracts. This fee is outlined in the proposal and activates only after the development begins operations.

RESOLUTION NO. _____

**A RESOLUTION GRANTING FUNDS TO THE
LOUIS LATZER MEMORIAL PUBLIC LIBRARY
IN THE AMOUNT OF \$35,000.00**

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, the Louis Latzer Memorial Public Library (“Library”) is seeking a contribution from City of \$35,000.00 to partially fund a matching grant of \$50,000.00 from the Illinois State Library fund; and

WHEREAS, City has provided maintenance funding to the Library, from time to time in the past, for needed maintenance of the Library, and according to Ordinance No. 287, passed on August 10, 1927 (see **Exhibit A**); and

WHEREAS, the Librarian has informed City the Library desires be improved as follows:

Flooring:

- Upstairs, all except Director's office & Genealogy Room
 - o Entrance around circulation desk up to end of DVDs -black & white checkered non-slip tile with nice border (will be reminiscent of the original floor).
 - o Bathroom & Kitchen — ceramic grey or black and white decoration (optional).
 - o Young Adult, Reading Room, Processing, all other areas of main library—wood look laminate with sound mat.
 - o Read entrance/stairs — oak treads with decorative tile.

HVAC:

- 5 units from 1995 — will replace what we can for under \$25,000.

Fire/Smoke Detection System:

- Entire library
- Hard wired
- Including strobes to make ADA compliant
- Will replace 9-volt units scattered throughout

Painting:

- Original 1929 area with high ceilings
- Option for plaster repair/touch up on molding

Rear Entrance:

- Stairs
 - o Remove metal edges
 - o Tile or decals on back of all stair treads
 - o Railing up to code — black iron (currently 6 inches below code for height)
 - o Children's height railing
- Ceiling
 - o Lighting & trim or decorative moldings
- Walls
 - o Trim and paint to look like wainscoting or high end panels.

Budget Break Down:

Illinois State Library Grant: \$50,000

City: REQUESTING \$35,000

Rotary: \$1,000.00

Private Donation: \$5,000.00

Tort Life Safety: \$30,000

Special Projects/Fund Raising: \$15,000

Flooring Estimate: \$50,000

HVAC: \$25,000

Fire & Smoke Detection System: \$20,000

Painting & Misc.: \$10,000

Rear Entrance Railing: \$15,000

Moving of Furniture & Trim: \$15,000

Total: \$135,000

(hereinafter “Library Project”) (*See Exhibit B*) and;

WHEREAS, the Library Project will bring much needed improvements and updates that will affect all patrons, community residents, and library staff; and

WHEREAS, the Library Project will benefit our elderly and disabled patrons who may be semi-ambulatory but require assistance with aids such as a cane or walker; and

WHEREAS, the Library Project will make access much better for patrons with wheelchairs or baby strollers; and

WHEREAS, the Library Project will alleviate many issues with the Library, including:

1. Replacing flooring on the main level of the library that is 30 plus years old;
2. Replacing flooring where the floor changes height, where the carpet is very stretched out and bunched up, where the carpet has been repaired with duct tape and plants have been strategically placed to cover issues such as raised electrical outlets;
3. Installing an ADA compliant fire detection system to benefit all patrons and staff as well as the entire building and contents, and replacing smoke detectors that are not linked together and do not provide any visual notification such as blinking lights;
4. Replacing the older components of the HVAC system, which was installed in 1995, to improve reliability as well as energy conservation and comfort, and to provide patrons and staff a comfortable interior temperature, and to protect the building structure and materials that are housed;

(*See Exhibit B*) and;

WHEREAS, City Council deems it to be in the best interests of public health, safety, general welfare, and economic welfare to grant \$35,000.00 to the Library as partially matching funds for the Library Project (**Exhibit B**); and

WHEREAS, the City Council also finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City of Highland, to execute whatever documents are necessary to grant \$35,000.00 to the Library as partially matching funds for the Library Project (**Exhibit B**)

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The grant of \$35,000.00 to the Library as partially matching funds for the Library Project (**Exhibit B**) is approved.

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute whatever documents may be necessary to grant \$35,000.00 to the Library as partially matching funds for the Library Project (**Exhibit B**).

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis
Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm
City Clerk
City of Highland
Madison County, Illinois

ORDINANCE NO. 287

An Ordinance For The Establishing And
Maintaining Of A Public Library And
Reading Rooms In the City of Highland,
Illinois.

Whereas, Jennie Latzer Kaesser, Trustee, has submitted a very generous proposition to the City of Highland, Illinois concerning the building and maintaining of a free Public Library, which said proposition reads as follows:

"Highland, Illinois,
August 10, 1927.

TO THE CITY COUNCIL OF THE CITY OF HIGHLAND, MADISON COUNTY,
ILLINOIS:

As a memorial to Louis Latzer his family hereby offers to present to the City of Highland a Public Library under the following conditions:

The City Council is to establish by appropriate resolution or ordinance, a Public Library under the provisions of the Act of the State of Illinois approved March 1, 1872, and its supplements and amendments as appearing particularly on page seventeen, etc., of the pamphlet entitled "Library Laws of Illinois in force July, 1925, Compiled by the Library Extension Division State Library."

The City Council upon the establishment of a Public Library in conformity with the provisions of said act is to levy the usual library tax, the exact amount to be determined by the necessities of said library as estimated by the Library Board. A board of nine directors shall be chosen in accordance with the provisions of said Act. The directors shall thereupon meet, organize, and adopt appropriate by-laws and regulations for their own guidance and for the government of the Library and reading room, which by-laws and regulations shall include the following stipulations, which are hereby made a condition of the gift proposed to be made by us:

- (1) The Library shall be known as The Louis Latzer Memorial Library.
- (2) The Library shall contain a memorial tablet to Louis Latzer.
- (3) Books as gifts to the Library shall be accepted only upon approval of the State Library Extension Division of Springfield, Illinois.

Upon the carrying out of the above provisions we agree to purchase a site and erect a suitable building to be used for the Public Library, equip the same and purchase about four thousand (4000) volumes, the whole to cost approximately seventy-five thousand (\$75,000.00) dollars. We further agree to establish a trust fund of at least twenty-five thousand (\$25,000.00) dollars

with the State and Trust Bank of Highland, Illinois as Trustee, the income therefrom to be used annually in assisting the City in the maintenance and upkeep of said library.

We agree upon the completion of said building and its equipment to convey the same by appropriate deed to the Board of Directors established under the provisions of said act, said deed to include the provisions hereinbefore mentioned as conditions as well as a clause providing for the reversion of said property to the donors and their heirs upon the breach of any of said conditions or if in the opinion of the Library Board, the City fails to levy a sufficient tax for two consecutive years to properly support and maintain said library, said support and maintenance to include an amount sufficient to employ a full time Librarian. The trust fund to be created is likewise to contain a provision for the reversion of the same under the same conditions.

JENNIE LATZER KAESER,
(Trustee) "

and,

Whereas, it is to the public interest and benefit that said proposition be accepted and complied with and the City Council of the City of Highland is desirous of accepting the offer as made,

Therefore, Be It Resolved by the City Council of the City of Highland:

That a free Public Library be established and maintained in said City of Highland, and,

Whereas, in order to make the intent of the foregoing resolution of binding force and for the effect of a law within the City of Highland, it is necessary that the same be done by ordinance,

Therefore, Be It Ordained by the City Council of the City of Highland:

Section 1 - That a free Public Library and reading rooms for the use and benefit of the inhabitants of the City of Highland be and the same are hereby established in and for said City, which shall be known and entitled as "The Louis Latzer Memorial Library".

Section 2 - That said Library shall be under the supervision and management of a Board of nine (9) Directors to be appointed in accordance with the provisions of the statutes of the State of Illinois relating to Public Libraries, and said Board of Directors shall have

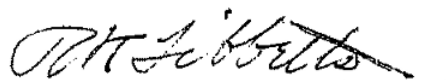
all the power and authority conferred by such statutes, make rules governing the use of said Library and reading rooms, and do all and any act or acts necessary for the proper maintenance of said Library and reading rooms in accordance with such statutes.

Section 3 - That the proposition made by Jennie Latzer Kaeser, Trustee, which is hereby made a part of this ordinance, be accepted with all of the provisions and stipulations contained therein.

Section 4 - It shall be the duty of the City Council of the City of Highland to make an annual appropriation for the maintenance of said Library, and the said City Council may levy a tax of not exceeding nine-tenths (9/10) of one mill on the dollar annually on all taxable property in said City for the use and maintenance of the said Library and reading rooms.

Section 5 - This ordinance shall take effect and be in force from and after its passage and approval.

Passed and approved this 19th day of Sept., A. D. 1927.



Mayor.

ATTEST:



City Clerk.

The foregoing Ordinance No. 287 was deposited in the office of the City Clerk of the City of Highland, Illinois on the date of the passage thereof.



City Clerk.

The foregoing Ordinance No. 287 was duly recorded in the

Book of Ordinances of the said City of Highland, at Page 388, this
19th day of Sept., A. D. 1927.

A. R. Schmitter
City Clerk.

Highland, Illinois,

August 10th, 1927.

TO THE CITY COUNCIL OF THE CITY OF HIGHLAND, MADISON COUNTY, ILLINOIS:

As a memorial to Louis Latzer his family hereby offers to present to the City of Highland a Public Library under the following conditions:

The City Council is to establish by appropriate resolution or ordinance, a Public Library under the provisions of the Act of the State of Illinois approved March 1, 1872, and its supplements and amendments as appearing particularly on page seventeen, etc., of the pamphlet entitled "Library Laws of Illinois in force July, 1925, Compiled by the Library Extension Division State Library."

The City Council upon the establishment of a Public Library in conformity with the provisions of said act is to levy the usual library tax, the exact amount to be determined by the necessities of said library as estimated by the Library Board. A board of nine directors shall be chosen in accordance with the provisions of said Act. The directors shall thereupon meet, organize, and adopt appropriate by-laws and regulations for their own guidance and for the government of the Library and reading room, which by-laws and regulations shall include the following stipulations, which are hereby made a condition of the gift proposed to be made by us:

- (1) The Library shall be known as The Louis Latzer Memorial Library.
- (2) The Library shall contain a memorial tablet to Louis Latzer.
- (3) Books as gifts to the Library shall be accepted only upon the approval of the State Library Extension Division of Springfield, Illinois.

Upon the carrying out of the above provisions we agree to purchase a site and erect a suitable building to be used for the Public Library, equip the same and purchase about four thousand (4000) volumes, the whole to cost approximately seventy-five thousand (\$75,000) dollars. We further agree to establish a trust fund of at least

twenty-five thousand (\$25,000) dollars with the State and Trust Bank of Highland, Illinois as Trustee, the income therefrom to be used annually in assisting the City in the maintenance and upkeep of said library.

We agree upon the completion of said building and its equipment to convey the same by appropriate deed to the Board of Directors established under the provisions of said act, said deed to include the provisions hereinbefore mentioned as conditions as well as a clause providing for the reversion of said property to the donors and their heirs upon the breach of any of said conditions or if in the opinion of the Library Board, the City fails to levy a sufficient tax for two consecutive years to properly support and maintain said library, said support and maintenance to include an amount sufficient to employ a full time Librarian. The trust fund to be created is likewise to contain a provision for the reversion of the same under the same conditions.

accepted by City Council - Aug. 15 - 1927



LOUIS LATZER MEMORIAL
PUBLIC LIBRARY

A place to discover.

October 14, 2020

Dear Mayor Michaelis, City Council & Mark Latham,

Attached please find the documentation for the request for funding to Latzer Library for \$35,000. This funding is vital to the project which is partially funded through a matching grant from the Illinois State Library. I received \$50,000 for this accessibility grant and anticipate that the total project will be \$135,000.

I believe that everyone has had the opportunity to do a walk through, but I have attached photos, our budget, and descriptions of the project which includes over 6,000 square foot of flooring, a hard-wired ADA compliant fire detection system, some HVAC replacement, as well as an up to code stair railing for our ADA rear entrance.

We do have other projects over the next several years as well so we will continue to make necessary improvements and updates as we can a little at a time. Some of the future projects include:

- Interior door replacement
- Security tags and system for our genealogy room
- Children's circulation desk area
- Children's ceiling
- Adult ceiling (main 1929 area)
- 3 remaining HVAC units from 1995
- Control system for HVAC
- Middle stairway

Other ongoing yearly building related expenses:

- Elevator contract, inspection, maintenance, & license
- HVAC quarterly inspections, filter changes, etc.
- Property insurance

Thank you for your time and consideration, please do not hesitate to contact me if you have any questions.

Sincerely,

Angela R. Kim, MLS
Library Director

Flooring:

- Upstairs, all except Director's office & Genealogy Room
 - Entrance around circulation desk up to end of DVDs -black & white checkered non-slip tile with nice border (will be reminiscent of the original floor).
 - Bathroom & Kitchen – ceramic grey or black and white decoration (optional).
 - Young Adult, Reading Room, Processing, all other areas of main library – wood look laminate with sound mat.
 - Read entrance/stairs – oak treads with decorative tile.

HVAC:

- 5 units from 1995 – will replace what we can for under \$25,000.

Fire/Smoke Detection System:

- Entire library
- Hard wired
- Including strobes to make ADA compliant
- Will replace random 9 volt cheap units scattered throughout

Painting:

- Original 1929 area with high ceilings
- Option for plaster repair/touch up on molding

Rear Entrance:

- Stairs
 - Remove metal edges
 - Tile or decals on back of all stair treads
 - Railing up to code – black iron (currently 6 inches below code for height)
 - Children's height railing
- Ceiling
 - Lighting & trim or decorative moldings
- Walls
 - Trim and paint to look like wainscoting or high end panels.

Budget Break Down:

Grant: \$50,000

City: REQUESTING \$35,000

Rotary: \$1,000.00

Private Donation: \$5,000.00

Tort Life Safety: \$30,000

Special Projects/Fund Raising: \$15,000

Flooring Estimate \$50,000

HVAC: \$25,000

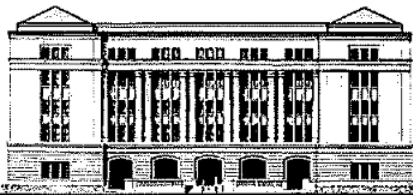
Fire & Smoke Detection System: \$20,000

Painting & Misc.: \$10,000

Rear Entrance Railing: \$15,000

Moving of Furniture & Trim: \$15,000

Total: \$135,000



JESSE WHITE • Secretary of State & State Librarian
 Illinois State Library, Gwendolyn Brooks Building
 300 S. Second St., Springfield, IL 62701-1796

WWW.CYBERDRIVEILLINOIS.COM

20-SCP-102
 For ISL Use Only

**Illinois State Library
 LIVE & LEARN CONSTRUCTION GRANT APPLICATION**

Enter initials to confirm authorization to submit this application and that you have read and understand the Program Overview, Administrative Rules, and the Contract Agreement for this grant offering from the Illinois State Library. If initials have not been entered (typed) on this line, the application will not be reviewed or considered for funding by the State Library.

AK 01/09/2020
 Initials Date

SECTION I: LIBRARY INFORMATION

Louis Latzer Memorial Public Library 30414 00
 Name of Library Control Number Branch Number

SECTION II: GRANT CLASSIFICATION

Indicate type of grant award for which this application is to be considered. Select only 1 type:

- Remodeling for Accessibility: Grant award range: \$2,500 - \$50,000.**
- Mini-Grant: Grant award range: \$2,500 - \$35,000.** To be eligible, libraries must meet the definition of a public library with limited funds, as defined in the Administrative Rules.
- New Construction/Remodeling: Grant award range: \$25,000 - \$125,000.**

SECTION III: PROJECT INFORMATION

Estimated construction start date: 07/2020 Estimated construction completion date: 12/2020
 Month/Year Month/Year

Target Audience and Need:

- Identify the target audience and describe the necessity for the proposed project. For accessibility projects, provide a statement of need that addresses the Illinois Accessibility Code (71 Ill. Adm. Code 400).

The proposed project will bring much needed improvements and updates that will affect all patrons, community residents, and library staff. Though the improvements will be helpful to everyone, they will especially benefit our elderly and disabled patrons. Many patrons are semi ambulatory but require assistance with aids such as a cane or walker. The project will also make access much better for patrons with wheelchairs or baby strollers. The original portion of the library dates back to 1929. The East and North additions were constructed in 1971. The flooring on the main level of the library is 30 plus years old and now poses safety and access issues for patrons and staff. There are many areas where the floor changes height posing trip hazards, there are areas where the carpet is very stretched out and bunched up, causing accessibility and trip hazards. Other areas of the carpet have been repaired with duct tape and plants have been strategically placed to cover issues such as raised electrical outlets. In one area, when a book-shelf was relocated to another area, we found a completely different flooring remnant under it. Photos are enclosed.

Target Audience and Need (continued):

The upstairs area is the most utilized space. It houses our adult, genealogy, young adult, DVD/CDs, large print, and reference collections. It is around 7,000 square foot and this grant would provide new flooring for that entire area.

Chapter 3 from the "United States Access Board" states:

- Accessible floor and ground surfaces must be stable, firm, and slip resistant.
- Carpet that is thick, cushiony, or loose impairs accessibility, particularly wheelchair movement.
- Carpet must be securely attached so that it does not shift or buckle against wheeled traffic.
- Trim must meet specifications for changes in level, including requirements for beveled edges, etc.

The second part of the accessibility project is to install an ADA compliant fire detection system. This project also benefits all patrons and staff as well as the entire building and contents. We currently rely on random basic smoke detectors that are not linked together and do not provide any visual notification such as blinking lights. This project definitely benefits those who are hearing impaired. ADA.gov states, "Fire alarm systems shall have permanently installed audible and visible alarms complying with NFPA 72".

The last part of the project is to replace the older components of the HVAC system which was installed in 1995. In the past several years, we have had to replace some of the units. This will greatly improve reliability as well as energy conservation and comfort. These units are located on the rooftop. Being able to replace them all at once will be a considerable cost savings as well as the savings on monthly utility bills. All patrons and staff benefit from being able to maintain a comfortable temperature, and the building structure and materials that are housed are also protected.

SECTION IV: PROJECT DESCRIPTION

- Explain the overall design of the project clearly describing all plans, including details about project management.
- Address how the project plans to meet existing library standards as outlined in the Illinois Library Association's most recent edition of the *Standards for Public Libraries*.
- Describe the project's potential contribution to the improvement of library services within the library's area of service and in any other portions of the state.
- Address the library's ability to maintain and sustain library operations following the completion of this project (e.g., expanded costs for utilities, staffing, maintaining a larger collection, building maintenance).

All projects will be managed by the Library Director, Angela Kim, as well as The Korte Company, a local construction company that has worked on many projects at Latzer Library as well as projects all over the country.

Project plans meeting existing library standards are listed below in the outline of the aspects of the proposed projects.

The library is able to maintain and sustain library operations following the completion of the project. For example, the new flooring will only require cleaning. Cleaning of the flooring is already something that is done. The addition of the fire/smoke detection system will only have minor additional costs such as perhaps a dedicated phone line or a monthly service fee for monitoring. This is not a large ongoing expense and property insurance should go down with the system installation. The HVAC system updates will save funds on monthly utility bills as the units will be more energy efficient than the prior ones. We already pay quarterly maintenance fees on our current system, which may go down since the system will be more reliable and easier to get parts for.

The first part of the project would be the installation of new flooring in the adult/main level of the library. This 30 plus year old flooring has more than exceeded its life expectancy, and actually poses a safety risk and accessibility issues in some areas. For instance, there are many different types of flooring that are at different heights/levels, carpeting that is stretched and bunched up in some areas and duct taped in others. Also, the carpet most likely is full of allergens. The new flooring would be cleaner as well as more aesthetically pleasing. The original 1929 building is very grand with high ceilings, solid oak antique shelves, a massive fireplace, and plaster molding as well as other elaborate ceiling detail.

Project Description (continued):

The entrance area, which is a high traffic area (between the foyer through the circulation desk and behind the circulation desk needs to be a flooring that is not only very durable, but that also looks historically accurate and goes with the original design and architecture of the building. For this area, we have chosen a porcelain non-slip tile that looks like marble (some are white and some are black). This flooring would be laid to mimic the original black and white tile of the building. It would be easy to clean and is extremely durable. For the rest of the library, a wood look porcelain tile or laminate would be installed. These products have up to a 50-year warranty. The total area of the upstairs is roughly 7,000 square foot. "Serving our Public 3.0" states, "The physical library remains central to library service...including adequate and accessible space to house and circulate collections, comfortable and attractive public spaces for the public, etc." Also stated, "The library meets the requirements of the Americans with Disabilities Act (ADA)".

The second portion of the accessibility improvements will involve installing an ADA complaint smoke/fire detection system throughout the library (14,000 square foot). "Serving our Public 3.0" states, "The library provides adequate security for staff, users, and collection". Our current fire/smoke detection system consists of many separate, random detectors that do not provide any visual notification such as blinking lights for the hearing impaired. Installing a system that is all linked together and is ADA compliant is extremely important as a life safety requirement as well as serving to protect the entire building and its contents/collections.

The last part of the project would be the updating/replacement of the remaining 1995 HVAC system. This system is housed on the roof of the library. Over the past few years, units here and there have been replaced as they have failed. Last summer, we lost 2 air-conditioning units at 2 different times. This resulted in the library being very uncomfortably warm for several weeks. The old units are very inefficient and it is difficult to find parts to repair them. We have worked over the past several years to replace all of the remaining single pane windows with energy efficient double pane windows as well as update our lighting to LED fixtures. Upgrading the remaining HVAC system would go hand in hand with those improvements. The library serves as a comfort station for many patrons who can't afford to keep their homes at a comfortable temperature. Also, keeping the humidity down with reliable units in the summer is important in protecting the library materials and building. "Serving Our Public 3.0" states that, "The library has heating, ventilating, and air-conditioning (HVAC) systems capable of filtering outside air and of maintaining comfortable temperatures throughout the year". Also, "Sustainable (Green Design) for protecting our environment...buildings designed in a sustainable manner can offer increased comfort for the occupants, healthier internal environments, lower energy costs, and can promote increased productivity". The new units would most definitely be more efficient and support this goal.

SECTION V: ESTIMATED COSTS

| CATEGORY | AMOUNT |
|--|--------------|
| 1. Site Acquisition (Land and/or Facility) *New Construction/Remodeling & Mini-Grants | |
| a) Real Property Costs | \$0.00 |
| b) All Other Related Costs | \$0.00 |
| 2. Site (Real Property) Improvements *New Construction/Remodel & Mini | \$0.00 |
| 3. New Facility and/or Addition *New Construction/Remodeling | |
| a) Real Construction | \$0.00 |
| b) Professional Fees | \$0.00 |
| c) Fixed Equipment | \$0.00 |
| d) Square Footage Involved | 0 |
| A. Cost per Square Foot | \$0.00 |
| 4. Remodel/Renovation *New Construction/Remodeling & Mini-Grants | |
| a) Real Construction | \$0.00 |
| b) Professional Fees | \$0.00 |
| c) Fixed Equipment | \$0.00 |
| d) Square Footage Involved | 0 |
| B. Cost per Square Foot | \$0.00 |
| 5. Furniture and Movable Equipment *New Construction/Remodeling & Mini-Grants | \$0.00 |
| 6. Accessibility | |
| a) Elevators or Lifts | \$0.00 |
| b) Remodeling Restrooms | \$0.00 |
| c) Ramps and Curbs | \$0.00 |
| d) Entrances | \$0.00 |
| e) Remodeling Stairways | \$0.00 |
| f) Drinking Fountains | \$0.00 |
| g) Accessibility Signs | \$0.00 |
| h) Shifting of Book Stacks for 3-Foot Clear Aisles | \$0.00 |
| i) Circulation Desk and Study Carrels | \$0.00 |
| j) Professional Fees | \$0.00 |
| k) Site Acquisition | |
| i. Accessibility Related | \$0.00 |
| ii. Non-Accessibility Related | \$0.00 |
| l) Site Improvement | |
| i. Accessibility Related | \$75,000.00 |
| ii. Non-Accessibility Related | \$25,000.00 |
| m) Other Accessibility Costs | \$0.00 |
| n) Other Non-Accessibility Costs | \$0.00 |
| o) Square Footage Involved | 14,000 |
| C. Cost per Square Foot | \$0.00 |
| 7. Total Project Cost | \$100,000.00 |
| 8. Grant Request Amount | \$50,000.00 |
| 9. Local Cost Share | \$50,000.00 |

SECTION VI: PROVIDE THE FOLLOWING INFORMATION IF THE TOTAL PROJECT COST IS OVER \$75,000

Darlene _____ MI _____ Rutkowski-Hanks _____
Architect's/Engineer's First Name MI Last Name

001.016636 _____
Illinois Registration Number

SECTION VII: REQUIRED SUPPORTING INFORMATION

Applications must be complete and include the following supporting documentation if applicable. Supporting documentation, when applicable, must be submitted as Portable Document Format (PDF) attachments or on a Compact Disc (CD) and may be submitted separately from the application. **Incomplete applications will not be considered for funding.**

- Sign-off Letter from the Illinois Historic Preservation Agency or a copy of the applicant's request to the Illinois Historic Preservation Agency
- Facilities Plan

IN ADDITION TO THE ABOVE, THE FOLLOWING ARE ALSO REQUIRED FOR:

ACCESSIBILITY:

- Deed of Ownership or Proof of Long-Term Occupancy
- Proof of Local Cost Share

NEW CONSTRUCTION/REMODELING:

- Deed of Ownership or Proof of Long-Term Occupancy
- Proof of Local Cost Share

REQUIRED FOR ALL PROJECTS INVOLVING THE EVACUATION OF SOIL:

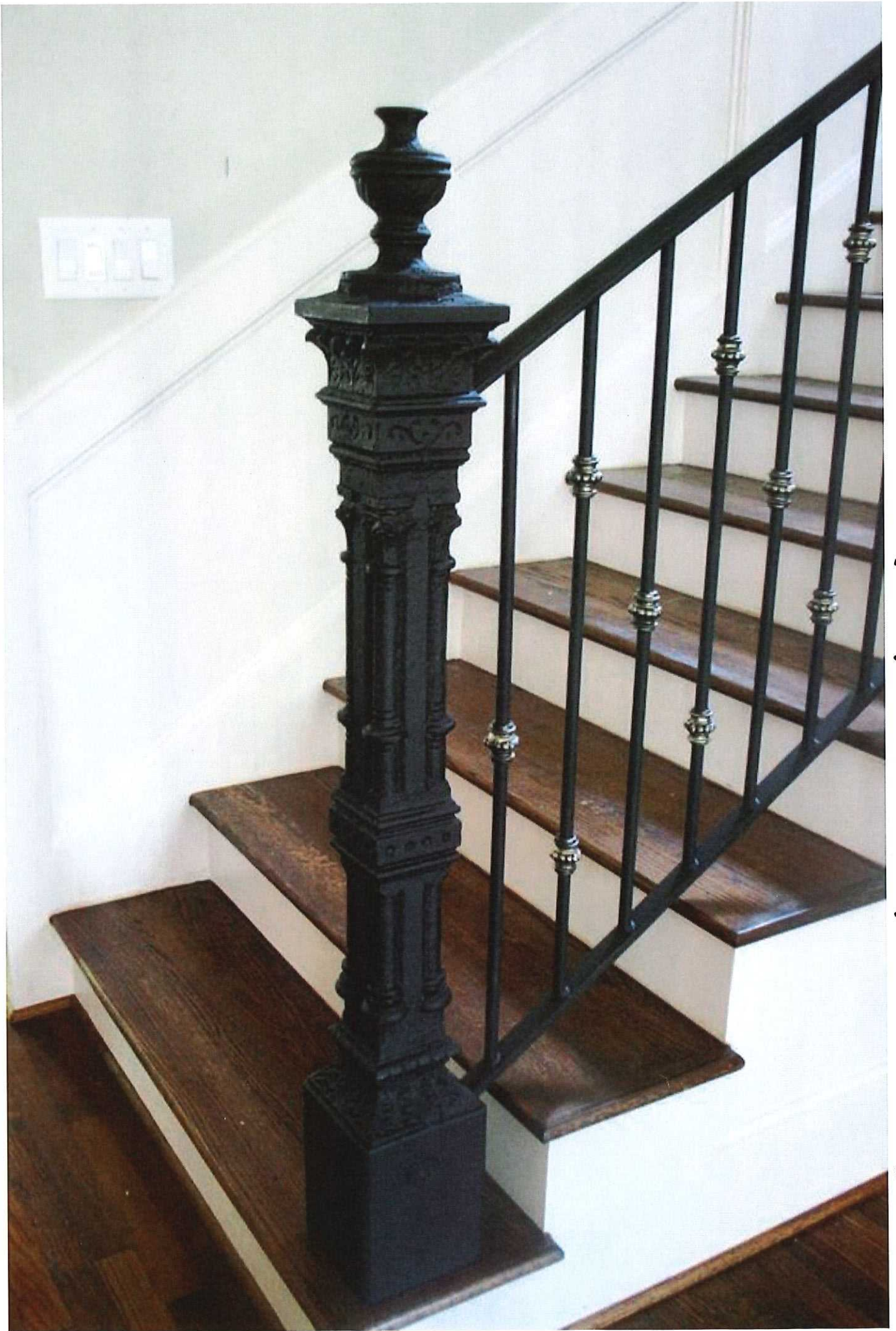
- Special Flood-Hazard Area Documentation
- Subsurface Soil Analysis (submit as a one-page summary)
- Environmental Site Assessment (submit as a one-page summary)



original floor



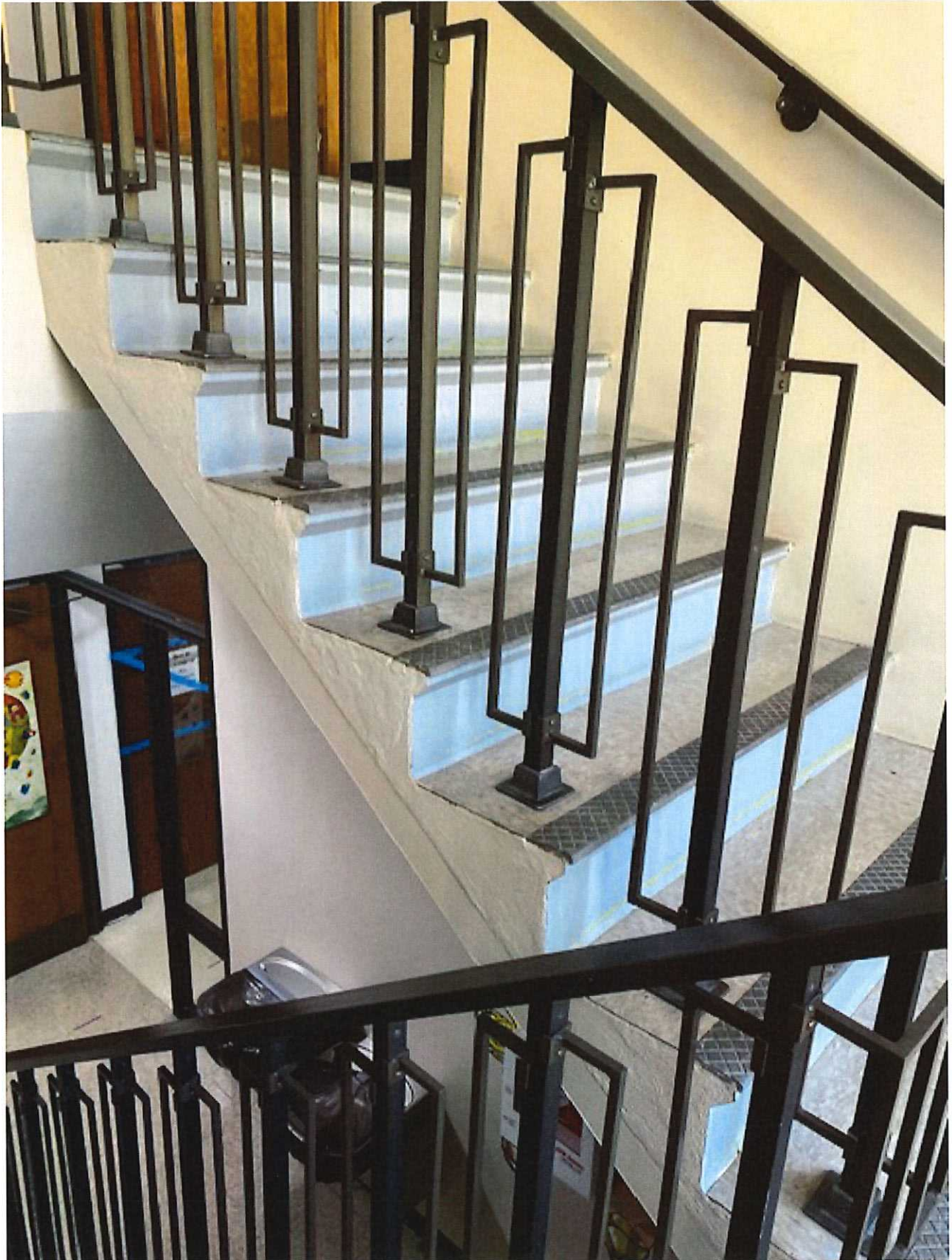
The area surrounding the circulation desk will be similar to this. All other main library flooring will be wood look laminate.



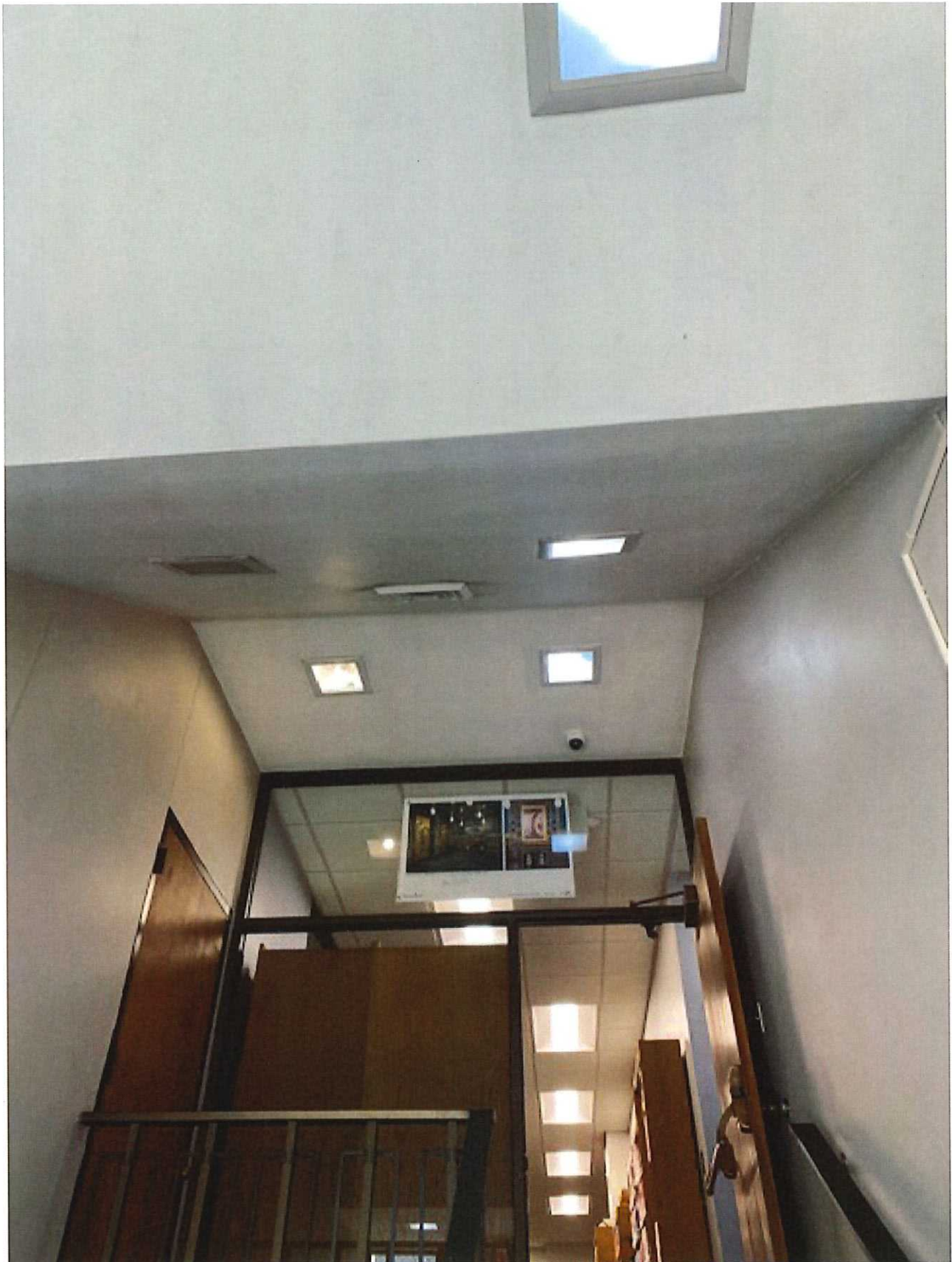
similar to what is being fabricated.



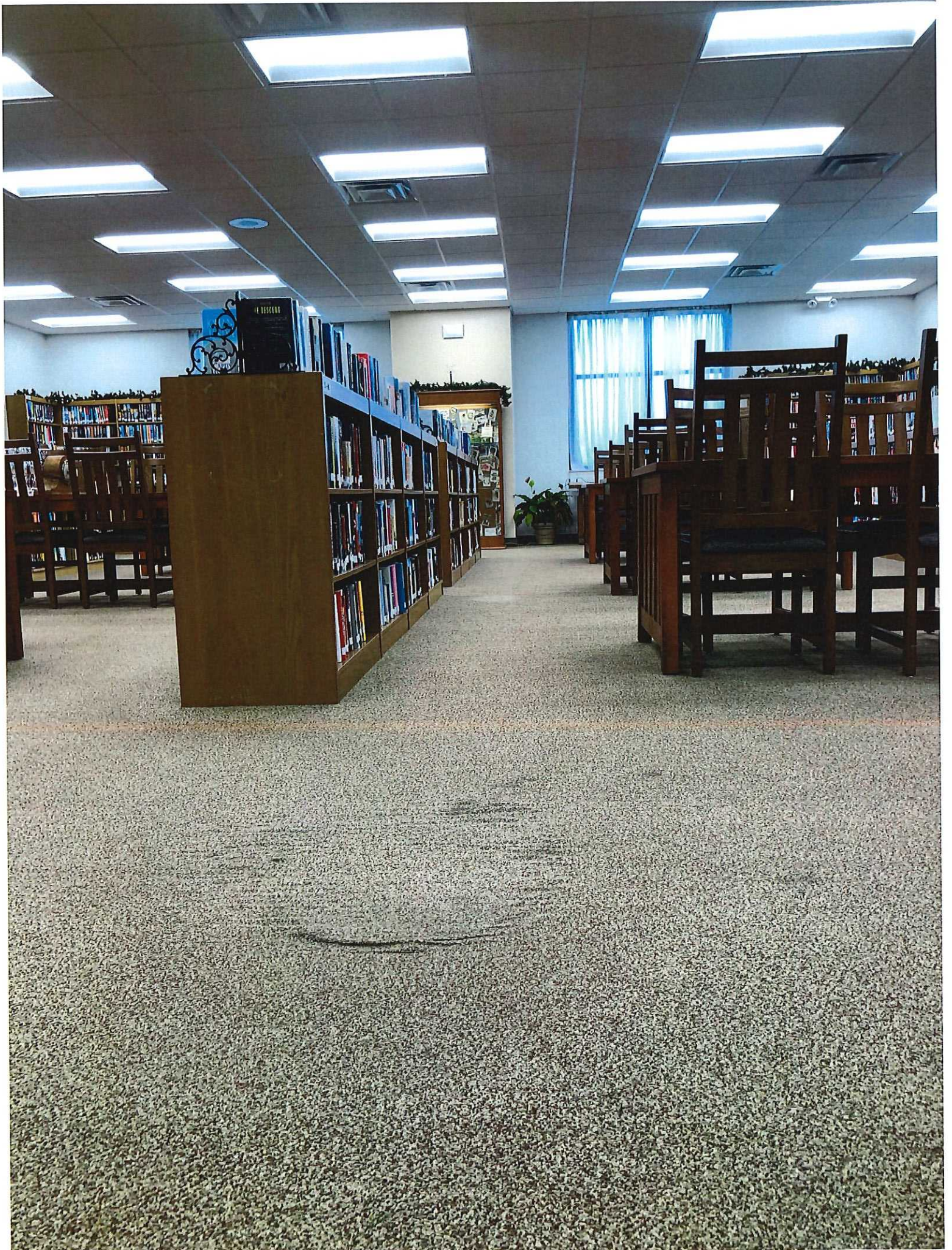
Rear ADA entrance. not to code
6" below height.

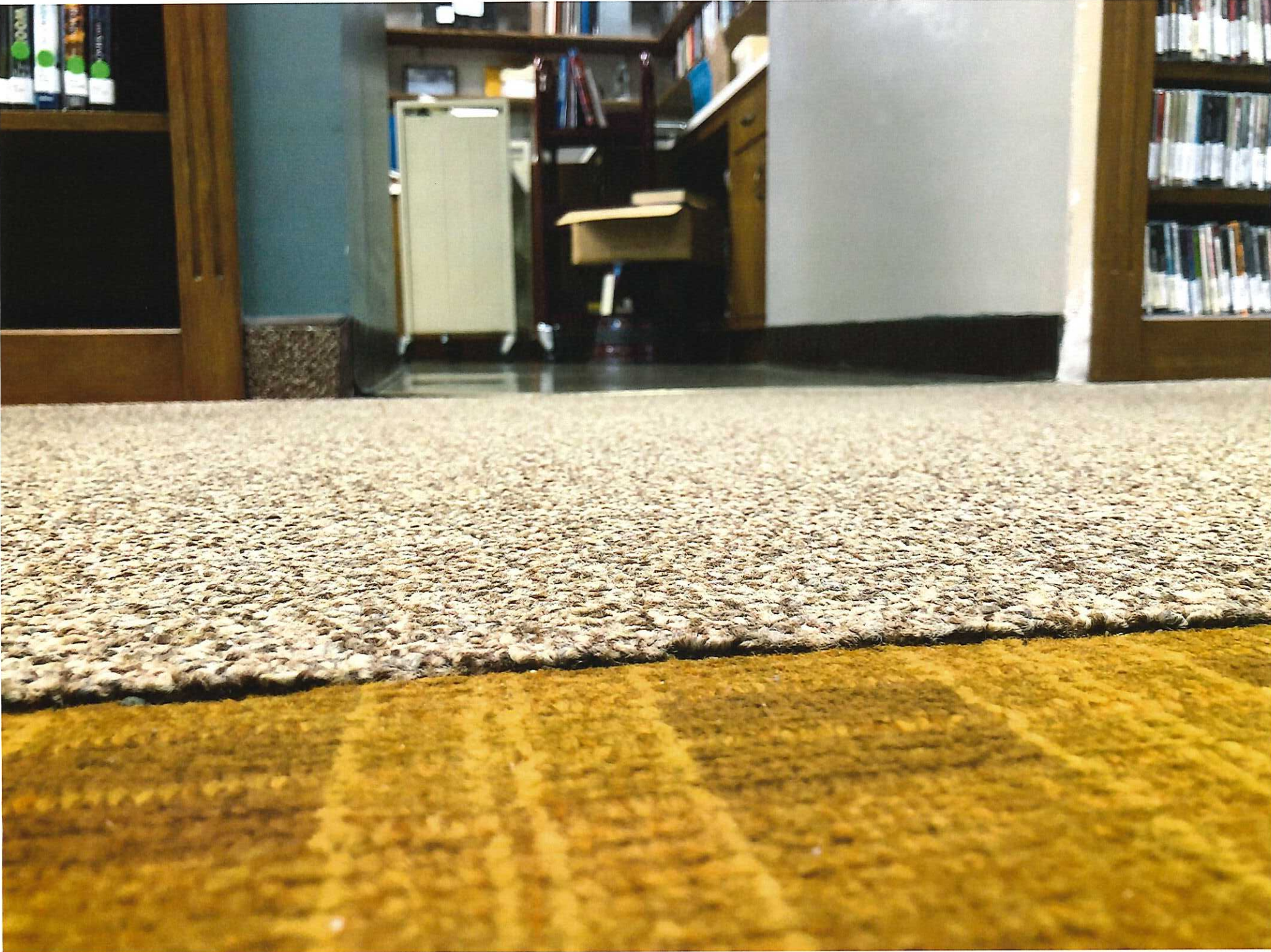


Previously retrofitted



new lighting + a feature wall will be installed.





RESOLUTION NO. _____

**A RESOLUTION MAKING SEPARATE STATEMENT OF FINDINGS OF FACT
IN CONNECTION WITH ORDINANCE GRANTING SPECIAL USE PERMIT FOR
APARTMENTS WITHIN THE C-2 ZONING DISTRICT**

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, Section 90-81 of the *Code of Ordinances, City of Highland*, provides that the City Council “may grant a special use permit by ordinance,” but requires that “In a separate statement accompanying any such ordinance, the Council shall state findings of fact, and indicate reasons for approving . . . the request for a special use permit;” and

WHEREAS, Richard Schuck, of 2003 Zschokke, Highland, Illinois, (“Owner”) has filed a Petition for a Special Use Permit to allow for apartments within the C-2 zoning district at 708 Laurel Street, Highland, Illinois 62249, in accord with the *Code of Ordinances, City of Highland*; and

WHEREAS, a copy of the Petition for a Special Use Permit is attached as **Exhibit A** and incorporated by reference as though fully set forth herein; and

WHEREAS, a copy of the Combined Planning and Zoning Board (“CPZB”) Staff Report is attached hereto as **Exhibit B** and incorporated by reference as though fully set forth herein; and

WHEREAS, **Exhibit A** and **Exhibit B** were all considered as part of the Petition for a Special Use Permit by CPZB; and

WHEREAS, CPZB recommended approval of this special use pursuant to **Exhibit A** and **Exhibit B**. See CPZB Determination of Special Use Permit attached hereto as **Exhibit C**.

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF HIGHLAND:

Section 1. The City Council makes the following findings of fact concerning the *procedures* followed to present the Petition for a Special Use Permit (**Exhibit A, B**) for approval:

- (a) The Administrator to whom the Petition for a Special Use Permit was submitted referred the matter to the Combined Planning and Zoning Board.
- (b) The Combined Planning and Zoning Board met in regular session on October 7, 2020 at 7:00 p.m., via properly noticed public Zoom call, and in accordance with COVID-19 Open Meeting Act requirements, to consider and act upon the Petition for a Special Use Permit.
- (c) Public notice of the hearing to be held at the Combined Planning and Zoning Board meeting was published pursuant to Illinois state law, and the applicant was notified of the hearing to be held at the meeting by first class mail, with postage thereon fully prepaid.
- (d) At the hearing, the Combined Planning and Zoning Board took and heard evidence and the Combined Planning and Zoning Board prepared and submitted its advisory report to the City Council recommending approval of the Petition for a Special Use Permit.
- (e) The City Council finds the steps recited above, in compliance with the *Code of Ordinances, City of Highland*, to be facts, and further finds and determines that the matters and proceedings to date are in accordance with the *Code of Ordinances, City of Highland*.

Section 2. The City Council makes the following findings of fact concerning the *merits* of the Petition for a Special Use Permit (**Exhibit A, B and C**):

- (a) The proposed Special Use will adequately protect the public health, safety, welfare and the physical environment of the surrounding area and the City of Highland.
- (b) The proposed Special Use is consistent with the City of Highland’s Comprehensive Plan.
- (c) The proposed Special Use would not have an adverse effect on public utilities or traffic circulation on nearby streets.
- (d) There are no facilities near the proposed Special Use that require the need for special protection.
- (e) The location – where the Special Use will be made pursuant to the Special Use Permit – is zoned “C2”
- (f) The granting of this Special Use Permit would be in the best interest of the City of Highland, and, so, the Special Use Permit should be granted by Ordinance.

Section 3. This resolution shall constitute the separate statement of findings of fact, supporting the granting of the Special Use Permit, required by Section 90-81 of the *Code of Ordinances, City of Highland*, and shall be permanently attached to the ordinance adopted granting the Special Use Permit.

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the _____ day of _____, 2020, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

EXHIBIT "A"
Special Use Permit Application

Return Form To:

Administrative Official
City of Highland
2610 Plaza Drive
Highland, IL 62249
(618) 654-7115
(618) 654-1901 (fax)

For Office Use Only

Date Submitted: 9-11-20
Filing Fee: \$200
Date Paid: 9-11-20
Date Advertised: 9-16 & 9-17
Date Notices Sent: 9-14-20
Public Hearing Date: 10-7-20
Zoning File #: _____

APPLICANT INFORMATION:

Applicant: Karie Schuck - Richard Phone: 6184779393
Address: 2003 Schack St Zip: 62249
Email Address: kschuck51@gmail.com
Owner: 1 Phone: _____
Address: _____ Zip: _____
Email Address: _____

PROPERTY INFORMATION:

Street Address of Parcel ID of Property: 708 Laurel
Property is Located In (Legal Description): _____

Present Zoning Classification: G-2 Acreage: _____
Present Use of Property: VACANT
Proposed Land Use: 2 apartments

Description of proposed use and reasons for seeking a special use permit:

To have a commercial property as a residential - rental
apartment property. The property was converted
prior to current buyers -
The property will be maintained + upkeep

SURROUNDING LAND USE AND ZONING:

| | <u>Land Use</u> | <u>Zoning</u> |
|-------|---------------------------|---------------|
| North | <u>Schuck Massage</u> | <u>C-2</u> |
| South | <u>SF residence</u> | |
| East | <u>SF residence</u> | |
| West | <u>Keith's Automobile</u> | |

Should this special use be valid only for a specific time period? Yes _____ No X

If Yes, what length of time? _____

| <i>Does the proposed Special Use Permit meet the following standards? If not, attach a separate sheet explaining why.</i> | Yes | No |
|--|-----|----|
| A. Will the proposed design, location and manner of operation of the proposed special use will adequately protect the public health, safety and welfare, and the physical environment; | ✓ | |
| B. Is the proposed special use consistent with this City's Comprehensive Plan; | ✓ | |
| C. Will the proposed special use have a minimal negative impact on the value of neighboring property and on this City's overall tax base; | ✓ | |
| D. Will the proposed special use have a minimal negative impact on public utilities and on traffic circulation on nearby streets; and | ✓ | |
| E. Will the proposed special use have a minimal impact on the facilities near the proposed special use, such as schools or hospitals require special protection? | ✓ | |

THE FOLLOWING ITEMS MUST ACCOMPANY YOUR APPLICATION:

1. One copy of a legal description AND warranty deed of the property. If the applicant is not the property owner, a notarized letter from the property owner granting the applicant permission to apply for the request will be required.
2. A current plat, site plan, survey, or other professional illustration.
3. One copy of a narrative statement describing the impact of the proposed change, including the purpose of the request, the desired land use, any traffic conditions that may result, how the proposed change may affect the character of the surrounding properties, and how the proposed change will benefit the City of Highland.
4. Application fee.
5. A stamped copy from the Madison County Maps and Plats Department identifying all property owners within 250 feet of the subject property (see Exhibit "B").
6. Any other information required by planning staff (i.e. landscaping plan, elevation plan, exterior lighting plan, etc).

I HAVE READ AND UNDERSTAND THE ABOVE CITY OF HIGHLAND PETITION TO THE COMBINED PLANNING & ZONING BOARD REQUIREMENTS.

David Schuck
Applicant's Signature

9.11.20
Date

708 Laurel Street
Rich and Karie Schuck

We also own 704 Laurel Street, where our business of Schuck Massage Therapy is operated. The main reason we bought said property was to lower the parking on Laurel Street and make it safer for our clients. The parking lot in front of 708 will help cutdown on the traffic and street parking for our clients. Due to said building being on the property, we would like to have the bottom portion be set as an apartment, as the upstairs is, for rental purposes. The residents will park in the rear of the building, which will also alleviate parking on Laurel Street. This will bring more revenue to the City of Highland, as the building has been vacant for approximately four years.

The previous owner had already converted said property to an apartment. That owner was unaware of the Special Permit that was to be obtained. Therefore, we are taking the necessary actions to get it corrected.

Thank you for your time and consideration.

Karie 618

MS#
19061850

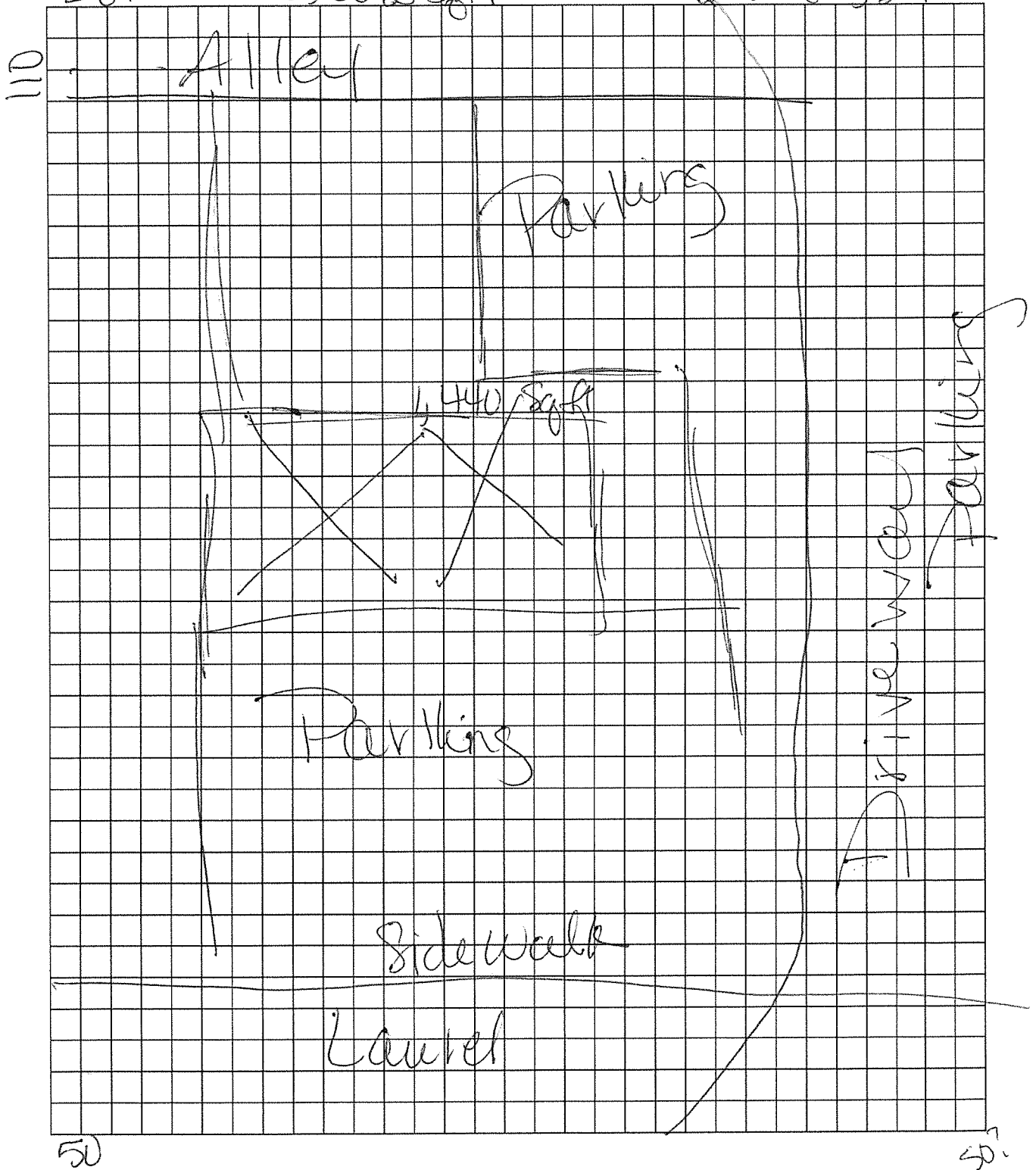


City of Highland
Building and Zoning

Koepfler Jos Add Lot 16
50x110

Lot Size 5,502 Sqft Site Plan

2-2-18-32-19-403-002



Richard K. Shuck



City of Highland Building and Zoning

Meeting Date: October 7, 2020

From: Breann Speraneo, Director of Community Development

Location: 708 Laurel St

Zoning Request: Special Use Permit

Description: SUP to allow for apartments within the C-2 district

Proposal Summary

The applicant and property owner is Richard Schuck. The applicant of this case is requesting the following Special Use Permit to comply with Table 3.1 of Section 90-201 of the City of Highland Municipal Code (hereafter known as the “zoning matrix”):

- a) Richard Schuck (20037 Zschokke St) is requesting a Special Use Permit to allow for apartments within the C-2 district at 708 Laurel St.

The zoning matrix identifies “apartments” as a Special Use within the C-2 central business district.

Comprehensive Plan Consideration

The subject property is denoted as downtown on the Comprehensive Plan’s Future Land Use Map. An apartment is an appropriate Special Use for the downtown area.

Surrounding Uses

| Direction | Land Use | Zoning |
|-----------|----------------------------|--------|
| North | Schuck Massage Therapy LLC | C-2 |
| South | Single-Family Residence | C-2 |
| East | Single-Family Residence | C-2 |
| West | Keith’s Automotive Center | C-2 |

Standards of Review for Special Use Permits

Below are the six (6) consideration items listed in Section 90-79 of the Zoning Code which the Combined Planning and Zoning Board shall take into account while reviewing a SUP request.

1. Whether the proposed amendment or Special Use is consistent with the City's Comprehensive Plan;



City of Highland Building and Zoning

The proposed Special Use is consistent with the Comprehensive Plan.

2. The effect the proposed amendment or Special Use would have on public utilities and on traffic circulation;

The proposed Special Use would not have an adverse effect on public utilities or traffic circulation on nearby streets.

3. Whether the proposed design, location and manner of operation of the proposed Special Use will adequately protect the public health, safety and welfare, and the physical environment;

The proposed Special Use will adequately protect the public health, safety and welfare, and the physical environment.

4. The effect the proposed Special Use would have on the value of neighboring property and on this City's overall tax base;

The proposed Special Use will not have a detrimental impact on the value of neighboring property or on the City's overall tax base.

5. The effect the proposed Special Use would have on public utilities; and

The proposed Special Use will utilize public utilities.

6. Whether there are any facilities near the proposed Special Use, such as schools or hospitals that require special protection.

There are no facilities near the proposed Special Use that require the need for special protection.

Staff Discussion

This building was converted into two apartment units prior to the applicant purchasing the building. The former owner did not obtain a Special Use Permit before converting the building into apartments, meaning that the new owner must obtain the permit.

Staff has walked through the apartment units and they are finished to a high standard. The units would be registered within the Rental Program prior to being rented. Staff has no concerns.



City of Highland
Building and Zoning

2019 Aerial Photograph



Site Photo





City of Highland
Building and Zoning

Exhibit "C"
Determination of Special Use Permit

Date Submitted: 9/11/20
Filing Fees: \$200
Date Paid: 9/11/20
Date Advertised: 9/16 & 9/17
Date of Sent Notice: 9/16/20
Date of Public Hearing: 10/7/20

On October 7, 2020, the City of Highland Combined Planning and Zoning Board at its regular meeting approved **approved with condition(s), denied** a Special Use Permit for the following:

Richard Schuck (2003 Zschokke) is requesting a Special Use Permit to allow for apartments within the C-2 district at 708 Laurel Street. (PIN# 02-2-18-32-19-403-004)

The City Council will consider the recommendation of the Combined Planning and Zoning Board at the October 19, 2020 meeting of the City Council.

In recommending APPROVAL (action) of this Special Use Permit, the Combined Planning and Zoning Board considered all standards listed in the zoning regulation and all other conditions listed for that use in other sections of these regulations. In addition, the Combined Planning and Zoning Board found that the proposed use did **did not** provide safeguards to assure its compatibility with the surrounding area.

Conditions (if any): NONE

Chairperson of the Combined Planning and Zoning Board

10/7/2020
Date

ORDINANCE NO. _____

AN ORDINANCE GRANTING A SPECIAL USE PERMIT TO RICHARD SCHUCK TO ALLOW APARTMENTS WITHIN THE C-2 ZONING DISTRICT AT 708 LAUREL STREET, HIGHLAND, ILLINOIS 62249

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, the City Council has made the findings of fact, and the statement of its reasons for granting the Petition for Special Use Permit in question, in a separate resolution numbered as Resolution No. _____;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND, AS FOLLOWS:

Section 1. Richard Schuck of 2003 Zschokke, Highland, Illinois, is hereby granted a Special Use Permit in a “C2” zoning district, as defined in Chapter 90 of the *Code of Ordinances, City of Highland*, for apartments within the C-2 zoning district at 708 Laurel Street, Highland, Illinois 62249.

Section 2. The Special Use Permit is granted.

Section 3. This Ordinance shall be known as Ordinance No. _____ and shall be in full force and effect upon adoption.

Section 4. This ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the ____ day of _____ 2020, the roll call vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CITY CODE OF ORDINANCES, CHAPTER 90, ARTICLE I, SECTION 90-15, DEFINITIONS, CHAPTER 90, ARTICLE III, DISTRICTS & ZONING MAP, 90-201, TABLE 3.1.A, AND CHAPTER 90, ARTICLE IV, SECTION 90-216, SHORT-TERM RENTALS

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, City has determined “Short-Term Rentals” are commonly referred to as AirBnBs, VRBOs, etc.; and

WHEREAS, City has received multiple requests for Short-Term Rentals to be allowed within City limits; and

WHEREAS, City has determined allowing Short-Term Rentals as a Special Use is a way to ensure that each Short-Term Rental is known by the City, registered in the Rental Program, and is submitting hotel-motel tax; and

WHEREAS, for purposes of permitting Short-Term Rentals in City, Chapter 90, Article I, Section 90-15 – Definitions shall be amended as follows:

Section 90-15 – Definitions

Dwelling: A building or portion thereof designed exclusively for year-round residential occupancy, including one-family and two-family, but not including, manufactured homes, mobile homes, automobile house trailers, hotels, motels, boarding houses, short-term rentals, resort cabins, clubs, hospitals or similar uses.

- (1) Multifamily (apartment): A building or portion of a building designed for or occupied by more than two families living independently of each other and being located on a single lot under common ownership.
- (2) Condominium: A single dwelling unit under individual ownership within a multifamily structure and located on a lot having common ownership. A structure containing two condominiums shall be considered a two-family dwelling and a structure with more than two condominiums shall be considered a multifamily dwelling.
- (3) Loft: A dwelling unit placed between the roof and the uppermost story of a nonresidential or mixed-use building.
- (4) Two-family (duplex): A building designed for or occupied exclusively by two families living independently of each other and being located on a single lot under single ownership. Each unit shall have direct access to the outside with no shared hallways or lobbies.
- (5) Single-family: A building designed for or occupied exclusively by one family.

(6) Single-family attached dwelling (villa): Single-family dwellings sharing a common wall but situated on separate lots that are owned and occupied exclusively by separate parties.

- a. The term "villa" refers to one side of a single-family attached dwelling (villa) that contains only two single-family units; and,
- b. The term "two-villa building" refers to an entire single-family attached dwelling that contains only two single-family units with a common wall between them, which common wall is centered on the boundary line between the two lots on which the villas are respectively located.

Hotel or motel: A structure which contains rooms furnished for the purposes of providing lodging to the public as a place where sleeping accommodations are sought for pay or compensation by transient guests for periods of not more than 28 consecutive days; and having more than two bedrooms furnished for the accommodation of such guests.

Short-Term Rental: A dwelling unit or portion thereof located within the principal building and offered for rent for a period of thirty (30) consecutive days or less to any person other than a member of the owner's immediate family.

and;

WHEREAS, for purposes of permitting Short-Term Rentals in City, Chapter 90, Article III, Section 90-201, Table 3.1.A shall be amended as follows:

Section 90-201, Table 3.1.A

| Table 3.1.A — PRINCIPAL RESIDENTIAL USES | | | | | | | | | | | | | | | |
|--|-----|-----|------|------|------|------|----|----|----|----|----|---|---|----|-------------|
| Use | R1A | R1B | R1 C | R1 D | R2 A | R2 B | R3 | C1 | C2 | C3 | C4 | I | M | MX | Supp. Regs. |
| 16. Special Use Permits | | | S | S | S | S | S | | S | S | | | | | 90-216 |

and;

WHEREAS, for purposes of permitting Short-Term Rentals in City, Chapter 90, Article IV, Section 90-216 – Sort-Term Rentals, shall be added to the City Code as follows:

Section 90-216 – Short-Term Rentals

A. Intent

- 1. The purpose of this section is to protect the public health, safety, sanitation, traffic control, solid or hazardous waste control, pollution control, and other specified circumstances in relation to short-term rentals.

2. Short-term rentals are distinct from Bed and Breakfast establishments in that prepared meals are not provided and only one group of patrons in a 24-hour period shall be allowed in a short term rental.
3. Short-term rentals are distinct from Hotel or Motel establishments in that only one group of patrons in a 24-hour period shall be allowed in a short-term rental. Further, Hotel or Motel establishments are land uses allowed only in non-residential zoning districts.

B. Requirements

1. It shall be unlawful to rent, offer for rent, or advertise for rent a short-term rental without first obtaining a Special Use Permit (SUP) issued by the City of Highland for the specific location.
 2. All short-term rentals shall meet the following:
 - a. No rental or advertisement for rental for a period of time shorter than twenty (20) hours.
 - b. No short-term rental may provide for food or beverage to any guests with the exception of pre-packaged food and drink items.
 - c. The SUP application shall identify what living space within the principal structure is available for short-term rental. If more than one (1) living area is offered for short-term rental, those living areas shall be specifically identified and numbered on the SUP application. While a separate SUP application is not required for each living area, the applicant shall not be allowed to exceed the maximum number of short-term rentals identified in the SUP application.
 - d. Any short-term rental shall be subject to the hotel and motel tax and associated requirements of Article II Hotel and Motel Tax (Sections 70-26 to 70-33).
 - e. Short-term rentals shall be inspected annually for compliance with the requirements of Article VII Health Safety Inspection (Sections 33-211 to 33-260).
 - f. Short-term rental owners/operators shall be required to register with the City of Highland as a landlord per the provisions of Article VI. – Landlord Registration (Sections 33-195 to 33-201).
 - g. The SUP application shall include owner and property identification information, including emergency contact and insurance information, to be provided to the City of Highland Police Department.
 - h. The maximum number of overnight occupants shall not exceed that allowed per the Building Code.
 - i. Off-street parking locations shall be identified on the SUP application.
 - j. The applicant shall be responsible for confirming that the use of the property and structure as a short-term is allowed by any applicable covenants and restrictions.
- Approval of a SUP by the City of Highland shall not circumvent these covenants and restrictions.

C. SUP Criteria

In reviewing a Special Use Permit application, the Combined Planning and Zoning Board shall consider and affirmatively ascertain the following have been met:

1. The proposed short-term rental has complied with all provisions of subsection B (Short-Term Rentals – Requirements).
2. The proposed short-term rental will not cause a negative cumulative effect when considered in conjunction with the effect of other short-term rentals in the immediate neighborhood.
3. The proposed short-term rental will not have a substantial adverse impact on the use, enjoyment, or property values of adjoining properties.
4. The proposed short-term rental will not have an adverse effect upon the public health, welfare, or safety of the community.

and;

WHEREAS, City Staff recommended to the Combined Planning and Zoning Board (“CPZB”) that it should approve the text amendments as stated herein (*See* Staff Report attached hereto as **Exhibit A**); and

WHEREAS, the Combined Planning and Zoning Board recommended to the City Council that it approve the text amendments as stated herein (*See* CPZB Report attached hereto as **Exhibit B**); and

WHEREAS, the City Council finds it should approve the text amendments to approve Short-Term Rentals as stated in this Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND AS FOLLOWS:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. City has determined City Staff recommended to the CPZB Board that it approve the text amendments in Chapter 90, Article I, Section 90-15 – Definitions, Chapter 90, Article III, Section 90-201, Table 3.1.A, and Chapter 90, Article IV, Section 90-216 – Sort-Term Rentals, as stated herein. *See* **Exhibit A**.

Section 3. City has determined the CPZB Board recommended to the City Council that it approve Chapter 90, Article I, Section 90-15 – Definitions, Chapter 90, Article III, Section 90-201, Table 3.1.A, and Chapter 90, Article IV, Section 90-216 – Sort-Term Rentals, as stated herein. *See* **Exhibit B**.

Section 4. City Council approves the text amendments in Chapter 90, Article I, Section 90-15 – Definitions, Chapter 90, Article III, Section 90-201, Table 3.1.A, and Chapter 90, Article IV, Section 90-216 – Sort-Term Rentals, as stated herein.

Section 5. This ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois and deposited and filed in the office of the City Clerk on the _____ day of _____, 2020, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois



City of Highland

Building and Zoning

Meeting Date: October 7, 2020

From: Breann Speraneo, Director of Community Development

Text Amendment: Article I, Section 90-15 – Definitions
Article III, Districts & Zoning Map, 90-201, Table 3.1.A
Article IV, Section 90-216 – Short-Term Rentals

Description: Text amendments to allow for short-term rentals as a Special Use within the R-1-C, R-1-D, R-2-A, R-2-B, R-3, C-2 & C-3 districts

Proposal Summary

The City of Highland (1115 Broadway, Highland, IL) is requesting text amendments to Articles I, III, and IV of the Municipal Code to allow for short-term rentals as a Special Use within the R-1-C, R-1-D, R-2-A, R-2-B, R-3, C-2, & C-3 districts.

Short-term rentals are commonly referred to as AirBnBs, VRBOs, etc. City staff has received multiple requests for short-term rentals to be allowed within City limits. Staff believes that allowing short-term rentals as a Special Use is a way to ensure that each short-term rental is known by the City, registered in the Rental Program, and is submitting hotel-motel tax.

Article I, Section 90-15 – Definitions

Note: Red text is new text.

This is different than a bed and breakfast or hotel. See below definitions for reference.

Bed and Breakfast: An establishment or place of business that is a private, owner-occupied residence with one to three guest rooms in which lodging and meals are provided for time-limited durations to not more than three groups of patrons in a 24-hour period.

Hotel or motel: A structure which contains rooms furnished for the purposes of providing lodging to the public as a place where sleeping accommodations are sought for pay or compensation by transient guests for periods of not more than 28 consecutive days; and having more than two bedrooms furnished for the accommodation of such guests.

Dwelling: A building or portion thereof designed exclusively for year-round residential occupancy, including one-family and two-family, but not including, manufactured homes, mobile homes, automobile house trailers, hotels, motels, boarding houses, short-term rentals, resort cabins, clubs, hospitals or similar uses.



City of Highland Building and Zoning

- (1) Multifamily (apartment): A building or portion of a building designed for or occupied by more than two families living independently of each other and being located on a single lot under common ownership.
- (2) Condominium: A single dwelling unit under individual ownership within a multifamily structure and located on a lot having common ownership. A structure containing two condominiums shall be considered a two-family dwelling and a structure with more than two condominiums shall be considered a multifamily dwelling.
- (3) Loft: A dwelling unit placed between the roof and the uppermost story of a nonresidential or mixed-use building.
- (4) Two-family (duplex): A building designed for or occupied exclusively by two families living independently of each other and being located on a single lot under single ownership. Each unit shall have direct access to the outside with no shared hallways or lobbies.
- (5) Single-family: A building designed for or occupied exclusively by one family.
- (6) Single-family attached dwelling (villa): Single-family dwellings sharing a common wall but situated on separate lots that are owned and occupied exclusively by separate parties.
 - a. The term "villa" refers to one side of a single-family attached dwelling (villa) that contains only two single-family units; and,
 - b. The term "two-villa building" refers to an entire single-family attached dwelling (villa) that contains only two single-family units with a common wall between them, which common wall is centered on the boundary line between the two lots on which the villas are respectively located.

Hotel or motel: A structure which contains rooms furnished for the purposes of providing lodging to the public as a place where sleeping accommodations are sought for pay or compensation by transient guests for periods of not more than 28 consecutive days; and having more than two bedrooms furnished for the accommodation of such guests.

Short-Term Rental: A dwelling unit or portion thereof located within the principal building and offered for rent for a period of thirty (30) consecutive days or less to any person other than a member of the owner's immediate family.

Article III, Section 90-201, Table 3.1.A

| Table 3.1.A — PRINCIPAL RESIDENTIAL USES | | | | | | | | | | | | | | | |
|--|-----|-----|------|------|------|------|----|----|----|----|----|---|---|----|-------------|
| Use | R1A | R1B | R1 C | R1 D | R2 A | R2 B | R3 | C1 | C2 | C3 | C4 | I | M | MX | Supp. Regs. |
| 16. Special Use Permits | | | S | S | S | S | S | | S | S | | | | | 90-216 |



City of Highland Building and Zoning

Article IV, Section 90-216 – Short-Term Rentals

Note: This is a new section within “Supplemental Regulations”.

A. Intent

1. The purpose of this section is to protect the public health, safety, sanitation, traffic control, solid or hazardous waste control, pollution control, and other specified circumstances in relation to short-term rentals.
2. Short-term rentals are distinct from Bed and Breakfast establishments in that prepared meals are not provided and only one group of patrons in a 24-hour period shall be allowed in a short term rental.
3. Short-term rentals are distinct from Hotel or Motel establishments in that only one group of patrons in a 24-hour period shall be allowed in a short-term rental. Further, Hotel or Motel establishments are land uses allowed only in non-residential zoning districts.

B. Requirements

1. It shall be unlawful to rent, offer for rent, or advertise for rent a short-term rental without first obtaining a Special Use Permit (SUP) issued by the City of Highland for the specific location.
2. All short-term rentals shall meet the following:
 - a. No rental or advertisement for rental for a period of time shorter than twenty (20) hours.
 - b. No short-term rental may provide for food or beverage to any guests with the exception of pre-packaged food and drink items.
 - c. The SUP application shall identify what living space within the principal structure is available for short-term rental. If more than one (1) living area is offered for short-term rental, those living areas shall be specifically identified and numbered on the SUP application. While a separate SUP application is not required for each living area, the applicant shall not be allowed to exceed the maximum number of short-term rentals identified in the SUP application.
 - d. Any short-term rental shall be subject to the hotel and motel tax and associated requirements of Article II Hotel and Motel Tax (Sections 70-26 to 70-33).
 - e. Short-term rentals shall be inspected annually for compliance with the requirements of Article VII Health Safety Inspection (Sections 33-211 to 33-260).
 - f. Short-term rental owners/operators shall be required to register with the City of Highland as a landlord per the provisions of Article VI. – Landlord Registration (Sections 33-195 to 33-201).



City of Highland Building and Zoning

- g. The SUP application shall include owner and property identification information, including emergency contact and insurance information, to be provided to the City of Highland Police Department.
- h. The maximum number of overnight occupants shall not exceed that allowed per the Building Code.
- i. Off-street parking locations shall be identified on the SUP application.
- j. The applicant shall be responsible for confirming that the use of the property and structure as a short-term is allowed by any applicable covenants and restrictions. Approval of a SUP by the City of Highland shall not circumvent these covenants and restrictions.

C. SUP Criteria

In reviewing a Special Use Permit application, the Combined Planning and Zoning Board shall consider and affirmatively ascertain the following have been met:

1. The proposed short-term rental has complied with all provisions of subsection B (Short-Term Rentals – Requirements).
2. The proposed short-term rental will not cause a negative cumulative effect when considered in conjunction with the effect of other short-term rentals in the immediate neighborhood.
3. The proposed short-term rental will not have a substantial adverse impact on the use, enjoyment, or property values of adjoining properties.
4. The proposed short-term rental will not have an adverse effect upon the public health, welfare, or safety of the community.



City of Highland
Building and Zoning

Exhibit "C"
Determination for Zoning Text Amendment

Date Advertised: 9/16/20 & 9/17/20
Public Hearing Date: 10/7/20

On October 7, 2020, the City of Highland Combined Planning and Zoning Board at its regular meeting approved/denied a Zoning Text Amendment for the following:

The City of Highland (1115 Broadway) is requesting a text amendment to Article I of the Municipal Code to allow for short-term rentals.

The City Council will consider the recommendation of the Combined Planning and Zoning Board at the October 19, 2020 meeting of the City Council.

In recommending APPROVAL (action) of this Zoning Text Amendment, the Combined Planning and Zoning Board considered all standards listed in the zoning regulation and all other conditions listed for that use in other sections of these regulations. In addition, the Combined Planning and Zoning Board found that the proposed use did/did not provide safeguards to assure its compatibility with the surrounding area.

Conditions (if any): NONE



Chairperson of the Combined Planning and Zoning Board

10/7/2020
Date



City of Highland
Building and Zoning

Exhibit "C"
Determination for Zoning Text Amendment

Date Advertised: 9/16/20 & 9/17/20
Public Hearing Date: 10/7/20

On October 7, 2020, the City of Highland Combined Planning and Zoning Board at its regular meeting approved/denied a Zoning Text Amendment for the following:

The City of Highland (1115 Broadway) is requesting a text amendment to Article III of the Municipal Code to allow for short-term rentals.

The City Council will consider the recommendation of the Combined Planning and Zoning Board at the October 19, 2020 meeting of the City Council.

In recommending APPROVAL (action) of this Zoning Text Amendment, the Combined Planning and Zoning Board considered all standards listed in the zoning regulation and all other conditions listed for that use in other sections of these regulations. In addition, the Combined Planning and Zoning Board found that the proposed use did/did not provide safeguards to assure its compatibility with the surrounding area.

Conditions (if any): NONE



Chairperson of the Combined Planning and Zoning Board

10/7/2020

Date



City of Highland
Building and Zoning

Exhibit "C"
Determination for Zoning Text Amendment

Date Advertised: 9/16/20 & 9/17/20
Public Hearing Date: 10/7/20

On October 7, 2020 , the City of Highland Combined Planning and Zoning Board at its regular meeting approved/~~denied~~ a Zoning Text Amendment for the following:

The City of Highland (1115 Broadway) is requesting a text amendment to Article IV of the Municipal Code to allow for short-term rentals.

The City Council will consider the recommendation of the Combined Planning and Zoning Board at the October 19, 2020 meeting of the City Council.

In recommending APPROVAL (action) of this Zoning Text Amendment, the Combined Planning and Zoning Board considered all standards listed in the zoning regulation and all other conditions listed for that use in other sections of these regulations. In addition, the Combined Planning and Zoning Board found that the proposed use did/~~did not~~ provide safeguards to assure its compatibility with the surrounding area.

Conditions (if any): NONE



Chairperson of the Combined Planning and Zoning Board

10/2/2020

Date

REDLINE

Section 90-15 – Definitions

Dwelling: A building or portion thereof designed exclusively for year-round residential occupancy, including one-family and two-family, but not including, manufactured homes, mobile homes, automobile house trailers, hotels, motels, boarding houses, **short-term rentals**, resort cabins, clubs, hospitals or similar uses.

- (1) Multifamily (apartment): A building or portion of a building designed for or occupied by more than two families living independently of each other and being located on a single lot under common ownership.
- (2) Condominium: A single dwelling unit under individual ownership within a multifamily structure and located on a lot having common ownership. A structure containing two condominiums shall be considered a two-family dwelling and a structure with more than two condominiums shall be considered a multifamily dwelling.
- (3) Loft: A dwelling unit placed between the roof and the uppermost story of a nonresidential or mixed-use building.
- (4) Two-family (duplex): A building designed for or occupied exclusively by two families living independently of each other and being located on a single lot under single ownership. Each unit shall have direct access to the outside with no shared hallways or lobbies.
- (5) Single-family: A building designed for or occupied exclusively by one family.
- (6) Single-family attached dwelling (villa): Single-family dwellings sharing a common wall but situated on separate lots that are owned and occupied exclusively by separate parties.
 - a. The term "villa" refers to one side of a single-family attached dwelling (villa) that contains only two single-family units; and,
 - b. The term "two-villa building" refers to an entire single-family attached dwelling (villa) that contains only two single-family units with a common wall between them, which common wall is centered on the boundary line between the two lots on which the villas are respectively located.

Hotel or motel: A structure which contains rooms furnished for the purposes of providing lodging to the public as a place where sleeping accommodations are sought for pay or compensation by transient guests for periods of not more than 28 consecutive days; and having more than two bedrooms furnished for the accommodation of such guests.

Short-Term Rental: A dwelling unit or portion thereof located within the principal building and offered for rent for a period of thirty (30) consecutive days or less to any person other than a member of the owner's immediate family.

Section 90-201, Table 3.1.A

| |
|--|
| Table 3.1.A — PRINCIPAL RESIDENTIAL USES |
|--|

| Use | R1A | R1B | R1 C | R1 D | R2 A | R2 B | R3 | C1 | C2 | C3 | C4 | I | M | MX | Supp. Regs. |
|-------------------------|-----|-----|------|------|------|------|----|----|----|----|----|---|---|----|-------------|
| 16. Special Use Permits | | | S | S | S | S | S | | S | S | | | | | 90-216 |

Section 90-216 – Short-Term Rentals

A. Intent

1. The purpose of this section is to protect the public health, safety, sanitation, traffic control, solid or hazardous waste control, pollution control, and other specified circumstances in relation to short-term rentals.
2. Short-term rentals are distinct from Bed and Breakfast establishments in that prepared meals are not provided and only one group of patrons in a 24-hour period shall be allowed in a short term rental.
3. Short-term rentals are distinct from Hotel or Motel establishments in that only one group of patrons in a 24-hour period shall be allowed in a short-term rental. Further, Hotel or Motel establishments are land uses allowed only in non-residential zoning districts.

B. Requirements

1. It shall be unlawful to rent, offer for rent, or advertise for rent a short-term rental without first obtaining a Special Use Permit (SUP) issued by the City of Highland for the specific location.
2. All short-term rentals shall meet the following:
 - a. No rental or advertisement for rental for a period of time shorter than twenty (20) hours.
 - b. No short-term rental may provide for food or beverage to any guests with the exception of pre-packaged food and drink items.
 - c. The SUP application shall identify what living space within the principal structure is available for short-term rental. If more than one (1) living area is offered for short-term rental, those living areas shall be specifically identified and numbered on the SUP application. While a separate SUP application is not required for each living area, the applicant shall not be allowed to exceed the maximum number of short-term rentals identified in the SUP application.
 - d. Any short-term rental shall be subject to the hotel and motel tax and associated requirements of Article II Hotel and Motel Tax (Sections 70-26 to 70-33).
 - e. Short-term rentals shall be inspected annually for compliance with the requirements of Article VII Health Safety Inspection (Sections 33-211 to 33-260).
 - f. Short-term rental owners/operators shall be required to register with the City of Highland as a landlord per the provisions of Article VI. – Landlord Registration (Sections 33-195 to 33-201).

f. The SUP application shall include owner and property identification information, including emergency contact and insurance information, to be provided to the City of Highland Police Department.

g. The maximum number of overnight occupants shall not exceed that allowed per the Building Code.

h. Off-street parking locations shall be identified on the SUP application.

i. The applicant shall be responsible for confirming that the use of the property and structure as a short-term is allowed by any applicable covenants and restrictions. Approval of a SUP by the City of Highland shall not circumvent these covenants and restrictions.

C. SUP Criteria

In reviewing a Special Use Permit application, the Combined Planning and Zoning Board shall consider and affirmatively ascertain the following have been met:

1. The proposed short-term rental has complied with all provisions of subsection B (Short-Term Rentals – Requirements).
2. The proposed short-term rental will not cause a negative cumulative effect when considered in conjunction with the effect of other short-term rentals in the immediate neighborhood.
3. The proposed short-term rental will not have a substantial adverse impact on the use, enjoyment, or property values of adjoining properties.
4. The proposed short-term rental will not have an adverse effect upon the public health, welfare, or safety of the community.

CLEAN TEXT

Section 90-15 – Definitions

Dwelling: A building or portion thereof designed exclusively for year-round residential occupancy, including one-family and two-family, but not including, manufactured homes, mobile homes, automobile house trailers, hotels, motels, boarding houses, short-term rentals, resort cabins, clubs, hospitals or similar uses.

(1) Multifamily (apartment): A building or portion of a building designed for or occupied by more than two families living independently of each other and being located on a single lot under common ownership.

(2) Condominium: A single dwelling unit under individual ownership within a multifamily structure and located on a lot having common ownership. A structure containing two condominiums shall be considered a two-family dwelling and a structure with more than two condominiums shall be considered a multifamily dwelling.

(3) Loft: A dwelling unit placed between the roof and the uppermost story of a nonresidential or mixed-use building.

(4) Two-family (duplex): A building designed for or occupied exclusively by two families living independently of each other and being located on a single lot under single ownership. Each unit shall have direct access to the outside with no shared hallways or lobbies.

(5) Single-family: A building designed for or occupied exclusively by one family.

(6) Single-family attached dwelling (villa): Single-family dwellings sharing a common wall but situated on separate lots that are owned and occupied exclusively by separate parties.

a. The term "villa" refers to one side of a single-family attached dwelling (villa) that contains only two single-family units; and,

b. The term "two-villa building" refers to an entire single-family attached dwelling (villa) that contains only two single-family units with a common wall between them, which common wall is centered on the boundary line between the two lots on which the villas are respectively located.

Hotel or motel: A structure which contains rooms furnished for the purposes of providing lodging to the public as a place where sleeping accommodations are sought for pay or compensation by transient guests for periods of not more than 28 consecutive days; and having more than two bedrooms furnished for the accommodation of such guests.

Short-Term Rental: A dwelling unit or portion thereof located within the principal building and offered for rent for a period of thirty (30) consecutive days or less to any person other than a member of the owner's immediate family.

Section 90-201, Table 3.1.A

| Table 3.1.A — PRINCIPAL RESIDENTIAL USES | | | | | | | | | | | | | | | |
|--|-----|-----|------|------|------|------|----|----|----|----|----|---|---|----|-------------|
| Use | R1A | R1B | R1 C | R1 D | R2 A | R2 B | R3 | C1 | C2 | C3 | C4 | I | M | MX | Supp. Regs. |
| 16. Special Use Permits | | | S | S | S | S | S | | S | S | | | | | 90-216 |

Section 90-216 – Short-Term Rentals

A. Intent

1. The purpose of this section is to protect the public health, safety, sanitation, traffic control, solid or hazardous waste control, pollution control, and other specified circumstances in relation to short-term rentals.
2. Short-term rentals are distinct from Bed and Breakfast establishments in that prepared meals are not provided and only one group of patrons in a 24-hour period shall be allowed in a short term rental.

3. Short-term rentals are distinct from Hotel or Motel establishments in that only one group of patrons in a 24-hour period shall be allowed in a short-term rental. Further, Hotel or Motel establishments are land uses allowed only in non-residential zoning districts.

B. Requirements

1. It shall be unlawful to rent, offer for rent, or advertise for rent a short-term rental without first obtaining a Special Use Permit (SUP) issued by the City of Highland for the specific location.

2. All short-term rentals shall meet the following:

a. No rental or advertisement for rental for a period of time shorter than twenty (20) hours.

b. No short-term rental may provide for food or beverage to any guests with the exception of pre-packaged food and drink items.

c. The SUP application shall identify what living space within the principal structure is available for short-term rental. If more than one (1) living area is offered for short-term rental, those living areas shall be specifically identified and numbered on the SUP application. While a separate SUP application is not required for each living area, the applicant shall not be allowed to exceed the maximum number of short-term rentals identified in the SUP application.

d. Any short-term rental shall be subject to the hotel and motel tax and associated requirements of Article II Hotel and Motel Tax (Sections 70-26 to 70-33).

e. Short-term rentals shall be inspected annually for compliance with the requirements of Article VII Health Safety Inspection (Sections 33-211 to 33-260).

f. Short-term rental owners/operators shall be required to register with the City of Highland as a landlord per the provisions of Article VI. – Landlord Registration (Sections 33-195 to 33-201).

g. The SUP application shall include owner and property identification information, including emergency contact and insurance information, to be provided to the City of Highland Police Department.

h. The maximum number of overnight occupants shall not exceed that allowed per the Building Code.

i. Off-street parking locations shall be identified on the SUP application.

j. The applicant shall be responsible for confirming that the use of the property and structure as a short-term is allowed by any applicable covenants and restrictions. Approval of a SUP by the City of Highland shall not circumvent these covenants and restrictions.

C. SUP Criteria

In reviewing a Special Use Permit application, the Combined Planning and Zoning Board shall consider and affirmatively ascertain the following have been met:

1. The proposed short-term rental has complied with all provisions of subsection B (Short-Term Rentals – Requirements).
2. The proposed short-term rental will not cause a negative cumulative effect when considered in conjunction with the effect of other short-term rentals in the immediate neighborhood.
3. The proposed short-term rental will not have a substantial adverse impact on the use, enjoyment, or property values of adjoining properties.
4. The proposed short-term rental will not have an adverse effect upon the public health, welfare, or safety of the community.

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING AND AFFIRMING THE ADOPTION OF THE TEN SHARED PRINCIPLES FOR CITY OF HIGHLAND LAW ENFORCEMENT

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, the State of Illinois Chapter of the NAACP and the Illinois Association of Chiefs of Police collaborated to create the “Ten Shared Principles” to improve relationships between law enforcement and the communities and people they serve in the State of Illinois; and

WHEREAS, the Ten Shared Principles are as follows:

1. We value the life of every person and consider life to be the highest value;
2. All persons should be treated with dignity and respect. This is another foundational value;
3. We reject discrimination toward any person that is based on race, ethnicity, religion, color, nationality, immigrant status, sexual orientation, gender, disability, or familial status;
4. We endorse the six pillars in the report of the President's Task Force on 21st Century Policing. The first pillar is to build and rebuild trust through procedural justice, transparency, accountability, and honest recognition of past and present obstacles;
5. We endorse the four pillars of procedural justice, which are fairness, voice (i.e., an opportunity for citizens and police to believe they are heard), transparency, and impartiality;
6. We endorse the values inherent in community policing, which include community partnerships involving law enforcement, engagement of police officers with residents outside of interaction specific to enforcement of laws, and problem-solving that is collaborative, not one-sided;

7. We believe that developing strong ongoing relationships between law enforcement and communities of color at the leadership level and street level will be the keys to diminishing and eliminating racial tension;
8. We believe that law enforcement and community leaders have a mutual responsibility to encourage all citizens to gain a better understanding and knowledge of the law to assist them in their interactions with law enforcement officers;
9. We support diversity in police departments and in the law enforcement profession. Law enforcement and communities have a mutual responsibility and should work together to make a concerted effort to recruit diverse police departments;
10. We believe de-escalation training should be required to ensure the safety of community members and officers. We endorse using de-escalation tactics to reduce the potential for confrontations that endanger law enforcement officers and community member; and the principle that human life should be taken only as a last resort;

Hereinafter “Ten Shared Principles;” and

WHEREAS, City and the City Police Department have a passion for defending and protecting the civil rights of all citizens and in keeping our community and citizens safe, and believe the Ten Shared Principles can help guide the City and the City Police Department; and

WHEREAS, City and the City Police Department reject discrimination toward any person that is based on race, ethnicity, religion, color, nationality, immigrant status, sexual orientation, gender, disability, or familial status, and believe the Ten Shared Principles can help guide the City and the City Police Department; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare and economic welfare to affirm and adopt the Ten Shared Principles to help guide the City and City Police Department; and

WHEREAS, City has determined City Manager and/or Mayor should be authorized and directed to execute any documents required to affirm and adopt the Ten Shared Principles

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The Ten Shared Principles, as stated herein, are affirmed and adopted by the City of Highland.

Section 3. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois



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

Date: October 15, 2020

Re: Adoption of the Ten Shared Principles between the IL NAACP and the Illinois Association of Chiefs of Police

In 2018, the Illinois State Chapter of the NAACP and the Illinois Association of Chiefs of Police came together and adopted the Ten Shared Principles to show unity in their shared goals of defending and protecting the civil rights of all citizens and in keeping our communities and citizens safe. I cannot stress enough the need for all citizens to have faith and trust in our criminal justice system in order for the system to have legitimacy. Distrust reduces compliance and respect for the system and law enforcement and creates a more violent and higher crime society.

The adoption of the Ten Shared Principles are a natural extension of the professionalism we strive to achieve at the Highland Police Department. We have long stressed the importance of training and education in making our department and officers more professional in the service they provide to the community. Professional service to all citizens is not only our goal, but our minimum standard, and the adoption of the Ten Shared Principles is a public reminder of not only the expectations we have for our Officers, but also for all City Employees and our community.

To formally adopt the Ten Shared Principles, departments must affirm their commitment to the Shared Principles, incorporate the Ten Shared Principles in our department training, engage either a local NAACP Chapter or local African American leader to speak to the importance of the program for the community and finally, adoption by resolution by our governing body, this is why this resolution is before you now.

I have already taken the steps to affirm the Highland Police Department's commitment to the Ten Shared Principles with the ILACP, and the Ten Shared Principles have been trained to all HPD staff through shift briefings and also incorporated into our annual use of force training that we conduct before our range training. This will not be a "one and done" training, the Ten Shared Principles will be reviewed annually during our annual use of force training and the Ten Shared Principles will be displayed in our squad room as a constant reminder of our commitment to all citizens.

While both the East St. Louis and Alton Chapters of the NAACP have been very accommodating to department's adopting the Ten Shared Principles, I have asked Pastor Beverly Wilkes-Null



City of Highland
Public Safety Department

Christopher J. Conrad, Public Safety Director

from the Highland Hope United Methodist Church to come speak to the council on behalf of the Ten Shared Principles because of her support for the police department, the community and her role as a religious leader within the community. Pastor Bev has a unique perspective not just as a local African American leader but as a religious leader, former basketball coach and soldier. Her life experiences I believe offer a fantastic perspective on the importance of principled systems in society. We discussed department training, hiring practices and the steps we take to implement the Ten Shared Principles as a belief system in our officers. I cannot thank her enough for her continued support of the department and our community.

Recommendation:

It is important the community and public at large know that we as a department, City and Community value and respect the dignity and life of all citizens and that we reject discrimination toward any person for any reason or status. Therefore, I recommend to the Council that the City of Highland adopt the Ten Shared Principles as the policy of the City of Highland and its Officers and Employees.

CITY OF HIGHLAND

EOM WARRANT # 1180

September 30, 2020

| | | | |
|-----|---------------------------|----|------------------|
| 001 | General Fund | \$ | - |
| 011 | TIF#2 Debt Repayment Fund | \$ | - |
| 007 | Community Development | \$ | - |
| 008 | Motor Fuel Tax Fund | \$ | - |
| 009 | Parks & Recreation Fund | \$ | - |
| 050 | Street Bond | \$ | - |
| 101 | Electric Fund | \$ | 944,949.00 |
| 006 | TIF #1 | \$ | - |
| 111 | Fiber To The Premise Fund | \$ | - |
| 207 | Water Depr/Equip Repl | \$ | - |
| 201 | Water Fund | \$ | - |
| 301 | Sewer Fund | \$ | - |
| 401 | Ambulance Fund | \$ | - |
| 713 | Solid Waste Fund | \$ | - |
| 706 | Liability Insurance | \$ | - |
| 705 | Audit Fund | \$ | - |
| 802 | Payroll Account | \$ | <u>32,797.87</u> |
| | TOTAL WARRANT | \$ | 977,746.87 |

CITY CLERK
September 30, 2020

MAYOR

Accounts Payable

Computer Check Proof List by Vendor

User: rdixon
 Printed: 09/22/2020 - 9:43AM
 Batch: 00010.09.2020

| Invoice No | Description | Amount | Payment Date | Acct Number |
|--------------|---|------------|--------------|-------------------|
| Vendor: 1059 | IMEA | | | Check Sequence: 1 |
| AUGUST | AUGUST PURCHASE POWER | -729.83 | 09/21/2020 | 101-000-4-346-41 |
| AUGUST | AUGUST PURCHASE POWER | -44,844.00 | 09/21/2020 | 101-000-4-346-42 |
| AUGUST | AUGUST PURCHASE POWER | 990,522.83 | 09/21/2020 | 101-102-5-390-20 |
| | Check Total: | 944,949.00 | | |
| Vendor: 4719 | KRC Administration | | | Check Sequence: 1 |
| | PR Batch 00006.09.2020 KRC Membership | 27.00 | 09/29/2020 | 802-000-1-216-25 |
| | Check Total: | 27.00 | | |
| Vendor: 4513 | Russell C Simon | | | Check Sequence: 2 |
| | PR Batch 00006.09.2020 Withholding order Russell Simo | 134.00 | 09/29/2020 | 802-000-1-216-20 |
| | Check Total: | 134.00 | | |
| Vendor: 3077 | State Disbursement Unit | | | Check Sequence: 3 |
| | PR Batch 00006.09.2020 Child Support State Disb Unit | 325.53 | 09/29/2020 | 802-000-1-216-20 |
| | Check Total: | 325.53 | | |
| Vendor: 2954 | Vantagepoint Trans Agts-301638 | | | Check Sequence: 4 |
| | PR Batch 00006.09.2020 ICMA | 1,476.00 | 09/29/2020 | 802-000-1-215-03 |
| | Check Total: | 1,476.00 | | |
| Vendor: 1603 | AFLAC | | | Check Sequence: 1 |
| | PR Batch 00001.09.2020 AFLAC Accident Ins | 191.94 | 09/01/2020 | 802-000-1-216-05 |
| | PR Batch 00001.09.2020 AFLAC Critical Illness | 34.42 | 09/01/2020 | 802-000-1-216-05 |
| | PR Batch 00001.09.2020 AFLAC Hospital | 61.88 | 09/01/2020 | 802-000-1-216-05 |
| | PR Batch 00004.09.2020 AFLAC Hospital | 61.88 | 09/15/2020 | 802-000-1-216-05 |
| | PR Batch 00004.09.2020 AFLAC Critical Illness | 34.42 | 09/15/2020 | 802-000-1-216-05 |
| | PR Batch 00004.09.2020 AFLAC Accident Ins | 191.94 | 09/15/2020 | 802-000-1-216-05 |
| | Check Total: | 576.48 | | |
| Vendor: 3040 | AFLAC | | | Check Sequence: 2 |
| | PR Batch 00001.09.2020 Pol Pension | 243.96 | 09/15/2020 | 802-000-1-216-05 |
| | PR Batch 00004.09.2020 Pol Pension | 243.96 | 09/01/2020 | 802-000-1-216-05 |
| | Check Total: | 487.92 | | |
| Vendor: 5558 | BUSEY BANK | | | Check Sequence: 3 |
| | PR Batch 00001.09.2020 Pol Pension | 6,350.60 | 09/01/2020 | 802-000-1-215-02 |
| | PR Batch 00004.09.2020 Pol Pension | 6138.63 | 09/15/2020 | 802-000-1-215-02 |
| | Check Total: | 12489.23 | | |
| Vendor: 5610 | Guardian | | | Check Sequence: 4 |
| | PR Batch 00004.09.2020 Vision Benefit | 52.26 | 09/15/2020 | 802-000-1-216-01 |
| | PR Batch 00001.09.2020 Guardian Voluntary Vis | 393.96 | 09/01/2020 | 802-000-1-216-01 |
| | PR Batch 00001.09.2020 Guardian Life Ins Bene | 244.62 | 09/01/2020 | 802-000-1-216-01 |
| | ADJUSTMENT | -0.92 | 09/30/2020 | 802-000-1-216-01 |
| | ADJUSTMENT | 1,046.55 | 09/30/2020 | 802-000-1-216-01 |
| | PR Batch 00001.09.2020 Vision Benefit | 52.26 | 09/01/2020 | 802-000-1-216-01 |
| | PR Batch 00001.09.2020 Guardian Dental Benef | 2,080.72 | 09/01/2020 | 802-000-1-216-01 |
| | PR Batch 00004.09.2020 Guardian Life Ins Bene | 244.62 | 09/15/2020 | 802-000-1-216-01 |
| | PR Batch 00001.09.2020 Guardian Voluntary Life | 1012.55 | 09/01/2020 | 802-000-1-216-01 |
| | PR Batch 00001.09.2020 Guardian Dental Premi | 1,032.18 | 09/01/2020 | 802-000-1-216-01 |
| | PR Batch 00004.09.2020 Guardian Voluntary Lif | 1,012.55 | 09/15/2020 | 802-000-1-216-01 |
| | PR Batch 00004.09.2020 Guardian Dental Benef | 2080.72 | 09/15/2020 | 802-000-1-216-01 |
| | PR Batch 00004.09.2020 Guardian Dental Premi | 1,032.18 | 09/15/2020 | 802-000-1-216-01 |
| | PR Batch 00004.09.2020 Guardian Voluntary Vis | 393.96 | 09/15/2020 | 802-000-1-216-01 |
| | ADJUSTMENT | 160.92 | 09/30/2020 | 802-000-1-216-01 |
| | Check Total: | 10839.13 | | |
| Vendor: 4021 | Highland Area Community Foundation | | | Check Sequence: 5 |
| | PR Batch 00001.09.2020 Highland Employee Fo | 127.67 | 09/01/2020 | 802-000-1-216-42 |
| | PR Batch 00004.09.2020 Highland Employee FO | 127.67 | 09/15/2020 | 802-000-1-216-42 |
| | Check Total: | 255.34 | | |

| | | | | |
|--------------|--------------------------------------|-----------------------------|------------|-------------------|
| Vendor: 2958 | I U O E Local 399 | | | Check Sequence: 6 |
| | PR Batch 00004.09.2020 IUOE Dues | 803.23 | 09/15/2020 | 802-000-1-216-40 |
| | PR Batch 00001.09.2020 IUOE Dues | 803.23 | 09/01/2020 | 802-000-1-216-40 |
| | Check Total: | 1606.46 | | |
| Vendor: 3901 | IAFF Local 3672 | | | Check Sequence: 7 |
| | PR Batch 00001.09.2020 IAFF Dues | 476.00 | 09/01/2020 | 802-000-1-216-42 |
| | PR Batch 00004.09.2020 IAFF Dues | 476.00 | 09/15/2020 | 802-000-1-216-42 |
| | Check Total: | 952.00 | | |
| Vendor: 3625 | IL Fraternal Order of Police | | | Check Sequence: 8 |
| | PR Batch 00001.09.2020 FOP Dues | 624.00 | 09/01/2020 | 802-000-1-216-41 |
| | PR Batch 00004.09.2020 FOP Dues | 624.00 | 09/15/2020 | 802-000-1-216-41 |
| | Check Total: | 1248.00 | | |
| Vendor: 3913 | SW IL IBEW NECA Svc. Center | | | Check Sequence: 9 |
| | PR Batch 00004.09.2020 IBEW Dues% | 932.06 | 09/15/2020 | 802-000-1-216-43 |
| | PR Batch 00004.09.2020 IBEW Basic \$ | 556.75 | 09/15/2020 | 802-000-1-216-43 |
| | PR Batch 00001.09.2020 IBEW Dues % | 891.97 | 09/01/2020 | 802-000-1-216-43 |
| | Check Total: | 2380.78 | | |
| | <u>Grand Total :</u> | <u>\$ 977,746.87</u> | | |

CITY OF HIGHLAND

WARRANT # 1181

October 19, 2020

| | | | |
|-----|------------------------------|----|-----------------|
| 001 | General Fund | \$ | 74,774.66 |
| 006 | TIF #1 | \$ | 21,368.62 |
| 007 | Community Development | \$ | 396.87 |
| 008 | Motor Fuel Tax Fund | \$ | 105,310.37 |
| 009 | Parks & Recreation Fund | \$ | 21,615.73 |
| 050 | Street Bond | \$ | 72,966.82 |
| 101 | Electric Fund | \$ | 285,692.58 |
| 012 | Business District A | \$ | 2,026.50 |
| 111 | Fiber To The Premise Fund | \$ | 158,020.99 |
| 208 | Water Alt Bond Int & Red | \$ | - |
| 201 | Water Fund | \$ | 39,814.85 |
| 301 | Sewer Fund | \$ | 7,663.45 |
| 401 | Ambulance Fund | \$ | 8,652.29 |
| 713 | Solid Waste Fund | \$ | 8,777.02 |
| 717 | Cemetery Board of Managers | \$ | 6,042.00 |
| 309 | 2013 Sewer Bond Construction | \$ | - |
| 802 | Payroll Account | \$ | <u>1,962.53</u> |
| | TOTAL WARRANT | \$ | 815,085.28 |

CITY CLERK
October 19, 2020

MAYOR

Accounts Payable

Computer Check Proof List by Vendor

User: rdixon
 Printed: 10/16/2020 - 10:47AM
 Batch: 00010.10.2020

| Invoice No | Description | Amount | Payment Date | Acct Number |
|---|---|---|--|---|
| Vendor: 1569 114840 | 4COM Inc OCTOBER 2020 PROGRAMMING | 10,623.15 | 10/20/2020 | Check Sequence: 1 111-111-5-390-52 |
| | Check Total: | 10,623.15 | | |
| Vendor: 8184 85282 85334 | A I Security Specialist Inc KEYS, SERVICE CALL TO WORK ON LOCK SO KEYS WOULD WORK new senior building keys | 95.00 20.00 | 10/20/2020 10/20/2020 | Check Sequence: 2 001-014-5-380-00 009-016-5-390-65 |
| | Check Total: | 115.00 | | |
| Vendor: 193 193,407 | ADR Inc Truck # 69 Check Engine- air filter, labor | 308.86 | 10/20/2020 | Check Sequence: 3 001-017-5-360-10 |
| | Check Total: | 308.86 | | |
| Vendor: 2632 9105212211 9105444255 | Airgas USA,LLC OXYGEN OXYGEN | 30.56 158.45 | 10/20/2020 10/20/2020 | Check Sequence: 4 401-401-5-430-00 401-401-5-430-00 |
| | Check Total: | 189.01 | | |
| Vendor: 4674 0797748017 S&A 1033144016 4742177616 5736662735 WTP 5983358251 7059173000 PW 70722622561020 9305822894 | Ameren Illinois Utilities GAS SERVICES park maint shed utility Utilities GAS SERVICES Utilities KRC utility GAS UTILITIES FOR POLICE DEPT. | 69.15 64.25 76.47 69.76 84.05 88.84 369.96 70.12 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 5 001-017-5-330-00 111-111-5-330-00 009-016-5-330-00 201-202-5-330-00 001-014-5-330-00 301-301-5-330-00 009-009-5-330-00 001-012-5-330-00 |
| | Check Total: | 892.60 | | |
| Vendor: 3076 4679681-02 4679681-03 4696060-00 4715398-01 4720065-00 4720065-01 | ANIXTER, INC. #954 -37 Magnolia Conductor #477- 26/7 Hawk Bare Conductor MNT CLUSTER TRANSFORMER J6866 J8563 5/8" Square Nut WesleyanXLP1000R CSG15-100A-110-CB-10KA | 566.00 302.00 265.00 126.00 4,300.00 3,800.00 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 6 101-104-5-530-00 101-104-5-540-30 101-104-5-430-00 101-104-5-430-00 101-104-5-540-30 101-104-5-430-00 |
| | Check Total: | 9,359.00 | | |
| Vendor: 195 111114 113478 113571 547110 | Aviston Lumber Company Pond Pine S4S 1x2 48" Grade Stake 1x2 48" Grade Stake 20' x 100' 6 mil clr poly - 1 roll | 115.70 39.98 39.98 79.39 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 7 001-017-5-430-00 001-017-5-430-00 001-017-5-430-00 001-017-5-430-00 |
| | Check Total: | 275.05 | | |
| Vendor: 5786 SI-1685207 | AXON ENTERPRISE, INC. BASIC INSTRUCTOR SCHOOL | 495.00 | 10/20/2020 | Check Sequence: 8 001-012-5-240-00 |
| | Check Total: | 495.00 | | |
| Vendor: 5319 1702 1703 1704 1705 1706 1707 1708 1708 | BARNETT PEST SOLUTIONS PEST CONTROL FOR POLICE DEPT. pest control at WCC MONTHLY PEST CONTROL- CITY HALL STORAGE Monthly Pest Control Management MONTHLY TREATMENT AND INSPECTION MONTHLY PEST CONTROL- CITY HALL MONTHLY TREATMENT AND INSPECTION MONTHLY TREATMENT AND INSPECTION | 25.00 25.00 20.00 30.00 50.00 20.00 14.00 14.00 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 9 001-012-5-390-00 009-016-5-390-00 001-011-5-390-00 001-017-5-390-00 101-102-5-390-00 001-011-5-390-00 001-013-5-390-00 101-101-5-390-00 |
| | Check Total: | 198.00 | | |
| Vendor: 277 755640 756422 | Beelman Logistics LLC CM13 SEALCOAT CHIPS CM13 SEALCOAT CHIPS | 1,753.00 27,466.09 | 10/20/2020 10/20/2020 | Check Sequence: 10 008-008-5-430-00 008-008-5-430-00 |
| | Check Total: | 29,219.09 | | |

| | | | | |
|--|--|---|--|--|
| Vendor: 20345 200108189 | Bestone Tire of Clinton Co AMBULANCE TIRES FOR UNIT 1542 | 347.72 | 10/20/2020 | Check Sequence: 11 401-401-5-360-10 |
| | Check Total: | 347.72 | | |
| Vendor: 310 IN10717 | Bluff Equipment Inc Parts | 762.27 | 10/20/2020 | Check Sequence: 12 001-017-5-460-00 |
| | Check Total: | 762.27 | | |
| Vendor: 1291 83773779 83783847 83794098 | Bound Tree Medical, LLC EMS SUPPLIES EMS SUPPLIES EMS SUPPLIES | 65.50 36.10 109.31 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 13 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 |
| | Check Total: | 210.91 | | |
| Vendor: 4861 59524 | Bradford National Bank Street Sweeper | 3,900.97 | 10/20/2020 | Check Sequence: 14 001-017-5-530-00 |
| | Check Total: | 3,900.97 | | |
| Vendor: 360 22846DM G131720 G132149 G132182 G132182 G132182 | Broadway Battery & Tire APPLANCES FOR SENIOR CENTER 2002 silverado maint repairs and labor Tire Repair - Skid Loader Tire 4 Tires - 2015 Ford Explorer-PW 4 Tires - 2015 Ford Explorer-PW 4 Tires - 2015 Ford Explorer-PW | 3,267.00 499.70 38.60 327.33 327.33 327.34 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 15 009-016-5-470-00 009-016-5-360-10 301-304-5-360-00 301-301-5-360-10 001-017-5-360-10 201-201-5-360-10 |
| | Check Total: | 4,787.30 | | |
| Vendor: 20927 788553 | Gloria Brown refund YAH gafton trip | 55.00 | 10/20/2020 | Check Sequence: 16 009-016-4-371-66 |
| | Check Total: | 55.00 | | |
| Vendor: 10044 3150239 | BUILDINGSTARS INC october cleaning service fees for KRC | 1,852.00 | 10/20/2020 | Check Sequence: 17 009-009-5-380-01 |
| | Check Total: | 1,852.00 | | |
| Vendor: 712 235982 235982 235982 237051 237051 237051 237051 4016517 4016835 62184 | Calix Networks Inc 727GE ONT - 4 POTS, 4 GE- 1RF 8-PIN POWER ADAPTER FOR 854s FREIGHT 4-yr extended warranty for 727 ONTs- FREIGHT 727GE ONT - 4 POTS, 4 GE- 1RF 8-PIN POWER ADAPTER FOR 854s 4-yr extended warranty for 727 ONTs 4-yr extended warranty for 727 ONTs FREIGHT- CREDIT | 3,613.50 80.00 77.01 50.85 7,227.00 320.00 201.60 403.20 -77.01 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 18 111-111-5-530-00 111-111-5-530-00 111-114-5-530-00 111-114-5-530-00 111-114-5-530-00 111-111-5-530-00 111-111-5-530-00 111-114-5-530-00 111-114-5-530-00 111-114-5-530-00 |
| | Check Total: | 11,896.15 | | |
| Vendor: 1148 10050243 | CBIZ Benefits & Insurance Services Inc INTERIM-YEAR FINANCIAL DISCLOSURE FOR GASB 75 REPORTING- 4/30/20 | 850.00 | 10/20/2020 | Check Sequence: 19 001-011-5-390-00 |
| | Check Total: | 850.00 | | |
| Vendor: 3080 2130202 | CDW G Inc WD PURPLE 12TB 7200RPM SATA 6GB/S | 1,501.00 | 10/20/2020 | Check Sequence: 20 101-101-5-391-00 |
| | Check Total: | 1,501.00 | | |
| Vendor: 470 27454 | Cedarchem 566 Anionic Polymer | 893.75 | 10/20/2020 | Check Sequence: 21 201-202-5-490-00 |
| | Check Total: | 893.75 | | |
| Vendor: 4981 4331 | Christ Bros Inc EZ Street - LEB | 2,145.15 | 10/20/2020 | Check Sequence: 22 008-008-5-430-00 |
| | Check Total: | 2,145.15 | | |
| Vendor: 456 0080950 | City Of Highland DUMPSTER- | 576.00 | 10/20/2020 | Check Sequence: 23 101-102-5-260-00 |
| | Check Total: | 576.00 | | |
| Vendor: 451 010101-0011020 | City Of Highland Electric highland quarteback club utility | 66.59 | 10/20/2020 | Check Sequence: 24 009-016-5-330-00 |
| | Check Total: | 66.59 | | |

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|---------------|--|-----------|------------|--------------------|
| Vendor: 5568 | COMPREHENSIVE CARE PHARMACY | | | Check Sequence: 25 |
| INV 10092020 | TDAP SHOTS 10/9/2020 (1) | 74.50 | 10/20/2020 | 101-101-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (1) | 30.00 | 10/20/2020 | 001-014-5-390-00 |
| INV 10092020 | TDAP SHOTS 10/9/2020 (2) | 149.00 | 10/20/2020 | 001-017-5-390-00 |
| INV 10092020 | TDAP SHOTS 10/9/2020 (3) | 111.75 | 10/20/2020 | 301-303-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (7) | 210.00 | 10/20/2020 | 101-104-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (1) | 30.00 | 10/20/2020 | 007-007-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (2) | 60.00 | 10/20/2020 | 001-017-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (11) | 330.00 | 10/20/2020 | 001-011-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (5) | 150.00 | 10/20/2020 | 401-401-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (1) | 30.00 | 10/20/2020 | 301-304-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (1) | 30.00 | 10/20/2020 | 201-202-5-390-00 |
| INV 10092020 | TDAP SHOTS 10/9/2020 (3) | 111.75 | 10/20/2020 | 201-203-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (2) | 60.00 | 10/20/2020 | 001-013-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (5) | 150.00 | 10/20/2020 | 001-012-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (4) | 120.00 | 10/20/2020 | 001-017-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (3) | 90.00 | 10/20/2020 | 101-101-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (8) | 240.00 | 10/20/2020 | 009-009-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (5) | 75.00 | 10/20/2020 | 201-203-5-390-00 |
| INV 10092020 | TDAP SHOTS 10/9/2020 (4) | 298.00 | 10/20/2020 | 001-011-5-390-00 |
| INV 10092020 | FLU SHOTS 10/9/2020 (5) | 75.00 | 10/20/2020 | 301-303-5-390-00 |
| | Check Total: | 2,425.00 | | |
| Vendor: 2822 | Compustitch Embroidery | | | Check Sequence: 26 |
| 17100 | SEW ON LOGO FOR WORK SHIRTS- NWINKELER | 47.50 | 10/20/2020 | 001-017-5-440-00 |
| 17101 | SEW ON LOGO FOR WORK SHIRTS- KREECE | 38.00 | 10/20/2020 | 001-011-5-390-00 |
| | Check Total: | 85.50 | | |
| Vendor: 2189 | CONTINENTAL RESEARCH CORPORATION | | | Check Sequence: 27 |
| 0016791 | COUNTDOWN (6 PER CS) | 254.77 | 10/20/2020 | 401-401-5-430-00 |
| 0019074 | wipe it all wipes | 286.21 | 10/20/2020 | 009-009-5-450-00 |
| 00193386 | 4CQ plus cleaner | 247.40 | 10/20/2020 | 009-009-5-450-00 |
| | Check Total: | 788.38 | | |
| Vendor: 78868 | Gregory Corley | | | Check Sequence: 28 |
| 788686 | membership reimbursement due to covid | 329.40 | 10/20/2020 | 009-009-4-347-21 |
| | Check Total: | 329.40 | | |
| Vendor: 560 | Delaurent Const Co Inc | | | Check Sequence: 29 |
| NM-4000 | 1,134 Ton Seal Coat Aggregate - Loaded, Spread & Rolled. | 28,066.50 | 10/20/2020 | 008-008-5-430-00 |
| | Check Total: | 28,066.50 | | |
| Vendor: 4184 | DigitalArtz LLC | | | Check Sequence: 30 |
| 8825 | SIGN FOR SENIOR CENTER | 509.68 | 10/20/2020 | 009-016-5-430-00 |
| | Check Total: | 509.68 | | |
| Vendor: 3363 | DIRECTOR OF ILLINOIS STATE POLICE | | | Check Sequence: 31 |
| 17-1838 | DECLARATION OF FORFEITURE I.S.P SEIZURE NO 17-1838 | 1,976.00 | 10/20/2020 | 001-012-4-342-41 |
| 19-3839 | DECLARATION OF FORFEITURE I.S.P SEIZURE NO 19-3839 | 925.00 | 10/20/2020 | 001-012-4-342-41 |
| | Check Total: | 2,901.00 | | |
| Vendor: 5486 | EJ EQUIPMENT, INC. | | | Check Sequence: 32 |
| P02149 | Street Sweeper - 2 Gutter Brooms | 274.21 | 10/20/2020 | 001-017-5-430-00 |
| | Check Total: | 274.21 | | |
| Vendor: 5089 | ELLIOTT DATA SYSTEMS INC. | | | Check Sequence: 33 |
| 120743 | DOOR CONTROLLER & KEYPAD BROADWAY FIRE HOUSE | 2,026.50 | 10/20/2020 | 012-012-5-550-00 |
| 121204 | LICENSE FOR SALT DOME CAMERA | 238.00 | 10/20/2020 | 001-012-5-390-00 |
| | Check Total: | 2,264.50 | | |
| Vendor: 20627 | Energy Wise | | | Check Sequence: 34 |
| 967 | pool pack maint | 826.50 | 10/20/2020 | 009-009-5-390-00 |
| | Check Total: | 826.50 | | |
| Vendor: 679 | Essenpreis Plumbing & Htg | | | Check Sequence: 35 |
| 10-05-2020 | Carbon Filter, Sediment Filter | 11.10 | 10/20/2020 | 201-203-5-450-00 |
| 10-05-2020 | Carbon Filter, Sediment Filter | 11.10 | 10/20/2020 | 301-303-5-450-00 |
| 31174 | Drinking fountain repair, solenoid valve | 269.20 | 10/20/2020 | 001-017-5-380-00 |
| 31200 | REPAIRED THE WAREHOUSE TOILET- HCS BLDG | 124.32 | 10/20/2020 | 111-111-5-380-00 |
| | Check Total: | 415.72 | | |
| Vendor: 414 | Excel Bottling Co. Inc. | | | Check Sequence: 36 |
| 20550 | CO2 Tanks | 50.00 | 10/20/2020 | 201-203-5-430-00 |

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|---------------|--|--|-----------|------------|--------------------|
| | Check Total: | | 50.00 | | |
| Vendor: 2786 | Fastenal | | | | Check Sequence: 37 |
| ILHIG79254 | Tapcon, Strt Pip Clamps | | 42.36 | 10/20/2020 | 301-304-5-450-00 |
| ILHIG79327 | CABLE TIES | | 46.44 | 10/20/2020 | 111-111-5-430-00 |
| ILHIG79354 | MOWER REPAIR | | 9.04 | 10/20/2020 | 101-102-5-450-00 |
| | Check Total: | | 97.84 | | |
| Vendor: 4089 | Leslie E Fear | | | | Check Sequence: 38 |
| B-19-190042 | 240 Flax Dr - Final Electrical Inspection | | 240.00 | 10/20/2020 | 001-013-5-390-81 |
| B-19-190043 | 244 Flax Dr - Final Electrical Inspection | | 240.00 | 10/20/2020 | 001-013-5-390-81 |
| B-20-020011 | 187 Woodcrest Dr - Final Electrical Inspection | | 260.00 | 10/20/2020 | 001-013-5-390-81 |
| B-20-020027 | 330 Hampton Ct - Final Electrical Inspection | | 47.40 | 10/20/2020 | 001-013-5-390-81 |
| B-20-020162 | 223 Carter Ridge Dr - Final Electrical Inspection | | 60.00 | 10/20/2020 | 001-013-5-390-81 |
| B-20-020178 | 248 Carter Ridge Dr - Electrical Rough-In Inspection | | 120.00 | 10/20/2020 | 001-013-5-390-81 |
| | Check Total: | | 967.40 | | |
| Vendor: 20929 | Sherry Fletcher | | | | Check Sequence: 39 |
| 788444 | Cancelled AH trips due to covid JJames/Grafton | | 140.00 | 10/20/2020 | 009-016-4-371-66 |
| | Check Total: | | 140.00 | | |
| Vendor: 745 | Fletcher Reinhardt Company | | | | Check Sequence: 40 |
| S1219479.001 | ND-350-MG-101-X-X | | 5,778.00 | 10/20/2020 | 101-104-5-430-00 |
| S1225868.002 | 16-670 Orange Marking Paint | | 40.75 | 10/20/2020 | 101-104-5-430-00 |
| S1226876.002 | ATRC-T- 6039 Bolted AL Connector, 2.5" Tu | | 151.08 | 10/20/2020 | 101-104-5-530-00 |
| S1226876.002 | FNXR-39-4A-AL Bolted AL Connector, 954 c | | 171.78 | 10/20/2020 | 101-104-5-530-00 |
| S1228418.001 | LP-4J 1" Meter Base Adapter | | 1,049.92 | 10/20/2020 | 101-104-5-430-00 |
| S1229586.001 | HPI-55-4 Insulator, Pin Type ANSI Class | | 394.20 | 10/20/2020 | 101-104-5-430-00 |
| S1229758.001 | CONCH/XLP-R Overhead Triplex | | 1,850.40 | 10/20/2020 | 101-104-5-540-30 |
| S1230479.001 | GA-9020-G-L-SS | | 762.00 | 10/20/2020 | 101-104-5-430-00 |
| S1230479.001 | ISBM12CLHA | | 583.00 | 10/20/2020 | 101-104-5-430-00 |
| S1231501.001 | SJ-1A Cold Shrink Splice Jacket | | 297.60 | 10/20/2020 | 101-104-5-430-00 |
| | Check Total: | | 11,078.73 | | |
| Vendor: 1654 | Fox Sports St. Louis | | | | Check Sequence: 41 |
| S09185 | SEPTEMBER VIDEO CONTENT FEE | | 9,467.64 | 10/20/2020 | 111-111-5-390-52 |
| | Check Total: | | 9,467.64 | | |
| Vendor: 1098 | FRONTIER | | | | Check Sequence: 42 |
| 6186541901 | 618-654-1901 Service 10/1/2020 to 10/31/2020 | | 40.07 | 10/20/2020 | 001-013-5-310-00 |
| 6186542146 | PHONE CHARGES- STATION #2 | | 47.82 | 10/20/2020 | 001-014-5-310-00 |
| 6186543568 | PHONE CHARGES- ALARM | | 47.58 | 10/20/2020 | 001-011-5-310-00 |
| 6186544671 | POLICE DEPT FAX LINE | | 40.31 | 10/20/2020 | 001-012-5-310-00 |
| 6510017102020 | telephone KRC security | | 171.64 | 10/20/2020 | 009-009-5-310-00 |
| 6541026102020 | telephone WCC fax | | 47.58 | 10/20/2020 | 009-016-5-310-00 |
| | Check Total: | | 395.00 | | |
| Vendor: 788 | Frost Electric Supply Co | | | | Check Sequence: 43 |
| S4204472.001 | CRTK-A-A08-E-120-5-A | | 2,369.75 | 10/20/2020 | 101-104-5-430-00 |
| | Check Total: | | 2,369.75 | | |
| Vendor: 1185 | Gelly Excavating & Construction Inc | | | | Check Sequence: 44 |
| 5414 | clean rock for cemety | | 515.99 | 10/20/2020 | 009-715-5-390-00 |
| | Check Total: | | 515.99 | | |
| Vendor: 2226 | GLOBAL TECHNICAL SYSTEMS, INC | | | | Check Sequence: 45 |
| 141001120-1 | CAR 3 LIGHT BAR LENSE REPLACEMENT | | 368.33 | 10/20/2020 | 001-012-5-360-10 |
| | Check Total: | | 368.33 | | |
| Vendor: 858 | Graybar | | | | Check Sequence: 46 |
| 9318044335 | 8.0" black locking tie - Panduit - 100/- freight | | 15.00 | 10/20/2020 | 111-111-5-470-00 |
| 9318044335 | 8.0" black locking tie - Panduit - 100/ | | 60.90 | 10/20/2020 | 111-111-5-470-00 |
| 9318044335 | 7.4" black locking tie - Panduit - 100/b | | 49.60 | 10/20/2020 | 111-111-5-470-00 |
| 9318201495 | Allen Tel - blank jack -white | | 23.10 | 10/20/2020 | 111-111-5-530-00 |
| 9318211718 | Allen Tel - blank jack -white | | 46.90 | 10/20/2020 | 111-111-5-530-00 |
| | Check Total: | | 195.50 | | |
| Vendor: 3333 | GREAT LAKES DATA SYSTEMS | | | | Check Sequence: 47 |
| 0123554-IN | SMS OUTBOUND MESSAGING FEES | | 150.00 | 10/20/2020 | 111-111-5-390-50 |
| 0123663-IN | BROADHUB SOFTWARE SUPPORT | | 800.00 | 10/20/2020 | 111-111-5-390-50 |
| JUL0010-FC | BROADHUB FEE | | 2.25 | 10/20/2020 | 111-111-5-390-50 |
| | Check Total: | | 952.25 | | |

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|---|--|--|--|--|
| Vendor: 870 12136233 | Hach Company Lab Chemicals | 359.63 | 10/20/2020 | Check Sequence: 48 201-202-5-390-23 |
| | Check Total: | 359.63 | | |
| Vendor: 365 4 | Haier Plumbing & Heating Inc. IL 160 SHARED USE PATH PW-17-19 | 2,989.00 | 10/20/2020 | Check Sequence: 49 050-050-5-540-10 |
| | Check Total: | 2,989.00 | | |
| Vendor: 399 4804369 4805923 4808199 | Hawkins Inc Powdered Carbon Powdered Carbon Aqua Hawk 607 PACL | 891.26 7,130.11 1,869.04 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 50 201-202-5-490-00 201-202-5-490-00 301-304-5-490-00 |
| | Check Total: | 9,890.41 | | |
| Vendor: 10041 6197july 6324 august 6700sept | Hediger's Backhoe Inc. pump septic dog park pump septic dog park pump septic dog park | 200.00 200.00 200.00 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 51 009-016-5-390-00 009-016-5-390-00 009-016-5-390-00 |
| | Check Total: | 600.00 | | |
| Vendor: 921 193173 | Heros In Style UNIFORMS FOR INTERIM CHIEF C. BECHERER | 652.95 | 10/20/2020 | Check Sequence: 52 001-012-5-440-00 |
| | Check Total: | 652.95 | | |
| Vendor: 1423 200-301431 200-301537 200-3037031020 200-3037061020 200-303707 PW 200-303711 S&A 200-3037121020 200-303714 200-303716 200-304025 200-305702 200-369460 200-369460 200-519997 WRF 200-526650 WTP 200-527315 | Highland Communication Services HCS SERVICES- CITY HALL HCS SERVICES telephone/tv/computer - krc telephone/tv/computer - wcc Communication Services Communication Services telephone/tv/computer - park maint shed COMMUNICATION CHARGE POLICE DEPT PHONE/TV/INTERNET HCS SERVICES HCS SERVICES COMMUNICATION CHARGE COMMUNICATION CHARGE Communication Services Communication Services Enterprise Bundle 10/8/2020 to 11/7/2020 | 594.59 494.36 334.23 2.00 204.00 33.95 2.00 2.00 499.91 2.00 282.95 101.70 79.00 149.99 119.66 160.44 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 53 001-011-5-390-50 111-111-5-390-50 009-009-5-390-50 009-016-5-390-50 001-017-5-390-50 001-017-5-390-50 009-016-5-390-50 101-102-5-390-50 001-012-5-390-50 401-401-5-390-50 401-401-5-390-50 101-101-5-390-50 001-013-5-390-50 301-304-5-390-50 201-202-5-390-50 001-013-5-390-50 |
| | Check Total: | 3,062.78 | | |
| Vendor: 984 0785 1458 2963 | Highland's Tru Buy CENTRAL PURCHASING SUPPLIES BOTTLED WATER DUE TO COVID BATTERIES FOR SUBSTATION | 153.08 214.28 7.20 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 54 001-000-0-157-00 101-104-5-390-00 101-102-5-450-00 |
| | Check Total: | 374.56 | | |
| Vendor: 1867 20-00501890 20-00501939 | Howard Technology Solutions DELL E2220H- LED MONITOR (BILL FRANKE) DELL OPTIPLEX 5070- SFF (BILL FRANKE PC) | 111.00 797.00 | 10/20/2020 10/20/2020 | Check Sequence: 55 101-101-5-391-00 101-101-5-391-00 |
| | Check Total: | 908.00 | | |
| Vendor: 4884 075898 075899 SEPTEMBER SEPTEMBER SEPTEMBER SEPTEMBER SEPTEMBER SEPTEMBER SEPTEMBER SEPTEMBER SEPTEMBER | Huels Oil Co FUEL FOR OFF ROAD EQUIPMENT GALLON PREMIUM OFF ROAD DIESEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL SEPTEMBER DIESEL FUEL | 261.72 209.36 1,170.98 690.14 36.11 115.13 778.39 321.79 321.80 244.59 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 56 301-304-5-420-00 001-017-5-420-00 401-401-5-420-00 001-017-5-420-00 001-014-5-420-00 111-111-5-420-00 101-104-5-420-00 201-203-5-420-00 301-303-5-420-00 009-016-5-420-00 |
| | Check Total: | 4,150.01 | | |
| Vendor: 5140 11713 | Hydro-Kinetics Corporation SERVICE FOR WATER INFILTRATION INTO ACTUATOR FOR VALVE905 | 1,955.86 | 10/20/2020 | Check Sequence: 57 201-202-5-360-00 |
| | Check Total: | 1,955.86 | | |
| Vendor: 1039 SEPTEMBER SEPTEMBER SEPTEMBER | IL Department Of Revenue SEPTEMBER 2020 SALES TAX SEPTEMBER 2020 SALES TAX SEPTEMBER 2020 SALES TAX | 10.00 15.00 3.00 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 58 111-111-5-390-00 009-503-5-390-00 009-009-5-390-00 |

| | | | | | |
|---|---|--|--------------------|--------------------------|--|
| | Check Total: | | 28.00 | | |
| Vendor: 1038 SEPTEMBER | IL Dept Of Revenue SEPTEMBER 2020 UTILITY TAX | | 39,755.09 | 10/20/2020 | Check Sequence: 59 101-101-5-710-00 |
| | Check Total: | | 39,755.09 | | |
| Vendor: 1031 7067 | Illinois Association of Chiefs of Police POSTER 10 SHARED PRINCIPLES | | 37.00 | 10/20/2020 | Check Sequence: 60 001-012-5-390-00 |
| | Check Total: | | 37.00 | | |
| Vendor: 3633 SEPTEMBER RT-10 SEPTEMBER RT-2 | ILLINOIS DEPT OF REVENUE SEPTEMBER TELECOMMUNICATIONS INFRASTRUCTURE MTN FEE RETURN SEPTEMBER TELECOMMUNICATIONS TAX RETURN | | 118.33 3,107.77 | 10/20/2020 10/20/2020 | Check Sequence: 61 111-111-5-390-00 111-111-5-390-00 |
| | Check Total: | | 3,226.10 | | |
| Vendor: 1041 01457 | Illinois Fire & Police Commissioners Association IL Fire & Police Commissioners Assoc. Member Renewal | | 375.00 | 10/20/2020 | Check Sequence: 62 001-012-5-390-21 |
| | Check Total: | | 375.00 | | |
| Vendor: 5787 2020-47 | ILLINOIS STATE CHAMBER OF COMMERCE VIRTUAL TECHNOLOGY CONFERENCE 10/15/20- AIMMING | | 75.00 | 10/20/2020 | Check Sequence: 63 111-111-5-240-00 |
| | Check Total: | | 75.00 | | |
| Vendor: 3634 SEPTEMBER2020 | ILLINOIS TELECOMMUNICATIONS ACCESS CORP. LOCAL EXCHANGE CARRIER & INTERCONNECTED VOIP & WIRELESS PROVIDER | | 16.76 | 10/20/2020 | Check Sequence: 64 111-111-5-390-00 |
| | Check Total: | | 16.76 | | |
| Vendor: 1077 200056954 | ISAWWA SCADA 203 Operator - Webinar - RR & MR | | 112.00 | 10/20/2020 | Check Sequence: 65 201-203-5-240-00 |
| | Check Total: | | 112.00 | | |
| Vendor: 5304 | JOHN DEERE FINANCIAL | | | | Check Sequence: 66 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 162.89 | 10/20/2020 | 001-017-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 34.38 | 10/20/2020 | 001-017-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 8.89 | 10/20/2020 | 301-303-5-440-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 1,310.00 | 10/20/2020 | 101-104-5-470-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | -80.50 | 10/20/2020 | 301-303-5-470-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 155.00 | 10/20/2020 | 301-303-5-470-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 27.96 | 10/20/2020 | 001-017-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 8.58 | 10/20/2020 | 111-111-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 79.98 | 10/20/2020 | 001-017-5-490-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 29.28 | 10/20/2020 | 101-104-5-470-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 70.00 | 10/20/2020 | 001-017-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 44.63 | 10/20/2020 | 001-017-5-360-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 20.48 | 10/20/2020 | 101-102-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 34.06 | 10/20/2020 | 301-304-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 8.75 | 10/20/2020 | 111-111-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 123.49 | 10/20/2020 | 101-104-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 23.98 | 10/20/2020 | 111-111-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 71.99 | 10/20/2020 | 301-303-5-440-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 13.49 | 10/20/2020 | 301-303-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 33.49 | 10/20/2020 | 301-303-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 4.00 | 10/20/2020 | 401-401-5-460-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 41.94 | 10/20/2020 | 001-017-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 39.96 | 10/20/2020 | 009-016-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 13.78 | 10/20/2020 | 001-014-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 10.47 | 10/20/2020 | 001-013-5-390-84 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 17.17 | 10/20/2020 | 001-012-5-450-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 13.75 | 10/20/2020 | 111-111-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 0.52 | 10/20/2020 | 101-102-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 10.87 | 10/20/2020 | 201-202-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | -9.50 | 10/20/2020 | 201-202-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 73.98 | 10/20/2020 | 101-102-5-450-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 61.99 | 10/20/2020 | 301-303-5-470-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 7.49 | 10/20/2020 | 111-111-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 7.49 | 10/20/2020 | 111-111-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 119.99 | 10/20/2020 | 111-111-5-440-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 11.79 | 10/20/2020 | 201-202-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 148.74 | 10/20/2020 | 201-202-5-440-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 66.99 | 10/20/2020 | 201-202-5-380-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | -66.99 | 10/20/2020 | 201-202-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 162.34 | 10/20/2020 | 101-104-5-440-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 179.99 | 10/20/2020 | 111-111-5-440-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 24.27 | 10/20/2020 | 111-111-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 9.50 | 10/20/2020 | 201-202-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 13.77 | 10/20/2020 | 301-303-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | | 8.75 | 10/20/2020 | 201-202-5-450-00 |

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|---|---|---|--|--|
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 154.99 | 10/20/2020 | 201-203-5-470-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | -80.49 | 10/20/2020 | 201-203-5-470-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 61.99 | 10/20/2020 | 201-203-5-470-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 1,428.00 | 10/20/2020 | 101-104-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 8.89 | 10/20/2020 | 201-203-5-450-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 6.99 | 10/20/2020 | 201-202-5-450-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | -119.99 | 10/20/2020 | 111-111-5-440-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 72.00 | 10/20/2020 | 201-203-5-440-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 33.48 | 10/20/2020 | 201-203-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 13.50 | 10/20/2020 | 201-203-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 29.99 | 10/20/2020 | 201-203-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 53.92 | 10/20/2020 | 201-203-5-430-00 |
| 11113-57860 | HIGHLAND RURAL KING OPERATING SUPPLIES | 36.47 | 10/20/2020 | 001-017-5-430-00 |
| sept2020 | park main misc operating splys | 226.85 | 10/20/2020 | 009-016-5-430-00 |
| sept2020 | park maint minor equipment | 746.28 | 10/20/2020 | 009-016-5-470-00 |
| sept2020 | park main misc maint/repair splys | 376.06 | 10/20/2020 | 009-016-5-450-00 |
| sept2020 | park main truck maint splys | 6.87 | 10/20/2020 | 009-016-5-460-00 |
| sept2020 | park main equipment repairs/labor and materials | 360.31 | 10/20/2020 | 009-016-5-430-00 |
| sept2020 | park main misc bug chemicals | 10.79 | 10/20/2020 | 009-016-5-490-00 |
| sept2020 | KRC maint/repair splys | 5.42 | 10/20/2020 | 009-009-5-450-00 |
| sept2020 | cemetery misc maint/repair splys | 18.68 | 10/20/2020 | 009-715-5-450-00 |
| | Check Total: | 6,604.87 | | |
| Vendor: 477 11354 | JTC Petroleum Company HFRS 2 | 45,509.41 | 10/20/2020 | Check Sequence: 67 008-008-5-430-00 |
| | Check Total: | 45,509.41 | | |
| Vendor: 1151 2469 2481 2507 | Kalmer Landscape Supply top soil or cemetery materials for VFW landscape top soil for cemetery | 128.25 99.39 98.15 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 68 009-715-5-430-00 009-016-5-430-00 009-715-5-430-00 |
| | Check Total: | 325.79 | | |
| Vendor: 951 INV19197126 INV19209696 INV19273348 | KGP Logistics Inc Jack module F-type coax (white) Jack module F-type coax (white) Allied Bolt "p-clamps" - 50/pk. Total 40 | 555.45 18.70 200.00 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 69 111-111-5-530-00 111-111-5-530-00 111-111-5-530-00 |
| | Check Total: | 774.15 | | |
| Vendor: 2604 5084 | Knebel's Auto Body Inc 2017 RAM - 4 new tires | 660.00 | 10/20/2020 | Check Sequence: 70 001-013-5-360-10 |
| | Check Total: | 660.00 | | |
| Vendor: 1203 377175 | Kohnen Concrete Products, Inc. 6' PARKING CURBS/CURB PINS FOR SENIOR CENTER | 496.00 | 10/20/2020 | Check Sequence: 71 009-016-5-430-00 |
| | Check Total: | 496.00 | | |
| Vendor: 1206 5 | Korte & Luitjohan Contr Inc CSXT-RR CULVERT MODIFICATION | 21,368.62 | 10/20/2020 | Check Sequence: 72 006-006-5-550-00 |
| | Check Total: | 21,368.62 | | |
| Vendor: 1258 507659-01 | Leon Uniform Company Inc UNIFORM SUPPLIES FOR KCHERRY | 147.88 | 10/20/2020 | Check Sequence: 73 401-401-5-440-00 |
| | Check Total: | 147.88 | | |
| Vendor: 24 B-19-190042 B-19-190043 B-20-020011 B-20-020014 B-20-020027 | Craig Loyet 240 Flax Dr - Final Plumbing Inspection 244 Flax Dr - Final Plumbing Inspection 187 Woodcrest Dr - Final Plumbing Inspection 12495 State Route 143 - Underfloor Plumbing Inspection 330 Hampton Ct - Final Plumbing Inspection | 190.00 190.00 20.00 47.50 25.00 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 74 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82 |
| | Check Total: | 472.50 | | |
| Vendor: 20429 788559 | Gerald Masterson cancelled YAH trip to grafton due to covid | 55.00 | 10/20/2020 | Check Sequence: 75 009-016-4-371-66 |
| | Check Total: | 55.00 | | |
| Vendor: 1097 788560 | Joette McNeilly cancelled YAH trip due to covid | 87.00 | 10/20/2020 | Check Sequence: 76 009-016-4-371-66 |
| | Check Total: | 87.00 | | |
| Vendor: 2643 HIGHLAND-44075 | MEREDITH CORPORATION SEPTEMBER VIDEO CONTENT FEE | 6,176.25 | 10/20/2020 | Check Sequence: 77 111-111-5-390-52 |

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|--|--|--|--|--|--|
| | Check Total: | | 6,176.25 | | |
| Vendor: 20430 788382 | Pat Merkle reimbursement for jesse james YAH trip | | 85.00 | 10/20/2020 | Check Sequence: 78 009-016-4-371-66 |
| | Check Total: | | 85.00 | | |
| Vendor: 1386 2020976 | Midwest Municipal Supply Inc Meter supplies | | 254.70 | 10/20/2020 | Check Sequence: 79 201-203-5-430-00 |
| | Check Total: | | 254.70 | | |
| Vendor: 2555 36474 | Mike A Maedge Trucking Inc CA6 Rock, Tic. #1636970, #1638255 | | 370.22 | 10/20/2020 | Check Sequence: 80 008-008-5-430-00 |
| | Check Total: | | 370.22 | | |
| Vendor: 2392 33758 33758 33758 | Missouri Network Alliance LLC OCTOBER VOICE CONTENT FEE OCTOBER DATA CONTENT FEE OCTOBER VIDEO CONTENT FEE | | 827.68 12,000.00 11,211.96 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 81 111-111-5-390-51 111-111-5-390-53 111-111-5-390-52 |
| | Check Total: | | 24,039.64 | | |
| Vendor: 5155 INV 09302020 | MOLINA HEALTHCARE OF IL AMBULANCE OVERPAYMENTS | | 1,824.17 | 10/20/2020 | Check Sequence: 82 401-401-5-390-25 |
| | Check Total: | | 1,824.17 | | |
| Vendor: 3761 178066 | MOMENTUM TELECOM, INC. OCTOBER VOICE CONTENT FEE | | 10,724.09 | 10/20/2020 | Check Sequence: 83 111-111-5-390-51 |
| | Check Total: | | 10,724.09 | | |
| Vendor: 2929 IN1502631 IN1502670 | MUNICIPAL EMERGENCY SERVICES, INC. SPRINKLER STOP, VALVE, 6-3/4 INCH ADAPTER STRT MALE RIGID 5.0ST | | 202.50 435.82 | 10/20/2020 10/20/2020 | Check Sequence: 84 001-014-5-470-00 001-014-5-470-00 |
| | Check Total: | | 638.32 | | |
| Vendor: 2461 0102256-IN 0102256-IN 0102256-IN 0102256-IN 0102256-IN 0102256-IN 0102256-IN 0102256-IN | Neumayer Equipment Co Inc REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM REPLACED MAIN BOARD ON FUEL CONTROLLER FOR DIESEL FUEL SYSTEM | | 151.61 303.21 303.21 303.21 303.21 151.61 303.21 303.21 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 85 301-303-5-360-00 001-017-5-360-00 111-111-5-360-00 009-016-5-360-00 001-014-5-360-00 201-203-5-360-00 101-101-5-360-00 401-401-5-360-00 |
| | Check Total: | | 2,122.48 | | |
| Vendor: 5658 350476 351095 | NEXSTAR BROADCASTING, INC. SEPTEMBER VIDEO CONTENT FEE SEPTEMBER VIDEO CONTENT FEE | | 396.72 5,449.95 | 10/20/2020 10/20/2020 | Check Sequence: 86 111-111-5-390-52 111-111-5-390-52 |
| | Check Total: | | 5,846.67 | | |
| Vendor: 1512 7608-207350 | Northtown Auto & Tractor Hydraulic Hose -Skid Steer | | 151.90 | 10/20/2020 | Check Sequence: 87 001-017-5-450-00 |
| | Check Total: | | 151.90 | | |
| Vendor: 3903 0985-180505 0985-181005 | O'Reilly Automotive Inc. BATTERY- DCOOK'S TRUCK LIGHT- TRUCK#59 | | 125.53 6.39 | 10/20/2020 10/20/2020 | Check Sequence: 88 101-101-5-460-00 101-101-5-460-00 |
| | Check Total: | | 131.92 | | |
| Vendor: 20167 INV10092020 INV10092020 | Joshua O'Toole re paint entry sign for city pool scrape and paint bottoms on city pool | | 400.00 1,020.00 | 10/20/2020 10/20/2020 | Check Sequence: 89 009-715-5-390-00 009-503-5-390-00 |
| | Check Total: | | 1,420.00 | | |
| Vendor: 2139 32810 33116 | Oates Associates Inc BROADWAY AND ZSCHOKKE PARKING LOT GRANDVIEW FARMS ANNEXATION AND ROW | | 357.50 6,000.00 | 10/20/2020 10/20/2020 | Check Sequence: 90 001-017-5-505-00 050-050-5-505-00 |
| | Check Total: | | 6,357.50 | | |
| Vendor: 20930 788561 | Robert Obernuefemann cancelled YAH trip to grafton due to covid | | 55.00 | 10/20/2020 | Check Sequence: 91 009-016-4-371-66 |
| | Check Total: | | 55.00 | | |

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| Vendor: 3462 26123 | OCCUPATIONAL HEALTH & WELLNESS DRUG SCREEN AND PHYSICAL- CHRIS NIKONOVICH | 97.00 | 10/20/2020 | Check Sequence: 92 001-014-5-390-00 |
| | Check Total: | 97.00 | | |
| Vendor: 20921 788562 | Brian Orr cancelled YAH trip to grafton due to covid | 55.00 | 10/20/2020 | Check Sequence: 93 009-016-4-371-66 |
| | Check Total: | 55.00 | | |
| Vendor: 1541 SVC/666245 | Overhead Door Company Parts for door repair & Installation | 583.50 | 10/20/2020 | Check Sequence: 94 001-017-5-380-00 |
| | Check Total: | 583.50 | | |
| Vendor: 8594 73049918 73054859-8001 73054960 | PAETEC LONG DISTANCE LONG DISTANCE POLICE DEPT LONG DISTANCE | 0.06 0.05 2.20 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 95 101-101-5-310-00 001-011-5-310-00 001-012-5-310-00 |
| | Check Total: | 2.31 | | |
| Vendor: 2677 9024 9078 | PERSONAL PREFERENCE SERVICES MONTHLY CLEANING- AUGUST MONTHLY CLEANING- SEPTEMBER | 69.00 69.00 | 10/20/2020 10/20/2020 | Check Sequence: 96 111-111-5-380-00 111-111-5-380-00 |
| | Check Total: | 138.00 | | |
| Vendor: 20925 788387 | Betty Pinkel cancelled YAH tips JJames/grafton | 140.00 | 10/20/2020 | Check Sequence: 97 009-016-4-371-66 |
| | Check Total: | 140.00 | | |
| Vendor: 20912 788032 | Michelle Plank auto debit refund sept 2020 | 31.25 | 10/20/2020 | Check Sequence: 98 009-009-4-347-21 |
| | Check Total: | 31.25 | | |
| Vendor: 8369 1400245229 | PLAYPOWER LT FARMINGTON EQUIPMENT PACKAGE- RAIL RIDER TROLLEY | 631.00 | 10/20/2020 | Check Sequence: 99 009-016-5-450-00 |
| | Check Total: | 631.00 | | |
| Vendor: 1773 56494582 56494582 56506351 | Power Line Supply YGHP34C29 Compression Ground Rod to #4/0 YGHC29C29 Compression to #4/0 to #4/0 K122 Intermatic Photo Control with brack | 114.32 360.64 260.00 | 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 100 101-104-5-530-00 101-104-5-530-00 101-104-5-430-00 |
| | Check Total: | 734.96 | | |
| Vendor: 2693 2077 | Productivity Plus Account IDLER-PULL FOR LAWN MOWER- MIDWEST TRACTOR SALES #66075B | 45.82 | 10/20/2020 | Check Sequence: 101 101-102-5-450-00 |
| | Check Total: | 45.82 | | |
| Vendor: 5692 57714424 | QUADIENT, INC. POSTAGE MACHINE METER RENTAL 7/1/2020-9/30/2020 | 223.80 | 10/20/2020 | Check Sequence: 102 001-011-5-340-00 |
| | Check Total: | 223.80 | | |
| Vendor: 5468 INV0088275 | QUEST DIAGNOSTICS HEALTH & WELLNESS LLC QCARD MATERIAL/TESTING (QTY 9) | 54.00 | 10/20/2020 | Check Sequence: 103 001-011-5-390-00 |
| | Check Total: | 54.00 | | |
| Vendor: 4211 2010-344475 | R P Lumber Co Inc maint and repair splys | 7.18 | 10/20/2020 | Check Sequence: 104 009-715-5-450-00 |
| | Check Total: | 7.18 | | |
| Vendor: 969 844261 844583 844665 844760 844965 | Red E Mix LLC 4000 PSI O/S FLatwork - Tic. # 60127988 4000 PSI O/S FLatwork - Tic. # 60128094 dowel pins 4000 PSI O/S FLATWORK- CEMETERY ROAD PROJECT 4000 PSI O/S FLATWORK- CEMETERY ROAD PROJECT | 912.00 712.50 140.00 3,762.00 2,280.00 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 105 001-017-5-540-00 001-017-5-380-00 009-715-5-450-00 717-717-5-550-00 717-717-5-550-00 |
| | Check Total: | 7,806.50 | | |
| Vendor: 1238 2118296 2118508 2118519 2119171 | Reding Tire & Battery Inc truck #32 maint ad repairs silver lake park truck tire repair silver lake park truck tire repair silver lake park truck CAR 5 REAR BRAKES AND LABOR | 366.28 15.00 20.00 145.00 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 106 009-016-5-360-10 009-016-5-360-10 009-016-5-360-10 001-012-5-360-10 |

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|---------------|--|-----------|------------|---------------------|
| 2119176 | TIRES FOR HCS VEHICLE (RAM 1500 M221361) | 771.93 | 10/20/2020 | 111-111-5-360-10 |
| 2119183 | CAR 7 OIL CHANGE, FRONT ROTORS, & 2 TIRES | 815.99 | 10/20/2020 | 001-012-5-360-10 |
| 2119195 | TIRES FOR AMBULANCE #1543 | 1,734.00 | 10/20/2020 | 401-401-5-360-10 |
| 2119236 | FRONT BRAKES AND ROTORS FOR CAR 3 | 260.50 | 10/20/2020 | 001-012-5-360-10 |
| | Check Total: | 4,128.70 | | |
| Vendor: 3604 | KEITH W. REECE | | | Check Sequence: 107 |
| 21 | 1311 OAK ST LAWN MAINTENANCE 08/07,08/14,08/25,09/04 AND 09/18 | 100.00 | 10/20/2020 | 001-013-5-390-00 |
| INV10072020 | REIMBURSEMENT FOR CITY WORK SHIRTS (4 LONG SLEEVE) | 50.00 | 10/20/2020 | 001-011-5-440-00 |
| | Check Total: | 150.00 | | |
| Vendor: 20926 | Barry Riegel | | | Check Sequence: 108 |
| 788386 | YAH trip refunds due to covid JJames/gafton | 140.00 | 10/20/2020 | 009-016-4-371-66 |
| | Check Total: | 140.00 | | |
| Vendor: 20931 | Cindy Riffel | | | Check Sequence: 109 |
| 788565 | Cancelled yah trip due to covid | 52.52 | 10/20/2020 | 009-016-4-371-66 |
| | Check Total: | 52.52 | | |
| Vendor: 3329 | RIGHT WAY TRAFFIC CONTROL, INC. | | | Check Sequence: 110 |
| 18793 | Troxler Ave. - Pavement Markings - Job completed. | 821.88 | 10/20/2020 | 050-050-5-540-10 |
| | Check Total: | 821.88 | | |
| Vendor: 2224 | ROBERT (BOB) SANDERS WASTE SYSTEMS, INC. | | | Check Sequence: 111 |
| 266962 | TEMP DUMPSTER SERVICES 8/12/20-9/14/2020 | 8,540.72 | 10/20/2020 | 713-713-5-390-00 |
| | Check Total: | 8,540.72 | | |
| Vendor: 2973 | Ron Whiteside Communication | | | Check Sequence: 112 |
| 31059 | REPAIR TOWER LIGHT/MAIN CONTROLLER | 7,985.00 | 10/20/2020 | 001-012-5-360-00 |
| | Check Total: | 7,985.00 | | |
| Vendor: 20906 | Ron Ruebhausen | | | Check Sequence: 113 |
| 788065 | memberssship reimbursement due to covid | 77.44 | 10/20/2020 | 009-009-4-347-21 |
| | Check Total: | 77.44 | | |
| Vendor: 20932 | Di Rufer | | | Check Sequence: 114 |
| 788566 | cancelled YAH trip to Grafton due to covid | 55.00 | 10/20/2020 | 009-016-4-371-66 |
| | Check Total: | 55.00 | | |
| Vendor: 5322 | S. SHAFER EXCAVATING INCORPORATED | | | Check Sequence: 115 |
| 3350 | DEMOLITION AND REMOVAL OF 1808 OLIVE | 13,830.00 | 10/20/2020 | 001-013-5-390-84 |
| | Check Total: | 13,830.00 | | |
| Vendor: 3514 | SANDBERG PHOENIX & VON GONTARD P.C. | | | Check Sequence: 116 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 144.21 | 10/20/2020 | 001-014-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 4,236.05 | 10/20/2020 | 001-013-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 324.46 | 10/20/2020 | 007-007-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 324.46 | 10/20/2020 | 001-017-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 8,634.33 | 10/20/2020 | 001-011-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 612.88 | 10/20/2020 | 111-111-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 180.26 | 10/20/2020 | 009-016-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 180.26 | 10/20/2020 | 009-009-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 2,036.91 | 10/20/2020 | 001-012-5-220-00 |
| SEPTEMBER | SEPTEMBER LEGAL FEES | 126.18 | 10/20/2020 | 101-101-5-220-00 |
| | Check Total: | 16,800.00 | | |
| Vendor: 5737 | RALPH SCHEMPP | | | Check Sequence: 117 |
| 788567 | cancelled YAH trip to grafton due to covid | 110.00 | 10/20/2020 | 009-016-4-371-66 |
| | Check Total: | 110.00 | | |
| Vendor: 1884 | Schulte Supply Inc | | | Check Sequence: 118 |
| S1163997.001 | 1" Nut & Gasket Assembly | 18.44 | 10/20/2020 | 201-203-5-430-00 |
| S1164833.001 | 14" Desert Diamond Safety Blade, 1" and 20mm Arbor | 262.49 | 10/20/2020 | 201-203-5-430-00 |
| | Check Total: | 280.93 | | |
| Vendor: 3410 | Jeff & Jill Schwend | | | Check Sequence: 119 |
| 2106 | UNIFORM CLEANING- PIERCE, CARLEN, CARLEN, PEREZ | 73.00 | 10/20/2020 | 401-401-5-260-00 |
| | Check Total: | 73.00 | | |
| Vendor: 1736 | Showtime Networks Inc | | | Check Sequence: 120 |
| 24838 | SEPTEMBER VIDEO CONTENT FEE | 137.70 | 10/20/2020 | 111-111-5-390-52 |

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|----------------|--|----------|----------|------------|---------------------|
| | Check Total: | | 137.70 | | |
| Vendor: 1587 | Timothy Singler | | | | Check Sequence: 121 |
| B-19-190042 | 240 Flax Dr - Final Plumbing Inspection | 190.00 | | 10/20/2020 | 001-013-5-390-82 |
| B-19-190043 | 244 Flax Dr - Final Plumbing Inspection | 190.00 | | 10/20/2020 | 001-013-5-390-82 |
| B-20-020011 | 187 Woodcrest Dr - Final Plumbing Inspection | 20.00 | | 10/20/2020 | 001-013-5-390-82 |
| B-20-020014 | 12495 State Route 143 - Underfloor Plumbing Inspection | 47.50 | | 10/20/2020 | 001-013-5-390-82 |
| B-20-020027 | 330 Hampton Ct - Final Plumbing Inspection | 25.00 | | 10/20/2020 | 001-013-5-390-82 |
| | Check Total: | | 472.50 | | |
| Vendor: 1942 | SIPCA | | | | Check Sequence: 122 |
| 2021CONRAD | '21 MEMBERSHIP DUES CHIEF CONRAD | 100.00 | | 10/20/2020 | 001-012-5-390-00 |
| | Check Total: | | 100.00 | | |
| Vendor: 5731 | SPRINGBROOK HOLDING COMPANY LLC | | | | Check Sequence: 123 |
| INV-004372 | SEPTEMBER CIVIC PAY TRANSACTION FEE | 236.30 | | 10/20/2020 | 713-713-5-390-00 |
| INV-004372 | SEPTEMBER CIVIC PAY TRANSACTION FEE | 472.60 | | 10/20/2020 | 301-301-5-390-00 |
| INV-004372 | SEPTEMBER CIVIC PAY TRANSACTION FEE | 472.60 | | 10/20/2020 | 201-201-5-390-00 |
| INV-004372 | SEPTEMBER CIVIC PAY TRANSACTION FEE | 1,181.50 | | 10/20/2020 | 101-101-5-390-00 |
| | Check Total: | | 2,363.00 | | |
| Vendor: 1839 | St Joseph's Hospital | | | | Check Sequence: 124 |
| 25634822 | MEDICAL BILL/CLAIM FOR MARTIN CARLEN | 1,229.00 | | 10/20/2020 | 401-401-5-390-00 |
| | Check Total: | | 1,229.00 | | |
| Vendor: 5736 | DONETTA STAJDUHAR | | | | Check Sequence: 125 |
| 788568 | cancelled YAH trip to graftron due to covid | 55.00 | | 10/20/2020 | 009-016-4-371-66 |
| | Check Total: | | 55.00 | | |
| Vendor: 20933 | Betty Steinmann | | | | Check Sequence: 126 |
| 788569 | cancelled YAH tip to Gafton due to covid | 55.00 | | 10/20/2020 | 009-016-4-371-66 |
| | Check Total: | | 55.00 | | |
| Vendor: 5151 | SUMNER ONE, INC. | | | | Check Sequence: 127 |
| 2651193 | ink cart for n gamlich printer part 1 | 172.95 | | 10/20/2020 | 009-016-5-430-00 |
| 2654090 | COPIER LEASE/USAGE | 77.69 | | 10/20/2020 | 111-111-5-340-00 |
| 2658486 | monthly contract base rate for wcc copier | 48.00 | | 10/20/2020 | 009-016-5-390-00 |
| 2660124 | printer ink cart for nancy gramlich backordererd cart | 249.00 | | 10/20/2020 | 009-016-5-430-00 |
| L306673056 | LEASE/RENTAL CHARGE | 122.34 | | 10/20/2020 | 101-101-5-340-00 |
| L306673056 | LEASE/RENTAL CHARGE | 122.33 | | 10/20/2020 | 001-013-5-340-00 |
| L306746051 | COPIER LEASE/USAGE | 172.24 | | 10/20/2020 | 111-111-5-340-00 |
| | Check Total: | | 964.55 | | |
| Vendor: 20924 | Martha Talleur | | | | Check Sequence: 128 |
| 788571 | cancelled YAH tip to graftron due to covid | 55.00 | | 10/20/2020 | 009-016-4-371-66 |
| | Check Total: | | 55.00 | | |
| Vendor: 2789 | TEGNA | | | | Check Sequence: 129 |
| 352604 | SEPTEMBER VIDEO CONTENT FEE | 4,679.25 | | 10/20/2020 | 111-111-5-390-52 |
| | Check Total: | | 4,679.25 | | |
| Vendor: 2028 | Teklab Inc | | | | Check Sequence: 130 |
| 249227 | Coliform, Total Membrane Filters | 163.90 | | 10/20/2020 | 201-203-5-390-23 |
| | Check Total: | | 163.90 | | |
| Vendor: 1244 | Terminal Supply Co | | | | Check Sequence: 131 |
| 75233-00 | Drill Bits, Conspicuity Tape | 203.79 | | 10/20/2020 | 001-017-5-430-00 |
| | Check Total: | | 203.79 | | |
| Vendor: 2450 | THE BANK OF NEW YORK MELLON | | | | Check Sequence: 132 |
| 252-2324308 | ADMINISTRATION FEE 10/15/20-10/14/2021-CAPITAL APPRECIATION BOND | 100.00 | | 10/20/2020 | 050-050-5-630-00 |
| | Check Total: | | 100.00 | | |
| Vendor: 111111 | The Kwik Konnection Printing Inc | | | | Check Sequence: 133 |
| 44040 | DEMOLITION OF STRUCTURES 1201 BROADWAY- NOTICE OF MUNICIPAL LETT | 162.00 | | 10/20/2020 | 001-011-5-390-00 |
| 44040 | COMBINED PLANNING & ZONING MEETING LEGAL- LANGE AND SCHUCK | 126.00 | | 10/20/2020 | 001-013-5-390-00 |
| 44040 | LEGAL- PROBATE NOTICE FOR ROBERT STOCKER | 432.00 | | 10/20/2020 | 001-011-5-390-00 |
| 44069 | add for new aerobic session registration | 100.00 | | 10/20/2020 | 009-009-5-390-33 |
| | Check Total: | | 820.00 | | |
| Vendor: 20368 | The Mail Box Store | | | | Check Sequence: 134 |

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| 122847 | SHIPPING CHARGES | | 13.81 | 10/20/2020 | 111-111-5-320-00 |
| | Check Total: | | 13.81 | | |
| Vendor: 8115 3005514721 | Thyssenkrupp Elevator Corp Inc maint agreement payment for krc elevator | | 1,180.18 | 10/20/2020 | Check Sequence: 135 009-009-5-390-00 |
| | Check Total: | | 1,180.18 | | |
| Vendor: 5397 89480 | TIMES TRIBUNE PUBLIC NOTICE- DEMOLITION OF 1201 BROADWAY | | 16.00 | 10/20/2020 | Check Sequence: 136 001-011-5-390-00 |
| | Check Total: | | 16.00 | | |
| Vendor: 2317 175025-202009-1 | TRANSUNION RISK AND ALTERNATIVE TLO BACKGROUND CHECKS FOR INVESTIGATIONS | | 50.00 | 10/20/2020 | Check Sequence: 137 001-012-5-390-00 |
| | Check Total: | | 50.00 | | |
| Vendor: 4839 2307459 | Transworld Systems Inc SEPTEMBER COLLECTION AGENCY DUES | | 434.69 | 10/20/2020 | Check Sequence: 138 101-101-5-390-24 |
| | Check Total: | | 434.69 | | |
| Vendor: 2089 6199813/2 6200439/2 6200439/2 6200439/2 | Tri Ford Inc 4 Tires - F550 - Truck #62 2015 Ford Explorer - PW - Jump Start, Battery 2015 Ford Explorer - PW - Jump Start, Battery 2015 Ford Explorer - PW - Jump Start, Battery | | 1,898.94 116.69 116.69 116.69 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 139 001-017-5-360-10 001-017-5-360-10 201-201-5-360-10 301-301-5-360-10 |
| | Check Total: | | 2,249.01 | | |
| Vendor: 5566 713947 | TURF GATOR LLC INTERESESECTION OF BROADWAY | | 100.00 | 10/20/2020 | Check Sequence: 140 101-102-5-390-00 |
| | Check Total: | | 100.00 | | |
| Vendor: 4739 424948446 | U.S. BANK EQUIPMENT FINANCE COPIER LEASE/USAGE | | 120.66 | 10/20/2020 | Check Sequence: 141 401-401-5-340-00 |
| | Check Total: | | 120.66 | | |
| Vendor: 4511 124709280 | ULINE SHIPPING SUPPLIES Supplies for Central Purchasing | | 774.00 | 10/20/2020 | Check Sequence: 142 001-000-0-157-00 |
| | Check Total: | | 774.00 | | |
| Vendor: 1413 788636 | UMB Bank NA PAYING AGENT FEE 10/1/20-7/31/21-HIGHLAND IL GO RFDG BDS SRS2014 | | 53.00 | 10/20/2020 | Check Sequence: 143 009-009-5-630-00 |
| | Check Total: | | 53.00 | | |
| Vendor: 502 364987 | USA Blue Book Lab Chemicals | | 378.48 | 10/20/2020 | Check Sequence: 144 201-202-5-390-23 |
| | Check Total: | | 378.48 | | |
| Vendor: 5129 518720 518721 | Utility Service Co Inc 1,500,000 GST GROUND STORAGE TANK- QUARTERLY 1,000,000 GST GROUND STORAGE TANK- QUARTERLY | | 14,063.50 8,777.50 | 10/20/2020 10/20/2020 | Check Sequence: 145 201-202-5-550-00 201-202-5-550-00 |
| | Check Total: | | 22,841.00 | | |
| Vendor: 1160 5489789 5490813 | Vandevanter Engineering Inc Contegra 0-10 psi Level Transmitter & hanger MJK 0-30ft. Level Transmitter & Hanger | | 1,386.00 1,240.00 | 10/20/2020 10/20/2020 | Check Sequence: 146 301-304-5-450-00 301-304-5-450-00 |
| | Check Total: | | 2,626.00 | | |
| Vendor: 914 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 480027178-0001 | Verizon Wireless - State AIR CARDS CELL PHONE SERVICE CELL PHONE SERVICE CELL PHONE SERVICE CELL PHONE SERVICE CELL PHONE SERVICE CELL PHONE SERVICE CELL PHONE SERVICE CELL PHONE SERVICE CELL PHONE SERVICE CELL PHONE SERVICE AIR CARDS AIR CARDS AIR CARDS AIR CARDS AIR CARDS AIR CARDS | | 36.01 25.29 25.30 42.41 42.41 42.41 42.41 42.41 42.41 42.41 67.22 36.01 36.01 36.01 144.04 36.01 36.01 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 147 001-012-5-390-50 201-203-5-310-00 301-303-5-310-00 001-017-5-310-00 001-017-5-310-00 201-203-5-310-00 001-017-5-310-00 201-201-5-310-00 201-202-5-310-00 001-017-5-310-00 001-017-5-310-00 111-111-5-390-50 201-203-5-310-00 101-104-5-390-50 001-017-5-310-00 101-101-5-390-50 |

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| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 201-203-5-310-00 |
| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 001-017-5-310-00 |
| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 111-111-5-390-50 |
| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 001-013-5-390-50 |
| 480027178-0001 | CELL PHONE SERVICE | 42.41 | 10/20/2020 | 301-304-5-310-00 |
| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 001-013-5-390-50 |
| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 001-013-5-390-50 |
| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 111-111-5-390-50 |
| 480027178-0001 | AIR CARDS | 52.41 | 10/20/2020 | 001-012-5-310-00 |
| 480027178-0001 | AIR CARDS | 216.08 | 10/20/2020 | 001-012-5-390-50 |
| 480027178-0001 | CELL PHONE SERVICE | 509.10 | 10/20/2020 | 001-012-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 212.05 | 10/20/2020 | 009-016-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 45.41 | 10/20/2020 | 009-009-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 55.41 | 10/20/2020 | 001-011-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 52.41 | 10/20/2020 | 001-011-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 84.82 | 10/20/2020 | 001-011-5-310-00 |
| 480027178-0001 | AIR CARDS | 78.42 | 10/20/2020 | 001-014-5-390-50 |
| 480027178-0001 | CELL PHONE SERVICE | 152.37 | 10/20/2020 | 001-011-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 199.64 | 10/20/2020 | 111-111-5-310-00 |
| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 301-304-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 3.68 | 10/20/2020 | 201-202-5-310-00 |
| 480027178-0001 | AIR CARDS | 36.01 | 10/20/2020 | 301-304-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 42.41 | 10/20/2020 | 007-007-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 127.23 | 10/20/2020 | 001-013-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 252.05 | 10/20/2020 | 401-401-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 84.82 | 10/20/2020 | 101-104-5-310-00 |
| 480027178-0001 | CELL PHONE SERVICE | 157.23 | 10/20/2020 | 101-101-5-310-00 |
| | Check Total: | 3,382.00 | | |
| Vendor: 3626 8829 | VIVICAST MEDIA, LLC VIDEO CONTENT FEE | 60,344.51 | 10/20/2020 | Check Sequence: 148 111-111-5-390-52 |
| | Check Total: | 60,344.51 | | |
| Vendor: 5642 IN00993435 | WALKER AND ASSOCIATES INC 5 YEAR JUNIPER CARE NEXT DAY SUPPORT FOR | 3,837.75 | 10/20/2020 | Check Sequence: 149 111-111-5-530-00 |
| | Check Total: | 3,837.75 | | |
| Vendor: 5093 38671 | Water Solutions Unlimited WSU 358 | 1,500.00 | 10/20/2020 | Check Sequence: 150 201-202-5-490-00 |
| | Check Total: | 1,500.00 | | |
| Vendor: 4979 1010322 | Watts Copy Systems Inc. COPIER LEASE FOR BOTH COPIERS CITY HALL BACK OFFICE | 607.93 | 10/20/2020 | Check Sequence: 151 001-011-5-340-00 |
| | Check Total: | 607.93 | | |
| Vendor: 5625 2253982 | WEG TRANSFORMERS USA LLC ZUPI211006 | 202,088.80 | 10/20/2020 | Check Sequence: 152 101-104-5-550-00 |
| | Check Total: | 202,088.80 | | |
| Vendor: 3152 5012191083 | WELLS FARGO VENDOR FIN SERV Ricoh Copier C3500 - Coverage 9/29 - 10/28/2020. | 9.31 | 10/20/2020 | Check Sequence: 153 001-017-5-340-00 |
| | Check Total: | 9.31 | | |
| Vendor: 1963 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 67777530 | WEX BANK SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL SEPTEMBER FUEL | 218.51 218.51 300.10 34.06 106.21 1,410.38 101.81 76.61 32.35 110.54 64.56 143.69 286.10 2,516.43 516.52 | 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 10/20/2020 | Check Sequence: 154 301-303-5-420-00 201-203-5-420-00 001-017-5-420-00 201-202-5-420-00 001-013-5-420-00 009-016-5-420-00 111-111-5-420-00 001-011-5-420-00 001-014-5-420-00 401-401-5-420-00 101-101-5-420-00 301-304-5-420-00 101-104-5-420-00 001-012-5-420-00 101-102-5-420-00 |
| | Check Total: | 6,136.38 | | |
| Vendor: 20202 35227* 35227* | Wilke Truck Service, Inc. Comm. Sand Comm. Sand | 154.91 154.92 | 10/20/2020 10/20/2020 | Check Sequence: 155 301-303-5-430-00 201-203-5-430-00 |
| | Check Total: | 309.83 | | |

| | | | | |
|---|--|--|--|---|
| Vendor: 2219 2 | Wissehr Electrical Contractors Inc US 40/ HEMLOCK SIGNALS PW-18-17 | 63,055.94 | 10/20/2020 | Check Sequence: 156 050-050-5-540-10 |
| | Check Total: | 63,055.94 | | |
| Vendor: 504 3440 4301 | Woodcrest Small Engine plug aerator MTN/REPAIRS TO 2020 CUB CADET/SC 300E LAWNMOWER | 289.95 47.90 | 10/20/2020 10/20/2020 | Check Sequence: 157 009-016-5-470-00 001-011-5-360-00 |
| | Check Total: | 337.85 | | |
| Vendor: 5788 SEPT 2020 SEPT 2020 SEPT 2020 SEPT 2020 SEPT 2020 | CARDPOINT MERCHANT SERVICES CREDIT CARD FEES- SEPT 20 CREDIT CARD FEES- SEPT 20 CREDIT CARD FEES- SEPT 20 CREDIT CARD FEES- SEPT 20 CREDIT CARD FEES- SEPT 20 | 123.46 153.23 245.44 245.44 1,250.64 | 09/30/2020 09/30/2020 09/30/2020 09/30/2020 09/30/2020 | Check Sequence: 1 009-009-4-371-20 101-000-4-371-20 001-013-5-390-00 401-000-4-371-20 111-111-5-390-00 |
| | Check Total: | 2,018.21 | | |
| Vendor: 5789 SEPT 2020 | MERCHANT TRANSACT CREDIT CARD FEES- SEPT 20 | 8,733.82 | 09/30/2020 | Check Sequence: 2 101-000-4-371-20 |
| | Check Total: | 8,733.82 | | |
| Vendor: 5791 102896 | RELIAFUND ACH TRANSACTION PROCESSING/FEES | 129.75 | 09/30/2020 | Check Sequence: 3 111-111-5-390-00 |
| | Check Total: | 129.75 | | |
| Vendor: 5790 SEPT 2020 | US POSTAL SERVICE POSTAGE FOR UTILITY BILLS- SEPT 20 | 2,528.02 | 09/30/2020 | Check Sequence: 4 001-011-5-320-00 |
| | Check Total: | 2,528.02 | | |
| Vendor: 4719 | KRC Administration PR Batch 00001.10.2020 KRC Membership | 27.00 | 10/13/2020 | Check Sequence: 1 802-000-1-216-25 |
| | Check Total: | 27.00 | | |
| Vendor: 4513 | Russell C Simon PR Batch 00001.10.2020 Withholding order Russell Simo | 134.00 | 10/13/2020 | Check Sequence: 2 802-000-1-216-20 |
| | Check Total: | 134.00 | | |
| Vendor: 3077 | State Disbursement Unit PR Batch 00001.10.2020 Child Support State Disb Unit | 325.53 | 10/13/2020 | Check Sequence: 3 802-000-1-216-20 |
| | Check Total: | 325.53 | | |
| Vendor: 2954 | Vantagepoint Trans Agts-301638 PR Batch 00001.10.2020 ICMA | 1,476.00 | 10/13/2020 | Check Sequence: 4 802-000-1-215-03 |
| | Check Total: | 1,476.00 | | |
| | Grand Total | \$ 815,085.28 | | |