

**AGENDA
REGULAR SESSION
HIGHLAND CITY COUNCIL
CITY HALL, 1115 BROADWAY
MONDAY, DECEMBER 5, 2022
7:00 PM**

NOTE: This is an in person meeting. However, anyone wishing to monitor the meeting via phone may do so by following the instructions on page 4 of this agenda.

CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE:

MINUTES:

MOTION – Approve Minutes of November 21, 2022 Regular Session (attached)

PROCLAMATION:

Mayor Hemann will read a document proclaiming the week of December 5 through 9, 2022 as Youth Appreciation Week.

RECOGNITION:

Mayor Hemann will recognize Judy Kuhn on her Retirement of 24 Years of Service as a Member on the Madison County Board.

PUBLIC FORUM:

A. Citizens' Requests and Comments:

1. Highland Optimists' Club – 2023 Shootout – Special Event Application – Rick Ringwald, Representative (attached)

**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 – Mark Korte (attached)

NEW BUSINESS:

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

B. **MOTION** – Bill #22-184/ORDINANCE Abating Taxes Levied for the General Obligation Sewerage System Refunding Bonds (Alternate Revenue Source) Series 2021 Bond and Interest for the 2022 Taxes Payable in 2023 (attached)

C. **MOTION** – Bill #22-185/ORDINANCE Abating Taxes Levied for the General Obligation Refunding Bonds (Alternate Revenue Source) Series 2020 Bond and Interest for the 2021 Taxes Payable in 2022 (attached)

Continued

- D. **MOTION** – Bill #22-186/ORDINANCE Abating Taxes Levied for the 2010 General Obligation Street Bond Alternate Revenue Bond and Interest for the 2021 Taxes Payable in 2022 (attached)
- E. **MOTION** – Bill #22-187/RESOLUTION Approving the Estimated Tax Levy (attached)
- F. **MOTION** – Bill #22-188/ORDINANCE Approving the Illinois Municipal League Risk Management Association Minimum/Maximum Contribution Agreement for the Period of January 1, 2023 to January 1, 2024, and the Associated 2023 IMLRMA Contribution Payment Agreement (attached)
- G. **MOTION** – Approve Schedule of 2023 Meeting Dates for Council, Boards, and Commissions (attached)
- H. **MOTION** – Bill #22-189/RESOLUTION Approving and Authorizing Allocation of Hotel/Motel Tax Funding for the 2023 Highland Optimists’ Club Shootout (attached)
- I. **MOTION** – Bill #22-190/RESOLUTION Authorizing Lewis Brisbois Bisgaard & Smith, LLP to Intervene on Behalf of the City in All Tax Year Appeals Before the Illinois Property Tax Appeal Board (attached)
- J. **MOTION** – Bill #22-191/RESOLUTION Authorizing Lewis Brisbois Bisgaard & Smith, LLP to Intervene on Behalf of the City in All Tax Year Appeals Before the Illinois Property Tax Appeal Board, Including, But Not Limited to, Parcel Number 02-2-18-28-13-301-013, Docket Number 22-000234 (attached)
- K. **MOTION** – Bill #22-192/RESOLUTION Authorizing Lewis Brisbois Bisgaard & Smith, LLP to Intervene on Behalf of the City in All Tax Year Appeals Before the Illinois Property Tax Appeal Board, Including Parcel Number 01-2-24-08-08-201-004, Docket Number 22-00066 (attached)
- L. **MOTION** – Bill #22-193/RESOLUTION Allowing the Expenditure of Illinois Rebuild Funds, through Motor Fuel Tax Funds for the Matter Drive Reconstruction Project (attached)
- M. **MOTION** – Bill #22-194/RESOLUTION Approving a Construction Engineering Agreement with Oates Associates for the Matter Drive Reconstruction project (attached)
- N. **MOTION** – Bill #22-195/RESOLUTION Approving a Preliminary Engineering Services Agreement with Oates Associates, Inc. for the Development of Plans and Specifications for the VHP Pavement Restoration Project (Broadway to Michael Rd) (attached)
- O. **MOTION** – Bill #22-196/ORDINANCE Amending Code, Chapter 2—Administration, Article IV—Department of Public Safety, Division 2—Fire Department Division, to Amend the Eligibility Requirements for Highland Fire Department (attached)

Continued

Agenda
December 5, 2022
Page 3

P. **MOTION** – Approve a Notice of Municipal Letting, #PW-11-22, for the Purchase of Two New Ford Police Interceptor SUV's (attached)

REPORTS:

A. **MOTION** – Accepting Expenditures Report #1231 for November 19, 2022 through December 2, 2022 (attached)

EXECUTIVE SESSION:

The City Council will conduct an Executive Session pursuant to the Illinois Open Meetings Act, citing the following exemptions, allowing the meeting: **5 ILCS 120/2(c)(21) to discuss the approval of executive session minutes.**

ADJOURNMENT:

Continued



Anyone requiring accommodations, provided for in the Americans with Disabilities Act (ADA), to attend this public meeting, please contact Breann Vazquez, ADA Coordinator, by 9:00 AM on Monday, December 5, 2022.

BE ADVISED this is a public meeting conducted in accordance with Illinois state law and may be recorded for audio and video content. City reserves the right to broadcast or re-broadcast the content of this meeting at City's sole discretion. City is not responsible for the content, video quality, or audio quality of any City meeting broadcast or re-broadcast.

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 #: 867900

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 3:00 PM on the day of the meeting, will be read into the record.

PROCLAMATION

WHEREAS,

The vast majority of youth are concerned, knowledgeable and responsible citizens; and

WHEREAS,

The accomplishments and achievements of these young citizens deserve the recognition and praise of their elders; and

WHEREAS,

Optimists International has, since 1956, developed and promoted a program entitled Youth Appreciation Week; and

WHEREAS,

The citizens of the City of Highland, Illinois have indicated a desire to join the Optimists in expressing appreciation and approval of the contributions of youth.

THEREFORE,

I, Kevin B. Hemann, Mayor of the City of Highland, do hereby proclaim the week of December 5 - 9, 2022, as

YOUTH APPRECIATION WEEK

in the City of Highland, Illinois. By this action, let it be known that we have faith in the ability of today's youth as they assume responsible roles in the future of mankind.

IN WITNESS WHEREOF,

I have hereunto set my hand and caused the Seal of the City of Highland to be affixed this 5th day of December, 2022.

Mayor



CITY OF HIGHLAND

SPECIAL EVENT APPLICATION

Authorized under City Ordinance Sec. 64-3-1

PURPOSE: The City of Highland supports various community activities and festivals throughout the year. Establishing public safety and coordinating needs between the events and the city are the overall goals of this process. It is the responsibility of the specific event Sponsors to obtain, complete, and follow through the application process for city approval.

SPECIAL EVENT: A “Special Event” is defined as: (1) any event, race, gathering, demonstration, or service; (2) that occurs partially or completely within the jurisdiction of the City of Highland; (3) is expected to draw crowds in excess of one hundred fifty (150) attendees; and (4) is expected to or could disrupt normal daily functions within the City of Highland including but not limited to traffic congestion and excess noise; or could create a public health/safety concern without proper precautions or prior planning. Specific examples would include (but are not limited to): The Kirchenfest, Schweizerfest, 5K runs, parades, Art in the Park, Fourth of July Festivities, Madison County Fair, etc. The City Manager will make the final determination as to whether an event qualifies. This will be based upon the totality of the circumstances presented.

PROCEDURE:

1. All Requests will be directed to Highland City Hall, to the attention of the Deputy City Clerk.
2. Applications will be available at Highland City Hall, Monday-Friday, 8:00 am to 5:00 pm or online through the City’s web site.
3. Applications will be completed by the Event Sponsor and submitted at least 60 days prior to the event. The application must be signed by the Event Sponsor Responsible Party. Incomplete applications will not be accepted. If an application is accepted and later determined to be incomplete, the applicant will be notified by the Deputy Clerk. Failure to provide information will result in denial of application.
4. The Deputy City Clerk will forward the application to all city departments that have responsibilities relating to the event. If necessary, a committee meeting involving the event Sponsor and city stakeholders may take place to clarify questions, determine specific needs, and address concerns.
5. The event Sponsor is required to obtain final approval for the special event from the City Manager. The City Council may announce the special event to the public at a scheduled Council meeting.

CITY OF HIGHLAND-SPECIAL EVENT APPLICATION

Name of Event: Highland Optimist Shootout

Type/Purpose of Event: Festival Race Other Fundraiser Service Parade
 Demonstration Other (please specify): Basketball Event at High School

Location of Event: Highland High School

Sponsoring Organization/Individual: Highland Optimist

Event Responsible Party: Rick Ringwald
Address: 6 Birdie Lane Highland IL 62249
Phone(s): 314-458-5128
Email: rick@powersinvest.com

Secondary Contact: Matt Powers
Address: 3418 Fairway Drive
Phone(s): 618-303-0074
Email: matt@powersinvest.com

Date(s) of Set-up: January 6th, 2023

Event Date(s) / Times:
January 7th, 2023
8:00 am to 10:00pm

Date(s) of Tear-down: January 7th

Expected Attendance: 2800

Alcohol License Required: Yes No
If yes, application received: Yes No

Sound Amplification System utilized: Yes No
If yes, hours of operation: _____

Funding request of the Council: Yes No
Amount requested and purpose: \$4,000 Sponsor

City Services Requested – Please attach additional documents (maps, detailed information), where needed. Write “Not applicable” if no services requested.

(Directors must initial behind requests)

Street Dept: Signage, Barricades, Street Closures (Specify): **Public Works Director:** _____

N/A

Electric Dept: Electrical Service, Lighting (Specify): **Electric Dept. Director:** _____

N/A

Public Safety: Security, First Aid, Traffic Control (Specify): **Public Safety Director:** _____

Request police presence at the event from about noon on.

HCS Services: Wi-Fi or other technological needs (Specify): **HCS Director:** _____

N/A

Other City Services: Restrooms, City Officials (Sign approval), Refuse Dumpsters (Specify):
Department: _____

N/A

Application Checklist (Attachments):

**Deputy Clerk Initial
Upon receipt or waiver:**

Certificate of Insurance: (attached) _____

- Must be General liability
- \$1 Million per occurrence/\$2 million aggregate
- City named as “additional insured” If Event is on city property.

Site Plan Rendering _____

Evacuation Plan _____

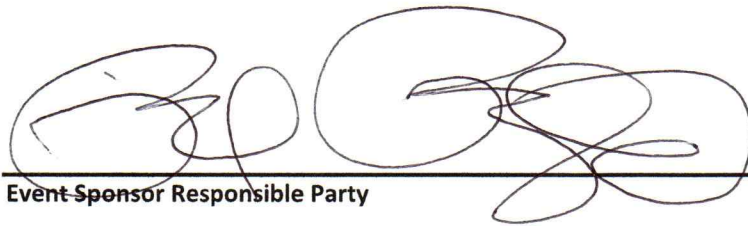
Fire Plan _____

Parking Plan _____

Schedule City Council Meeting for announcement _____

Date: ^{12/5/22} _____

Application Submittal (60+ days) _____



Event Sponsor Responsible Party

11/30/2022

Date

City Manager

Date

CITY OF HIGHLAND, ILLINOIS
ANNUAL FINANCIAL REPORT AND FINANCIAL STATEMENTS
APRIL 30, 2022

CITY OF HIGHLAND, ILLINOIS
TABLE OF CONTENTS

	<u>PAGE</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	1-11
INDEPENDENT AUDITOR'S REPORT	12-14
BASIC FINANCIAL STATEMENTS	
<u>EXHIBIT</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
1 STATEMENTS OF NET POSITION	15
2 STATEMENTS OF ACTIVITIES	16-17
FUND FINANCIAL STATEMENTS	
3 BALANCE SHEETS - GOVERNMENTAL FUNDS	18-19
4 RECONCILIATIONS OF THE GOVERNMENTAL FUNDS BALANCE SHEETS TO THE STATEMENTS OF NET POSITION	20
5 STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	21-22
6 RECONCILIATIONS OF THE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES	23
7 STATEMENTS OF NET POSITION - ENTERPRISE FUNDS	24-25
8 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - ENTERPRISE FUNDS	26-27
9 STATEMENTS OF CASH FLOWS - ENTERPRISE FUNDS	28-29
10 STATEMENTS OF NET POSITION - FIDUCIARY FUND	30
11 STATEMENTS OF CHANGES IN NET POSITION - FIDUCIARY FUND	31
NOTES TO FINANCIAL STATEMENTS	32-67

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE

1	SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS, AND NOTES TO SCHEDULE 1	68-70
2	MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS: REGULAR PLAN, SLEP, AND POLICE PENSION; MULTIYEAR SCHEDULE OF PENSION CONTRIBUTIONS: REGULAR PLAN, SLEP, AND POLICE PENSION; SCHEDULE OF INVESTMENT RETURNS: POLICE PENSION	71-77
3	MULTIYEAR OPEB SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS; MULTIYEAR SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS; SUMMARY OF ACTUARIAL ASSUMPTIONS	78-81

STATISTICAL SECTION

TABLE

1	GENERAL GOVERNMENTAL REVENUES BY SOURCE	82
2	INTERGOVERNMENTAL TAX REVENUES BY SOURCE	83
3	GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION	84
4	ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY, PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION, AND TAX EXTENSIONS	85
5	PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION ALL DIRECT AND OVERLAPPING GOVERNMENTS	86
6	COMPUTATION OF LEGAL DEBT MARGIN	87
7	RATIO OF NET GENERAL DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA	88
8	RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES	89
9	REVENUE BOND COVERAGE - FTTP BONDS	90
10	PROPERTY VALUE AND CONSTRUCTION INFORMATION	91
11	LIGHT AND POWER FUND - COMPARATIVE SUMMARY OF OPERATIONS	92
12	WATER FUND - COMPARATIVE SUMMARY OF OPERATIONS	93
13	SEWER FUND - COMPARATIVE SUMMARY OF OPERATIONS	94
14	MISCELLANEOUS STATISTICS	95

CITY OF HIGHLAND, ILLINOIS
April 30, 2022
Management's Discussion & Analysis

CITY OF HIGHLAND, ILLINOIS
Council/Manager - Form of Government
April 30, 2022

MAYOR

Kevin B Hemann

CITY MANAGER

Christopher Conrad

CITY COUNCIL MEMBERS

Rick Frey

Peg Bellm

John Hipskind

Sarah Sloan

CITY CLERK

Barbara Bellm

CITY TREASURER

Neill Nicolaides

DEPARTMENT DIRECTORS

Daniel Cook

Reanna Ohren

Jacklyn Heimburger

Angela Kim

Mark Rosen

Carole Presson

Joe Gillespie

Angela Imming

Breann Vazquez

Electric

Finance

Support Services

Library

Parks & Recreation

Public Safety

Public Works

Technology & Innovation

Community Development

CITY OF HIGHLAND, ILLINOIS
April 30, 2022
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, 2022 with comparative information for the fiscal year ended April 30, 2021.

FINANCIAL HIGHLIGHTS

- Total assets exceeded liabilities at the close of the fiscal year by approximately \$82.0 million (net position). Of this amount, the unrestricted amount of \$13.0 million may be used to meet the City's ongoing obligations to citizens and creditors.
- City-wide net position increased 7.4% during the fiscal year. Governmental activities increased 10.8% and a 3.6% increase 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 2022 is \$95.6 million (net of depreciation). This is comprised of \$49.6 million for governmental activities plus \$46.0 million for business-type activities.
- Receipts of the traditional sales tax, shown within the "Intergovernmental" revenue line item, increased 10.57% during FY 2022. According to City estimates, with a change in the collection method for online purchases, this number will increase in future years based on current retail offerings available to our citizens.
- FY 2022 was the fifteenth 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 \$1.9 million. This collection will also see an increase based on the updated collection method for online purchases.
- FY 2022 was the third full year for the newly created Business Districts generating \$810,694 for eligible projects within these Districts. As with the traditional and NHR, this tax collection is predicted to be increased based on the updated collection method for online purchases.
- Building permit activity continues and the growth rate of the City's equalized assessed value (EAV), which is an important component in property tax calculations, also continues to improve as developments continue and improvements are made to existing properties.

CITY OF HIGHLAND, ILLINOIS
April 30, 2022
Management's Discussion & Analysis

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, 2022
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 the required major funds. The capital projects funds that have been in presented in prior years are not required and therefore have not been included. 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, 2022
Management's Discussion & Analysis

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

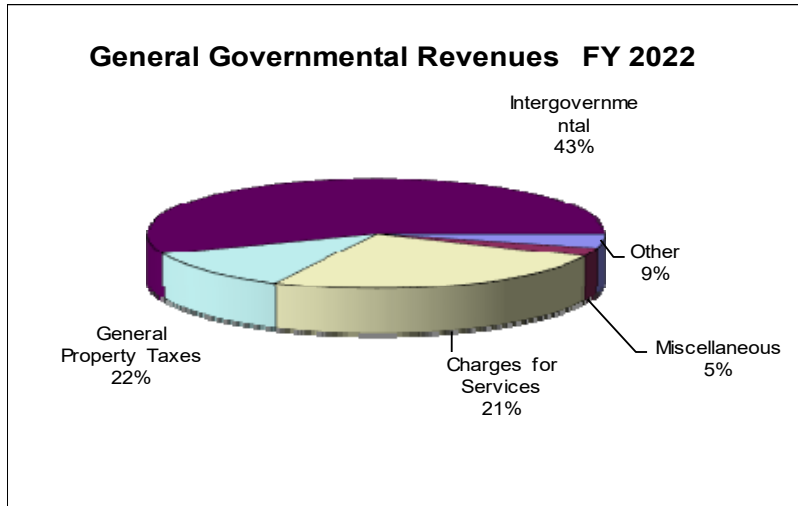
The following table provides a comparison between the activities for FY '22 and the activities for FY '21 under the GASB Statement No. 34 model. The city-wide total for revenues increased \$0.1 million and expenditures decreased \$.3 million compared to the previous fiscal year. Governmental type revenues exceeded expenditures for the current and prior fiscal year. Business Type Revenues also exceeded expenditures for the current year as well. 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.

	Governmental Activities		Business-type Activities		Totals	
	Fiscal Year 2022	2021	Fiscal Year 2022	2021	Fiscal Year 2022	2021
Revenues						
Program Revenues						
Charges for Services	\$ 4.5	\$ 4.2	\$ 24.9	\$ 24.3	\$ 29.4	\$ 28.5
Operating Grants and Contributions	0.1	0.5			0.1	0.5
Capital Grants and Contributions	0.4	0.8		1.7	0.4	2.5
General Revenues						
Property Taxes, General Purposes	4.2	4.1			4.2	4.1
Intergovernmental	9.2	7.9			9.2	7.9
Miscellaneous	1.1	0.9	0.3	0.2	1.4	1.1
Interfund Transfers					0.0	0.0
Total Revenues	\$ 19.5	\$ 18.4	\$ 25.2	\$ 26.2	\$ 44.7	\$ 44.6
Expenditures						
General Government	\$ 1.7	\$ 2.1			\$ 1.7	\$ 2.1
Public Safety	6.1	6.4			6.1	6.4
Highways and Streets	2.9	2.8			2.9	2.8
Culture and Recreation	2.7	2.3			2.7	2.3
Economic Development	0.5	0.5			0.5	0.5
Employer's Cont. to Retirement Fund	0.9	0.9			0.9	0.9
Interest on Long-Term Debt	0.4	0.4			0.4	0.4
Electric			\$ 17.4	\$ 18.0	17.4	18.0
Water			2.6	2.5	2.6	2.5
Sewer			2.0	1.8	2.0	1.8
Solid Waste			1.9	1.7	1.9	1.7
Interfund Transfer					0.0	0.0
Total Expenditures	\$ 15.2	\$ 15.4	\$ 23.9	\$ 24.0	\$ 39.1	\$ 39.4
Change In Net Position	4.3	3.0	1.3	2.2	5.6	5.2
Beginning Net Position	40.0	37.0	36.3	34.1	76.3	71.4
Ending Net Position	\$ 44.3	\$ 40.0	\$ 37.6	\$ 36.3	\$ 81.9	\$ 76.6

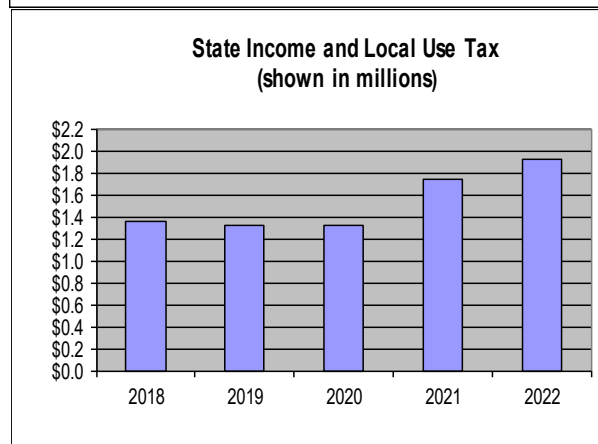
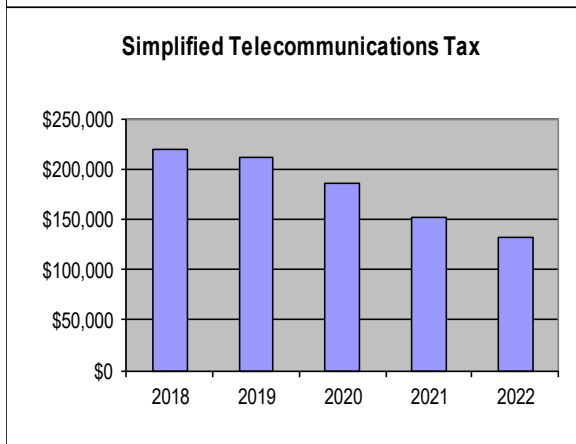
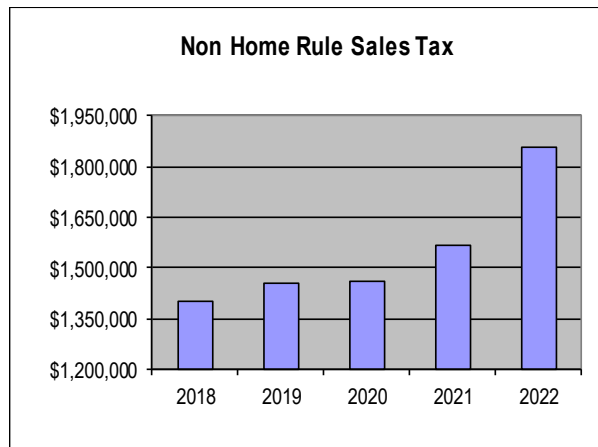
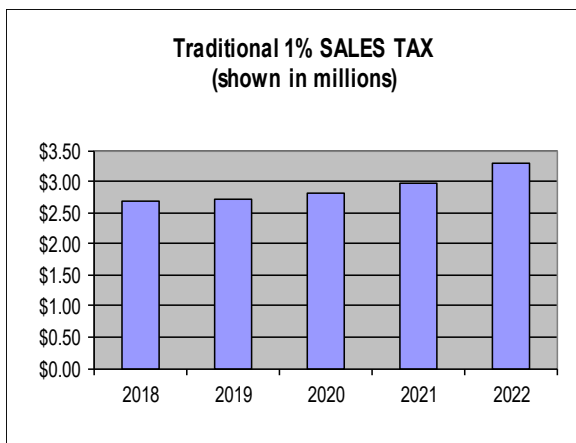
CITY OF HIGHLAND, ILLINOIS
April 30, 2022
Management's Discussion & Analysis

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.

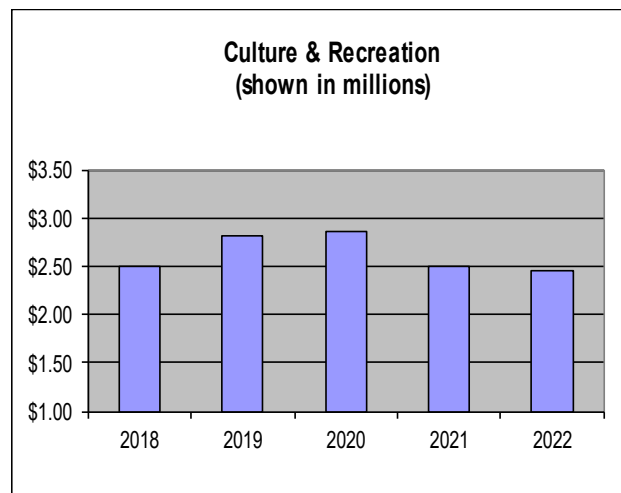
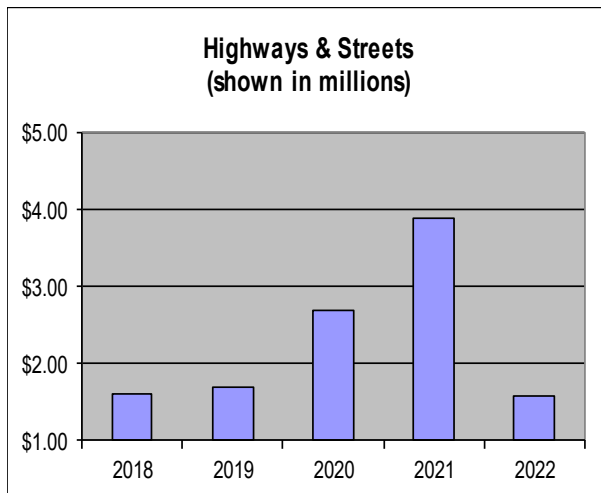
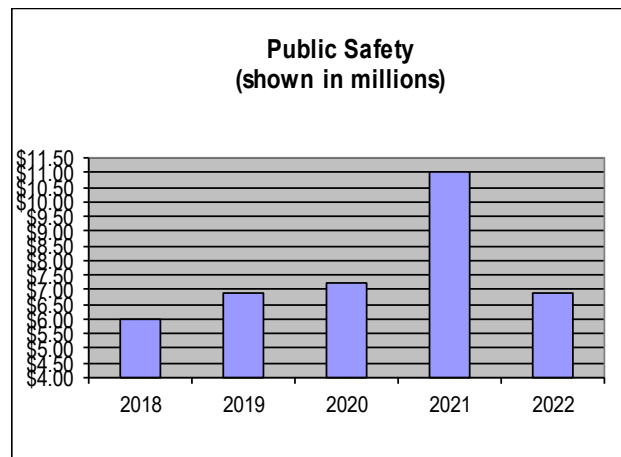
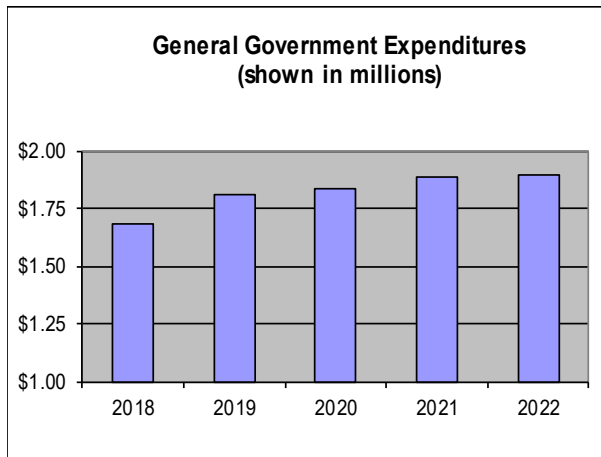
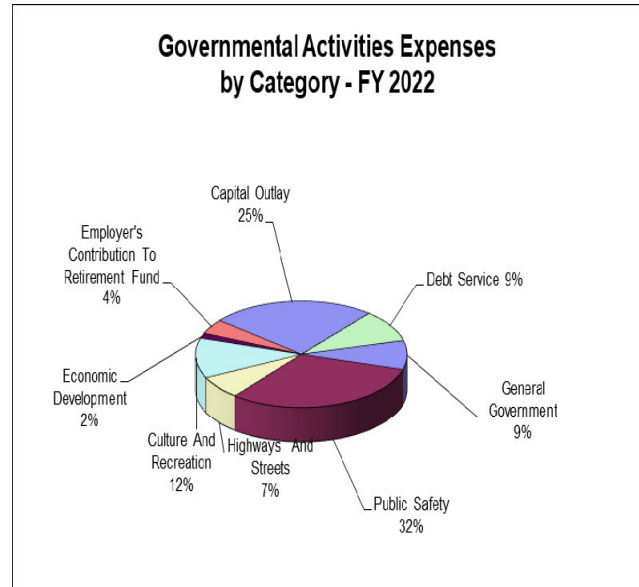


Intergovernmental revenues include revenues due to the City of Highland that pass through the State of Illinois. These include, but are not limited to, sales tax, income tax, and the simplified telecommunications tax. Corporate replacement tax, motor fuel tax, as well as fines and forfeitures are included 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, 2022
Management's Discussion & Analysis

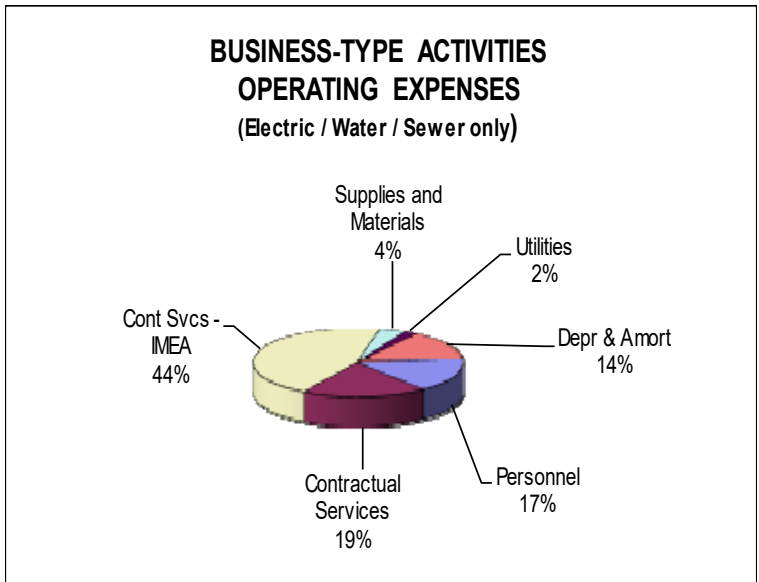
Expenditures of Governmental Activities are spread among a wide variety of functions. Among these are public safety functions of police, fire, and EMS. Also included are the activities of highways and streets as well as culture and recreation (parks & recreation / library). These areas are funded with 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. The increase in debt service is due to the refunding of the TIF #2 bonds. The increase in public safety is due to the construction of the new Public Safety Facility and completion of the downtown Fire Station renovations using the proceeds of the debt certificates issued for this purpose. Highways and Streets continues to grow as the City continues to make investment in our City streets.



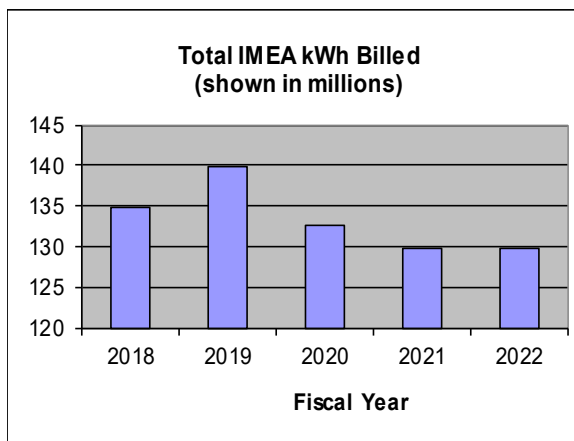
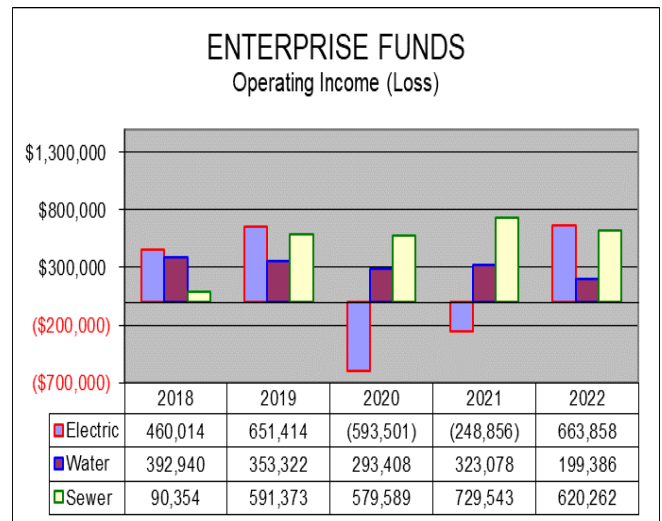
CITY OF HIGHLAND, ILLINOIS
April 30, 2022
Management's Discussion & Analysis

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 most recent electrical rate increase was effective in May of 2021 and fiber rate increases will continue to be evaluated and implemented as needed. 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) decreased by 1% while the revenues increased by 2.47%. These costs include depreciation which is not a budgetary item. The rate increase effective in May 2021 and further increases for fiber services will continue to be investigated in the upcoming fiscal years 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 2022 also contributing to the operational loss. The cost per kilowatt hour will again be used to determine if additional rate increases beyond the power cost adjustment are warranted in the upcoming year.

CITY OF HIGHLAND, ILLINOIS
April 30, 2022
Management's Discussion & Analysis

STATUS OF CITY RESERVES

The governmental funds reported a *combined* fund balance of \$18.5 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 2022, the City had \$95.6 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 2022	2021	Fiscal Year 2022	2021	2022	2021
Land	\$ 8.5	\$ 8.1	\$ 1.9	\$ 1.9	\$ 10.4	\$ 10.0
Construction in Progress	0.4	5.4	0.2	0.4	0.6	5.8
Bldgs & Improvements	11.6	3.7	12.4	12.8	24.0	16.5
Other Improvements	6.2	6.2	5.0	5.2	11.2	11.4
Equipment	1.3	1.1	0.8	0.8	2.1	1.9
Infrastructure	21.6	23.1			21.6	23.1
Lines			22.1	22.8	22.1	22.8
Interconnect			3.5	3.8	3.5	3.8
Totals	\$ 49.6	\$ 47.6	\$ 45.9	\$ 47.7	\$ 95.5	\$ 95.3

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
April 30, 2022
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 \$9.1 million is available for general obligation debts. Total City debt per capita is approximately \$3,263. 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			
	2022	2021	2022	2021	2022	2021
Revenue Bonds	\$ 4.3	\$ 4.9	\$ 10.3	\$ 11.1	\$ 14.6	\$ 16.0
Debt Certificates Payable	7.9	8.2			7.9	8.2
Notes Payable		0.1	9.8	10.4	9.8	10.5
Lease Payable	0.3	0.3			0.3	0.3
Totals	\$ 12.5	\$ 13.5	\$ 20.1	\$ 21.5	\$ 32.6	\$ 35.0

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 '22, with a brief look ahead into FY '23.

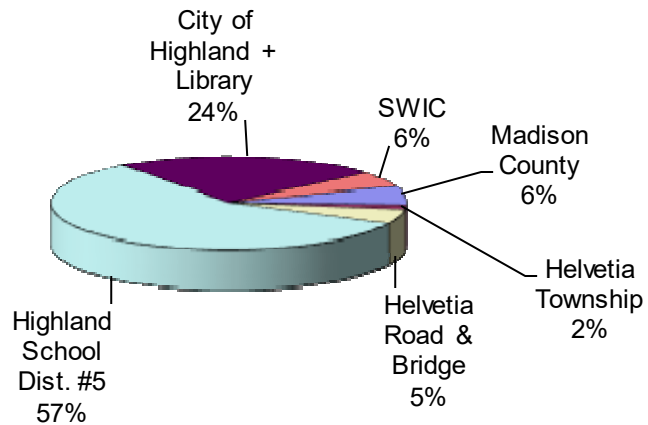
The City emerged from the pandemic with relative stability due mainly to solid reserves policies and our diverse revenue streams. Even with changes in revenue collections it appears we have weathered the financial impacts and were able to maintain a solid financial position. It appears that after changes in sales and use tax collections this past year, our overall revenue growth has returned to pre pandemic levels. Inflation impacts on City activities is the largest threat to City finances and staff are adjusting projects, purchases and operations in order to continue to provide the level of services our citizens have come to expect from the City of Highland.

The Fiber-to-the-Premise (FTTP) project continues to gain customers in the available service areas. 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 obtained low interest financing for sewer trunk main improvements through the low interest loan program administered by the IEPA. This project has already proven valuable with reduced claims related to sewer backups. Construction was completed on the new public safety facility, Plaza Park was completed, a new parking lot for city hall was constructed and a parcel next to the WCC was purchased for future expansion all using proceeds of the Business District Tax. Electrical system upgrades and maintenance operations are still being done to sustain the electrical systems reliability including aggressive vegetation management to reduce animal/varmint intrusion.

CITY OF HIGHLAND, ILLINOIS
April 30, 2022
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. One of the recommendations of these committees was the acquisition of the Tyler Technologies ERP Municipal Management software platform. Staff have begun the process of implementation which will likely take 2-3 years.

As of April 2022, the City's Equalized Assessed Value increased 4.23% to a total of \$213.3 million. The EAV is used in conjunction with the 2021 Property Tax Levy for the collection of property taxes during FY 2022-2023. The City of Highland's (including the Library portion) property tax rate for 2021 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

Opinions

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, 2022, 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.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Highland, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Highland, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Highland, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Highland, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 we 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Prior Period Partial Comparative Information

The prior year partial comparative information has been derived from the City of Highland's 2021 financial statements, and in our report dated September 22, 2021, we expressed an unmodified 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.



Highland, IL
November 21, 2022

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,		
	2022	2021	2022	2021	2022	2021	
Current Assets:							
Cash and Investments	\$ 16,704,156	\$ 16,854,235	\$ 9,803,866	\$ 8,893,669	\$ 26,508,022	\$ 25,747,904	\$ 56,545
Receivables (Net, Where Applicable of Allowance for Uncollectibles):							
Property Taxes	4,202,414	4,111,170			4,202,414	4,111,170	
Replacement Tax Receivable	126,355	65,939			126,355	65,939	
Accounts Receivable	696,101	1,196,927	779,186	942,785	1,475,287	2,139,712	
Income Tax Receivable	473,518	372,128			473,518	372,128	
Sales Tax Receivable	882,869	886,645			882,869	886,645	
Unbilled Receivable			1,609,313	1,599,207	1,609,313	1,599,207	
Other	128,099	126,990	34,351	32,705	162,450	159,695	
Prepaid Expenses	282,628	305,208	232,730	253,335	515,358	558,543	
Restricted Assets:							
Cash and Investments	339,491	247,927	1,584,701	1,579,325	1,924,192	1,827,252	
Long-Term Assets:							
Capital Assets (Net of Accumulated Depreciation)	40,738,274	34,109,864	43,850,055	45,425,164	84,588,329	79,535,028	
Land	8,467,862	8,111,723	1,935,355	1,919,570	10,403,217	10,031,293	
Construction in Progress	357,935	5,368,295	211,572	376,042	569,507	5,744,337	
Net Pension Asset - IMRF and SLEP	2,922,472	661,368	1,862,912	385,398	4,785,384	1,046,766	
Total Assets	76,322,174	72,418,419	61,904,041	61,407,200	138,226,215	133,825,619	56,545
<u>DEFERRED OUTFLOWS OF RESOURCES</u>							
Related to OPEB	323,699	371,707	163,553	187,811	487,252	559,518	
Related to Pensions - IMRF and SLEP	1,223,730	1,762,640	832,865	1,148,645	2,056,595	2,911,285	
Related to Pensions - Police Pension	1,634,324	2,273,410			1,634,324	2,273,410	
Total Deferred Outflows of Resources	3,181,753	4,407,757	996,418	1,336,456	4,178,171	5,744,213	0
Total Assets and Deferred Outflows of Resources	\$ 79,503,927	\$ 76,826,176	\$ 62,900,459	\$ 62,743,656	\$ 142,404,386	\$ 139,569,832	\$ 56,545
<u>LIABILITIES</u>							
Current Liabilities:							
Accounts Payable	\$ 404,020	\$ 1,566,744	\$ 980,683	\$ 1,148,778	\$ 1,384,703	\$ 2,715,522	
Accrued Salaries and Benefits	146,521	134,746	76,391	73,025	222,912	207,771	
Deferred Revenues	623,316				623,316		
Accrued Interest	129,399	65,330	67,163	76,018	196,562	141,348	
Customer Deposits			86,842	90,397	86,842	90,397	
Long-Term Liabilities:							
Portion Due or Payable Within One Year:							
Bonds Payable	524,478	566,036	910,000	880,000	1,434,478	1,446,036	
General Obligation Debt Certificates Payable	330,000	320,000			330,000	320,000	
General Obligation Lease Payable	30,000	30,000			30,000	30,000	
Notes Payable	50,278	91,448	206,153	203,338	256,431	294,786	
General Obligation Notes Payable			160,000	154,000	160,000	154,000	
Premium on Debt	42,217	42,217	7,656	1,318	49,873	43,535	
Portion Due or Payable After One Year:							
Compensated Absences	688,066	703,798	344,617	311,014	1,032,683	1,014,812	
Net Pension Liability - Police Pension	5,507,089	8,944,750			5,507,089	8,944,750	
Other Post Employment Benefits Payable	1,526,945	1,688,382	771,510	853,078	2,298,455	2,541,460	
Premium on Debt	558,566	600,783	79,755	15,155	638,321	615,938	
Bonds Payable	3,824,144	4,348,621	9,345,000	10,275,000	13,169,144	14,623,621	
General Obligation Debt Certificates Payable	7,520,000	7,850,000			7,520,000	7,850,000	
General Obligation Lease Payable	240,000	270,000			240,000	270,000	
Notes Payable		50,278	8,449,823	8,860,717	8,449,823	8,910,995	
General Obligation Notes Payable			987,000	1,147,000	987,000	1,147,000	
Long-Term Accrued Interest	1,089,802	1,185,441			1,089,802	1,185,441	
Total Liabilities	23,234,841	28,458,574	22,472,593	24,088,838	45,707,434	52,547,412	0
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Unavailable Property Taxes	4,202,414	4,111,170			4,202,414	4,111,170	
Related to OPEB	449,568	256,500	227,149	129,600	676,717	386,100	
Related to Pensions - IMRF and SLEP	4,006,681	3,520,249	2,590,048	2,224,481	6,596,729	5,744,730	
Related to Pensions - Police Pension	3,312,726	502,656			3,312,726	502,656	
Total Deferred Inflows of Resources	11,971,389	8,390,575	2,817,197	2,354,081	14,788,586	10,744,656	0
<u>NET POSITION</u>							
Invested in Capital Assets, Net of Related Debt	37,045,171	34,063,499	25,939,006	26,200,721	62,984,177	60,264,220	
Restricted for:							
Special Revenue Purposes	2,986,690	2,680,003			2,986,690	2,680,003	56,545
Capital Projects Purposes	718,524	3,362,951			718,524	3,362,951	
Other Purposes	324,573	258,698			324,573	258,698	
Long-Term Debt	310,619	222,095	1,584,701	1,579,325	1,895,320	1,801,420	
Unrestricted	2,912,120	(610,219)	10,086,962	8,520,691	12,999,082	7,910,472	
Total Net Position	44,297,697	39,977,027	37,610,669	36,300,737	81,908,366	76,277,764	56,545
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 79,503,927	\$ 76,826,176	\$ 62,900,459	\$ 62,743,656	\$ 142,404,386	\$ 139,569,832	\$ 56,545

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

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2022

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	\$ 1,696,622	\$ 1,856,360			\$ 159,738		\$ 159,738	
Public Safety	6,080,225	1,783,408	\$ 73,562		(4,223,255)		(4,223,255)	
Highways and Streets	2,987,824	7,200		\$ 367,618	(2,613,006)		(2,613,006)	
Culture and Recreation	2,763,616	875,598	73,901	20,081	(1,794,036)		(1,794,036)	
Economic Development	523,320				(523,320)		(523,320)	
Employer's Contribution to Retirement Fund	903,393				(903,393)		(903,393)	
Interest on Long-Term Debt	437,074				(437,074)		(437,074)	
Total Governmental Activities	15,392,074	4,522,566	147,463	387,699	(10,334,346)	\$ 0	(10,334,346)	\$ 0
Business-Type Activities:								
Electric	17,305,096	17,776,018				470,922	470,922	
Water	2,624,263	2,777,768				153,505	153,505	
Sewer	2,021,169	2,478,461				457,292	457,292	
Solid Waste	1,924,023	1,908,079				(15,944)	(15,944)	
Total Business-Type Activities	23,874,551	24,940,326	0	0	0	1,065,775	1,065,775	0
Total Primary Government	\$ 39,266,625	\$ 29,462,892	\$ 147,463	\$ 387,699	(10,334,346)	1,065,775	(9,268,571)	0
Component Unit:								
Industrial Development								(1,000)
General Revenues:								
Taxes:								
Property Taxes, Levied for General Purposes					4,215,846		4,215,846	
Intergovernmental					9,167,431		9,167,431	
Motor Fuel Taxes					412,171		412,171	
Gain (Loss) on Disposal of Capital Assets					(92,622)	28,175	(64,447)	
Unrealized Depreciation of Investments					(39,669)		(39,669)	
Interest and Miscellaneous Income					913,859	293,982	1,207,841	
Transfers					78,000	(78,000)		
Total General Revenues					14,655,016	244,157	14,899,173	0
Change in Net Position					4,320,670	1,309,932	5,630,602	(1,000)
Net Position Beginning - Restated					39,977,027	36,300,737	76,277,764	57,545
Net Position Ending					\$ 44,297,697	\$ 37,610,669	\$ 81,908,366	\$ 56,545

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

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2021

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	\$ 2,102,631	\$ 1,850,248	\$ 1,367		\$ (251,016)		\$ (251,016)	
Public Safety	6,414,683	1,836,835	362,790		(4,215,058)		(4,215,058)	
Highways and Streets	2,833,439	7,200	42,878	\$ 573,851	(2,209,510)		(2,209,510)	
Culture and Recreation	2,315,553	538,241	85,556	272,561	(1,419,195)		(1,419,195)	
Economic Development	513,709				(513,709)		(513,709)	
Employer's Contribution to Retirement Fund	933,902		55,868		(878,034)		(878,034)	
Interest on Long-Term Debt	441,757				(441,757)		(441,757)	
Total Governmental Activities	15,555,674	4,232,524	548,459	846,412	(9,928,279)	\$ 0	(9,928,279)	\$ 0
Business-Type Activities:								
Electric	17,890,269	17,432,457				(457,812)	(457,812)	
Water	2,536,392	2,808,069				271,677	271,677	
Sewer	1,775,054	2,376,233		1,650,000		2,251,179	2,251,179	
Solid Waste	1,748,521	1,707,437				(41,084)	(41,084)	
Total Business-Type Activities	23,950,236	24,324,196	0	1,650,000	0	2,023,960	2,023,960	0
Total Primary Government	\$ 39,505,910	\$ 28,556,720	\$ 548,459	\$ 2,496,412	(9,928,279)	2,023,960	(7,904,319)	0
Component Unit								
Industrial Development								(20,341)
General Revenues:								
Taxes:								
Property Taxes, Levied for General Purposes					4,071,650		4,071,650	
Intergovernmental					7,870,901		7,870,901	
Motor Fuel Taxes					379,373		379,373	
Gain on Disposal of Capital Assets					1,912	4,526	6,438	
Unrealized Appreciation (Depreciation) of Investments					45,572	(7,915)	37,657	
Interest and Miscellaneous Income					506,177	296,727	802,904	
Transfers					70,000	(70,000)		
Total General Revenues					12,945,585	223,338	13,168,923	0
Change in Net Position					3,017,306	2,247,298	5,264,604	(20,341)
Net Position Beginning					36,959,721	34,053,439	71,013,160	77,886
Net Position Ending - Restated					\$ 39,977,027	\$ 36,300,737	\$ 76,277,764	\$ 57,545

CITY OF HIGHLAND, ILLINOIS
BALANCE SHEETS
GOVERNMENTAL FUNDS
APRIL 30, 2022

	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	\$ 2,399,069	\$ 7,101,951	\$ 523,605	\$ 608,844	\$ 6,070,687	\$ 16,704,156	\$ 56,545
Receivables (Net, Where Applicable of Allowance for Uncollectibles):							
Property Taxes	1,473,306		523,605		2,205,503	4,202,414	
Replacement Tax Receivable	90,100		13,382		22,873	126,355	
Accounts Receivable	35,775		660,326			696,101	
Income Tax Receivable	473,518					473,518	
Sales Tax Receivable	494,703			117,478	270,688	882,869	
Other	61,077	21,128	1,393		44,501	128,099	
Due from Other Fund	7,231	627,500				634,731	
Prepaid Expenses	80,176		4,598		197,854	282,628	
Restricted Cash					339,491	339,491	
Total Assets	\$ 5,114,955	\$ 7,750,579	\$ 1,726,909	\$ 726,322	\$ 9,151,597	\$ 24,470,362	\$ 56,545
<u>LIABILITIES</u>							
Accounts Payable	\$ 190,332		\$ 113,057	\$ 7,798	\$ 92,833	\$ 404,020	
Accrued Salaries and Benefits	99,157		28,601		18,763	146,521	
Deferred Revenues					623,316	623,316	
Due to Other Fund	355,000				279,731	634,731	
Total Liabilities	644,489	\$ 0	141,658	7,798	1,014,643	1,808,588	\$ 0
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Unavailable Property Taxes	1,473,306	0	523,605	0	2,205,503	4,202,414	0
<u>FUND BALANCES</u>							
Nonspendable	80,176		4,598		197,854	282,628	
Restricted	244,397			718,524	3,094,857	4,057,778	56,545
Assigned		7,750,579	1,057,048		2,702,977	11,510,604	
Unassigned	2,672,587				(64,237)	2,608,350	
Total Fund Balances	2,997,160	7,750,579	1,061,646	718,524	5,931,451	18,459,360	56,545
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 5,114,955	\$ 7,750,579	\$ 1,726,909	\$ 726,322	\$ 9,151,597	\$ 24,470,362	\$ 56,545

CITY OF HIGHLAND, ILLINOIS
BALANCE SHEETS
GOVERNMENTAL FUNDS
APRIL 30, 2021

	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	\$ 2,549,746	\$ 6,367,826	\$ 125,340	\$ 3,945,162	\$ 3,866,161	\$ 16,854,235	\$ 57,545
Receivables (Net, Where Applicable of Allowance for Uncollectibles):							
Property Taxes	1,434,211		510,832		2,166,127	4,111,170	
Replacement Tax Receivable	45,399		6,699		13,841	65,939	
Accounts Receivable	38,898		911,029		247,000	1,196,927	
Income Tax Receivable	372,128					372,128	
Sales Tax Receivable	502,595			117,718	266,332	886,645	
Other	63,821	21,882	431		40,856	126,990	
Due from Other Fund	7,100	635,000				642,100	
Prepaid Expenses	82,436		5,087		217,685	305,208	
Restricted Cash					247,927	247,927	
Total Assets	<u>\$ 5,096,334</u>	<u>\$ 7,024,708</u>	<u>\$ 1,559,418</u>	<u>\$ 4,062,880</u>	<u>\$ 7,065,929</u>	<u>\$ 24,809,269</u>	<u>\$ 57,545</u>
<u>LIABILITIES</u>							
Accounts Payable	\$ 302,612		\$ 44,683	\$ 699,929	\$ 519,520	\$ 1,566,744	
Accrued Salaries and Benefits	94,358		21,550		18,838	134,746	
Due to Other Fund	355,000				287,100	642,100	
Total Liabilities	<u>751,970</u>	<u>\$ 0</u>	<u>66,233</u>	<u>699,929</u>	<u>825,458</u>	<u>2,343,590</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Unavailable Property Taxes	1,434,211	0	510,832	0	2,166,127	4,111,170	0
<u>FUND BALANCES</u>							
Nonspendable	82,436		5,087		217,685	305,208	
Restricted	176,262			3,362,951	2,679,326	6,218,539	57,545
Assigned		7,024,708	977,266		1,248,016	9,249,990	
Unassigned	2,651,455				(70,683)	2,580,772	
Total Fund Balances	<u>2,910,153</u>	<u>7,024,708</u>	<u>982,353</u>	<u>3,362,951</u>	<u>4,074,344</u>	<u>18,354,509</u>	<u>57,545</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 5,096,334</u>	<u>\$ 7,024,708</u>	<u>\$ 1,559,418</u>	<u>\$ 4,062,880</u>	<u>\$ 7,065,929</u>	<u>\$ 24,809,269</u>	<u>\$ 57,545</u>

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, 2022
WITH COMPARATIVE AMOUNTS FOR APRIL 30, 2021

	2022	2021
Total fund balances for governmental funds	\$ 18,459,360	\$ 18,354,509
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	\$ 8,467,862	\$ 8,111,723
Construction in progress	357,935	5,368,295
Infrastructure, net of accumulated depreciation	21,567,038	23,101,613
Buildings and improvements, net of accumulated depreciation	11,613,099	3,741,488
Other improvements, net of accumulated depreciation	6,241,094	6,181,719
Equipment, net of accumulated depreciation	1,317,043	1,085,044
	49,564,071	47,589,882
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	2,858,054	4,036,050
Deferred inflows of resources related to pensions	(7,319,407)	(4,022,905)
Deferred outflows and inflows of resources related to defined benefit OPEB are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	323,699	371,707
Deferred inflows of resources related to OPEB	(449,568)	(256,500)
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	\$ (1,219,201)	\$ (1,250,771)
Bonds, notes, and lease payable	(4,668,900)	(5,356,383)
Debt Certificates Payable	(7,850,000)	(8,170,000)
Debt premium, net of accumulated amortization	(600,783)	(643,000)
Net pension asset	2,922,472	661,368
Net pension liability	(5,507,089)	(8,944,750)
Other post employment benefits	(1,526,945)	(1,688,382)
Compensated absences	(688,066)	(703,798)
	(19,138,512)	(26,095,716)
Total net position of governmental activities	\$ 44,297,697	\$ 39,977,027

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, 2022

	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	\$ 1,542,062		\$ 510,088		\$ 2,163,696	\$ 4,215,846	
Corporate Personal Property Replacement Taxes	375,990		52,654		98,268	526,912	
Intergovernmental	5,601,429		357,493	\$ 807,376	1,874,221	8,640,519	
Motor Fuel Taxes					412,171	412,171	
Charges for Services	2,384,612		1,717,718		27,748	4,130,078	
Licenses, Permits and Other Taxes	277,883					277,883	
Fines and Forfeitures	20,452				1,330	21,782	
Revenue from Use of Property	92,823					92,823	
Grants and Contributions	63,316				471,846	535,162	
Miscellaneous and Interest Income	439,233	\$ 93,871	27,923	16,685	336,147	913,859	
Total Revenues	<u>10,797,800</u>	<u>93,871</u>	<u>2,665,876</u>	<u>824,061</u>	<u>5,385,427</u>	<u>19,767,035</u>	<u>\$ 0</u>
Expenditures:							
Current-							
General Government	1,435,156				339,418	1,774,574	
Public Safety	3,641,775		2,632,058			6,273,833	
Highways and Streets	1,122,579				289,213	1,411,792	
Culture and Recreation	2,079,412				372,862	2,452,274	
Economic Development	207,116			14,598	92,514	314,228	1,000
Employer's Contribution to Retirement Fund					903,393	903,393	
Capital Outlay	1,208,958			3,253,980	593,996	5,056,934	
Debt Service Expenditures-							
Principal Retirement	72,421		49,027	320,000	566,035	1,007,483	
Interest and Fixed Charges	521		2,498	250,525	257,315	510,859	
Total Expenditures	<u>9,767,938</u>	<u>0</u>	<u>2,683,583</u>	<u>3,839,103</u>	<u>3,414,746</u>	<u>19,705,370</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,029,862</u>	<u>93,871</u>	<u>(17,707)</u>	<u>(3,015,042)</u>	<u>1,970,681</u>	<u>61,665</u>	<u>(1,000)</u>
Other Financing Sources (Uses):							
Proceeds from Sale of Capital Assets	4,855					4,855	
Unrealized Depreciation of Investments					(39,669)	(39,669)	
Operating Transfers In	461,905	1,024,000	97,000	370,615	15,000	1,968,520	
Operating Transfers Out	(1,409,615)	(392,000)			(88,905)	(1,890,520)	
Total Other Financing Sources (Uses)	<u>(942,855)</u>	<u>632,000</u>	<u>97,000</u>	<u>370,615</u>	<u>(113,574)</u>	<u>43,186</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>87,007</u>	<u>725,871</u>	<u>79,293</u>	<u>(2,644,427)</u>	<u>1,857,107</u>	<u>104,851</u>	<u>(1,000)</u>
Fund Balance, Beginning of Year	<u>2,910,153</u>	<u>7,024,708</u>	<u>982,353</u>	<u>3,362,951</u>	<u>4,074,344</u>	<u>18,354,509</u>	<u>57,545</u>
Fund Balance, End of Year	<u>\$ 2,997,160</u>	<u>\$ 7,750,579</u>	<u>\$ 1,061,646</u>	<u>\$ 718,524</u>	<u>\$ 5,931,451</u>	<u>\$ 18,459,360</u>	<u>\$ 56,545</u>

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2021

	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	\$ 1,486,952		\$ 481,658		\$ 2,103,040	\$ 4,071,650	
Corporate Personal Property Replacement Taxes	157,393		22,341		54,430	234,164	
Intergovernmental	4,992,444		333,287	\$ 728,913	1,582,093	7,636,737	
Motor Fuel Taxes					379,373	379,373	
Charges for Services	2,054,006		1,774,210		18,116	3,846,332	
Licenses, Permits and Other Taxes	279,071					279,071	
Fines and Forfeitures	18,692				1,111	19,803	
Revenue from Use of Property	87,318					87,318	
Grants and Contributions	320,887		362,790		711,194	1,394,871	
Miscellaneous and Interest Income	236,691	\$ 89,916	15,512	78,616	85,442	506,177	909
Total Revenues	9,633,454	89,916	2,989,798	807,529	4,934,799	18,455,496	\$ 909
Expenditures:							
Current-							
General Government	1,457,501				362,403	1,819,904	17,750
Public Safety	3,471,189		2,328,465			5,799,654	
Highways and Streets	1,000,712				243,371	1,244,083	
Culture and Recreation	1,605,878				364,346	1,970,224	
Economic Development	275,176			174	146,341	421,691	3,500
Employer's Contribution to Retirement Fund					933,902	933,902	
Capital Outlay	822,755		15,758	5,306,922	2,342,638	8,488,073	
Debt Service Expenditures-							
Debt Issue Costs and Fees					34,050	34,050	
Principal Retirement	475,310		47,798	305,000	582,923	1,411,031	
Interest and Fixed Charges	6,388		3,761	256,157	263,765	530,071	
Total Expenditures	9,114,909	0	2,395,782	5,868,253	5,273,739	22,652,683	21,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	518,545	89,916	594,016	(5,060,724)	(338,940)	(4,197,187)	(20,341)
Other Financing Sources (Uses):							
Bonds Issued for Refunding Debt					2,680,000	2,680,000	
Payment to Escrow for Refunding Debt					(2,830,000)	(2,830,000)	
Debt Premiums					211,059	211,059	
Proceeds from Sale of Capital Assets	20,830					20,830	
Unrealized Appreciation (Depreciation) of Investments	(2,244)	(4,889)	(358)		53,063	45,572	
Operating Transfers In	525,003	985,000				1,510,003	
Operating Transfers Out	(685,000)	(441,000)	(300,000)		(14,003)	(1,440,003)	
Total Other Financing Sources (Uses)	(141,411)	539,111	(300,358)	0	100,119	197,461	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	377,134	629,027	293,658	(5,060,724)	(238,821)	(3,999,726)	(20,341)
Fund Balance, Beginning of Year	2,533,019	6,395,681	688,695	8,423,675	4,313,165	22,354,235	77,886
Fund Balance, End of Year	\$ 2,910,153	\$ 7,024,708	\$ 982,353	\$ 3,362,951	\$ 4,074,344	\$ 18,354,509	\$ 57,545

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, 2022
WITH COMPARATIVE AMOUNTS FOR APRIL 30, 2021

	<u>2022</u>	<u>2021</u>
Net change in fund balances - total governmental funds	\$ 104,851	\$ (3,999,726)
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.	2,071,667	5,883,653
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 the amortization of debt premiums were over (under) debt premiums.	42,217	(162,844)
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.	(97,480)	(18,921)
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.		(2,680,000)
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.	(32,337)	(58,363)
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.	1,224,269	(187,524)
Repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.	<u>1,007,483</u>	<u>4,241,031</u>
Change in net position of governmental activities	<u>\$ 4,320,670</u>	<u>\$ 3,017,306</u>

CITY OF HIGHLAND, ILLINOIS
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
APRIL 30, 2022

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
<u>ASSETS</u>					
Current Assets:					
Cash and Investments	\$ 809,304	\$ 4,224,136	\$ 4,194,229	\$ 576,197	\$ 9,803,866
Receivables:					
Accounts, Net	491,108	89,857	88,565	109,656	779,186
Unbilled Receivable	1,020,636	230,269	202,888	155,520	1,609,313
Other Receivable	3,146	13,835	15,488	1,882	34,351
Prepaid Expenses	157,583	39,622	35,525		232,730
Total Current Assets	2,481,777	4,597,719	4,536,695	843,255	12,459,446
Restricted Assets:					
Cash and Investments	1,043,012		541,689		1,584,701
Long-Term Assets:					
Capital Assets (Net of Accumulated Depreciation)	22,084,019	7,514,615	14,251,421		43,850,055
Land	1,477,504	407,708	50,143		1,935,355
Construction in Progress	159,391		52,181		211,572
Net Pension Asset - IMRF	1,167,791	599,051	96,070		1,862,912
Total Long-Term Assets	25,931,717	8,521,374	14,991,504	0	49,444,595
Total Assets	28,413,494	13,119,093	19,528,199	843,255	61,904,041
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Related to OPEB	102,221	37,481	23,851		163,553
Related to Pensions - IMRF	532,907	274,815	25,143		832,865
Total Deferred Outflows of Resources	635,128	312,296	48,994	0	996,418
Total Assets and Deferred Outflows of Resources	\$ 29,048,622	\$ 13,431,389	\$ 19,577,193	\$ 843,255	\$ 62,900,459
<u>LIABILITIES</u>					
Current Liabilities (Payable from Current Assets):					
Accounts Payable	\$ 759,687	\$ 33,606	\$ 36,079	\$ 151,311	\$ 980,683
Accrued Interest Payable		3,508	3,067		6,575
Current Portion Notes Payable			206,153		206,153
Current Portion General Obligation Notes Payable		160,000			160,000
Accrued Salaries and Benefits	45,746	18,831	11,814		76,391
Premium on Revenue Bonds			7,656		7,656
Total Current Liabilities (Payable from Current Assets)	805,433	215,945	264,769	151,311	1,437,458
Current Liabilities (Payable from Restricted Assets):					
Customer Deposits	86,842				86,842
Current Portion Revenue Bonds	770,000		140,000		910,000
Accrued Interest on Revenue Bonds	60,588				60,588
Total Current Liabilities (Payable from Restricted Assets)	917,430	0	140,000	0	1,057,430
Long-Term Liabilities:					
Premium on Revenue Bonds			79,755		79,755
Revenue Bonds (Net of Current Portion)	7,645,000		1,700,000		9,345,000
Notes Payable (Net of Current Portion)			8,449,823		8,449,823
General Obligation Notes Payable (Net of Current Portion)		987,000			987,000
Compensated Absences	189,879	86,881	67,857		344,617
Other Post Employment Benefits Payable	482,194	176,804	112,512		771,510
Total Long-Term Liabilities	8,317,073	1,250,685	10,409,947	0	19,977,705
Total Liabilities	10,039,936	1,466,630	10,814,716	151,311	22,472,593
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Related to OPEB	141,968	52,055	33,126		227,149
Related to Pensions - IMRF	1,623,605	832,874	133,569		2,590,048
Total Deferred Inflows of Resources	1,765,573	884,929	166,695	0	2,817,197
<u>NET POSITION</u>					
Net Investment in Capital Assets, Net of Related Debt	15,305,914	6,775,323	3,857,769		25,939,006
Restricted For Long Term Debt	1,043,012		541,689		1,584,701
Unrestricted	894,187	4,304,507	4,196,324	691,944	10,086,962
Total Net Position	17,243,113	11,079,830	8,595,782	691,944	37,610,669
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 29,048,622	\$ 13,431,389	\$ 19,577,193	\$ 843,255	\$ 62,900,459

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

CITY OF HIGHLAND, ILLINOIS
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
APRIL 30, 2021

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
<u>ASSETS</u>					
Current Assets:					
Cash and Investments	\$ 252,745	\$ 4,270,968	\$ 3,759,141	\$ 610,815	\$ 8,893,669
Receivables:					
Accounts, Net	609,441	114,187	116,368	102,789	942,785
Unbilled Receivable	1,063,696	222,611	185,318	127,582	1,599,207
Other Receivable	1,178	14,676	14,752	2,099	32,705
Prepaid Expenses	175,604	40,992	36,739		253,335
Total Current Assets	2,102,664	4,663,434	4,112,318	843,285	11,721,701
Restricted Assets:					
Cash and Investments	1,045,553		533,772		1,579,325
Long-Term Assets:					
Capital Assets (Net of Accumulated Depreciation)	23,114,027	7,518,303	14,792,831		45,425,161
Land	1,461,719	407,708	50,143		1,919,570
Construction in Progress	290,598	41,882	43,565		376,045
Net Pension Assets - IMRF	229,884	84,183	71,331		385,398
Total Long-Term Assets	26,141,781	8,052,076	15,491,642	0	49,685,499
Total Assets	28,244,445	12,715,510	19,603,960	843,285	61,407,200
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Related to OPEB	117,382	43,040	27,389		187,811
Related to Pensions - IMRF	696,676	260,314	191,655		1,148,645
Total Deferred Outflows of Resources	814,058	303,354	219,044	0	1,336,456
Total Assets and Deferred Outflows of Resources	\$ 29,058,503	\$ 13,018,864	\$ 19,823,004	\$ 843,285	\$ 62,743,656
<u>LIABILITIES</u>					
Current Liabilities (Payable from Current Assets):					
Accounts Payable	\$ 884,608	\$ 72,092	\$ 48,424	\$ 143,654	\$ 1,148,778
Accrued Interest Payable		3,979	6,015		9,994
Current Portion General Obligation Note Payable			203,338		203,338
Current Portion Maintenance Agreement Payable		154,000			154,000
Accrued Salaries and Benefits	44,341	17,422	11,262		73,025
Premium on Revenue Bonds			1,318		1,318
Total Current Liabilities (Payable from Current Assets)	928,949	247,493	270,357	143,654	1,590,453
Current Liabilities (Payable from Restricted Assets):					
Customer Deposits	90,397				90,397
Current Portion Revenue Bonds	755,000		125,000		880,000
Accrued Interest on Revenue Bonds	66,024				66,024
Total Current Liabilities (Payable from Restricted Assets)	911,421	0	125,000	0	1,036,421
Long-Term Liabilities:					
Premium on Revenue Bonds			15,155		15,155
Revenue Bonds (Net of Current Portion)	8,415,000		1,860,000		10,275,000
Note Payable (Net of Current Portion)			8,860,717		8,860,717
General Obligation Note Payable (Net of Current Portion)		1,147,000			1,147,000
Compensated Absences	162,296	84,067	64,651		311,014
Other Post Employment Benefits Payable	533,174	195,497	124,407		853,078
Total Long-Term Liabilities	9,110,470	1,426,564	10,924,930	0	21,461,964
Total Liabilities	10,950,840	1,674,057	11,320,287	143,654	24,088,838
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Related to OPEB	81,000	29,700	18,900		129,600
Related to Pensions - IMRF	1,326,867	485,896	411,718		2,224,481
Total Deferred Inflows of Resources	1,407,867	515,596	430,618	0	2,354,081
<u>NET POSITION</u>					
Net Investment in Capital Assets, Net of Related Debt	15,696,344	6,666,893	3,837,484		26,200,721
Restricted for Long Term Debt	1,045,553		533,772		1,579,325
Unrestricted	(42,101)	4,162,318	3,700,843	699,631	8,520,691
Total Net Position	16,699,796	10,829,211	8,072,099	699,631	36,300,737
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 29,058,503	\$ 13,018,864	\$ 19,823,004	\$ 843,285	\$ 62,743,656

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, 2022

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
Operating Revenues:					
Charges for Services	\$ 17,762,433	\$ 2,752,718	\$ 2,424,890	\$ 1,908,079	\$ 24,848,120
Connection Fees	13,585	25,050	53,571		92,206
Total Operating Revenues	<u>17,776,018</u>	<u>2,777,768</u>	<u>2,478,461</u>	<u>1,908,079</u>	<u>24,940,326</u>
Operating Expenses:					
Personnel Services	1,980,547	867,717	513,623		3,361,887
Contractual Services	3,225,486	487,315	475,052	1,899,134	6,086,987
Purchase Power (Less Generating Capacity Credit)	9,664,398				9,664,398
Supplies and Materials	443,714	324,289	125,473	24,889	918,365
Utilities	115,140	158,734	142,242		416,116
Depreciation and Amortization	1,682,875	740,327	601,809		3,025,011
Total Operating Expenses	<u>17,112,160</u>	<u>2,578,382</u>	<u>1,858,199</u>	<u>1,924,023</u>	<u>23,472,764</u>
Operating Income (Loss)	<u>663,858</u>	<u>199,386</u>	<u>620,262</u>	<u>(15,944)</u>	<u>1,467,562</u>
Non-Operating Revenues (Expenses):					
Interest Income	11,165	64,077	69,359	6,789	151,390
Miscellaneous Revenues	90,465	42,659	8,000	1,468	142,592
Gain (Loss) on Sale of Assets	32,010		(3,835)		28,175
Interest Expense	(192,636)	(45,881)	(162,970)		(401,487)
Service Charges	(300)				(300)
Total Non-Operating Revenues (Expenses)	<u>(59,296)</u>	<u>60,855</u>	<u>(89,446)</u>	<u>8,257</u>	<u>(79,630)</u>
Income (Loss) Before Operating Transfers	604,562	260,241	530,816	(7,687)	1,387,932
Operating Transfers:					
Transfers Out	(61,245)	(9,622)	(7,133)		(78,000)
Total Operating Transfers	<u>(61,245)</u>	<u>(9,622)</u>	<u>(7,133)</u>	<u>0</u>	<u>(78,000)</u>
Increase (Decrease) in Net Position	543,317	250,619	523,683	(7,687)	1,309,932
Total Net Position, Beginning of Year	<u>16,699,796</u>	<u>10,829,211</u>	<u>8,072,099</u>	<u>699,631</u>	<u>36,300,737</u>
Total Net Position, End of Year	<u>\$ 17,243,113</u>	<u>\$ 11,079,830</u>	<u>\$ 8,595,782</u>	<u>\$ 691,944</u>	<u>\$ 37,610,669</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, 2021

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
Operating Revenues:					
Charges for Services	\$ 17,419,717	\$ 2,776,899	\$ 2,299,703	\$ 1,707,437	\$ 24,203,756
Connection Fees	12,740	31,170	76,530		120,440
Total Operating Revenues	<u>17,432,457</u>	<u>2,808,069</u>	<u>2,376,233</u>	<u>1,707,437</u>	<u>24,324,196</u>
Operating Expenses:					
Personnel Services	2,344,332	950,624	545,170		3,840,126
Contractual Services	3,106,084	408,227	358,154	1,732,366	5,604,831
Purchase Power (Less Generating Capacity Credit)	9,632,311				9,632,311
Supplies and Materials	455,706	230,675	110,792	16,155	813,328
Utilities	112,708	154,207	152,496		419,411
Depreciation and Amortization	2,030,172	741,258	480,078		3,251,508
Total Operating Expenses	<u>17,681,313</u>	<u>2,484,991</u>	<u>1,646,690</u>	<u>1,748,521</u>	<u>23,561,515</u>
Operating Income (Loss)	<u>(248,856)</u>	<u>323,078</u>	<u>729,543</u>	<u>(41,084)</u>	<u>762,681</u>
Non-Operating Revenues (Expenses):					
Interest Income	15,145	67,945	61,523	9,514	154,127
Grant Revenue			1,650,000		1,650,000
Miscellaneous Revenues	96,304	40,499	4,939	858	142,600
Unrealized Depreciation of Investments	(212)	(3,590)	(3,600)	(513)	(7,915)
Gain on Sale of Assets	4,026	500			4,526
Interest Expense	(208,656)	(51,401)	(128,214)		(388,271)
Service Charges	(300)		(150)		(450)
Total Non-Operating Revenues (Expenses)	<u>(93,693)</u>	<u>53,953</u>	<u>1,584,498</u>	<u>9,859</u>	<u>1,554,617</u>
Income (Loss) Before Operating Transfers	<u>(342,549)</u>	<u>377,031</u>	<u>2,314,041</u>	<u>(31,225)</u>	<u>2,317,298</u>
Operating Transfers:					
Transfers Out	<u>(54,600)</u>	<u>(8,400)</u>	<u>(7,000)</u>		<u>(70,000)</u>
Total Operating Transfers	<u>(54,600)</u>	<u>(8,400)</u>	<u>(7,000)</u>	<u>0</u>	<u>(70,000)</u>
Increase (Decrease) in Net Position	<u>(397,149)</u>	<u>368,631</u>	<u>2,307,041</u>	<u>(31,225)</u>	<u>2,247,298</u>
Total Net Position, Beginning 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>
Total Net Position, End of Year	<u>\$ 16,699,796</u>	<u>\$ 10,829,211</u>	<u>\$ 8,072,099</u>	<u>\$ 699,631</u>	<u>\$ 36,300,737</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, 2022

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from Customers	\$ 18,045,897	\$ 2,838,469	\$ 2,497,908	\$ 1,882,399	\$ 25,264,673
Cash Payments for Goods and Services	(13,577,514)	(1,008,824)	(760,128)	(1,924,023)	(17,270,489)
Cash Payments to Employees	(2,403,810)	(1,036,664)	(640,372)		(4,080,846)
Net Cash Provided (Used) by Operating Activities	<u>2,064,573</u>	<u>792,981</u>	<u>1,097,408</u>	<u>(41,624)</u>	<u>3,913,338</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Transfer from Other Funds	(61,245)	(9,622)	(7,133)		(78,000)
Net Cash Used by Non-Capital Financing Activities	<u>(61,245)</u>	<u>(9,622)</u>	<u>(7,133)</u>	<u>0</u>	<u>(78,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Interest Paid	(198,072)	(46,352)	(165,918)		(410,342)
Cash paid for Capital Assets	(537,445)	(694,757)	(72,850)		(1,305,052)
Proceeds from Sale of Capital Assets	32,010				32,010
Proceeds from Loans			1,987,000		1,987,000
Cash paid for Bond Premium			(15,924)		(15,924)
Proceeds from Bond Premium			91,878		91,878
Repayments of Loans	(755,000)	(154,000)	(2,540,079)		(3,449,079)
Net Cash Used by Capital and Related Financing Activities	<u>(1,458,507)</u>	<u>(895,109)</u>	<u>(715,893)</u>	<u>0</u>	<u>(3,069,509)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Receipts of Interest	9,197	64,918	68,623	7,006	149,744
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	554,018	(46,832)	443,005	(34,618)	915,573
CASH AND INVESTMENTS, BEGINNING OF YEAR	1,298,298	4,270,968	4,292,913	610,815	10,472,994
CASH AND INVESTMENTS, END OF YEAR	<u>\$ 1,852,316</u>	<u>\$ 4,224,136</u>	<u>\$ 4,735,918</u>	<u>\$ 576,197</u>	<u>\$ 11,388,567</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating Income (Loss)	\$ 663,858	\$ 199,386	\$ 620,262	\$ (15,944)	\$ 1,467,562
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation and Amortization Expense	1,682,875	740,327	601,809		3,025,011
Miscellaneous Revenues	90,465	42,659	8,000	1,468	142,592
Service Charges	(300)				(300)
Amortization of Bond Premium			(5,016)		(5,016)
(Increase) Decrease in Accounts Receivables	118,333	24,330	27,803	(6,867)	163,599
(Increase) Decrease in Unbilled Receivables	43,060	(7,658)	(17,570)	(27,938)	(10,106)
Decrease in Other Current Assets	18,021	1,370	1,214		20,605
Increase in Net Pension Asset	(937,907)	(514,868)	(24,739)		(1,477,514)
Decrease in Deferred Outflows Related to OPEB	15,161	5,559	3,538		24,258
(Increase) Decrease in Deferred Outflows Related to Pensions	163,769	(14,501)	166,512		315,780
Increase (Decrease) in Accounts Payable	(124,921)	(38,486)	(12,345)	7,657	(168,095)
Increase in Accrued Salaries and Benefits	1,405	1,409	552		3,366
Increase in Compensated Absences	27,583	2,814	3,206		33,603
Decrease in Customer Deposits	(3,555)				(3,555)
Decrease in Other Post Employment Benefits	(50,980)	(18,693)	(11,895)		(81,568)
Increase in Deferred Inflows Related to OPEB	60,968	22,355	14,226		97,549
Increase (Decrease) in Deferred Inflows Related to Pensions	296,738	346,978	(278,149)		365,567
Total Adjustments	<u>1,400,715</u>	<u>593,595</u>	<u>477,146</u>	<u>(25,680)</u>	<u>2,445,776</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,064,573</u>	<u>\$ 792,981</u>	<u>\$ 1,097,408</u>	<u>\$ (41,624)</u>	<u>\$ 3,913,338</u>

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED APRIL 30, 2021

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Customers	\$ 17,261,530	\$ 2,805,087	\$ 2,329,919	\$ 1,706,046	\$ 24,102,582
Cash Payments for Goods and Services	(13,426,989)	(788,744)	(1,476,602)	(1,749,034)	(17,441,369)
Cash Payments to Employees	(2,465,022)	(1,002,526)	(656,671)		(4,124,219)
Net Cash Provided (Used) by Operating Activities	<u>1,369,519</u>	<u>1,013,817</u>	<u>196,646</u>	<u>(42,988)</u>	<u>2,536,994</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:					
Transfer from Other Funds	(54,600)	(8,400)	(7,000)		(70,000)
Net Cash Used by Non-Capital Financing Activities	<u>(54,600)</u>	<u>(8,400)</u>	<u>(7,000)</u>	<u>0</u>	<u>(70,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Interest Paid	(213,948)	(51,857)	(128,484)		(394,289)
Proceeds Received from Grants			1,650,000		1,650,000
Cash paid for Capital Assets	(1,679,264)	(525,820)	(3,666,922)		(5,872,006)
Proceeds from the Sale of Capital Assets	4,026	500			4,526
Proceeds from Loans			2,876,821		2,876,821
Repayments of Loans	(735,000)	(203,256)	(301,889)		(1,240,145)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,624,186)</u>	<u>(780,433)</u>	<u>429,526</u>	<u>0</u>	<u>(2,975,093)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Receipts of Interest	20,769	69,871	61,852	10,103	162,595
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(1,288,498)	294,855	681,024	(32,885)	(345,504)
CASH AND INVESTMENTS, BEGINNING OF YEAR	2,586,796	3,976,113	3,611,889	643,700	10,818,498
CASH AND INVESTMENTS, END OF YEAR	<u>\$ 1,298,298</u>	<u>\$ 4,270,968</u>	<u>\$ 4,292,913</u>	<u>\$ 610,815</u>	<u>\$ 10,472,994</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating Income (Loss)	\$ (248,856)	\$ 323,078	\$ 729,543	\$ (41,084)	\$ 762,681
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Depreciation and Amortization Expense	2,030,172	741,258	480,078		3,251,508
Miscellaneous Revenues	96,304	40,499	4,939	858	142,600
Service Charges	(300)		(150)		(450)
Amortization of Bond Premium			(1,318)		(1,318)
Unrealized Depreciation of Investments	(212)	(3,590)	(3,600)	(513)	(7,915)
(Increase) Decrease in Accounts Receivables	(55,268)	(10,822)	(14,799)	1,695	(79,194)
Increase in Unbilled Receivables	(211,963)	(32,659)	(36,454)	(20,257)	(301,333)
Increase in Other Current Assets	(14,570)	(5,068)	(4,016)		(23,654)
Increase in Net Pension Asset	(229,884)	(84,183)	(71,331)		(385,398)
Increase in Deferred Outflows Related to OPEB	(107,807)	(39,558)	(23,907)		(171,272)
Decrease in Deferred Outflows Related to Pensions	251,117	102,846	123,045		477,008
Increase (Decrease) in Accounts Payable	(102,135)	13,023	(846,076)	16,313	(918,875)
Decrease in Accrued Salaries and Benefits	(77,427)	(32,744)	(23,774)		(133,945)
Decrease in Compensated Absences	(39,996)	(11,797)	(1,785)		(53,578)
Decrease in Customer Deposits	(2,963)				(2,963)
Increase in Other Post Employment Benefits	222,775	82,625	11,535		316,935
Decrease in Net Pension Liability	(510,948)	(193,140)	(183,544)		(887,632)
Increase in Deferred Inflows Related to OPEB	66,305	24,356	13,556		104,217
Increase in Deferred Inflows Related to Pensions	305,175	99,693	44,704		449,572
Total Adjustments	<u>1,618,375</u>	<u>690,739</u>	<u>(532,897)</u>	<u>(1,904)</u>	<u>1,774,313</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,369,519</u>	<u>\$ 1,013,817</u>	<u>\$ 196,646</u>	<u>\$ (42,988)</u>	<u>\$ 2,536,994</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,	
<u>ASSETS</u>		2022	2021
Cash		\$ 397,239	\$ 311,912
Receivables:			
Property Taxes, Current Year Levy		657,387	728,446
Interest Receivable		48,105	41,211
Total Receivables		<u>705,492</u>	<u>769,657</u>
Investments:			
Certificates of Deposit and Interest Bearing Accounts		221,659	465,055
Municipal Bonds		4,700,540	4,718,508
Mutual Funds		8,410,410	9,216,373
Total Investments		<u>13,332,609</u>	<u>14,399,936</u>
Total Assets		<u>\$ 14,435,340</u>	<u>\$ 15,481,505</u>
<u>LIABILITIES</u>			
Accounts Payable		<u>\$ 0</u>	<u>\$ 2,427</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable Property Taxes		<u>657,387</u>	<u>728,446</u>
<u>NET POSITION</u>			
Net Position Held in Trust for Pension Benefits and Other Purposes		<u>13,777,953</u>	<u>14,750,632</u>
Total Liabilities, Deferred Inflows of Resources and Net Position		<u>\$ 14,435,340</u>	<u>\$ 15,481,505</u>

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,	
	2022	2021
Additions:		
General Property Taxes:		
Real Estate	\$ 727,384	\$ 656,242
Intergovernmental:		
Corporate Personal Property Replacement Tax	6,900	6,900
Miscellaneous:		
Interest and Dividend Income	255,554	278,760
Employee Contributions	155,928	186,271
Realized/Unrealized Gain (Loss) on Investments	(1,237,440)	3,146,260
Total Additions (Reductions)	(91,674)	4,274,433
Deductions:		
Benefit Payments	838,140	923,015
Administration	42,865	73,628
Total Deductions	881,005	996,643
Increase (Decrease) in Net Position	(972,679)	3,277,790
Net Position, Beginning of Year	14,750,632	11,472,842
Net Position, End of Year	\$ 13,777,953	\$ 14,750,632

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, 2022

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 custodial fund.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

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, 2022

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, 2022

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 \$701,305. However, for the accrued vacation and vested sick days, the City is liable in the approximate amount of \$688,066 for payments to qualified employees of the governmental activities and \$344,617 for payments to qualified employees of the business-type activities as of April 30, 2022.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

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, 2022

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, 2022

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, 2022.

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.

(N) FUTURE ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the City for the fiscal year ending April 30, 2023. Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation. GASB Statement No. 87 established a single approach to accounting for and reporting leases by state and local governments.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(O) RESTATEMENT

In the current year, it was discovered that the prior year benefit accrual did not correctly breakout the vested vs non-vested benefits. The table below summarizes the change in net position of the governmental and business activities due to this change in calculation.

	Governmental Activities	Business-Type Activities
Net Position, as Previously Reported	\$ 39,782,516	\$ 36,197,804
Change in Benefit Accruals	194,511	102,933
Net Position, as Restated	\$ 39,977,027	\$ 36,300,737

NOTE 2. CASH AND INVESTMENTS

Cash and investments as of April 30, 2022 including fiduciary funds, are classified in the accompanying financial statements as follows:

	Primary Government	Component Unit
Total Cash	\$ 19,076,328	\$ 56,545
Illinois Funds	1,646,032	
Total Investments	21,439,702	
Total	\$ 42,162,062	\$ 56,545

Cash includes \$1,000 of cash on-hand and \$19,075,328 of deposits with financial institutions for the primary government and \$56,545 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.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

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.

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.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

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.

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, 2022:

<u>Investment Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposit - Negotiable	\$ 1,979,728			\$ 1,979,728
Mutual Funds	1,409,098			1,409,098
	<u>\$ 3,388,826</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,388,826</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, 2022:

<u>Investment Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Municipal Bonds	\$ 4,700,540			\$ 4,700,540
Mutual Funds	8,410,410			8,410,410
	<u>\$ 13,110,950</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 13,110,950</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.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

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, 2022, the City, including fiduciary funds, had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Months)			
		12 Months or Less	13-36 Months	37-60 Months	> 60 Months
Certificates of Deposit -Negotiable	\$ 1,979,728	\$ 349,220	\$ 1,630,508		
Certificates of Deposit -Non-Negotiable	4,681,749	2,329,392	2,102,357	250,000	
Short Term Cash Equivalent	258,177	258,177			
Bonds	4,700,540	316,935	1,016,629	1,020,894	\$ 2,346,082
Mutual Funds	9,819,508	9,819,508			
Total	<u>\$ 21,439,702</u>	<u>\$ 13,073,232</u>	<u>\$ 4,749,494</u>	<u>\$ 1,270,894</u>	<u>\$ 2,346,082</u>

(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 Fitch’s rating (AAAmmf). 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 Fitch’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, 2022, the balance in the City’s state investment pool was \$1,646,032.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

The City's cash deposits, including the fiduciary fund, at April 30, 2022 consisted of the following:

<u>Depository Account</u>	<u>Primary Government Bank Balance</u>	<u>Component Unit Bank Balance</u>
Insured	\$ 8,023,749	\$ 56,545
Collateralized:		
Held by pledging bank's trust department in the City's name	19,612,932	
Uninsured	23,878	
Total Deposits	<u>\$ 27,660,559</u>	<u>\$ 56,545</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%.

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

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported Amount</u>
FCB Highland Bank	Certificates of Deposit	\$ 1,395,238

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 2021 levy was passed by the Council on December 20, 2021. Property taxes attach as an enforceable lien on property as of January 1, and are payable in four installments for 2022: July 7, September 7, October 7, and December 7. The County has not mailed tax bills as of April 30, 2022. 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, 2022 and is expected to be collected soon enough after April 30, 2022 to be used to pay liabilities by June 30, 2022 (60 days or less) and has been budgeted for the current year.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2022

NOTE 4. PROPERTY TAXES (CONTINUED)

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

	MAXIMUM						
	LEVY	2021	2020	2019	2018	2017	2016
General Government	.3330	0.3269	0.3304	0.3249	0.3291	0.3298	0.3279
Police Protection	.0750	0.0737	0.0750	0.0732	0.0742	0.0743	0.0739
Fire Protection	.0750	0.0737	0.0750	0.0732	0.0742	0.0743	0.0739
Playground & Rec	.0900	0.0884	0.0900	0.0878	0.0890	0.0892	0.0887
Band	.0400	0.0188	0.0196	0.0202	0.0211	0.0250	0.0255
Social Security		0.2344	0.2105	0.2165	0.2317	0.2446	0.2495
Retirement		0.1664	0.2105	0.2165	0.2291	0.2446	0.2495
Liability Insurance		0.1407	0.1591	0.1637	0.1712	0.1783	0.1636
Crossing Guards	.0200	0.0043	0.0045	0.0046	0.0048	0.0055	0.0056
Audit		0.0118	0.0123	0.0101	0.0106	0.0087	0.0089
Municipal Ambulance	.2500	0.2454	0.2500	0.2439	0.2471	0.2476	0.2462
Community Building	.0750	0.0737	0.0750	0.0732	0.0742	0.0743	0.0739
Police Pension		0.3081	0.3565	0.3323	0.3342	0.3125	0.3059
Library	.1500	0.1473	0.1500	0.1464	0.1483	0.1486	0.1477
Library Liability Ins.		0.0165	0.0172	0.0182	0.0187	0.0191	0.0183
Lease		0.0141	0.0147	0.0152			
Public Comfort Station	.0333	0.0169	0.0177	0.0182	0.0000	0.0109	0.0084
TOTAL		<u>1.9611</u>	<u>2.0680</u>	<u>2.0381</u>	<u>2.0575</u>	<u>2.0873</u>	<u>2.0674</u>

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.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 5. CAPITAL ASSETS

Summary of capital assets for governmental activities for the year ended April 30, 2022:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Not Being Depreciated:				
Land	\$ 8,111,723	\$ 356,139		\$ 8,467,862
Construction in Progress	5,368,295	389,221	\$ (5,399,581)	357,935
Subtotal	<u>13,480,018</u>	<u>745,360</u>	<u>(5,399,581)</u>	<u>8,825,797</u>
Other Capital Assets:				
Buildings and Improvements	11,423,152	8,196,789		19,619,941
Improvements	10,620,519	622,473		11,242,992
Equipment	6,404,017	644,301	(37,361)	7,010,957
Infrastructure	68,590,091	150,114		68,740,205
Subtotal	<u>97,037,779</u>	<u>9,613,677</u>	<u>(37,361)</u>	<u>106,614,095</u>
Accumulated Depreciation:				
Buildings and Improvements	7,681,664	325,178		8,006,842
Improvements	4,438,800	563,098		5,001,898
Equipment	5,318,973	412,302	(37,361)	5,693,914
Infrastructure	45,488,478	1,684,689		47,173,167
Subtotal	<u>62,927,915</u>	<u>2,985,267</u>	<u>(37,361)</u>	<u>65,875,821</u>
Net Other Capital Assets	<u>34,109,864</u>	<u>6,628,410</u>	<u>0</u>	<u>40,738,274</u>
Net Capital Assets	<u>\$ 47,589,882</u>	<u>\$ 7,373,770</u>	<u>\$ (5,399,581)</u>	<u>\$ 49,564,071</u>

Depreciation was charged to functions as follows:

Governmental Activities:	
General Government	\$ 158,887
Public Safety	1,011,957
Highways and Streets	1,230,303
Culture and Recreation	532,919
Economic Development	51,201
Total Governmental Activities Depreciation Expense	<u>\$ 2,985,267</u>

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 5. CAPITAL ASSETS (CONTINUED)

Summary of capital assets for business-type activities for the year ended April 30, 2022:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Not Being Depreciated				
Land	\$ 1,919,570	\$ 15,785		\$ 1,935,355
Construction in Progress	376,042	229,009	\$ (393,479)	211,572
Subtotal	<u>2,295,612</u>	<u>244,794</u>	<u>(393,479)</u>	<u>2,146,927</u>
Other Capital Assets:				
Buildings	30,887,277			30,887,277
Lines	50,975,294	602,687		51,577,981
Equipment	13,371,247	334,120	(37,720)	13,667,647
Other Improvements	15,749,131	513,095		16,262,226
Interconnect	6,917,374	0		6,917,374
Subtotal	<u>117,900,323</u>	<u>1,449,902</u>	<u>(37,720)</u>	<u>119,312,505</u>
Accumulated Depreciation:				
Buildings	18,062,603	401,008		18,463,611
Lines	28,174,680	1,288,325		29,463,005
Equipment	12,543,025	407,204	(37,720)	12,912,509
Other Improvements	10,575,337	679,891		11,255,228
Interconnect	3,119,514	248,583		3,368,097
Subtotal	<u>72,475,159</u>	<u>3,025,011</u>	<u>(37,720)</u>	<u>75,462,450</u>
Net Other Capital Assets	<u>45,425,164</u>	<u>(1,575,109)</u>	<u>0</u>	<u>43,850,055</u>
Net Capital Assets	<u>\$ 47,720,776</u>	<u>\$ (1,330,315)</u>	<u>\$ (393,479)</u>	<u>\$ 45,996,982</u>

Depreciation was charged to functions as follows:

Business-Type Activities:

Light and Power	\$ 1,682,875
Water	740,327
Sewer	601,809
	<u>\$ 3,025,011</u>

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

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, 2022:

	April 30, 2021	Additions	Reductions	April 30, 2022	Due Within One Year
Governmental Activities:					
Premium on Debt	\$ 643,000		\$ (42,217)	\$ 600,783	\$ 42,217
Direct Placement Bonds	2,460,000		(225,000)	2,235,000	200,000
Public Offering Bonds	2,454,657		(341,035)	2,113,622	324,478
GO Direct Borrowings Debt Certificates Payable	8,170,000		(320,000)	7,850,000	330,000
Direct Borrowings Notes Payable	141,726		(91,448)	50,278	50,278
GO Long Term Lease	300,000		(30,000)	270,000	30,000
Compensated Absences - Restated	703,798		(15,732)	688,066	
Net Pension Liability - Police Pension	8,944,750		(3,437,661)	5,507,089	
Other Post Employment Benefits	1,688,382		(161,437)	1,526,945	
Accrued Interest	1,250,771		(31,570)	1,219,201	129,399
Long-Term Liabilities	<u>\$ 26,757,084</u>	<u>\$ 0</u>	<u>\$ (4,696,100)</u>	<u>\$ 22,060,984</u>	<u>\$ 1,106,372</u>
Business-Type Activities:					
Premium on Debt	\$ 16,473	\$ 91,878	\$ (20,940)	\$ 87,411	\$ 7,656
Public Offering Bonds	1,985,000	1,987,000	(2,132,000)	1,840,000	140,000
Direct Placement Bonds	9,170,000		(755,000)	8,415,000	770,000
GO Direct Borrowings Notes Payable	1,301,000		(154,000)	1,147,000	160,000
Direct Borrowings Notes Payable	9,064,055		(408,079)	8,655,976	206,153
Compensated Absences - Restated	311,014	33,603		344,617	
Other Post Employment Benefits	853,078		(81,568)	771,510	
Accrued Interest	73,025	3,366		76,391	67,163
Long-Term Liabilities	<u>\$ 22,773,645</u>	<u>\$ 2,115,847</u>	<u>\$ (3,551,587)</u>	<u>\$ 21,337,905</u>	<u>\$ 1,350,972</u>

The General Obligation (GO) debt are shown separately in the above table

Default Provisions

The City's GO debt certificates from direct borrowings related to governmental activities of \$7,850,000 contain a provision that in the event of a default, the Seller or Certificate holder may pursue any available remedy by suit at law or equity to enforce the payment of all amounts due or to become due. The City's outstanding notes from direct borrowings related to governmental activities of \$50,278 contains a provision that in an event of default, the Lender can exercise one or more of the following: accelerate indebtedness, assemble collateral, sell the collateral, be placed as a mortgagee in possession, collect revenues and apply accounts, obtain deficiency for any remaining indebtedness, and other rights and remedies under the Uniform Commercial Code. This note is collateralized by the 2017 Ford F450 Ambulance. The City's GO long term lease related to governmental activities of \$270,000 contains a provision that in the event of a default, the lender can enter the premises and remove all persons and property without notice or legal process.

The City's direct placement bonds related to business-type activities of \$8,415,000 contain a provision that in the event of default, registered owners of at least 25% may accelerate indebtedness. In the event of default on the City's outstanding GO notes payable related to business-type activities of \$1,147,000, the Bank may take any relief as permitted by law including suit and any rights and remedies. The City's outstanding notes from direct borrowings related to business-type activities of \$8,655,976 has the following delinquent loan provisions. The City must contact the Agency in writing within 15 days of payment due date. The Agency will then confirm in writing the acceptability of the City's response or take appropriate action. If the City doesn't comply with the above, the Agency shall promptly issue a notice of delinquency which requires a written response within 15 days. Failure to take appropriate action will result in the Agency pursuing the collection of the amounts past due, the outstanding loan balance and the costs incurred.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

The annual debt service requirements for long-term debt on April 30, 2022 were as follows:

YEAR ENDING APRIL 30	Governmental Activities				Business-Type Activities			
	Bonds		Notes from Direct Borrowings		Bonds		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 524,478	\$ 269,273	\$ 380,278	\$ 239,007	\$ 910,000	\$ 217,164	\$ 366,153	\$ 100,371
2024	511,261	283,489	345,000	224,525	935,000	197,682	582,584	149,893
2025	496,337	299,313	355,000	210,725	950,000	177,718	593,353	137,978
2026	485,764	310,687	370,000	196,525	970,000	157,380	605,201	125,798
2027	468,627	323,523	385,000	181,725	995,000	136,618	618,131	113,318
2028-2032	1,862,155	1,046,745	2,090,000	747,613	5,200,000	356,036	2,551,511	406,965
2033-2037			2,370,000	471,250	295,000	5,750	2,423,562	235,234
2038-2042			1,605,000	99,800			2,062,481	64,554
Total	\$ 4,348,622	\$ 2,533,030	\$ 7,900,278	\$ 2,371,170	\$ 10,255,000	\$ 1,248,348	9,802,976	\$ 1,334,111

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.

Details of long-term obligations are as follows:

Public Offerings and Direct Placement Bonds

Governmental Activities:

2010 street alternate bonds are due in annual installments 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 remaining balance is \$2,171,380. \$ 2,113,622

The 2012 revenue bonds were refinanced on August 24, 2020. The bonds are being repaid in semi-annual installments at interest rates ranging from 2% to 3% with a final maturity date of 1/1/2032. These bonds were originally issued to fund infrastructure improvements and reimburse certain development costs for the new hospital built in the City's Tif District #2. Total interest due on the remaining balance is \$361,650. 2,235,000

Total Public Offerings and Direct Placement Bonds - Governmental Activities \$ 4,348,622

Public Offerings and Direct Placement 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 1/1/2032. This debt was issued to raise funding for the City's Fiber to the Premises Project. Total interest due on the remaining balance is \$1,023,948. \$ 8,415,000

2021 Sewerage system revenue bonds due in various semi-annual installments. These bonds have an interest rate of 2.00%. Revenue bonds were issued to secure a better interest rate for the City on existing bonds for improvements to the sewer system. The total principal amount of the bonds is \$1,987,000, of which \$43,859 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 \$224,400. 1,840,000

Total Public Offerings and Direct Placement Bonds - Business-Type Activities \$ 10,255,000

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2022

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

Direct Borrowings GO Debt Certificates Payable and Notes Payable

Governmental Activities:

In 2020, the City borrowed funds from BOK Financial with financing assistance from Commerce Bank 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 due on the remaining balance is \$2,369,888. \$ 7,850,000

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 \$1,282. 50,278

Total Direct Borrowings GO Debt Certificates Payable and Notes Payable - Governmental Activities \$ 7,900,278

Direct Borrowings GO Notes Payable and 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 \$152,544. \$ 1,147,000

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 total \$9,064,055 as of 4/30/21. Repayment terms have not yet been finalized. A preliminary debt schedule has been provided including \$1,181,567 interest remaining due. 8,655,976

Total Direct Borrowings GO Notes Payable and Notes Payable - Business-Type Activities \$ 9,802,976

GO Long Term Lease

Governmental Activities:

In 2019, the City entered into a 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. \$ 270,000

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

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, 2022

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(iii) EMPLOYEES COVERED BY BENEFIT TERMS

As of December 31, 2021, the following employees were covered by the benefit terms:

	REGULAR PLAN	SLEP PLAN
Retirees and Beneficiaries currently receiving benefits	95	0
Inactive Plan Members entitled to but not yet receiving benefits	63	1
Active Plan Members	105	1
Total	263	2

(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 2021 was 10.21%. For the fiscal year ended April 30, 2022, the City contributed \$702,282 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 2021 was 14.10%. For the fiscal year ended April 30, 2022, the City contributed \$7,606 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, 2021. 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, 2022

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, 2021:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	39%	1.90%
International Equity	15%	3.15%
Fixed Income	25%	-0.60%
Real Estate	10%	3.30%
Alternative Investments	10%	1.70-5.50%
Cash Equivalents	1%	-0.90%
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 1.84%, and the resulting single discount rate is 7.25%.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

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 Asset
Balance, December 31, 2020	\$ 39,024,550	\$ 40,010,853	\$ (986,303)
Changes for the year:			
Service Cost	618,563		618,563
Interest on the Total Pension Liability	2,780,413		2,780,413
Difference Between Expected and Actual Experience of the Total Pension Liability	616,601		616,601
Contributions - Employer		758,702	(758,702)
Contributions - Employees		327,282	(327,282)
Net Investment Income		6,718,116	(6,718,116)
Benefit Payments, Including Refunds of Employee Contributions	(1,966,620)	(1,966,620)	0
Other (Net Transfer)		(77,889)	77,889
Net Changes	<u>2,048,957</u>	<u>5,759,591</u>	<u>(3,710,634)</u>
Balance, December 31, 2021	<u>\$ 41,073,507</u>	<u>\$ 45,770,444</u>	<u>\$ (4,696,937)</u>

(b) SLEP PLAN

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Asset
Balance, December 31, 2020	\$ 141,860	\$ 202,323	\$ (60,463)
Changes for the year:			
Contributions - Employer		2,440	(2,440)
Contributions - Employee		1,212	(1,212)
Interest on the Total Pension Liability	10,285		10,285
Difference Between Expected and Actual Experience of the Total Pension Liability	22,193		22,193
Net Investment Income		57,934	(57,934)
Other (Net Transfer)		(1,124)	1,124
Net Changes	<u>32,478</u>	<u>60,462</u>	<u>(27,984)</u>
Balance, December 31, 2021	<u>\$ 174,338</u>	<u>\$ 262,785</u>	<u>\$ (88,447)</u>

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

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%	\$ 56,059	6.25%	\$ (65,121)
Current Discount Rate	7.25%	(4,696,937)	7.25%	(88,447)
1% Increase	8.25%	(8,400,174)	8.25%	(107,901)

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

For the year ended April 30, 2022, the City of Highland recognized pension benefit of \$2,034,423 for the Regular plan and a pension expense of \$2,490 for the SLEP plan. At April 30, 2022, 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 Changes of Assumptions	\$ 779,332	\$ 203,551	\$ 575,781
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	224,475	306,414	(81,939)
Pension Contributions Made Subsequent to the Measurement Date	828,213	6,020,289	(5,192,076)
Total Deferred Amounts Related to Pensions	\$ 2,040,715	\$ 6,530,254	\$ (4,489,539)
	SLEP Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Inflows of Resources
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 15,880	\$ 66,475	\$ (50,595)
	\$ 15,880	\$ 66,475	\$ (50,595)

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

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 Inflows of Resources SLEP Plan
2022	\$ (613,311)	\$ (5,951)
2023	(1,916,674)	(21,832)
2024	(1,250,718)	(14,177)
2025	(708,836)	(8,635)
Total	<u>\$ (4,489,539)</u>	<u>\$ (50,595)</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, 2021, the Police Pension Plan membership consisted of:

Inactive Plan Members and Beneficiaries Currently Receiving Benefits	14
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	2
Active Plan Members	<u>20</u>
Total	<u><u>36</u></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.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

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.

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.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(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.

For the year ended April 30, 2022, the annual money-weighted rate of return on plan investments, net of pension plan investment expense, was 29.77%. 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, 2021:

<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>	

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

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

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance, April 30, 2020	\$ 20,417,592	\$ 11,472,842	\$ 8,944,750
Changes for the year:			
Service Cost	438,833		438,833
Interest on the Total Pension Liability	1,324,606		1,324,606
Difference Between Expected and Actual Experience of the Total Pension Liability	(881,673)		(881,673)
Changes of Assumptions	(85,909)		(85,909)
Contributions - Employer		663,142	(663,142)
Contributions - Employees		186,271	(186,271)
Net Investment Income		3,397,098	(3,397,098)
Benefit Payments, Including Refunds of Employee Contributions	(955,727)	(955,727)	0
Administrative Expenses		(12,993)	12,993
Net Changes	<u>(159,870)</u>	<u>3,277,791</u>	<u>(3,437,661)</u>
Balance, April 30, 2021	<u>\$ 20,257,722</u>	<u>\$ 14,750,633</u>	<u>\$ 5,507,089</u>

(vi) ACTUARIAL ASSUMPTIONS

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2021 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-2020 from 2013. Disabled mortality rates were based on the RP-2014 Combined Disabled Mortality with a blue collar adjustment, projected generationally using scale MP-2020 from 2013. The date of the most recent experience study for which significant assumptions are based upon is not available.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

(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
	<u>5.50%</u>	<u>6.50%</u>	<u>7.50%</u>
Net Pension Liability	\$ 8,775,248	\$ 5,507,089	\$ 2,887,748

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

At April 30, 2022, 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
	<u>of Resources</u>	<u>of Resources</u>
Differences Between Expected and Actual Experience	\$ 149,924	\$ (1,040,176)
Changes of Assumptions	883,952	(148,357)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	600,448	(2,124,193)
Total Deferred Amounts Related to Pensions	<u>\$ 1,634,324</u>	<u>\$ (3,312,726)</u>

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2022

NOTE 7. RETIREMENT FUND COMMITMENTS (CONTINUED)

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 Inflows of Resources
2022	\$ (171,047)
2023	(204,573)
2024	(468,583)
2025	(547,912)
2026	(148,061)
Thereafter	(138,226)
Total	\$ (1,678,402)

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, 2022, consisted of the following:

Due To	Due From	Amount
General Corporate	Other Governmental Funds	\$ 7,231
City Property Replacement Fund	General Corporate Fund	355,000
City Property Replacement Fund	Other Governmental Funds	272,500

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, 2022, consisted of the following:

		Transfer From:						
		General Corporate	City Property Replacement	Other Governmental Funds	Light And Power	Water	Sewer	Total
Transfer To:	General Corporate		\$ 295,000	\$ 88,905	\$ 61,245	\$ 9,622	\$ 7,133	\$ 461,905
	City Property Replacement	\$ 1,024,000						1,024,000
	Ambulance		\$ 97,000					97,000
	Business District A	370,615						370,615
	Other Governmental Funds	15,000						15,000
	Total	\$ 1,409,615	\$ 392,000	\$ 88,905	\$ 61,245	\$ 9,622	\$ 7,133	\$ 1,968,520

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2022

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, 2022, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	21
Inactive Plan Members Entitled to but not yet Receiving Benefits	0
Active Plan Members	122
	143

(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% for dental and vision coverage, and the majority of the cost for medical coverage, the City in effect also subsidizes a portion of the insurance costs by allowing them to remain 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.

(iii) NET OPEB LIABILITY

The measurement period for the OPEB expense was May 1, 2021 to April 30, 2022. The reporting period is May 1, 2021 through April 30, 2022. The City’s Total OPEB Liability was measured as of April 30, 2022.

The components of the net OPEB liability of the plan at April 30, 2022, calculated in accordance with GASB Statement No. 75 were as follows:

Total OPEB Liability	\$ 2,298,455
Plan Fiduciary Net Position	0
Net OPEB Liability	\$ 2,298,455

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, 2022, the City will recognize OPEB expense of \$119,879.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 9. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

(iv) ACTUARIAL ASSUMPTIONS

The Total OPEB Liability was determined by an actuarial valuation as of April 30, 2022 using the following actuarial assumptions:

Price Inflation	2.50%
Annual Wage Increases	2.75%
Discount Rate	3.98%
Immediate Trend Rate	7.50%
Ultimate Trend Rate	4.50%

For healthy pre-retirement lives: Pub-2010, amount-weighted, below-median income, general, employee, male and female tables. For healthy post-retirement lives: Pub-2010, amount-weighted, below-median income, general, retiree, male (adjusted 106%) and female (adjusted 105%) tables. For disabled retirement lives: Pub-2010, amount-weighted, general, disabled retiree, male and female tables.

(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 3.98%. 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/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.

(vi) CHANGES IN TOTAL OPEB LIABILITY

	Increases and (Decreases) in Total OPEB Liability
Reporting Period Ending April 30, 2021	\$ 2,541,460
Changes for the Year:	
Service Cost	110,819
Interest	48,363
Changes of Assumptions	(296,302)
Differences Between Expected and Actual Experience	(86,906)
Benefit Payments	(18,979)
Net Changes	(243,005)
Reporting Period Ending April 30, 2022	\$ 2,298,455

Changes of assumptions reflect a change in the discount rate from 1.83% for the fiscal year ending April 30, 2021 to 3.98% for the fiscal year ending April 30, 2022.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2022

NOTE 9. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

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
2023 \$	(20,323)
2024	(20,323)
2025	(20,323)
2026	(20,323)
2027	(20,323)
Thereafter	(87,850)
Total \$	<u>(189,465)</u>

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, 2022, the City abated property taxes totaling \$37,659 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, 2022, the City abated sales taxes totaling \$29,195 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, 2022, the City abated property taxes totaling \$11,855 under these agreements.

CITY OF HIGHLAND, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED APRIL 30, 2022

NOTE 11. LEGAL DEBT MARGIN

The legal debt margin for the City of Highland was \$9,135,983 for general obligation debts. The computation was as follows:

Assessed Valuation as of April 30, 2022	\$	<u>213,367,919</u>
Statutory Debt Limitation (8.625% of Assessed Valuation)	\$	18,402,983
Less: Debt Counting Against Limit		<u>(9,267,000)</u>
Legal Debt Margin	\$	<u>9,135,983</u>

The total debt counting against the legal debt margin for the City of Highland at April 30, 2022 was \$9,267,000.

NOTE 12. DEFICIT FUND BALANCES

The following individual nonmajor funds reported deficit fund balances on April 30, 2022:

Fund	Deficit Fund Balance
Library Special Projects	\$ 12,905
Library Endowment	<u>51,332</u>
Total Deficit Fund Balance	<u>\$ 64,237</u>

NOTE 13. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 21, 2022, which is the date the financial statements were available to be issued. Management concluded that the following were subsequent events:

In May of 2022, the City entered into a loan agreement for the purchase of EMS equipment. The closing date was May 26, 2022 with principal to be repaid totaling \$194,536.

The City held investments relating to the police pension fund totaling \$13,332,609 as of April 30, 2022. Due to market conditions, the investments in the police pension have declined in value.

The City of Highland has entered into a memorandum of understanding with Ameren Services Company for a Joint Transmission Project Development and Asset Purchase. The final terms of this transaction are not available as of November 21, 2022. This agreement is tentatively expected to be completed in 2023.

CITY OF HIGHLAND, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2022

NOTE 14. GOVERNMENTAL FUND BALANCES

As of April 30, 2022, governmental fund balances are classified as follows:

	Corporate Fund	Replacement Fund	Ambulance Fund	District A	Governmental Funds	Totals
Nonspendable:						
Prepaid Expenses	\$ 80,176		\$ 4,598		\$ 197,854	\$ 282,628
Total Nonspendable	<u>80,176</u>	<u>\$ 0</u>	<u>4,598</u>	<u>\$ 0</u>	<u>197,854</u>	<u>282,628</u>
Restricted for:						
Cemetery Operations and Maintenance					733,535	733,535
Economic Development				718,524	338,872	1,057,396
Fire Protection	54,012					54,012
Tourism and Conventions	30,259					30,259
Highways and Streets					1,650,296	1,650,296
IMRF					18,246	18,246
Debt Service					310,619	310,619
American Plan Rescue Act						0
Library Insurance					43,289	43,289
Municipal Band	47,980					47,980
Senior Community Center	30,012					30,012
Public Comfort Station	64,613					64,613
School Crossing Guard	17,521					17,521
Total Restricted	<u>244,397</u>	<u>0</u>	<u>0</u>	<u>718,524</u>	<u>3,094,857</u>	<u>4,057,778</u>
Assigned, Reported in:						
Special Revenue Funds			1,057,048		1,158,113	2,215,161
Debt Service Funds					1,544,864	1,544,864
Capital Projects Funds		7,750,579				7,750,579
Total Assigned	<u>0</u>	<u>7,750,579</u>	<u>1,057,048</u>	<u>0</u>	<u>2,702,977</u>	<u>11,510,604</u>
Unassigned	<u>2,672,587</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(64,237)</u>	<u>2,608,350</u>
TOTAL FUND BALANCES	<u>\$ 2,997,160</u>	<u>\$ 7,750,579</u>	<u>\$ 1,061,646</u>	<u>\$ 718,524</u>	<u>\$ 5,931,451</u>	<u>\$ 18,459,360</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, 2022 AND 2021

	GENERAL CORPORATE FUND					
	APRIL 30, 2022					APRIL 30, 2021
	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP		Actual Amounts GAAP Basis
Original Budget	Final Budget	Differences Over (Under)				
Revenues:						
General Property Taxes	\$ 1,571,534	\$ 1,571,534	\$ 1,542,062		\$ 1,542,062	\$ 1,486,952
Corporate Personal Property Taxes	88,325	167,750	375,990		375,990	157,393
Intergovernmental	4,470,500	5,320,500	5,601,429		5,601,429	4,992,444
Charges for Current Services	2,260,836	2,260,836	2,384,612		2,384,612	2,054,006
Licenses and Permits	288,000	301,000	277,883		277,883	279,071
Fines and Forfeitures	13,500	13,500	20,452		20,452	18,692
Revenue from Use of Property	92,200	92,200	92,823		92,823	87,318
Miscellaneous, Grants, and Interest	292,531	391,490	502,549		502,549	557,578
Total Revenues	<u>9,077,426</u>	<u>10,118,810</u>	<u>10,797,800</u>	<u>\$ 0</u>	<u>10,797,800</u>	<u>9,633,454</u>
Expenditures:						
General Government	1,429,985	1,450,985	1,461,846	(26,690)	1,435,156	1,457,501
Public Safety	3,603,100	3,827,500	3,637,389	4,386	3,641,775	3,471,189
Highways and Streets	1,086,664	1,111,164	1,185,060	(62,481)	1,122,579	1,000,712
Economic Development	288,955	294,955	207,116		207,116	275,176
Culture and Recreation	1,806,350	2,053,150	2,073,342	6,070	2,079,412	1,605,878
Capital Outlay	1,306,065	1,522,688	1,208,958		1,208,958	822,755
Principal Debt Retirement			72,421		72,421	475,310
Interest and Fixed Charges on Debt			521		521	6,388
Total Expenditures	<u>9,521,119</u>	<u>10,260,442</u>	<u>9,846,653</u>	<u>(78,715)</u>	<u>9,767,938</u>	<u>9,114,909</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(443,693)</u>	<u>(141,632)</u>	<u>951,147</u>	<u>78,715</u>	<u>1,029,862</u>	<u>518,545</u>
Other Financing Sources (Uses):						
Proceeds from Sale of Capital Assets	3,000	3,000	4,855		4,855	20,830
Unrealized Depreciation of Investments						(2,244)
Operating Transfers In	767,225	767,225	461,905		461,905	525,003
Operating Transfers Out	(314,500)	(314,500)	(1,409,615)		(1,409,615)	(685,000)
Total Other Financing Sources (Uses)	<u>455,725</u>	<u>455,725</u>	<u>(942,855)</u>	<u>0</u>	<u>(942,855)</u>	<u>(141,411)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ 12,032</u>	<u>\$ 314,093</u>	<u>\$ 8,292</u>	<u>\$ 78,715</u>	<u>87,007</u>	<u>377,134</u>
Fund Balance, Beginning of Year					<u>2,910,153</u>	<u>2,533,019</u>
Fund Balance, End of Year					<u>\$ 2,997,160</u>	<u>\$ 2,910,153</u>
The City budgets for claims and compensated absences only to the extent expected to be paid, rather than on the modified accrual basis					\$ (19,901)	\$ (161,165)
The City budgets for expenditures to the extent anticipated to be paid in cash, rather than on the modified accrual basis					(63,629)	(32,021)
The City budgets for payroll to the extent anticipated to be paid in cash, rather than on the modified accrual basis					4,815	(171,168)
					<u>\$ (78,715)</u>	<u>\$ (364,354)</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, 2022 AND 2021

	AMBULANCE FUND					
	APRIL 30, 2022			APRIL 30, 2021		
	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	\$ 511,448	\$ 511,448	\$ 510,088		\$ 510,088	\$ 481,658
Replacement Taxes	11,625	11,625	52,654		52,654	22,341
Intergovernmental	357,493	357,493	357,493		357,493	333,287
Charges for Services	1,709,000	1,702,400	1,717,718		1,717,718	1,774,210
Miscellaneous, Grants, and Interest	28,500	8,000	27,923		27,923	378,302
Total Revenues	<u>2,618,066</u>	<u>2,590,966</u>	<u>2,665,876</u>	<u>\$ 0</u>	<u>2,665,876</u>	<u>2,989,798</u>
Expenditures						
Public Safety	2,540,933	2,530,758	2,546,708	85,350	2,632,058	2,328,465
Capital Outlay	89,060	51,860				15,758
Principal Retirement			49,027		49,027	47,798
Interest and Fixed Charges			2,498		2,498	3,761
Total Expenditures	<u>2,629,993</u>	<u>2,582,618</u>	<u>2,598,233</u>	<u>85,350</u>	<u>2,683,583</u>	<u>2,395,782</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,927)</u>	<u>8,348</u>	<u>67,643</u>	<u>(85,350)</u>	<u>(17,707)</u>	<u>594,016</u>
Other Financing Sources (Uses):						
Unrealized Depreciation of Investments						(358)
Operating Transfers In					97,000	
Operating Transfers Out						(300,000)
Total Other Financing Sources (Uses)					<u>97,000</u>	<u>(300,358)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ (11,927)</u>	<u>\$ 8,348</u>	<u>\$ 67,643</u>	<u>\$ (85,350)</u>	79,293	293,658
Fund Balance, Beginning of Year					<u>982,353</u>	<u>688,695</u>
Fund Balance, End of Year					<u>\$ 1,061,646</u>	<u>\$ 982,353</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					\$ 9,925	\$ (11,395)
The City budgets for expenditures to the extent anticipated to be paid in cash, rather than on the modified accrual basis					68,374	27,564
The City budgets for payroll to the extent anticipated to be paid in cash, rather than on the modified accrual basis					7,051	(56,371)
					<u>\$ 85,350</u>	<u>\$ (40,202)</u>

CITY OF HIGHLAND, ILLINOIS
 NOTES TO SCHEDULE "1"
 APRIL 30, 2022

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 19, 2021, the budget ordinance was legally enacted. The budget ordinance was legally amended on December 20, 2021 and April 18, 2022.
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, 2022, the City's expenses exceeded budget in the following fund. The amount does account for the change in accruals, debt proceeds, and the transfers to other funds or reserve accounts.

Ambulance	\$ 15,615
-----------	-----------

As of April 30, 2022, 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.

IMRF & SS	\$ 5,393
Library Tax	11,459
Library Special Projects	148
Children's Library	1,371
TIF #2	9,139
ARPA	70,812
Solid Waste	155,665

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,	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY							
Service Cost	\$ 618,563	\$ 693,865	\$ 673,683	\$ 621,283	\$ 641,150	\$ 673,608	\$ 665,293
Interest on the Total Pension Liability	2,780,413	2,730,036	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	616,601	(352,395)	243,036	938,637	64,339	(818,131)	778,452
Changes of Assumptions		(373,941)		1,032,887	(1,086,422)	(81,602)	40,606
Benefit Payments, Including Refunds of Employee Contributions	(1,966,620)	(1,963,513)	(1,764,985)	(1,653,797)	(1,546,587)	(1,401,283)	(1,230,296)
Net Change in Total Pension Liability	2,048,957	734,052	1,760,592	3,386,078	487,733	733,209	2,441,083
Total Pension Liability - Beginning	39,024,550	38,290,498	36,529,906	33,143,828	32,656,095	31,922,886	29,481,803
Total Pension Liability - Ending (a)	<u>\$ 41,073,507</u>	<u>\$ 39,024,550</u>	<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	\$ 758,702	\$ 780,493	\$ 585,077	\$ 701,482	\$ 729,699	\$ 699,617	\$ 732,050
Contributions - Employees	327,282	327,341	316,998	301,376	304,900	283,885	290,735
Net Investment Income	6,718,116	5,099,324	5,763,176	(1,696,987)	4,947,037	1,874,891	134,946
Benefit Payments, Including Refunds of Employee Contributions	(1,966,620)	(1,963,513)	(1,764,985)	(1,653,797)	(1,546,587)	(1,401,283)	(1,230,296)
Other (Net Transfer)	(77,889)	(157,854)	114,913	689,364	(465,726)	70,952	50,581
Net Change in Plan Fiduciary Net Position	5,759,591	4,085,791	5,015,179	(1,658,562)	3,969,323	1,528,062	(21,984)
Plan Fiduciary Net Position - Beginning	40,010,853	35,925,062	30,909,883	32,568,445	28,599,122	27,071,060	27,093,044
Plan Fiduciary Net Position - Ending (b)	<u>\$ 45,770,444</u>	<u>\$ 40,010,853</u>	<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 (Asset) - Ending (a)-(b)	<u>\$ (4,696,937)</u>	<u>\$ (986,303)</u>	<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	111.44%	102.53%	93.82%	84.62%	98.26%	87.58%	84.80%
Covered Employee Payroll	7,272,940	7,267,173	\$ 6,948,660	\$ 6,611,522	\$ 6,599,116	\$ 6,308,543	\$ 6,460,770
Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	-64.58%	-13.57%	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%
2020	780,494	780,493	1	7,267,173	10.74%
2021	742,567 *	758,702	(16,135)	7,272,940	10.43%

* Estimated based on contribution rate of 10.21% and covered valuation payroll of \$7,272,940.

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN
THE CALCULATION OF THE 2021 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 2021 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): 22-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 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed 27 years and one employer was financed over 28 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: 7.25%
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 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, 2019 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,	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY							
Interest on the Total Pension Liability	\$ 10,285	\$ 9,025	\$ 8,316	\$ 8,284	\$ 7,921	\$ 7,928	\$ 8,814
Difference between Expected and Actual Experience of the Total Pension Liability	22,193	4,699	1,465	(7,608)	(4,684)	(8,011)	(20,631)
Changes of Assumptions		3,652		3,568	1,603		
Net Change in Total Pension Liability	32,478	17,376	9,781	4,244	4,840	(83)	(11,817)
Total Pension Liability - Beginning	141,860	124,484	114,703	110,459	105,619	105,702	117,519
Total Pension Liability - Ending (a)	<u>\$ 174,338</u>	<u>\$ 141,860</u>	<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	\$ 2,440					\$ 2,067	\$ 4,901
Contributions - Employee	1,212						-
Net Investment Income	57,934	\$ 39,492	\$ 46,666	\$ (65,794)	\$ 44,062	6,414	632
Other (Net Transfer)	(1,124)	542	(213)	334	(297)	7,157	(7,633)
Net Change in Plan Fiduciary Net Position	60,462	40,034	46,453	(65,460)	43,765	15,638	(2,100)
Plan Fiduciary Net Position - Beginning	202,323	162,289	115,836	181,296	137,531	121,893	123,993
Plan Fiduciary Net Position - Ending (b)	<u>\$ 262,785</u>	<u>\$ 202,323</u>	<u>\$ 162,289</u>	<u>\$ 115,836</u>	<u>\$ 181,296</u>	<u>\$ 137,531</u>	<u>\$ 121,893</u>
Net Pension Liability (Asset) - Ending (a)-(b)	<u>\$ (88,447)</u>	<u>\$ (60,463)</u>	<u>\$ (37,805)</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	150.73%	142.62%	130.37%	100.99%	164.13%	130.21%	115.32%
Covered Employee Payroll	\$ 16,156	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	-547.46%	0.00%	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%
2020	0	0	0	0	0.00%
2021	2,278 *	2,440	(162)	16,156	15.10%

* Estimated based on contribution rate of 14.10% and covered valuation payroll of \$16,156.

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN
THE CALCULATION OF THE 2021 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 2021 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): 22-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 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years and one employer was financed over 28 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: 7.25%
 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 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 MF 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, 2019 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,	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY							
Service Cost	\$ 438,833	\$ 421,128	\$ 434,862	\$ 393,913	\$ 387,630	\$ 393,643	\$ 393,643
Interest on the Total Pension Liability	1,324,606	1,272,202	1,211,789	1,098,989	1,044,467	1,045,672	848,335
Benefit Changes		50,128					
Difference Between Expected and Actual Experience of the Total Pension Liability	(881,673)	(13,517)	159,034	58,476	(112,104)	(824,401)	130,394
Assumption Changes	(85,909)	(55,310)	(61,622)	879,770	153,120		1,942,512
Benefit Payments, Including Refunds of Employee Contributions	(955,727)	(816,505)	(785,270)	(688,165)	(593,024)	(661,861)	(630,741)
Net Change in Total Pension Liability	(159,870)	858,126	958,793	1,742,983	880,089	(46,947)	2,684,143
Total Pension Liability - Beginning	20,417,592	19,559,466	18,600,673	16,857,690	15,977,601	16,024,548	13,340,405
Total Pension Liability - Ending (a)	<u>\$ 20,257,722</u>	<u>\$ 20,417,592</u>	<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	\$ 663,142	\$ 640,194	\$ 580,144	\$ 559,395	\$ 425,482	\$ 432,136	\$ 413,798
Contributions - Employees	186,271	160,993	159,751	145,573	150,130	158,168	143,460
Net Investment Income	3,397,098	(101,452)	582,650	518,280	695,462	(63,296)	557,433
Benefit Payments, Including Refunds of Employee Contributions	(955,727)	(816,505)	(785,270)	(688,165)	(593,024)	(661,861)	(630,741)
Administrative Expenses	(12,993)	(11,074)	(10,952)	(9,401)	(9,631)	(5,486)	(6,066)
Net Change in Plan Fiduciary Net Position	3,277,791	(127,844)	526,323	525,682	668,419	(140,339)	477,884
Plan Fiduciary Net Position - Beginning	11,472,842	11,600,686	11,074,363	10,548,681	9,880,262	10,020,601	9,542,717
Plan Fiduciary Net Position - Ending (b)	<u>\$ 14,750,633</u>	<u>\$ 11,472,842</u>	<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>\$ 5,507,089</u>	<u>\$ 8,944,750</u>	<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	72.81%	56.19%	59.31%	59.54%	62.57%	61.84%	62.53%
Covered Employee Payroll	\$ 1,721,290	\$ 1,627,308	\$ 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	319.94%	549.67%	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%
2020	678,541	640,194	38,347	1,627,308	39.34%
2021	735,342	663,142	72,200	1,721,290	38.53%

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN
THE CALCULATION OF THE 2021 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 2021 CONTRIBUTION RATES

Actuarial Cost Method: Entry Age Normal Cost Method
 Amortization Method: Closed level percentage of payroll amortization of 90% of the Unfunded Actuarial Accrued Liability using a 3.00% payroll growth assumption over the period ending on April 30, 2040 (20-year amortization in 2020)
 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 on or after 1/1/2011)
 Investment Rate of Return: 6.50%, 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-2020 from 2013.
Disabled Lives
 115% of the healthy mortality table, projected generationally using improvement scale MP-2020 from 2013
 10% of deaths are assumed to be in the line of service.

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,	2021	2020	2019	2018	2017	2016	2015
Annual Money-Weighted Rate of Return Net of Investment Expense	29.77%	-0.88%	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,	2022	2021	2020	2019
TOTAL OPEB LIABILITY				
Service Cost	\$ 110,819	\$ 86,310	\$ 105,806	\$ 94,216
Interest on the Total OPEB Liability	48,363	65,476	60,351	62,463
Difference Between Expected And Actual Experience	(86,906)	(349,988)		
Postemployment Benefit Changes		379,403		
Assumption Changes	(296,302)	576,080	(95,429)	70,351
Benefit Payments	(18,979)	(21,774)	(78,151)	(80,352)
Net Change in Total OPEB Liability	(243,005)	735,507	(7,423)	146,678
Total OPEB Liability - Beginning	2,541,460	1,805,953	1,813,376	1,666,698
Total OPEB Liability - Ending	<u>\$ 2,298,455</u>	<u>\$ 2,541,460</u>	<u>\$ 1,805,953</u>	<u>\$ 1,813,376</u>
PLAN FIDUCIARY NET POSITION				
Employer Contributions	\$ 18,979	\$ 21,774	\$ 78,151	\$ 80,352
Total Benefits Paid	(18,979)	(21,774)	(78,151)	(80,352)
Net Change in Plan Fiduciary Net Position	0	0	0	0
Total Plan Fiduciary Net Position - Beginning	0	0	0	0
Total Plan Fiduciary Net Position - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 9,515,440	\$ 8,229,287	\$ 7,725,231	\$ 7,157,460
Net OPEB Liability As A Percentage Of Covered Employee Payroll	24.16%	30.88%	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, 2022: 3.98%
 Fiscal Year Ending April 30, 2021: 1.83%
 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%
4/30/2021	21,774	21,774	-	8,229,287	0.26%
4/30/2022	18,979	18,979	-	9,515,440	0.20%

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.

Italicized amounts are yet to be determined

Historical contributions prior to year-ended April 30, 2020, include implicit subsidy. Beginning year-ended April 30, 2021, historical contributions include only the explicit premium subsidy paid by the City.

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 2022 OPEB LIABILITY

Methods and Assumptions Used to Determine Contribution Rates:

Valuation and Measurement Date: May 1, 2020
 Actuarial Cost Method: Individual Entry Age Normal as a level percentage of payroll
 Discount Rate: 2.85% at valuation date.
 1.83% as of measurement period ending April 30, 2021
 3.98% as of measurement period ending April 30, 2022
 Annual Wage Increases: 2.75%
 Price Inflation: 2.50%

Years after Valuation	Gross Claims	Retiree Contributions
1	7.50%	5.00%
2	7.25%	5.00%
3	7.00%	5.00%
4	6.75%	5.00%
5	6.50%	5.00%
6	6.25%	5.00%
7	6.00%	5.00%
8	5.75%	5.00%
9	5.50%	5.00%
10	5.25%	5.00%
11	5.00%	5.00%
12	4.75%	5.00%
13+	4.50%	5.00%

Age	Plan			Future Retirees
	Base	Buy-Up	H.S.A.	
40	\$ 6,294	\$ 6,304	\$ 5,436	\$ 6,039
45	7,475	7,487	6,456	7,173
50	8,878	8,892	7,668	8,519
55	10,545	10,561	9,107	10,118
60	12,524	12,543	10,816	12,017
64	14,371	14,393	12,412	13,790

Healthcare Reform: The excise tax on high-cost healthcare plans ("Cadillac" tax) has been repealed and is no longer factored into this valuation.

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. 40% of participating retirees are assumed to elect the Base plan, 30% the Buy-Up plan, and 30% 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: *Healthy Pre-Retirement*: Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female tables

Healthy Post-Retirement: Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables.

Disabled Retirement: Pub-2010, Amount-Weighted, General, Disabled Retiree, Male and Female tables

Margin for mortality improvements: Scale MP-2021

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 2022 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 Tier 1		Police Tier 2		All Others		
	<32 YOS	32+ YOS	<32 YOS	32+ YOS	Age	Male	Female
50	30.00%	32.60%	0.00%	0.00%	55	33.00%	29.50%
51	30.00%	32.60%	0.00%	0.00%	56	26.50%	20.25%
52	27.00%	32.60%	0.00%	0.00%	57	18.50%	15.50%
53	22.00%	32.60%	0.00%	0.00%	58	22.50%	16.50%
54	26.50%	32.60%	0.00%	0.00%	59	22.00%	17.50%
55	25.00%	32.60%	60%	80%	60	13.00%	11.50%
56	24.50%	32.60%	18%	55%	61	12.50%	10.50%
57	27.00%	32.60%	23%	55%	62	21.50%	17.50%
58	27.50%	32.60%	33%	55%	63	20.00%	17.50%
59	28.50%	32.60%	13%	55%	64	18.00%	16.00%
60	21.00%	32.60%	8%	55%	65	26.00%	27.00%
61	24.00%	32.60%	8%	55%	66	32.00%	32.00%
62	28.00%	32.60%	23%	55%	67	26.00%	28.50%
63	22.50%	32.60%	18%	55%	68	23.00%	23.00%
64	24.50%	32.60%	18%	55%	69	22.50%	25.00%
65	21.00%	32.60%	23%	55%	70	26.00%	25.50%
66	23.00%	32.60%	23%	55%	71	24.00%	23.00%
67	28.00%	32.60%	23%	55%	72	17.50%	22.50%
68	36.50%	32.60%	23%	55%	73	22.00%	21.00%
69	29.50%	32.60%	23%	55%	74	20.00%	22.50%
70+	100%	100%	100%	100%	75-79	23.00%	24.00%
					80+	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	0.00%	0.01%	0.00%	0.00%
25	0.01%	0.01%	0.00%	0.00%
30	0.01%	0.02%	0.00%	0.00%
35	0.01%	0.03%	0.01%	0.00%
40	0.02%	0.05%	0.01%	0.01%
45	0.03%	0.07%	0.02%	0.01%
50	0.04%	0.10%	0.03%	0.01%
55	0.06%	0.14%	0.05%	0.02%
60	0.05%	0.13%	0.06%	0.03%
65	0.04%	0.08%	0.06%	0.04%
70	0.02%	0.05%	0.05%	0.03%
75	0.01%	0.01%	0.04%	0.02%
80	0.00%	0.00%	0.03%	0.02%

Termination:

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
	0	18.3%	24.8%	27.7%
	1	11.0%	19.8%	22.0%
	2	8.0%	15.3%	17.8%
	3	8.0%	13.3%	14.5%
All	4	6.5%	10.7%	12.0%
	5	5.7%	8.8%	10.5%
	6	4.1%	7.7%	9.2%
	7	N/A	7.7%	8.8%
30		3.7%	4.8%	7.7%
35		2.5%	3.8%	5.9%
40	8+	1.6%	3.0%	4.6%
45		1.5%	2.5%	3.8%
50		1.5%	2.1%	3.2%

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

<u>YEAR ENDING APRIL 30</u>	<u>GENERAL PROPERTY TAX</u>	<u>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</u>	<u>INTERGOV- ERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>LICENSE AND PERMITS</u>	<u>FINES AND FORFEITS</u>	<u>INTEREST</u>	<u>MISC.</u>	<u>TOTAL</u>
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
2021	4,071,650	234,164	7,636,737	3,846,332	279,071	19,803	282,034	2,085,705	18,455,496
2022	4,215,846	526,912	8,640,519	4,130,078	277,883	21,782	264,162	1,689,853	19,767,035

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.

TABLE 2

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
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
2021	2,964,817	1,569,326	729,281	1,734,720	30,585	151,181		333,287	123,540	7,636,737
2022	3,278,226	1,856,272	810,694	1,916,199	30,913	132,729		357,493	257,993	8,640,519

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>
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	1,807,259	6,911,767	1,706,017	2,808,433	1,389,191	1,520,988	16,143,655
2020	1,835,925	7,220,034	2,687,154	2,861,735	1,337,720	1,497,682	17,440,250
2021	1,882,958	11,042,889	3,887,277	2,493,814	1,370,593	1,975,152	22,652,683
2022	2,055,865	7,004,920	5,081,442	2,827,180	1,217,621	1,518,342	19,705,370

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 2012	DEC 2013	DEC 2014	DEC 2015	DEC 2016	DEC 2017	DEC 2018	DEC 2019	DEC 2020	DEC 2021
ESTIMATED TAXABLE VALUE	\$ 544,265,430	\$ 529,010,859	\$ 533,481,255	\$ 532,837,035	\$ 541,215,249	\$ 552,063,054	\$ 569,838,918	\$ 595,861,524	\$ 612,997,809	\$ 640,103,757
ASSESSED VALUATION	181,421,810	176,336,953	177,827,085	177,612,345	180,405,083	184,021,018	189,946,306	198,620,508	204,332,603	213,367,919
TAX RATES:										
GENERAL	0.3312	0.3330	0.3220	0.3330	0.3279	0.3298	0.3291	0.3249	0.3304	0.3269
POLICE	0.0746	0.0750	0.0726	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737
FIRE	0.0746	0.0750	0.0726	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737
COMMUNITY BUILDING	0.0746	0.0750	0.0726	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737
PLAYGROUND & REC	0.0895	0.0900	0.0871	0.0900	0.0887	0.0892	0.0890	0.0878	0.0900	0.0884
BAND	0.0254	0.0259	0.0259	0.0259	0.0255	0.0250	0.0211	0.0202	0.0196	0.0188
POLICE PENSION	0.2200	0.2324	0.2404	0.2367	0.3059	0.3125	0.3342	0.3323	0.3565	0.3081
SOCIAL SECURITY	0.2040	0.2099	0.2587	0.2619	0.2495	0.2446	0.2317	0.2165	0.2105	0.2344
AUDIT	0.0100	0.0100	0.0096	0.0096	0.0089	0.0087	0.0106	0.0101	0.0123	0.0118
RETIREMENT	0.2150	0.2212	0.2756	0.2787	0.2495	0.2446	0.2291	0.2165	0.2105	0.1664
LIABILITY INSURANCE	0.1627	0.1673	0.1294	0.1295	0.1636	0.1783	0.1712	0.1637	0.1591	0.1407
SCHOOL CROSSING GUARD	0.0067	0.0069	0.0068	0.0070	0.0056	0.0055	0.0048	0.0046	0.0045	0.0043
AMBULANCE SERVICE	0.2411	0.2481	0.2418	0.2500	0.2462	0.2476	0.2471	0.2439	0.2500	0.2454
LEASE								0.0152	0.0147	0.0141
PUBLIC COMFORT STATION	0.0124	0.0171	0.0141	0.0141	0.0084	0.0109		0.0182	0.0177	0.0169
TOTAL RATE-CITY CORP	1.7418	1.7868	1.8292	1.8614	1.9014	1.9196	1.8905	1.8735	1.9008	1.7973
LIBRARY	0.1492	0.1500	0.1451	0.1500	0.1477	0.1486	0.1483	0.1464	0.1500	0.1473
LIBRARY LIABILITY INSURANCE	0.0193	0.0176	0.0175	0.0189	0.0183	0.0191	0.0187	0.0182	0.0172	0.0165
TOTAL TAX RATE	1.9103	1.9544	1.9918	2.0303	2.0674	2.0873	2.0575	2.0381	2.0680	1.9611
TAX EXTENSIONS:										
GENERAL	\$ 600,869	\$ 587,202	\$ 572,603	\$ 591,449	\$ 591,549	\$ 606,901	\$ 625,113	\$ 645,318	\$ 675,115	\$ 697,500
POLICE	135,341	132,253	129,103	133,209	133,319	136,728	140,940	145,390	153,249	157,252
FIRE	135,341	132,253	129,103	133,209	133,319	136,728	140,940	145,390	153,249	157,252
COMMUNITY BUILDING	135,341	132,253	129,103	133,209	133,319	136,728	140,940	145,390	153,249	157,252
PLAYGROUND & REC	162,373	158,703	154,887	159,851	160,019	164,147	169,052	174,389	183,899	188,617
BAND	46,081	45,671	46,057	46,002	46,003	46,005	40,079	40,121	40,049	40,113
POLICE PENSION	399,128	409,807	427,496	420,408	551,859	575,066	634,801	660,016	728,446	657,387
SOCIAL SECURITY	370,100	370,131	460,039	465,167	450,111	450,115	440,106	430,013	430,120	500,134
AUDIT	18,142	17,634	17,071	17,051	16,056	16,010	20,134	20,061	25,133	25,177
RETIREMENT	390,057	390,057	490,091	495,006	450,111	450,115	435,167	430,013	430,120	355,044
LIABILITY INSURANCE	295,173	295,012	230,108	230,008	295,143	328,109	325,188	325,142	325,093	300,209
SCHOOL CROSSING GUARD	12,155	12,167	12,092	12,433	10,103	10,121	9,117	9,137	9,195	9,175
AMBULANCE SERVICE	437,408	437,492	429,986	444,031	444,157	455,636	469,357	484,435	510,832	523,605
LEASE								30,190	30,037	30,085
PUBLIC COMFORT STATION	22,496	30,154	25,074	25,043	15,154	20,058		36,149	36,168	36,059
TOTAL RATE-CITY CORP	3,160,005	3,150,789	3,252,813	3,306,076	3,430,222	3,532,467	3,590,934	3,721,154	3,883,954	3,834,861
LIBRARY	270,681	264,505	258,027	266,419	266,458	273,455	281,690	290,780	306,499	314,291
LIBRARY LIABILITY INSURANCE	35,014	31,035	31,120	33,569	33,014	35,148	35,520	36,149	35,145	35,206
TOTAL EXTENSIONS	\$ 3,465,700	\$ 3,446,329	\$ 3,541,960	\$ 3,606,064	\$ 3,729,694	\$ 3,841,070	\$ 3,908,144	\$ 4,048,083	\$ 4,225,598	\$ 4,184,358

TABLE 5

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 <u>IN</u>	<u>MADISON COUNTY</u>	<u>SALINE TOWNSHIP</u>	<u>SALINE ROAD & BRIDGE</u>	<u>HIGHLAND SCHOOL DIST. #5</u>	<u>CITY OF HIGHLAND + LIBRARY</u>	<u>S.W.I.C. DIST. #522</u>	<u>TOTAL</u>
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
2020	0.5469	0.0779	0.2549	4.6671	2.0680	0.4462	8.0610
2021	0.5215	0.0643	0.2551	4.6550	1.9611	0.4421	7.8991

RESIDENTS LIVING IN THE CITY OF HIGHLAND IN HELVETIA TOWNSHIP

YEAR LEVIED IN <u>IN</u>	<u>MADISON COUNTY</u>	<u>HELVETIA TOWNSHIP</u>	<u>HELVETIA ROAD & BRIDGE</u>	<u>HIGHLAND SCHOOL DIST. #5</u>	<u>CITY OF HIGHLAND + LIBRARY</u>	<u>S.W.I.C. DIST. #522</u>	<u>TOTAL</u>
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
2020	0.5469	0.1319	0.4059	4.6671	2.0680	0.4462	8.2660
2021	0.5215	0.1238	0.4084	4.6550	1.9611	0.4421	8.1119

TABLE 6

CITY OF HIGHLAND, ILLINOIS
 COMPUTATION OF LEGAL DEBT MARGIN
 APRIL 30, 2022

ASSESSED VALUATION FOR 2021	\$ 213,367,919
STATUTORY DEBT LIMITATION: 8.625% of Assessed Valuation	18,402,983
DEBT COUNTING AGAINST LIMIT	* <u>(9,267,000)</u>
LEGAL DEBT MARGIN	<u>\$ 9,135,983</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

YEAR ENDING APRIL 30,	POPULATION	ASSESSED VALUATION	GENERAL BONDED DEBT	RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUATION	BONDED DEBT PER CAPITA	
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
2021	9,991	204,332,603	*	9,771,000	0.048	977.98
2022	9,991	213,367,919	*	9,267,000	0.043	927.53

* 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		
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	16,143,684	0.6%
2020	* 143,000	* 57,160	* 200,160	17,440,250	1.1%
2021	* 454,000	* 308,014	* 762,014	22,652,683	3.4%
2022	* 504,000	* 296,878	* 800,878	19,705,370	4.1%

* 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

YEAR ENDING APRIL 30	GROSS REVENUES	OPERATING EXPENSES LESS DEPRECIATION & GASB 68 PENSION AND OPEB EXPENSE	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE*
				PRINCIPAL	INTEREST	TOTAL	
2020	\$ 16,991,881	\$ 15,338,790	\$ 1,653,091	\$ 470,000	\$ 539,545	\$ 1,009,545	1.64
2021	17,543,906	15,654,407	1,889,499	735,000	213,948	948,948	1.99
2022	17,877,648	15,881,537	1,996,111	755,000	198,072	953,072	2.09

*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)						
2013	199	\$ 4,486	53	\$ 4,531	\$ 9,017	2012	\$ 393,175	\$ 150,444	\$ 646	\$ 544,265
2014	167	5,712	49	7,476	13,188	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
2021	376	10,398	46	38,368 *	48,766	2020	442,141	169,691	1,166	612,998
2022	323	8,358	41	12,524	20,882	2021	462,869	175,900	1,334	640,103

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

* Includes \$23,670,323 for a remodeling of Walmart

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

YEAR ENDING APRIL 30	OPERATING EXPENSES INCLUDING DEPRECIATION, INTEREST AND GASB 68 PENSION EXPENSE			INCOME (LOSS) EXCLUDING OTHER INCOME	
	OPERATING REVENUE	AMOUNT	PERCENT OF OPERATING REVENUE	AMOUNT	PERCENT OF OPERATING REVENUE
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)
2021	17,432,457	17,889,969	102.62	(457,512)	(2.62)
2022	17,776,018	17,304,796	97.35	471,222	2.65

*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 AND GASB 68 PENSION EXPENSE			INCOME (LOSS) EXCLUDING OTHER INCOME	
	GROSS REVENUE	AMOUNT	PERCENT OF GROSS REVENUE	AMOUNT	PERCENT OF GROSS REVENUE
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
2021	2,808,069	2,536,392	90.33	271,677	9.67
2022	2,777,768	2,624,263	94.47	153,505	5.53

*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 AND GASB 68 PENSION EXPENSE		INCOME (LOSS) EXCLUDING OTHER INCOME	
		AMOUNT	PERCENT OF GROSS REVENUE	AMOUNT	PERCENT OF GROSS REVENUE
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
2021	2,376,233	1,774,904	74.69	601,329	25.31
2022	2,478,461	2,021,169	81.55	457,292	18.45

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

TABLE 14

CITY OF HIGHLAND, ILLINOIS
MISCELLANEOUS STATISTICS
 APRIL 30, 2022 (UNAUDITED)

Date of Incorporation		1884	
Form of Government		Council/Manager	
Number of Employees -	(As of 10/31/22)		
Total		289	
Full Time		117	
Total Area		7.591 square miles	
Number of Dwelling Units		4854	
Population	(Updated for 2020 Census, remains uncertified)	9991	
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		20	
Number of Police Vehicles	(7 patrol and 6 admin)	13	
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 (118,353 items)	
Parks		12	
Ball Diamonds Available		17	
Tennis Courts Available		9	
Public Pools		2	
Recreation Buildings		2	
Senior Citizen Centers		2	
Skate Park		1	
Electric Service:			
Number of Accounts		6,772 customers	
Area Served		46.0 square miles	
Water Service:			
Number of Accounts		4,997 customers	
Water Districts		4	
Average Daily Demand		1.100 MG/day	
Treatment Capacity		4.2 MG/day	
Sewer Service:			
Number of Accounts		4,559 customers	
Present Flow		2.000 MG/day	
Treatment Capacity		4.0 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	202	1,460
Middle School	2	85	640
High School	1	<u>103</u>	<u>843</u>
		390	2,943
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	4		



City of Highland

Finance Department

MEMO TO: Christopher Conrad, City Manager
FROM: Reanna Ohren, Director of Finance
SUBJECT: Tax Abatements for Bonds
DATE: December 05, 2022

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 2022 taxes payable in 2023. These ordinances are for the 2010 Alternate Revenue Street Bond, the 2020 TIF Alternate Revenue Bonds, and the 2021 Sewerage System Refunding Bonds. I have also included sufficiency reports provided by our 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.

ORDINANCE NO. _____

**AN ORDINANCE ABATING TAXES LEVIED FOR THE
GENERAL OBLIGATION SEWERAGE SYSTEM REFUNDING BONDS (ALTERNATE
REVENUE SOURCE) SERIES 2021 BOND AND INTEREST FOR THE 2022 TAXES
PAYABLE IN 2023**

WHEREAS, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 3134, levied a tax in the sum of \$177,550.00 for the 2022 taxes payable in 2023; 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 Sewerage System Refunding Bonds (Alternate Revenue Source) Series 2021 Bond and Interest tax of \$177,550.00 levied by Ordinance No. 3134 for the 2022 taxes payable in 2023 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 _____, 2022 the vote being taken by ayes and noes entered on the legislative record as follows:

AYES:
NOES:
ABSENT:

Approved by the Mayor this _____ day of _____, 2022.

Kevin B. Hemann, Mayor
City of Highland, Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
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 on the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2022. The City's management is responsible for the accompanying Computation of Revenue Sufficiency.

The City of Highland has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of computing revenue sufficiency. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

The City of Highland, Illinois, in accordance with Ordinance 3115, 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 3115, 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.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, 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.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Scheffel Boyle
Highland, IL
November 29, 2022

CITY OF HIGHLAND, ILLINOIS
2021 SEWER ALTERNATE REVENUE BONDS
COMPUTATION OF REVENUE SUFFICIENCY
FOR THE YEAR ENDED APRIL 30, 2022

	Amounts Per 4/30/2022 <u>Audit</u>
REVENUES:	
Charges for Services	\$ 2,424,890
Connection Fees	53,571
Interest Income	69,359
Miscellaneous Income	8,000
Total Revenues	<u>2,555,820</u>
OPERATING EXPENSES:	
Total Operating Expenses (Less: Depreciation, GASB 68 adjustment and GASB 75 adjustment)	<u>1,386,897</u>
Net Operating Revenue Available for Alternate Revenue Bond Debt Service	<u>\$ 1,168,923</u>
Alternate Revenue Bond Debt Service:	
2013 Bond Issue *	\$ 36,088
2021 Bond Issue	174,089
	<u>\$ 210,177</u>
Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$1,168,923 / \$210,177)	<u>556.16%</u>

* On July 6, 2021 the City issued General Obligation Sewerage System Bonds (Alternate Revenue Source) Series 2021.



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 on the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2022. The City's management is responsible for the accompanying Computation of Revenue Sufficiency.

The City of Highland has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of computing revenue sufficiency. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

The City of Highland, Illinois, in accordance with Ordinance 2962, which authorized the issuance of the Electric System Refunding Revenue Bonds, Series 2019, must complete an analysis that computes that the pledged revenues from the electric system, as defined by Ordinance 2962, exceeds 120% of the debt service requirements. If the revenues exceed the 120% 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 120% requirement stated above.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, 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.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Scheffel Boyle
Highland, IL
November 29, 2022

CITY OF HIGHLAND, ILLINOIS
ELECTRIC SYSTEM REFUNDING REVENUE BONDS, SERIES 2019
COMPUTATION OF REVENUE SUFFICIENCY
FOR THE YEAR ENDED APRIL 30, 2022

	Amounts Per 4/30/2022 <u>Audit</u>
REVENUES:	
Charges for Services	\$ 17,762,433
Connection Fees	13,585
Interest Income	11,165
Miscellaneous Income	90,465
Total Operating Revenues	<u>17,877,648</u>
OPERATING EXPENSES:	
Total Operating Expenses (Less: Depreciation, GASB 68 adjustment and GASB 75 adjustment)	<u>15,881,537</u>
Net Operating Revenue Available For Revenue Bond Debt Service	<u>\$ 1,996,111</u>
Revenue Bond Debt Service:	
Electric System Refunding Revenue Bonds, Series 2019 Issue	<u>\$ 953,072</u>
Percentage of Revenues Over Revenue Bond Debt Service (\$1,996,111 / \$953,072)	<u>209.44%</u>

ORDINANCE NO. _____

**AN ORDINANCE ABATING TAXES LEVIED FOR THE
GENERAL OBLIGATION REFUNDING BONDS (ALTERNATE REVENUE SOURCE),
SERIES 2020 BOND AND INTEREST FOR THE 2022 TAXES PAYABLE IN 2023**

WHEREAS, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 3135, levied a tax in the sum of \$257,700 for the 2022 taxes payable in 2023; 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 Bond and Interest tax of \$257,700 levied by Ordinance No. 3135 for the 2022 taxes payable in 2023 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 _____, 2022, the vote being taken by ayes and noes entered on the legislative record as follows:

AYE:

NAY:

Approved by the Mayor this 5th day of December, 2022.

ATTEST:

Kevin B. Hemann, 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 on the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2022. The City's management is responsible for the accompanying Computation of Revenue Sufficiency.

The City of Highland has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of computing revenue sufficiency. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

The City of Highland, Illinois, in accordance with Ordinance 3029, which authorized the issuance of the 2020 TIF Alternate Revenue Bonds, must complete an analysis that computes that the pledged revenues, as defined by Ordinance 3029, exceeds 125% of the debt service requirements of all outstanding bonds payable from pledged revenues. 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.

We were engaged by the City of Highland to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, 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.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Scheffel Boyle
Highland, IL
November 29, 2022

CITY OF HIGHLAND, ILLINOIS
2020 TIF ALTERNATE REVENUE BONDS
COMPUTATION OF REVENUE SUFFICIENCY
FOR THE YEAR ENDED APRIL 30, 2022

	<u>Amounts Per</u> <u>4/30/2022</u> <u>Audit</u>
REVENUES:	
General Property Taxes	\$ 438,009
Miscellaneous and Interest Income	3,704
Total Revenues	<u>441,713</u>
OPERATING EXPENSES:	
Current Economic Development	<u>64,939</u>
Net Operating Revenue Available For Alternate Revenue Bond Debt Service	<u>\$ 376,774</u>
Alternate Revenue Bond Debt Service: 2020 Bond Issue	<u>\$ 288,250</u>
Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$376,774 / \$288,250)	<u>130.71%</u>

ORDINANCE NO. _____

**AN ORDINANCE ABATING TAXES LEVIED FOR THE
2010 STREET BOND ALTERNATE REVENUE BOND AND
INTEREST FOR THE 2022 TAXES PAYABLE IN 2023**

WHEREAS, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 3136, levied a tax in the sum of \$535,000 for the 2022 taxes payable in 2023; 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. 3136 for the 2022 taxes payable in 2023 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 _____, 2022, the vote being taken by ayes and noes entered on the legislative record as follows:

AYES:

NOES:

ABSENT:

Approved by the Mayor this _____ day of _____, 2022.

Kevin B. Hemann, Mayor
City of Highland, Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
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 on the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2022. The City's management is responsible for the accompanying Computation of Revenue Sufficiency.

The City of Highland has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of computing revenue sufficiency. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated 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.

We were engaged by the City of Highland to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, 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.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Scheffel Boyle
Highland, IL
November 29, 2022

CITY OF HIGHLAND, ILLINOIS
2010 ALTERNATE REVENUE STREET BOND
COMPUTATION OF REVENUE SUFFICIENCY
FOR THE YEAR ENDED APRIL 30, 2022

	Amounts Per 4/30/2022 Audit
REVENUES:	
Non-Home Rule Sales Tax	\$ <u>1,856,272</u>
Net Operating Revenue Available For Alternate Revenue Bond Debt Service	\$ <u><u>1,856,272</u></u>
Alternate Revenue Bond Debt Service: 2010 Bond Issue	\$ <u><u>535,000</u></u>
Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$1,856,272 / \$535,000)	<u><u>346.97%</u></u>

RESOLUTION NO. _____

A RESOLUTION APPROVING THE ESTIMATED TAX LEVY

WHEREAS, the City of Highland, pursuant to 35 ILCS 200/18-55, et seq. must estimate the amount of the proposed tax levy necessary to defray expenses and liabilities for all corporate purposes for 2022 payable in 2023 and

WHEREAS, the City of Highland must publicly announce and its City Council approve the estimated amount of the tax levy;

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

Section 1: That the estimated tax levy for 2022 payable in 2023 is Four Million, Three Hundred Sixty Eight Thousand, Three Hundred Ten Dollars (\$4,368,310), for the specific purposes and in the respective sums as follows: see Exhibit A attached hereto.

Section 2: That this Resolution shall be known as Resolution No. _____ and shall be effective upon adoption hereof.

Approved 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 _____, 2022, the vote being taken by ayes and nays and entered upon the legislative records as follows:

AYES:

NOES:

ABSENT:

Approved by the Mayor this _____ day of _____, 2022.

Kevin B. Hemann
Mayor
City of Highland, Madison County, Illinois

ATTEST:

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

Estimated Tax Levy

	ACTUAL DEC 2013 EXTENSION	ACTUAL DEC 2014 EXTENSION	ACTUAL DEC 2015 EXTENSION	ACTUAL DEC 2016 EXTENSION	ACTUAL DEC 2017 EXTENSION	ACTUAL DEC 2018 EXTENSION	ACTUAL DEC 2019 EXTENSION	ACTUAL DEC 2020 EXTENSION	ACTUAL DEC 2021 EXTENSION	ESTIMATED Dec-22 EXTENSION	
ASSESSED VALUATION	\$176,336,953	\$177,827,065	\$177,612,345	\$180,405,083	\$184,021,018	\$189,946,306	\$198,620,509	\$204,332,603	\$213,367,919	\$223,502,895	=ASSESSED V < Projected assessed valuation =INCR IN ASSI < Based on past history % CHANGE IN RATES
	-2.80%	0.85%	-0.12%	1.57%	2.00%	3.22%	4.57%	2.88%	4.42%	4.75%	
TAX RATES:											DEPARTMENT
GENERAL	0.3330	0.3220	0.3330	0.3279	0.3298	0.3291	0.3249	0.3304	0.3269	0.3330	1.87% General Corporate
POLICE	0.0750	0.0726	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737	0.0750	1.76% Police Protection
FIRE	0.0750	0.0726	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737	0.0750	1.76% Fire Protection
COMMUNITY BUILDING	0.0750	0.0726	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737	0.0750	1.76% Community Bldg/Gymnasiums
PLAYGROUND & REC	0.0900	0.0871	0.0900	0.0887	0.0892	0.0890	0.0878	0.0900	0.0884	0.0900	1.81% Playground & Recreation
COMFORT STATION TAX	0.0171	0.0141	0.0141	0.0084	0.0109	0.0000	0.0182	0.0177	0.0169	0.0224	32.54% Comfort Station Tax
BAND	0.0259	0.0259	0.0259	0.0255	0.0250	0.0211	0.0202	0.0196	0.0188	0.0179	-4.79% Municipal Band
POLICE PENSION	0.2324	0.2404	0.2367	0.3059	0.3125	0.3342	0.3323	0.3565	0.3081	0.2944	-4.45% Police Pension
SOCIAL SECURITY	0.2099	0.2587	0.2619	0.2495	0.2446	0.2317	0.2165	0.2105	0.2344	0.2237	-4.56% Social Security
AUDIT	0.0100	0.0096	0.0089	0.0089	0.0087	0.0106	0.0101	0.0123	0.0118	0.0130	10.17% Auditing
RETIREMENT	0.2212	0.2756	0.2787	0.2495	0.2446	0.2291	0.2165	0.2105	0.1664	0.1588	-4.57% IMRF
LIABILITY INSURANCE	0.1673	0.1294	0.1295	0.1636	0.1783	0.1712	0.1637	0.1591	0.1407	0.1432	1.78% Insurance & Tort Judgment
SCHOOL CROSSING GUARD	0.0069	0.0068	0.0070	0.0056	0.0055	0.0048	0.0046	0.0045	0.0043	0.0040	-6.98% School Crossing Guard
LEASE							0.0152	0.0147	0.0141	0.0134	-4.96% Lease Pay Senior Center
AMBULANCE SERVICE	0.2481	0.2418	0.2500	0.2462	0.2476	0.2471	0.2439	0.2500	0.2454	0.2500	1.87% Ambulance Service
	1.7868	1.8292	1.8614	1.9014	1.9196	1.8905	1.8735	1.9008	1.7973	1.7888	-0.47% SUBTOTAL
ELECTRIC B&I	ABATED	ABATED	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	2006 Electric Bond
KRC B&I	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	2003 KRC Bond
WATER B&I	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	1996 Water GO Bond
STREET B&I	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	2007 Street Bond *
TIF B&I	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	TIF Bond *
SEWER B&I	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	ABATED	'2013 Sewer Bond
TOTAL RATE-CITY CORP	1.7868	1.8292	1.8614	1.9014	1.9196	1.8905	1.8735	1.9008	1.7973	1.7888	-0.47% TOTAL RATE-CITY CORP
Libr-Ins. & Tort Judgment	0.0176	0.0175	0.0189	0.0183	0.0191	0.0187	0.0182	0.0172	0.0165	0.0157	-4.85% Libr-Ins. & Tort Judgment
LIBRARY	0.1500	0.1451	0.1500	0.1477	0.1486	0.1483	0.1464	0.1500	0.1473	0.1500	1.83% Library Tax
TOTAL LEVY	1.9544	1.9918	2.0303	2.0674	2.0873	2.0575	2.0381	2.0680	1.9611	1.9545	-0.34% TOTAL LEVY
	2.31%	1.91%	1.93%	1.83%	0.96%	-1.43%	-0.94%	1.47%	-5.17%	-0.34%	projected % change in tax rates
TAX EXTENSIONS:											% CHANGE IN DOLLARS
GENERAL	587,202.05	572,603.21	591,449.11	591,548.27	606,901.32	625,113.29	645,318.03	675,114.92	697,499.73	744,264.64	6.70% General Corporate
POLICE	132,252.71	129,102.46	133,209.26	133,319.36	136,727.62	140,940.16	145,390.21	153,249.45	157,252.16	167,627.17	6.60% Police Protection
FIRE	132,252.71	129,102.46	133,209.26	133,319.36	136,727.62	140,940.16	145,390.21	153,249.45	157,252.16	167,627.17	6.60% Fire Protection
COMMUNITY BUILDING	132,252.71	129,102.46	133,209.26	133,319.36	136,727.62	140,940.16	145,390.21	153,249.45	157,252.16	167,627.17	6.60% Community Bldg/Gymnasiums
PLAYGROUND & REC	158,703.26	154,887.39	159,851.11	160,019.31	164,146.75	169,052.21	174,388.81	183,899.34	188,617.24	201,152.61	6.65% Playground & Recreation
COMFORT STATION TAX	30,153.62	25,073.62	25,043.34	15,154.03	20,058.29	0.00	36,148.93	36,166.87	36,059.18	50,000.00	38.66% Comfort Station Tax
CULTURAL ACTIVITIES *	45,671.27	46,057.22	46,001.60	46,003.30	46,005.25	40,078.67	40,121.34	40,049.19	40,113.17	40,000.00	-0.28% Municipal Band/PB & J *
POLICE PENSION *	409,807.08	427,496.31	420,408.42	551,859.15	575,065.68	634,800.55	660,015.95	728,445.73	657,386.56	658,000.00	0.09% Police Pension *
SOCIAL SECURITY *	370,131.26	460,038.67	465,166.73	450,110.68	450,115.41	440,105.59	430,013.40	430,120.13	500,134.40	500,000.00	-0.03% Social Security *
AUDIT *	17,633.70	17,071.40	17,050.79	16,056.05	16,009.83	20,134.31	20,060.67	25,132.91	25,177.41	29,000.00	15.18% Auditing *
RETIREMENT *	390,057.34	490,091.45	495,005.61	450,110.68	450,115.41	435,166.99	430,013.40	430,120.13	355,044.22	355,000.00	-0.01% IMRF *
LIABILITY INSURANCE *	295,011.72	230,108.25	230,007.99	295,142.72	328,109.48	325,188.08	325,141.77	325,093.17	300,208.66	320,000.00	6.59% ** Insurance & Tort Judgment *
SCHOOL CROSSING GUARD*	12,167.25	12,092.24	12,432.86	10,102.68	10,121.16	9,117.42	9,136.54	9,194.97	9,174.82	9,000.00	-1.91% School Crossing Guard *
LEASE							30,190.32	30,036.89	30,084.88	30,000.00	-0.28% Lease Pay Senior Center
AMBULANCE SERVICE *	437,491.98	429,985.89	444,030.86	444,157.31	455,636.04	469,357.32	484,435.42	510,831.51	523,604.87	558,757.24	6.71% Ambulance Service *
	\$3,150,788.66	\$3,252,813.03	\$3,306,076.20	\$3,430,222.26	\$3,532,467.48	\$3,590,934.91	\$3,721,155.21	\$3,883,954.11	\$3,834,861.62	\$3,998,056.00	4.26% SUBTOTAL
ELECTRIC B&I	ABATE	ABATE	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	2006 Electric Bond
2003 KRC BOND	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	2003 KRC Bond
2007 STREET B&I	ABATE	ABATE	ABATE	ABATE	ABATE	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	NA BND PD OFF	2007 Street Bond *
2010 STREET B&I											2010 Street Bond *
TIF B&I	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	TIF Bond *
'2013 SEWER B&I	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	ABATE	2013 Sewer Bond
TOTAL RATE-CITY CORP	\$3,150,788.66	\$3,252,813.03	\$3,306,076.20	\$3,430,222.26	\$3,532,467.48	\$3,590,934.91	\$3,721,155.21	\$3,883,954.11	\$3,834,861.62	\$3,998,056.00	4.26% TOTAL RATE-CITY CORP
Libr-Ins. & Tort Judgment	31,035.30	31,119.74	33,568.73	33,014.13	35,148.01	35,519.96	36,148.93	35,145.21	35,205.71	35,000.00	-0.58% Libr-Ins. & Tort Judgment
LIBRARY	264,505.43	258,027.10	266,418.52	266,458.31	273,455.23	281,690.37	290,780.42	306,498.90	314,290.94	335,254.34	6.67% Library Tax
TOTAL LEVY	\$3,446,329.39	\$3,541,959.87	\$3,606,063.45	\$3,729,694.70	\$3,841,070.72	\$3,908,145.24	\$4,048,084.56	\$4,225,598.22	\$4,184,358.27	\$4,368,310.34	4.40% TOTAL LEVY

* MUST RECEIVE THIS \$ AMOUNT

\$3,446,329.39	\$3,541,959.87	\$3,606,063.45	\$3,729,694.70	\$3,841,070.72	\$3,908,145.24	\$4,048,084.56	\$4,225,598.22	\$4,184,358.27	\$4,368,310.34	< EXTENSIONS WITHOUT DEBT
99.44%	102.77%	101.81%	103.43%	102.99%	101.75%	103.58%	104.39%	99.02%	104.40%	< IF OVER 105% OF PREVIOUS YR.CITY MUST COMPLY WITH THE TRUTH IN TAXATION ACT

If over 105%, we must publish a notice of 105% over and notice of a public hearing in a paper from 7-14 days before the public hearing.

TAX LEVY EXPLANATION – Dec. 2022

ASSESSED VALUATION

The City's assessed valuation was \$213,367,919 for 2021. This was a 4.23% increase from the previous year's \$204,332,603 assessed valuation. We would like to take a conservative approach, due to local economic conditions, and assume an increase of 4.75% in the assessed valuation from the prior year's level.

EXPLANATION OF EACH FUND'S TAX RATE

Many of the specific levies are similar to last year's. A narrative of all the levies follows:

GENERAL FUND TAX:

We have levied a rate of .333 which provides approximately \$744,264.64 for the General Administration. With a referendum, the City could tax at a rate of .4375.

POLICE PROTECTION:

Our statutory limit (without any referendum) of .075 should generate approximately \$167,627 this year.

FIRE PROTECTION:

Our statutory limit (without any referendum) of .075 should generate approximately \$167,627 this year.

COMMUNITY BUILDING & GYMNASIUMS:

This gives the Community Buildings and Gymnasiums \$167,627 per year with a tax rate at the statutory limit of .075.

PLAYGROUND AND RECREATION:

Set by referendum at .09, this levy generates \$201,153 annually for the Playground and Recreation Fund. These funds are used for the operation of the City's playground and recreation programs.

COMFORT STATION TAX:

This tax was started in 2007 and is used to upgrade existing restrooms and build additional restrooms in the various Parks around Highland. Each building can cost anywhere from \$35,000-\$60,000 each. The Parks Department has elected to levy \$50,000 at this time based on current plans for future restrooms.

MUNICIPAL BAND:

The rate of .0179, which could be increased to .04, generates \$40,000 for the municipal band programs in the square as well as the Peanut Butter and Jam entertainment during the summer. Additional music offerings will continue to be offered in the upcoming year's as well, due to the great feedback from the recent Thursday night concert series.

POLICE PENSION FUND:

This tax is levied at a rate needed to produce the funding of pensions for members of this fund. The City has the option to levy at a rate necessary to produce a sum sufficient to meet the City's contributions as required by the Illinois Department of Insurance-Police Pension Division. The valuation report has not yet been received. We are estimating based off of last year's estimate from the independent actuary. The estimated levy is in the amount of \$658,000.

SOCIAL SECURITY:

The City's Social Security needs for the general funds (non-enterprise) are met by this levy, generating \$500,000. This levy item has been increased, as anticipated from the prior year, based on the use of remaining funds and increased wages.

MUNICIPAL AUDITING:

This tax is levied at whatever rate is necessary to produce a sum sufficient to meet the general funds' portion of the cost of the required annual audit. The City enterprise funds (Electric, FTTP, Water, and Sewer) will also help pay for the audit. Levying a tax rate of .0130 would generate \$29,000 for the Audit Fund.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF):

Another "to meet needs" levy, \$355,000 towards the City's contribution for employee retirement. This figure includes Illinois Municipal Retirement Fund payments for the general funds only. Enterprise funds pay their own IMRF. This levy item was able to be decreased from prior years based on decreasing contribution rates due to pension reform and fund earnings.

THE CITY'S (LIABILITY) INSURANCE AND TORT JUDGMENT:

Levied to meet anticipated insurance costs and to pay judgments or settlements, a rate of .1432 will generate \$320,000 for liability and workmen's compensation insurance.

SCHOOL CROSSING GUARD:

Used to hire part-time school crossing guards. The City is levying .0040 to generate \$9,000 for school crossing guards this year.

LEASE:

Levied to collect the annual lease payment \$30,000 for the newly renovated Senior Center at a rate of .0134.

AMBULANCE:

With this levy, Highland would contribute \$558,757 to help cover the full-time ambulance service, with a projected tax rate at .2500. Various other districts that we provide services to all levy their own taxes to cover their share of ambulance coverage expenses.

LIBRARY – INSURANCE AND TORT JUDGMENT:

December 2004 (for 2005 tax bills) was the first time the Library levied this tax. It is used for safety issues at the library. The library will use this tax money for replacing old ceiling tile and lighting in the Children’s Library that is over 40 years old. The tax, levied at .0157, will provide \$35,000 for the library as work continues to be completed for needed improvements.

LIBRARY TAX:

For the establishment and maintenance of a free public library. The only Library revenue source the Mayor and City Council control is levied at .15 and should generate \$335,254. The Library Board is given the responsibility for administering the operation of the Library.

2010 STREET BOND/ 2020 REFUNDED TIF BOND/ 2013 SEWER BOND:

The City has sufficient revenue to meet the bond requirements and therefore these taxes are being abated.



City of Highland

Finance Department

MEMO TO: Christopher Conrad, City Manager
FROM: Reanna Ohren, Director of Finance
SUBJECT: 2022 Estimated Tax Levy
DATE: December 05, 2022

I am placing the 2022 estimated tax levy resolution on the agenda for the meeting on December 05, 2022. This is a requirement before the actual tax levy can be adopted on December 19, 2022.

I have provided explanations for each of the rates as well. For the assessed valuation, I have increased it by 4.75%. This is the most conservative method based off of the current economic conditions as well as recommendation from the City Manager.

If anyone has questions before that time, please let me know.

Thank you,
Reanna Ohren

ORDINANCE NO. _____

**AN ORDINANCE APPROVING THE
ILLINOIS MUNICIPAL LEAGUE RISK MANAGEMENT ASSOCIATION
MINIMUM/MAXIMUM CONTRIBUTION AGREEMENT
FOR THE PERIOD OF JANUARY 1, 2023 TO JANUARY 1, 2024, AND THE
ASSOCIATED IMLRMA CONTRIBUTION PAYMENT AGREEMENT**

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 is a member in good standing of the Illinois Municipal League Risk Management Association (hereinafter “IMLRMA”) and a party to the IMLRMA Intergovernmental Cooperation Contract, pursuant to Ordinance Number 2656, adopted on November 17, 2014, and by reason of the Mayor’s executing and the City Clerk’s attesting the Mayor’s signature on the IMLRMA Intergovernmental Cooperation Contract; and

WHEREAS, City approved Ordinance Number 2800 on August 17, 2017 approving a Revised IMLRMA Intergovernmental Cooperation Contract, continuing City’s status as a member in good standing with the IMLRMA; and

WHEREAS, City Council has been fully apprised of the IMLRMA Minimum/Maximum Contribution Agreement for the period from January 1, 2023, to January 1, 2024; and

WHEREAS, City Council finds it to be in the best interest of City to make its IMLRMA contribution in accordance with the IMLRMA Minimum/Maximum Contribution Agreement (attached hereto as **Exhibit A**); and

WHEREAS, City Council also finds it to be in the best interest of City to make its IMLRMA contribution in accordance with the option set forth in the Invoice, 2023 Min/Max Contribution (**Exhibit B**); that is, payment in two installments as follows:

1. \$150,396.60 – due by 12/16/22
2. \$150,396.60 – due by 3/17/23
3. \$150,396.60 – due by 6/16/23
4. \$150,396.60 – due by 9/15/23

and

WHEREAS, City Council finds that the Mayor and/or City Manager and/or Treasurer should be authorized and directed, on behalf of City, to execute the IMLRMA Minimum / Maximum Contribution Agreement (**Exhibit A**); and

WHEREAS, City Council finds that the Mayor and/or City Manager and/or Treasurer should be authorized and directed, on behalf of City, to execute the Invoice, 2023 Min/Max Contribution (**Exhibit B**); and

WHEREAS, City Council finds that the Mayor and/or City Manager and/or Treasurer should be authorized and directed to execute any documents necessary to enter the IMLRMA Minimum/Maximum Contribution Agreement (**Exhibit A**), and the Invoice, 2023 Min/Max Contribution (**Exhibit B**) (hereinafter “IMLRMA Agreements”).

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.* The IMLRMA Agreements are approved. *See Exhibits A and B.*
- Section 3.* The Mayor and/or City Manager and/or Treasurer are authorized and directed to execute any documents necessary to enter the IMLRMA Agreements. *See Exhibits A and B.*
- Section 4.* This ordinance shall take effect immediately upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, approved by the Mayor, and deposited and filed in the Office of the City Clerk, on the _____ day of _____, 2022, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:
NOES:
ABSENT

APPROVED:

Kevin B. Hemann, Mayor
City of Highland, Madison County, Illinois

ATTEST:

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

Minimum/Maximum Contribution Agreement

This Agreement is between the Illinois Municipal League Risk Management Association (RMA), an intergovernmental association formed pursuant to Article VII, Section 10 of the Illinois Constitution of 1970 and the **CITY OF HIGHLAND**, a member of RMA. This Agreement amends and supplements the declarations pages dated January 01, 2023 to January 01, 2024 and all endorsements thereto.

1. DEFINITIONS

The following definitions shall apply for purposes of this Agreement:

- Loss Fund – Those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Minimum Loss Fund – 85% of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Maximum Loss Fund – 130% of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Paid Claim Dollars – Those payments made by RMA on claims including defense costs against the **CITY OF HIGHLAND** minus recovery from subrogation, deductible or salvage credited against those claim payments.
- Minimum Contribution – Minimum Loss Fund including reinsurance and excess premiums and administrative costs.
- Maximum Contribution – Maximum Loss Fund including reinsurance and excess premiums and administrative costs.

2. MINIMUM/MAXIMUM CONTRIBUTION BREAKDOWN

The **CITY OF HIGHLAND** hereby agrees to the following schedule of contributions:

		<u>Minimum Contribution</u>		<u>Maximum Contribution</u>
Reinsurance and Excess Premiums and Administrative Costs		\$ 189,832		\$ 189,832
Loss Fund Contribution	@ 85%	<u>\$ 404,808</u>	@ 130%	<u>\$ 619,119</u>
		\$ 594,640		\$ 808,951

3. Based upon a comparison of paid claim dollars against the loss fund, RMA will determine whether additional contributions beyond the minimum contribution will be required up to the maximum contribution.
4. For purposes of determining paid claims, RMA will complete a semi-annual review of paid claim dollars.

Illinois Municipal League



500 East Capitol Avenue | PO Box 5180 | Springfield, IL 62705-5180
Phone#: 217-525-1220 | Fax#: 217-525-7438 | www.imlrma.org

December 1, 2022

Jacklyn Heimbürger, RMC
City of Highland
PO Box 218
Highland IL 62249-0218

Customer #262

INVOICE

<u>Policy Period</u>	<u>Description</u>	<u>Amount</u>
1/1/2023 - 1/1/2024	2023 annual contribution invoice	\$594,640.00
	1% installment fee	\$5,946.40
	2023 IML membership dues	\$1,000.00
	TOTAL INVOICE	\$601,586.40
Payments		
REMAINING BALANCE		\$601,586.40

INSTALLMENTS

Due Dates	Amount	Status
12/16/2022	\$150,396.60	
3/17/2023	\$150,396.60	
6/16/2023	\$150,396.60	
9/15/2023	\$150,396.60	

PAYMENT

Amount due **\$150,396.60**

Due by **December 16, 2022**

**Make Checks Payable to
IML Risk Management Association**

Please contact us if you have any questions.
Phone: (217) 525-1220
Email address: inquiry@imlrma.org



City of Highland

MEMO TO: Mayor Hemann and City Council Members

FROM: Chris Conrad, City Manager
Jackie Heimburger, Director of Support Services

DATE: Wednesday, November 30, 2022

RE: Motion to Approve – Renewal of Property, Casualty, Worker’s Compensation Coverage with the Illinois Municipal League Risk Management Association (IMLRMA)

We are pleased to report we had another great year with IMLRMA and with your approval would like to continue in this program for the 2023 calendar year.

The premium this year is about a 3.4% increase from the previous year. The increase in our premium is due to an increase in our exposure. We saw an increase in payroll which resulted to an increase to our Worker’s Compensation. Below is a premium comparison from 2022 to 2023.

We will also be continuing in the programs Min/Max Funding option which allows us to pay a reduced premium up front provided our claims do not exceed a set amount. For 2023, if our claims would exceed \$594,640 then we would be responsible for paying these claims dollar for dollar up to a maximum payout of \$808,951. The annual premium as part of this program for 2023 is \$601,586.40. This includes a 1% fee for paying in installments and the annual IML Dues are now included in the annual premium invoices.

Attached you will find the Ordinance, Min/Max Agreement and Invoice for approval. We respectfully request your approval of the City’s continuation in this program. The services IMLRMA has been able to offer thus far are outstanding. As always, if there are any questions or concerns, please let us know.

2022 Premium Breakdown

Worker’s Compensation - \$217,922
Auto Liability & Comprehensive General Liability - \$221,772
Portable Equipment - \$5,504
Auto Physical Damage - \$15,529
Property - \$114,272

2023 Premium Breakdown

Worker’s Compensation - \$247,560
Auto Liability & Comprehensive General Liability - \$221,297
Portable Equipment - \$5,943
Auto Physical Damage - \$16,551
Property - \$103,288

CITY OF HIGHLAND

Highland, Illinois

Phone: (618) 654-9891
Fax: (618) 654-4768

Office – 1115 Broadway
P.O. Box #218

NOTICE

Please take notice that the regular meetings of the City Council of the City of Highland are held on the first and third Mondays of each month, except as noted below, at City Hall, 1115 Broadway, Highland, IL, or, as determined by the City Council, if the first or third Monday is a legal holiday.

The Regular meetings shall commence at 7:00 PM on the following dates:

January 3, 2023 (*Tuesday*)

January 17, 2023 (*Tuesday*)

February 6, 2023

February 21, 2023 (*Tuesday*)

March 6, 2023

March 20, 2023

April 3, 2023

April 17, 2023

May 1, 2023

May 15, 2023

June 5, 2023

June 19, 2023

July 10, 2023 (*2nd Monday*)

July 24, 2023 (*4th Monday*)

August 7, 2023

August 21, 2023

September 5, 2023 (*Tuesday*)

September 18, 2023

October 2, 2023

October 16, 2023

November 6, 2023

November 20, 2023

December 4, 2023

December 18, 2023

Posted: December 30, 2022

City of Highland, Illinois

2023 List of Meeting Dates of the City Council and Boards and Commissions

	Day	Date	Time	Public Body	Location	Address
January						
	Tuesday	January 3	7:00 PM	City Council	City Hall	1115 Broadway
	Wednesday	January 4	7:00 PM	Foreign Fire Insurance Board	Highland Public Safety Building	12990 Troxler Avenue
	Wednesday	January 4	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	January 4	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	January 9	7:00 PM	Telecommunications Advisory Board	City Hall	1115 Broadway
	Tuesday	January 17	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	January 17	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	January 17	7:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	January 25	4:00 PM	Cemetery Board of Managers	City Hall	1115 Broadway
February						
	Wednesday	February 1	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	February 1	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	February 6	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	February 7	4:00 PM	Tree Commission	Korte Recreation Center	#1 Nagel Drive
	Tuesday	February 21	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	February 21	7:00 PM	City Council	City Hall	1115 Broadway
	Monday	February 27	6:30 PM	Historical Commission	Louis Latzer Memorial Public Library	1001 Ninth Street
March						
	Wednesday	March 1	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	March 1	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	March 6	7:00 PM	City Council	City Hall	1115 Broadway
	Thursday	March 16	7:00 PM	Silver Lake Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Monday	March 20	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	March 21	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	March 21	7:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
April						
	Monday	April 3	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	April 4	4:00 PM	Tree Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	April 5	7:00 PM	Foreign Fire Insurance Board	Highland Public Safety Building	12990 Troxler Avenue
	Wednesday	April 5	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	April 5	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	April 10	7:00 PM	Telecommunications Advisory Board	City Hall	1115 Broadway
	Monday	April 17	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	April 18	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Wednesday	April 26	4:00 PM	Cemetery Board of Managers	City Hall	1115 Broadway
May						
	Monday	May 1	7:00 PM	City Council	City Hall	1115 Broadway
	Wednesday	May 3	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	May 3	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	May 15	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	May 16	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	May 16	7:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Monday	May 22	6:30 PM	Historical Commission	Louis Latzer Memorial Public Library	1001 Ninth Street
June						
	Monday	June 5	7:00 PM	City Council	City Hall	1115 Broadway
	Wednesday	June 7	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	June 7	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	June 19	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	June 20	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
July						
	Wednesday	July 5	7:00 PM	Foreign Fire Insurance Board	Highland Public Safety Building	12990 Troxler Avenue
	Wednesday	July 5	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	July 5	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	July 10	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	July 11	7:00 PM	Telecommunications Advisory Board	City Hall	1115 Broadway
	Tuesday	July 18	7:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Thursday	July 20	7:00 PM	Silver Lake Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Monday	July 24	7:00 PM	City Council	City Hall	1115 Broadway
	Wednesday	July 26	4:00 PM	Cemetery Board of Managers	City Hall	1115 Broadway
August						
	Wednesday	August 2	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	August 2	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	August 7	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	August 15	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Monday	August 21	7:00 PM	City Council	City Hall	1115 Broadway
	Monday	August 28	6:30 PM	Historical Commission	Louis Latzer Memorial Public Library	1001 Ninth Street
September						
	Tuesday	September 5	7:00 PM	City Council	City Hall	1115 Broadway
	Wednesday	September 6	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	September 6	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	September 18	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	September 19	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	September 19	7:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
October						
	Monday	October 2	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	October 3	4:00 PM	Tree Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	October 4	7:00 PM	Foreign Fire Insurance Board	Highland Public Safety Building	12990 Troxler Avenue
	Wednesday	October 4	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	October 4	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	October 9	7:00 PM	Telecommunications Advisory Board	City Hall	1115 Broadway
	Monday	October 16	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	October 17	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Thursday	October 19	7:00 PM	Silver Lake Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	October 25	4:00 PM	Cemetery Board of Managers	City Hall	1115 Broadway
November						
	Wednesday	November 1	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	November 1	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	November 6	7:00 PM	City Council	City Hall	1115 Broadway
	Monday	November 20	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	November 21	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	November 21	7:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Monday	November 27	6:30 PM	Historical Commission	Louis Latzer Memorial Public Library	1001 Ninth Street
December						
	Monday	December 4	7:00 PM	City Council	City Hall	1115 Broadway
	Tuesday	December 5	4:00 PM	Tree Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	December 6	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	December 6	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	December 18	7:00 PM	City Council	City Hall	1115 Broadway
Note: The Highland Police and Fire Commission only meets as needed. No regular meetings scheduled at time of posting.						
Note: The Highland Liquor Control Commission only meets as needed. No regular meetings scheduled at the time of posting.						
Note: A meeting of the Highland Combined Planning Zoning Board may be cancelled if there are no agenda items to address.						

RESOLUTION NO. _____

**A RESOLUTION AUTHORIZING
ALLOCATION OF HOTEL / MOTEL TAX FUNDING
(Highland Optimists' Club – 2023 Shootout)**

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 applicants for hotel / motel tax funding shall fill out an application to determine whether the funding request may be granted according to 65 ILCS 5/8-3-14, which reads, in pertinent part:

The amounts collected by any municipality pursuant to this Section shall be expended by the municipality solely to promote tourism and conventions within that municipality or otherwise to attract nonresident overnight visitors to the municipality

See 65 ILCS 5/8-3-14; and

WHEREAS, City has determined the applicant has submitted a “Hotel / Motel Tax Funding Application” (*See Exhibit A*); and

WHEREAS, City has determined the applicant has requested funds for tourism and/or conventions and/or overnight visitors to City, and the applicant’s request for funds may be permitted pursuant to the spirit of 65 ILCS 5/8-3-14 (*See Exhibit A*); and

WHEREAS, the City Council finds that the City Manager should be authorized and directed, on behalf of the City of Highland, to execute whatever documents are necessary to allocate hotel / motel tax funds to the applicant pursuant to the “Hotel / Motel Tax Funding Application” (*See Exhibit A*).

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland, Illinois, 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 “Hotel / Motel Tax Funding Application” (*See Exhibit A*) is approved.

Section 3. The City Manager is directed and authorized, on behalf of the City of Highland, to execute whatever documents are necessary to allocate hotel / motel funds to applicant pursuant to applicant’s “Hotel / Motel Tax Funding Application” (*See 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 of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2022, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Kevin B. Hemann, Mayor
City of Highland
Madison County, Illinois

ATTEST:

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



HOTEL/MOTEL FUND APPLICATION

(For Funding Requests in excess of \$1,500)

Organization Information

1) Name and Address of Applicant (Organization):

Highland Optimist Club
PO Box 471
Highland, IL 62249

2) Website Address: highlandoptimist.org

3) Contact Person:

a) Name: Rick Ringwald

b) Phone: 314-458-5128

c) Fax: N/A

d) Email: rick@powersinvest.com

4) Is this a Non-Profit Organization? Yes No

5) Status of Organization (i.e. Foundation, Corporation, etc): corp

6) Agency Tax ID # 37-6048992

Event Information

Please state how your request for hotel/motel tax funds will help promote: 1) tourism; 2) conventions within the City; and/or 3) overnight visitors to the municipality:

7) Fiscal Year of the Event: 2022-2023

8) Name of the Event: Highland Optimist Shootout

9) Date(s) of the Event: January 7th, 2023

10) Location of the Event: Highland High School

11) Description of the Event:

One-day basketball Shootout for high school teams. 9 games in total.

12) Funding Request Amount: \$ 4,000.00

13) Projected Attendance for the Event: 3000

14) Expected Overnight Stays for the Event: 20+

15) Description / Purpose of Funding Request:

Requesting \$4,000.00 sponsorship to assist in funding the event. Premier one-day basketball event in St. Louis Metro Area.

16) Other Sources of Project Funding:

Ticket Sales
Individual Donations: \$ 40,000
Sponsor Grants: \$ 28,000
Concessions / Day of Event sales
Private Businesses: \$ 24,000

17) Do you anticipate the need for "in-kind" services from City resources or staff? If so, please describe the nature of your request along with an estimated number of hours needed.

Request police presence at the event. Games begin at 8am, with the last game starting at 8:30pm. We anticipate large crowds after 2pm.

18) Continuing / New Activity:

- a) Is this event... New Continuing
- b) Do you expect it to be an Annual Event? Yes No
- c) Do you anticipate requiring regular and continued funding? Yes No
- d) Did you receive funding last year? Yes No
- e) If "d" = yes i) What amount did you receive? \$ 3500.00

19) Sponsors

If applicable, please list key sponsors that donate funds or provide "in-kind" services, along with the pledged amount anticipated for the event.

SPONSOR	AMOUNT OF SPONSORSHIP
1 Scott Credit Union	\$ 5,000
2 Korte Co	\$2,500
3 TW Constructors	\$3,000
4 Numerous at the \$1,000 level (Plocher, APEX, Meredith, Powers Advisory Group...etc)	
5	

20) Benefits to City Tourism: Describe how this activity attracts and/or contributes to tourism and overnight stays in the City of Highland.

2000 + Attendees from out of town. Many will buy gas or stop at local establishments. 20+ hotel stays confirmed for Highland. * Would have ~~so~~ more if we ~~had~~ had more hotels to accomodate.

21) Additional Information: Provide any additional information which will assist the City in evaluating your project and its benefit to the City of Highland (attachments are welcomed).

31st Annual event expected to draw capacity crowds. Money raised will go back to the youth in the Community through the Optimist Club. Positive press in newspapers, social media and tv.

22) Event / Project Budget Please list all revenues and expenses, on a separate sheet (similar format) if necessary. Complete project expense information must be provided on this document. Quoted estimates must be provided when possible and when not possible, describe in an attachment how the expense was estimated.

Budget is similar to prior year. Appearance fees and lodging have continued to increase in cost. We have 5 teams staying overnight this year including teams from Chicago, KC and Philadelphia. We've increased ticket prices slightly to try to offset rising costs.

Revenues:

Hotel / Motel Tax Grant	\$ 4,000
<u>Sponsors</u>	\$ 24,000
<u>ticket sales</u>	\$ 40,000
<u>Concessions ... etc</u>	\$ 25,000
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Revenues:	\$ 93,000

Expenses:

Expenditure Types	Amount
<u>Appearance Fees</u>	\$ 22,000
<u>Lodging</u>	\$ 7,000
<u>Day of Expenses</u>	\$ 26,000
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL EXPENSES:	\$ 55,000

23) Attach Event Plan and Budget; Timeline for upcoming event; Marketing efforts

24) Can event occur without city financial assistance: ___ Yes No

25) Has event previously been held in Highland: Yes ___ No

If yes, how many years in existence? 31st year

26) Projected sales tax generation: Event _____ Indirect meals, gas, hotel ... etc

27) Number of volunteers associated with event? 100 +

28) Nonprofit or for profit event? non-profit

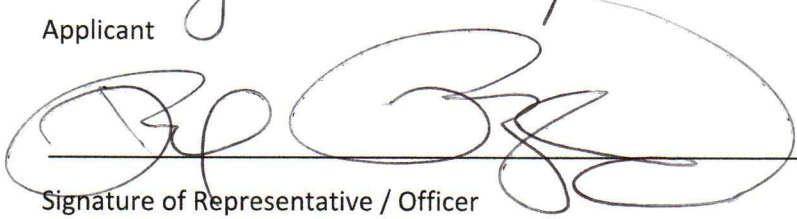
29) Address security, traffic control for event, and Health Department and Fire Department approval in Event Plan? Yes ___ No

30) Why should event be funded? Attach narrative.

Without continued support from our sponsors, we would be unable to attract high-end teams and the large crowds. Certain years we have to further search for teams depending on the talent level in the St. Louis Metro Area. Profits from the event positively impact the youth & schools in the community. Additionally, the event brings a very diverse crowd and projects a positive image in the community.

I certify the information contained in this application is complete, accurate, and fully discloses the scope and intent of my request for funding from the Hotel/Motel Tax Fund. I agree to comply with the City's requests for information regarding the use of awarded funds and to provide access to accounting records related to these funds. By signing this application, I accept and agree to be bound by the terms and conditions of the Hotel/Motel Tax Fund as administered by the City of Highland in compliance with current federal, state and local laws.

Highland Optimist Club
Applicant


Signature of Representative / Officer

Co-Chair
Title

11/23/2022
Date



CITY OF HIGHLAND

To: Mayor and Council Members
From: Mallord Hubbard, Economic Development Coordinator
Date: December 1, 2022
Subject: Approval of Hotel/Motel Funding for 2022 Highland Optimist Shootout

RECOMMENDATION

I am recommending the Council consider approval of Hotel/Motel funds to the Highland Optimist Club for the 2022 Highland Optimist Shootout.

DISCUSSION

Staff has reviewed the application request and determined that it meets the requirement for Hotel/Motel tax funding.

FISCAL IMPACT

Subject to approval, funding in the amount of \$4,000 will be appropriated from the Hotel/Motel Tax Budget for this item.

Recommended by: _____

Mallord Hubbard, Economic Development Coordinator

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING LEWIS BRISBOIS BISGAARD & SMITH, LLP TO INTERVENE ON BEHALF OF THE CITY OF HIGHLAND, ILLINOIS IN ALL TAX YEAR APPEALS BEFORE THE ILLINOIS PROPERTY TAX APPEAL BOARD

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 acknowledges that the owners of certain parcels of real property located within the corporate boundaries of the City have filed appeals with the Madison County, Illinois Board of Review and the Illinois Property Tax Appeal Board (“PTAB”); and

WHEREAS, these appeals seek or will seek a reduction in the assessed value of the parcels that are the subject of the appeals; and

WHEREAS, in such circumstances, a taxing district has the right to intervene in the proceedings before PTAB in order to protect its revenue interest in the assessed valuation of the parcels; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize Lewis Brisbois Bisgaard & Smith, LLP (“LBBS”) to intervene in all PTAB proceedings, both current and future, on behalf of the City (“PTAB Proceedings”); and

WHEREAS, the City Council finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City, to execute whatever documents are necessary to authorize LBBS to intervene in this and all future PTAB Proceedings on behalf of the City, including the PTAB Proceedings stated herein, and approve payment for intervention in all PTAB Proceedings.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland, Illinois, 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 City hereby authorizes LBBS, as its legal representative, to intervene in all PTAB proceedings, and to file a Request to Intervene in Appeal Proceedings with PTAB for the PTAB Proceeding as stated herein as well as all future PTAB Proceedings.

Section 3. All motions, ordinances, and resolutions or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

Section 4. If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other sections, paragraphs, clauses, or provisions of this Resolution.

Section 5. 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, approved by the Mayor, and deposited and filed in the Office of the City Clerk, on the __ day of _____, 2022, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Kevin B. Hemann
Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm
City Clerk
City of Highland
Madison County, Illinois

RESOLUTION NO. _____

**A RESOLUTION AUTHORIZING LEWIS BRISBOIS BISGAARD & SMITH, LLP
TO INTERVENE ON BEHALF OF THE CITY OF HIGHLAND, ILLINOIS
IN ALL TAX YEAR APPEALS BEFORE THE
ILLINOIS PROPERTY TAX APPEAL BOARD,
INCLUDING BUT NOT LIMITED TO,
PARCEL NUMBER 02-2-18-28-13-301-013, DOCKET NUMBER 22-000234**

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 acknowledges that the owners of certain parcels of real property located within the corporate boundaries of the City have filed appeals with the Madison County, Illinois Board of Review and the Illinois Property Tax Appeal Board (“PTAB”); and

WHEREAS, these appeals seek or will seek a reduction in the assessed value of the parcels that are the subject of the appeals; and

WHEREAS, in such circumstances, a taxing district has the right to intervene in the proceedings before PTAB in order to protect its revenue interest in the assessed valuation of the parcels; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize Lewis Brisbois Bisgaard & Smith, LLP (“LBBS”) to intervene in all PTAB proceedings on behalf of the City, including

1. Parcel Number – 02-2-18-28-13-301-013
2. Docket – 22-000234
3. Owner Name – Highland Medical Building Partners LLC

(“PTAB Proceedings”); and

WHEREAS, the City Council finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City, to execute whatever documents are necessary to authorize LBBS to intervene in all PTAB Proceedings on behalf of the City, including the PTAB Proceedings stated herein, and approve payment for intervention in all PTAB Proceedings.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland, Illinois, 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 City hereby authorizes LBBS, as its legal representative, to intervene in all PTAB proceedings, and to file a Request to Intervene in Appeal Proceedings with PTAB for the PTAB Proceeding as stated herein as well as all future PTAB Proceedings.

Section 3. All motions, ordinances, and resolutions or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

Section 4. If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other sections, paragraphs, clauses, or provisions of this Resolution.

Section 5. 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, approved by the Mayor, and deposited and filed in the Office of the City Clerk, on the _____ day of _____, 2022, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Kevin B. Hemann
Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm
City Clerk
City of Highland
Madison County, Illinois

RESOLUTION NO. _____

**RESOLUTION AUTHORIZING LEWIS BRISBOIS BISGAARD & SMITH, LLP
TO INTERVENE ON BEHALF OF THE CITY OF HIGHLAND, ILLINOIS
IN ALL TAX YEAR APPEALS BEFORE THE
ILLINOIS PROPERTY TAX APPEAL BOARD,
INCLUDING PARCEL NUMBER 01-2-24-08-08-201-004,
DOCKET NUMBER 22-00066**

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 acknowledges that the owners of certain parcels of real property located within the corporate boundaries of the City have filed appeals with the Madison County, Illinois Board of Review and the Illinois Property Tax Appeal Board (“PTAB”); and

WHEREAS, these appeals seek or will seek a reduction in the assessed value of the parcels that are the subject of the appeals; and

WHEREAS, in such circumstances, a taxing district has the right to intervene in the proceedings before PTAB in order to protect its revenue interest in the assessed valuation of the parcels; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize Lewis Brisbois Bisgaard & Smith, LLP (“LBBS”) to intervene in all PTAB proceedings on behalf of the City, including:

1. Parcel Number – 01-2-24-08-08-201-004
2. Docket – 22-00066
3. Owner Name – Crest Realty of Highland LLC (Health Care Center)

(“PTAB Proceeding”); and

WHEREAS, the City Council finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City, to execute whatever documents are necessary to authorize LBBS to intervene in all PTAB Proceeding on behalf of the City, including the PTAB Proceedings stated herein, and approve payment for intervention in all PTAB Proceedings.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland, Illinois, 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 City hereby authorizes LBBS, as its legal representative, to intervene in all PTAB proceedings, and to file a Request to Intervene in Appeal Proceeding with PTAB for the PTAB Proceeding as stated herein.

Section 3. All motions, ordinances, and resolutions or parts thereof in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

Section 4. If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other sections, paragraphs, clauses, or provisions of this Resolution.

Section 5. 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, approved by the Mayor, and deposited and filed in the Office of the City Clerk, on the __ day of _____, 2022, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

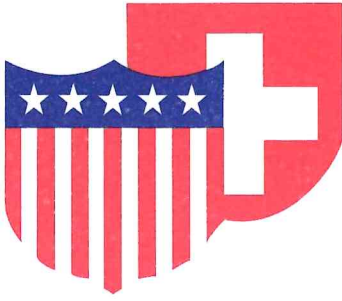
NOES:

APPROVED:

Kevin B. Hemann
Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm
City Clerk
City of Highland
Madison County, Illinois



City of Highland

MEMO TO: Christopher Conrad, City Manager
FROM: Joe Gillespie, Director of Public Works
DATE: November 28, 2022
SUBJECT: Matter Drive Reconstruction, PW-05-21
Recommendation for Approval

RECOMMENDATION

I recommend that you request council approval to use Illinois Rebuild Funds, through Motor Fuel Tax, for the City's portion of the project as attached.

DISCUSSION

We were successful in receiving an economic development program grant from the state of Illinois in conjunction with the Trouw plant expansion. The grant pays up to \$510,000 with the remaining funds being supplemented from our MFT account. The resolution document is requesting the use of \$635,000 of the Rebuild Illinois Funds along with the request for expenditure document.

FISCAL IMPACT

We reserved the Rebuild Illinois Funds specifically for this work.

CONCURRENCE

Recommended by: _____


Joe Gillespie, Director of Public Works

Approved by: _____


Christopher Conrad, City Manager

RESOLUTION NO. _____

A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF THE ILLINOIS DEPARTMENT OF TRANSPORTATION RESOLUTION FOR IMPROVEMENT UNDER THE ILLINOIS HIGHWAY CODE, AND ALL OTHER DOCUMENTS RELATED THERETO

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 finds that the terms of the Illinois Department of Transportation Resolution for Improvement Under the Illinois Highway Code (“IDOT Resolution”) (**Exhibit A**) are fair and reasonable, and City finds the IDOT Resolution (**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 IDOT Resolution (**Exhibit A**); and

WHEREAS, City finds that the City Manager and/ or Mayor should be authorized and directed, on behalf of City, to execute and date the IDOT Resolution, and any other documents necessary to give effect to the IDOT Resolution, or any other documents related to engineering for, or construction of, Matter Drive and Executive Drive (**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 IDOT Resolution (**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 IDOT Resolution, or any other documents necessary to give effect to the IDOT Resolution, or any other documents related to engineering for, or construction of, Matter Drive or Executive Drive (**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 of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the __ day of _____, 2022, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

Kevin B. Hemann
Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm
City Clerk
City of Highland
Madison County, Illinois

RESOLUTION NO. _____

**A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF A
LOCAL PUBLIC AGENCY ENGINEERING SERVICES AGREEMENT
BETWEEN CITY OF HIGHLAND, ILLINOIS,
ILLINOIS DEPARTMENT OF TRANSPORTATION, AND
OATES ASSOCIATES, INC., FOR ENGINEERING SERVICES
RELATED TO MATTER DRIVE AND EXECUTIVE DRIVE RECONSTRUCTION**

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 Matter Drive and Executive Drive need to be improved and resurfaced; and

WHEREAS, City has consulted with Oates Associates, Inc. (hereinafter “Oates”), an engineering firm, to assess the existing and future needs of Matter Drive and Executive Drive; and

WHEREAS, Illinois Department of Transportation has submitted a “Proposal” to City for Oates to perform engineering services for improvement and reconstruction of Matter Drive and Executive Drive (*See Exhibit A*); and

WHEREAS, the Proposal to City for Oates to perform engineering services includes:

1. construction staking;
2. limited construction phase services (e.g. answering questions, advice for construction issues);
3. work involving right-of-way documents
4. plan revisions,
5. project administration
6. supplemental design outside of the original engineering agreement as requested by the City;

(“Oates Proposal”) (*See Exhibit A*); and

WHEREAS, Oates has agreed to furnish the above engineering services for a price not to exceed \$58,806.00 (**Exhibit A**); and

WHEREAS, City finds that the terms of the Oates Proposal (**Exhibit A**) are fair and reasonable, and City finds the Oates Proposal (**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 Oates Proposal (**Exhibit A**); and

WHEREAS, City finds that the City Manager and/ or Mayor should be authorized and directed, on behalf of City, to execute and date the Oates Proposal, and any other documents necessary to give effect to the Oates Proposal, or any other documents related to engineering for, or construction of, Matter Drive and Executive Drive (**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 Oates Proposal (**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 Oates Proposal, or any other documents necessary to give effect to the Oates Proposal, or any other documents related to engineering for, or construction of, Matter Drive and Executive Drive (**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 of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2022, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

Kevin B. Hemann, Mayor
City of Highland, Madison County, Illinois

ATTEST:

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



Local Public Agency Engineering Services Agreement



Using Federal Funds? Yes No Agreement For Agreement Type Number

LOCAL PUBLIC AGENCY

Local Public Agency	County	Section Number	Job Number
City of Highland, Illinois	Madison	22-00073-01-EG	
Project Number	Contact Name	Phone Number	Email
	Joe Gillespie	(618) 654-6823	jgillespie@highlandil.gov

SECTION PROVISIONS

Local Street/Road Name	Key Route	Length	Structure Number
Matter Dr and Executive Dr		0.27mi	n/a
Location Termini			Add Location
US Route 40 south to the cul-de-sac			Remove Location

Project Description

Construction staking and limited construction phase services for Matter and Executive Drive. Preparation of Right-of-Way documents, plan revisions, and project administration. This agreement supplements the scope of services from the original EDP agreement Section Number 21-00073-00-PV.

Engineering Funding MFT/TBP State Other

Anticipated Construction Funding Federal MFT/TBP State Other

AGREEMENT FOR

Phase I - Preliminary Engineering Phase II - Design Engineering Phase III - Construction Engineering

CONSULTANT

Consultant (Firm) Name	Contact Name	Phone Number	Email
Oates Associates, Inc	Steve Keil	(618) 345-2200	steve.keil@oatesassociates.com
Address	City	State	Zip Code
100 Lanter Court, Suite 100	Collinsville	IL	62234

THIS AGREEMENT IS MADE between the above Local Public Agency (LPA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the improvement of the above SECTION. Project funding allotted to the LPA by the State of Illinois under the general supervision of the State Department of Transportation, hereinafter called the "DEPARTMENT," will be used entirely or in part to finance ENGINEERING services as described under AGREEMENT PROVISIONS.

Since the services contemplated under the AGREEMENT are professional in nature, it is understood that the ENGINEER, acting as an individual, partnership, firm or legal entity, qualifies for professional status and will be governed by professional ethics in its relationship to the LPA and the DEPARTMENT. The LPA acknowledges the professional and ethical status of the ENGINEER by entering into an AGREEMENT on the basis of its qualifications and experience and determining its compensation by mutually satisfactory negotiations.

WHEREVER IN THIS AGREEMENT or attached exhibits the following terms are used, they shall be interpreted to mean:

- Regional Engineer: Deputy Director, Office of Highways Project Implementation, Regional Engineer, Department of Transportation
- Resident Construction Supervisor: Authorized representative of the LPA in immediate charge of the engineering details of the construction PROJECT
- In Responsible Charge Contractor: A full time LPA employee authorized to administer inherently governmental PROJECT activities Company or Companies to which the construction contract was awarded

AGREEMENT EXHIBITS

The following EXHIBITS are attached hereto and made a part of hereof this AGREEMENT:

- EXHIBIT A: Scope of Services
- EXHIBIT B: Project Schedule
- EXHIBIT C: Direct Costs Check Sheet
- EXHIBIT D: Qualification Based Selection (QBS) Checklist
- EXHIBIT E: Cost Estimate of Consultant Services Worksheets (BLR 05513 or BLR 05514)
- _____
- _____
- _____

I. THE ENGINEER AGREES,

1. To perform or be responsible for the performance of the Scope of Services presented in EXHIBIT A for the LPA in connection with the proposed improvements herein before described.
2. The Classifications of the employees used in the work shall be consistent with the employee classifications and estimated staff hours. If higher-salaried personnel of the firm, including the Principal Engineer, perform services to be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the payroll rate for the work performed.
3. That the ENGINEER shall be responsible for the accuracy of the work and shall promptly make necessary revisions or corrections required as a result of the ENGINEER'S error, omissions or negligent acts without additional compensation. Acceptance of work by the LPA or DEPARTMENT will not relieve the ENGINEER of the responsibility to make subsequent correction of any such errors or omissions or the responsibility for clarifying ambiguities.
4. That the ENGINEER will comply with applicable Federal laws and regulations, State of Illinois Statutes, and the local laws or ordinances of the LPA.
5. To pay its subconsultants for satisfactory performance no later than 30 days from receipt of each payment from the LPA.
6. To invoice the LPA:
 - (a) For Preliminary and/or Design Engineering: The ENGINEER shall submit all invoices to the LPA within three months of the completion of the work called for in the AGREEMENT or any subsequent Amendment or Supplement.
 - (b) For Construction Engineering: The ENGINEER shall submit invoices, based on the ENGINEER's progress reports, to the LPA employee In Responsible Charge, no more than once a month for partial payment on account for the ENGINEER's work to date. Such invoices shall represent the value, to the LPA of the partially completed work, based on the sum of the actual costs incurred, plus a percentage (equal to the percentage of the construction engineering completed) of the fixed fee for the fully completed work.
7. The ENGINEER or subconsultant shall not discriminate on the basis of race, color, national origin or sex in the performance of this AGREEMENT. The ENGINEER shall carry out applicable requirements of 49 CFR part 26 in the administration of US Department of Transportation (US DOT) assisted contract. Failure by the Engineer to carry out these requirements is a material breach of this AGREEMENT, which may result in the termination of this AGREEMENT or such other remedy as the LPA deems appropriate.
8. That none of the services to be furnished by the ENGINEER shall be sublet, assigned or transferred to any other party or parties without written consent of the LPA. The consent to sublet, assign or otherwise transfer any portion of the services to be furnished by the ENGINEER shall not be construed to relieve the ENGINEER of any responsibility for the fulfillment of this AGREEMENT.
9. For Preliminary Engineering Contracts:
 - (a) To attend meetings and visit the site of the proposed improvement when requested to do so by representatives of the LPA or the DEPARTMENT, as defined in Exhibit A (Scope of Services).
 - (b) That all plans and other documents furnished by the ENGINEER pursuant to the AGREEMENT will be endorsed by the ENGINEER and affixed the ENGINEER's professional seal when such seal is required by law. Such endorsements must be made by a person, duly licensed or registered in the appropriate category by the Department of Professional Regulation of the State of Illinois. It will be the ENGINEER's responsibility to affix the proper seal as required by the Bureau of Local Roads and Streets manual published by the DEPARTMENT.
 - (c) That the ENGINEER is qualified technically and is thoroughly conversant with the design standards and policies applicable for the PROJECT; and that the ENGINEER has sufficient properly trained, organized and experienced personnel to perform the services enumerated in Exhibit A (Scope of Services).
10. For Construction Engineering Contracts:
 - (a) For Quality Assurance services, provide personnel who have completed the appropriate STATE Bureau of Materials QC/QA trained technical classes.
 - (b) For all projects where testing is required, the ENGINEER shall obtain samples according to the STATE Bureau of Materials "Manual of Test Procedures for Materials," submit STATE Bureau of Materials inspection reports; and verify compliance with contract specifications.
11. That the engineering services shall include all equipment, instruments, supplies, transportation and personnel required to perform the duties of the ENGINEER in connection with this AGREEMENT (See Exhibit C).

II. THE LPA AGREES,

1. To certify by execution of this AGREEMENT that the selection of the ENGINEER was performed in accordance with the Professional Services Selection Act (50 ILCS 510) (Exhibit D).
2. To furnish the ENGINEER all presently available survey data, plans, specifications, and project information.
3. For Construction Engineering Contracts:
 - (a) To furnish a full time LPA employee to be In Responsible Charge authorized to administer inherently governmental PROJECT activities.
 - (b) To submit approved forms BC 775 and BC 776 to the DEPARTMENT when federal funds are utilized.
4. To pay the ENGINEER:
 - (a) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER, such payments to be equal to the value of the partially completed work minus all previous partial payments made to the ENGINEER.
 - (b) Final Payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and DEPARTMENT a sum of money equal to the basic fee as determined in this AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.
 - (c) For Non-Federal County Projects - (605 ILCS 5/5-409)
 - (1) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER. Such payments to be equal to the value of the partially completed work in all previous partial payments made to the ENGINEER.
 - (2) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and STATE, a sum of money equal to the basic fee as determined in the AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.
5. To pay the ENGINEER as compensation for all services rendered in accordance with the AGREEMENT on the basis of the following compensation method as discussed in 5-5.10 of the BLR Manual.

Method of Compensation

Percent

Lump Sum

Specific Rate

Cost plus Fixed Fee: Fixed

Total Compensation = DL + DC + OH + FF

Where:

DL is the total Direct Labor,

DC is the total Direct Cost,

OH is the firm's overhead rate applied to their DL and

FF is the Fixed Fee.

Where $FF = (0.33 + R) DL + \%SubDL$, where R is the advertised Complexity Factor and %SubDL is 10% profit allowed on the direct labor of the subconsultants.

The Fixed Fee cannot exceed 15% of the DL + OH.

Field Office Overhead Rates: Field rates must be used for construction engineering projects expected to exceed one year in duration or if the construction engineering contract exceeds \$1,000,000 for any project duration.

6. The recipient shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The recipient shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as violation of this AGREEMENT. Upon notification to the recipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.).

III. IT IS MUTUALLY AGREED,

1. To maintain, for a minimum of 3 years after the completion of the contract, adequate books, records and supporting documents to verify the amount, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General, and the DEPARTMENT; the FHWA or any authorized representative of the federal government, and to provide full access to all relevant materials.

Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the DEPARTMENT for the recovery of any funds paid by the DEPARTMENT under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.

2. The the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and save harmless the LPA, the DEPARTMENT, and their officers, agents and employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy. The LPA will notify the ENGINEER of any error or omission believed by the LPA to be caused by the negligence of the ENGINEER as soon as practicable after the discovery. The LPA reserves the right to take immediate action to remedy any error or omission if notification is not successful; if the ENGINEER fails to reply to a notification; or if the conditions created by the error or omission are in need of urgent correction to avoid accumulation of additional construction costs or damages to property and reasonable notice is not practicable.
3. This AGREEMENT may be terminated by the LPA upon giving notice in writing to the ENGINEER at the ENGINEER's last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LPA all drawings, plats, surveys, reports, permits, agreements, soils and foundation analysis, provisions, specifications, partial and completed estimates and data, if any from soil survey and subsurface investigation with the understanding that all such materials becomes the property of the LPA. The LPA will be responsible for reimbursement of all eligible expenses incurred under the terms of this AGREEMENT up to the date of the written notice of termination.
4. In the event that the DEPARTMENT stops payment to the LPA, the LPA may suspend work on the project. If this agreement is suspended by the LPA for more than thirty (30) calendar days, consecutive or in aggregate, over the term of this AGREEMENT, the ENGINEER shall be compensated for all services performed and reimbursable expenses incurred prior to receipt of notice of suspension. In addition, upon the resumption of services the LPA shall compensate the ENGINEER, for expenses incurred as a result of the suspension and resumption of its services, and the ENGINEER's schedule and fees for the remainder of the project shall be equitably adjusted.
5. This AGREEMENT shall continue as an open contract and the obligations created herein shall remain in full force and effect until the completion of construction of any phase of professional services performed by others based upon the service provided herein. All obligations of the ENGINEER accepted under this AGREEMENT shall cease if construction or subsequent professional services are not commenced within 5 years after final payment by the LPA.
6. That the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and have harmless the LPA, the DEPARTMENT, and their officers, employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
7. The ENGINEER and LPA certify that their respective firm or agency:
 - (a) has not employed or retained for commission, percentage, brokerage, contingent fee or other considerations, any firm or person (other than a bona fide employee working solely for the LPA or the ENGINEER) to solicit or secure this AGREEMENT,
 - (b) has not agreed, as an express or implied condition for obtaining this AGREEMENT, to employ or retain the services of any firm or person in connection with carrying out the AGREEMENT or
 - (c) has not paid, or agreed to pay any firm, organization or person (other than a bona fide employee working solely for the LPA or the ENGINEER) any fee, contribution, donation or consideration of any kind for, or in connection with, procuring or carrying out the AGREEMENT.
 - (d) that neither the ENGINEER nor the LPA is/are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency,
 - (e) has not within a three-year period preceding the AGREEMENT been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State or local) transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.
 - (f) are not presently indicated for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (e) and
 - (g) has not within a three-year period preceding this AGREEMENT had one or more public transaction (Federal, State, local) terminated for cause or default.
8. Where the ENGINEER or LPA is unable to certify to any of the above statements in this clarification, an explanation shall be attached to this AGREEMENT.
9. In the event of delays due to unforeseeable causes beyond the control of and without fault or negligence of the ENGINEER no claim for damages shall be made by either party. Termination of the AGREEMENT or adjustment of the fee for the remaining services may be requested by either party if the overall delay from the unforeseen causes prevents completion of the work within six months after the specified completion date. Examples of unforeseen causes included but are not limited to: acts of God or a public enemy; acts of the LPA, DEPARTMENT or other approving party not resulting from the ENGINEER's unacceptable services; fire; strikes; and floods.

If delays occur due to any cause preventing compliance with the PROJECT SCHEDULE, the ENGINEER shall apply in writing to the LPA for an extension of time. If approved, the PROJECT SCHEDULE shall be revised accordingly.
10. This certification is required by the Drug Free Workplace Act (30 ILCS 580). The Drug Free Workplace Act requires that no grantee or contractor shall receive a grant or be considered for the purpose of being awarded a contract for the procurement of any property or service from the DEPARTMENT unless that grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to suspension of contract or

grant payments, termination of a contract or grant and debarment of the contracting or grant opportunities with the DEPARTMENT for at least one (1) year but not more than (5) years.

For the purpose of this certification, "grantee" or "Contractor" means a corporation, partnership or those entity with twenty-five (25) or more employees at the time of issuing the grant or a department, division or other unit thereof, directly responsible for the specific performance under contract or grant of \$5,000 or more from the DEPARTMENT, as defined the Act.

The contractor/grantee certifies and agrees that it will provide a drug free workplace by:

- (a) Publishing a statement:
 - (1) Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
 - (2) Specifying the actions that will be taken against employees for violations of such prohibition.
 - (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (a) abide by the terms of the statement; and
 - (b) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.
- (b) Establishing a drug free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's or contractor's policy to maintain a drug free workplace;
 - (3) Any available drug counseling, rehabilitation and employee assistance program; and
 - (4) The penalties that may be imposed upon an employee for drug violations.
- (c) Providing a copy of the statement required by subparagraph (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
- (d) Notifying the contracting or granting agency within ten (10) days after receiving notice under part (b) paragraph (3) of subsection (a) above from an employee or otherwise receiving actual notice of such conviction.
- (e) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program.
- (f) Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.

Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act, the ENGINEER, LPA and the DEPARTMENT agree to meet the PROJECT SCHEDULE outlined in EXHIBIT B. Time is of the essence on this project and the ENGINEER's ability to meet the PROJECT SCHEDULE will be a factor in the LPA selecting the ENGINEER for future project. The ENGINEER will submit progress reports with each invoice showing work that was completed during the last reporting period and work they expect to accomplish during the following period.

11. Due to the physical location of the project, certain work classifications may be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.).
12. For Preliminary Engineering Contracts:
 - (a) That tracing, plans, specifications, estimates, maps and other documents prepared by the ENGINEER in accordance with this AGREEMENT shall be delivered to and become the property of the LPA and that basic survey notes, sketches, charts, CADD files, related electronic files, and other data prepared or obtained in accordance with this AGREEMENT shall be made available, upon request to the LPA or to the DEPARTMENT, without restriction or limitation as to their use. Any re-use of these documents without the ENGINEER involvement shall be at the LPA's sole risk and will not impose liability upon the ENGINEER.
 - (b) That all reports, plans, estimates and special provisions furnished by the ENGINEER shall conform to the current Standard Specifications for Road and Bridge Construction, Bureau of Local Roads and Streets Manual or any other applicable requirements of the DEPARTMENT, it being understood that all such furnished documents shall be approved by the LPA and the DEPARTMENT before final acceptance. During the performance of the engineering services herein provided for, the ENGINEER shall be responsible for any loss or damage to the documents herein enumerated while they are in the ENGINEER's possession and any such loss or damage shall be restored at the ENGINEER's expense.
13. For Construction Engineering Contracts:
 - (a) That all services are to be furnished as required by construction progress and as determined by the LPA employee In Responsible Charge. The ENGINEER shall complete all services herein within a time considered reasonable to the LPA, after the CONTRACTOR has completed the construction contract.
 - (b) That all field notes, test records and reports shall be turned over to and become the property of the LPA and that during the performance of the engineering services herein provide for, the ENGINEER shall be responsible for any loss or damage to the documents herein enumerated while they are in the ENGINEER's possession and any such loss or damage shall be restored at the ENGINEER's expense.
 - (c) That any differences between the ENGINEER and the LPA concerning the interpretation of the provisions of this AGREEMENT shall be referred to a committee of disinterested parties consisting of one member appointed by the ENGINEER, one member appointed by the LPA, and a third member appointed by the two other members for disposition and that the committee's decision shall be final.
 - (d) That in the event that engineering and inspection services to be furnished and performed by the LPA (including personnel furnished by the ENGINEER) shall, in the opinion of the STATE be incompetent or inadequate, the STATE

- shall have the right to supplement the engineering and inspection force or to replace the engineers or inspectors employed on such work at the expense of the LPA.
- (e) Inspection of all materials when inspection is not provided at the sources by the STATE Central Bureau of Materials, and submit inspection reports to the LPA and STATE in accordance with the STATE Central Bureau of Materials "Project Procedures Guide" and the policies of the STATE.

AGREEMENT SUMMARY

Prime Consultant	TIN/FEIN/SS Number	Agreement Amount
Oates Associates, Inc.	37-1256935	\$58,806.00
Subconsultants	TIN/FEIN/SS Number	Agreement Amount
-		
Subconsultant Total		
Prime Consultant Total		\$58,806.00
Total for all work		\$58,806.00

Add Subconsultant

AGREEMENT SIGNATURES

Executed by the LPA:

Attest: The Local Public Agency Type of Name of Local Public Agency

By Date By Date

Name of Local Public Agency Local Public Agency Type Clerk Title

(SEAL)

Executed by the ENGINEER:

Attest: Consultant (Firm) Name

By Date By Date

Title Title

APPROVED:

Regional Engineer, Department of Transportation Date

Local Public Agency

County

Section Number

City of Highland, Illinois

Madison

22-00073-01-EG

**EXHIBIT A
SCOPE OF SERVICES**

To perform or be responsible for the performance of the engineering services for the LPA, in connection with the PROJECT herein before described and enumerated below

See Attached Estimate of Person Hours

Local Public Agency

County

Section Number

City of Highland, Illinois

Madison

22-00073-01-EG

**EXHIBIT B
PROJECT SCHEDULE**

Anticipated Start of Construction: December 2022

Anticipated Project Completion: June 2023

City of Highland, Illinois

Madison

22-00073-01-EG

**Exhibit C
Direct Costs Check Sheet**

List ALL direct costs required for this project. Those not listed on the form will not be eligible for reimbursement by the LPA on this project.

Item	Allowable	Quantity	Contract Rate	Total
<input type="checkbox"/> Lodging (per GOVERNOR'S TRAVEL CONTROL BOARD)	Actual cost (Up to state rate maximum)			
<input type="checkbox"/> Lodging Taxes and Fees (per GOVERNOR'S TRAVEL CONTROL BOARD)	Actual Cost			
<input type="checkbox"/> Air Fare	Coach rate, actual cost, requires minimum two weeks' notice, with prior IDOT approval			
<input type="checkbox"/> Vehicle Mileage (per GOVERNOR'S TRAVEL CONTROL BOARD)	Up to state rate maximum			
<input type="checkbox"/> Vehicle Owned or Leased	\$32.50/half day (4 hours or less) or \$65/full day			
<input type="checkbox"/> Vehicle Rental	Actual cost (Up to \$55/day)			
<input type="checkbox"/> Tolls	Actual cost			
<input type="checkbox"/> Parking	Actual cost			
<input type="checkbox"/> Overtime	Premium portion (Submit supporting documentation)			
<input type="checkbox"/> Shift Differential	Actual cost (Based on firm's policy)			
<input type="checkbox"/> Overnight Delivery/Postage/Courier Service	Actual cost (Submit supporting documentation)			
<input type="checkbox"/> Copies of Deliverables/Mylars (In-house)	Actual cost (Submit supporting documentation)			
<input type="checkbox"/> Copies of Deliverables/Mylars (Outside)	Actual cost (Submit supporting documentation)			
<input type="checkbox"/> Project Specific Insurance	Actual Cost			
<input type="checkbox"/> Monuments (Permanent)	Actual Cost			
<input type="checkbox"/> Photo Processing	Actual Cost			
<input type="checkbox"/> 2-Way Radio (Survey or Phase III Only)	Actual Cost			
<input type="checkbox"/> Telephone Usage (Traffic System Monitoring Only)	Actual Cost			
<input type="checkbox"/> CADD	Actual cost (Max \$15/hour)			
<input type="checkbox"/> Web Site	Actual cost (Submit supporting documentation)			
<input type="checkbox"/> Advertisements	Actual cost (Submit supporting documentation)			
<input type="checkbox"/> Public Meeting Facility Rental	Actual cost (Submit supporting documentation)			
<input type="checkbox"/> Public Meeting Exhibits/Renderings & Equipment	Actual cost (Submit supporting documentation)			
<input type="checkbox"/> Recording Fees	Actual Cost			
<input type="checkbox"/> Transcriptions (specific to project)	Actual Cost			
<input type="checkbox"/> Courthouse Fees	Actual Cost			
<input type="checkbox"/> Storm Sewer Cleaning and Televising	Actual cost (Requires 2-3 quotes with IDOT approval)			
<input type="checkbox"/> Traffic Control and Protection	Actual cost (Requires 2-3 quotes with IDOT approval)			
<input type="checkbox"/> Aerial Photography and Mapping	Actual cost (Requires 2-3 quotes with IDOT approval)			
<input type="checkbox"/> Utility Exploratory Trenching	Actual cost (Requires 2-3 quotes with IDOT approval)			
<input type="checkbox"/> Testing of Soil Samples	Actual Cost			
<input type="checkbox"/> Lab Services	Actual Cost (Provide breakdown of each cost)			
<input type="checkbox"/> Equipment and/or Specialized Equipment Rental	Actual Cost (Requires 2-3 quotes with IDOT approval)			
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
Total Direct Costs				

Local Public Agency	County	Section Number
City of Highland, Illinois	Madison	22-00073-01-EG

**Exhibit D
Qualification Based Selection (QBS) Checklist**

The LPA must complete Exhibit D. If the value meets or will exceed the threshold in 50 ILCS 510, QBS requirements must be followed. Under the threshold, QBS requirements do not apply. The threshold is adjusted annually. If the value is under the threshold with federal funds being used, federal small purchase guidelines must be followed.

Form Not Applicable (engineering services less than the threshold)

Items 1-13 are required when using federal funds and QBS process is applicable. Items 14-16 are required when using State funds and the QBS process is applicable.

		No	Yes												
1	Do the written QBS policies and procedures discuss the initial administration (procurement, management and administration) concerning engineering and design related consultant services?	<input type="checkbox"/>	<input type="checkbox"/>												
2	Do the written QBS policies and procedures follow the requirements as outlined in Section 5-5 and specifically Section 5-5.06 (e) of the BLRS Manual?	<input type="checkbox"/>	<input type="checkbox"/>												
3	Was the scope of services for this project clearly defined?	<input type="checkbox"/>	<input type="checkbox"/>												
4	Was public notice given for this project?	<input type="checkbox"/>	<input type="checkbox"/>												
5	Do the written QBS policies and procedures cover conflicts of interest?	<input type="checkbox"/>	<input type="checkbox"/>												
6	Do the written QBS policies and procedures use covered methods of verification for suspension and debarment?	<input type="checkbox"/>	<input type="checkbox"/>												
7	Do the written QBS policies and procedures discuss the methods of evaluation?	<input type="checkbox"/>	<input type="checkbox"/>												
	Project Criteria														
	-														
	Add														
8	Do the written QBS policies and procedures discuss the method of selection?	<input type="checkbox"/>	<input type="checkbox"/>												
Selection committee (titles) for this project															
<table border="1"> <tr> <td align="center" colspan="3">Top three consultants ranked for this project in order</td> </tr> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> <tr> <td>3</td> <td></td> <td></td> </tr> </table>				Top three consultants ranked for this project in order			1			2			3		
Top three consultants ranked for this project in order															
1															
2															
3															
9	Was an estimated cost of engineering for this project developed in-house prior to contract negotiation?	<input type="checkbox"/>	<input type="checkbox"/>												
10	Were negotiations for this project performed in accordance with federal requirements.	<input type="checkbox"/>	<input type="checkbox"/>												
11	Were acceptable costs for this project verified?	<input type="checkbox"/>	<input type="checkbox"/>												
12	Do the written QBS policies and procedures cover review and approving for payment, before forwarding the request for reimbursement to IDOT for further review and approval?	<input type="checkbox"/>	<input type="checkbox"/>												
13	Do the written QBS policies and procedures cover ongoing and finalizing administration of the project (monitoring, evaluation, closing-out a contract, records retention, responsibility, remedies to violations or breaches to a contract, and resolution of disputes)?	<input type="checkbox"/>	<input type="checkbox"/>												
14	QBS according to State requirements used?	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
15	Existing relationship used in lieu of QBS process?	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
16	LPA is a home rule community (Exempt from QBS).	<input checked="" type="checkbox"/>	<input type="checkbox"/>												

EXHIBIT E
COST ESTIMATE OF CONSULTANT SERVICES WORKSHEET
FIXED RAISE

Local Public Agency City of Highland	County Madison	Section Number 22-00073-01-EG
Consultant (Firm) Name Oates Associates, Inc.	Prepared By Matt Fields	Date 11/11/2022

PAYROLL ESCALATION TABLE

CONTRACT TERM	5	MONTHS	OVERHEAD RATE	159.33%
START DATE	12/1/2022		COMPLEXITY FACTOR	
RAISE DATE	7/1/2023		% OF RAISE	2.00%
END DATE	4/30/2023			

ESCALATION PER YEAR

Year	First Date	Last Date	Months	% of Contract
0	12/1/2022	4/30/2023	5	100.00%

The total escalation = 0.00%

Local Public Agency

County

Section Number

City of Highland

Madison

22-00073-01-EG

AVERAGE HOURLY PROJECT RATES

Exhibit E Cost Estimate of Consultant Services Worksheet Fixed Raise

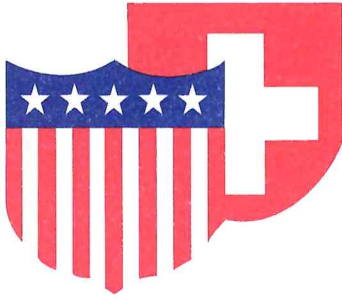
SHEET 1 OF 1

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJ. RATES			LIMITED CONST PHASE SERVICES			RIGHT-OF-WAY DOCUMENTS			PLAN REVISIONS			ADMINISTRATION					
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
PRINCIPAL	78.00	0.0			0			0			0			0			0		
SR. PROFESSIONAL II	78.00	78.0	18.40%	14.35	40	15.38%	12.00	10	12.50%	9.75	8	12.50%	9.75	20	100.00%	78.00	0		
SR. PROFESSIONAL I	70.91	0.0			0			0			0			0			0		
PROFESSIONAL IV	62.97	0.0			0			0			0			0			0		
PROFESSIONAL III	58.25	0.0			0			0			0			0			0		
PROFESSIONAL II	48.16	126.0	29.72%	14.31	88	33.85%	16.30	22	27.50%	13.24	16	25.00%	12.04	0			0		
PROFESSIONAL I	44.37	0.0			0			0			0			0			0		
JUNIOR PROFESSIONAL	33.82	116.0	27.36%	9.25	28	10.77%	3.64	48	60.00%	20.29	40	62.50%	21.14	0			0		
TECHNICIAN III	52.74	0.0			0			0			0			0			0		
TECHNICIAN II	43.51	72.0	16.98%	7.39	72	27.69%	12.05	0			0			0			0		
TECHNICIAN I	28.37	32.0	7.55%	2.14	32	12.31%	3.49	0			0			0			0		
TECHNICIAN	19.00	0.0			0			0			0			0			0		
TECHNICIAN INTERN	18.67	0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
		0.0			0			0			0			0			0		
TOTALS		424.0	100%	\$47.44	260.0	100.00%	\$47.48	80.0	100%	\$43.29	64.0	100%	\$42.93	20.0	100%	\$78.00	0.0	0%	\$0.00

PROJECT: Matter Drive Construction Services
 LOCATION: Highland, IL
 CLIENT: City of Highland
 FIRM: Oates Associates, Inc.
 JOB NO.: 221058
 CONTRACT: Original

ESTIMATE OF PERSON HOURS

TASK	PRIN.	SR. PROF. II	SR. PROF. I	PROF. IV	PROF. III	PROF. II	PROF. I	JR. PROF.	TECH. III	TECH. II	TECH. I	TECH.	TECH. INTERN	TOTAL	SCOPE OF WORK
1.0 LIMITED CONST PHASE SERVICES		40				88		28		72	32			260	
1.1 preconstruction <i>subtotal:</i>		6				12								18	
IEPA - Notice of Intent form		2				8								10	
BC-775/776 Resident Construction Supervision/Inspection															By City
BC-981 Agreement to Accuracy of Plan Quantities															By City
OPER-725 Traffic Control Authorization															By City
preconstruction meeting		2				4								6	
Notice to Bidders		2												2	
1.2 shop drawing review <i>subtotal:</i>															
1.3 coordination and site visits <i>subtotal:</i>		24				56								80	
construction questions from RE		12				28								40	plan interpretation, construction questions (5 mo. @ 8 hrs/mo)
construction site visits		12				28								40	5 mo. @ 8 hrs/mo
1.4 observation, testing and documentation <i>subtotal:</i>															By City
1.5 constr admin during winter shut-down <i>subtotal:</i>															By City
1.6 construction staking <i>subtotal:</i>		10				20		28		72	32			162	
check & verify horizontal & vertical control		2				4				8	8			22	check control / set additional control outside construction limits
centerline		1				2		4		8				15	
bridge															not included
curb / curb & gutter		2				6		8		24	24			64	~140 points - 3 days, includes entrances
culvert															not included
ROW		1				2		4		8				15	~20 points - 1 day
storm sewer		2				4		8		16				30	~20 structures @ 3 point each - 2 days
ditch		2				2		4		8				16	~30 points - 1 day
2.0 RIGHT-OF-WAY DOCUMENTS		10				22		48						80	
2.1 <i>subtotal:</i>		10				22		48						80	
Preparing Legals and Exhibits		8				16		32						56	7 TCEs @ 8 hrs/TCE
prepare ROW plans		2				6		16						24	3 sheets @ 8 hrs each
3.0 PLAN REVISIONS		8				16		40						64	
3.1 Plan Revisions <i>subtotal:</i>		8				16		40						64	adapt company plan to project
Updates to plans to exclude work in IDOT ROW		8				16		40						64	update PS&E
4.0 ADMINISTRATION		20												20	
4.1 Administration <i>subtotal:</i>		20												20	
scope of work reviews															
scheduling						4								4	
budget control						4								4	
manpower planning															
project team meetings (including start-up meeting)															
contract administration						4								4	
billings						8								8	



City of Highland

MEMO TO: Christopher Conrad, City Manager
FROM: Joe Gillespie, Director of Public Works
DATE: November 28, 2022
SUBJECT: Matter Drive Reconstruction, PW-05-21
Recommendation for Approval

RECOMMENDATION

I recommend that you request council approval of a construction engineering agreement with Oates Associates for a not to exceed amount of \$58,806.00 as attached.

DISCUSSION

The Matter Drive Reconstruction project has been awarded for construction. Oates Associates completed the engineering and has the most knowledge of the plans and specifications. This agreement provides construction staking, and limited construction phase services (e.g. answering questions, advice for construction issues). It also includes extra work involving right-of-way documents, plan revisions, and project administration that supplemented the design outside of the original engineering agreement as requested by the city.

FISCAL IMPACT

The work will use MFT funds set aside for the project.

CONCURRENCE

Recommended by: _____

Joe Gillespie, Director of Public Works

Approved by: _____

Christopher Conrad, City Manager

RESOLUTION NO. _____

**A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF
A PRELIMINARY ENGINEERING SERVICES AGREEMENT
BETWEEN CITY OF HIGHLAND, ILLINOIS, AND OATES ASSOCIATES, INC.,
FOR ENGINEERING SERVICES RELATED TO
VETERANS HONOR PARKWAY PAVEMENT RESTORATION – PW-10-22**

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 Veterans Honor Parkway, from Broadway to Michael Road, needs to be improved and resurfaced; and

WHEREAS, City has consulted with Oates Associates, Inc. (hereinafter “Oates”), an engineering firm, to assess the existing and future needs for Veterans Honor Parkway, from Broadway to Michael Road (“Project”); and

WHEREAS, Oates has submitted a proposal to City for Oates to perform preliminary engineering services for the Project (*See Exhibit A*; hereinafter “Oates Proposal”); and

WHEREAS, the Oates Proposal to perform preliminary engineering services for the Project includes:

1. Field Surveys;
2. Final Plans for Road;

(*See Exhibit A*); and

WHEREAS, Oates has agreed to furnish the above engineering services for a price not to exceed \$34,180.00 (**Exhibit A**); and

WHEREAS, City finds that the terms of the Oates Proposal (**Exhibit A**) are fair and reasonable, and City finds the Oates Proposal (**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 Oates Proposal (**Exhibit A**); and

WHEREAS, City finds that the City Manager and/ or Mayor should be authorized and directed, on behalf of City, to execute and date the Oates Proposal, and any other documents necessary to give effect to the Oates Proposal, or any other documents related to engineering for, or construction of, Veterans Honor Parkway, from Broadway to Michael Road (**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 Oates Proposal (**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 Oates Proposal, or any other documents necessary to give effect to the Oates Proposal, or any other documents related to engineering for, or construction of, Veterans Honor Parkway, from Broadway to Michael Road (**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 of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2022, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

Kevin B. Hemann, Mayor
City of Highland, Madison County, Illinois

ATTEST:

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



Collinsville

100 Lanter Ct, Ste 1
Collinsville, IL 62234
618.345.2200

St. Louis

720 Olive St, Ste 700
St. Louis, MO 63101
314.588.8381

Belleville

1 S Church St, Ste 200
Belleville, IL 62220
618.416.4688

St. Charles

820 S Main St, Ste 309
St. Charles, MO 63301
636.493.6277

November 14, 2022

Mr. Joe Gillespie
Director of Public Works
City of Highland, Illinois
1113 Broadway
Highland, IL 62249

Re: VHP Pavement Restoration
Broadway to Michael Road
OA Project No. 222144

Dear Mr. Gillespie:

This letter will serve as our agreement to perform the following services connected with VHP Pavement Restoration (hereinafter called the "Project") subject to the General Conditions shown on the attached Exhibit A.

Scope: Our Scope of Services will consist of performing drone flight and processing the data and preparing PS&E documents as set forth in the attached Estimate of Person Hours.

We will also furnish such Additional Services as you may request.

Schedule: Tentatively March 2023 letting.

Estimated Cost: You agree to pay us for our Scope of Services and any authorized Additional Services at the hourly rates set forth in Exhibit A. Billings for Scope of Services are estimated at \$34,180.

This proposal and the attachments represent the entire understanding between you and Oates Associates, Inc. with respect to the Project and may only be modified in writing signed by both of us. If it satisfactorily sets forth your understanding of our agreement, please sign in the space provided below and return a copy to us. If you have any questions, please do not hesitate to contact me.

Sincerely,

OATES ASSOCIATES, INC.

Matthew B. Fields, PE
Project Manager

Steven M Keil, PE, PLS
Project Principal

Accepted on this date: _____

By: _____

Title: _____

EXHIBIT A

GENERAL CONDITIONS

HOURLY RATE SCHEDULE

Principal Engineer	230.00
Senior Professional II	220.00
Senior Professional I	205.00
Professional IV	185.00
Professional III	170.00
Professional II	140.00
Professional I	125.00
Junior Professional	100.00
Technician III	150.00
Technician II	125.00
Technician I	90.00
Technician	75.00
Technician Intern	60.00

The above hourly rates are effective as of July 1, 2022 and are subject to adjustment annually.

TERMS

When used below, the term "we" and "our" refers to Oates Associates, Inc. and its consultants, stockholders, agents, and employees. The term "you" and "your" refers to the person or entity to whom this proposal is addressed.

PAYMENT PROVISIONS

We will bill you monthly for services and reimbursable expenses. Our invoices are due and payable within 30 days of issuance. If invoices are not paid when due, we will stop work on the project until paid. In addition, a late charge of 1-1/2% per month will be assessed on invoices not paid within 30 days.

We will bill you for any direct costs we incur in the prosecution of this work. Direct costs may include subconsultants we contract to perform a portion of our scope. Reimbursable expenses will also include any out-of-pocket costs directly related to this project. Basis for billings of reimbursable expenses will be actual cost.

The above financial arrangements are based on the prompt payment of our bills and the orderly and continuous progress of the Project. We would expect to start our services promptly after receipt of your acceptance of this proposal. If there are protracted delays for reasons beyond our control, we would expect to negotiate with you an equitable adjustment of our compensation taking into consideration the impact of such delay including but not limited to changes in price indices and pay scales applicable to the period when services are in fact being rendered.

GENERAL LIABILITY AND LIMITATION THEREOF

We agree to hold you harmless and to indemnify you on account of any liability due to bodily injury or property damage arising directly out of our negligent acts, but such hold harmless and indemnity will be limited to that covered by our comprehensive general liability insurance. At your request, we will provide certificates evidencing such coverage and, if available, will purchase additional limits of liability that you may require as a separate cost item to be borne by you.

LIMITATION OF LIABILITY

You recognize that our fee includes an allowance for funding a variety of risks which are imposed on us by virtue of our involvement in and association with your project. One of these risks stems from the potential for human error. In order for you to obtain a reduction in fee by virtue of a smaller allowance for risk funding, you agree to limit our professional liability to you for any and all claims, losses, expenses, injuries or damages (including consequential damages) to the extent caused by our professional acts, errors, or omissions, such that our total aggregate liability to you shall not exceed the total compensation received by us under this agreement, or the sum of \$50,000, whichever is greater. If you wish to discuss higher limits and the charges involved, you should speak with our personnel.

THIRD PARTY CLAIMS

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either you or us. Our services under this Agreement are being performed solely for your benefit, and no other entity shall have any claim against us because of this Agreement or the performance or nonperformance of services hereunder. You agree to include a provision in all contracts with contractors and other entities involved in this project to carry out the intent of this paragraph.

OWNERSHIP AND USE

Upon full payment of all sums due or anticipated to be due us under this Agreement and upon performance of all your obligations under this Agreement, the latest original Drawings and Specifications and the latest electronic data prepared by us for the Project shall become your property. This conveyance shall not deprive us of the right to retain electronic data or other reproducible copies of the Drawings and Specifications or the right to reuse information contained in them in the normal course of our professional activities. We shall be deemed the author of such electronic data or documents, shall retain all rights not

EXHIBIT A

GENERAL CONDITIONS

specifically conveyed, and shall be given appropriate credit in any public display of such Drawings and Specifications. We will, however, retain ownership and possession of original recorded plats.

You will not use or authorize any other person to use the Drawings, Specifications, electronic data and other instruments of service on other projects, for additions to this Project or for completion of this Project by others so long as we are not adjudged to be in default under this Agreement. Reuse without our professional involvement will be at your sole risk and without liability to us. You agree to indemnify and hold us and our subconsultants or agents harmless from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of unauthorized reuse of Drawings, Specifications, electronic data or other instruments of service.

TIMING OF STANDARDS

We endeavor to perform our services in accordance with standards, building codes, and ordinances in effect at the time of service using that level of care and skill ordinarily exercised by members of the profession currently practicing in the same or similar locality and under similar conditions. You understand that these standards and level of care and skill change with time and that substantially delayed use of our documents without our involvement is at your own risk.

TERMINATION, SUSPENSION OR ABANDONMENT

You recognize that if you terminate, suspend or abandon this project we will incur many costs which we would not have incurred had the project continued to completion. Therefore it is agreed that an equitable adjustment to our compensation shall include but not be limited to all reasonable costs incurred by us on account of suspension or abandonment of the Project, for preparation of documents for storage; maintaining space and equipment pending resumption; orderly demobilization of staff; maintaining employees on a less than full-time basis; terminating employment of personnel because of suspension; rehiring former employees or new employees because of resumption; reacquainting employees with the Project upon resumption; and making revisions to comply with Project requirements at the time of resumption.

DISPUTE RESOLUTION

In an effort to resolve any conflicts that arise during the design or construction of the Project or following the completion of the Project, you and we agree that all disputes between us arising out of or relating to this Agreement or the Project shall be submitted to non-binding mediation unless the parties mutually agree otherwise.

UNFORESEEN CONDITIONS

Our services may be provided to assist you in making changes to an existing facility for which you shall furnish documentation and information upon which we may rely for its accuracy and completeness. Unless specifically authorized or confirmed in writing by you, we shall not be required to perform or to have others perform destructive testing or to investigate concealed or unknown conditions.

RELIANCE ON INFORMATION

In the event documentation or information furnished by you is inaccurate or incomplete, all resulting damages, losses and expenses, including the cost of our Additional Services, shall be borne by you. You shall indemnify and hold harmless Oates Associates, Inc. our subconsultants, and agents and employees of any of them from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, which arise as a result of documentation or information furnished by you.

CONSTRUCTION MEANS AND METHODS

Performance of our services does not imply liability by us for Contractor means, methods, techniques, sequences or procedures of construction selected by Contractor or safety precautions and programs incident to the work of Contractor or for any failure of Contractor to comply with laws, rules, regulations, ordinances, codes or orders applicable to Contractor furnishing and performing their work. Accordingly, we can neither guarantee the performance of the construction contracts by Contractor nor assume responsibility for Contractor failure to furnish and perform work in accordance with Contract Documents.

JOBSITE SAFETY

Insofar as jobsite safety is concerned, we are responsible solely for our own and our employees' activities on the jobsite, but this shall not be construed to relieve you or any construction contractors from their responsibilities for maintaining a safe jobsite. Neither our professional activities nor the presence of our employees and subconsultants, shall be construed to imply we have any responsibility for methods of work performance supervision, sequencing of construction, or safety in, on, or about the jobsite. You agree that the general contractor is solely responsible for jobsite safety, and you warrant that this intent shall be made evident in your agreement with the general contractor. You also warrant we shall be made an additional insured under the general contractor's general liability insurance policy.

HAZARDOUS MATERIALS

As used in this Agreement, the term "hazardous materials" shall mean any substances, including but not limited to asbestos, toxic or hazardous waste, PCBs, combustible gasses and materials, petroleum or radioactive materials (as each of these is defined in applicable federal statutes) or any other substances under any conditions and in such quantities as would pose a substantial danger to persons or property exposed to such substances at or near the Project site.

You and we acknowledge that our scope of services does not include any services related to the presence of any hazardous or toxic materials. In the event that we or any other party encounter any hazardous materials, or should it become known to us that such materials may be present on or about the jobsite or any adjacent areas that may affect the performance of our services, we may, at our option and without liability for consequential or any other damages, suspend performance of our services under this Agreement until you retain appropriate consultants or contractors to identify and abate or remove the hazardous materials and warrant that the jobsite is in full compliance with laws and regulations regarding such materials.

PROJECT: VHP Pavement Restoration
LOCATION: Madison County
CLIENT: Highland, Illinois
FIRM: Oates Associates, Inc.
JOB NO.: 222144
CONTRACT: Original

ESTIMATE OF PERSON HOURS

TASK	PRIN.	SR. PROF. II	PROF. II	JR. PROF.	TOTAL	SCOPE OF WORK
1.0 FIELD SURVEYS	0	4	24	8	36	
1.1 horizontal & vertical control <i>subtotal:</i>	0	0	0	0	0	included in 1.3
1.2 topography <i>subtotal:</i>	0	0	0	0	0	included in 1.3
1.3 drone survey <i>subtotal:</i>	0	4	20	0	24	provide current HD aerial ortho photo
flight plan		1	4		5	
Set & tie GCP's		1	4		5	
drone flight		1	4		5	
process		1	8		9	
					0	
1.4 process survey data for CADD <i>subtotal:</i>	0	0	4	8	12	CADD platform (MicroStation)
draw existing topo			4	8	12	convert airworks cadd file to OA
create & process TIN surface					0	not iredquired
field review and edit plan					0	included in 12.0
					0	
1.5 staking <i>subtotal:</i>	0	0	0	0	0	not required
2.0 INTERSECTION DESIGN STUDY	0	0	0	0	0	N/A
3.0 PROJECT DEVELOPMENT REPORT	0	0	0	0	0	N/A
4.0 UTILITY & RAILROAD COORDINATION	0	0	0	0	0	N/A
5.0 HYDRAULIC REPORT	0	0	0	0	0	N/A
6.0 BRIDGE CONDITION REPORT	0	0	0	0	0	N/A
7.0 GEOTECHNICAL REPORT	0	0	0	0	0	N/A
8.0 TYPE SIZE & LOCATION PLANS	0	0	0	0	0	N/A
9.0 STRUCTURE PLANS	0	0	0	0	0	N/A

PROJECT: VHP Pavement Restoration
LOCATION: Madison County
CLIENT: Highland, Illinois
FIRM: Oates Associates, Inc.
JOB NO.: 222144
CONTRACT: Original

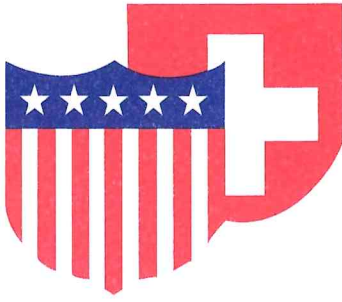
ESTIMATE OF PERSON HOURS

TASK	PRIN.	SR. PROF. II	PROF. II	JR. PROF.	TOTAL	SCOPE OF WORK
10.0 DRAINAGE	0	0	0	0	0	N/A
11.0 PRELIMINARY PLANS - ROAD	0	0	0	0	0	N/A
12.0 FINAL PLANS - ROAD	0	35	86	84	205	Prepare PS&E for VHP pavement restoration from Broadway to Michael Road (approximately 2,000'); scope includes saw and seal joints, diamond grind PCC pavement, retrofit transverse contraction joints with dowel bars and pavement markings.
12.1 PS&E <i>subtotal:</i>	0	35	86	84	205	
cover sheet, general notes, standards		2	4	8	14	
typical sections		1	2	4	7	assume 1 typical section
plan sheets		4	12	24	40	prepare from drone survey, double plan view @1"=20', 2 sheets
traffic control plans		1	4	8	13	1 sheet
details		2	4	8	14	dowel bar details (3), saw and seal detail
site visit		8	16		24	design survey - determine limits, determine fault depth, verify joint spacing, etc (1 day); field check final plans (1 day)
pavement marking plans		2	4	8	14	2 sheets
quantities and schedules		4	12	24	40	
cost estimate		1	4		5	
contract documents		4	8		12	Local agency letting
special provisions		4	8		12	
prepare advertisement					0	to be negotiated later
bid assistance					0	to be negotiated later
construction administration					0	to be negotiated later
administration and coordination		2	8		10	3 month duration
					0	

PROJECT: VHP Pavement Restoration
LOCATION: Madison County
CLIENT: Highland, Illinois
FIRM: Oates Associates, Inc.
JOB NO.: 222144
CONTRACT: Original

SUMMARY OF PERSON HOURS & COST

TASK	PRIN.	SR. PROF. II	PROF. II	JR. PROF.	TOTAL HOURS	TOTAL COST
BILLING RATES:	\$230	\$220	\$140	\$100		
1.0 FIELD SURVEYS	0	4	24	8	36	\$5,040
2.0 INTERSECTION DESIGN STUDY	0	0	0	0	0	\$0
3.0 PROJECT DEVELOPMENT REPORT	0	0	0	0	0	\$0
4.0 UTILITY & RAILROAD COORDINATION	0	0	0	0	0	\$0
5.0 HYDRAULIC REPORT	0	0	0	0	0	\$0
6.0 BRIDGE CONDITION REPORT	0	0	0	0	0	\$0
7.0 GEOTECHNICAL REPORT	0	0	0	0	0	\$0
8.0 TYPE SIZE & LOCATION PLANS	0	0	0	0	0	\$0
9.0 STRUCTURE PLANS	0	0	0	0	0	\$0
10.0 DRAINAGE	0	0	0	0	0	\$0
11.0 PRELIMINARY PLANS - ROAD	0	0	0	0	0	\$0
12.0 FINAL PLANS - ROAD	0	35	86	84	205	\$28,140
TOTAL HOURS:	0	39	110	92	241	
ESTIMATE OF LABOR COST:	\$0	\$8,580	\$15,400	\$9,200		\$33,180
ESTIMATE OF DIRECT COSTS:						\$ 1,000
0% CONTINGENCY:						\$0
ESTIMATE OF TOTAL COST:						\$34,180



City of Highland

MEMO TO: Christopher Conrad, City Manager
FROM: Joe Gillespie, Director of Public Works
DATE: November 17, 2022
SUBJECT: Veterans Honor Parkway Pavement Restoration
Broadway to Michael Rd., PW-10-22
Recommendation for Approval of Preliminary Engineering Services

RECOMMENDATION

I recommend that you request council approval of a preliminary engineering services agreement with Oates Associates for an estimated not to exceed \$34,180.

DISCUSSION

I am proposing a project for the restoration of the pavement for Veterans Honor Parkway from Broadway to Michael Road to replace the Broadway Resurfacing and Center Street Reconstruction projects. Several factors prompted my decision to change project priorities. Significant construction cost increases raised the engineer's estimate beyond budgeted amounts. We should request that the State participate or fully fund the Broadway project. I feel that the condition of Veterans Honor Parkway is deteriorating rapidly.

This section of concrete pavement was constructed in 2000 when the adjacent subdivision was developed. The pavement is 8" of full-depth non-reinforced concrete, which was the standard at the time of construction. The panels are moving similarly to what the Troxler Avenue pavement was doing 10 years ago. The movement creates a thumping sound as vehicles drive along this section. The project will include dowel bar retrofitting, and diamond grinding the surface as completed on Troxler Ave.

FISCAL IMPACT

This project will utilize Non Home Rule Sales Tax account funds.

CONCURRENCE

Recommended by: _____

Joe Gillespie, Director of Public Works

Approved by: _____

Christopher Conrad, City Manager

ORDINANCE NO: _____

**AN ORDINANCE AMENDING CITY CODE, CHAPTER 2 – ADMINISTRATION,
ARTICLE IV – DEPARTMENT OF PUBLIC SAFETY,
DIVISION 2 – FIRE DEPARTMENT DIVISION**

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 it necessary to update the City Code to include changes to the Fire Code; and

WHEREAS, the City Council finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City, to execute whatever documents are necessary to amend the City Code to include changes to the Fire Code.

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

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

Section 2. Chapter 2 – Administration, Article IV – Department of Public Safety, Division 2 – Fire Department Division, shall be amended as follows:

Sec. 2-223. Officers' duties and responsibilities.

- (a) Chief. The chief of the fire department division shall be a citizen and resident of the city, over the age of 21 years, of good moral character; shall be physically fit; and shall have ability to command members of the fire department division and hold their respect and confidence. The fire chief shall be selected based on training, experience, executive and administrative qualifications and overall merit and fitness for the position. The fire chief shall be appointed for an indefinite period of time, and tenure of office shall depend upon good conduct and efficiency. The fire chief shall be responsible for:
 - (1) Training and discipline of members of the fire department division;
 - (2) The organization of the fire department division as an effective firefighting unit;
 - (3) Inspections and investigations as necessary to reasonably ensure compliance with the abatement and removal of fire hazards and keeping records of all fires, fire calls, and determining the cause of all fires and reporting such monthly in writing to the director of public safety; and
 - (4) Compliance by the fire department division and members thereof with all

the laws, ordinances, insurance services office of the state, National Fire Prevention Administration standards, this Code and directions received from the director of public safety relating to the fire department division.

- (b) Member appointments. All members of the fire department division appointed after December 1, 2022 shall meet minimum standards as shall be promulgated by the rules of the fire department division as authorized by this division which shall provide, as a minimum, the following qualifications:
 - (1) At least 19 years of age.
 - (2) Possession of a high school diploma or its equivalent.
 - (3) Physically and psychologically healthy as determined by appropriate tests.
 - (4) Of good character and not have been convicted of a felony or crime involving moral turpitude.
 - (5) Residence within the city limits or at the discretion of the fire chief and the director of public safety.
 - (6) If you are employed full time by the City of Highland residency not required at the discretion of the fire chief and the director of public safety.
 - (7) A current member in good standing with the Highland Fire Department relocates outside of the city limits with approval from the fire chief and the director of public safety.
 - (8) A firefighter currently on a fire department other than Highland Fire Department that resides in city limits

Such members shall have such duties as are assigned to them by the fire chief, and as are set out in the standard operating procedures policy manual.

and

Sec. 2-228. Compensation; pensions.

- (a) Payment of volunteer firefighters shall be on a per call basis and shall be in accordance with the National Fair Labor Standards Act.
- (b) The firefighters' pension fund established by the city shall be administered by the city council in accordance with Illinois Compiled Statutes chapter 40 (40 ILCS 5/1-101 *et seq.*), as amended.

and

Sec. 2-229. Training.

- (a) Training schedules and standards designated to meet state statutory requirements, city codes, state insurance service office and National Fire Prevention Association standards, and fire department division rules and regulations shall be promulgated by the fire department training committee and the division training officer, who

shall be a state-certified fire instructor. Such training program shall be reviewed annually and approved by the fire chief and director of department of public safety.

Section 3. That this Ordinance shall be known as Ordinance No: _____ and shall be effective upon adoption with implementation date of _____.

This Ordinance 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 _____, 2022, the vote taken by ayes and nays and entered upon the legislative records as follows:

AYES:

NAYS:

APPROVED:

Kevin B. Hemann
Mayor
City of Highland,
Madison County, Illinois

ATTEST:

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



City of Highland
Fire Department
Chris Straub, Fire Chief



Memo to: Chris Conrad, City Manager
From: Chris Straub, Fire Chief
Date: 11/28/2022
Subject: **Amending City Code, Chapter 2 – Administration. Article IV – Department of Public Safety, Division 2- Fire Department Division**

RECOMMENDATION

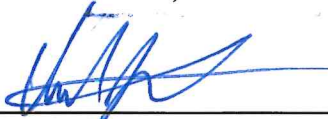
I recommend that you seek council approval for the amendments in this ordinance pertaining to the hiring eligibility for firefighters on the Highland Fire Department.

DISCUSSION

As most are aware, fire departments across the country are facing challenges in finding new members. One challenge the Highland Fire Department currently faces is the small parameters we are currently allowed to accept members. The last change to this ordinance was in 1993 and we need to update to the current needs. By making this change to the ordinance it will allow the Fire Department more avenues for eligibility which will offer better fire protection for the City of Highland.

CONCURRENCE

Recommended by: 
Chris Straub, Fire Chief

Approved By: 
Chris Conrad, City Manager

DIVISION 2. FIRE DEPARTMENT DIVISION

Sec. 2-221. Established; composition.

The fire department is reorganized and established as a division of the department of public safety and shall consist of the fire chief, who shall be in charge of the administration of the fire department division, and other line or duty officers as members of the city council may from time to time provide for.

(Code 1976, § 2.16.010)

Sec. 2-222. Appointments.

- (a) The fire chief shall be appointed by the city manager, upon recommendation of the director of public safety.
- (b) All other officers, firefighters, and other members of the fire department division shall be recommended for appointment by the fire chief and the director of public safety and approved and appointed by the city manager.

(Code 1976, § 2.16.020; Ord. No. 3160 , § 4, 2-7-22)

Sec. 2-223. Officers' duties and responsibilities.

- (a) *Chief.* The chief of the fire department division shall be a citizen and resident of the city, over the age of 21 years, of good moral character; shall be physically fit; and shall have ability to command members of the fire department division and hold their respect and confidence. The fire chief shall be selected based on training, experience, executive and administrative qualifications and overall merit and fitness for the position. The fire chief shall be appointed for an indefinite period of time, and tenure of office shall depend upon good conduct and efficiency. The fire chief shall be responsible for:
 - (1) Training and discipline of members of the fire department division;
 - (2) The organization of the fire department division as an effective firefighting unit;
 - (3) Inspections and investigations as necessary to reasonably ensure compliance with the abatement and removal of fire hazards and keeping records of all fires, fire calls, and determining the cause of all fires and reporting such monthly in writing to the director of public safety; and
 - (4) Compliance by the fire department division and members thereof with all the laws, ordinances, insurance services office of the state, National Fire Prevention Administration standards, this Code and directions received from the director of public safety relating to the fire department division.
- (b) *Member appointments.* All members of the fire department division appointed after ~~January 17, 1994~~ **December 1, 2022** shall meet minimum standards as shall be promulgated by the rules of the fire department division as authorized by this division which shall provide, as a minimum, the following qualifications:
 - (1) At least 19 years of age.
 - (2) Possession of a high school diploma or its equivalent.

-
- (3) Physically and psychologically healthy as determined by appropriate tests.
 - (4) Of good character and not have been convicted of a felony or crime involving moral turpitude.
 - (5) Residence within the city limits **or at the discretion of the fire chief and the director of public safety.**
 - (6) **If you are employed full time by the City of Highland residency not required at the discretion of the fire chief and the director of public safety.**
 - (7) **A current member in good standing with the Highland Fire Department relocates outside of the city limits with approval from the fire chief and the director of public safety.**
 - (8) **A firefighter currently on a fire department other than Highland Fire Department that resides in city limits**

Such members shall have such duties as are assigned to them by the fire chief, and as are set out in the standard operating procedures policy manual.

(Code 1976, § 2.16.030; Ord. No. 1694, § 1, 1-17-94; Ord. No. 3160, § 5, 2-7-22)

Sec. 2-224. Inspection authority.

The fire chief, or the chief's designee, shall have full authority to inspect all premises and order the removal and abatement of all fire hazards as defined by this Code, Illinois Compiled Statutes, the insurance services office of the state, and National Fire Prevention Administration standards.

(Code 1976, § 2.16.040; Ord. No. 3160, § 6, 2-7-22)

Sec. 2-225. Equipment and facilities.

The fire chief shall have control over all of the firefighting apparatus and fire department facilities within the city and owned by the city; shall be responsible for its care and condition; and shall make a report to the director of the department of public safety as to the condition of the equipment and facilities on or before February 1 and August 1 of each year. The fire chief may submit additional reports and recommendations to the director of the department of public safety as deemed necessary.

(Code 1976, § 2.16.050; Ord. No. 3160, § 7, 2-7-22)

Sec. 2-226. Discipline.

- (a) The fire chief shall have authority to discipline the members of the fire department division for just cause, including the suspension of any such member for a period of up to 30 days. Suspension greater than suspension or discharge shall be only upon the prior approval of the department of public safety director.
- (b) Any member of the fire department division having been disciplined while still a probationary employee is denied any appeal process. Any nonprobationary member of the fire department division who has been disciplined in any manner other than oral reprimand may request a hearing to appeal the disciplinary action by submitting a request in writing for a hearing to the fire chief within five working days of receipt of notice of such discipline, and notice of such right to appeal together with the time limit constraints and the procedure set out in this section shall be given to such disciplined member at the time notice of the imposition of discipline is given.
- (c) Such appeal shall be heard by the mayor as a hearing officer who shall render a recommendation to uphold, reverse or modify such discipline to the city council within 15 days of the completion of such hearing. Such

hearing shall commence within 15 days of receipt of request for such. All parties shall have the right to be represented by counsel, present evidence and cross examine witnesses at such hearings. The hearing officer shall make the decision in writing and shall serve a copy of the decision on all parties to the proceeding and shall file such decision with the city clerk. The city council shall consider the hearing officer's recommendation at the next regular council meeting following filing of the decision with the city clerk. The city council may uphold, reverse or modify such disciplinary action and shall notify all parties in writing of its decision within five days of the making of such decision.

(Code 1976, § 2.16.060)

Sec. 2-227. Record of fire calls.

The fire chief shall keep in convenient form a complete record of all fire calls. Such record shall include the following:

- (1) The time of the alarm;
- (2) The location of the fire;
- (3) The cause of the fire if known;
- (4) If a fire call, the type of building and the name of the owner and tenant, the purpose for which occupied and the value of the building and contents;
- (5) The names of the members of the fire department division responding to an alarm if a fire call; and
- (6) Such other information as may be deemed advisable or required from time to time by the director of the department of public safety or other governmental agency.

(Code 1976, § 2.16.070; Ord. No. 3160 , § 8, 2-7-22)

Sec. 2-228. Compensation; pensions.

- (a) Payment of volunteer firefighters shall be on a per call basis and shall be in accordance with the National Fair Labor Standards Act.
- (b) The firefighters' pension fund established by the city shall be administered by the city council in accordance with Illinois Compiled Statutes chapter 40 (40 ILCS 5/1-101 et seq.), as amended.
- (c) ~~Payment of volunteer emergency medical technicians shall be on a per call or standby basis and shall be in accordance with the National Fair Labor Standards Act.~~

(Code 1976, § 2.16.080)

Sec. 2-229. Training.

- (a) Training schedules and standards designated to meet state statutory requirements, city codes, state insurance service office and National Fire Prevention Association standards, and fire department division rules and regulations shall be promulgated by the fire department training committee and the division training officer, who shall be a state-certified fire ~~science~~ instructor. Such training program shall be reviewed annually an approved by the fire chief and director of department of public safety.
- (b) The training officer shall be responsible for applying for and pursuing reimbursement for training expenses through the state training and certification program.

(Supp. No. 13)

Created: 2022-07-22 10:40:06 [EST]

(Code 1976, § 2.16.090; Ord. No. 3160 , § 9, 2-7-22)

Sec. 2-230. Departmental policy.

The fire chief shall cause to be generated a standard operating procedures policy manual of rules and regulations to be reviewed by the director of public safety and approved by the city manager on an annual basis, which shall contain the following:

- (1) Duties and responsibilities;
- (2) Minimum qualifications and job descriptions of all members of the fire department division;
- (3) An organizational chart;
- (4) Training goals and objectives for the department;
- (5) General rules of operating the fire department division;
- (6) Action which may cause disciplinary response;
- (7) Equipment operation procedures;
- (8) Alarm response procedures;
- (9) Command structure by title and occupant of position; and
- (10) Levels of proficiency of all members of the fire department division.

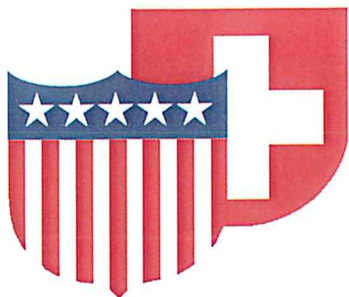
(Code 1976, § 2.16.100)

Sec. 2-231. Reports.

All reports of the fire department division will be reviewed by the department of public safety director and forwarded to the city manager along with any recommendations or additional information.

(Code 1976, § 2.16.110)

Secs. 2-232—2-240. Reserved.



City of Highland
Police Department

Carole Presson, CHIEF OF POLICE

To: Honorable Mayor Hemann, City Council, and City Manager Christopher Conrad
From: Chief Carole Presson
Date: December 5th, 2022
Re: NOML for purchase for (2) New Police Vehicles

This Notice of Municipal Letting is for the purchase of (2) Ford Police Interceptor SUV's.

Discussion: The police department is requesting to go to bid for two (2) Ford Police Explorer Interceptor SUV's. The vehicles will be utilized in the patrol fleet and will match the other vehicles currently used for patrol functions. The vehicles will replace two (2) of our current patrol vehicles being Squad 5, a 2017 Ford Explorer with 95,000 miles and Squad 4, a 2014 Ford Explorer with 53,000 miles. Squad 4 has lower mileage than normal when being replaced, however, it is a civilian model vehicle and is not handling normal police patrol use well. We fear that keeping it in the fleet will cause more issues and maintenance costs.

The reason for going to bid earlier than normal is the delay in manufacture and delivery of specialized vehicles. The estimated wait time is currently 6-9 months in most instances. The bid packet will indicate that we are to take possession of the vehicles after May 1, 2023. That will ensure the purchase will take place the 2023 budget year and after the budget has been approved.

The police department has been pleased with the Ford Explorer Interceptor. We have seen reduced maintenance costs and operationally these vehicles are our top choice for patrol use.

Budget Impact: The cost of these vehicles will be approximately \$41,000 each for a total of \$82,000. The current state bid for a Ford Explorer Police Interceptor is \$39,590 which does not include optional equipment (lighting and wiring). The additional equipment adds approximately \$1500 to the completed vehicle. This is a large increase as compared to the prices only a few years ago.

Respectfully Submitted,


Chief Carole A. Presson

CITY OF HIGHLAND, ILLINOIS

POLICE DEPARTMENT

HIGHLAND POLICE DEPARTMENT

12990 Troxler Ave

HIGHLAND, ILLINOIS 62249

BID PROPOSAL: PD-11-22

(2) NEW FORD POLICE INTERCEPTOR SUV's

Approved: _____
Christopher Conrad, City Manager

PROPOSAL SUBMITTED BY: _____
Company Name

ADDRESS: _____

CITY & STATE: _____

CONTACT PERSON: _____
Name Phone

CITY OF HIGHLAND, ILLINOIS
INVITATION AND INSTRUCTIONS TO BIDDER
FOR TWO NEW POLICE FORD INTERCEPTOR SUVS
BID PROPOSAL PD-11-22

Invitation

The City of Highland, Illinois, will receive sealed bids until 10:00a.m., Tuesday, January 10th, 2023 at the City Hall, 1115 Broadway Highland, Illinois 62249, at which time they will be opened and read. After tabulation, bids will be presented to the City Council at their regular meeting scheduled at 7:00pm on January 16th, 2023. Any questions or clarifications concerning this bid, please contact Lt. Damian Feeny at 618-654-2131.

Instruction

Bid proposals should be for the sale of two (2) New Police Ford SUV's and to meet the specifications attached.

Bids must be made on the forms furnished and **NO ALTERATIONS, ADDITIONS OR VARIATIONS** to bid forms will be permitted. The complete set of bid documents shall be submitted with the bid. Authorized signature must be provided.

DO NOT include taxes in your prices. The City of Highland is exempt from Federal excise, Transportation and State Sales Taxes.

Each sealed bid shall be submitted in a sealed envelope, clearly marked **Bid #PD-11-22** and addressed to the City of Highland, 1115 Broadway Highland Illinois 62249 and include all required materials.

The City of Highland reserves the right to reject any and all, or any part of bids and to waive any informality therein and to make the award in the best interest of the City.

Invitation/Instructions

Page 2

The Bid prices shall remain valid and no bidder may withdraw his bid for at least thirty (30) days after established deadline for receipt of bids.

Payment will be made only after vehicle is received and accepted, as specified, and within 30 days of receipt of invoice for the same.

The vehicle shall be received after May 1st 2023.

Bids will be available for inspection after award.

By submitting this Bid, Bidder acknowledges that he/she is familiar with the specifications and all other applicable regulatory and contract requirements for the equipment.

Basis for Bid

The Bid price shall include all labor, plant, material, transportation, and other costs. The Bidder shall list estimated date of delivery. The vehicle will be picked up by Highland Police Department from vendor, so bid price shall not include delivery.

The Bid price is to include all discounts, preparation costs and all other charges or credits (*including new Municipal Police (MP) vehicle license plates, title and transfer fees*).

The Bid price shall be the net price for the vehicles described by the specifications.

The item shall meet all Federal and State safety standards and shall be furnished with standard manufacturer's guarantee.

BID ITEM #1 will be the net price, including *new vehicle Municipal Police (MP) license plates*, title, and transfer fees for providing two (2) Police Ford Interceptor (SUV's) as described in these specifications.

BID #PD-11-22

SPECIFICATIONS
CITY OF HIGHLAND
PURCHASE OF (2) New Police Ford SUV's

SCOPE

A. Proposal

City of Highland Police Department to purchase two (2) New Police Ford SUV's from vendor/bidder.

DESCRIPTION

- A. 2023 model year or newer Police Ford Interceptor SUV package.
- B. These specifications describe a vehicle to be used in law enforcement work. The vehicle will be operated for long periods of time at normal traffic speeds, with frequent periods of idling.
- C. The manufacturer in the selection and engineering of components shall use materials and design practices that will produce vehicles, which will accomplish and satisfy all requirements of these specifications.
- D. The vehicle shall in all respects meet or exceed all requirements of the federal government and the State for the model year bid. The vehicle shall include all standard equipment normally sold and marketed to the retail public unless specifically deleted by these specifications.

VEHICLE SPECIFICATIONS

- A. Accessories & Equipment- All vehicles' accessories and equipment provided shall be those accessories and equipment listed and advertised by the manufacturer in their descriptive literature. No aftermarket substitutions or deviations from the specifications will be accepted unless specifically disclosed by the vendor/bidder. The City of Highland reserves the right to approve, accept, or reject any aftermarket substitutions or deviations from the specifications for any reason.

Specifications For Bid Item #1 Ford Interceptors for Patrol Use

POLICE INTERCEPTOR UTILITY STANDARD EQUIPMENT

MECHANICAL

- Drivetrain – All-Wheel-Drive
- V8 Direct Injection Gasoline Engine 136 MPH Top Speed
- Brakes – 4-Wheel Heavy-Duty Disc w/H.D. Front and Rear Calipers
- Class III Trailer Hitch Receiver with 5,000 lbs. Towing Capacity
- Column Shifter
- Engine Hour Idle Meter
- Engine Hour Meter
- Engine Oil Cooler
- Suspension – Independent Front & Rear
- Transmission – 10-Speed Automatic
- Transmission Oil Cooler

EXTERIOR

- Exhaust True Dual (down-turned)
- Door-Lock Cylinders (Front Driver / Passenger / Liftgate)
- Glass – 2nd Row, Rear Quarter and Liftgate Privacy Glass
- Headlamps – Automatic, LED Low -and-High Beam
 - Pre-molded Side Warning LED Holes (does not include LED Warning Modules)
- Liftgate – Manual 1-Piece – Fixed Glass w/Door-Lock Cylinder
- Power Mirror Glass, Manual Folding with Integrated Spotter
- Spare – Full Size 18" Tire w/TPMS
- Tail lamps – LED
- Tires – 245/60R18 A/S BSW
- Wheels – 18" Painted Black Steel with Stainless Steel Hub Cover

SAFETY / SECURITY

- AdvanceTrac® w/RSC® (Roll Stability Control®)
- Airbags, dual-stage driver & front-passenger, side seat, passenger-side knee, Roll Curtain Airbags and Safety Canopy®
- Anti-Lock Brakes with Traction Control
- Brakes – Police Calibrated High-Performance
- Belt-Minder® (Front Driver / Passenger)
- Individual Tire Pressure Monitoring System
- Rearview Camera with Washer, Viewable in 4.2" Center Stack
- Seat Belts, Pretensioner/Energy-Management System w/adjustable height in 1st Row
- SOS Post-Crash Alert System™

FUNCTIONAL

- Audio
 - AM/FM / CD / MP3 Capable / Clock / 4-speakers
 - Bluetooth® interface - Includes hands-free voice command support (compatible with most Bluetooth connected mobile devices)
 - USB Port (1)
 - 4.2" Color LCD Screen Center-Stack "Smart Display"
- Easy Fuel® Capless Fuel-Filler
- Ford Telematics™ – Includes Fleet Telematics Modem and complimentary 2-year subscription
- Front Door Tether Straps (driver/passenger)
- Power Pigtail Harness
- Front Recovery Tow Hook Provision (1)
- Two-Way Radio Pre-Wire
- Two (2) 50 amp battery power circuits – power distribution junction block (behind 2nd row passenger seat floorboard)
- Wipers – Front Speed-Sensitive Intermittent; Rear Dual Speed Wiper

INTERIOR /COMFORT

- Cargo Hooks in Cargo Area
- Dual-Zone Electronic Automatic Temperature Control
- Power Door Locks
 - Power Windows with Driver Control Feature
- Fixed Pedals (Driver Dead Pedal)
- Floor – Flooring – Heavy-Duty Thermoplastic Elastomer
- Glove Box – Locking/Non-Illuminated
- Lighting
 - Overhead Console
 - Red/White Task Lighting in Overhead Console
 - 3rd row overhead map light
- Mirror – Day/Night Rear View
- Particulate Air Filter
- Powerpoints – (1) First Row
- Rear-Window Defrost
- Scuff Plates – Front & Rear
- Seats
 - 1st Row Police Grade Cloth Trim, Dual Front Buckets
 - 1st Row – Driver 6-way Power track (fore/aft, up/down, tilt with manual recline, 2-way manual lumbar)
 - 1st Row – Passenger 2-way manual track (fore/aft, with manual recline)
 - Built-in steel intrusion plates in both driver/passenger seatbacks
 - 2nd Row Vinyl, 35/30/35 Split Bench Seat (manual fold-flat, no tumble) – fixed seat track
- Cruise Control
- Speedometer – Calibrated (includes digital readout)
- Steering Wheel – Tilt / Telescoping and 4 user – configurable switches
- Sun visors, color-keyed, non-illuminated
- Universal Top Tray – Center of I/P for mounting aftermarket equipment

OPTIONS REQUIRED (If not standard equipment on model bid)

- All-Wheel Drive
- Interior Seating: Cloth Front Buckets/Vinyl Rear (96 Standard)
 - Front-Unique Heavy-Duty Cloth, Front Bucket Seats Driver 6-way Power Track
 - Passenger 2-way Manual Track
 - Rear 60/40 Split Vinyl
- Interior Lights Disabled. Dark Mode (Option 43D)
- Drivers Side LED Spot Light
- Police Engine Idle Feature (Option 47A)
- Pre-Wiring for grille LED lights, siren and speaker (Option 60A)
- Pre-Existing holes with standard twist lock sealed capability (Option 86T)
- Additional Noise Suppression Bonds, Ground Straps
- Front Headlamp Housing Prep (Option 86P)
- Tail Lamp Lighting Solution (Option 66B)
- Police Wire Harness Connector Kit- Front/Rear (Option 67V)
- Switchable Red/White Lighting in Cargo Area (deletes 3rd row overhead map light (Option 17T)
- Rear-Door Controls Inoperable (locks, handles and windows) (Option 68G)
 - Note: Locks/windows operable from driver's door switches only
- Reverse Sensing (Option 76R)
- Rear Camera on Demand-allows driver to enable rear camera on demand (Option 19V)
- 100 Watt Siren/Speaker
- Mirrors-Heated Sideview (Option 549)
- Keyed Alike- 1435x (Option 59E)
- Oxford White
- Vinyl Floor Mats
- 5-Year/100,000 Mile Powertrain -

Warranty:

Manufacturer's Standard Warranty must be furnished with the vehicle. Vehicle warranty shall be equal to or exceed that offered to the general public on similar regular production models. The manufacturer warranty shall become effective on the day the new vehicle is actually put into service.

Exceptions

All exceptions/modifications to the above stated specifications for (2) 2023 Police Ford Interceptors shall be so listed and stated in sufficient detail to allow for review and comparison. The exceptions/modifications shall be listed and attached to the Bid Price Sheet at the time of bid submittal.

Bid and proposals shall be furnished on forms prepared by the City of Highland and are attached hereto.

Bidder must complete and return the Bid Price Sheet attached hereto.

Bids will be reviewed at 10:00 a.m. January 10th, 2023 at City Hall, 1115 Broadway, Highland, Illinois 62249.

Additional information, if required, may be obtained from the Highland Police Department, attention Lt. Damian Feeny.

**CITY OF HIGHLAND, ILLINOIS
POLICE DEPARTMENT**

PD-11-22

Bid Review Date: January 10th, 2023
City Hall Council Chambers 10:00am

Total Net Price for Vehicle to include all costs, title and registration:

\$ _____

We do _____, do not _____ meet all requirements listed in the specifications. (List all exceptions in an attachment to this document.)

The vehicles bid on this specification shall meet all the requirements as outlined. Should it be determined that upon delivery the vehicle is deficient in any respect, the dealer and manufacturer will, at no expense to the Department, correct the deficiencies.

Authorized Agent Bidding

Company Name

Company Representative Name

Representative's Signature

Date

CERTIFICATE OF COMPLIANCE

The undersigned Bidder / Proposer on a Contract submitted for bids / proposals by the City of Highland, Illinois known as: _____, hereby certifies that he/she/it is not barred from bidding on the Contract as a result of violation of either Section 33E-3 (Bid Rigging) or Section 33E-4 (Bid Rotating) of Chapter 38 of the Illinois Revised Statutes.

Dated: _____, 20____

Company Name

Address

City / State / Zip Code

Signature Print Name

Title



City of Highland

Police Department

To: All Vendors and Contractors

From: City of Highland

RE: Certificate of Non-Delinquency of Tax

As a result of a recent amendment to the Illinois Municipal Code (Adding Section 11-42.1-1), the City of Highland is prohibited from entering into a contract with any individual or anyone else that is delinquent in the payment of any tax administered by the Illinois Department of Revenue, unless that party is contesting the tax in accordance with procedure established by the particular taxing act.

Further, before awarding a contract, the City of Highland is required to obtain a statement under oath from the party with who it's contracting that no such taxes are delinquent. If a false statement is made, it voids the contract and allows the City to recover all amounts paid to the individual in a civil action.

CERTIFICATE OF NON-DELINQUENCY OF TAX

As required by Section 11-42.1-1 of the
Illinois Municipal Code

The undersigned hereby and herewith certifies under oath that he/she/it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue, or if delinquent, is currently contesting the liability or the amount of such tax in accordance with the procedures established by the appropriate Taxing Act.

A person is not considered delinquent in the payment of a tax for the purposes of this certification if such person has entered into an Agreement with the Illinois Department of Revenue for the payment of all taxes claimed delinquent, and is in compliance with that Agreement. If such is the case with the undersigned, the undersigned certifies that he/she/it has made such an Agreement and is in compliance therewith.

Date

Company Name

Federal I.D. Number

Address

City / State / Postal Code

Signature / Title

Signed and sworn to before me this _____ day of _____, 20__.

Notary Public

**CITY OF HIGHLAND, ILLINOIS
NOTICE OF MUNICIPAL LETTING
BID: PD-11-22**

PURCHASE (2) NEW FORD EXPLORER POLICE INTERCEPTORS

The City of Highland, Illinois will receive sealed bids for the purchase of two (2) police SUV's being Ford Explorer Police Interceptors. The bids will be received at City Hall until 10:00am, Tuesday, January 10th, 2023. At that time the bids will be publicly opened and read.

Bid packages are available from the Public Safety Building located at 12990 Troxler Ave. Highland, Illinois 618-654-2131. The administrative office is open from 6:00am until 5:00pm Monday through Friday. Packages will also be available in the lobby after hours. Bid packages will be provided at no charge.

For the City of Highland, Illinois

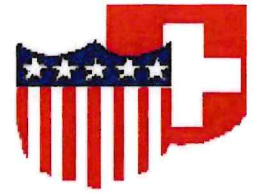
Christopher Conrad, City Manager

December 5th, 2022

EXPENDITURE LISTING #1231

FROM 11/19/2022 TO 12/03/2022

City of Highland
1115 Broadway, PO Box 218
Highland IL 62249



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 001 General Fund				
Department: 000 Balance Sheet Accounts				
10989	AMAZON CAPITAL SERVICES	1 QTY TOPS TIME CARDS BI-WEEKLY, 1 QTY	12/02/2022	45.71
11078	TRIPACK, INC	Supplies for Central Purchasing	12/02/2022	1,320.10
11081	ULINE SHIPPING SUPPLIES	Supplies for Central Purchasing	12/02/2022	661.00
Total for Department: 000 Balance Sheet Accounts				2,026.81
Department: 011 General Admin				
10974	Secretary Of State Index Dept	NOTARY FEE FOR LANA HEDIGER	11/21/2022	10.00
10978	ALLIED WASTE	CITY HALL RECYLING SERVICE	11/22/2022	7.50
10980	Madison County Treasurer	2021 PROPERTY TAXES RE: 01-2-24-05-07-203-026	11/22/2022	16.81
10981	Municipal Clerks of Illinois	DUES FOR 2023 - MEGAN VONHATTEN	11/22/2022	55.00
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	482.60
10989	AMAZON CAPITAL SERVICES	1 QTY FELLOWES 52089 BINDING COVERS,	12/02/2022	110.82
10993	AssuredPartners Cornerstone LLC	SEPTEMBER FSA PLAN ADMINISTRATION/DEBIT	12/02/2022	182.00
11003	CDW G Inc	2 QTY ITHACA RECEIPT PAPER 24PK	12/02/2022	41.06
11005	City Of Highland	UTILITIES- CITY HALL	12/02/2022	995.26
11006	City Of Highland	ART IN THE PARK DUMPSTER	12/02/2022	336.85
11028	Highland Chamber Of Commerce	CHAMBER OF COMMERCE ANNUAL LIGHTED	12/02/2022	1,500.00
11029	Highland Communication Services	COH CITY HALL	12/02/2022	649.78
11039	Mastercard	DYN*DYN COM	12/02/2022	396.74
11046	National Association of	2023 NAP MEMBERSHIP DUES - LANA HEDIGER	12/02/2022	104.00
11076	THRYV, INC.	MONTHLY PHONE LISTING	12/02/2022	90.41
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	405.00
Total for Department: 011 General Admin				5,383.83
Department: 012 Police Dept				
10978	ALLIED WASTE	PD RECYLING SERVICE	11/22/2022	15.00
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	24.98
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	1,370.56
10989	AMAZON CAPITAL SERVICES	RHINO HANGER, DYMO LABELTAPE,ROADHERO 2	12/02/2022	99.86
10995	AXON ENTERPRISE, INC.	19 2021 TASER 60 X26P BASIC	12/02/2022	6,110.40
11007	City Utilities	PSB HYDRANT	12/02/2022	1,316.22
11012	DATATRONICS INC	REMOVE EQUIP AND INSTALL EQUIP IN CAR 5	12/02/2022	1,430.90
11013	Dell Marketing L P	COMPUTER DOCKING STATION	12/02/2022	655.26
11018	Everlasting Etch	PERPETUAL PLAQUE	12/02/2022	220.00
11023	GLOBAL TECHNICAL SYSTEMS,	LABOR TO INSTALL EQUIP FOR K9 CAR	12/02/2022	20,757.91
11031	Illinois State Police	COST CENTER 06489 FEAPP-JOSHUA R HETLEY	12/02/2022	28.25
11038	MADISON COUNTY	LEADS LEASE FROM MADISON CO.	12/02/2022	24.28
11039	Mastercard	INTL TAX FEE	12/02/2022	2,812.42
11044	Motorola Solutions, Inc	EVIDENCE LIBRARY VISTA 300	12/02/2022	121,318.98
11056	Ray O'Herron Co Inc	AMMO 5.56 AND 223	12/02/2022	1,052.25
11058	Reding Tire & Battery Inc	CAR 1 OIL CHANGE	12/02/2022	1,259.00
11063	SIPCA	SIPCA RENEWAL FOR CHIEF PRESSON 2023	12/02/2022	200.00
11066	Splash Splash Auto Bath LLC	POLICE DEPT CAR WASHES	12/02/2022	221.50
11071	SUMNER ONE, INC	PSB ADMIN AREA COPIER USAGE AND MAINT	12/02/2022	948.67
11072	Tech Electronics Inc	2022 FA INSPECTION FOR FIRE ALARMS AT PD	12/02/2022	822.50
11076	THRYV, INC.	MONTHLY PHONE LISTING	12/02/2022	37.30
11079	TYLER TECHNOLOGIES INC	NEW WORLD MOBILE YEARLY MAINT	12/02/2022	2,217.04
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	476.25
11085	Watts Copy Systems Inc	DETECTIVE COPIER USAGE 0903-1002/22	12/02/2022	418.24
Total for Department: 012 Police Dept				163,837.77
Department: 013 Building & Zoning				
10978	ALLIED WASTE	B & Z RECYLING SERVICE	11/22/2022	15.00
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	201.39
11039	Mastercard	IT Shared Cost	12/02/2022	23.02
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	95.25
11090	Ameren Illinois	GAS CHARGE	12/02/2022	63.81
11092	City Of Highland	UTILITY CHARGE	12/02/2022	178.20
11094	Crawford, Murphy & Tilly Inc	PROFESSIONAL PERSONNEL	12/02/2022	4,335.00
Total for Department: 013 Building & Zoning				4,911.67
Department: 014 Fire Dept				
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	350.43
10996	Banner Fire Equipment Inc	1 QTY QR14 LEATHER BOOT, SHIPPING AND	12/02/2022	450.31
11005	City Of Highland	UTILITIES - 1122 BROADWAY	12/02/2022	662.61

11007	City Utilities	Utilities	12/02/2022	309.25
11014	DINGES FIRE COMPANY	1 QTY LP34 5X18 BELOW HEM LETTERING PATCH	12/02/2022	71.95
11020	FIRE APPARATUS & SUPPLY	PUMP TESTING, LABOR TO CHANGE PUMP TRANS	12/02/2022	1,316.00
11039	Mastercard	IT Shared Cost	12/02/2022	5.73
11055	R P Lumber Co Inc	2 QTY WHITE MELAMINE,5 QTY BRACKET SHELF,6	12/02/2022	96.96
11072	Tech Electronics Inc	SUBSCRIPTION MONITORING OF FIRE ALARM FIRE	12/02/2022	840.00
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	23.75

Total for Department. 014 Fire Dept 4,126.99

Department: 017 Streets / PW Admin

10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	634.78
10980	Madison County Treasurer	2021 PROPERTY TAXES RE: 02-1-18-32-16-401-001	11/22/2022	20.36
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	243.66
11007	City Utilities	Utilities	12/02/2022	1,868.51
11009	COMPUSTITCH SCREEN	16 Hooded Sweatshirts and 1 T Shirt - with City Logo also	12/02/2022	486.40
11015	Dr Wood Trees & Landscape	Sector 2 tree work	12/02/2022	4,375.00
11039	Mastercard	IT Shared Cost	12/02/2022	40.28
11057	Red E Mix LLC	26 yd., \$138 p/y 88PCCEP 19-PP-1, Tic # 60140211,	12/02/2022	8,820.00
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	166.75
11089	Woody's Municipal Supply	Nut Kick Back Spring	12/02/2022	3,215.62
11095	EDWARDSVILLE MACHINE &	FRAMEWORK ON TRAILER	12/02/2022	147.50
11101	MCCLATCHY	BND - Print Legal Ad - Matter Drive Reconstruction	12/02/2022	337.44

Total for Department. 017 Streets / PW Admin 20,356.30

Total for Fund:001 General Fund 200,643.37

Fund: 007 Community Development Fund

Department: 007 Community Development

10982	ST. LOUIS CARRIAGE CO	HOLIDAY CARRIAGE PARADE	11/22/2022	700.00
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	51.09
10989	AMAZON CAPITAL SERVICES	8 QTY SPRANGLER CLASSIC RED & WHITE	12/02/2022	353.93
10992	APEX HOLDINGS, LLC	JOB INCENTIVE PROGRAM	12/02/2022	66,750.00
11039	Mastercard	ST LOUIS CARRIAGE CO	12/02/2022	197.03
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	23.75

Total for Department 007 Community Development 68,075.80

Total for Fund:007 Community Development Fund 68,075.80

Fund 008 Motor Fuel Tax Fund

Department: 008 Motor Fuel Tax

11043	Morton Salt	158.70 Ton Salt - \$75.48 p/t	12/02/2022	11,978.67
-------	-------------	-------------------------------	------------	-----------

Total for Department: 008 Motor Fuel Tax 11,978.67

Total for Fund:008 Motor Fuel Tax Fund 11,978.67

Fund: 009 Parks & Rec Fund

Department: 009 Korte Rec Center

10978	ALLIED WASTE	KRC RECYLING SERVICE	11/22/2022	15.00
10980	Madison County Treasurer	2021 PROPERTY TAXES RE: 02-1-18-32-00-000-001.005	11/22/2022	16.78
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	56.09
10989	AMAZON CAPITAL SERVICES	3 QTY KTRIO LAMINATING SHEETS POUCHES	12/02/2022	47.67
10998	BOESER COMMERCIAL	Drywall and flooring repairs for childcare	12/02/2022	17,941.53
11005	City Of Highland	KRC	12/02/2022	8,667.57
11017	Energy Wise	Preventative maint on HVAC	12/02/2022	1,162.00
11033	Susan Knapp	Refund for Cancelled Party at KRC	12/02/2022	150.00
11039	Mastercard	WAL-MART BASKETBALLS	12/02/2022	801.60
11050	Ortho Tech Sports Medical	New Treadmill	12/02/2022	7,618.40
11052	Pepsi	KRC concession supplies	12/02/2022	314.39
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	142.75
11087	William F. Brockman Co	Krc concessions items	12/02/2022	107.00

Total for Department 009 Korte Rec Center 37,040.78

Department: 016 Parks & Recreation

10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	1,363.55
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	346.98
10989	AMAZON CAPITAL SERVICES	1 QTY DICKIES MENS DURATECH RENEGADE DUCK	12/02/2022	381.90
10990	Ameren Illinois	Evergreen Ct St Lite	12/02/2022	216.43
10999	Bond & Fayette County Shopper	Christmas catalog	12/02/2022	250.00
11005	City Of Highland	Glik Park pavilion	12/02/2022	5,074.78
11018	Everlasting Etch	PLAQUE FOR FRED DONINI	12/02/2022	48.00
11021	St. Clair Service Company FS Turf	Pramitol 5ps (field supplies)	12/02/2022	315.00
11026	Hediger's Backhoe Inc.	work on pump for the dog park	12/02/2022	400.00
11034	Bonnie Litteken	Refund for Air force band trip	12/02/2022	50.00
11035	Marilyn Loehmg	German Accordionist fee at Hermann MO Trip	12/02/2022	50.00
11039	Mastercard	IPRA	12/02/2022	4,748.99
11045	Munie Outdoor Service Inc	Irrigation shut down	12/02/2022	714.14
11049	O'Reilly Automotive Inc	Vehicle brakes and fueling tube supplies	12/02/2022	13.99
11052	Pepsi	WCC concession supplies	12/02/2022	529.36
11055	R P Lumber Co Inc	Foam expansion joint	12/02/2022	23.99

11064	SIUA Inc Rogier Insurance	INSURANCE FOR MUNI BAND	12/02/2022	337.00
11065	SPARLIN PLUMBING	winterized restrooms out at silver lake	12/02/2022	493.69
11068	Betty Steiner	Refund for YAH Garden Glow trip	12/02/2022	68.00
11069	Scott A Stieb	Gobble Hobble T Shirts	12/02/2022	3,914.00
11075	Phylis Thompson	Refund for YAH trip Garden Glow	12/02/2022	68.00
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	190.50
11087	William F. Brockman Co	Glik Concession items	12/02/2022	537.47
11089	Woody's Municipal Supply	WES Gearbox cover kit	12/02/2022	15.36
			Total for Department: 016 Parks & Recreation	20,151.13
Department: 503 Swimming Pool Fund				
11005	City Of Highland	Outdoor pool	12/02/2022	35.71
11039	Mastercard	IT Shared Cost	12/02/2022	11.48
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	47.50
			Total for Department: 503 Swimming Pool Fund	94.69
Department: 715 Cemetery Fund				
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	288.99
11001	Broadway Battery & Tire	Nick's Silverado	12/02/2022	398.01
11005	City Of Highland	Cemetery chapel	12/02/2022	61.91
11019	Ferrellgas	Gas bill for cemetery	12/02/2022	203.61
11021	St Clair Service Company FS Turf	Cemetery field supplies	12/02/2022	166.75
11054	Productivity Plus Account	MIDWEST TRACTOR SALES INC -RENTED AUGER	12/02/2022	868.78
11057	Red E Mix LLC	washed sand for cemetery	12/02/2022	120.00
			Total for Department: 715 Cemetery Fund	2,108.05
			Total for Fund:009 Parks & Rec Fund	59,394.65
Fund: 012 Business District A				
Department: 012 Police Dept				
11030	JOSEPH HORSTMANN	FACADE PROGRAM	12/02/2022	3,579.98
			Total for Department: 012 Police Dept	3,579.98
			Total for Fund:012 Business District A	3,579.98
Fund: 101 Electric Fund				
Department: 000 Balance Sheet Accounts				
10961	KAYLEE & BLAINE HABERER	Refund Check 021885-000	11/21/2022	0.37
10962	KELLE BESS	Refund Check 023132-000	11/21/2022	100.00
10963	CALEB CRAWFORD	Refund Check 022472-000	11/21/2022	34.10
10964	FARMERS INSURANCE AGENCY/	Refund Check 021941-000	11/21/2022	56.96
10965	HIGHLAND COMMUNITY	Refund Check 006421-006	11/21/2022	53.53
10966	JOHN KLEINHOFFER	Refund Check 008173-000	11/21/2022	3.80
10967	TOM MANVILLE	Refund Check 011743-000	11/21/2022	18.22
10968	RHONDA MOORING	Refund Check 022082-000	11/21/2022	6.72
10969	CAITLYN NUNGESSER	Refund Check 023162-000	11/21/2022	39.62
10970	DIANA PENNER	Refund Check 022046-000	11/21/2022	0.01
10971	KAREN RATULOWSKI	Refund Check 022525-000	11/21/2022	16.79
10972	TINA REVERMANN	Refund Check 018069-003	11/21/2022	7.29
10973	JAMES WHITE	Refund Check 022547-000	11/21/2022	19.40
			Total for Department: 000 Balance Sheet Accounts	356.81
Department: 101 Electric Admin				
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	39.98
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	201.64
10989	AMAZON CAPITAL SERVICES	2 QTY 2 SETS PRE-MOTOR FOAM& FELT FILTERS	12/02/2022	29.77
11011	Gene Cox	PER DIEM MEALS IMEA FOREMAN TRAINING	12/02/2022	117.00
11039	Mastercard	IT Shared Cost	12/02/2022	17.27
11059	CHRISTOPHER SCARBOROUGH	PER DIEM MEALS IMEA FOREMAN TRAINING	12/02/2022	117.00
11060	Barkley Schlaefer	PER DIEM MEALS IMEA FOREMAN TRAINING	12/02/2022	117.00
11067	SPRINGBROOK HOLDING	CIVICPAY OCTOBER 2022	12/02/2022	1,502.00
11076	THRYV, INC	MONTHLY PHONE LISTING	12/02/2022	49.79
11077	Transworld Systems Inc	OCTOBER COLLECTION AGENCY DUES	12/02/2022	421.60
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	71.50
11090	Ameren Illinois	GAS CHARGE	12/02/2022	239.88
11092	City Of Highland	UTILITY CHARGE	12/02/2022	415.79
11093	COAST TO COAST COMPUTER	DRUM FOR PRINTER	12/02/2022	127.48
			Total for Department: 101 Electric Admin	3,467.70
Department: 102 Electric Production				
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	97.75
11039	Mastercard	IT Shared Cost	12/02/2022	5.73
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	23.75
11090	Ameren Illinois	GAS CHARGE	12/02/2022	50.96
11091	Chemquest Inc	FOURTH QUARTER MONITORING & TESTING	12/02/2022	495.00
11092	City Of Highland	UTILITY CHARGE	12/02/2022	5,158.94
11095	EDWARDSVILLE MACHINE &	FRAMEWORK ON TRAILER	12/02/2022	570.00

11096	Exline Inc	1-1697-937 REPAIR KIT	12/02/2022	755.06
11099	SCOTT KUHN	CDL RENEWAL	12/02/2022	60.00
11102	Munie Outdoor Service Inc	IRRIGATION SHUT DOWN	12/02/2022	240.00
11105	SERVICE LIGHTING &	CMS-C7RED	12/02/2022	1,634.70
Total for Department: 102 Electric Production				9,091.89
Department: 104 Electric Distribution				
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	155.44
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	237.40
10989	AMAZON CAPITAL SERVICES	1 QTY LONG REACH POLE SAW	12/02/2022	843.71
10994	Aviston Lumber Company	CREDIT FOR INVOICE 286601	12/02/2022	-38.25
11039	Mastercard	IT Shared Cost	12/02/2022	51.75
11048	Northtown Auto & Tractor	SYDR Fitting, 12G-12MP, Hydraulic Hose- Split with W&S	12/02/2022	426.10
11049	O'Reilly Automotive Inc.	6 QTY 2.5 GAL O'REILLY DEF	12/02/2022	100.93
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	214.25
11097	Fletcher Reinhardt Company	GA-9000-B3 Cover Connector	12/02/2022	507.00
11098	FROST ELECTRIC SUPPLY	FXLED150/PCT Floodlight 150W Trennion	12/02/2022	3,267.58
11103	Power Line Supply	10 9090 Handi-Ring Screw Type Ring-SS	12/02/2022	1,430.00
11104	RENSING PAINT & TREE SERVICE	fecon mowing under powerlines	12/02/2022	4,125.00
Total for Department: 104 Electric Distribution				11,320.91
Total for Fund:101 Electric Fund				24,237.31
Fund 111 FTTP Fund				
Department 000				
11022	HECTOR GARCIA-RENDON	HCS REFUND	12/02/2022	37.39
11027	BARB HESEK	HCS REFUND	12/02/2022	84.18
11040	BLAKE MCCASLIN	HCS REFUND	12/02/2022	14.43
11061	GERALD SCHMITT	HCS REFUND	12/02/2022	92.98
11070	WALTER STOLTZ III	HCS REFUND	12/02/2022	12.50
Total for Department: 000				241.48
Department 111				
ACH PAID	ILLINOIS DEPT OF REVENUE	OCTOBER RT-10 TELECOMMUNICATIONS	11/22/2022	3,038.09
ACH PAID	INTERSTATE TRS FUND	2022-2023 OBLIGATION FOR PAYMENT 3 OF 12	11/22/2022	466.50
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	57.39
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	272.66
10985	4 IMPRINT	Fruit Flavored Lollipop	12/02/2022	454.33
10986	4COM Inc	NOVEMBER 2022 PROGRAMMING	12/02/2022	10,157.64
10989	AMAZON CAPITAL SERVICES	1 QTY MILWAUKEE 2727-20 M18 FUEL 16 IN	12/02/2022	2,322.51
10991	ANTENNA INSTALLATION	REPOINT AND TRAVEL	12/02/2022	1,200.00
10994	Aviston Lumber Company	HCS FORKLIFT 1 QTY 400BBQ	12/02/2022	38.25
10997	BETTER NEWSPAPERS	96 COLOR POST IT PADS/HCS FLAG NOTES	12/02/2022	401.88
11002	CALIX INC	SHIPPING & HANDLING	12/02/2022	4,175.40
11004	Home Box Office Cinemax	NOVEMBER VIDEO CONTENT FEE	12/02/2022	80.00
11005	City Of Highland	UTILITIES- HCS OFFICE	12/02/2022	2,391.33
11008	CLARITY BUSINESSES	MONTHLY CLEANING OCTOBER 2022	12/02/2022	75.00
11010	COMSTAR SUPPLY INC	24x36x24 tier 15 Polymer Concrete Handhole with 20K Ltd	12/02/2022	5,112.86
11016	ELLIOTT DATA SYSTEMS INC.	PROFESSIONAL SERVICESOn-Site Installation, Training	12/02/2022	1,110.00
11025	Home Box Office HBO	NOVEMBER VIDEO CONTENT FEE	12/02/2022	270.00
11028	Highland Chamber Of Commerce	CHRISTMAS PARADE ENTRY FLOOR MEMBER	12/02/2022	25.00
11032	ILLINOIS	LOCAL EXCHANGE CARRIER & INTERCONNECTED	12/02/2022	15.34
11039	Mastercard	IT Shared Cost	12/02/2022	552.35
11042	CLAYTON MOORE	SAFETY BOOTS	12/02/2022	176.50
11047	JANET NICOLAIDES	NEW RESIDENT VISIT SEPTEMBER - OCTOBER 2022	12/02/2022	300.00
11048	Northtown Auto & Tractor	1 QTY TRAILER CONNECTOR	12/02/2022	12.99
11049	O'Reilly Automotive Inc	WIPER BLADES,AIR FILTER,OIL FILTER, OIL 1515	12/02/2022	81.36
11053	POWER & TELEPHONE	8" 18# cable ties std black	12/02/2022	4,703.00
11071	SUMNER ONE, INC	COPIER/LEASE USAGE - HCS	12/02/2022	138.77
11073	TELEPHONE SWITCHING	125GMT10 - Telect 10x10 GMT panel	12/02/2022	3,925.21
11074	TELLIA CARRIER	TELLIA CARRIER ETHERNET VIRTUAL PRIVATE	12/02/2022	4,280.00
11076	THRYV, INC	MONTHLY PHONE LISTING	12/02/2022	53.50
11084	Vantage Point Solutions, Inc	JUNIPER 200G LAG PREP FOR CALIX BTS DATA	12/02/2022	382.75
Total for Department: 111				46,270.61
Total for Fund:111 FTTP Fund				46,512.09
Fund: 201 Water Fund				
Department: 000 Balance Sheet Accounts				
10965	HIGHLAND COMMUNITY	Refund Check 006421-006	11/21/2022	15.02
10967	TOM MANVILLE	Refund Check 011743-000	11/21/2022	4.34
10968	RHONDA MOORING	Refund Check 022082-000	11/21/2022	2.07
10971	KAREN RATULOWSKI	Refund Check 022525-000	11/21/2022	7.50
10972	TINA REVERMANN	Refund Check 018069-003	11/21/2022	4.44
10973	JAMES WHITE	Refund Check 022547-000	11/21/2022	5.95
Total for Department: 000 Balance Sheet Accounts				39.32
Department: 201 Water Admin				
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	51.09

11039	Mastercard	IT Shared Cost	12/02/2022	5.75
11067	SPRINGBROOK HOLDING	CIVICPAY OCTOBER 2022	12/02/2022	600.80
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	23.75
11090	Ameren Illinois	GAS CHARGE	12/02/2022	63.82
Total for Department: 201 Water Admin				745.21
Department: 202 Water Production				
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	92.87
11007	City Utilities	Utilities	12/02/2022	11,468.70
11028	Highland Chamber Of Commerce	10 QTY CHAMBER GIFT CARDS 49796-49805	12/02/2022	250.00
11037	Luby Equipment Services	Inspection - Preventative Maintenance for generator at the	12/02/2022	400.00
11039	Mastercard	IT Shared Cost	12/02/2022	23.00
11051	Pace Analytical Services Inc	TOC & Alkalinity Pkg., Total Organic Carbon	12/02/2022	106.69
11082	USA Blue Book	Hach Free/Total Ammonia Chemkey	12/02/2022	243.35
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	95.25
11088	Woodcrest Small Engine	Trash Pump	12/02/2022	25.00
Total for Department: 202 Water Production				12,704.86
Department: 203 Water Distribution				
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	266.46
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	144.24
10994	Aviston Lumber Company	2x12 10 #1 SYP	12/02/2022	10.13
11007	City Utilities	Utilities	12/02/2022	285.68
11039	Mastercard	IT Shared Cost	12/02/2022	8.62
11041	Midwest Municipal Supply Inc	3/4" Curb Stop P/J - CTS	12/02/2022	1,497.20
11048	Northtown Auto & Tractor	Door Hinge Pin - Returned	12/02/2022	202.07
11049	O'Reilly Automotive Inc	Hinge Pin Kit	12/02/2022	13.37
11054	Productivity Plus Account	LUBY EQUIPMENT	12/02/2022	560.34
11062	Schulte Supply Inc	3/4" x 100' Type K Soft Copper Roll	12/02/2022	4,045.84
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	35.75
11100	LOU FUSZ FORD OF HIGHLAND	Truck # 54 - New Battery, Check & Install	12/02/2022	155.80
Total for Department: 203 Water Distribution				7,225.50
Total for Fund: 201 Water Fund				20,714.89
Fund: 301 Sewer Fund				
Department: 000 Balance Sheet Accounts				
10965	HIGHLAND COMMUNITY	Refund Check 006421-006	11/21/2022	15.20
10967	TOM MANVILLE	Refund Check 011743-000	11/21/2022	4.41
10968	RHONDA MOORING	Refund Check 022082-000	11/21/2022	2.07
10971	KAREN RATULOWSKI	Refund Check 022525-000	11/21/2022	7.61
10972	TINA REVERMANN	Refund Check 018069-003	11/21/2022	4.43
10973	JAMES WHITE	Refund Check 022547-000	11/21/2022	6.00
Total for Department: 000 Balance Sheet Accounts				39.72
Department: 301 Sewer Admin				
10978	ALLIED WASTE	PW RECYLING SERVICE	11/22/2022	7.50
11039	Mastercard	IT Shared Cost	12/02/2022	5.75
11067	SPRINGBROOK HOLDING	CIVICPAY OCTOBER 2022	12/02/2022	600.80
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	23.75
11090	Ameren Illinois	GAS CHARGE	12/02/2022	63.82
Total for Department: 301 Sewer Admin				701.62
Department: 303 Sewer Collection				
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	232.82
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	29.96
10994	Aviston Lumber Company	2x12 10 #1 SYP	12/02/2022	10.12
11007	City Utilities	Utilities	12/02/2022	285.67
11039	Mastercard	IT Shared Cost	12/02/2022	8.64
11041	Midwest Municipal Supply Inc	4" SDR-26 SPIG.XSCH-40 HUB SW	12/02/2022	1,116.84
11048	Northtown Auto & Tractor	Door Hinge Pin - Returned	12/02/2022	202.07
11049	O'Reilly Automotive Inc	26 oz. Wax Dry	12/02/2022	12.38
11054	Productivity Plus Account	LUBY EQUIPMENT	12/02/2022	560.33
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	35.75
11100	LOU FUSZ FORD OF HIGHLAND	Truck # 54 - New Battery, Check & Install	12/02/2022	155.80
Total for Department: 303 Sewer Collection				2,650.38
Department: 304 Water Reclamation Facility				
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	23.98
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	123.11
10989	AMAZON CAPITAL SERVICES	1 QTY PROF KIMTECH SCIENCE KIMWIPES, 4 QTY	12/02/2022	280.48
11007	City Utilities	Utilities	12/02/2022	9,273.25
11019	Ferrellgas	PROPANE - SEWER PLANT	12/02/2022	397.30
11024	Hawkins Inc	DeMurrage - Rental	12/02/2022	40.00
11036	Lou's Gloves, Inc	Nitrile Large Black Gloves	12/02/2022	143.00
11039	Mastercard	IT Shared Cost	12/02/2022	23.01
11048	Northtown Auto & Tractor	Oil Filter, Oil5W20	12/02/2022	179.32
11083	Vandevanter Engineering Inc	Mini- CAS II/FUS	12/02/2022	719.00

11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	95.25
11106	USA Blue Book	3 Prong Grappling Hook, CorePro Sr 15' Sampler	12/02/2022	322.02
			Total for Department: 304 Water Reclamation Facility	11,619.72
Department: 305 WRF Pretreatment				
11007	City Utilities	Utilities	12/02/2022	22.37
			Total for Department: 305 WRF Pretreatment	22.37
			Total for Fund:301 Sewer Fund	15,033.81
Fund: 401 Ambulance Fund				
Department: 401 Ambulance Fund				
10979	JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING SUPPLIES	11/22/2022	3.29
10983	Verizon Wireless - State	VERIZON WIRELESS CHARGES	11/22/2022	373.97
10984	R ENTERPRISES LLC	2022 FORD E450 MCCOY MILLER REMAN	11/30/2022	121,000.00
10987	Airgas USA,LLC	OXYGEN	12/02/2022	285.73
10988	ALTON MEMORIAL HOSPITAL	ACLS RECERT 12/09/22 - MELISSA SELLERS	12/02/2022	150.00
10989	AMAZON CAPITAL SERVICES	1 QTY ELITE BAGS GREEN PARAMIDS TACTICAL	12/02/2022	463.62
11000	Bound Tree Medical, LLC	EMS SUPPLIES	12/02/2022	237.20
11007	City Utilities	Utilities	12/02/2022	371.10
11039	Mastercard	IT Shared Cost	12/02/2022	40.28
11080	U.S BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	12/02/2022	122.19
11084	Vantage Point Solutions, Inc	IT Shared Cost	12/02/2022	166.75
11086	WEBER GRANITE CITY FORD LLC	MTN/REPAIR TO #1543	12/02/2022	2,631.32
			Total for Department: 401 Ambulance Fund	125,845.45
			Total for Fund:401 Ambulance Fund	125,845.45
Fund: 713 Solid Waste Fund				
Department: 000 Balance Sheet Accounts				
10961	KAYLEE & BLAINE HABERER	Refund Check 021885-000	11/21/2022	0.04
10963	CALEB CRAWFORD	Refund Check 022472-000	11/21/2022	8.72
10964	FARMERS INSURANCE AGENCY/	Refund Check 021941-000	11/21/2022	15.01
10967	TOM MANVILLE	Refund Check 011743-000	11/21/2022	4.25
10971	KAREN RATULOWSKI	Refund Check 022525-000	11/21/2022	8.16
10972	TINA REVERMANN	Refund Check 018069-003	11/21/2022	11.74
10973	JAMES WHITE	Refund Check 022547-000	11/21/2022	14.72
			Total for Department: 000 Balance Sheet Accounts	62.64
Department: 713 Solid Waste Fund				
10978	ALLIED WASTE	COMMERCIAL TRASH SERVICES 10/01/22-10/31/22	11/22/2022	285,578.00
11067	SPRINGBROOK HOLDING	CIVICPAY OCTOBER 2022	12/02/2022	300.40
			Total for Department: 713 Solid Waste Fund	285,878.40
			Total for Fund:713 Solid Waste Fund	285,941.04
			<u>Grand Total</u>	<u>861,957.06</u>

Expenses Paid Outside of Expenditure Listing

ACH PAID	IL DEPT OF REVENUE PUBLIC UTILITES TAX			41,603.06
ACH PAID	IL ENVIRONMENTAL PROTECTION AGENCY			265,879.57
ACH PAID	US POSTAL SERVICE			10,946.95
ACH PAID	IL DEPT OF REVENUE PUBLIC UTILITES TAX			31,44.91
ACH PAID	RELIAFUND			31329.11

Accepted by City Council December 05, 2022

Mayor: _____ Clerk: _____