

**AGENDA  
REGULAR SESSION  
HIGHLAND AREA SENIOR CENTER  
187 WOODCREST DRIVE  
MONDAY, APRIL 17, 2023  
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 April 3, 2023 Regular Session (attached)

**PUBLIC HEARING:**

This public hearing is to receive comments on final adoption of the Budget for the 2023-2024 Fiscal Year. Anyone wishing to appear in person may do so. Other methods of submitting comments on the proposed budget must be received by 4:00 PM on April 17, in order to be read into the record. If by phone, please call Lana Hediger at 618-654-9892 extension 1481. If by email, please send to: [lhediger@highlandil.gov](mailto:lhediger@highlandil.gov). Comments may also be submitted via the Action Center on the City's website, using this link: [https://www.highlandil.gov/citizen\\_request\\_center\\_app/index.php](https://www.highlandil.gov/citizen_request_center_app/index.php) and selecting "Comment for council" as the subject.

**PUBLIC FORUM:**

A. Citizens' Requests and Comments:

1. Goat Yoga by Schlafly & Goat Yoga of Southern Illinois – Plaza Park Request –Christine Young, 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:

**NEW BUSINESS:**

A. **MOTION** – Approve Mayor's Re-appointment of Darren Twyford to the Police Pension Board (attached)

B. **MOTION** – Approve Mayor's Appointment of Susan Martz to the Cemetery Board of Managers (attached)

C. **MOTION** – Bill #23-27/ORDINANCE Amending Fiscal Year 2022-2023 Budget (attached)

D. **MOTION** – Bill #23-28/ORDINANCE Adopting the Financial Budget of the City for the Fiscal Year Beginning May 1, 2023, and Ending April 30, 2024, and Authorizing the Expenditures Therein Contained (attached)

**Continued**

- E. **MOTION** – Bill #23-29/RESOLUTION Approving and Authorizing A Tender of Defense, Indemnity, Hold Harmless, and Lease Agreement for Shared Space at the Korte Recreation Center Pool Between City and St. Joseph’s Hospital (attached)
- F. **MOTION** – Bill #23-30/RESOLUTION Making Separate Statement of Findings of Fact in Connection with Ordinance Granting Special Use Permit for a Drive-Through Within the C-3 Zoning District at 12547 State Route 143 (PIN #01-2-18-29-03-301-002) (attached)
- G. **MOTION** – Bill #23-31/ORDINANCE Granting a Special Use Permit to Daniel King on Behalf of Heaterz Developments, LLC, to Allow a Drive-Through Establishment at 12547 State Route 143, Suite A (attached)
- H. **MOTION** – Bill #23-32/ORDINANCE Amending the Municipal Code, to Allow Ground Mounted Solar Energy Systems Within the C-3 and Industrial Zoning Districts as a Special Use and to Establish Supplemental Regulations (attached)
- I. **MOTION** – Bill #23-33/ORDINANCE Authorizing and Amending “Business District A” Commercial Building Façade Improvement Program for May 1, 2023 through April 30, 2024 (attached)
- J. **MOTION** – Bill #23-34/ORDINANCE Amending an Economic Development Agreement with Eagle Inn Highland, LLC, and Approving and Authorizing the City Manager to Execute the Amended Economic Development Agreement, Pursuant to 65 ILCS 5/8-1-2.5, and Other Actions Related Thereto (attached)
- K. **MOTION** – Bill #23-35/ORDINANCE Approving and Authorizing the City Manager to Execute an Economic Development Agreement Pursuant to 65 ILCS 5/8-1-2.5, with MH Equipment Company, 1 Ultra Way Drive, Highland, Illinois, and Other Actions Related Thereto (attached)
- L. **MOTION** – Bill #23-36/ORDINANCE Approving and Authorizing the City Manager to Execute an Economic Development Agreement Pursuant to 65 ILCSW 5/8-1-2.5, with Xtreme Muscle Carz, and Other Actions Related Thereto (attached)
- M. **MOTION** – Bill #23-37/RESOLUTION Approving and Authorizing the Fair Solar Credit for May 1, 2023 through April 30, 2024, Pursuant to Section 78-185 of the Highland Municipal Code (attached)
- N. **MOTION** – Bill #23-38/ORDINANCE Amending City Code Chapter 64 – Special Events, Adding Definition for Ongoing Event, and Article VII – City Fees for Special Events and Ongoing Events (attached)

**REPORTS:**

- A. **MOTION** – Accepting Expenditures Report #1240 for April 1, 2023 through April 14, 2023  
(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, April 17, 2023.

**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](mailto: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](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.

CITY OF HIGHLAND-SPECIAL EVENT APPLICATION

Name of Event: Goat Yoga - presented by Schlafly & Goat Yoga of Southern IL

Type/Purpose of Event:  Festival  Race  Other Fundraiser  Service  Parade  
 Demonstration  Other (please specify): \_\_\_\_\_

Location of Event: City Park Plaza

Sponsoring Organization/Individual: Schlafly Highland Square

Event Responsible Party: Christine Young

Address: 907 Main Street Highland, IL

Phone(s): 618-335-0844

Email: cyoung@schlafly.com

Secondary Contact: \_\_\_\_\_

Address: \_\_\_\_\_

Phone(s): \_\_\_\_\_

Email: \_\_\_\_\_

Date(s) of Set-up: June 3rd

Event Date(s) / Times: June 3rd 10AM - 11AM

Date(s) of Tear-down: June 3rd 12PM?

Expected Attendance: 25-50

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: \_\_\_\_\_

**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:** \_\_\_\_\_

\_\_\_\_\_  
Not applicable  
\_\_\_\_\_

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

\_\_\_\_\_  
Not applicable  
\_\_\_\_\_

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

\_\_\_\_\_  
Not applicable  
\_\_\_\_\_

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

\_\_\_\_\_  
Not applicable  
\_\_\_\_\_

**Other City Services:** Restrooms, City Officials (Sign approval), Refuse Dumpsters (Specify):  
**Department:** \_\_\_\_\_

\_\_\_\_\_  
Not applicable  
\_\_\_\_\_

**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:** \_\_\_\_\_

Application Submittal (60+ days) \_\_\_\_\_

*Christapny*  
Event Sponsor Responsible Party

4/4/23  
Date

\_\_\_\_\_  
City Manager

\_\_\_\_\_  
Date



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/09/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> AssuredPartners of MO, LLC 12645 Olive Blvd, Suite 300 St Louis, MO 63141 314 523-8800	CONTACT NAME: <b>Debra Szyszka</b>
	PHONE (A/C, No, Ext): <b>314 523-8800</b> FAX (A/C, No): <b>314 453-7555</b> E-MAIL ADDRESS: <b>Debra.Szyszka@assuredpartners.com</b>
<b>INSURED</b> Saint Louis Brewery, LLC Schlafly 2100 Locust Street St. Louis, MO 63103	INSURER(S) AFFORDING COVERAGE      NAIC #
	INSURER A : <b>SECURA Insurance Company</b> <b>22543</b>
	INSURER B : <b>Missouri Employers Mutual Insurance Co</b> <b>10191</b>
	INSURER C : <b>Argonaut Insurance Company</b> <b>19801</b>
	INSURER D :
	INSURER E :

**COVERAGES      CERTIFICATE NUMBER:      REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			<b>80CP00331589812</b>	<b>12/20/2022</b>	<b>12/20/2023</b>	EACH OCCURRENCE      \$ <b>1,000,000</b> DAMAGE TO RENTED PREMISES (Ea occurrence)      \$ <b>100,000</b> MED EXP (Any one person)      \$ <b>10,000</b> PERSONAL & ADV INJURY      \$ <b>1,000,000</b> GENERAL AGGREGATE      \$ <b>2,000,000</b> PRODUCTS - COMP/OP AGG      \$ <b>2,000,000</b> \$
A	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/>			<b>80A00331589912</b>	<b>12/20/2022</b>	<b>12/20/2023</b>	COMBINED SINGLE LIMIT (Ea accident)      \$ <b>1,000,000</b> BODILY INJURY (Per person)      \$ BODILY INJURY (Per accident)      \$ PROPERTY DAMAGE (Per accident)      \$ \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ <b>10000</b>			<b>20CU00331590112</b>	<b>12/20/2022</b>	<b>12/20/2023</b>	EACH OCCURRENCE      \$ <b>10,000,000</b> AGGREGATE      \$ <b>10,000,000</b> \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?    Y/N (Mandatory in NH) <input checked="" type="checkbox"/> N    N/A If yes, describe under DESCRIPTION OF OPERATIONS below			<b>MEG201487407</b>	<b>12/20/2022</b>	<b>12/20/2023</b>	PER STATUTE    OTH-ER E.L. EACH ACCIDENT      \$ <b>1,000,000</b> E.L. DISEASE - EA EMPLOYEE      \$ <b>1,000,000</b> E.L. DISEASE - POLICY LIMIT      \$ <b>1,000,000</b>
C	<b>Workers Comp</b> <b>All Other States</b>			<b>WC9289383886</b>	<b>12/20/2022</b>	<b>12/20/2023</b>	Ea. Acc. \$ <b>1,000,000</b> Ea. Empl. \$ <b>1,000,000</b> Pol. Limit. \$ <b>1,000,000</b>

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
**Other Named Insureds:**  
  
**DBA Schlafly Bottle Works**  
**DBA The Tap Room**  
**The Saint Louis Brewery, Inc.**  
**(See Attached Descriptions)**

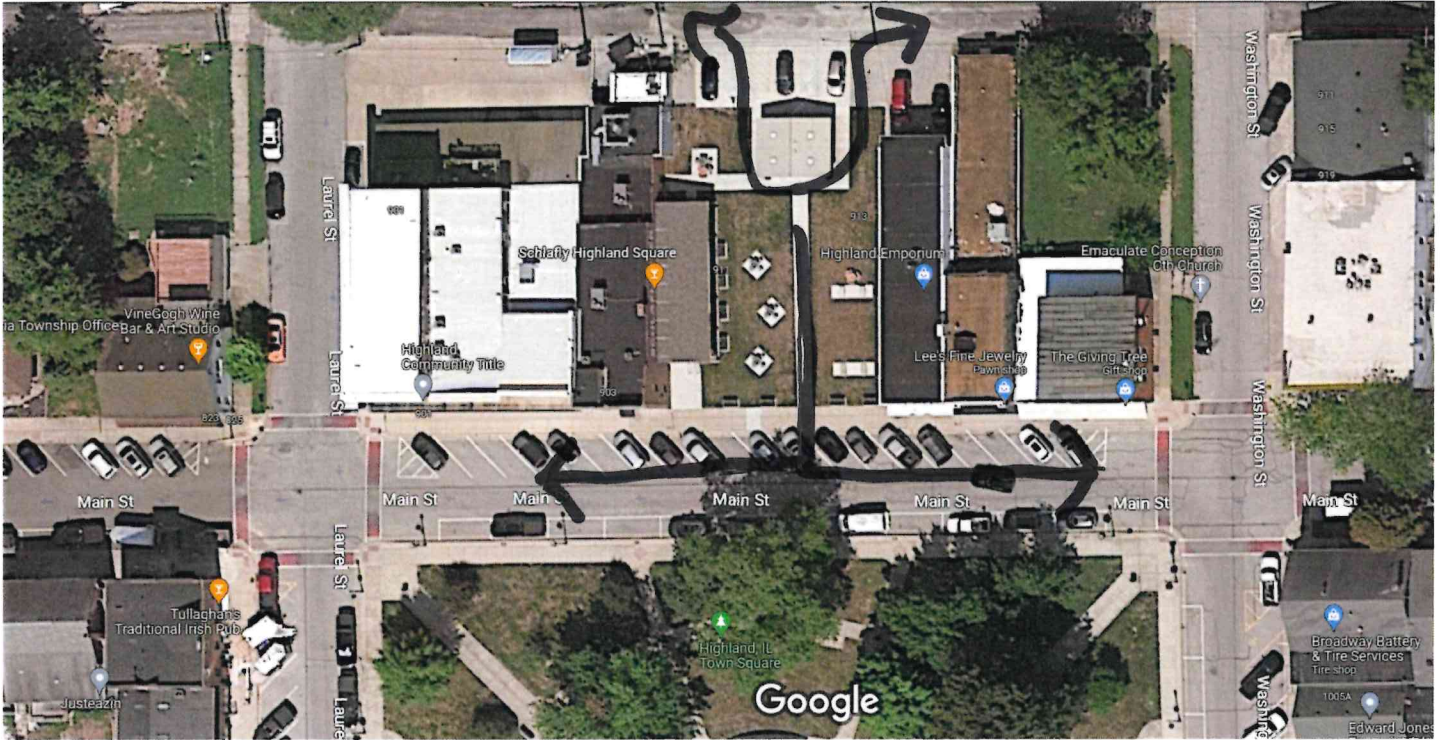
<b>CERTIFICATE HOLDER</b>  City of Highland 1115 Broadway St, City Hall Highland, IL 62249	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
--	--



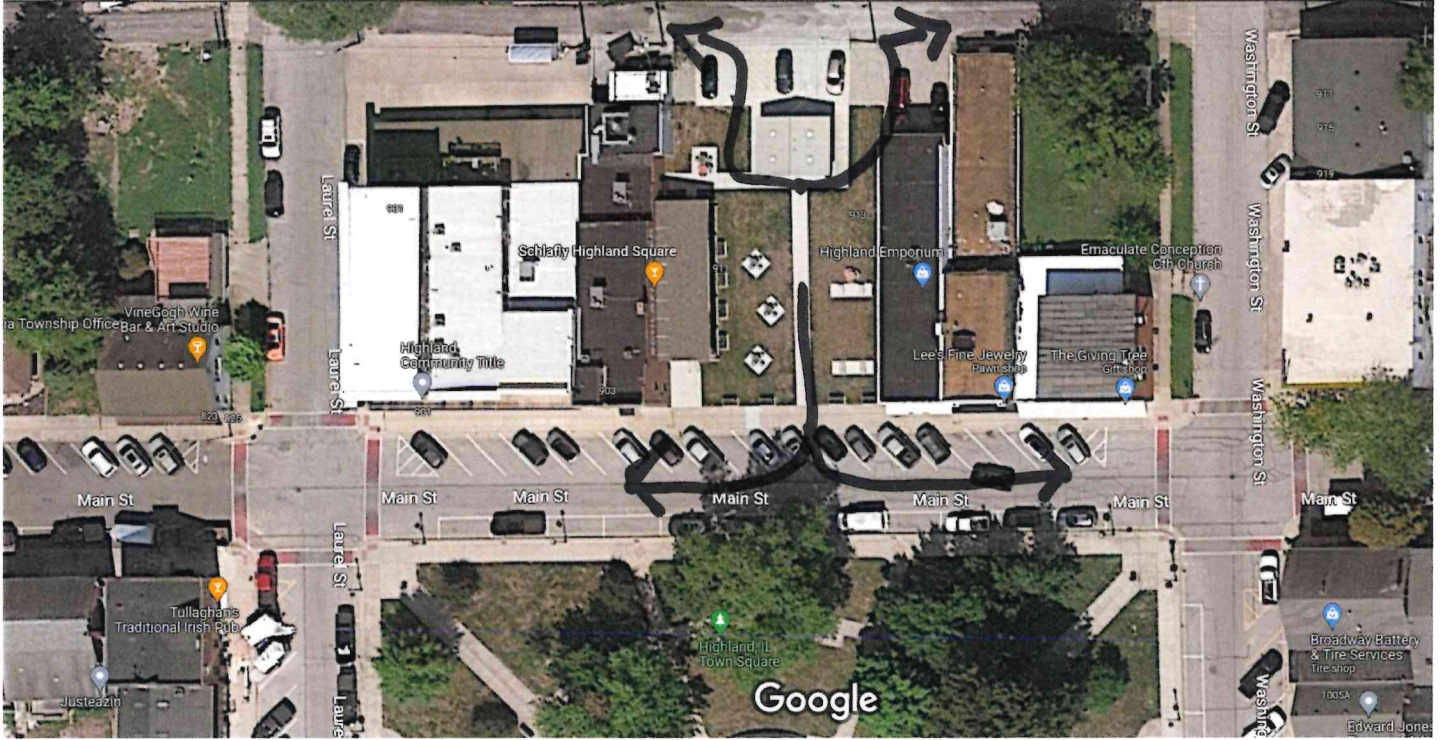
**DESCRIPTIONS (Continued from Page 1)**

Schlafly  
Schlafly Brewing Company  
Trailhead Brewing Company, LLC  
DBA East Side Hops

# Evacuation Plan



# Fire Plan



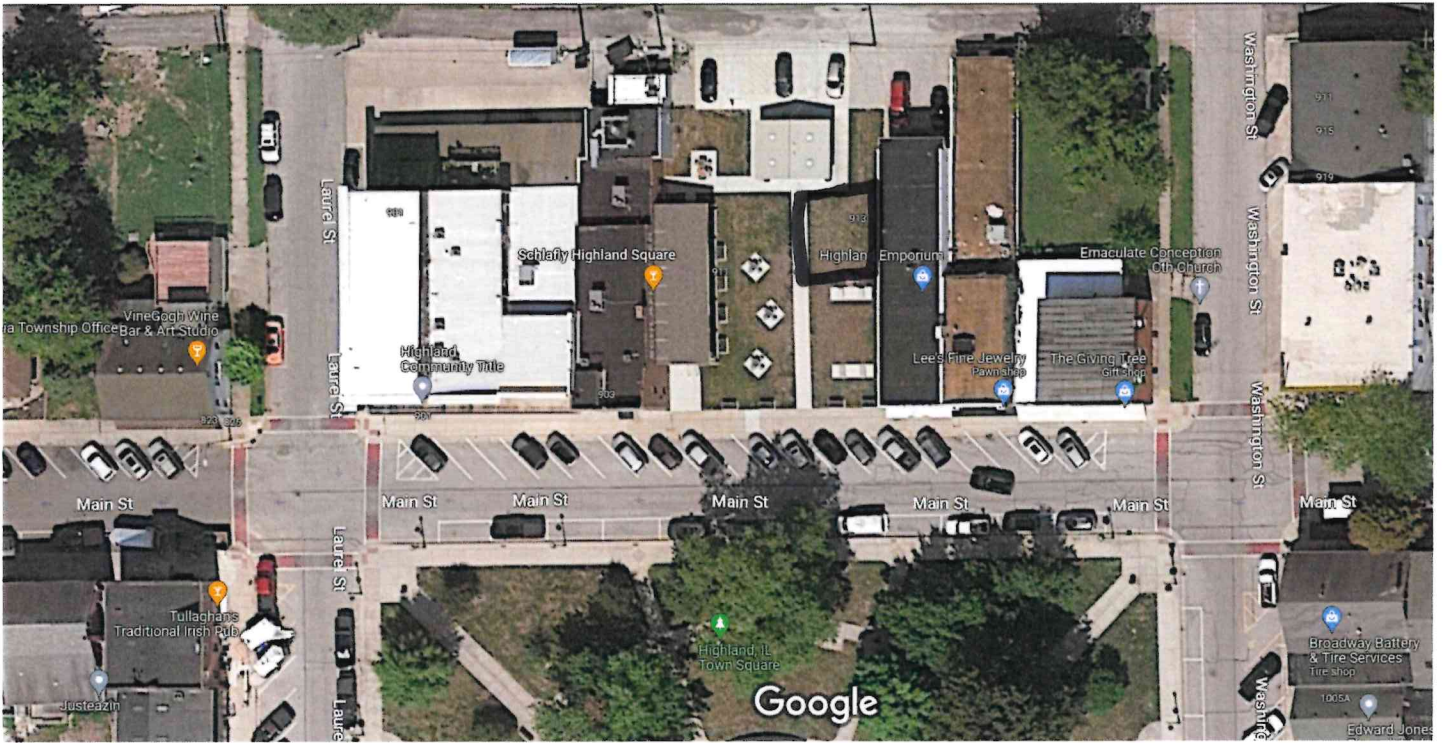
# Parking Plan



Imagery ©2023 Maxar Technologies, Map data ©2023 20 ft

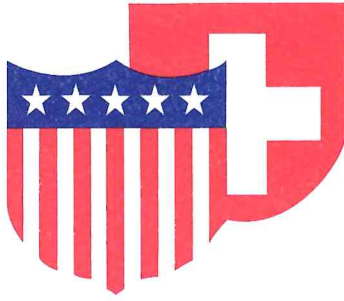
- Public parking on square & side streets

# Site Plan



Imagery ©2023 Maxar Technologies, Map data ©2023 20 ft

- Park in alley to unload goats into fenced area.
- Area will be fenced, where the event takes place. side walls can be put up if needed.

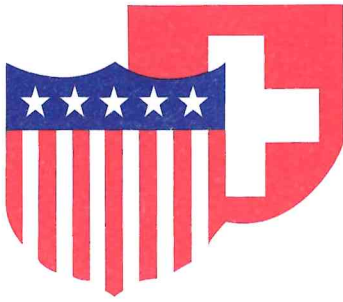


# City of Highland

**MEMO TO:** City Council Members  
**FROM:** Mayor Kevin B. Hemann  
**SUBJECT:** Reappointment to Police Pension Board  
**DATE:** April 14, 2023

Darren Twyford's term on the Police Pension Board ends on May 1, 2023. Darren has agreed to serve another two-year term. I am, therefore, asking that you approve the appointment of Darren Twyford. If reappointed, his new term will end May 1, 2025.

If you have any questions regarding this reappointment, please contact me.



# City of Highland

**MEMO TO:** City Council Members  
**FROM:** Mayor Kevin B. Hemann  
**SUBJECT:** Appointment to Cemetery Board of Managers  
**DATE:** April 14, 2023

Due to the resignation of Mr. Stephen Thiems, a vacancy exists on the Cemetery Board of Managers. I have attached an application provided by Mrs. Susan Martz. I believe Mrs. Susan Martz may be a valuable asset in this position. I am, therefore, requesting your approval of the appointment of Mrs. Susan Martz to the Cemetery Board of Managers for a two year term which will expire on March 1, 2025.

**APPLICATION FOR APPOINTMENT TO  
CITY OF HIGHLAND BOARDS AND COMMISSIONS**



Please print or type.

Name Susan Schmitt Martz  
First Middle Last

Home Address 1504 Washington Highland 62249  
Street City Zip

Date of birth: 8/6/62 Do you reside within the City limits?  Yes  No How long? 33 years

Home Telephone 618 410 0880 Daytime Telephone 618 410 0880

Occupation Retired H.S. English teacher Place of Employment HHS

E-Mail Address(es) smartz1962@yahoo.com

Have you ever been convicted of a felony?  Yes  No

List Board(s) or Commission(s) you're interested in: Cemetery Board

I am currently on the Latzer Library Board

What experience do you possess that you believe qualifies you to serve? I taught at HHS for 30 years. This town has been a part of my life

ever since I can remember. My mother, Betty (Raeber) Schmitt was born on the farm next to the cemetery. I care about its legacy and I want to help keep it as beautiful and functional as it is for future generations. I swim, ride my bike, read, and travel.

You may attach additional information to support this application.

References: Shawn Voegele Highland, IL 618-781-8401  
Name Address Phone  
Steve Schmitt Highland, IL 618-781-0531  
Name Address Phone

I certify that the information given herein is true and complete. By signing this application, I hereby authorize an investigation of all statements contained in this application for appointment as may be necessary in arriving at a decision regarding the possibility of appointment.  
 Information submitted on this application is public information. A false or misleading statement will be cause for elimination from consideration.

Signature of Applicant [Signature] Date 4/4/2023

Return completed applications to:  
 Lana Hediger, Deputy Clerk  
 City Hall, 1115 Broadway  
 PO Box 218  
 Highland, IL 62249

Or you may fax to: (618.654.4768)



**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING ORDINANCE 3176 OF THE CITY OF HIGHLAND, ILLINOIS, PASSED ON APRIL 18, 2022, ADOPTING THE FINANCIAL BUDGET OF THE CITY OF HIGHLAND, ILLINOIS FOR THE FISCAL YEAR 2022-2023**

WHEREAS, on the 18th day of April, 2022 the City Council of the City of Highland Madison County, Illinois adopted an ordinance entitled:

"AN ORDINANCE ADOPTING THE FINANCIAL BUDGET OF THE CITY OF HIGHLAND, ILLINOIS FOR THE FISCAL YEAR BEGINNING MAY 1, 2022 AND ENDING APRIL 30, 2023 AND AUTHORIZING THE EXPENDITURES THEREIN CONTAINED"

WHEREAS, pursuant to 65 ILCS 5/8-2-9.6 the annual City budget may be revised by 2/3 vote of the City Council;

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

That the budget amendments identified by reference to the attached Exhibit "A" shall be and constitute amendments to the Budget referenced above by the budget changes as set forth in the attached Exhibit "A".

That this Ordinance shall be known as Ordinance No. \_\_\_\_\_ and shall be in full force and effect after its adoption, as provided by law.

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 the \_\_\_\_\_ day of \_\_\_\_\_, 2023, the vote being taken by ayes and noes and entered upon the legislative records as

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

## BUDGET AMENDMENTS - APRIL 2023

Account Number	Fund	Line Description		Budget was	Change	New Budget	Description
001-011-4-312-10	General Admin	Replacement Tax-General	Revenue	84,131.00	84,869.00	169,000.00	Increased revenue
001-011-4-341-10	General Admin	Misc General Admin	Revenue	31,600.00	117,400.00	149,000.00	Increased revenue- reimb for City Hall water damage expenses
001-011-4-361-10	General Admin	Interest Income	Revenue	35,000.00	109,500.00	144,500.00	Increased revenue
001-011-5-392-00	General Admin	Technological Hardware	Expense	4,750.00	8,850.00	13,600.00	Department specific technology coded here
001-011-5-393-00	General Admin	Department Specific Technology	Expense	6,890.00	(6,890.00)	-	Coded to technological hardware
001-011-5-390-00	General Admin	Other Contractual Services	Expense	72,500.00	69,100.00	141,600.00	City Hall water damage costs
001-011-5-390-50	General Admin	Contractual Technological	Expense	6,750.00	5,900.00	12,650.00	software maintenance
001-011-5-470-00	General Admin	Minor Equipment	Expense	10,100.00	(5,100.00)	5,000.00	Did not spend as anticipated
001-011-5-530-00	General Admin	Equipment	Expense	-	171,447.23	171,447.23	Tyler Software and Folder/Insertter
001-012-4-313-11	Police Department	R.Tax Police	Revenue	24,839.00	25,161.00	50,000.00	Increased revenue
001-012-4-315-10	Police Department	State Income Tax	Revenue	830,375.00	114,525.00	944,900.00	Increased revenue
001-012-4-321-50	Police Department	License-Liquor Peddler Etc	Revenue	17,000.00	22,180.00	39,180.00	Increased revenue- Includes terminal operator fee reveune
001-012-4-321-53	Police Department	Terminal Operator Fee	Revenue	21,250.00	(21,250.00)	-	Revenue posted to Liquor License line item
001-012-4-342-44	Police Department	Donations- Police Dept	Revenue	-	6,800.00	6,800.00	Various Donations to PD
001-012-5-110-00	Police Department	Salaries	Expense	1,961,000.00	138,943.00	2,099,943.00	Various payouts throughout year
001-012-5-220-00	Police Department	Legal Attorney Fees	Expense	33,000.00	15,000.00	48,000.00	Increased costs
001-012-5-390-00	Police Department	Other Contractual Services	Expense	300,000.00	(125,000.00)	175,000.00	Spent Less than anticipated
001-012-5-390-50	Police Department	Contractual Technological	Expense	9,024.00	30,976.00	40,000.00	Annual fee for car/body cameras
001-012-5-393-00	Police Department	Department Specific Technology	Expense	46,323.00	(41,323.00)	5,000.00	Some expenses coded to Contractual technological
001-012-5-360-00	Police Department	Equipment Maint and Repair	Expense	10,000.00	7,100.00	17,100.00	K9 Car equipment
001-012-5-360-10	Police Department	Vehicle Maint/Repairs	Expense	24,100.00	(7,100.00)	17,000.00	Less than anticipated repair costs
001-012-5-470-00	Police Department	Minor Equipment	Expense	87,659.00	83,041.00	170,700.00	Body cameras
001-012-5-510-00	Police Department	Land	Expense	145,000.00	(145,000.00)	-	Expenses moved to TIF #2
001-013-4-315-10	Building and Zoning	State Income Tax	Revenue	84,500.00	11,700.00	96,200.00	Increased Revenue
001-013-4-342-12	Building and Zoning	B&Z Misc. Plans Reviews	Revenue	23,000.00	(19,000.00)	4,000.00	Some coded to Building Plan Review line
001-013-4-342-17	Building and Zoning	B&Z Demolition Reveune	Revenue	4,000.00	(4,000.00)	-	No demolitions this year
001-013-4-321-71	Building and Zoning	Building Plan Review	Revenue	-	10,300.00	10,300.00	Misc. Plan Reviews coded here
001-013-4-342-19	Building and Zoning	Rental Inspection Fees	Revenue	-	6,000.00	6,000.00	Increased Revenue
001-013-5-393-00	Building and Zoning	Department Specific Technology	Expense	11,047.00	(11,047.00)	-	Coded under contractual technological
001-013-5-390-50	Building and Zoning	Contractual Technological	Expense	6,480.00	7,020.00	13,500.00	Department Specific technology coded here
001-013-5-390-84	Building and Zoning	B&Z Demolition Expenses	Expense	20,000.00	(20,000.00)	-	No demolitions needed
001-013-5-530-00	Building and Zoning	Equipment	Expense	-	11,471.62	11,471.62	Tyler Software and new vehicle
001-014-4-312-12	Fire Department	R.Tax Fire	Revenue	23,072.00	23,378.00	46,450.00	Increased Revenue
001-014-4-315-10	Fire Department	State Income Tax	Revenue	100,100.00	13,800.00	113,900.00	Increased Reveune
001-014-4-321-30	Fire Department	Foreign Fire Insurance	Revenue	31,000.00	11,347.00	42,347.00	Increased Reveune
001-014-4-342-11	Fire Department	Misc Fire	Revenue	500.00	27,840.00	28,340.00	Reimb. For mutual aid hurricane deployment
001-014-5-393-00	Fire Department	Department Specific Technology	Expense	5,589.00	(5,589.00)	-	Costs coded to Contractual Technological
001-014-5-390-50	Fire Department	Contractual Technological	Expense	2,400.00	8,200.00	10,600.00	Department Specific Tech. coded here
001-014-5-330-00	Fire Department	Utilities	Expense	16,000.00	5,500.00	21,500.00	Costs higher than expected
001-014-5-440-00	Fire Department	Uniform & Safety Supplies	Expense	20,000.00	15,000.00	35,000.00	Uniform and supplies cost went up
001-017-4-312-20	Street & Alley	R.Tax RdBridge-Helvetia	Revenue	7,500.00	8,635.00	16,135.00	Increased Revenue
001-017-4-343-20	Street & Alley	Misc Street Div	Revenue	25,000.00	11,930.00	36,930.00	Sale of wheel loader, trailer, paint striper
001-017-4-343-22	Street & Alley	Government Reimbursements	Revenue	-	33,630.98	33,630.98	Qtrly payments for State highways
001-017-5-220-00	Street & Alley	Legal Attorney Fees	Expense	14,000.00	17,000.00	31,000.00	Costs higher than expected
001-017-5-393-00	Street & Alley	Department Specific Technology	Expense	5,490.00	(5,490.00)	-	Coded to contractual technological
001-017-5-330-00	Street & Alley	Utilities	Expense	16,500.00	6,200.00	22,700.00	Costs higher than expected
001-017-5-390-22	Street & Alley	Trees-Contracted Work	Expense	45,000.00	11,200.00	56,200.00	Costs higher than expected
001-017-5-430-00	Street & Alley	Operating Supplies	Expense	22,000.00	6,650.00	28,650.00	Costs higher than expected

001-017-5-420-00	Street & Alley	Fuels for VehiclesEquip	Expense	30,000.00	9,000.00	39,000.00	Fuel prices higher than expected
001-017-5-530-00	Street & Alley	Equipment		199,000.00	(139,000.00)	60,000.00	Dump truck will not be delivered until next FY
001-017-5-550-50	Street & Alley	Storm Drainage	Expense	50,000.00	(35,000.00)	15,000.00	Less than expected
007-007-5-820-00	Community Development	Incentives	Expense	13,750.00	59,632.00	73,382.00	Apex Job Incentive
008-008-5-505-00	Motor Fuel Tax	Engineering for Capital	Expense	30,000.00	16,900.00	46,900.00	Highland Sidewalk Reconstruction
009-009-4-347-10	Korte Rec Center	Daily Admissions	Revenue	120,000.00	48,000.00	168,000.00	Increased Revenue with COVID years coming to an end
009-009-4-347-21	Korte Rec Center	Rec Annual Passes	Revenue	300,000.00	109,300.00	409,300.00	Increased Revenue with COVID years coming to an end
009-009-4-347-22	Korte Rec Center	Rec Value Card Passes	Revenue	2,100.00	5,500.00	7,600.00	Increased Revenue with COVID years coming to an end
009-009-4-347-79	Korte Rec Center	Rec Party Packages	Revenue	50,000.00	21,800.00	71,800.00	Increased Revenue with COVID years coming to an end
009-009-4-371-10	Korte Rec Center	Misc Revenue	Revenue	14,000.00	55,700.00	69,700.00	Funds from KRC fund at HACF for various projects
009-009-5-430-50	Korte Rec Center	Retail Concession Supplies	Expense	10,000.00	18,500.00	28,500.00	Increase in costs and quantity needed
009-016-4-312-53	Parks & Rec	Repl Tax Playground & Rec	Revenue	23,956.00	24,244.00	48,200.00	Increased Revenue
009-016-4-312-54	Parks & Rec	Repl Tax Community Bldg	Revenue	17,746.00	17,964.00	35,710.00	Increased Revenue
009-016-4-312-57	Parks & Rec	Repl Tax Muni BandPb&J	Revenue	6,210.00	6,285.00	12,495.00	Increased Revenue
009-016-4-347-77	Parks & Rec	WCC Facility Rental	Revenue	13,000.00	13,750.00	26,750.00	Increased rentals
009-016-4-347-78	Parks & Rec	WCC Program Registration	Revenue	18,000.00	10,230.00	28,230.00	Increased registrations
009-016-4-371-10	Parks & Rec	Misc Revenue	Revenue	15,000.00	41,395.00	56,395.00	Funds from KRC fund at HACF for various projects
009-016-4-371-66	Parks & Rec	Community Programs & Trips	Revenue	15,000.00	61,575.00	76,575.00	Increased trips and attendance
009-016-5-330-00	Parks & Rec	Utilities	Expense	70,000.00	23,500.00	93,500.00	Summer events at Glik
009-016-5-360-00	Parks & Rec	Equipment Maint and Repair	Expense	8,000.00	14,600.00	22,600.00	Older equipment and increased costs
009-016-5-390-66	Parks & Rec	Community Programs & Trips Exp	Expense	3,000.00	72,130.00	75,130.00	Increased trips and attendance
009-016-5-470-00	Parks & Rec	Minor Equipment	Expense	30,000.00	22,115.00	52,115.00	Unforeseen purchases- grant from Mad.Co.
009-016-5-430-00	Parks & Rec	Operating Supplies	Expense	50,000.00	16,100.00	66,100.00	Supply cost higher than expected
009-016-5-420-00	Parks & Rec	Fuels for VehiclesEquip	Expense	24,000.00	17,000.00	41,000.00	Fuel cost higher than anticipated
009-016-5-530-00	Parks & Rec	Equipment	Expense	152,500.00	60,235.00	212,735.00	Tyler Software and Hoffmann playground equip.
009-016-5-550-00	Parks & Rec	Other Capital Improvement	Expense	-	13,678.00	13,678.00	Plaza restroom door readers/controllers
009-503-5-110-00	Outdoor Pool	Regular Salaries	Expense	125,000.00	28,786.00	153,786.00	Minimum wage and longer pre-season opening
009-715-5-390-00	Cemetery	Other Contractual Services	Expense	3,000.00	5,410.00	8,410.00	Cemetery Lean To
009-715-5-430-00	Cemetery	Operating Supplies	Expense	10,000.00	32,375.00	42,375.00	Costs higher than expected
010-010-5-505-00	TIF #2	Engineering for Capital	Expense	-	31,000.00	31,000.00	US 40 and Sycamore expenses
012-012-5-505-00	Business District	Engineering for Capital	Expense	-	20,711.00	20,711.00	Blighting study and plan to City
015-000-4-361-10	ARPA	Interest Income	Revenue	1,000.00	6,400.00	7,400.00	Increased Revenue
015-015-5-530-00	ARPA	Equipment	Expense	-	213,709.91	213,709.91	Cyber Security Improvements
015-015-5-540-00	ARPA	Lines, Roads, Etc	Expense	700,000.00	(700,000.00)	-	Broadband exp. coded to other capital/no trunk main expenses
015-015-5-550-00	ARPA	Other Capital Improvement	Expense	65,000.00	57,500.00	122,500.00	Broadband expansion expenses
050-050-5-510-00	NHR	Land	Expense	202,000.00	203,700.00	405,700.00	Gelly rd expansion-iberg and bellm rd
101-000-4-321-41	Electric	Pole Attachment-Phone	Revenue	2,876.00	37,799.00	40,675.00	Backbilling
101-000-4-371-10	Electric	Misc Revenue	Revenue	30,000.00	85,200.00	115,200.00	Reimb. For mutual aid hurricane lan
101-101-5-390-00	Electric Admin	Other Contractual Services	Expense	35,000.00	8,150.00	43,150.00	Increased costs
101-101-5-390-50	Electric Admin	Contractual Technological	Expense	1,632.00	17,468.00	19,100.00	Software mtn
101-102-5-380-00	Electric Production	Building Maintenance	Expense	5,000.00	5,600.00	10,600.00	Paint S & E Metal on power plant
101-102-5-490-00	Electric Production	Generat. FuelChemical Sup	Expense	30,000.00	43,150.00	73,150.00	Fuel prices higher than anticipated
101-102-5-530-00	Electric Production	Equipment	Expense	30,000.00	8,700.00	38,700.00	Tyler software
101-104-5-120-00	Electric Distribution	Overtime	Expense	70,000.00	16,500.00	86,500.00	Hurricane lan mutual aid- was reimb.
101-104-5-360-10	Electric Distribution	Vehicle MaintRepair	Expense	8,000.00	5,300.00	13,300.00	Unanticipated repairs
101-104-5-380-00	Electric Distribution	Building Maintenance	Expense	5,000.00	10,450.00	15,450.00	Heating system for electric shop
101-104-5-460-00	Electric Distribution	Vehicle Maint Supplies	Expense	7,500.00	6,050.00	13,550.00	Increased costs
101-104-5-420-00	Electric Distribution	Fuels for VehiclesEquip	Expense	20,000.00	5,050.00	25,050.00	Fuel prices higher than expected
101-104-5-505-00	Electric Distribution	Engineering for Capital	Expense	30,000.00	(30,000.00)	-	Did not spend as anticipated
101-104-5-530-00	Electric Distribution	Equipment	Expense	105,000.00	81,565.00	186,565.00	Forestry Truck and Tyler software
101-104-5-540-20	Electric Distribution	Electric Transformers	Expense	200,000.00	(200,000.00)	-	Delayed delivery time
101-104-5-550-00	Electric Distribution	Other Capital Improvement	Expense	425,000.00	(365,000.00)	60,000.00	Did not replace SCADA system- delayed to FY24

101-104-5-540-03	Electric Distribution	Lines-Transmission	Expense	-	100,000.00	100,000.00	138KV Line Clearance Trimming
111-000-4-381-50	Fiber	From FTTP Bond Reserve	Revenue	100.00	12,226.00	12,326.00	Excess Funds from Fiber Reserve account
111-111-5-393-00	Fiber	Department Specific Technology	Expense	45,981.00	11,254.00	57,235.00	Increased costs
111-111-5-340-00	Fiber	Rentals and Leases	Expense	2,981.00	14,714.00	17,695.00	Rental of bucket truck
111-111-5-390-00	Fiber	Other Contractual Services	Expense	51,452.00	16,178.00	67,630.00	More than anticipated
111-111-5-390-50	Fiber	Contractual Technological	Expense	7,296.00	46,204.00	53,500.00	Calix support/contracts
111-111-5-530-00	Fiber	Equipment	Expense	146,000.00	77,075.00	223,075.00	Purchased bucket truck that had been rented
201-000-4-371-10	Water	Misc Revenue	Revenue	40,000.00	14,485.00	54,485.00	Increased Revenue
201-201-5-390-50	Water	Contractual Technological	Expense	1,000.00	6,720.00	7,720.00	Software maintenance
201-202-5-505-00	Water Production	Engineering for Capital	Expense	10,000.00	10,975.00	20,975.00	Increased expenses for spillway modifications/reconstruction
301-000-4-344-41	Sewer	Pre-Treatment Revenue	Revenue	210,000.00	97,350.00	307,350.00	Increased Revenue
301-000-4-371-10	Sewer	Misc Revenue	Revenue	10,000.00	118,645.00	128,645.00	overpayment for trunk sewer rehabilitation
301-301-5-390-50	Sewer	Contractual Technological	Expense	1,000.00	6,720.00	7,720.00	Software maintenance
301-304-5-360-00	WRF	Equipment Maint and Repair	Expense	30,000.00	6,500.00	36,500.00	Higher costs
301-305-5-230-00	WRF Pretreatment	Engineering for Capital	Expense	20,000.00	24,050.00	44,050.00	Cost more than anticipated
401-000-4-312-10	Ambulance	Replacement Tax-General	Revenue	27,515.00	27,845.00	55,360.00	Increased Revenue
401-000-4-371-10	Ambulance	Misc Revenue	Revenue	2,000.00	21,110.00	23,110.00	Mutual Aid reimbursement for Louisiana hurricane deployment
401-401-5-220-00	Ambulance	Legal Attorney Fees	Expense	3,000.00	7,150.00	10,150.00	Costs higher than anticipated
401-401-5-390-00	Ambulance	Other Contractual Services	Expense	57,000.00	47,200.00	104,200.00	GEMT reimbursements
401-401-5-360-10	Ambulance	Vehicle MaintRepair	Expense	35,000.00	8,000.00	43,000.00	Higher than anticipated
401-401-5-420-00	Ambulance	Fuels for VehiclesEquip	Expense	27,500.00	8,500.00	36,000.00	Fuel prices
401-401-5-530-00	Ambulance	Equipment	Expense	86,560.00	152,418.25	238,978.25	Purch. for loan amt borrowed-Amb., Cardiac monitors, laptops for amb.
705-705-5-210-00	Audit	Auditing	Expense	28,965.00	11,055.00	40,020.00	Increased audit costs



# City of Highland

## Finance Department

MEMO TO: Chris Conrad, City Manager  
FROM: Reanna Ohren, Director of Finance  
SUBJECT: Budget Amendments  
DATE: April 12, 2023

I have prepared an ordinance for the upcoming agenda on April 17, 2023 that proposes budget amendments for the budget year ending April 30, 2023 for various reasons. An explanation is listed for each amendment. If you have any questions please let me know.

Thank you,  
Reanna Ohren

Must have 3 ½ inches at the top because we have to file this ordinance with the county.

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE ADOPTING THE FINANCIAL BUDGET OF THE CITY OF  
HIGHLAND, ILLINOIS FOR THE FISCAL YEAR BEGINNING  
MAY 1, 2023 AND ENDING APRIL 30, 2024  
AND AUTHORIZING THE EXPENDITURES THEREIN CONTAINED**

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

**SECTION 1.** That the proposed budget of the City of Highland, Illinois, has been carefully considered, discussed at previous meetings and given public hearings, where it was shown that the anticipated revenue from all sources is reasonably expected to be \$55,179,435 total amount available, including previous balance, anticipated at \$81,071,294 wherein the planned expenditures are set at a total of \$54,105,668 for all departments, said budget is hereby adopted by the City Council of the City of Highland, Illinois.

**SECTION 2.** That the funds and revenues of the City of Highland, Illinois, for the fiscal year May 1, 2023 to April 30, 2024, both inclusive, are hereby allocated and appropriated in the amount of \$54,105,668 as set forth in the adopted budget to maintain and operate the City Government at its various functions and services in said City, as authorized by the laws of the State of Illinois and the Ordinances of the City of Highland, Illinois.

**SECTION 3.** That the supporting details on which revenues, allocations, appropriations and proposed expenditures are based are included in the budget filed in the Office of the City Clerk of the City, as adopted this date.

**SECTION 4.** That any appropriation not necessary for the use for which it was originally allocated and appropriated, may be used to defray expenditures for items within the fund to which it properly belongs, with approval of the City Council.

**SECTION 5.** That if a particular fund or item of any particular fund set forth in this ordinance be found invalid, it will not invalidate any other fund or any item or items of such particular fund heretofore set out.

**SECTION 6.** That this Ordinance shall be known as Ordinance No. \_\_\_\_\_, and shall be in full force and effect the 1st day of May 2023.

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 the \_\_\_\_ day of \_\_\_\_\_, 2023, the vote being taken by ayes and noes and entered upon the legislative records as

AYES:

NOES:

ABSENT:

Attest:

---

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

Prepared by and return to:

City of Highland  
PO Box 218  
Highland, IL 62249



CLERK CERTIFICATE

STATE OF ILLINOIS        )  
  )  SS  
COUNTY OF MADISON    )

The undersigned, Barbara Bellm, being the duly elected and serving City Clerk of the City of Highland, Madison County, Illinois, hereby and herewith certifies that the foregoing constitutes a full, true and complete copy of Ordinance No. \_\_\_\_\_.

Said Ordinance was adopted by the City Council of the City of Highland on the \_\_\_ day of \_\_\_\_\_, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said City, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

---

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

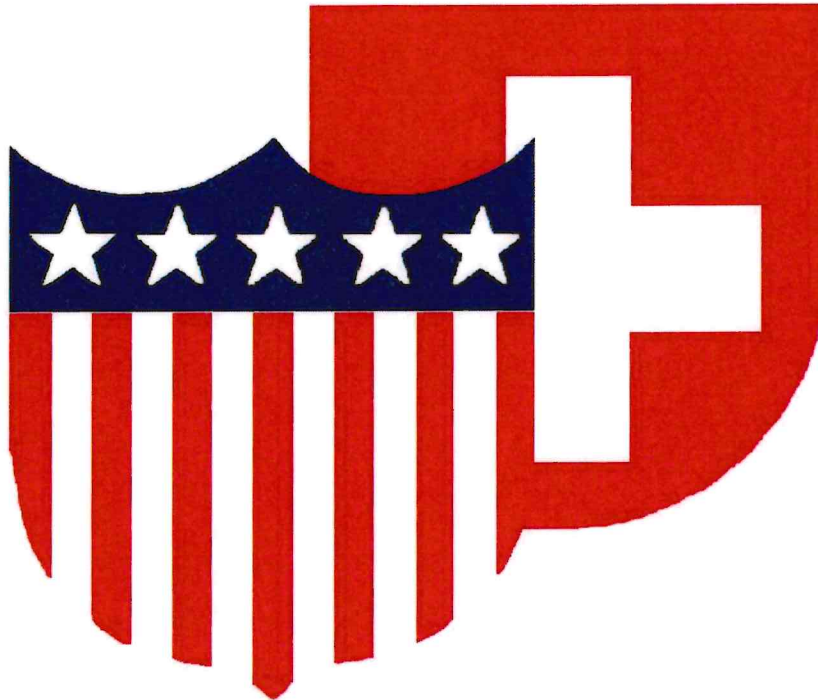
(Seal)

# **CITY OF HIGHLAND**



## *BUDGET SUMMARY*

**FISCAL YEAR 2023-24**



### **MISSION STATEMENT**

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

### **VISION STATEMENT**

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

CITY OF HIGHLAND, ILLINOIS  
Council/Manager – Form of Government  
March 20, 2023

CITY COUNCIL

Mayor Kevin B. Hemann

CITY MANAGER

Christopher Conrad

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Sarah Sloan

John Hipskind

CITY CLERK

Barbara Bellm

CITY TREASURER

Neill Nicolaides

DEPARTMENT DIRECTORS

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

CITY OF HIGHLAND  
BUDGET CALENDAR FOR ADOPTING FY 2023-2024 BUDGET

---

**2022**

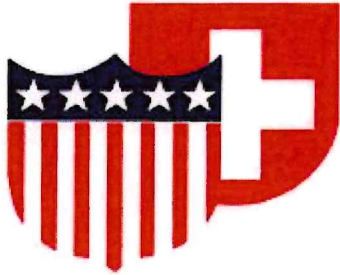
October 17th	Staff members should be preparing their budget goals and capital
December 1st	EOM financials for first 6 months thru Oct 30th to Staff Members
December 12th	Budget Detail Sheets Provided to Directors
December 16th	Staff provide budget goals to Finance and City Manager for Council (Including updated 5 year capital Projections)
December	Directors / Supervisors complete employee evaluations and PAF's. (Incorporate updates into budget personnel detail sheets)
December 19th	Budget goals included with Council Packet for Mayor and Council

**2023**

Jan 3rd	Info on Employee evaluations and PAF's to City Manager
After Jan 3rd	Directors/Supervisors discuss evaluations with employees and provide preliminary (until budget approval) updates
January 13th	Completed PAF's due for Processing effective May 1 (including pay increases, bonuses, license/education pay, etc)
January 13th	Staff turn in their completed budgets to Director of Finance
Jan 30-Feb 10	City Manager / Director of Finance meet with Staff for budget review.
March 3rd	Council receives a copy of the proposed budget in their packets.
March 20th - 7 pm	<u>Budget Meetings with Council -</u>
April 3rd	<u>Council Meeting -</u> Council makes statement to have the tentative annual budget available for public review at City Hall by April 5th and establish a public hearing on the tentative annual budget for April 17, 2023
April 5th	Have a copy of the budget available for inspection at City Hall. (At least ten days before passage of the annual budget, you must make the budget available for inspection.)
April 3rd	Publish notice of public hearing for April 18, 2022 on tentative budget (Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)
April 17th	<u>Council Meeting -</u> Public hearing on tentative budget. (Before the final budget approval.)
April 17th	City Council adopts the Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)
After April 17th	Directors / Supervisors may indicate salary update approvals with their staff.

---

Within 30 days after adoption of budget, the City must file certified copy of the budget with the County Clerk along with the Certificate of Publication for the public hearing notice (from the Pioneer).



# City of Highland

## City Manager

To: Honorable Mayor Hemann and Council Members  
From: Christopher Conrad, City Manager  
Date: March 16, 2023  
Re: FY 2023-2024 Budget Summary

We submit for your review the FY 2023-2024 Budget that shows a \$1.073 million dollar surplus. The surplus is indicative of staff's efforts to transition from new infrastructure construction to existing infrastructure maintenance; set aside funds for anticipated future projects; and to hedge against continued inflation pressures and anticipated broader economic struggles.

The FY 2023-2024 budget has been prepared using both the historic metrics of 85% for O&M, 10% for capital, and 5% for replacement/reserves while also taking into account the impact of the pandemic and recent inflation increases on revenues and expenses.

As we moved on from the issues related to the pandemic, this past year we managed through a period of historic inflation that impacted all facets of our operating expenses. Our diverse sources of revenue and conservative approach to budgeting have continued to protect us from making impactful decisions mid-year, but the impact of inflation has exacerbated the issue of the rate of revenue growth to expense growth. We continue manage around this issue through delayed hires, attrition and delayed purchases and capital projects. This conservative management approach has served the City well in the past and has us in a very solid financial position to weather broader economic fluctuations.

Through the FY 2023-2024 budget, we have funded our operations through the full FY 23-24 and are addressing several maintenance and infrastructure needs. We have started implementing new citywide software that should impact city services significantly. In light of these coming changes and continuing the conservative and responsible stewardship of the taxpayer's dollar, we will evaluate our operations for successive years to keep the City on a sustainable path regarding revenue vs. expenses. This means there may be changes in how we deliver services to both the citizens and our employees. Because of the conservative management of city finances in the past and our solid financial position, we have the resources to make cautious, informed and responsible decisions about our operations and what those changes will look like. Staff will focus on finding solutions that realize efficiencies in operations while minimizing the impact on the citizens or the services we provide.

Some highlights of the FY 2023-2024 budget are below:

**Public Safety** The construction of the PSB and the remodel of Station 1 behind us, we have renewed our focus on training and equipment for our Public Safety departments. Departments continue to implement technology to help mitigate ever growing training and certification requirements. EMS revenues continue to be a problem area as Medicare/Medicaid reimbursements remain flat (or even decline) while operating costs continue to climb.

**Public Works** trunk main rehabilitation for sewer collection is complete and we have completed several CIPP projects this year as well. We intend to take a break this year to set aside funds and pick back up with the CIPP projects in 2025. Street and Alley will continue to repair to pavements, curbs and sidewalks throughout the city. The Matter Dr. reconstruction should be completed during this budget year making a much needed improvement to a roadway that serves multiple businesses. We are waiting on potential grant funds for the second half of the Broadway Streetscape project

**Electric** will continue in their efforts to migrate the entire system to smart meters making the maintenance, billing and troubleshooting of our system more efficient.

**Fiber** continues to grow subscriber counts and is nearing completion of construction to the final two remaining subdivisions. Video service continues to be a budget stressor, and Victory TV is helping alleviate some of that stress as it is a cheaper delivery method for that content.

**Park and Recreation** is looking to maintain its facilities and monitor personnel costs as we see significant increases in minimum wage, while continuing to research options and solutions for the outdoor swimming pool. The inclusion of Glik Park and the KRC in the business district opens up a revenue stream for much needed deferred maintenance projects at both facilities.

**Community Development** will continue to evaluate structures that require demolition and mitigate derelict properties. In terms of economic development, plans include deploying resources through incentive agreements to encourage development and the implementation of a Façade Improvement Reimbursement Program in the Business District and are exploring the potential for a residential rehabilitation program for the older section of town to protect our core. We will also start the process of extending our TIF districts and will also examine expansion as necessary.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2023/2024. Items to note include the following:

- A 0% increase in Operating and Maintenance (O&M) expenditures, coupled with an estimated 1% increase in operating revenues.
- Transfers to reserves equal \$1,545,750.00 in an effort to rebuild reserves for future needs/deferred projects and mitigate further inflation issues.

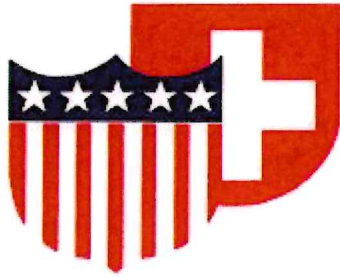
- Total expenses decrease is 4% from the previous year's budget mainly due to reductions in capital spending and employee attrition.

In closing I want to thank the Directors, Department Heads, and Reanna for their cooperation and hard work during this budget process. In addition to the challenges highlighted above, we continue to see shifts in the funding sources from the State which make the budget process a little more complex than normal. I was very proud of the flexibility and efforts of the City Staff.

Sincerely,

Christopher Conrad, City Manager





# City of Highland

## 2023-2024

### Budget Overview

#### *Progressive from the Outset*

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



#### *Highland Today*

The progressive culture remains alive today in multiple examples. Utility rates for electrical service are amongst the lowest in the State, due to our affiliation with the Illinois Municipal Electrical Agency. The fiber to the premises project continues to grow and develop while offering our residents and businesses a valuable asset at a great value. Road improvements throughout town continue along with streetscape and sidewalk improvements in the downtown area. The Water Reclamation Facility improvements completed, we are now focused on improvements to sewer trunk mains. Development continues throughout town even as the end of the pandemic and shifting state revenues continues to be an uncertainty. The new public safety facility was recently completed and is being utilized by all three public safety services and currently the City Hall operations.

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

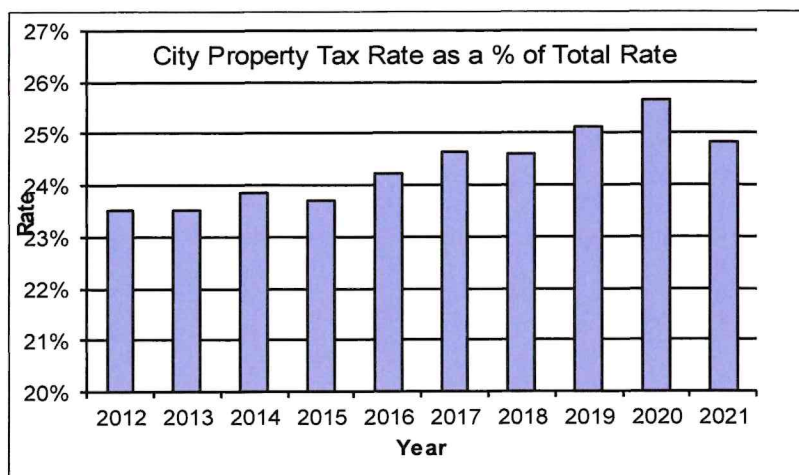
The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage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

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

The most recent years have highlighted the diversity of the City of Highland and its stable tax base. Even in the wake of business shutdowns and a pandemic creating multiple hardships, our diverse revenue resources allowed us to continue to grow revenue at a time when others were negatively impacted. The diversity of our revenue and offerings of community services continues to serve us well as we navigate a period of economic uncertainty with historic levels of inflation and the threat of an economic downturn. We continue to see moderate revenue growth and continued private investment in our community.

### ***Growth within the City of Highland***

The City of Highland experienced an increase of 4.42% in assessed valuation in 2021. Since economic conditions are still unpredictable, we anticipate a 2.5% increase in our assessed valuation based on the prior year's results. As of the most recent figure released in April of 2022,

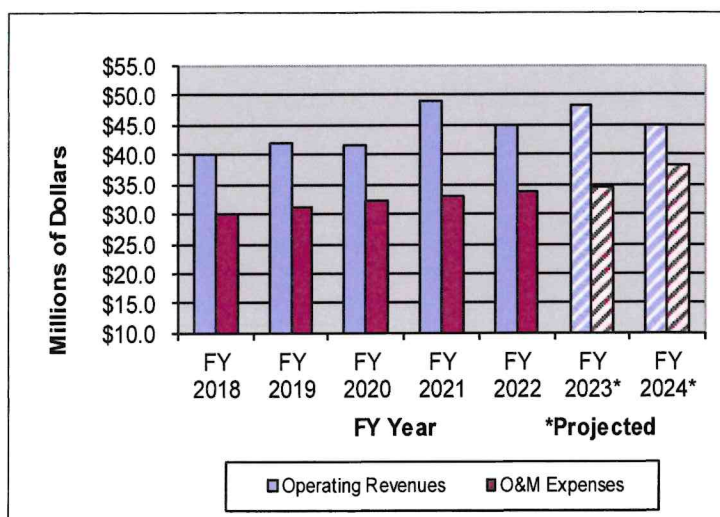


the city-wide assessed value is \$213 million. Over the past ten years, the average annual percentage increase in assessed value is 1.56%. In addition, the property tax rate of \$1.9611 per \$100 of assessed value for the tax levy year of 2021, collected in 2022, is only slightly higher than 2013 when the rate was 1.9544 per \$100. The chart included tracks the City and Library's percentage of the total tax rate for locations within Saline Township. Helvetia Township would produce very similar results. The unofficial population of Highland is currently estimated to be 9,991 per the 2020 census figures with the most recently certified 2010 census counting 9,919 citizens.

## Revenues & Expenses

The proposed 2024 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements and maintaining existing assets. This budget presents a \$1 million surplus spread across all departments and is intended to hedge against continued inflation impacts or broader anticipated economic pressures. The City continues to use conservative methods for budgeting in an effort to keep our rates affordable to our citizens yet still provide the highest quality of service in all of the areas we serve our citizens and businesses.

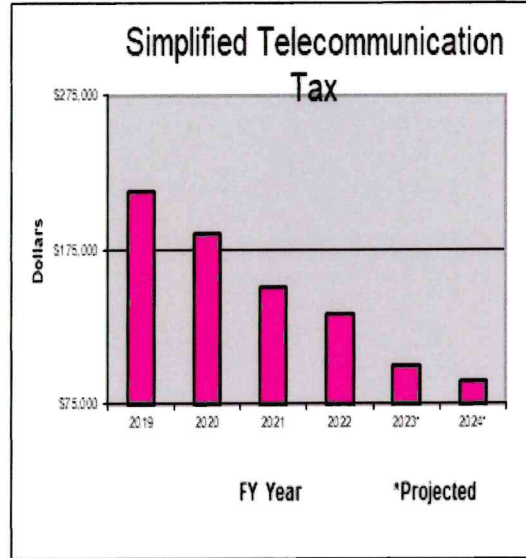
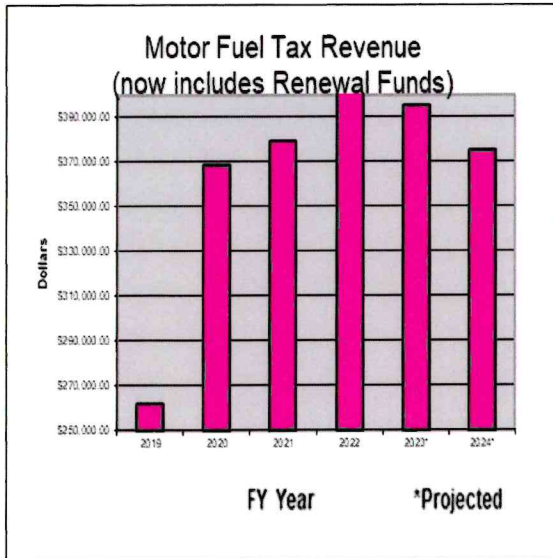
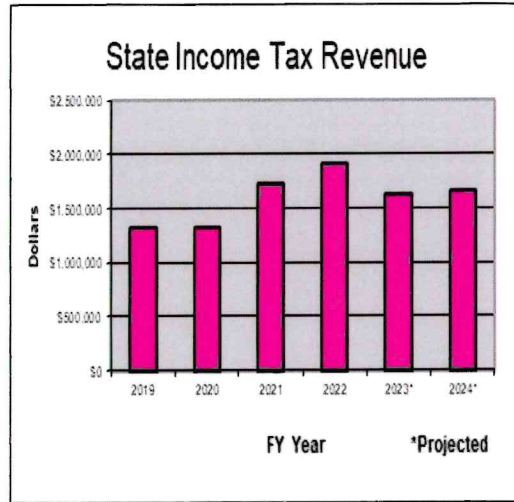
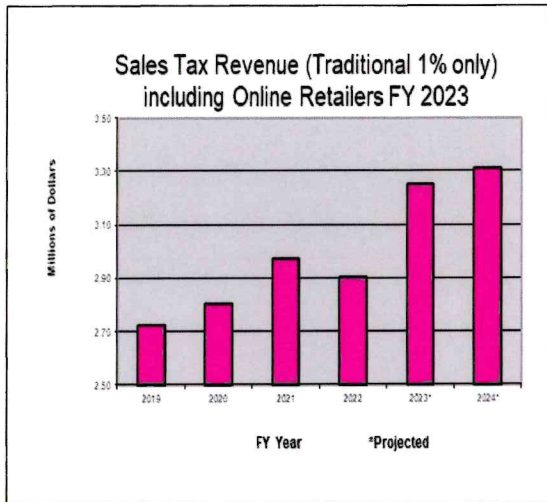
From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2024 reflect an increase of 0% from FY 2023, and equals 78% of operating revenues. This meets management's goal of 85%. Operating revenues are expected to increase by 1% based on a conservative expectation for tax revenues and minimal increases for various utility revenues.



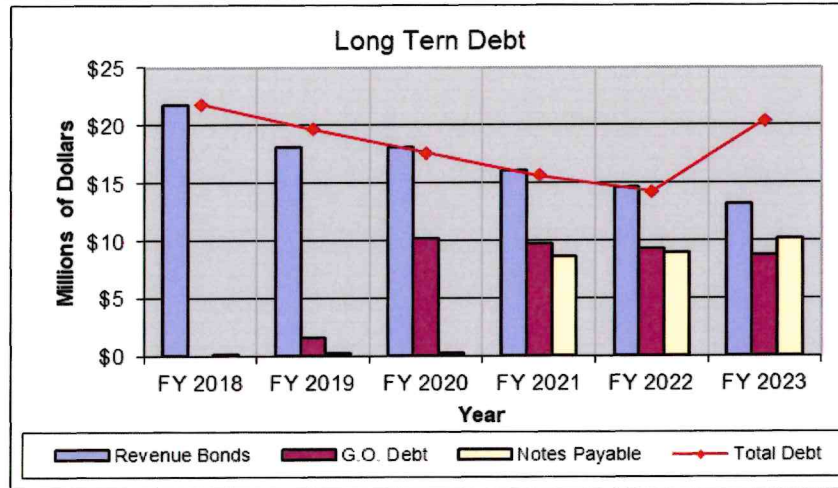
Included in the budget for FY 2024, the traditional sales tax is projected to increase by 4% from the prior budget based on the history of collections and transition of the online retailer's occupation tax that was collected beginning January 1, 2021 as sales tax based on the delivery location. We have anticipated an increase for income and local use tax and replacement taxes based on prior collections and anticipated results. We will continue to monitor all tax revenue collections to ensure they are meeting our projections and are hopeful that the increase exceeds our expectations.

The expected projections for future tax revenues beyond FY 2024 are assumptions that have been based on the prior history of collections and expected other impacts. We have included charts for a few of these revenue sources. It should be noted that Motor fuel tax now includes a renewal allotment from the state. These additional funds are anticipated to be used to repair or replace sidewalks throughout town.

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



## Long Term Debt



The City has shifted the classification of debt in recent years by paying down revenue bonds and only recently adding general obligation debt. During FY 2011, the city issued approximately \$3.2 million in alternate revenue bonds for the Street Bond Northeast Quadrant project. The existing 2007 Street Bond funds and the funds from the 2010 Street Bond issue were used to continue the peripheral route along with future grant and state funding needed to complete the last portion. The only bond outstanding relating to these improvements is the 2010 Street Bond Issue.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances were issued for redevelopment costs associated with the new hospital in 2012 (refinanced in 2020 with savings realized), for sewer line improvements issued 2013 (refinanced in 2021 with savings realized), and two fiber bonds that were refinanced (with savings realized) into one issue in 2019 that remains outstanding for the construction of the fiber project.

In 2018, funds were borrowed for water main improvements and this borrowing is considered a general obligation debt. Also the City obtained financing for the public safety facility and has an installment lease purchase for the senior center. These borrowings all reduce the City's legal debt margin as they are considered general obligation debt. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. Additional details on this calculation will be available in the annual financial reports.

Included as notes payable, in the above chart and debt schedules provided in the budget document, are the amounts borrowed from the IEPA to finance the City's water reclamation facility improvements as well as the sewer trunk main improvements. The total repayment amount has been included in the schedule above for both loans.

## ***Conclusion***

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

City leaders and staff have worked hard in conjunction to set forth a vision and working plan to meet these standards. The Fiscal Year 2024 budget is hereby presented for consideration – setting forth a work plan we believe will provide the best services Highland residents have come to expect from the City.

## ***Contacting the City's Financial Management***

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

General information relating to the City of Highland may also be found at [www.highlandil.gov](http://www.highlandil.gov).

**CITY OF HIGHLAND**  
**TOTAL CITY BUDGET BY CATEGORY 2023-24**

	Budget FY 2022	Budget FY 2023	% of Operating Revenue	Proposed Budget FY 2024	% of Operating Revenue	% of Revenue Guidelines
<b>Operating Revenues</b>	\$ 45,938,451	\$ 48,174,798		\$ 48,753,621		
% Increase (Decrease) per Year	3%	5%		1%		
Bond Proceeds	2,825,000	1,800,000		-		
Operating Transfers From Other Funds	6,672,725	6,596,903		6,425,813		
<b>Total Revenues</b>	\$ 55,436,176	\$ 56,571,701		\$ 55,179,435		
	-4%	2%		-2%		
<b>O&amp;M Expenses</b>	\$ 36,918,740	\$ 38,096,760	79%	\$ 37,956,197	78%	85%
% Increase (Decrease) per Year	3%	3%		0%		
Capital	12,535,017	8,681,264	18%	7,196,934	15%	10%
Debt Service	3,267,514	3,221,593	7%	2,611,674	5%	
Transfers To Reserves	1,978,000	2,221,600	5%	1,545,750	3%	5%
Transfers To Other Funds	4,717,225	4,382,803	9%	4,795,113	10%	
<b>Total Expenditures</b>	\$ 59,416,496	\$ 56,604,020	117%	\$ 54,105,668	111%	
% Increase (Decrease) per Year	0%	-5%		-4%		
<b>Excess (Deficiency) of Revenues over Expenses</b>	\$ (3,980,320)	\$ (32,319)		\$ 1,073,767		
Operating Revenue % Increase per Year	2.77%	4.87%		1.20%		
O&M % Increase per Year	2.79%	3.19%		-0.37%		

<b>Acct Type</b>	<b>Acct Description</b>	<b>% Chg</b>	<b>Proposed 2023-2024</b>	<b>Adopted 2022-2023</b>
<b>REVENUES</b>				
R10	Property Taxes Levied for Govt Fds	3%	5,113,310	4,942,131
R12	Replacement tax	14%	326,039	286,999
R13	State Income Tax / Local Use Tax	8%	1,754,055	1,625,002
R14	Simplified Telecom Tax	-10%	90,000	100,000
R15	Other Intergovernmental	-2%	1,972,076	2,016,223
R16	Sales Tax	4%	3,388,861	3,250,000
R17	NHR Sales Tax	0%	1,800,000	1,800,000
R18	Utility Tax	5%	564,650	539,302
R20	Charges for Services -Govt Fds	-17%	2,031,780	2,440,128
R21	Charges for Services -Enterprise Fds	3%	27,200,293	26,413,583
R26	Tech Support Reimbursement	100%	180,000	175,000
R30	Building Permits and Fees	-47%	72,500	136,750
R31	Connections Fees	-30%	56,000	80,000
R32	Licenses and other taxes	15%	60,000	52,000
R40	Fines and Forfeitures	0%	13,500	13,500
R50	Miscellaneous Revenue	-36%	864,415	1,350,005
R52	Fuel Reimb/Gen Cap Credits	1%	576,000	570,000
R53	Revenue from Use of Property	-29%	62,200	87,200
R55	Bond/Loan Proceeds	-100%	0	1,800,000
R60	Interest Income	2%	553,642	545,380
R65	Grants	-8%	771,351	835,145
R73	Transfers In	-3%	6,425,813	6,596,903
R80	Library Revenue	1%	102,450	101,450
R81	Business District Tax	100%	1,200,500	815,000
<b>TOTAL REVENUES</b>		<b>-2%</b>	<b>55,179,434</b>	<b>56,571,701</b>
<b>EXPENSES</b>				
E10	Personnel Services - salaries	4%	9,922,981	9,524,253
E11	Training	21%	141,200	116,900
E12	Benefits-Retirement and Taxes	2%	2,257,528	2,221,107
E13	Benefits-Health,Life,Clothing	15%	1,451,803	1,267,294
E20	Professional Services	10%	472,620	427,952
E25	Administrative Expenses	-9%	1,055,000	1,157,000
E29	Technological Services	100%	483,804	596,043
E30	Contractual Services	2%	5,461,409	5,340,171
E31	Utilities	1%	801,235	791,200
E32	Maint of Bldgs,Eq and Vehicles	3%	745,590	724,890
E33	Insurance	3%	670,019	653,137
E34	Trees	-66%	51,900	151,600
E35	Purchase Power - IMEA	0%	10,900,000	10,900,000
E37	Building & Zoning	-58%	22,000	52,000
E38	Assist other Organizations	25%	85,500	68,500
E39	Minor Equipment	-20%	413,785	517,659
E40	Supplies and Materials	8%	1,421,400	1,318,145
E41	Fuels	38%	322,900	234,321
E42	Library	-4%	131,950	137,850
E70	Utility Tax	5%	564,650	539,302
E71	Incentives	-52%	312,923	647,436
E80	Bad Debt	-63%	266,000	710,000
<b>Total O &amp; M Expenses</b>		<b>0%</b>	<b>37,956,197</b>	<b>38,096,760</b>
E50	Depr and Amortization	0%	0	0
E51	Capital	-17%	7,196,934	8,681,264
E61	Prin Retirement	-25%	1,744,065	2,335,372
E62	Int and Fixed Charges Exp	-2%	867,060	885,671
E63	Other Debt Service Fees	0%	550	550
E73	Transfers Out - Reserves	-30%	1,545,750	2,221,600
E74	Transfers Out - Brd Payment	4%	2,753,581	2,649,000
E75	Transfer to Other Funds	18%	2,041,532	1,733,803
<b>TOTAL EXPENSES</b>		<b>-4%</b>	<b>54,105,668</b>	<b>56,604,020</b>
<b>Net Revenue (under) Expenses</b>			<b>1,073,767</b>	<b>(32,319)</b>



CITY OF HIGHLAND  
DEBT SERVICE

**REVENUE BONDS**

		As of May 1, 2023				
<u>ORIGINAL BORROWING</u>	<u>TOTAL BALANCE REMAINING</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>		
\$ 3,199,367	\$ 1,789,144	2010	2010 STREET ALTERNATE REVENUE	01-01-2030		
\$ 13,210,000	\$ 7,645,000	2010/2012	2019 REFINANCED FTTP REVENUE BONDS	01-01-2032		
\$ 3,750,000	\$ 2,035,000	2012	TIF #2 GO Bonds (Alternate Revenue) Refinanced 2020	01-01-2032		
\$ 2,745,000	\$ 1,700,000	2013	2013 SEWER ALTERNATE REVENUE Refinanced 2021	10-01-2033		
<u>\$ 22,904,367</u>	<u>\$ 13,169,144</u>					

**GENERAL OBLIGATION DEBT**

		As of May 1, 2022				
<u>ORIGINAL BORROWING</u>	<u>TOTAL BALANCE REMAINING</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>		
\$ 1,665,000	\$ 987,000	2018	2018 Water Main Improvements	10-01-2028		
\$ 300,000	\$ 240,000	2019	2019 Senior Center Lease	10-01-2030		
\$ 8,475,000	\$ 7,520,000	2020	2020 Public Safety Facility	02-01-2040		
<u>\$ 10,440,000</u>	<u>\$ 8,747,000</u>					

**NOTES PAYABLE**

		As of May 1, 2022				
<u>ORIGINAL BORROWING</u>	<u>TOTAL BALANCE REMAINING</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>		
\$ 194,536	\$ 194,536	2022	EMS Loan (Re-chassis Amb., Cardiac Monitors, Computers)	5-26-2027		
\$ 9,240,944	\$ 8,449,823	2020	IEPA Sewer Plant (Preliminary Debt Schedule)	11-11-2040		
\$ 1,706,143.48	\$ 1,706,143.48	2023	IEPA Sewer Trunk Main Improvements	11-22-2042		
<u>\$ 11,141,623</u>	<u>\$ 10,350,503</u>					

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

expenses in F.Y.	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
23-24	535,000.00	306,260.75	228,739.25		1,482,883.30
24-25	535,000.00	286,337.35	248,662.65		1,196,545.95
25-26	535,000.00	270,763.50	264,236.50		925,782.45
26-27	535,000.00	253,627.45	281,372.55		672,155.00
27-28	535,000.00	237,775.40	297,224.60		434,379.60
28-29	535,000.00	223,223.40	311,776.60		211,156.20
29-30	540,000.00	211,156.20	328,843.80		(0.00)
	<b>TOTAL</b>	<b>1,789,144.05</b>	<b>1,960,855.95</b>	<b>3,750,000.00</b>	

CITY OF HIGHLAND  
FTTP BOND CONSTRUCTION

2019 ELECTRIC SYSTEM BONDS (FTTP REFUNDING)

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					9,905,000.00
23-24	7/1/2023		82,566.00	82,566.00	7,645,000.00
23-24	1/1/2024	790,000.00	82,566.00	872,566.00	6,855,000.00
24-25	7/1/2024		74,034.00	74,034.00	6,855,000.00
24-25	1/1/2025	805,000.00	74,034.00	879,034.00	6,050,000.00
25-26	7/1/2025		65,340.00	65,340.00	6,050,000.00
25-26	1/1/2026	820,000.00	65,340.00	885,340.00	5,230,000.00
26-27	7/1/2026		56,484.00	56,484.00	5,230,000.00
26-27	1/1/2027	840,000.00	56,484.00	896,484.00	4,390,000.00
27-28	7/1/2027		47,412.00	47,412.00	4,390,000.00
27-28	1/1/2028	855,000.00	47,412.00	902,412.00	3,535,000.00
28-29	7/1/2028		38,178.00	38,178.00	3,535,000.00
28-29	1/1/2029	875,000.00	38,178.00	913,178.00	2,660,000.00
29-30	7/1/2029		28,728.00	28,728.00	2,660,000.00
29-30	1/1/2030	890,000.00	28,728.00	918,728.00	1,770,000.00
30-31	7/1/2030		19,116.00	19,116.00	1,770,000.00
30-31	1/1/2031	915,000.00	19,116.00	934,116.00	855,000.00
31-32	7/1/2031		9,234.00	9,234.00	855,000.00
31-32	1/1/2032	855,000.00	9,234.00	864,234.00	-
	TOTAL	7,645,000.00	842,184.00	8,487,184.00	

CITY OF HIGHLAND  
TIF #2 IMPROVEMENTS

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

<u>expenses</u> <u>in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING</u> <u>BALANCE</u>
FY					3,750,000.00
23-24	7/1/2023		27,375.00	27,375.00	2,035,000.00
23-24	1/1/2024	205,000.00	27,375.00	232,375.00	1,830,000.00
24-25	7/1/2024		25,325.00	25,325.00	1,830,000.00
24-25	1/1/2025	210,000.00	25,325.00	235,325.00	1,620,000.00
25-26	7/1/2025		23,225.00	23,225.00	1,620,000.00
25-26	1/1/2026	215,000.00	23,225.00	238,225.00	1,405,000.00
26-27	7/1/2026		21,075.00	21,075.00	1,405,000.00
26-27	1/1/2027	215,000.00	21,075.00	236,075.00	1,190,000.00
27-28	7/1/2027		17,850.00	17,850.00	1,190,000.00
27-28	1/1/2028	225,000.00	17,850.00	242,850.00	965,000.00
28-29	7/1/2028		14,475.00	14,475.00	965,000.00
28-29	1/1/2029	235,000.00	14,475.00	249,475.00	730,000.00
29-30	7/1/2029		10,950.00	10,950.00	730,000.00
29-30	1/1/2030	235,000.00	10,950.00	245,950.00	495,000.00
30-31	7/1/2030		7,425.00	7,425.00	495,000.00
30-31	1/1/2031	245,000.00	7,425.00	252,425.00	250,000.00
31-32	7/1/2031		3,750.00	3,750.00	250,000.00
31-32	1/1/2032	250,000.00	3,750.00	253,750.00	-
<hr/>					
	TOTAL	2,035,000.00	302,900.00	2,337,900.00	

CITY OF HIGHLAND  
SEWER SYSTEM IMPROVEMENTS

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

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,840,000.00
23-24	10/1/2023	145,000.00	17,000.00	162,000.00	1,555,000.00
23-24	4/1/2024		15,550.00	15,550.00	1,555,000.00
24-25	10/1/2024	145,000.00	15,550.00	160,550.00	1,410,000.00
24-25	4/1/2025		14,100.00	14,100.00	1,410,000.00
25-26	10/1/2025	150,000.00	14,100.00	164,100.00	1,260,000.00
25-26	4/1/2026		12,600.00	12,600.00	1,260,000.00
26-27	10/1/2026	155,000.00	12,600.00	167,600.00	1,105,000.00
26-27	4/1/2027		11,050.00	11,050.00	1,105,000.00
27-28	10/1/2027	155,000.00	11,050.00	166,050.00	950,000.00
27-28	4/1/2028		9,500.00	9,500.00	950,000.00
28-29	10/1/2028	160,000.00	9,500.00	169,500.00	790,000.00
28-29	4/1/2029		7,900.00	7,900.00	790,000.00
29-30	10/1/2029	160,000.00	7,900.00	167,900.00	630,000.00
29-30	4/1/2030		6,300.00	6,300.00	630,000.00
30-31	10/1/2030	165,000.00	6,300.00	171,300.00	465,000.00
30-31	4/1/2031		4,650.00	4,650.00	465,000.00
31-32	10/1/2031	170,000.00	4,650.00	174,650.00	295,000.00
31-32	4/1/2032		2,950.00	2,950.00	295,000.00
32-33	10/1/2032	155,000.00	2,950.00	157,950.00	140,000.00
32-33	4/1/2033		1,400.00	1,400.00	140,000.00
33-34	10/1/2033	140,000.00	1,400.00	141,400.00	-
	TOTAL	1,700,000.00	189,000.00	1,889,000.00	

CITY OF HIGHLAND  
WATER MAIN IMPROVEMENTS

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

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,593,000.00
23-24	10/1/2023	82,000.00	18,111.45	100,111.45	905,000.00
23-24	4/1/2024	84,000.00	16,606.75	100,606.75	821,000.00
24-25	10/1/2024	85,000.00	15,065.35	100,065.35	736,000.00
24-25	4/1/2025	86,000.00	13,505.60	99,505.60	650,000.00
25-26	10/1/2025	88,000.00	11,927.50	99,927.50	562,000.00
25-26	4/1/2026	89,000.00	10,312.70	99,312.70	473,000.00
26-27	10/1/2026	91,000.00	8,679.55	99,679.55	382,000.00
26-27	4/1/2027	93,000.00	7,009.70	100,009.70	289,000.00
27-28	10/1/2027	94,000.00	5,303.15	99,303.15	195,000.00
27-28	4/1/2028	97,000.00	3,578.25	100,578.25	98,000.00
28-29	10/1/2028	98,000.00	1,798.30	99,798.30	-
	TOTAL	987,000.00	111,898.30	1,098,898.30	

CITY OF HIGHLAND  
SENIOR CENTER

\$300,000 2019 SENIOR CENTER INSTALLMENT LEASE

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

CITY OF HIGHLAND  
PUBLIC SAFETY FACILITY

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

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					8,475,000.00
23-24	8/1/2023		112,262.50	112,262.50	7,520,000.00
23-24	2/1/2024	345,000.00	112,262.50	457,262.50	7,175,000.00
24-25	8/1/2024		105,362.50	105,362.50	7,175,000.00
24-25	2/1/2025	355,000.00	105,362.50	460,362.50	6,820,000.00
25-26	8/1/2025		98,262.50	98,262.50	6,820,000.00
25-26	2/1/2026	370,000.00	98,262.50	468,262.50	6,450,000.00
26-27	8/1/2026		90,862.50	90,862.50	6,450,000.00
26-27	2/1/2027	385,000.00	90,862.50	475,862.50	6,065,000.00
27-28	8/1/2027		83,162.50	83,162.50	6,065,000.00
27-28	2/1/2028	400,000.00	83,162.50	483,162.50	5,665,000.00
28-29	8/1/2028		79,162.50	79,162.50	5,665,000.00
28-29	2/1/2029	410,000.00	79,162.50	489,162.50	5,255,000.00
29-30	8/1/2029		75,062.50	75,062.50	5,255,000.00
29-30	2/1/2030	420,000.00	75,062.50	495,062.50	4,835,000.00
30-31	8/1/2030		70,600.00	70,600.00	4,835,000.00
30-31	2/1/2031	425,000.00	70,600.00	495,600.00	4,410,000.00
31-32	8/1/2031		65,818.75	65,818.75	4,410,000.00
31-32	2/1/2032	435,000.00	65,818.75	500,818.75	3,975,000.00
32-33	8/1/2032		60,925.00	60,925.00	3,975,000.00
32-33	2/1/2033	445,000.00	60,925.00	505,925.00	3,530,000.00
33-34	8/1/2033		54,250.00	54,250.00	3,530,000.00
33-34	2/1/2034	460,000.00	54,250.00	514,250.00	3,070,000.00
34-35	8/1/2034		47,350.00	47,350.00	3,070,000.00
34-35	2/1/2035	475,000.00	47,350.00	522,350.00	2,595,000.00
35-36	8/1/2035		40,225.00	40,225.00	2,595,000.00
35-36	2/1/2036	490,000.00	40,225.00	530,225.00	2,105,000.00
36-37	8/1/2036		32,875.00	32,875.00	2,105,000.00
36-37	2/1/2037	500,000.00	32,875.00	532,875.00	1,605,000.00
37-38	8/1/2037		25,375.00	25,375.00	1,605,000.00
37-38	2/1/2038	520,000.00	25,375.00	545,375.00	1,085,000.00
38-39	8/1/2038		16,275.00	16,275.00	1,085,000.00
38-39	2/1/2039	550,000.00	16,275.00	566,275.00	535,000.00
39-40	8/1/2039		8,250.00	8,250.00	535,000.00
39-40	2/1/2040	535,000.00	8,250.00	543,250.00	-
		7,520,000.00	2,132,162.50	9,652,162.50	

CITY OF HIGHLAND  
SEWER PLANT MODIFICATIONS

2021 NOTE PAYABLE IEPA PROJECT #17-2586

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					9,240,943.87
23-24	5/11/2023	207,575.79	58,303.78	265,879.57	8,242,247.43
23-24	11/11/2023	209,008.06	56,871.51	265,879.57	8,033,239.37
24-25	5/11/2024	210,450.22	55,429.35	265,879.57	7,822,789.15
24-25	11/11/2024	211,902.32	53,977.25	265,879.57	7,610,886.83
25-26	5/11/2025	213,364.45	52,515.12	265,879.57	7,397,522.38
25-26	11/11/2025	214,836.67	51,042.90	265,879.57	7,182,685.71
26-27	5/11/2026	216,319.04	49,560.53	265,879.57	6,966,366.67
26-27	11/11/2026	217,811.64	48,067.93	265,879.57	6,748,555.03
27-28	5/11/2027	219,314.54	46,565.03	265,879.57	6,529,240.49
27-28	11/11/2027	220,827.81	45,051.76	265,879.57	6,308,412.68
28-29	5/11/2028	222,351.52	43,528.05	265,879.57	6,086,061.16
28-29	11/11/2028	223,885.75	41,993.82	265,879.57	5,862,175.41
29-30	5/11/2029	225,430.56	40,449.01	265,879.57	5,636,744.85
29-30	11/11/2029	226,986.03	38,893.54	265,879.57	5,409,758.82
30-31	5/11/2030	228,552.23	37,327.34	265,879.57	5,181,206.59
30-31	11/11/2030	230,129.24	35,750.33	265,879.57	4,951,077.35
31-32	5/11/2031	231,717.14	34,162.43	265,879.57	4,719,360.21
31-32	11/11/2031	233,315.98	32,563.59	265,879.57	4,486,044.23
32-33	5/11/2032	234,925.86	30,953.71	265,879.57	4,251,118.37
32-33	11/11/2032	236,546.85	29,332.72	265,879.57	4,014,571.52
33-34	5/11/2033	238,179.03	27,700.54	265,879.57	3,776,392.49
33-34	11/11/2033	239,822.46	26,057.11	265,879.57	3,536,570.03
34-35	5/11/2034	241,477.24	24,402.33	265,879.57	3,295,092.79
34-35	11/11/2034	243,143.43	22,736.14	265,879.57	3,051,949.36
35-36	5/11/2035	244,821.12	21,058.45	265,879.57	2,807,128.24
35-36	11/11/2035	246,510.39	19,369.18	265,879.57	2,560,617.85
36-37	5/11/2036	248,211.31	17,668.26	265,879.57	2,312,406.54
36-37	11/11/2036	249,923.96	15,955.61	265,879.57	2,062,482.58
37-38	5/11/2037	251,648.44	14,231.13	265,879.57	1,810,834.14
37-38	11/11/2037	253,384.81	12,494.76	265,879.57	1,557,449.33
38-39	5/11/2038	255,133.17	10,746.40	265,879.57	1,302,316.16
38-39	11/11/2038	256,893.59	8,985.98	265,879.57	1,045,422.57
39-40	5/11/2039	258,666.15	7,213.42	265,879.57	786,756.42
39-40	11/11/2039	260,450.95	5,428.62	265,879.57	526,305.47
40-41	5/11/2040	262,248.06	3,631.51	265,879.57	264,057.41
40-41	11/11/2040	264,057.41	1,822.16	265,879.57	0.00
		8,449,823.22	1,121,841.30	9,571,664.52	



CITY OF HIGHLAND  
SEWER TRUNK MAIN IMPROVEMENTS

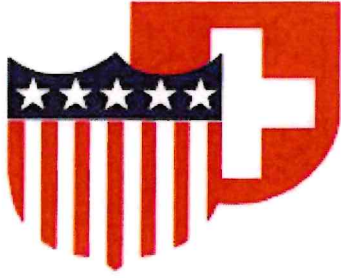
2023 NOTE PAYABLE IEPA PROJECT #L175740

<u>expenses</u> <u>in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING</u> <u>BALANCE</u>
FY					1,706,143.48
23-24	5/22/2023	\$ 41,816.99	4,562.99	46,379.98	1,664,326.49
23-24	11/22/2023	\$ 39,402.98	6,906.95	46,309.93	1,624,923.51
24-25	5/22/2024	\$ 39,566.50	6,743.43	46,309.93	1,585,357.01
24-25	11/22/2024	\$ 39,730.70	6,579.23	46,309.93	1,545,626.31
25-26	5/22/2025	\$ 39,895.58	6,414.35	46,309.93	1,505,730.73
25-26	11/22/2025	\$ 40,061.15	6,248.78	46,309.93	1,465,669.58
26-27	5/22/2026	\$ 40,227.40	6,082.53	46,309.93	1,425,442.18
26-27	11/22/2026	\$ 40,394.34	5,915.59	46,309.93	1,385,047.84
27-28	5/22/2027	\$ 40,561.98	5,747.95	46,309.93	1,344,485.86
27-28	11/22/2027	\$ 40,730.31	5,579.62	46,309.93	1,303,755.55
28-29	5/22/2028	\$ 40,899.34	5,410.59	46,309.93	1,262,856.21
28-29	11/22/2028	\$ 41,069.08	5,240.85	46,309.93	1,221,787.13
29-30	5/22/2029	\$ 41,239.51	5,070.42	46,309.93	1,180,547.62
29-30	11/22/2029	\$ 41,410.66	4,899.27	46,309.93	1,139,136.96
30-31	5/22/2030	\$ 41,582.51	4,727.42	46,309.93	1,097,544.45
30-31	11/22/2030	\$ 41,755.08	4,554.85	46,309.93	1,055,799.37
31-32	5/22/2031	\$ 41,928.36	4,381.57	46,309.93	1,013,871.01
31-32	11/22/2031	\$ 42,102.37	4,207.56	46,309.93	971,768.64
32-33	5/22/2032	\$ 42,277.09	4,032.84	46,309.93	929,491.55
32-33	11/22/2032	\$ 42,452.54	3,857.39	46,309.93	887,039.01
33-34	5/22/2033	\$ 42,628.72	3,681.21	46,309.93	844,410.29
33-34	11/22/2033	\$ 42,805.63	3,504.30	46,309.93	801,604.66
34-35	5/22/2034	\$ 42,983.27	3,326.66	46,309.93	758,621.39
34-35	11/22/2034	\$ 43,161.65	3,148.28	46,309.93	715,459.74
35-36	5/22/2035	\$ 43,340.77	2,969.16	46,309.93	672,118.97
35-36	11/22/2035	\$ 43,520.64	2,789.29	46,309.93	628,598.33
36-37	5/22/2036	\$ 43,701.25	2,608.68	46,309.93	584,897.08
36-37	11/22/2036	\$ 43,882.61	2,427.32	46,309.93	541,014.47
37-38	5/22/2037	\$ 44,064.72	2,245.21	46,309.93	496,949.75
37-38	11/22/2037	\$ 44,247.59	2,062.34	46,309.93	452,702.16
38-39	5/22/2038	\$ 44,431.22	1,878.71	46,309.93	408,270.94
38-39	11/22/2038	\$ 44,615.61	1,694.32	46,309.93	363,655.33
39-40	5/22/2039	\$ 44,800.76	1,509.17	46,309.93	318,854.57
39-40	11/22/2039	\$ 44,986.68	1,323.25	46,309.93	273,867.89
40-41	5/22/2040	\$ 45,173.38	1,136.55	46,309.93	228,694.51
40-41	11/22/2040	\$ 45,360.85	949.08	46,309.93	183,333.66
41-42	5/22/2041	\$ 45,549.10	760.83	46,309.93	137,784.56
41-42	11/22/2041	\$ 45,738.12	571.81	46,309.93	92,046.44
42-43	5/22/2042	\$ 45,927.94	381.99	46,309.93	46,118.50
42-43	11/22/2042	\$ 46,118.50	191.43	46,309.93	(0.00)
		\$ 1,706,143.48	146,323.77	1,852,467.25	

# CITY OF HIGHLAND



## GENERAL ADMINISTRATION



# City of Highland

## *General Administration*

Reanna Ohren, Director of Finance

Jackie Heimburger, Director of Support Services

### **2023-2024 Budget Goals**

#### **Mission Statement**

As public servants, our mission is to serve the community for the good of the community.

#### **Vision Statement**

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

#### **Critical Measures:**

- Continue to utilize all available personnel resources, with cross training and efficient processes, to keep revenue dedicated to personnel less than 50%.
- Continue to set aside at least 3% of revenue for capital replacements and at least 2% for cash reserves when possible, to ensure adequate resources available for future needs.

#### **Budget Goals:**

- Continue to offer the best possible customer service for our residents and city personnel in utilizing both financial and physical resources in the most efficient manner.
- Continue to ensure that City Hall has the knowledge and information to assist employees and citizens and that the information is easily accessible.
- Continue to implement the use of technology for employees and citizens without sacrificing direct customer service interaction if preferred.
- Continue to improve on our internal processes to streamline our work flow. The new software purchase will help with this.
- Continue to provide employees with proper training and equipment in order to perform their duties.

**GENERAL ADMINISTRATION**

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Revenue</b>							
Property / Replacement Tax	\$ 781,569	\$ 828,396	847,035	866,093	885,580	905,505	
Sales Tax	0	0	0	0	0	0	
Income Tax	0	0	0	0	0	0	
Telecommunications Tax	0	0	0	0	0	0	
Auto Rental Tax	9,000	9,000	9,000	9,000	9,000	9,000	
Hotel Tax	50,000	50,000	50,500	51,005	51,515	52,030	
Administration Fees	1,128,000	1,030,000	1,030,600	1,051,212	1,072,236	1,093,681	
Tech Support Reimbursement	175,000	180,000	181,800	183,618	185,454	187,309	
Parks Allocation	0	0	0	0	0	0	
Rental / Leases	55,000	55,000	55,000	55,000	55,000	55,000	
Interest Income	35,000	35,000	35,000	35,000	35,000	35,000	
Operating Transfers In	0	0	0	0	0	0	
Misc Revenues	37,100	40,000	40,400	40,804	41,212	41,624	
<b>Total Revenues Projected</b>	<b>2,270,669</b>	<b>2,227,396</b>	<b>2,249,335</b>	<b>2,291,732</b>	<b>2,334,997</b>	<b>2,379,150</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	1,930,069	1,893,286	1,911,934	1,947,972	1,984,748	2,022,277
Capital Expenditures Allocation	10%	227,067	222,740	224,933	229,173	233,500	237,915
Cash Reserve & Equip Repl Allocation	5%	113,533	111,370	112,467	114,587	116,750	118,957
<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 1,019,610	\$ 1,032,500	\$ 1,068,638	\$ 1,106,040	\$ 1,144,751	\$ 1,184,817	
Professional	120,050	120,000	112,400	114,648	116,941	119,280	
Contractual	264,893	250,698	255,712	260,826	266,043	271,364	
Supplies	30,700	37,400	38,148	38,911	39,689	40,483	
<b>Total O&amp;M Projected</b>	<b>\$ 1,435,253</b>	<b>\$ 1,440,598</b>	<b>\$ 1,474,897</b>	<b>\$ 1,520,425</b>	<b>\$ 1,567,424</b>	<b>\$ 1,615,944</b>	
Capital Projection	0	35,766	0	0	60,000	0	
Transfers from Reserves 004	0	0	0	0	0	0	
Transfers to Reserves 004	0	0	0	0	0	0	
Transfers to Recreation Fund	515,000	495,000	489,000	472,000	454,000	376,000	
Transfers to Economic Development	320,000	225,000	335,000	350,000	365,000	380,000	
Transfer to Cemetery Operations	0	31,000	0	0	0	0	
Cash Expenditures	1,435,253	1,476,364	1,474,897	1,520,425	1,627,424	1,615,944	
Transfers Out	835,000	751,000	824,000	822,000	819,000	756,000	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 2,270,253</b>	<b>\$ 2,227,364</b>	<b>\$ 2,298,897</b>	<b>\$ 2,342,425</b>	<b>\$ 2,446,424</b>	<b>\$ 2,371,944</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 416</b>	<b>\$ 32</b>	<b>\$ (49,563)</b>	<b>\$ (50,693)</b>	<b>\$ (111,427)</b>	<b>\$ 7,206</b>	

**GENERAL ADMINISTRATION'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	63.2%	64.7%	65.6%	66.3%	67.1%	67.9%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	44.9%	46.4%	47.5%	48.3%	49.0%	49.8%
<b>Reserves Balance October 2022</b>	<b>\$768,013</b>	<b>\$768,013</b>	<b>\$768,013</b>	<b>\$768,013</b>	<b>\$768,013</b>	<b>\$768,013</b>
<b>Reserves to Cover 90 days O&amp;M Costs</b>	<b>\$353,898</b>	<b>\$355,216</b>	<b>\$363,673</b>	<b>\$374,899</b>	<b>\$386,488</b>	<b>\$398,452</b>

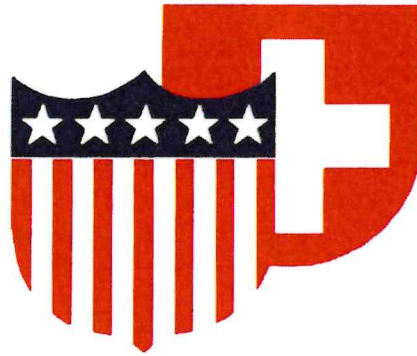
GENERAL ADMINISTRATION							
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
001-011-4-311-10	Property Tax-General	641,623.48	674,127.52	520,612.01	697,438.00	744,264.64	
001-011-4-312-10	Replacement Tax-General	69,198.88	160,981.45	113,421.28	84,131.00	84,131.00	
001-011-4-313-10	Sales Tax	50,401.86	55,729.86	-	-	-	allocated
001-011-4-313-11	Hotel/Motel Tax	33,047.55	47,205.12	27,638.89	50,000.00	50,000.00	
001-011-4-314-16	Tax Allocation - Gen >Prks	(300,000.00)	(350,004.00)	-	-	-	allocated
001-011-4-315-10	State Income Tax	38,163.84	42,156.37	-	-	-	allocated
001-011-4-321-11	Simplified Muni Telecom Tx	4,988.97	4,377.19	-	-	-	allocated
001-011-4-321-21	Auto Rental Tax	5,105.67	10,118.03	4,893.14	9,000.00	9,000.00	
001-011-4-341-10	Misc General Admin	210,419.41	223,320.80	27,043.84	31,600.00	35,000.00	
001-011-4-341-11	Minutes Of Council Mtgs	-	-	-	-	-	
001-011-4-341-12	Tech Support Reimbursement	-	-	93,850.00	175,000.00	180,000.00	
001-011-4-341-20	Admin Rev-Frm Electric	748,908.00	748,908.00	317,046.00	634,690.00	610,275.00	
001-011-4-341-21	Admin Rev From Water	210,804.00	210,804.00	79,392.00	158,780.00	139,050.00	
001-011-4-341-22	Admin Rev From Sewer	166,428.00	166,428.00	79,392.00	158,780.00	139,050.00	
001-011-4-341-23	Admin Rev From Ambulance	42,480.00	42,480.00	17,502.00	35,000.00	35,000.00	
001-011-4-341-25	Admin Rev From Solid Waste	135,360.00	135,360.00	57,312.00	114,622.00	114,845.00	
001-011-4-341-26	Admin Rev From FTTP	27,060.00	27,060.00	13,362.00	26,728.00	26,780.00	
001-011-4-341-30	Admin Rev From Swim Pool	-	-	-	-	-	
001-011-4-343-11	Rental/Lease Revenue Gen.	55,122.00	60,626.65	34,857.90	55,000.00	55,000.00	
001-011-4-361-10	Interest Income	44,158.18	41,501.61	16,486.42	35,000.00	35,000.00	
001-011-4-371-15	Grants	166.78	-	-	-	-	
001-011-4-371-16	Loan Proceeds	-	-	-	-	-	
001-011-4-371-42	Donations-Good Samaritan	7,546.17	5,140.53	1,123.97	5,500.00	5,000.00	
001-011-4-371-90	Overpayments	-	-	-	-	-	
001-011-4-381-21	From City Prop/Eq/Reserves	65,000.00	-	-	-	-	
001-011-4-381-23	Transfer from Rec Fund	-	38,767.50	-	-	-	
001-011-4-381-80	From Electric	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>2,255,982.79</b>	<b>2,345,088.63</b>	<b>1,403,933.45</b>	<b>2,270,669.00</b>	<b>2,227,395.64</b>	
001-011-5-110-00	Regular Salaries	973,548.39	889,019.02	419,179.00	896,000.00	900,000.00	
001-011-5-120-00	Overtime	72.00	865.66	17.25	1,000.00	1,000.00	
001-011-5-130-00	Benefits - Health & Life	135,485.99	196,651.48	51,370.09	122,500.00	125,000.00	
001-011-5-131-00	Benefits - Other	22,087.07	(10,057.16)	-	-	-	
001-011-5-160-00	Unemployment Ins	-	14,255.58	-	-	-	
001-011-5-170-00	Salary/Car Allowance	98.77	122.07	63.80	110.00	6,500.00	Car allowance and milage reimbursement
001-011-5-220-00	Legal / Attorney Fees	86,529.70	92,797.09	35,586.94	105,050.00	105,000.00	
001-011-5-230-00	Engineering / Consulting	-	-	-	-	-	
001-011-5-240-00	Training And Travel	1,651.25	11,994.06	7,626.24	15,000.00	15,000.00	
001-011-5-310-00	Telephone / Communications	6,455.32	5,482.53	2,863.86	6,000.00	6,000.00	
001-011-5-320-00	Postage	34,948.37	36,864.15	5,393.72	36,000.00	37,500.00	
001-011-5-330-00	Utilities	13,564.66	13,377.43	5,646.50	11,500.00	13,500.00	
001-011-5-340-00	Rentals And Leases	9,600.00	10,570.01	6,565.91	7,500.00	10,500.00	
001-011-5-350-00	Insurance	12,893.64	12,935.42	100.00	12,923.00	12,705.00	
001-011-5-360-00	Equipment Maint And Repair	7,001.97	4,181.51	39.94	5,000.00	5,000.00	
001-011-5-360-10	Vehicle Maint/Repair	766.47	240.68	314.91	1,000.00	1,000.00	
001-011-5-370-00	Transportation Reimburse	-	-	-	-	-	
001-011-5-380-00	Building Maintenance	4,308.00	1,683.56	807.14	3,250.00	2,000.00	
001-011-5-390-00	Other Contractual Services	71,388.41	59,324.69	37,274.04	72,500.00	80,000.00	
001-011-5-390-31	Tourism & Convention	26,548.40	30,076.90	42,523.30	47,500.00	47,500.00	
001-011-5-390-50	Contractual/Technological	16,120.59	16,566.62	4,731.32	6,750.00	6,750.00	HCS Services
001-011-5-391-00	Technological IT Services	49,981.63	57,179.08	21,172.53	48,080.00	22,113.00	Salary and Services Split
001-011-5-392-00	Technological Hardware	-	-	5,218.15	4,750.00	2,200.00	5 workstations annual- 2 for FY2024- 3 replaced with claim
001-011-5-393-00	Department Specific Technology	-	-	-	6,890.00	6,130.00	See capital sheet for detail
001-011-5-410-00	Office Supplies	3,991.77	5,215.08	2,560.44	2,250.00	5,000.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,204.76	1,415.00	1,534.31	1,500.00	1,000.00	
001-011-5-430-00	Operating Supplies	8,096.88	10,717.03	7,376.49	10,000.00	11,000.00	
001-011-5-440-00	Safety & Uniform Supplies	312.95	918.67	1,719.23	1,750.00	3,000.00	
001-011-5-450-00	Main/Repair Supplies	202.84	-	105.11	100.00	100.00	
001-011-5-460-00	Vehicle Maint Supplies	400.65	15.27	9.99	250.00	100.00	
001-011-5-470-00	Minor Equipment	2,433.21	1,133.85	-	10,100.00	15,000.00	Postage machine and new riding lawn mower
001-011-5-510-00	Land	-	-	-	-	-	
001-011-5-520-00	Buildings & Structures	-	-	-	-	-	
001-011-5-530-00	Equipment	-	-	-	-	35,785.60	
001-011-5-550-00	Other Capital Improvements	-	-	-	-	-	
001-011-5-595-00	Depreciation Expenses	135,823.58	153,986.58	-	-	-	
001-011-5-730-30	Transfer to Gen Fd Reserve	-	-	-	-	-	
001-011-5-730-48	Trans to City Prop/Eq/Reserves	-	120,000.00	-	-	-	
001-011-5-730-54	Trans to Comm Dev Reserve	220,000.00	220,000.00	-	320,000.00	225,000.00	
001-011-5-730-55	Transfer to Recreation Fund	-	461,000.04	257,500.02	515,000.00	495,000.00	
001-011-5-730-58	Transfer To Rec Facility	434,515.00	-	-	-	-	
001-011-5-730-59	Transfer to Water Distribution	-	-	-	-	-	
001-011-5-730-60	Transfer to Electric Fund	-	-	-	-	-	
001-011-5-730-61	Transfer to Library Endowment	-	15,000.00	-	-	-	
001-011-5-730-62	Transfer to Cemetery Operations	-	-	-	-	31,000.00	
001-011-5-810-00	Bad Debt	-	-	-	-	-	
001-011-5-810-10	Non-Billable Write Offs	-	-	-	-	-	
001-011-5-812-00	Voided Checks	-	-	-	-	-	
<b>TOTAL EXPENSES</b>		<b>2,280,030.27</b>	<b>2,433,531.82</b>	<b>917,300.23</b>	<b>2,270,253.00</b>	<b>2,227,363.60</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(24,047.48)</b>	<b>(88,443.19)</b>	<b>486,633.22</b>	<b>416.00</b>	<b>32.04</b>	

City of Highland, Illinois  
 General Administration  
 23/24 Thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Roof Replacement		0	0	60,000	0
<b>Total Building Account #520</b>	0	0	0	60,000	0
<b>Equipment Account #530</b>					
Tyler Software	35,766	30,125	13,010	13,205	13,205
<b>Total Equipment Account #530</b>	0	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	35,766	0	0	60,000	0
Department Specific Technology					
Civic Plus	1590	1590	1590	1590	1590
Municipal Code Hosting	0	0	0	0	0
Springbrook Annual Maintenance	4200	4200	4200	4200	4200
Revise Web Hosting	340	340	340	340	340
	6130	6130	6130	6130	6130

# CITY OF HIGHLAND



## PUBLIC SAFETY

Police Department  
Ambulance Service (EMS)  
Fire Department

<b>POLICE DEPARTMENT</b>							
	Current	FY	FY	FY	FY	FY	
	Fiscal Year	2024	2025	2026	2027	2028	
	Budget						
<b>Revenue</b>							
Property / Replacement Tax	\$ 192,687	\$ 229,627	234,794	240,077	245,478	251,002	
Sales Tax	1,660,750	1,660,750	1,602,448	1,662,934	1,724,542	1,784,691	
Income and Local Use Tax	830,375	890,000	801,224	831,467	862,271	892,346	
Telecommunications Tax	51,100	43,083	43,083	39,066	35,400	32,011	
Cable Franchise Fee	30,660	27,286	27,286	26,117	24,981	23,844	
Local Share Cannabis Tax	17,500	15,000	15,150	15,302	15,455	15,609	
Video Gaming	210,000	211,000	215,220	219,524	223,915	228,393	
Fines	13,500	13,500	13,770	14,045	14,326	14,613	
Grants	59,059	0	0	0	0	0	
Terminal Operator Fee	21,250	21,250	21,250	21,250	21,250	21,250	
Overtime / SRO Reimbursement	79,325	81,485	83,115	84,777	86,473	88,202	
Misc Revenues	52,000	60,000	60,600	61,206	61,818	62,436	
<b>Total Revenues Projected</b>	<b>3,218,206</b>	<b>3,252,981</b>	<b>3,117,939</b>	<b>3,215,765</b>	<b>3,315,909</b>	<b>3,414,397</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	95%	3,057,296	3,090,332	2,962,043	3,054,977	3,150,113	3,243,677
Capital Expenditures Allocation	3%	96,546	97,589	93,538	96,473	99,477	102,432
Cash Reserve & Equip Repl Allocation	2%	64,364	65,060	62,359	64,315	66,318	68,288
<b>Operating &amp; Maintenance:</b>							
Personnel		2,310,000	2,428,480	2,493,477	2,580,748	2,671,075	2,764,562
Professional		54,500	70,000	71,400	72,828	74,285	75,770
Contractual		489,486	481,510	474,340	483,827	493,503	503,373
Supplies		178,159	141,510	69,882	80,779	82,395	84,043
<b>Total O&amp;M Projected</b>		<b>3,032,145</b>	<b>3,121,500</b>	<b>3,109,098</b>	<b>3,218,183</b>	<b>3,321,257</b>	<b>3,427,749</b>
<b>Capital Projection</b>							
Capital Reserve Transfer In from 004		205,000	117,766	70,000	70,000	70,000	70,000
Transfer to Reserves 004		19,000	0	15,000	23,500	23,500	29,000
		0	13,000	0	0	0	0
<b>Cash Expenditures</b>		<b>3,237,145</b>	<b>3,239,266</b>	<b>3,179,098</b>	<b>3,288,183</b>	<b>3,391,257</b>	<b>3,497,749</b>
Transfers Out		0	13,000	0	0	0	0
<b>Total Expenditures &amp; Transfers Projected</b>		<b>3,237,145</b>	<b>3,252,266</b>	<b>3,179,098</b>	<b>3,288,183</b>	<b>3,391,257</b>	<b>3,497,749</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>							
	\$	61	\$ 715	\$ (46,159)	\$ (48,918)	\$ (51,849)	\$ (54,352)

<b>POLICE DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 98%						
Actual Revenue Dedicated to O&M	94.2%	96.0%	99.7%	100.1%	100.2%	100.4%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	6.4%	3.6%	2.2%	2.2%	2.1%	2.1%
Revenue Dedicated to Personnel Costs will not exceed 75%						
Actual Revenue Dedicated to Personnel Costs	71.8%	74.7%	80.0%	80.3%	80.6%	81.0%
O&M Costs per Capita will not exceed \$275	\$303	\$312				
O&M Cost per Service Call will not exceed \$250	\$289	\$297				
Number of Sworn Officers per Capita will not exceed \$525	519	500				
Number of Sworn Officers per 1,000 population will not exceed 2.54	2.00	2.00				
Per Capita (not including additional students)	9,991	9,991				
Number of Service Calls Estimated	10,481	10,500				
Number of Sworn Officers Including Chief	20	20				
Reserves Balance October 2022	\$1,412,933	\$1,010,933	\$995,933	\$972,433	\$948,933	\$919,933
Reserves to Cover 90 days O&M Costs	\$747,652	\$769,685	\$766,627	\$793,524	\$818,940	\$845,198



POLICE DEPARTMENT									
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments		
001-012-4-311-11	P.Tax-Police	144,555.84	153,025.52	117,372.04	157,081.00	167,627.17			
001-012-4-311-17	P.Tax-Crossing Guards	9,083.07	9,179.89	6,846.66	9,000.00	9,000.00			
001-012-4-312-11	R.Tax-Police	20,185.76	47,532.54	33,486.96	24,839.00	50,000.00			
001-012-4-312-17	R.Tax-Crossing Guards	1,451.26	3,380.99	2,381.91	1,767.00	3,000.00			
001-012-4-313-10	Sales Tax	1,725,523.23	1,907,927.57	830,720.66	1,660,750.00	1,660,750.00			
001-012-4-315-10	State Income Tax	1,004,402.63	1,109,479.21	554,587.94	830,375	890,000.00			
001-012-4-321-11	Simplified Muni Telecom Tx	89,498.92	78,524.03	30,683.81	51,100	43,083.90			
001-012-4-321-20	Cable Franchise Fee			17,093.72	30,660	27,285.90			
001-012-4-321-49	Local Share Cannabis	8,776.56	15,845.01	8,009.30	17,500	15,000.00			
001-012-4-321-50	License-Liquor Peddler Etc	18,937.00	20,241.67	39,063.00	17,000	25,000.00			
001-012-4-321-51	Video Gaming Revenue	97,259.60	217,398.68	106,197.06	210,000	211,000.00	watch it		
001-012-4-321-52	Pet Tags Only								
001-012-4-321-53	Terminal Operator Fee				21,250	21,250.00			
001-012-4-342-10	Misc Police	53,151.35	64,245.29	64,051.67	35,000.00	35,000.00			
001-012-4-342-39	DUI Fine Money	2,360.00	3,350.00	700.00	1,500.00	1,500.00			
001-012-4-342-40	Drug Seizure Rev-Federal								
001-012-4-342-41	Drug Seizure Rev-State	1,000.00							
001-012-4-342-44	Donations - Police Dept	1,200.00		4,200.00					
001-012-4-342-45	Overtime/Sro Reimbursement	75,472.64	76,213.48	39,861.88	79,325.00	81,485.00	75 % of SRO Salary and Benefits		
001-012-4-346-20	Gain on Sale of Asset	(13,587.54)	4,555.00	49,126.05					
001-012-4-351-10	Fines & Penalties Police	15,332.06	17,101.52	8,351.92	12,000.00	12,000.00			
001-012-4-351-12	Pet Impoundment Fees								
001-012-4-361-51	Int-Drug Seizure-Federal								
001-012-4-361-52	Int-Drug Seizure-State								
001-012-4-371-15	Grants		1,750.00		59,059.00				
001-012-4-381-21	Transfer from City Prop Reserves		250,000.00		19,000.00				
001-012-4-381-22	Transfer from Business District A		(370,614.97)						
TOTAL REVENUE		3,254,602.38	3,609,135.43	1,912,744.58	3,237,206.00	3,252,981.07			
001-012-5-110-00	Regular Salaries	2,078,338.02	\$2,066,177.11	1,053,859.94	\$1,961,000.00	2,028,400.00	includes cleaning allowance		
001-012-5-110-10	Salaries-SRO Reimbursable			96.00					
001-012-5-110-17	Salaries-Crossing Guards	9,347.00	9,724.00	2,912.00	9,000.00	9,000.00			
001-012-5-120-00	Overtime	74,460.02	71,906.49	50,550.57	85,000.00	95,000.00			
001-012-5-120-10	Overtime-School Reimbursed								
001-012-5-120-11	Overtime-Races Reimbursed								
001-012-5-130-00	Benefits - Health & Life	251,575.09	290,456.38	134,842.03	255,000.00	295,000.00			
001-012-5-131-00	Benefits - Other	(11,450.39)	6,477.95						
001-012-5-131-10	Cleaning Allowance								
001-012-5-150-02	Benefit Police Pension		(11,536.13)						
001-012-5-160-00	Unemployment Ins								
001-012-5-170-00	Salary/Car Allowance		40.50	37.50		80.00			
001-012-5-180-00	Spec Proj/Community Serv					1,000.00			
001-012-5-220-00	Legal / Attorney Fees	21,551.52	52,923.64	25,230.04	33,000.00	45,000.00			
001-012-5-240-00	Training And Travel	9,426.65	13,712.49	17,686.15	21,500.00	25,000.00			
001-012-5-260-00	Waste Removal								
001-012-5-310-00	Telephone / Communications	7,473.98	7,127.66	5,198.81	10,500.00	12,384.96	cell phones and air cards		
001-012-5-320-00	Postage	1,140.69	473.48	154.98	850.00	700.00			
001-012-5-330-00	Utilities	16,252.39	38,399.61	11,390.33	20,000.00	20,000.00			
001-012-5-340-00	Rentals And Leases	514.50	1,390.17	885.85	1,200.00	1,300.00			
001-012-5-350-00	Insurance	5,848.34	5,549.18	5,549.18	7,500.00	11,114.50			
001-012-5-360-00	Equipment Maint And Repair	10,054.24	9,828.99	10,536.41	10,000.00	10,500.00			
001-012-5-360-10	Vehicle Maint/Repair	20,191.18	17,518.92	9,209.70	24,100.00	21,500.00			
001-012-5-370-00	Transportation Reimburse	974.45	1,331.52	792.80	2,900.00	3,000.00			
001-012-5-380-00	Building Maintenance				300,000.00	300,000.00			
001-012-5-390-00	Other Contractual Services	92,960.47	144,576.25	27,369.79					
001-012-5-390-21	Police & Fire Commission	375.00	375.00		375.00				
001-012-5-390-50	Contractual/Technological	16,467.55	23,089.96	29,655.73	9,024.00	34,000.00	Motorola and HCS services		
001-012-5-391-00	Technological IT Services	50,026.54	67,512.86	25,607.56	56,564.00	47,920.41	Salary and Services Split		
001-012-5-392-00	Technological Hardware			253.17	6,000.00	15,400.00	Computers listed under minor equipment		
001-012-5-393-00	Department Specific Technology			4,880.00	39,566.00	18,940.00	See Capital Sheet for Detail		
001-012-5-390-89	Animal Shelter/Impoundment				150.00				
001-012-5-410-00	Office Supplies	266.20	98.42	332.27	500.00	500.00			
001-012-5-420-00	Fuels For Vehicles/Equip	28,331.83	46,033.59	29,187.67	50,000.00	60,000.00	4.00 per gallon at 15,000		
001-012-5-430-00	Operating Supplies	6,976.62	14,873.30	7,223.38	13,000.00	15,500.00			
001-012-5-440-00	Safety & Uniform Supplies	21,604.40	20,794.89	17,752.16	20,000.00	21,000.00			
001-012-5-450-00	Maint/Repair Supplies	39.48	111.17	483.67	500.00	500.00			
001-012-5-460-00	Vehicle Maint Supplies	146.78	73.62	(62.30)	500.00	500.00			
001-012-5-470-00	Minor Equipment	39,569.56	60,100.94	90,933.41	87,659.00	28,110.40	See Capital Sheet for Detail		
001-012-5-470-15	Emergency Mgt Agency								
001-012-5-510-00	Land			16,522.50		0.00			
001-012-5-520-00	Buildings & Structures					0.00			
001-012-5-530-00	Equipment			37,595.00	70,000.00	117,765.60	Patrol Vehicle Replacement		
001-012-5-550-00	Other Capital Improvements			32,288.68		0.00			
001-012-5-590-00	Reimbursable Expenses								
001-012-5-595-00	Depreciation Expenses	118,231.58	139,148.09						
001-012-5-564-00	Amortization Expense	275,000.00							
001-012-5-730-48	Trans To City Prop/Reserves					13,000.00			
001-012-5-810-00	Bad Debt								
TOTAL EXPENSES		3,145,693.69	\$3,098,290.05	1,643,405.80	3,095,388.00	3,252,265.87			
REVENUE OVER EXPENSES		108,908.69	510,845.38	269,338.78	141,818.00	715.20			

City of Highland, Illinois  
Police Department  
23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b><u>Land Account #510</u></b>					
Total Land Account #510	0	0	0	0	0
<b><u>Building Account #520</u></b>					
Total Building Account #520	0	0	0	0	0
<b><u>Equipment Account #530</u></b>					
Administration Vehicle					
Tyler Software	35,766				
Vehicle Replacement	82,000	70,000	70,000	70,000	70,000
<b>Total Equipment Account #530</b>	<b>117,766</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b><u>Lines, Roads, Etc Account #540</u></b>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<b><u>Other Capital Improvements Account #550</u></b>					
Public Safety Facility Costs Remainder					
<b>Total Other Capital Improvements Account #550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Expenditures Projected</b>	<b>117,766</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

**Department Specific Technology**

Aladtec Scheduling Software	2000	2000	2000	2000	2000
Leads Online	2300	2300	2300	2300	2300
Lawman	500	500	500	500	500
Elliott Data Systems	1200	1200	1200	1200	1200
New World	7000	2150	2150	2150	2150
Digiticket	800	800	800	800	800
Cellbrite	4800	3700	3700	3700	3700
Revise Web Hosting	340	340	340	340	340
	<b>18940</b>	<b>12990</b>	<b>12990</b>	<b>12990</b>	<b>12990</b>

Lexipol (funded by Fund 706 Liability Insurance)	13139	13139	13139	13139	13139
---	-------	-------	-------	-------	-------

**Minor equipment**

Taser	6110.4
LPR Cameras	10000
In Car Cameras	
Patrol Vehicle Equipment	12000
Computers	15400
	<b>43510.4</b>

**FIRE DEPARTMENT**

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Revenue</b>							
Property / Replacement Tax	\$ 180,153	\$ 190,699	\$ 194,990	\$ 199,377	\$ 203,863	\$ 208,450	
Sales Tax	200,200	198,900	200,850	64,821	83,457	86,692	
Income Tax	100,100	99,450	100,425	32,411	41,729	43,346	
Simplified Municipal Telecom Tax	6,160	5,400	5,400	1,523	1,713	1,555	
Cable Franchise Fee	3,696	3,420	3,420	1,018	1,209	1,158	
Foreign Fire Insurance	31,000	0	0	0	0	0	
Misc Revenues	25,500	500	505	510	515	520	
<b>Total Revenues Projected</b>	<b>546,809</b>	<b>498,369</b>	<b>505,590</b>	<b>299,660</b>	<b>332,486</b>	<b>341,721</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	464,788	423,614	429,751	254,711	282,613	290,463
Capital Expenditures Allocation	10%	54,681	49,837	50,559	29,966	33,249	34,172
Cash Reserve & Equip Repl Allocation	5%	27,340	24,918	25,279	14,983	16,624	17,086
<b>Operating &amp; Maintenance:</b>							
Personnel	106,800	187,700	198,295	209,260	218,597	226,248	
Professional	6,500	12,000	12,240	12,485	12,734	12,989	
Contractual	120,281	147,309	150,255	153,260	156,325	159,452	
Supplies	83,450	91,025	92,846	94,702	96,596	98,528	
<b>Total O&amp;M Projected</b>	<b>317,031</b>	<b>438,034</b>	<b>453,635</b>	<b>469,707</b>	<b>484,253</b>	<b>497,217</b>	
Capital Projection	25,000	11,400	500,000	125,000	0	0	
Transfer from Reserves 004				521,000			
Transfer to Reserves 004	204,000	40,000	222,000	25,000	26,000	27,000	
Cash Expenditures	342,031	449,434	953,635	594,707	484,253	497,217	
Transfers Out	204,000	40,000	222,000	25,000	26,000	27,000	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>546,031</b>	<b>489,434</b>	<b>1,175,635</b>	<b>619,707</b>	<b>510,253</b>	<b>524,217</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>							
	\$ 778	\$ 8,935	\$ (670,045)	\$ 200,953	\$ (177,767)	\$ (182,496)	

Cost of Fire Protection Service per capita	\$ 34.23	\$ 44.98				
Population estimate	9,991	9,991				
	2022	2023				
# of Responses per Year	278	270				
# of Structure Fires	15	10				
Vehicle Fires	5	5				
False Alarms	100	100				
Misc	158	155				
Cost of Response per yr	\$ 1,140.40	\$ 1,622.35				
<b>Reserves Balance October 2022</b>	<b>\$253,459</b>	<b>\$293,459</b>	<b>\$515,459</b>	<b>\$19,459</b>	<b>\$45,459</b>	<b>\$72,459</b>
<b>Reserves to Cover 90 days O&amp;M Costs</b>	<b>\$78,172</b>	<b>\$108,008</b>	<b>\$111,855</b>	<b>\$115,818</b>	<b>\$119,405</b>	<b>\$122,601</b>

FIRE DEPARTMENT							
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
001-014-4-311-12	P.Tax-Fire	144,555.84	153,025.52	117,372.04	157,081.00	167,627.17	
001-014-4-312-12	R.Tax-Fire	18,734.50	44,151.56	31,105.03	23,072.00	23,072.00	
001-014-4-313-10	Sales Tax	83,014.85	91,790.32	100,141.66	200,200.00	198,900.00	
001-014-4-315-10	State Income Tax	22,551.35	24,910.59	66,854.44	100,100.00	99,450.00	
001-014-4-321-11	Simplified Muni Telecom Tx			3,700.07	6,160.00	5,400.00	
001-014-4-321-20	Cable Franchise Fee				3,696.00	3,420.00	
001-014-4-321-30	Foreign Fire Insurance	30,585.05	30,913.40		31,000.00	-	Effective this FY foreign fire will have its
001-014-4-342-11	Misc Fire	1,300.00	2,076.00	27,999.70	500.00	500.00	
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	24,996.00	12,498.00	25,000.00	-	
001-014-4-346-20	Gain on Sale of Assets						
001-014-4-371-15	Grants						
001-014-4-371-40	Donations						
001-014-4-381-21	From City Prop/Eq/Reserves						
001-014-4-381-25	Transfer from Bus Distr A						
<b>TOTAL REVENUE</b>		<b>325,737.59</b>	<b>371,863.39</b>	<b>359,670.94</b>	<b>546,809.00</b>	<b>498,369.17</b>	
001-014-5-110-00	Regular Salaries	89,665.40	98,834.85	51,193.24	100,000.00	180,000.00	
001-014-5-120-00	Overtime						
001-014-5-130-00	Benefits - Health & Life	4,405.69	5,741.55	2,378.48	6,000.00	6,900.00	Includes Full time Employee %
001-014-5-131-00	Benefits - Other						
001-014-5-140-00	Benefit Social Sec/Medicare	2.04	-		500.00	500.00	
001-014-5-150-00	Retirement	3.22	-		300.00	300.00	
001-014-5-160-00	Unemployment Ins		413.00				
001-014-5-170-00	Salary/Car Allowance		4.47				
001-014-5-220-00	Legal / Attorney Fees	1,595.51	321.25	1,536.09	1,500.00	2,000.00	
001-014-5-240-00	Training And Travel	3,615.10	2,037.30	920.00	5,000.00	10,000.00	
001-014-5-240-13	Admin fee to CD-Assist						
001-014-5-260-00	Waste Removal						
001-014-5-310-00	Telephone / Communications	576.33	636.44	180.17	700.00	500.00	
001-014-5-320-00	Postage	111.50	77.38		150.00	150.00	
001-014-5-330-00	Utilities	13,439.51	17,005.03	9,082.73	16,000.00	20,000.00	
001-014-5-350-00	Insurance	11,959.33	10,983.86		11,413.00	11,071.52	
001-014-5-360-00	Equipment Maint And Repair	5,849.89	8,999.93	7,807.93	6,000.00	8,000.00	
001-014-5-360-10	Vehicle Maint/Repair	18,871.14	27,687.74	14,291.10	25,000.00	35,000.00	
001-014-5-370-00	Transportation Reimburse		-		200.00		
001-014-5-380-00	Building Maintenance	7,119.39	3,269.42	2,899.81	5,000.00	8,000.00	
001-014-5-385-00	Hydrant Maintenance			15,978.00	31,956.00	31,956.00	
001-014-5-390-00	Other Contractual Services	42,774.59	49,057.29	3,840.62	13,044.00	15,000.00	
001-014-5-390-50	Contractual/Technological	1,345.98	3,749.67	3,861.18	2,400.00	4,000.00	Cell phone charges
001-014-5-391-00	Technological IT	3,179.21	5,087.70	1,243.68	2,829.00	6,916.23	Shared salaries and Services
001-014-5-392-00	Technological Hardware			1,312.69	2,400.00		
001-014-5-393-00	Department Specific Technology				5,589.00	6,715.00	See Capital Sheet for Detail
001-014-5-420-00	Fuels For Vehicles/Equip	2,817.32	5,534.02	3,807.76	6,000.00	8,000.00	
001-014-5-430-00	Operating Supplies	8,283.03	13,597.13	3,484.51	10,000.00	10,000.00	
001-014-5-430-01	Foreign Fire Operating Supplies						
001-014-5-440-00	Safety & Uniform Supplies	41,197.81	8,545.28	28,110.48	20,000.00	25,000.00	
001-014-5-450-00	Maint/Repair Supplies	798.91	183.72	609.24	800.00	1,500.00	
001-014-5-460-00	Vehicle Maint Supplies	386.85	1,206.24		3,000.00	3,000.00	
001-014-5-470-00	Minor Equipment	19,682.24	8,606.77	7,419.78	42,775.00	43,525.00	See Capital Sheet for Detail
001-014-5-490-00	Generat Fuel/Chemical Sup						
001-014-5-505-00	Engineering for Capital						
001-014-5-520-00	Buildings & Structures		-		-	-	
001-014-5-530-00	Equipment		-	21,531.00	-	9,700.00	See Capital Sheet for Detail
001-014-5-550-00	Other Capital Improvements		-		-	1,700.00	
001-014-5-595-00	Depreciation Expenses	64,089.43	63,647.77				
001-014-5-730-48	Trans to City Prop/Eq/Reserves	35,000.00	70,000.00		204,000.00	40,000.00	
<b>TOTAL EXPENSES</b>		<b>376,769.42</b>	<b>405,227.81</b>	<b>181,488.49</b>	<b>522,556.00</b>	<b>489,433.75</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(51,031.83)</b>	<b>434.00</b>	<b>178,182.45</b>	<b>24,253.00</b>	<b>8,935.42</b>	

City of Highland, Illinois  
 Fire Department  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Replacement Pumper Truck		500,000			
<b>SCB replacement</b>			125,000		
Replacement SUVu	8,000				
<b>Total Equipment Account #530</b>	8,000	500,000	125,000	0	0
<b>Other Capital Improvements Account #550</b>					
Share of New Diesel Fuel Pump	1,700				
<b>Total Other Capital Improvements Account #550</b>	1,700	0	0	0	0
<b>Total Capital Expenditures Projected</b>	9,700	500,000	125,000	0	0

**Included in Minor Equipment #470**

Turnout Gear (5 Sets)	12,000	11,700	12,000	12,000	12,000
Self Contained Breathing Apparatus (3 units)	22,750	23,650	24,000	24,000	24,000
Hose	8,775	9,000	10,000	10,000	10,000
	43,525	44,350	46,000	46,000	46,000

Department Specific Technology

Zoll	700	700	700	700	700
New World	3000	3000	3000	3000	3000
Vector Solutions	2675	2675	2675	2675	2675
Revise Web Hosting	340	340	340	340	340
	6715	6715	6715	6715	6715

Funded by Liability Insurance Tax Levy Fund 706  
 Lexipol

	2788	2788	2788	2788	2788
--	------	------	------	------	------

**TO:** Mayor Hemann, City Council, Fire Protection District Trustees and  
Highland Area Residents

**FROM:** Brian Wilson, EMS Chief

**DATE:** March 14, 2023

**SUBJECT:** Fiscal Year 2024 Budget Message

### **FY24 BUDGET MESSAGE**

Highland Ambulance Services FY24, May 1, 2023 through April 30, 2024, Budget is hereby submitted.

Highland Ambulance Service provides EMS services to the following fire districts: Highland, Highland-Pierron, Grantfork, St. Rose, St. Jacob, and Marine. Services provided are 911 emergency responses and some inter-facility transports for St. Joseph's Hospital of Highland.

The ambulance service as 23 employees at this time. This includes 1 EMS Chief, 1 operations manager 12 full time Paramedics, 4 full time EMS's, 3 part time Paramedics, and 2 part time EMT's.

This budget includes proposed expenditures and revenue streams the service will utilize to finance the operations. The budget will go to the city council for approval.

The budget will utilize the modified accrual basis of accounting and follow the rules set forth by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) for accounting and reporting purposes.

#### **Budget Strategy**

The FY23 budget cycle had us experiencing uncertain times with the end of COVID-19 illness and a dramatic increase in Flu and RSV infections which was particularly affecting young children. As we are nearing the end of the FY23 budget cycle we are facing economic uncertainty with increased fuel and supply prices, and supply chain problems.

Historically the service has included funds for future purchases while still meeting the financial challenges as they arose, but since COVID-19 hit this has not been possible. This year's budget is about overcoming the financial burden that the past few years have caused and getting the service back to a position to build up our reserves once more while also strategically planning ahead for major purchases that will take multiyear planning to accomplish.

## **Budget Highlights**

The main source of revenue is through taxes and district payments for services. This provides the ability to provide reliable and highly trained staffing and resources to respond to 911 call volume in our service area. This also provides our constituents and visitors alike highly trained Paramedics and EMT's.

Our secondary source of revenue are user fees for services performed for transporting patients to hospitals locally and transports from our critical care access hospital to hospitals with more specialized services that meet the patients' needs.

The service is actively planning for legislative initiatives that may reduce the ability to balance bill patients for surprise payments and decreased or contracted rates received from insurance companies. This has already affected air ambulance services and actively being talked about for ground ambulance services not only state-wide, but also nation-wide.

## **Revenue Trends**

Each fire district is being asked to increase their payments to .15% of the equalized assessed valuation (EAV) for the FY24 budget year. This is to help with the effects that inflation has had on the service.

With billing as our secondary source of income, we have switched to a program that will not only help us to bill more efficiently but to also receive our income in a more expedient manner. This will also help in being more transparent with our actual net income as with Medicare and Medicaid we cannot collect on contractual allowances (a difference between the billing amount and the maximum allowable charge). As we cannot collect this amount it is considered a contra revenue (money that will never come in).

We are participating in a federally funded Medicaid program, GEMT, which allows for governmental EMS agencies to help offset the difference between what state Medicaid pays and what the actual cost of providing the service is. This would increase each ALS and BLS Medicaid transport by \$500.

We are also actively exploring other means of revenue, such as community health programs and CPR classes.

## **Expenditure Trends**

The FY24 budget has been developed with our expectations to deliver high quality healthcare, and to contribute to the overall health of the community and its visitors while maintaining a high performing, sustainable agency.

The service needs to recruit and retain its employee group of EMS professionals to realize our goals. This will represent a 2% increase over last years over budget in wages and benefits.

As stated above, we are combating a financial burden and are looking to maintain or cut costs in every way possible.

Ambulance							
	Current Fiscal Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Revenue</b>							
Property / Replacement Tax	\$ 551,117	\$ 588,757	\$ 602,004	\$ 615,549	\$ 629,399	\$ 643,561	
Charges for Services	1,700,000	1,210,000	1,234,200	1,258,884	1,284,062	1,309,743	
Intergovernmental Taxes	373,451	445,855	454,772	463,868	473,145	482,608	
Misc Revenues	19,200	55,500	56,055	56,616	57,182	57,754	
Operating Transfer In	0	0	0	0	0	0	
<b>Total Revenues Projected</b>	<b>2,643,768</b>	<b>2,300,112</b>	<b>2,347,031</b>	<b>2,394,916</b>	<b>2,443,788</b>	<b>2,493,665</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Alloc	85%	2,247,203	1,955,095	1,994,977	2,035,679	2,077,219	2,119,615
Capital Expenditures Allocation	10%	264,377	230,011	234,703	239,492	244,379	249,366
Cash Reserve & Equip Repl Allc	5%	132,188	115,006	117,352	119,746	122,189	124,683
<b>Operating &amp; Maintenance:</b>							
Personnel	1,473,095	1,565,830	1,620,634	1,677,356	1,736,064	1,796,826	
Professional	47,000	30,000	23,600	24,072	24,553	25,045	
Contractual	178,579	318,753	325,128	331,631	338,263	345,028	
Supplies	96,050	91,550	110,081	95,583	97,494	99,444	
Bad Debt / Non Billable Writeoffs	700,000	250,000	255,000	260,100	265,302	270,608	
<b>Total O&amp;M Projected</b>	<b>2,494,724</b>	<b>2,256,133</b>	<b>2,334,443</b>	<b>2,388,741</b>	<b>2,461,677</b>	<b>2,536,951</b>	
Capital Projection	86,560	42,178	42,178	0	42,178	42,178	
Capital Reserve Transfer In from 004	0	0	49,000		0	0	
Transfer to Reserves 004	\$ 62,000	\$ -		\$ 78,000	\$ 98,000	\$ 32,000	
<b>Cash Expenditures</b>	<b>2,581,284</b>	<b>2,298,311</b>	<b>2,376,621</b>	<b>2,388,741</b>	<b>2,503,855</b>	<b>2,579,129</b>	
Transfers Out	62,000	0	0	78,000	98,000	32,000	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>2,643,284</b>	<b>2,298,311</b>	<b>2,376,621</b>	<b>2,466,741</b>	<b>2,601,855</b>	<b>2,611,129</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 484</b>	<b>\$ 1,801</b>	<b>\$ 19,410</b>	<b>\$ (71,825)</b>	<b>\$ (158,067)</b>	<b>\$ (117,464)</b>	

AMBULANCE DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%						
Actual Revenue Dedicated to O&M	67.9%	87.2%	88.6%	88.9%	89.9%	90.9%
Revenue Dedicated to Capital will not exceed 10%						
Actual Revenue Dedicated to Capital	3.3%	1.8%	1.8%	0.0%	1.7%	1.7%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel	55.7%	68.1%	69.1%	70.0%	71.0%	72.1%
Net Revenue per Service Call will Exceed \$370	\$547	\$566				
Number of Service Calls (including transfers)	2,511	2,486				
Estimated Net Collection Rate	82%					
	Calendar Year 2022	Estimated 2023				
Highland - Per Capita	9,991	9,991				
Cost of Taxes Per Call - Highland	\$ 266.46	\$ 296.27				
Highland - Number of Calls (Includes Transfers)	1,965	1,886				
Grantfork FD - Per Capita	1,000	1,000				
Cost of Taxes Per Call - Grantfork FD	\$ 1,055.84	\$ 718.87				
Grantfork FD - Number of Calls	32	47				
Highland Pierron FD - Per Capita	8,500	8,500				
Cost of Taxes Per Call - Highland Pierron FD	\$ 779.45	\$ 636.78				
Highland Pierron FD - Number of Calls	183	224				
St. Jacob FD - Per Capita	2,273	2,273				
Cost of Taxes Per Call - St. Jacob FD	\$ 605.82	\$ 906.59				
St. Jacob FD - Number of Calls	118	128				
St. Rose FD - Per Capita	1,700	1,700				
Cost of Taxes Per Call- St. Rose FD	\$ 690.98	\$ 1,312.89				
St. Rose FD - Number of Calls	49	47				
Marine FD - Per Capita	5,000	5,000				
Cost of Taxes Per Call- Marine FD	\$ 559.02	\$ 595.32				
Marine FD - Number of Calls	164	154				
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only	\$ 55.16	\$ 58.93				
<b>Reserves Balance October 2022</b>	<b>\$208,848</b>	<b>\$208,848</b>	<b>\$159,848</b>	<b>\$237,848</b>	<b>\$335,848</b>	<b>\$367,848</b>
Reserves to Cover 90 days O&M Costs (without writeoffs)	\$442,535	\$494,663	\$512,739	\$524,871	\$541,572	\$558,824



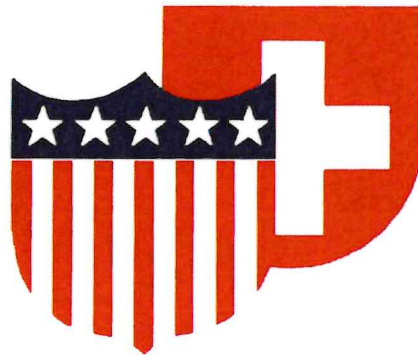
AMBULANCE							
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6months 10/31/2022	FY 2022-23 Budget	FY 2023-24 Budget	Comments
401-000-4-311-10	Property Tax-General	481,657.89	510,087.66	390,814.65	523,602.00	558,757.24	
401-000-4-312-10	Replacement Tax-General	22,340.66	52,653.73	37,094.86	27,515.00	30,000.00	
401-000-4-346-20	Gain On Sale Of Assets						
401-000-4-349-10	Charges For Ambulance Serv	1,721,100.91	1,683,796.04	600,472.76	1,700,000.00	1,700,000.00	Charges billed not actually what is collected-less non billables
401-000-4-349-11	Contractual Allowances					(490,000.00)	Uncollectible billed revenues
401-000-4-349-20	C.Pymt-Hq/rd	129,429.00	141,050.00		142,639.00	142,639.00	
401-000-4-349-30	C.Pymt-Granfork Fire Dis	27,180.00	30,449.00		33,787.00	33,787.00	
401-000-4-349-34	C.Pymt-St Jacob Fd	61,917.00	65,916.00		71,487.00	116,043.00	Contract to Council 01/04/2022
401-000-4-349-35	C.Pymt-St Rose Fire Dist	31,711.00	32,920.00		33,858.00	61,706.00	Contract to Council 12/20/21
401-000-4-349-36	C.Pymt-Marine Fire Dist	83,050.00	87,159.00		91,680.00	91,680.00	Contract to Council 01/18/2022
401-000-4-349-45	Training Fees			55.00	1,000.00	1,000.00	
401-000-4-361-10	Interest Income	2,110.39	5,377.51	1,683.50	5,000.00	5,000.00	
401-000-4-371-10	Misc Revenue	13,043.12	22,547.89	22,061.55	2,000.00	2,000.00	
401-000-4-371-15	Grants	361,990.05					
401-000-4-371-16	Governmental Allotments GMET	53,108.75	33,921.74	24,055.08	15,000.00	50,000.00	Portion of GEMT revenue that will have to be paid back to the state
401-000-4-371-20	Credit Card Collection Fees	(4,243.24)	(4,660.84)	(1,275.22)	(3,800.00)	(2,500.00)	
401-000-4-371-40	Donations	800.00					
401-000-4-371-90	Overpayments						
401-000-4-381-21	From City Prop/Eq/Reserves		97,000.00				
401-000-4-381-25	From Business District A						
<b>TOTAL REVENUE</b>		<b>2,966,195.63</b>	<b>2,768,216.73</b>	<b>1,074,962.18</b>	<b>2,643,768.00</b>	<b>2,300,112.24</b>	
401-401-5-110-00	Regular Salaries	964,123.99	1,104,606.81	539,859.88	835,447.86	1,055,830.00	
401-401-5-120-00	Overtime	248,426.16	241,073.94	146,306.72	260,000.00	290,000.00	
401-401-5-130-00	Benefits - Health & Life	133,047.91	196,187.45	89,783.70	210,000.00	220,000.00	
401-401-5-131-00	Benefits - Other	16,569.25	9,925.23				
401-401-5-131-10	Cleaning Allowance						
401-401-5-150-00	Retirement						
401-401-5-160-00	Unemployment Ins						
401-401-5-170-00	Salaries Car Allowance		54.59				
401-401-5-220-00	Legal / Attorney Fees	6,307.59	4,711.77	3,428.22	3,000.00	15,000.00	
401-401-5-240-00	Training And Travel	4,865.23	6,700.00	4,972.85	9,000.00	15,000.00	
401-401-5-250-00	Admin Exp To General Admin	42,778.00	42,480.00	17,502.00	35,000.00	-	
401-401-5-260-00	Waste Removal	96.00			150.00	150.00	
401-401-5-310-00	Telephone / Communications	3,297.36	3,342.56	3,156.39	3,100.00	5,000.00	
401-401-5-320-00	Postage	2,248.64	2,557.29		2,000.00	1,000.00	
401-401-5-330-00	Utilities	2,599.87	952.86	3,383.16	3,000.00	10,000.00	
401-401-5-340-00	Rentals And Leases	26,526.05	26,604.46	12,911.69	25,000.00	2,000.00	
401-401-5-350-00	Insurance	2,465.33	2,234.33		2,131.00	2,200.00	
401-401-5-360-00	Equipment Maint And Repair	1,073.04	3,300.44	1,982.24	4,000.00	6,000.00	
401-401-5-360-10	Vehicle Maint/Repair	44,940.23	62,585.19	33,422.24	35,000.00	35,000.00	
401-401-5-370-00	Transportation Reimburse				100.00	100.00	
401-401-5-390-00	Other Contractual Services	61,268.56	181,830.81	21,599.82	57,000.00	110,000.00	
401-401-5-390-24	Collection Agency Fees		259.06		1,000.00	1,000.00	
401-401-5-390-25	Overpayments	4,364.75	542.13	(247.34)	3,000.00	3,000.00	
401-401-5-390-50	Contractual/Technological	5,423.79	4,846.82	1,128.28	4,500.00	4,500.00	Air cards and HCS
401-401-5-391-00	Technological IT	17,366.49	21,777.70	8,716.54	19,795.00	20,000.00	Shared Salaries and Services
401-401-5-392-00	Technological Hardware			1,128.88	10,850.00	2,850.00	See Capital Sheet for Detail
401-401-5-393-00	Department Specific Technology				18,803.00	18,803.00	See Capital Sheet for Detail
401-401-5-394-00	GMET Payment Expense					100,000.00	potential GMET reimbursement requests
401-401-5-410-00	Office Supplies	728.68	1,407.44	527.39	1,200.00	1,200.00	
401-401-5-420-00	Fuels For Vehicles/Equip	19,747.06	27,106.20	22,492.73	27,500.00	40,000.00	
401-401-5-430-00	Operating Supplies	27,841.05	37,294.57	14,437.42	30,000.00	25,000.00	
401-401-5-440-00	Safety & Uniform Supplies	4,349.56	6,506.60	1,712.96	10,000.00	7,000.00	
401-401-5-450-00	Maint/Repair Supplies	795.01	1,002.92	328.20	1,500.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	4,593.59	1,009.02	3,802.55	5,000.00	4,000.00	
401-401-5-470-00	Minor Equipment	333.87	10,578.61	1,831.18	26,700.00	10,000.00	included Detail on Capital Sheet
401-401-5-510-00	Land						
401-401-5-520-00	Buildings & Structures						
401-401-5-530-00	Equipment		334.08	51,460.30	86,560.00	42,178.00	included Detail on Capital Sheet
401-401-5-550-00	Other Capital Improvements						
401-401-5-595-00	Depreciation Expenses	75,266.09	70,922.12				
401-401-5-620-00	Interest Payments	2,589.53	1,306.23				
401-401-5-730-48	Trans To City Prop/Eq/Reserves	300,000.00			62,000.00	-	
401-401-5-810-00	Bad Debt	198,774.17	214,491.77	30,136.34	250,000.00	250,000.00	
401-401-5-810-10	Non-Billable Write Offs	495,850.01	434,450.56	169,503.80	450,000.00		
401-401-5-870-00	Pension Expense		(369,568.17)				
<b>TOTAL EXPENSES</b>		<b>2,718,546.86</b>	<b>2,353,395.39</b>	<b>1,185,267.94</b>	<b>2,492,336.86</b>	<b>2,298,311.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>266,546.67</b>	<b>404,821.34</b>	<b>(110,305.76)</b>	<b>151,431.14</b>	<b>1,801.24</b>	

City of Highland, Illinois  
 Ambulance  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Equipment Account #530</b>					
Ambulance Loan Payment	42,178	42,178	42,178	42,178	42,178
New Ambulance			200,000		
<b>Total Equipment Account #530</b>	<u>42,178</u>	<u>42,178</u>	<u>242,178</u>	<u>42,178</u>	<u>42,178</u>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Capital Expenditures Projected</b>	<u><u>42,178</u></u>	<u><u>42,178</u></u>	<u><u>0</u></u>	<u><u>42,178</u></u>	<u><u>42,178</u></u>
Minor Equipment #470					
Various Items	10,000.00	10000	10000	10000	10000
Stair Chairs (3)		16,700			
	<u>10,000</u>	<u>26,700</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Department Specific Technology					
Aladtec Scheduling Software	2788	2788	2788	2788	2788
Vector Solutions	2675	2675	2675	2675	2675
Zoll	13000	13000	13000	13000	13000
Revise Web Hosting	340	340	340	340	340
	<u>18803</u>	<u>18803</u>	<u>18803</u>	<u>18803</u>	<u>18803</u>
Technology Hardware					
Surface Pro Computers (3)		3600		3900	
Workstation Replacement	2850	2850	2850	2850	2850
	<u>2850</u>	<u>6450</u>	<u>2850</u>	<u>6750</u>	<u>2850</u>

# CITY OF HIGHLAND



## PARKS AND RECREATION

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



# HIGHLAND

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

Mark Rosen, Director of Parks & Recreation

## 2023-2024 Budget Goals

The Parks & Recreation Department will continue to work toward the goal of maintaining existing facilities to the best of our ability with resourcefulness, inter-department assistance, and creative thinking. Although there are multiple capital projects the department realizes are important, we will be focusing on making improvements through the use of grants and budgeting money into our reserves.

Below are major accomplishments completed in 2022:

- Completed replacing portions of the roads in the city cemetery. A point of interest is that with investing in minor equipment, Brad and his staff, along with some assistance from Public Works, has saved an estimated \$110,000 in contractual services by pouring the concrete in-house.
- Used two grants to purchase new playground equipment at Hoffman Park. The installation of the equipment is expected to be completed by May 1, 2023.
- Made overdue upgrades to the Korte Recreation Center.
  - New HVAC unit
  - New Pool Heater
  - Renovated Child Care
  - New UV Filter – application submitted in March, 2022
- Expanded deck surface at the Outdoor Pool by filling the baby pool. This also eliminated the problem of losing water through an inoperable valve/drain.

The goals for the 2023-2024 fiscal year are listed below:

### *Korte Recreation Center*

- Budget for annual upgrades using TIF funding. Upgrades would include but not be limited to:
  - Painting and/or tuck-pointing exterior
  - Paint interior walls
  - Replace stair treads and flooring
  - New restroom partitions
  - Complete the installation of the UV filtration system

### *Parks*

- Repaint band shell at Plaza
- Install play system at Silver Lake Park (grant)
- Introduce pollinators/native plants in green spaces to reduce costs associated with mowing
- Install revenue generating systems without adding staff. For example, a Kayak Kiosk that is automated to take payments.

### *Outdoor Pool*

- Place money into reserves for either phasing in improvements to the existing pool or new pool in the future.

### *Weinheimer Community Center*

- New Roof

### *Staffing & Fees*

- Although we continue to try reducing staffing where we can with salaried employees, the fact remains that wages will continue to increase and we cannot afford to overlook maintenance and services for the additional 45,000 hours we provide services throughout the year.

<b>KORTE REC CENTER</b>							
	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Revenue</b>							
Daily Admission	\$ 120,000	\$ 145,000	\$ 149,350	\$ 153,831	\$ 158,445	\$ 163,199	
Passes	302,100	361,300	368,526	375,897	383,414	391,083	
Concessions / Vending	13,000	12,500	12,750	13,005	13,265	13,530	
Facility Rental	10,000	10,000	10,200	10,404	10,612	10,824	
League / Program Registration	40,000	25,000	25,750	26,523	27,318	28,138	
Party Packages	50,000	60,000	61,200	62,424	63,672	64,946	
Sales - Contracted Trainers	4,000	2,000	2,040	2,081	2,122	2,165	
Administration Fees	29,000	25,000	25,500	26,010	26,530	27,061	
Sales Tax	0	0	0	128,608	128,914	0	
Income and Local Use Tax	0	0	0	64,304	64,457	0	
Telecommunications Tax	0	0	0	3,021	2,646	0	
Cable Franchise Fee	0	0	0	2,020	1,867	0	
Misc Revenues	175,600	22,100	(127,679)	(128,956)	(130,245)	(131,548)	
Operating Transfer In	495,000	495,000	385,000	370,000	355,000	270,000	
<b>Total Revenues Projected</b>	<b>\$ 1,238,700</b>	<b>\$ 1,157,900</b>	<b>\$ 912,637</b>	<b>\$ 1,109,171</b>	<b>\$ 1,108,019</b>	<b>\$ 839,398</b>	

<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	1,052,895	984,215	775,741	942,795	941,816	713,488
Capital Expenditures Allocation	10%	123,870	115,790	91,264	110,917	110,802	83,940
Cash Reserve & Equip Repl Allocation	5%	61,935	57,895	45,632	55,459	55,401	41,970

<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 407,217	\$ 446,400	\$ 462,024	\$ 478,195	\$ 494,932	\$ 512,254	
Professional	2,500	2,500	2,550	2,601	2,653	2,706	
Contractual	380,349	397,183	355,126	362,229	369,474	376,863	
Supplies	103,300	126,900	129,438	132,027	114,667	116,961	
<b>Total O&amp;M Projected</b>	<b>893,366</b>	<b>972,983</b>	<b>949,138</b>	<b>975,052</b>	<b>981,726</b>	<b>1,008,784</b>	

Capital Projection	124,000	50,000	200,000	625,000	50,000	50,000	
Capital Reserve Transfer in	0	0	78,000	0	101,000	0	
Debt Service Transfer In	-	0	0	0	0	0	
Debt Service Bond Payment	-	0	0	0	0	0	
Transfer to Reserves	221,000	134,000	0	5,000	0	6,000	

Cash Expenditures	1,017,366	1,022,983	1,149,138	1,600,052	1,031,726	1,058,784	
Transfers Out	221,000	134,000	0	5,000	0	6,000	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 1,238,366</b>	<b>\$ 1,156,983</b>	<b>\$ 1,149,138</b>	<b>\$ 1,605,052</b>	<b>\$ 1,031,726</b>	<b>\$ 1,064,784</b>	

<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 334</b>	<b>\$ 917</b>	<b>\$ (158,501)</b>	<b>\$ (495,881)</b>	<b>\$ 177,293</b>	<b>\$ (225,386)</b>	
--	---------------	---------------	---------------------	---------------------	-------------------	---------------------	--

<b>KORTE REC CENTER'S CRITICAL MEASURES</b>							
Revenue Dedicated to O&M will not exceed 80%							
Actual Revenue Dedicated to O&M	72.1%	84.0%	104.0%	87.9%	88.6%	120.2%	
Revenue Dedicated to Personnel Costs will not exceed 45%							
Actual Revenue Dedicated to Personnel Costs	32.9%	38.6%	50.6%	43.1%	44.7%	61.0%	
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member							
Actual Revenue per Member	\$427.14	\$399.28					
Actual O&M Cost per Member	\$308.06	\$335.51					
Members (Estimated)	2,900	2,900					
<b>Reserves Balance October 2022</b>	<b>\$304,188</b>	<b>\$438,188</b>	<b>\$438,188</b>	<b>\$443,188</b>	<b>\$443,188</b>	<b>\$449,188</b>	
<b>Reserves to Cover 90 days O&amp;M Costs</b>	<b>\$220,282</b>	<b>\$239,914</b>	<b>\$234,034</b>	<b>\$240,424</b>	<b>\$242,069</b>	<b>\$248,741</b>	

KORTE RECREATION CENTER							
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
009-009-4-321-20	Sales Tax						
009-009-4-321-20	State Income Tax						
009-009-4-321-20	Simplified Muni Telecom Tx		87.12				
009-009-4-321-20	CATV Franchise	50,350.20	31,921.76	17,291.57			
009-009-4-341-09	Admin Rev-Frm 016 & 503	33,000.00	33,000.00	14,502.00	29,000.00	25,000.00	
009-009-4-347-10	Daily Admission	87,336.83	159,092.79	70,650.55	120,000.00	145,000.00	
009-009-4-347-21	Rec Annual Passes	247,628.44	337,808.83	196,305.12	300,000.00	355,500.00	
009-009-4-347-22	Rec Value Card Passes	1,452.50	5,740.00	2,880.00	2,100.00	5,800.00	
009-009-4-347-40	Concessions	1,578.63	12,131.93	4,513.22	13,000.00	12,500.00	
009-009-4-347-77	Facility Rental	4,143.00	10,058.00	3,369.00	10,000.00	10,000.00	
009-009-4-347-78	League/Prog.Registration \$	21,986.54	38,510.65	12,324.01	40,000.00	25,000.00	
009-009-4-347-79	Rec Party Packages	5,871.00	58,202.00	30,809.00	50,000.00	60,000.00	
009-009-4-347-80	Child Care Fees	834.26	948.23	34.75	1,500.00	500.00	
009-009-4-347-85	Sales-Soda Vending Machine	1,230.20	3,461.95	1,918.74	2,000.00	3,000.00	
009-009-4-347-86	Sales-Retail		0.50	37.00	100.00	100.00	
009-009-4-347-87	Sales-Contracted Trainers	1,431.50	473.50	(55.00)	4,000.00	2,000.00	
009-009-4-347-88	Advertising Sales						
009-009-4-371-10	Misc Revenue	1,086.04	22,621.41	2,611.76	14,000.00	10,000.00	
009-009-4-371-14	Memorials / Bequests						
009-009-4-371-15	Grants	8,362.00	13,800.00	4,200.00			
009-009-4-371-20	Credit Card Discounts/Fees	(2,925.39)	(8,611.18)	(1,795.76)	(6,000.00)	(6,500.00)	
009-009-4-371-40	Donations	800.00	9,772.00	750.00	150,000.00	5,000.00	
009-009-4-371-50	Comm Foundation Contribut	14,250.00			14,000.00	10,000.00	
009-009-4-381-10	From General Admin Fund	434,515.00	300,000.00	247,500.00	495,000.00	495,000.00	
009-009-4-381-20	From Swim Pool Fund						
009-009-4-381-21	From City Prop/Eq/Reserves	75,000.00					
<b>TOTAL REVENUE</b>		<b>987,930.75</b>	<b>1,029,019.49</b>	<b>607,845.96</b>	<b>1,238,700.00</b>	<b>1,157,900.00</b>	
009-009-5-110-00	Regular Salaries	239,366.93	310,505.02	176,631.01	382,758.83	415,000.00	
009-009-5-120-00	Overtime	425.93	5,319.82	921.13	1,200.00	1,400.00	
009-009-5-130-00	Benefits - Health & Life	22,545.74	24,955.06	11,444.53	26,017.00	30,000.00	
009-009-5-131-00	Benefits - Other	10,109.98	4,468.67	-			
009-009-5-140-00	Benefit Social Sec/Medicare						
009-009-5-150-00	Benefit IMRF						
009-009-5-160-00	Unemployment Ins		863.50				
009-009-5-220-00	Legal / Attorney Fees	3,006.67	1,284.99	609.25	1,000.00	1,000.00	
009-009-5-240-00	Training And Travel	1,898.40	1,097.00	1,307.00	1,500.00	1,500.00	
009-009-5-310-00	Telephone / Communications	2,950.58	2,647.65	1,365.31	3,000.00	3,000.00	
009-009-5-320-00	Postage	975.65	1,056.47		1,500.00	1,500.00	
009-009-5-330-00	Utilities	115,474.52	126,170.26	61,907.34	115,000.00	130,000.00	
009-009-5-340-00	Rentals And Leases	263.38	206.81	10.00	1,900.00	800.00	
009-009-5-350-00	Insurance	7,865.87	7,701.38		7,730.00	6,582.80	
009-009-5-360-00	Equipment Maint And Repair	58.98	21,628.71	3,604.81	8,000.00	8,000.00	
009-009-5-360-10	Vehicle Maint/Repair	352.99	1,589.82	258.94	200.00	300.00	
009-009-5-380-00	Building Maintenance		7,982.86	62,205.02	100,000.00	91,000.00	
009-009-5-380-01	Custodial Services	21,101.10		-	25,000.00	29,000.00	
009-009-5-390-00	Other Contractual Services	69,379.68	76,128.43	55,933.99	75,000.00	85,000.00	
009-009-5-390-09	Contracted Trainers	780.73	978.67		4,000.00	1,500.00	
009-009-5-390-33	Marketing	1,199.70	2,132.50	255.00	1,500.00	1,500.00	
009-009-5-390-50	Contractual/Technological	4,014.02	3,828.85	986.35	5,000.00	4,000.00	
009-009-5-391-00	Technological IT	17,719.57	19,670.82	7,470.53	16,969.00	17,000.00	Shared Salaries and Services
009-009-5-392-00	Technological Hardware				3,600.00	5,000.00	Workstation replacement
009-009-5-393-00	Department Specific Technology				15,550.00	18,000.00	See Capital Sheet for Detail
009-009-5-410-00	Office Supplies	547.49	1,785.62	954.69	400.00	2,000.00	
009-009-5-420-00	Fuels For Vehicles/Equip	1,840.19					
009-009-5-430-00	Operating Supplies	12,222.05	23,599.83	11,022.54	23,000.00	23,000.00	
009-009-5-430-50	Retail/Concession Supplies	4,859.68	22,928.34	11,280.05	10,000.00	23,000.00	This includes concessions and
009-009-5-440-00	Safety & Uniform Supplies	1,912.35	5,584.84	2,587.03	2,500.00	3,000.00	
009-009-5-450-00	Maint/Repair Supplies	5,386.15	3,456.05	1,873.74	6,000.00	6,000.00	
009-009-5-450-01	Custodial Supplies		497.04		800.00	900.00	
009-009-5-470-00	Minor Equipment	9,371.13	6,375.37	26,170.48	50,000.00	51,000.00	
009-009-5-490-00	Generat.Fuel/Chemical Sup	4,482.56	7,396.79	5,553.08	7,000.00	13,000.00	
009-009-5-520-00	Buildings		-		-	0.00	
009-009-5-530-00	Equipment		11,124.23	18,500.00		0.00	
009-009-5-540-00	Lines Roads Etc		-		-	0.00	
009-009-5-550-00	Other Capital Improvements		-		-	50,000.00	
009-009-5-595-00	Depreciation Expenses	393,193.88	485,597.10				
009-009-5-610-00	Principal Payments						
009-009-5-620-00	Interest Payments	3,762.50					
009-009-5-630-00	Other Debt Services	371.00					
009-009-5-640-00	Amortization						
009-009-5-730-19	Transfer to General Fund		38,767.50				
009-009-5-730-48	Trans for City Prop/Eq/Reserves		304,000.00		221,000.00	134,000.00	
009-009-5-810-00	Bad Debt						
<b>TOTAL EXPENSES</b>		<b>957,439.40</b>	<b>1,531,330.00</b>	<b>462,851.82</b>	<b>1,117,124.83</b>	<b>1,156,982.80</b>	
<b>REVENUE OVER EXPENSES</b>		<b>30,491.35</b>	<b>(502,310.51)</b>	<b>144,994.14</b>	<b>121,575.17</b>	<b>917.20</b>	

City of Highland, Illinois  
Korte Recreation Center  
23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Roof	0	0	0	0	0
<b>Total Building Account #520</b>	0	0	175,000	0	0
<b>Equipment Account #530</b>					
Doors					
Pool Filtration/HVAC Upgrades			400,000		
UV Upgrades - Pool Filtration					
<b>Total Equipment Account #530</b>		0	400,000	0	0
<b>Lines, Roads, Etc Account #540</b>					
Repave parking lot		150,000			
<b>Total Lines, Roads, Etc Account #540</b>	0	150,000	0	0	0
<b>Other Capital Improvements Account #550</b>					
Locker Room Floors					
Tuckpointing/Paint	50,000	50,000	50,000	50,000	50,000
<b>Total Other Capital Improvements Account #550</b>	50,000	50,000	50,000	50,000	50,000
<b>Total Capital Expenditures Projected</b>	50,000	200,000	625,000	50,000	50,000
<b>ADA Accessibility Future Costs</b>	32,450				
<b>Department Specific Technology</b>					
Software	5000	5000	5000	5000	5000
Software	10000				
When to Work	550	550	550	550	550
	15550	5550	5550	5550	5550

<b>PARKS AND PROGRAMS</b>							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	FY
	Budget	2024	2025	2026	2027	2028	
<b>Revenue</b>							
Property / Replacement Tax	\$ 503,050	\$ 540,252	\$ 552,407	\$ 564,837	\$ 577,545	\$ 590,540	
Sales Tax	365,625	278,460	281,190	297,556	279,492	400,540	
Income and Local Use Tax	182,813	139,230	140,595	148,778	139,746	200,270	
Telecommunications Tax	11,250	7,560	7,560	6,990	5,737	7,184	
Cable Franchise Fee	6,750	4,788	4,788	4,673	4,049	5,351	
Donations	20,000	21,000	21,000	21,000	21,000	21,000	
League Programs / Registration	33,400	64,600	65,892	67,210	68,554	69,925	
Concessions	14,000	15,000	15,300	15,606	15,918	16,236	
Duckblinds	35,000	35,000	35,700	36,414	37,142	37,885	
Misc Revenues	160,248	173,650	175,387	177,140	178,912	180,701	
Operating Transfer In	20,000	0	104,000	102,000	99,000	106,000	
<b>Total Revenues Projected</b>	<b>1,352,136</b>	<b>1,279,540</b>	<b>1,403,819</b>	<b>1,442,204</b>	<b>1,427,096</b>	<b>1,635,633</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	1,149,316	1,087,609	1,193,246	1,225,873	1,213,031	1,390,288
Capital Expenditures Allocation	10%	135,214	127,954	140,382	144,220	142,710	163,563
Cash Reserve & Equip Repl Allocation	5%	67,607	63,977	70,191	72,110	71,355	81,782
<b>Operating &amp; Maintenance:</b>							
Personnel		482,153	509,160	521,160	534,160	550,160	569,160
Professional		31,500	27,900	28,458	29,027	29,608	30,200
Contractual		350,308	397,732	405,687	413,800	422,076	430,518
Supplies		152,600	183,700	187,374	191,121	194,944	198,843
<b>Total O&amp;M Projected</b>		<b>1,016,561</b>	<b>1,118,492</b>	<b>1,142,679</b>	<b>1,168,109</b>	<b>1,196,788</b>	<b>1,228,721</b>
Capital Projection		152,500	129,766	141,000	311,000	141,000	111,000
Capital Reserve Transfer In from 004		0	0	0	0	93,000	0
Transfer to Reserves 004	\$	183,000	\$ 26,000	\$ 48,000	\$ 180,000	\$ -	\$ 313,000
Cash Expenditures		1,169,061	1,248,258	1,283,679	1,479,109	1,337,788	1,339,721
Transfers Out		183,000	26,000	48,000	180,000	0	313,000
<b>Total Expenditures &amp; Transfers Projected</b>		<b>1,352,061</b>	<b>1,274,258</b>	<b>1,331,679</b>	<b>1,659,109</b>	<b>1,337,788</b>	<b>1,652,721</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>							
	\$	75	\$ 5,282	\$ 72,140	\$ (216,905)	\$ 182,308	\$ (17,088)

<b>PARKS AND PROGRAM'S CRITICAL MEASURES</b>							
<b>Revenue Dedicated to O&amp;M will not exceed 80%</b>							
Actual Revenue Dedicated to O&M		75.2%	91.0%	81.4%	81.0%	83.9%	75.1%
<b>Revenue Dedicated to Personnel Costs will not exceed 40%</b>							
Actual Revenue Dedicated to Personnel Costs		35.7%	41.4%	37.1%	37.0%	38.6%	34.8%
<b>Reserves Balance October 2022</b>	<b>\$</b>	<b>149</b>	<b>\$ 26,149</b>	<b>\$ 74,149</b>	<b>\$ 254,149</b>	<b>\$ 161,149</b>	<b>\$ 474,149</b>
<b>Reserves to Cover 90 days O&amp;M Costs</b>	<b>\$</b>	<b>250,659</b>	<b>\$ 275,793</b>	<b>\$ 281,756</b>	<b>\$ 288,027</b>	<b>\$ 295,098</b>	<b>\$ 302,972</b>
Recreation fund Owes \$285,000 to General Reserves							



PARKS, PROGRAMS, AND COMMUNITY BUILDING							
Account Number	Description	FY 2020-21 Actual	FY 2021-2022	YTD Actual 6 months 10/31/22	FY 2022-2023	FY 2023-2024	Comments
009-016-4-311-53	Prop Tx-Playground & Rec	173,388.57	183,629.09	140,782.94	188,497.00	201,152.61	
009-016-4-311-54	Prop Tax-Community Bldg	144,555.84	153,025.52	117,372.04	157,081.00	167,627.17	
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	39,891.48	39,989.01	29,939.82	40,000.00	40,000.00	
009-016-4-311-58	Prop Tax-Comfort Station	35,940.09	36,114.61	26,914.35	36,000.00	50,000.00	
009-016-4-311-59	Prop Tax-Installment Contracts	30,016.68	29,994.66	22,454.83	30,000.00	30,000.00	
009-016-4-312-53	Repl Tax-Playground & Rec	19,460.12	45,842.06	32,296.00	23,956.00	23,956.00	
009-016-4-312-54	Repl Tax-Community Bldg	14,424.67	33,958.92	23,924.25	17,746.00	17,746.00	
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	5,057.43	11,883.13	8,371.75	6,210.00	6,210.00	
009-016-4-312-58	Repl Tax-Comfort Station	2,880.54	6,811.67	4,798.87	3,560.00	3,560.00	
009-016-4-313-10	Sales Tax			182,888.60	365,625.00	278,460.00	
009-016-4-315-10	State Income Tax			122,096.20	182,813.00	139,230.00	
009-016-4-321-11	Simplified Muni Telecom Tx			6,757.44	11,250.00	7,560.00	
009-016-4-321-20	Cable Franchise Fee				6,750.00	4,788.00	
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	350,004.00				allocated
009-016-4-321-60	Duckblinds-Boat Lic-Docks	36,322.20	26,455.00	13,304.00	35,000.00	35,000.00	New for FY24 Kayak fees
009-016-4-347-21	Senior Center Annual Pass	235.50	1,243.50	330.00	400.00	800.00	
009-016-4-347-40	WCC Concessions	1,181.25	13,694.49	8,737.78	14,000.00	5,000.00	
009-016-4-347-41	Glik Park Concessions					9,000.00	
009-016-4-347-50	Weinheimer Trust Fund	30,669.00	27,796.75	17,070.00	21,500.00	30,000.00	
009-016-4-347-71	Misc. Trees Commission			1,597.50			
009-016-4-347-75	Admission Fees	126.50	882.00	-	1,100.00	1,000.00	
009-016-4-347-76	Senior Center Facility Rental					2,000.00	
009-016-4-347-77	WCC Facility Rental	11,332.50	18,408.00	17,111.50	13,000.00	2,000.00	
009-016-4-347-78	WCC Program Registration	17,622.66	21,910.95	16,006.20	18,000.00	18,000.00	Premium Passes
009-016-4-347-79	Parks Pavilion Rental					6,800.00	
009-016-4-347-80	Senior Center Program Registration					1,000.00	
009-016-4-347-81	Glik Park Program Registration					8,000.00	
009-016-4-347-85	Glik Park Vending Machine Sales		315.00	594.00	2,000.00	1,000.00	
009-016-4-347-86	WCC Vending Machine Sales					1,000.00	
009-016-4-361-10	Interest Income (3,393.39)		1,509.69	1,320.05			
009-016-4-371-10	Misc Revenue	24,967.41	20,505.86	44,874.91	15,000.00	20,000.00	
009-016-4-371-12	Gain on Sale of Assets		300.00				
009-016-4-371-15	Grants	158,955.73	44,260.80	13,568.67	107,648.00	117,650.00	See capital sheet for detail
009-016-4-371-41	Donation to Parks	63,604.83	26,919.51	17,935.58	20,000.00	20,000.00	
009-016-4-371-42	Donation to WCC					500.00	
009-016-4-371-43	Donation to Senior Center					500.00	
009-016-4-371-66	Community Programs & Trips Rev	(10,175.69)	51,985.74	7,753.26	15,000.00	30,000.00	
009-016-4-381-05	From Swim Pool Fund CATV						
009-016-4-381-10	From General Admin Fund		101,000.04	10,000.02	20,000.00		
009-016-4-381-21	From City Prop/Eq/Reserves	125,000.00					
009-016-4-381-22	Transfer from Bus Distr A		80,000.00				
009-016-4-381-	Transfer from Bus Distr B						
009-016-4-381-35	From Cemetery Land Repl.						
009-016-4-381-39	From Cem Brd Of Mgrs						
009-016-4-381-53	From City Prop Res/Tree Comm						
TOTAL REVENUE		1,222,063.92	1,328,440.00	888,800.56	1,352,136.00	1,279,539.78	
009-016-5-110-00	Regular Salaries	397,706.90	424,350.98	229,682.52	425,000.00	435,000.00	
009-016-5-120-00	Overtime	7,694.68	16,233.57	7,270.10	12,000.00	9,000.00	
009-016-5-130-00	Benefits - Health & Life	52,076.08	60,660.28	26,058.86	45,103.00	65,000.00	
009-016-5-131-00	Benefits - Other	(5,327.08)	842.02				
009-016-5-160-00	Unemployment Ins		870.00				
009-016-5-170-00	Salary/Car Allowance		67.45	37.55	50.00	160.00	
009-016-5-210-00	Auditing	250.00					
009-016-5-220-00	Legal / Attorney Fees	3,927.91	2,800.36	2,380.00	2,000.00	2,400.00	
009-016-5-230-00	Engineering / Consulting				2,000.00	2,000.00	
009-016-5-240-00	Training And Travel	558.70	201.46	330.00	1,500.00	1,500.00	
009-016-5-250-09	Admin Fees To KRC	26,004.00	26,004.00	13,002.00	26,000.00	22,000.00	
009-016-5-310-00	Telephone / Communications	3,208.72	3,787.51	2,001.66	4,500.00	4,500.00	
009-016-5-320-00	Postage	149.19	182.21		400.00	400.00	
009-016-5-330-00	Utilities	69,364.22	73,322.52	66,577.02	70,000.00	72,000.00	
009-016-5-340-00	Rentals And Leases		3,098.83	30,075.00	31,500.00	47,000.00	includes Senior Center Lease & 1-t
009-016-5-350-00	Insurance	10,314.25	10,270.66		10,332.00	9,282.00	
009-016-5-360-00	Equipment Maint And Repair	12,101.56	14,399.60	11,606.29	8,000.00	14,000.00	
009-016-5-360-10	Vehicle Maint/Repair	11,868.72	9,798.68	2,443.70	7,000.00	7,500.00	
009-016-5-370-00	Transportation Reimburse				100.00		
009-016-5-380-00	Building Maintenance		15,723.50	201.97	19,500.00	19,000.00	
009-016-5-390-00	Other Contractual Services	33,405.11	140,394.59	56,693.36	65,000.00	75,000.00	
009-016-5-390-09	Contracted Trainers						
009-016-5-390-22	Trees-Contracted Work	5,345.00	100.00		5,500.00	5,500.00	
009-016-5-390-33	Marketing	1,142.95	2,175.10	1,272.99	1,700.00	1,800.00	
009-016-5-390-50	Contractual/Technological	1,349.80	1,022.59	30.00	2,000.00	1,600.00	HCS services
009-016-5-390-57	Contractual Serv-Muni Band	325.00	42,559.17	48,693.36	80,000.00	80,000.00	
009-016-5-390-58	Peanut Butter & Jam Expense		1,075.00	3,535.89	4,000.00	4,000.00	
009-016-5-390-65	Services - Senior Citizens	1,288.67	12,079.17	853.48	14,000.00	4,000.00	
009-016-5-390-66	Community Program & Trips Exp	(720.54)	24,876.14	23,842.32	3,000.00	30,000.00	
009-016-5-391-00	Technological IT	18,677.45	23,540.58	9,962.26	22,626.00	21,000.00	Shared Salary and Services
009-016-5-392-00	Technological Hardware			2,265.24	3,600.00	3,600.00	Workstation Replacement
009-016-5-393-00	Department Specific Technology				1,150.00	1,150.00	See capital sheet for detail
009-016-5-410-00	Office Supplies	139.89	791.69	223.02	200.00	300.00	
009-016-5-420-00	Fuels For Vehicles/Equip	18,657.52	32,851.51	28,544.13	24,000.00	35,000.00	
009-016-5-430-00	Operating Supplies	48,784.34	80,144.49	40,063.93	50,000.00	59,000.00	
009-016-5-430-22	Trees-Purchase&Supplies	166.85	3,400.80	1,201.53	1,100.00	1,400.00	
009-016-5-430-50	Parks Concession/Retail Supply	3,999.68	13,072.39	4,626.78	13,000.00	10,000.00	
009-016-5-430-51	WCC Concession Supplies					3,000.00	
009-016-5-440-00	Safety & Uniform Supplies	1,428.00	2,292.29	1,777.85	1,200.00	2,400.00	
009-016-5-450-00	Maint/Repair Supplies	16,225.78	11,190.17	4,038.85	16,000.00	16,000.00	
009-016-5-460-00	Vehicle Maint Supplies	821.31	1,619.28	3,042.04	1,000.00	4,000.00	
009-016-5-470-00	Minor Equipment	51,825.38	28,240.30	16,742.29	30,000.00	35,000.00	
009-016-5-490-00	Generat.Fuel/Chemical Sup	13,065.24	660.86	1,167.74	12,500.00	14,000.00	
009-016-5-505-00	Engineering For Capital		1,620.85				
009-016-5-510-00	Land						
009-016-5-520-00	Buildings & Structures				231,000.00	60,000.00	Silver Lake Park Play system
009-016-5-530-00	Equipment		26,120.01	43,897.82	45,000.00	69,765.60	
009-016-5-540-00	Lines Roads Etc						
009-016-5-550-00	Other Capital Improvements		3,089.15				
009-016-5-550-24	50 / 50 Program						
009-016-5-550-65	Other Impr-Senior Citizens						
009-016-5-595-00	Depreciation Expenses						
009-016-5-730-01	Transfer To Fixed Assets						
009-016-5-730-48	Trans To City Prop/Eq/Reserves				183,000.00	26,000.00	
009-016-5-810-00	Bad Debt						
TOTAL EXPENSES		805,805.28	1,115,320.75	683,941.57	1,475,561.00	1,274,257.60	
REVENUE OVER EXPENSES		416,258.64	213,119.25	204,858.99	(123,425.00)	5,282.18	

City of Highland, Illinois  
Parks and Programs  
23/24-27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
Silver Lake Clean Lake Study					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Playground improvements		75,000	75,000	75,000	75,000
Silver Lake Park	60,000				
<b>Total Building Account #520</b>	60,000	75,000	75,000	75,000	75,000
<b>Equipment Account #530</b>					
Tyler Software	35,766				
Parks and Rec Software	19,000				
Replace Aging Equipment	15,000				
Pickup Truck		30,000		30,000	
<b>Total Equipment Account #530</b>	69,766	30,000	0	30,000	0
<b>Lines, Roads, Etc Account #540</b>					
Repave Trails					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Weinheimer Roof		75,000			
Comfort Station - Silver Lake Park New	38,000				
Comfort Station Silver Lake Replacement					
Comfort Stations		36,000	36,000	36,000	36,000
Electric Panel Replacement Glik Park					
Glik Park Parking Lot			200,000		
<b>Total Other Capital Improvements #550</b>	38,000	36,000	236,000	36,000	36,000
<b>Total Capital Expenditures Projected</b>	<b>167,766</b>	<b>141,000</b>	<b>311,000</b>	<b>141,000</b>	<b>111,000</b>
<b>ADA Accessibility Future Costs</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>
<b>Department Specific Technology</b>					
Annual Tyler MTN cost Parks and Rec Software	0	6500	6500	6500	6500

**SWIMMING POOL**

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Revenue</b>							
Sales Tax	\$ 125,775	\$ 144,203	\$ 145,616	\$ 162,397	\$ 178,989	\$ 196,064	
Income and Local Use Tax	62,888	72,101	72,808	81,199	89,494	98,032	
Simplified Municipal Telecom Tax	3,870	3,915	3,915	3,815	3,674	3,517	
CATV Franchise Fee	2,322	2,480	2,480	2,550	2,593	2,619	
Daily Admission	17,000	18,000	18,540	25,000	27,500	30,000	
Season Passes	16,000	15,000	15,450	25,000	27,500	30,000	
Lesson Fees	22,000	18,000	18,540	19,096	19,669	20,259	
Concessions	9,000	11,000	11,330	11,670	12,020	12,381	
Facility Rental	4,000	4,500	4,635	4,774	4,917	5,065	
Misc. Revenue	0	0	0	0	0	0	
Operating Transfer In	0	0	0	0	0	0	
<b>Total Revenues Projected</b>	<b>\$ 262,855</b>	<b>\$ 289,198</b>	<b>\$ 293,314</b>	<b>\$ 335,501</b>	<b>\$ 366,356</b>	<b>\$ 397,937</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	223,427	245,819	249,317	285,176	311,403	338,246
Capital Expenditures Allocation	10%	26,286	28,920	29,331	33,550	36,636	39,794
Cash Reserve & Equip Repl Allocation	5%	13,143	14,460	14,666	16,775	18,318	19,897
<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 127,600	\$ 129,000	\$ 133,515	\$ 138,188	\$ 143,025	\$ 148,030	
Professional	5,000	5,000	5,100	5,202	5,306	5,412	
Contractual	29,459	29,230	29,815	30,411	31,019	31,639	
Supplies	23,200	25,700	26,214	26,738	27,273	27,819	
<b>Total O&amp;M Projected</b>	<b>\$ 185,259</b>	<b>\$ 188,930</b>	<b>\$ 194,644</b>	<b>\$ 200,539</b>	<b>\$ 206,623</b>	<b>\$ 212,901</b>	
Capital Projection Expenditure	0	0	0	0	0	0	
Pool Financing Proceeds	0	0	0	0	0	0	
Transfer to Reserves 004	77,000	100,000	103,000	140,000	165,000	190,000	
Cash Expenditures	185,259	188,930	194,644	200,539	206,623	212,901	
Transfers Out	77,000	100,000	103,000	140,000	165,000	190,000	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 262,259</b>	<b>\$ 288,930</b>	<b>\$ 297,644</b>	<b>\$ 340,539</b>	<b>\$ 371,623</b>	<b>\$ 402,901</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 596</b>	<b>\$ 268</b>	<b>\$ (4,330)</b>	<b>\$ (5,038)</b>	<b>\$ (5,266)</b>	<b>\$ (4,964)</b>	

**SWIMMING POOL'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	70.5%	65.3%	66.4%	59.8%	56.4%	53.5%
Revenue Dedicated to Personnel Costs will not exceed 45%						
Actual Revenue Dedicated to Personnel Costs	48.5%	44.6%	45.5%	41.2%	39.0%	37.2%
Operating Cost (Less Personnel) will not exceed \$700 per day						
Actual Operating Cost (Less Personnel)/Day	\$576.59	\$599.30	\$611.29	\$623.51	\$635.98	\$648.70
Days Open	100	100	100	100	100	100
<b>Reserves Balance October 2022</b>	<b>\$1,206</b>	<b>\$101,206</b>	<b>\$204,206</b>	<b>\$344,206</b>	<b>\$509,206</b>	<b>\$699,206</b>
Reserves to Cover 90 days O&M Costs	\$45,680	\$46,585	\$47,994	\$49,448	\$50,948	\$52,496

PARKS - OUTDOOR POOL							
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
009-503-4-313-10	Sales Tax			62,913.66	125,775.00	144,202.50	
009-503-4-315-10	State Income Tax			42,001.08	62,888.00	72,101.25	
009-503-4-321-11	Simplified Muni Telecom Tx			2,324.56	3,870.00	3,915.00	
009-503-4-321-20	Catv Franchise	16,617.23	31,668.67	16,159.96	2,322.00	2,479.50	
009-503-4-347-10	Daily Admission	5,617.50	15,880.26	18,460.46	17,000.00	18,000.00	
009-503-4-347-20	Season Passes	8,301.00	15,509.24	14,984.02	16,000.00	15,000.00	Premier passes
009-503-4-347-30	Lesson Fees	6,068.63	19,518.68	20,570.50	22,000.00	18,000.00	one less session with fair
009-503-4-347-40	Concessions	586.00	8,212.96	11,148.05	9,000.00	11,000.00	
009-503-4-347-77	Facility Rental	2,210.00	4,143.00	4,200.00	4,000.00	4,500.00	
009-503-4-371-10	Misc Revenue		0.01	124.00			
009-503-4-371-15	Grants						
009-503-4-371-16	Bond Proceeds						
009-503-4-381-20	From General Admin Fund		50,000.04	-			
009-503-4-381-21	From City Prop/Eq/Reserves	145,000.00	45,000.00				
<b>TOTAL REVENUE</b>		<b>184,400.36</b>	<b>189,932.86</b>	<b>192,886.29</b>	<b>262,855.00</b>	<b>289,198.25</b>	
009-503-5-110-00	Regular Salaries	118,721.38	158,674.95	103,630.29	125,000.00	126,000.00	one less session and no fair week
009-503-5-120-00	Overtime		28.69	80.73			
009-503-5-130-00	Benefits - Health & Life	2,298.05	2,478.86	1,136.28	2,600.00	3,000.00	
009-503-5-131-00	Benefits - Other						
009-503-5-160-00	Unemployment Ins						
009-503-5-230-00	Engineering / Consulting						
009-503-5-240-00	Training And Travel	471.00	945.00	1,336.26	2,000.00	2,000.00	
009-503-5-250-00	Admin Exp To General Admin						
009-503-5-250-09	Admin Fees To KRC	6,996.00	6,996.00	1,500.00	3,000.00	3,000.00	
009-503-5-310-00	Telephone / Communications				450.00		
009-503-5-320-00	Postage						
009-503-5-330-00	Utilities	3,555.87	3,916.08	4,062.86	4,000.00	4,500.00	
009-503-5-340-00	Rentals and Leases						
009-503-5-350-00	Insurance	2,091.11	2,043.97		2,053.00	1,730.00	
009-503-5-360-00	Equipment Maint And Repair		2,068.63	1,412.14	300.00	1,000.00	
009-503-5-370-00	Transportation Reimburse						
009-503-5-380-00	Building Maintenance				500.00		
009-503-5-390-00	Other Contractual Services	33,635.04	7,362.93	8,097.14	15,000.00	15,000.00	
009-503-5-390-33	Marketing		755.32	220.00	1,000.00	1,000.00	
009-503-5-390-50	Contractual/Technological		(55.70)		500.00		
009-503-5-391-00	Technological IT	4,887.41	7,084.93	2,489.40	5,656.00	6,000.00	Shared Salary and Services
009-503-5-392-00	Technological Hardware				1,200.00	1,200.00	Workstation replacement
009-503-5-393-00	Department Specific Technology				-		
009-503-5-410-00	Office Supplies						
009-503-5-430-00	Operating Supplies	564.91	7,794.94	3,159.15	3,000.00	3,500.00	
009-503-5-430-50	Retail/Concession Supplies	653.21	3,612.50	5,143.17	7,000.00	5,500.00	
009-503-5-440-00	Safety & Uniform Supplies	1,106.11	1,367.13	907.75	1,200.00	1,200.00	
009-503-5-450-00	Maint/Repair Supplies	216.41	423.59	199.89	800.00	800.00	
009-503-5-470-00	Minor Equipment	503.98	1,727.82	51.94	1,500.00	1,500.00	
009-503-5-490-00	Generat.Fuel/Chemical Sup	7,419.87	8,989.23	9,598.92	8,500.00	12,000.00	
009-503-5-520-00	Buildings & Structures						
009-503-5-530-00	Equipment						
009-503-5-550-00	Other Capital Improvements						
009-503-5-595-00	Depreciation Expenses						
009-503-5-730-48	Trans To City Prop/Eq/Reserves				77,000.00	100,000.00	
009-503-5-730-49	Trans to Parks Prog						
009-503-5-730-50	Trans to KRC						
009-503-5-810-00	Bad Debt						
<b>TOTAL EXPENSES</b>		<b>183,120.35</b>	<b>216,214.87</b>	<b>143,025.92</b>	<b>262,259.00</b>	<b>288,930.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>1,280.01</b>	<b>(26,282.01)</b>	<b>49,860.37</b>	<b>596.00</b>	<b>268.25</b>	

**CEMETERY**

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Revenue</b>							
Sales Tax	\$ 16,575	\$ 19,227	\$ 19,416	\$ 21,032	\$ 22,374	\$ 24,142	
Income and Local Use Tax	8,288	9,614	9,708	10,516	11,187	12,071	
Telecommunications Tax	510	522	522	494	459	433	
Cable Franchise Fee	306	331	331	330	324	323	
Grave Opening Fees	30,000	31,000	31,620	32,252	32,252	32,897	
Interest Income (Cemetery Mgr Board)	8,703	8,800	8,976	9,156	9,156	9,339	
Misc. Revenue	0	0	0	0	0	0	
Operating Transfer In	0	31,000	0	0	0	0	
<b>Total Revenues Projected</b>	<b>\$ 64,382</b>	<b>\$ 100,493</b>	<b>\$ 70,573</b>	<b>\$ 73,780</b>	<b>\$ 75,752</b>	<b>\$ 79,205</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	54,725	85,419	59,987	62,713	64,389	67,324
Capital Expenditures Allocation	10%	6,438	10,049	7,057	7,378	7,575	7,921
Cash Reserve & Equip Repl Allocation	5%	3,219	5,025	3,529	3,689	3,788	3,960
<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 28,651	\$ 35,000	\$ 36,225	\$ 37,493	\$ 37,493	\$ 38,805	
Professional	0	0	0	0	0	0	
Contractual	6,057	11,827	12,064	12,305	12,305	12,551	
Supplies	16,400	22,300	22,746	23,201	23,201	23,665	
<b>Total O&amp;M Projected</b>	<b>\$ 51,108</b>	<b>\$ 69,127</b>	<b>\$ 71,035</b>	<b>\$ 72,999</b>	<b>\$ 72,999</b>	<b>\$ 75,021</b>	
Capital Projection	0	31,000	0	0	0	0	
Capital Reserve Transfer In from 004/Cem Board	0	0	0	0	0	0	
Transfer to Reserves 004	13,000	0	16,000	18,000	21,000	22,500	
Cash Expenditures	51,108	100,127	71,035	72,999	72,999	75,021	
Transfers Out	13,000	0	16,000	18,000	20,000	22,000	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 64,108</b>	<b>\$ 100,127</b>	<b>\$ 87,035</b>	<b>\$ 90,999</b>	<b>\$ 92,999</b>	<b>\$ 97,021</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 274</b>	<b>\$ 366</b>	<b>\$ (16,462)</b>	<b>\$ (17,219)</b>	<b>\$ (17,247)</b>	<b>\$ (17,816)</b>	

**CEMETERY'S CRITICAL MEASURES**

<b>Revenue Dedicated to O&amp;M will not exceed 75%</b>						
Actual Revenue Dedicated to O&M	79.4%	68.8%	100.7%	98.9%	96.4%	94.7%
<b>Revenue Dedicated to Personnel Costs will not exceed 45%</b>						
Actual Revenue Dedicated to Personnel Costs	44.5%	34.8%	51.3%	50.8%	49.5%	49.0%
<b>Reserves Balance October 2022</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,000</b>	<b>\$34,000</b>	<b>\$55,000</b>	<b>\$77,500</b>
Reserves to Cover 90 days O&M Costs ( Excess Planned for Road Improvements throughout the Cemetery)	\$12,602	\$17,045	\$17,515	\$18,000	\$18,000	\$18,498

PARKS - CEMETERY							
Account Number	Description	FY 2020-21 Actual	FY 2022-23 Budget	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
009-715-4-313-10	Sales Tax			8,290.95	16,575.00	19,227.00	
009-715-4-315-10	Income Tax			5,535.03	8,288.00	9,613.50	
009-715-4-321-11	Telecommunication Tax			306.33	510.00	522.00	
009-715-4-321-20	Cable Franchise Fee			-	306.00	330.60	
009-715-4-345-10	Grave Opening Fees	16,450.00	24,650.00	15,400.00	30,000.00	31,000.00	
009-715-4-371-10	Misc Revenue			-			
009-715-4-381-21	Trans from 004 Reserve	31,000.00					
009-715-4-381-35	Trans from Cem Land Repl						
009-715-4-381-37	Trans From General Admin		9,999.96		-	31,000.00	
009-715-4-381-39	Trans from Cem Brd of Mgrs Int	14,003.45	8,905.03		8,703.00	8,800.00	
<b>TOTAL REVENUE</b>		<b>61,453.45</b>	<b>43,554.99</b>	<b>29,532.31</b>	<b>64,382.00</b>	<b>100,493.10</b>	
009-715-5-110-00	Regular Salaries	26,162.56	30,723.86	16,144.00	25,500.00	30,000.00	
009-715-5-120-00	Overtime	1,615.29	1,368.00	747.61	1,500.00	1,500.00	
009-715-5-130-00	Benefits - Health, Life	2,051.44	3,876.71	5,618.98	2,151.00	3,500.00	
009-715-5-160-00	Unemployment Ins			-			
009-715-5-220-00	Legal / Attorney Fees			-			
009-715-5-230-00	Engineering and Consulting			-			
009-715-5-310-00	Telephone			-			
009-715-5-330-00	Utilities	1,185.72	1,586.91	490.58	1,100.00	1,100.00	
009-715-5-350-00	Insurance	565.77	559.66	-	557.00	527.00	
009-715-5-360-00	Equipment Maint / Repair	390.65	1,170.12	1,447.75	800.00	2,000.00	
009-715-5-360-10	Vehicle Maint/Repair	974.00	1,399.81	-	600.00	700.00	
009-715-5-380-00	Building Maintenance		-	2,500.00	-	2,500.00	
009-715-5-390-00	Other Contractual Services	3,397.99	1,007.00	4,645.04	3,000.00	5,000.00	
009-715-5-390-50	Contractual/Technological		-	-	-	-	
009-715-5-392-00	Technological Hardware		-	-	-	-	
009-715-5-393-00	Department Specific Technology		-	-	-	-	
009-715-5-420-00	Fuels for Vehicles/Equip		37.78	119.76	-	200.00	
009-715-5-430-00	Operating Supplies	13,914.29	24,509.59	34,311.65	10,000.00	14,500.00	
009-715-5-430-22	Tress-Purchase&Supplies		427.35	203.17			
009-715-5-440-00	Uniforms/Safety Equip	124.37	359.64	305.70	100.00	300.00	
009-715-5-450-00	MaintRepair Supplies	6,018.50	1,921.41	94.06	2,500.00	3,000.00	
009-715-5-460-00	Vehicle Maint Supplies	300.98	543.37	202.17	300.00	300.00	
009-715-5-470-00	Minor Equipment	293.64	4,565.95	425.05	500.00	1,000.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	3,796.28	376.00	-	3,000.00	3,000.00	
009-715-5-530-00	Equipment		-	-	-	-	
009-715-5-540-00	Roads		-	-	-	31,000.00	Install Concrete Roads
009-715-5-550-00	Improvements Other Than Bldgs		-	-	-	-	
009-715-5-550-50	Storm Drainage Improvements		-	-	-	-	
009-715-5-730-48	Transfer to City Prop 004				13,000.00		
<b>TOTAL EXPENSES</b>		<b>60,791.48</b>	<b>74,433.16</b>	<b>67,255.52</b>	<b>64,608.00</b>	<b>100,127.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>661.97</b>	<b>(30,878.17)</b>	<b>(37,723.21)</b>	<b>25.00</b>	<b>366.09</b>	

City of Highland, Illinois  
 Cemetery  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b><u>Land Account #510</u></b>					
Total Land Account #510	0	0	0	0	0
<b><u>Building Account #520</u></b>					
Total Building Account #520	0	0	0	0	0
<b><u>Equipment Account #530</u></b>					
Total Equipment Account #530	0	0	0	0	0
<b><u>Lines, Roads, Etc Account #540</u></b>					
Cemetery Road Replacement	31,000	31,000	31,000	31,000	31,000
Total Lines, Roads, Etc Account #540	31,000	31,000	31,000	31,000	31,000
<b><u>Other Capital Improvements Account #550</u></b>					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	31000	31000	31000	31000	31000

# CITY OF HIGHLAND



## COMMUNITY DEVELOPMENT





# City of Highland Building and Zoning

## 2023-2024 Budget Goals

### Mission Statement

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

### Vision Statement

“Together, ensuring safety and encouraging growth.”

### Critical Measures:

- Revenue dedicated to personnel will not exceed 75%
- Reserves will exceed costs to cover 90 days O & M.

### Budget Goals:

- Make any necessary amendments to the Zoning Code to ensure that it is reflective of societal changes and the intent of the Comprehensive Plan.
- Continue to provide employees with training and networking opportunities to enhance their professional abilities.
- Continue to address violations of the City’s adopted codes, to include the use of legal remedies when needed.
- Continue to provide timely and courteous plan reviews and inspections when requested and scheduled.

<b>BUILDING &amp; ZONING</b>							
	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Revenue</b>							
Sales Tax	\$ 169,000	\$ 205,862	\$ 207,880	\$ 215,840	\$ 223,381	\$ 231,180	
Income and Local Use Tax	84,500	102,931	103,940	107,920	111,690	115,590	
Telecommunications Tax	5,200	5,589	5,589	5,071	4,585	4,147	
Cable Franchise Fee	3,120	3,540	3,540	3,390	3,236	3,089	
Building Permits	65,000	40,000	40,800	41,616	42,448	43,297	
Electrical Inspections	25,000	10,000	10,200	10,404	10,612	10,824	
Plumbing Inspections	8,000	4,000	4,080	4,162	4,245	4,330	
Rental Inspections	8,000	8,000	8,160	8,323	8,490	8,659	
Demolition Revenue	0	0	0	0	0	0	
Misc Revenues	30,750	10,500	10,710	10,924	11,143	11,366	
Operating Transfer In	0	0	0	0	0	0	
<b>Total Revenues Projected</b>	<b>\$ 398,570</b>	<b>\$ 390,421</b>	<b>\$ 394,899</b>	<b>\$ 407,650</b>	<b>\$ 419,830</b>	<b>\$ 432,482</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	338,785	331,858	335,664	346,503	356,855	367,610
Capital Expenditures Allocation	10%	39,857	39,042	39,490	40,765	41,983	43,248
Cash Reserve & Equip Repl Allocation	5%	19,929	19,521	19,745	20,383	20,991	21,624
<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 249,575	\$ 263,575	\$ 272,800	\$ 282,348	\$ 292,230	\$ 302,458	
Professional	62,500	52,250	53,295	54,361	55,448	56,557	
Contractual	148,339	112,985	115,245	117,550	119,901	122,299	
Supplies	11,300	6,850	6,987	7,127	7,269	7,415	
<b>Total O&amp;M Projected</b>	<b>\$ 471,714</b>	<b>\$ 435,660</b>	<b>\$ 448,327</b>	<b>\$ 461,385</b>	<b>\$ 474,848</b>	<b>\$ 488,729</b>	
Capital Projection	0	60,766	0	0	0	0	
Reserve Transfer In from 004	73,500	107,000	25,000	24,000	25,000	25,000	
Transfer to Reserves 004	0	0	0	0	0	0	
Cash Expenditures	471,714	496,426	448,327	461,385	474,848	488,729	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 471,714</b>	<b>\$ 496,426</b>	<b>\$ 448,327</b>	<b>\$ 461,385</b>	<b>\$ 474,848</b>	<b>\$ 488,729</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>							
	\$ 356	\$ 995	\$ (28,428)	\$ (29,735)	\$ (30,019)	\$ (31,246)	

<b>BUILDING &amp; ZONING FUND'S CRITICAL MEASURES</b>							
<b>Revenue Dedicated to Personnel will not exceed 75%</b>							
Actual Revenue Dedicated to Personnel	62.6%	67.5%	69.1%	69.3%	69.6%	69.9%	
Estimated Capita	9,991	9,991	9,991	9,991	9,991	9,991	
<b>Reserves Balance October 2022</b>	<b>\$619,857</b>	<b>\$512,857</b>	<b>\$487,857</b>	<b>\$463,857</b>	<b>\$438,857</b>	<b>\$413,857</b>	
Reserves to Cover 90 days O&M Costs	\$116,313	\$107,423	\$110,546	\$113,766	\$117,086	\$120,508	

**BUILDING & ZONING**

Account Number	Description	FY 2020-21 Actual	FY 2021-2022 Actual	FY23 YTD Actual		FY 2022-2023 Budget	FY 2023-2024 Budget	Comments
				6 months 10/31/22				
001-013-4-313-10	Sales Tax	201,607.53	222,919.36	84,535.18		169,000.00	205,861.50	
001-013-4-315-10	State Income Tax	126,634.52	139,882.52	56,435.55		84,500.00	102,930.75	
001-013-4-321-11	Simplified Muni Telecom Tx	10,431.46	9,152.30	3,123.47		5,200.00	5,589.00	
001-013-4-321-20	Cable Franchise Fee		-	-		3,120.00	3,539.70	
001-013-4-321-70	Permits-Bldgs/Access Bldg	75,855.83	71,401.71	21,656.17		65,000.00	40,000.00	building is slowing down drastically w/ inflation
001-013-4-321-71	Building Plan Review		9,792.42	1,550.00		-	-	
001-013-4-342-12	B&Z Misc. Plans Reviews	24,047.01	15,621.71	485.00		23,000.00	5,000.00	
001-013-4-342-13	B&Z-Electrical Inspect Fee	25,462.73	22,017.72	6,143.92		25,000.00	10,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	6,845.00	5,735.40	2,325.00		8,000.00	4,000.00	
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	7,233.75	4,251.95	4,000.00		3,750.00	3,750.00	
001-013-4-342-17	B&Z-Demolition Revenue		-	-		-	-	
001-013-4-342-18	B&Z-Occupancy Permits	13,250.00	10,000.00	2,300.00		4,000.00	1,750.00	
001-013-4-342-19	Rental Inspection Fees	7,425.00	8,025.00	3,500.00		8,000.00	8,000.00	
001-013-4-346-20	Miscellaneous Revenue		45,000.00	-		-	-	
001-013-4-381-19	From Comm Dev Fd		-	-		-	-	
001-013-4-381-60	From Reserves		-	-		73,500.00	107,000.00	
001-013-4-381-63	From Fire Dept-Assist		-	-		-	-	
001-013-4-381-64	From Business District B		-	-		-	-	
<b>TOTAL REVENUE</b>		<b>498,792.83</b>	<b>563,800.09</b>	<b>186,054.29</b>		<b>472,070.00</b>	<b>497,420.95</b>	
001-013-5-110-00	Regular Salaries	223,101.78	216,086.65	107,138.52		212,500.00	208,000.00	
001-013-5-120-00	Overtime		-	-		-	-	
001-013-5-130-00	Benefits - Health & Life	22,425.84	37,535.04	18,627.98		37,000.00	55,500.00	
001-013-5-131-00	Benefits - Other	10,172.46	315.10	-		-	-	
001-013-5-160-00	Unemployment Ins		3,990.00	-		-	-	
001-013-5-170-00	Salary/Car Allowance		71.26	37.68		75.00	75.00	
001-013-5-220-00	Legal / Attorney Fees	56,050.14	33,630.06	19,645.08		57,000.00	50,000.00	
001-013-5-230-00	Engineering / Consulting		-	-		-	-	
001-013-5-230-10	Bldg Plan Review (Reimb)		4,000.00	-		1,000.00	-	
001-013-5-230-11	Subd Plan Review (Reimb)		-	-		-	-	
001-013-5-240-00	Training And Travel	2,749.95	2,407.08	915.88		4,500.00	2,250.00	
001-013-5-310-00	Telephone / Communications	2,316.27	1,505.01	555.84		3,000.00	1,500.00	
001-013-5-320-00	Postage	993.79	534.66	-		1,000.00	1,000.00	
001-013-5-330-00	Utilities	4,740.08	5,586.21	2,000.03		4,500.00	4,500.00	
001-013-5-340-00	Rentals and Leases	1,734.47	1,739.78	785.77		2,000.00	2,000.00	
001-013-5-350-00	Insurance	210.00	195.33	-		200.00	200.00	
001-013-5-360-00	Equipment Maint And Repair		-	-		100.00	-	
001-013-5-360-10	Vehicle Maint/Repair	983.72	213.98	80.00		1,200.00	1,000.00	
001-013-5-370-00	Transportation Reimburse		13.48	-		-	-	
001-013-5-380-00	Building Maintenance	454.28	4,358.90	1,806.89		5,000.00	5,000.00	
001-013-5-390-00	Other Contractual Services	26,677.09	27,937.12	9,467.80		50,000.00	40,000.00	
001-013-5-390-50	Contractual/Technological	6,633.99	8,119.61	11,407.88		6,480.00	15,000.00	
001-013-5-390-81	B&Z-Electrical Inspectors	16,413.55	17,802.23	8,731.30		17,000.00	12,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	15,694.00	7,813.00	5,533.00		15,000.00	10,000.00	
001-013-5-390-83	B&Z-Occupancy Dep. Refund	10,400.00	200.00	-		-	-	
001-013-5-390-84	B&Z-Demolition Expenses	14,310.12	400.00	-		20,000.00	-	no demolitions anticipated
001-013-5-390-88	Code Enforcement Expenses		342.00	-		500.00	500.00	
001-013-5-391-00	Technological IT	16,844.12	11,808.11	5,233.13		11,312.00	9,563.00	number provided by IT
001-013-5-392-00	Technological Hardware		-	1,312.69		2,400.00	-	replaced work stations last year
001-013-5-393-00	Department Specific Technology		-	-		11,047.00	10,722.00	see Capital Sheet for Detail
001-013-5-410-00	Office Supplies	397.84	3,060.88	604.57		2,000.00	1,400.00	
001-013-5-420-00	Fuels For Vehicles/Equip	946.05	924.55	552.57		1,100.00	1,000.00	reducing # of BZ vehicles to 2
001-013-5-430-00	Operating Supplies	4,650.00	7,336.48	1,413.33		3,000.00	3,000.00	
001-013-5-440-00	Safety & Uniform Supplies	551.39	685.16	87.00		1,000.00	750.00	
001-013-5-460-00	Vehicle Maint Supplies	1,008.28	586.80	378.56		800.00	700.00	
001-013-5-470-00	Minor Equipment	699.58	2,089.82	-		1,000.00	-	
001-013-5-510-00	Land		-	-		-	-	
001-013-5-520-00	Buildings & Structures		-	-		-	25,000.00	redoing parking lot (\$50K split w/ electric) & cont'd
001-013-5-530-00	Equipment		-	-		-	35,766.00	Share of Tyler Software
001-013-5-550-00	Other Capital Improvements		-	-		-	-	
001-013-5-595-00	Depreciation Expenses		-	-		-	-	
001-013-5-730-47	Trans-City Prop Res-Mitigation		-	-		-	-	
001-013-5-730-48	Trans to City Prop/Eq/ Reserv	25,000.00	140,000.00	-		-	-	
001-013-5-730-54	Trans to Comm Dev 007		-	-		-	-	
001-013-5-810-00	Bad Debt		-	-		-	-	
<b>TOTAL EXPENSES</b>		<b>466,158.79</b>	<b>541,288.30</b>	<b>196,315.50</b>		<b>471,714.00</b>	<b>496,426.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>32,634.04</b>	<b>64.00</b>	<b>(10,261.21)</b>		<b>356.00</b>	<b>994.95</b>	

City of Highland, Illinois  
*Building and Zoning*  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Land Account #510</b>					
Total Land Account #510	0	0	0	0	0
<b>Building Account #520</b>					
Redoing Parking Lot	25,000				
Total Building Account #520	25,000	0	0	0	0
<b>Equipment Account #530</b>					
Tyler Software	35,766				
Total Equipment Account #530	35,766	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	60,766	0	0	0	0
ADA Accessibility Future Costs (split with Electric for building improvements)	0	4750	0	0	0
Department Specific Tech					
Windoware	1500	1500	1500	1500	1500
Energov	8882	8882	8882	8882	8882
Revise Web Hosting	340	340	340	340	340
	10722	10722	10722	10722	10722

BUSINESS DISTRICT A						
	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue						
Business District Tax	\$ 814,000	\$ 1,200,000	\$ 1,219,200	\$ 1,238,707	\$ 1,258,527	\$ 1,278,663
Misc Revenues	8,000	2,000	7,500	7,575	7,651	7,727
Operating Transfer In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 822,000</b>	<b>\$ 1,202,000</b>	<b>\$ 1,226,700</b>	<b>\$ 1,246,282</b>	<b>\$ 1,266,177</b>	<b>\$ 1,286,390</b>
Incentives	75,000	75,000	75,000	50,000	50,000	50,000
Capital Projection	0	375,000	0	0	0	0
Debt Service Public Safety Facility Financing	568,025	569,825	569,525	565,725	566,525	566,725
Transfer Out	-	-	-	-	-	-
<b>Cash Expenditures</b>	<b>643,025</b>	<b>1,019,825</b>	<b>644,525</b>	<b>615,725</b>	<b>616,525</b>	<b>616,725</b>
Remaining Debt Certificate Funds	500,000					
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 678,975</b>	<b>\$ 182,175</b>	<b>\$ 582,175</b>	<b>\$ 630,557</b>	<b>\$ 649,652</b>	<b>\$ 669,665</b>

BUSINESS DISTRICT A					FY 23 YTD Actual		
		FY 2020-21 Actual	FY 2021-22 Actual	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
012-000-4-313-12	Business District Sales Tax	728,912.76	807,376.44	409,487.92	814,000.00	1,200,000.00	
012-000-4-361-10	Interest Income	78,615.44	16,683.20	801.86	8,000.00	2,000.00	
012-000-4-371-17	Bond Proceeds	-	-	-	-	-	
TOTAL REVENUE		807,528.20	824,059.64	410,289.78	822,000.00	1,202,000.00	
012-012-5-390-00	Other Contractual Services	173.95	300.00	150.00			
012-012-5-430-00	Operating Supplies						
012-012-5-470-00	Minor Equipment						
012-012-5-505-00	Engineering for Capital			15,660.60		0.00	
012-012-5-510-00	Land						
012-012-5-520-00	Buildings						
012-012-5-530-00	Equipment						
012-012-5-540-00	Lines, Roads Etc						
012-012-5-550-00	Other Capital Improvements		0.00			375,000.00	
012-012-5-595-00	Depreciation Expense	31,274.65	157,891.75				
012-012-5-610-00	Principal Payments				330,000.00	345,000.00	
012-012-5-620-00	Interest Payments	232,718.77	244,607.92	118,862.50	237,725.00	224,525.00	
012-012-5-630-00	Debt Service Charges				300.00	300.00	
012-012-5-730-19	BDA Transfer from General Admi		(370,614.97)				
012-012-5-730-20	Transfer to Economic Development						
012-012-5-730-21	Transfer to Police Department						
012-012-5-730-22	Transfer to Ambulance						
012-012-5-730-23	Transfer to Fire Dept						
012-012-5-730-24	Transfer to Parks Dept						
012-012-5-730-80	Incentives				75,000.00	75,000.00	Façade program
TOTAL EXPENSES		264,167.37	46,483.05	134,673.10	643,025.00	1,019,825.00	
REVENUE OVER EXPENSES		543,360.83	777,576.59	275,616.68	178,975.00	182,175.00	Future Redevelopment Requests And Qualifying Projects
BUSINESS DISTRICT B							
		FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual	FY 2022-23 Budget	FY 2023-24 Budget	
				6 months 10/31/22			
013-000-4-313-12	Business District Sales Tax	300.11	2,650.27	320.37			District absorbed into District A
013-000-4-361-00	Interest Income	960.72	200.82	8.08			
TOTAL REVENUE		1,260.83	2,851.09	328.45	0.00	0.00	
013-013-5-390-00	Other Contractual Services						
013-013-5-430-00	Operating Supplies						
013-013-5-470-00	Minor Equipment						
013-013-5-505-00	Engineering for Capital						
013-013-5-510-00	Land						
013-013-5-520-00	Buildings						
013-013-5-530-00	Equipment						
013-013-5-540-00	Lines, Roads Etc						
013-013-5-550-00	Other Capital Improvements						
013-013-5-610-00	Principal Payments						
013-013-5-620-00	Interest Payments						
013-013-5-630-00	Debt Service Charges		80,000.00				
013-013-5-730-19	Transfer to Parks Dept						
013-013-5-730-20	Transfer to B & Z				0.00	0.00	
TOTAL EXPENSES		-	80,000.00	-	0.00	0.00	
REVENUE OVER EXPENSES		1,260.83	(77,148.91)	328.45	0.00	0.00	
BUSINESS DISTRICT C							
		FY 2020-21 Actual	FY 2021-22 Budget	FY 23 YTD Actual	FY 2022-23 Budget	FY 2023-24 Budget	
				6 months 10/31/22			
014-000-4-313-12	Business District Sales Tax	67.50	667.54	573.08	1,000.00	500.00	Online Sales Tax Collections
014-000-4-361-10	Interest Income		2.45	0.62			
TOTAL REVENUE		67.50	669.99	573.70	1,000.00	500.00	
014-014-5-390-00	Other Contractual Services						
014-014-5-430-00	Operating Supplies						
014-014-5-470-00	Minor Equipment						
014-014-5-505-00	Engineering for Capital						
014-014-5-510-00	Land						
014-014-5-520-00	Buildings						
014-014-5-530-00	Equipment						
014-014-5-540-00	Lines, Roads Etc						
014-014-5-550-00	Other Capital Improvements						
014-014-5-610-00	Principal Payments						
014-014-5-620-00	Interest Payments						
014-014-5-630-00	Debt Service Charges						
TOTAL EXPENSES		-	0.00	-	0.00	0.00	
REVENUE OVER EXPENSES		-	0.00	-	1,000.00	500.00	
AMERICAN RESCUE PLAN ACT FUNDS							
		FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual	FY 2022-23 Budget	FY 2023-24 Budget	
				6 months 10/31/22			
015-000-4-361-10	Interest Income		4,062.39	337.67	1,000.00		
015-000-4-371-15	Grants		669,128.23	669,128.23	668,438.00		
TOTAL REVENUE		-	673,190.62	669,465.90	669,438.00	0.00	
015-015-5-530-00	Equipment		23,225.48	213,709.91			
015-015-5-540-00	Lines, Roads Etc		0.00	-	700,000.00		
015-015-5-550-00	Other Capital Improvements		47,586.85	74,750.00	65,000.00		
015-015-5-595-00	Depreciation Expense		6,836.04				
TOTAL EXPENSES		-	77,648.37	288,459.91	765,000.00	0.00	
REVENUE OVER EXPENSES		-	595,542.25	381,005.99	(95,562.00)	0.00	
				All funds for ARPA are currently allocated to projects.			
				FY 2021-22 Budget			
				FY 2022-23 Budget			
				FY 2023-24 Budget			
				Total Received			
				Carryover from prior year			
				Planned Expenditures			
				Cybersecurity Improvements			
				Hunsche Pond Repair			
				Heat Compression System			
				Spillway Improvements			
				Broadband Expansion			
				Sewer Trunk Main Rehabilitation			
				Water Treatment Plant Improvements			
				Remaining			

City of Highland, Illinois  
*Business District A*  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b><u>Engineering for Capital</u></b>					
<b>Total Eng for Capital Account #505</b>	0				
<b><u>Land Account #510</u></b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b><u>Building Account #520</u></b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b><u>Equipment Account #530</u></b>					
<b>Total Equipment Account #530</b>	0	0	0	0	0
<b><u>Lines, Roads, Etc Account #540</u></b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b><u>Other Capital Improvements Account #550</u></b>					
City Hall Renovations	300,000				
WCC Roof	75,000				
<b>Total Other Capital Improvements Account #550</b>	375,000	0	0	0	0
<b>Total Capital Expenditures Projected</b>	375,000	0	0	0	0



# CITY OF HIGHLAND

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

From: Mallord Hubbard, Economic Development Coordinator

Date: December 15, 2022

Re: Budget Goals 2023-2024 TIF #1, TIF #2, Economic Development

---

**Budgetary  
Initiatives**

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

Continue Façade Improvement Program for commercial buildings within Business District.

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

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

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



TIF #1

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
006-000-4-311-10	Property Tax (TIF)	174,345.02	175,837.36	167,725.11	180,000.00	180,000.00
006-000-4-361-10	Interest Income	3,687.68	4,614.35	1,762.45	3,000.00	3,000.00
006-000-4-371-10	Misc Revenue		10684.7			
006-000-4-371-40	From General Admin Fund					
<b>TOTAL REVENUE</b>		<b>178,032.70</b>	<b>191,136.41</b>	<b>169,487.56</b>	<b>183,000.00</b>	<b>183,000.00</b>
006-006-5-220-00	Legal / Attorney Fees		-		500.00	2,500.00
006-006-5-230-00	Engineering / Consulting					
006-006-5-240-00	Training And Travel					
006-006-5-390-00	Other Contractual Services	785.00	827.50		785.00	828.00
006-006-5-430-00	Operating Supplies					
006-006-5-505-00	Engineering for Capital		2,937.50			
006-006-5-505-00	Other Capital Improvements		1,140.00			15,000.00
006-006-5-595-00	Depreciation Expenses	13,592.16	30,518.40			
006-006-5-820-00	Econ Dev Incentive Disc	96,154.60	22,669.50	17,754.11	398,710.00	85,000.00
<b>TOTAL EXPENSES</b>		<b>110,531.76</b>	<b>58,092.90</b>	<b>17,754.11</b>	<b>399,995.00</b>	<b>103,328.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>67,500.94</b>	<b>133,043.51</b>	<b>151,733.45</b>	<b>(216,995.00)</b>	<b>79,672.00</b>

COMMUNITY DEVELOPMENT

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
007-000-4-346-20	Gain on Sale of Assets		(56,681.27)			
007-000-4-361-10	Interest Income	(572.73)	517.93	107.37	750.00	550.00
007-000-4-371-10	Misc Revenue	18,542.00	1,500.00	(6,250.00)		
007-000-4-371-40	Donations					
007-000-4-381-10	From General Admin Fund	220,000.00	220,000.00		320,000.00	225,000.00
007-000-4-381-12	From Electric Fund	46,900.00	52,513.00			
007-000-4-381-13	From FTTP Fund	7,700.00	8,732.00			
007-000-4-381-14	From Water Fund	8,400.00	9,622.00			
007-000-4-381-15	From Sewer Fund	7,000.00	7,133.00			
007-000-4-381-48	From B&Z					
007-000-4-381-49	From Econ Develop Reserves					
007-000-4-381-50	From Business District A					
<b>TOTAL REVENUE</b>		<b>307,969.27</b>	<b>243,336.66</b>	<b>(6,142.63)</b>	<b>320,750.00</b>	<b>225,550.00</b>
007-007-5-110-00	Regular Salaries	38,986.28	39,608.07	21,768.75	-	45,000.00
007-007-5-130-00	Benefits Health and Life	5,745.17	6,182.17	2,852.25	-	8,500.00
007-007-5-170-00	Salary Vehicle Allowance					
007-007-5-220-00	Legal / Attorney Fees	16,077.82	14,428.62	5,730.81	10,000.00	5,000.00
007-007-5-230-00	Engineering / Consulting					
007-007-5-240-00	Training And Travel	554.95	50.00		5,000.00	5,000.00
007-007-5-310-00	Telephone Communications	563.36	618.57	255.83	700.00	700.00
007-007-5-320-00	Postage	17.70	2.92		200.00	200.00
007-007-5-390-00	Other Contractual Services	85,562.15	83,528.87	66,866.15	105,000.00	56,500.00
007-007-5-390-33	Marketing	20,008.75	3,159.20	300.00	2,500.00	3,500.00
007-007-5-390-50	Contractual/Technological			6,290.34		
007-007-5-391-00	Technological IT	2,464.37	2,933.45	1,243.71	2,829.00	3,491.00
007-007-5-392-00	Technology Hardware				1,000.00	1,200.00
007-007-5-393-00	Department Specific Technology				600.00	600.00
007-007-5-410-00	Office Supplies				100.00	100.00
007-007-5-430-00	Operating Supplies	48.98			200.00	200.00
007-007-5-470-00	Minor Equipment				250.00	250.00
007-007-5-505-00	Engineering for Capital			1,056.00		
007-007-5-510-00	Land					
007-007-5-550-00	Other Capital Improvements					
007-007-5-595-00	Depreciation Expense	13,200.85	20,682.24			
007-007-5-730-13	Transfer To Street Div					
007-007-5-730-19	Transfer To Sewer Fd					
007-007-5-730-20	Transfer To FTTP Fund					
007-007-5-730-22	Transfer To Water Fd					
007-007-5-730-48	Trans to City Prop Reserves		70,000.00			
007-007-5-750-00	Trans to Building and Zoning					
007-007-5-820-00	Econ Dev Incentive Disc	42,659.86	13,761.27		13,750.00	40,200.00
007-007-5-820-05	Business District Incentives	62,486.88	42,843.32		100,139.00	52,200.00
007-007-5-820-10	IDC Funding					
<b>TOTAL EXPENSES</b>		<b>288,377.12</b>	<b>297,798.70</b>	<b>106,363.84</b>	<b>242,268.00</b>	<b>222,641.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>19,592.15</b>	<b>(54,462.04)</b>	<b>(112,506.47)</b>	<b>78,482.00</b>	<b>2,909.00</b>

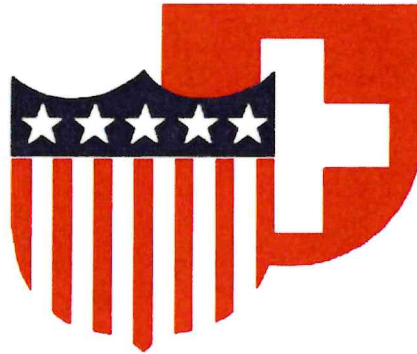
TIF #2 Northside Conservation

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
010-000-4-311-10	Property Tax (TIF)	405,317.56	438,008.91	352,880.98	445,000.00	440,000.00
010-000-4-361-10	Interest Income	1,787.68	3,224.40	626.65	2,500.00	3,800.00
010-000-4-371-17	Bond Proceeds					
010-000-4-371-10	Misc Revenue					
010-000-4-371-40	From General Admin Fund					
010-000-4-371-50	From TIF #2 Bond Repayment	220,000.00	225,000.00			
<b>TOTAL REVENUE</b>		<b>627,105.24</b>	<b>666,233.31</b>	<b>353,507.63</b>	<b>447,500.00</b>	<b>443,800.00</b>
010-010-5-220-00	Legal / Attorney Fees		-		500.00	2,500.00
010-010-5-230-00	Engineering / Consulting					50,000.00
010-010-5-240-00	Training And Travel					
010-010-5-390-00	Other Contractual Services	34,735.00	827.50		785.00	828.00
010-010-5-430-00	Operating Supplies					
010-010-5-620-00	Interest Expense	(3,279.72)	(18,622.80)			
010-010-5-640-00	Amortization Expense					
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	292,500.00	288,000.00	129,499.98	259,000.00	260,000.00
010-010-5-730-13	Transfer to Street Dept					
010-010-5-730-19	Transfer to Sewer Dept					
010-010-5-730-22	Transfer to Water Dept					
010-010-5-730-23	Transfer to Electric Dept					
010-010-5-800-01	Hospital Reimbursement					
010-010-5-800-02	Hospital MOB Reimbursement					
010-010-5-820-00	Econ Dev Incentive Disc	48,616.13	64,111.07		59,837.00	60,523.00
<b>TOTAL EXPENSES</b>		<b>372,571.41</b>	<b>334,315.77</b>	<b>129,499.98</b>	<b>320,122.00</b>	<b>373,851.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>254,533.83</b>	<b>331,917.54</b>	<b>224,007.65</b>	<b>127,378.00</b>	<b>69,949.00</b>

TIF #2 Bond Repayment Fund

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
011-000-4-361-10	Interest Income	633.09	478.08	245.36	750.00	500.00
011-000-4-381-00	From TIF #2 Northside	292,500.00	288,000.00	129,499.98	259,000.00	260,000.00
<b>TOTAL REVENUE</b>		<b>293,133.09</b>	<b>288,478.08</b>	<b>129,745.34</b>	<b>259,750.00</b>	<b>260,500.00</b>
011-011-5-390-00	Other Contractual Services					
011-011-5-610-00	Principal Payments		-		200,000.00	205,000.00
011-011-5-620-00	Interest Payments	60,375.83	61,750.00	29,375.00	58,750.00	54,750.00
011-011-5-630-00	Debt Service Charges	200.00				
011-011-5-730-00	Transfer to TIF #2	220,000.00	225,000.00			
<b>TOTAL EXPENSES</b>		<b>280,575.83</b>	<b>286,750.00</b>	<b>29,375.00</b>	<b>258,750.00</b>	<b>259,750.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>12,557.26</b>	<b>1,728.08</b>	<b>100,370.34</b>	<b>1,000.00</b>	<b>750.00</b>

# CITY OF HIGHLAND



## PUBLIC WORKS

Streets / PW Admin  
Water Funds  
Sewer Funds



# City of Highland

## *Public Works*

Joe Gillespie, Director of Public Works

### 2023-2024 Budget Goals

#### ***Major Initiatives***

##### **Street and Alley/Public Works Admin.**

- Replace the mini excavator.
- Purchase spreader stands for the remaining salt spreaders.
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city
- Build a covered area to store the snow and ice equipment at the salt shed property.

##### **Non Home Rule Sales Tax**

- Begin construction on the 6<sup>th</sup> Street Reconstruction project.
- Shared Use Path to the new Primary School.
- Veterans Honor Parkway Pavement Restoration (carryover from FY23)

##### **Motor Fuel Tax**

- Matter Drive Reconstruction project
- Sealcoating city streets program
- Final payment to Grandview Farms for Bellm Road, purchases along Iberg Road for peripheral route right-of-way.

##### **Water Fund**

###### Water Treatment Plant

- Continue replacement of process control devices throughout the plant.
- Plant roof replacements.
- Continue maintenance of storage tanks.
- Replace backwash, raw, and finished water meters.

###### Water Distribution

- Continue replacing water meters.
- Sunrise Ct. water main replacement in-house.
- Take possession of new dump truck (carryover from FY23).

##### **Sewer Fund**

###### Sewer Collection

- Take possession of new dump truck (carryover from FY23).

###### Water Reclamation Facility

- Purchase plant access road and additional property for the plant.

**STREETS / PW ADMIN**

	Current Fiscal Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<b>Revenue</b>							
Property / Replacement Tax	\$ 137,000	\$ 142,000	\$ 145,195	\$ 148,462	\$ 151,802	\$ 155,218	
Sales Tax	712,075	881,459	890,100	894,737	910,214	934,594	
Income Tax	356,038	440,729	445,050	447,368	455,107	467,297	
Telecommunications Tax	21,910	23,931	23,931	21,020	18,684	16,763	
Cable Franchise Fee	13,146	15,156	15,156	14,052	13,185	12,486	
Misc Revenues	32,200	\$ 32,200	32,200	32,200	32,200	32,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	0	0	0	0	0	0	
<b>Total Revenues Projected</b>	<b>\$ 1,272,369</b>	<b>\$ 1,535,475</b>	<b>\$ 1,551,632</b>	<b>\$ 1,557,839</b>	<b>\$ 1,581,192</b>	<b>\$ 1,618,558</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	1,081,514	1,305,154	1,318,887	1,324,163	1,344,013	1,375,774
Capital Expenditures Allocation	10%	127,237	153,548	155,163	155,784	158,119	161,856
Cash Reserve & Equip Repl Allocation	5%	63,618	76,774	77,582	77,892	79,060	80,928
<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 746,030	\$ 754,030	780,421	\$ 807,736	\$ 836,007	\$ 865,267	
Professional	31,500	59,700	60,894	62,112	63,354	64,621	
Contractual	206,570	191,826	195,662	199,575	203,567	207,638	
Supplies	128,800	169,700	173,094	176,556	180,087	183,689	
<b>Total O&amp;M Projected</b>	<b>1,112,900</b>	<b>1,175,256</b>	<b>1,210,071</b>	<b>1,245,979</b>	<b>1,283,015</b>	<b>1,321,215</b>	
Capital Projection	309,000	502,766	509,000	280,000	310,000	280,000	
Capital Reserve Transfer In from 004	150,000	145,000	168,000		12,000		
Transfer to Reserves 004	0	0	0	0	0	0	
Cash Expenditures	1,421,900	1,678,021	1,719,071	1,525,979	1,593,015	1,601,215	
Transfers Out	0	0	0	0	0	0	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 1,421,900</b>	<b>\$ 1,678,021</b>	<b>\$ 1,719,071</b>	<b>\$ 1,525,979</b>	<b>\$ 1,593,015</b>	<b>\$ 1,601,215</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>							
	\$ 469	\$ 2,454	\$ 561	\$ 31,860	\$ 178	\$ 17,343	

**STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	86.4%	76.5%	78.0%	80.0%	81.1%	81.6%
O & M Cost per paved lane mile will not exceed \$19,000	\$17,665	\$17,807	\$18,334	\$18,878	\$19,440	\$20,018
Personnel Cost per paved lane mile will not exceed \$13,000	\$11,842	\$11,425	\$11,825	\$12,238	\$12,667	\$13,110
Paved Lane Miles	63	66	66	66	66	66
Reserves Balance October 2022 (\$250,000 due from NHR for Land Purchase)	\$1,121,208	\$976,208	\$808,208	\$808,208	\$796,208	\$796,208
Reserves to Cover 90 days O&M Costs	\$274,414	\$289,789	\$298,374	\$307,228	\$316,360	\$325,779

STREETS / PW ADMIN									
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments	Misc. Notes	
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	123,340.80	109,950.98	84,238.71	125,000.00	125,000.00			
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	6,000.30	13,948.09	10,810.41	7,500.00	12,000.00			
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline		7,499.57		4,500.00	5,000.00			
001-017-4-313-10	Sales Tax	904,269.04	999,858.96	356,185.71	712,075.00	881,458.50			
001-017-4-315-10	Slate Income Tax	542,967.25	599,770.27	237,789.09	356,038.00	440,729.25			
001-017-4-321-11	Simplified Muni Telecom Tx	46,261.27	40,588.43	13,160.51	21,910.00	23,931.00			
001-017-4-321-20	Cable Franchise Fee				13,146.00	15,156.30			
001-017-4-343-10	Rental-Street Equipment								
001-017-4-343-11	Rental/Lease Revenue	7,200.00	7,200.00	3,600.00	7,200.00	7,200.00	100 Poplar St. rental house		
001-017-4-343-20	Misc Street Div	67,988.64	21,218.46	31,220.54	25,000.00	17,500.00			
001-017-4-343-22	Government Reimbursements		32,819.26	21,996.22					
001-017-4-346-20	Gain on Sale of Asset	15,500.00							
001-017-4-346-30	Permit Fees for ST & A					7,500.00			
001-017-4-347-71	Misc. Tree Commission								
001-017-4-371-15	Grants								
001-017-4-371-17	Bond Proceeds								
001-017-4-371-19	Grants - Tree Commission								
001-017-4-381-20	From Comm Dev Reserves								
001-017-4-381-21	From City Prop/Equip/Reserves				150,000.00	145,000.00	carry over from FY 23		
001-017-4-381-26	Transfer From MFT Fund								
001-017-4-381-50	From TIF #2 Bond Proceeds								
001-017-4-381-43	From Solid Waste Fd								
001-017-4-381-51	From 2007 Street Bond								
TOTAL REVENUE		1,713,527.30	1,832,854.02	759,001.19	1,422,369.00	1,680,475.05			
001-017-5-110-00	Regular Salaries	623,044.78	669,707.70	311,176.45	630,000.00	641,000.00			
001-017-5-120-00	Overtime	30,519.68	22,168.64	8,723.00	25,000.00	20,000.00			
001-017-5-130-00	Benefits - Health & Life	66,774.74	84,149.41	39,894.26	91,000.00	93,000.00			
001-017-5-131-00	Benefits - Other	10,661.19	(21,947.43)						
001-017-5-140-00	Benefit Social Sec/Medicare		308.94						
001-017-5-150-00	Benefit IMRF		387.32						
001-017-5-160-00	Unemployment Ins		-						
001-017-5-170-00	Salary/Car Allowance	26.64	26.64	12.73	30.00	30.00			
001-017-5-220-00	Legal / Attorney Fees	5,609.57	17,345.27	22,994.57	14,000.00	30,000.00			
001-017-5-230-00	Engineering / Consulting	17,847.10	24,488.95	1,630.00	15,000.00	25,000.00			
001-017-5-240-00	Training And Travel	742.72	1,597.05	433.42	2,500.00	4,700.00			tuition reimburs divided
001-017-5-260-00	Waste Removal								
001-017-5-310-00	Telephone / Communications	3,104.58	3,651.91	1,219.44	3,500.00	3,850.00			
001-017-5-320-00	Postage	23.97	58.30		100.00				
001-017-5-330-00	Utilities	20,090.72	20,698.21	10,520.80	16,500.00	22,000.00			
001-017-5-340-00	Rentals And Leases	2,575.36	3,564.93	(746.62)	3,500.00	3,500.00			
001-017-5-350-00	Insurance	4,683.00	4,865.67	66.73	4,863.00	4,802.00			
001-017-5-360-00	Equipment Maint And Repair	5,515.75	22,608.87	7,781.11	25,000.00	25,000.00			
001-017-5-360-10	Vehicle Maint/Repair	31,443.77	35,807.28	3,345.40	20,000.00	20,000.00			
001-017-5-370-00	Transportation Reimburse								
001-017-5-380-00	Building Maintenance	4,283.21	7,649.22	1,087.74	10,000.00	10,000.00			
001-017-5-390-00	Other Contractual Services	50,061.23	30,969.06	22,605.66	50,000.00	35,000.00			
001-017-5-390-22	Trees-Contracted Work	33,305.00	50,381.00	8,057.50	45,000.00	45,000.00	sector 1		
001-017-5-390-50	Contractual/Technological	7,523.50	6,864.30	645.78	2,820.00	1,500.00	HCS Services		
001-017-5-391-00	Technological IT	15,368.71	20,892.93	8,716.56	19,797.00	16,733.64	Shared Salary and Services		
001-017-5-392-00	Technological Hardware				3,600.00	2,500.00	Workstation Replacements		
001-017-5-393-00	Department Specific Technology				5,490.00	4,340.00	See Detail on Capital Sheet		
001-017-5-410-00	Office Supplies	171.96	-	12.79	200.00	200.00			
001-017-5-420-00	Fuels For Vehicles/Equip	19,940.12	34,368.80	26,006.03	30,000.00	50,000.00			See "Street and Alley
001-017-5-430-00	Operating Supplies	18,463.23	22,061.91	12,381.86	22,000.00	25,000.00			Estimated 9,000 gal @
001-017-5-430-22	Trees-Purchase&Supplies								
001-017-5-440-00	Safety & Uniform Supplies	1,819.14	4,301.26	1,582.46	3,000.00	4,000.00			
001-017-5-450-00	Main/Repair Supplies	3,108.37	2,673.13	3,517.31	5,000.00	8,000.00			
001-017-5-460-00	Vehicle Maint Supplies	2,880.52	5,811.30	3,495.62	5,000.00	8,000.00			
001-017-5-470-00	Minor Equipment	13,875.98	38,514.70	4,314.77	40,000.00	49,000.00	upgrade diesel fuel system (\$9,000)		
001-017-5-470-90	Minor Eq.-Storm Drainage	3,719.60	4,189.72	1,029.64	15,000.00	15,000.00			
001-017-5-490-00	General Fuel/Chemical Sup	3,507.06	4,617.99	4,706.60	5,000.00	8,000.00			
001-017-5-505-00	Engineering For Capital								
001-017-5-505-10	Engineering-Troxler/ IL160								
001-017-5-510-00	Land								
001-017-5-510-10	Right Of Way								
001-017-5-510-20	Easement								
001-017-5-520-00	Buildings & Structures					25,000.00			
001-017-5-530-00	Equipment		48.62	18,150.00	105,000.00	382,765.60	Dump Truck is a carryover from FY23		
001-017-5-540-00	Lines Roads Etc - New/Repl			22,441.30	60,000.00	60,000.00			
001-017-5-550-00	Other Capital Improvements		183.88	5,766.98					
001-017-5-550-10	Impr-Troxler/ IL160								
001-017-5-550-24	50 / 50 Program			1,849.28	50,000.00	35,000.00			
001-017-5-550-50	Storm Drainage								
001-017-5-595-00	Depreciation Expenses	721,360.88	717,560.39						
001-017-5-620-00	Interest Expense	1,417.30	441.60						
001-017-5-730-39	Trans To 004/Util Facility								
001-017-5-730-48	Trans To City Prop/Equip/Reserves	350,000.00	320,000.00						
001-017-5-810-00	Bad Debt								
TOTAL EXPENSES		2,073,469.38	2,161,017.47	553,419.17	1,327,900.00	1,678,021.24			
REVENUE OVER EXPENSES		(359,942.08)	(328,163.45)	205,582.02	94,469.00	2,453.81			

City of Highland, Illinois  
 Street Department  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Covered Storage Structure	25,000				
<b>Total Building Account #520</b>	25,000	0	0	0	0
<b>Equipment Account #530</b>					
Replace 2011 International Dump Trucks (2)	145,000	carry over from FY23	170,000	170,000	
Kubota Tractor Replacement (2003)				30,000	
Replace 2000 Case Tractor Mower		35,000			
Trailer Jetter		34,000			
Salt Spreader Stand (3)	32,000				
Replace 2009 Excavator	170,000				
226 Cat Wheeled Skid Steer (2000)		130,000			
Replace 2013 International Dump Trucks (2) one in FY2029					170,000
Tyler Software	35,766				
<b>Total Equipment Account #530</b>	382,766	199,000	170,000	200,000	170,000
<b>Lines, Roads, Etc Account #540</b>					
Sidewalks/Road Improvements	50,000	50,000	50,000	50,000	50,000
Seal Coating Alleys	10,000	10,000	10,000	10,000	10,000
<b>Total Lines, Roads, Etc Account #540</b>	60,000	60,000	60,000	60,000	60,000
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Storm Drainage Account #550-50</b>					
Poplar St. Drainage Improvements-12th to 15th		250,000			
Storm Drainage	35,000	0	50,000	50,000	50,000
<b>Total Storm Drainage Account #550-50</b>	35,000	250,000	50,000	50,000	50,000
<b>Total Capital Improvements</b>	502,766	509,000	280,000	310,000	280,000
<b>Department Specific Technology</b>					
Revize Website Maint	340	340	340	340	340
Springbrook Maintenance	4000	4000			
<b>Total</b>	4340	4340	340	340	340

**NHR Street Bond Fund**

	Current Fiscal Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue						
Sales Tax	\$ 1,800,000	1,800,000	1,818,000	1,836,180	1,854,542	1,873,087
Misc Revenues	1,000	2,000	2,020	2,040	2,061	2,081
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 1,801,000</b>	<b>\$ 1,802,000</b>	<b>\$ 1,820,020</b>	<b>\$ 1,838,220</b>	<b>\$ 1,856,602</b>	<b>\$ 1,875,168</b>
Operating Costs	0	0	0	0	0	0
Capital Projection	1,147,000	1,620,200	1,391,100	3,163,100	591,100	100,500
Transfer in from Prior Year						
Bond Payment Transfer Out	534,000	535,000	535,000	535,000	535,000	535,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 1,681,000</b>	<b>\$ 2,155,200</b>	<b>\$ 1,926,100</b>	<b>\$ 3,698,100</b>	<b>\$ 1,126,100</b>	<b>\$ 635,500</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 120,000</b>	<b>\$ (353,200)</b>	<b>\$ (106,080)</b>	<b>\$ (1,859,880)</b>	<b>\$ 730,502</b>	<b>\$ 1,239,668</b>

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



**Motor Fuel Tax**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual		FY 2023-24 Budget	Comments
				6 months 10/31/22	FY 2022-23 Budget		
008-000-4-314-10	Motor Fuel Tax Allotment	379,372.71	412,171.21	203,283.23	395,000.00	375,000.00	Include renewal allotment
008-000-4-361-10	Interest Income	7,793.59	13,445.14	2,123.72	10,000.00	10,000.00	
008-000-4-371-10	Misc Revenue						
008-000-4-371-15	Grants	326,850.57	217,900.38	108,950.19		653,701.00	Grant from State for Matter Drive Project- Rebuild Funds
<b>TOTAL REVENUE</b>		<b>714,016.87</b>	<b>643,516.73</b>	<b>314,357.14</b>	<b>405,000.00</b>	<b>1,038,701.00</b>	
008-008-5-340-00	Rentals And Leases						
008-008-5-430-00	Operating Supplies	241,615.58	287,150.59	235,948.53	331,000.00	361,000.00	
008-008-5-505-00	Engineering For Capital			24,627.69	30,000.00	60,000.00	Matter Drive Reconstruction project Const. Eng
008-008-5-540-00	Lines Roads Etc - New/Repl				805,000.00	1,035,000.00	Matter Drive Reconstruction project
008-008-5-550-00	Other Capital Improvements			37,683.34	380,000.00	-	Sidewalk Improvements
008-008-5-730-13	Transfer to Street Dept						
<b>TOTAL EXPENSES</b>		<b>241,615.58</b>	<b>287,150.59</b>	<b>298,259.56</b>	<b>1,546,000.00</b>	<b>1,456,000.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>472,401.29</b>	<b>356,366.14</b>	<b>16,097.58</b>	<b>(1,141,000.00)</b>	<b>(417,299.00)</b>	use cash on hand

MFT has \$1,666,391 cash on hand, including \$653,701 in rebuild grant funds, leaving \$1,012,690 before remaining operating supplies are expended  
 Total Estimated surplus cash of \$1,012,690 available to use as cash on hand noted above

**Street Bond Construction**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual		FY 2023-24 Budget	Comments
				6 months 10/31/21	FY 2022-23 Budget		
050-000-4-313-12	Non-Home Rule Sales Tax	1,569,325.80	1,856,271.65	935,985.63	1,800,000.00	1,800,000.00	
050-000-4-361-10	Interest Income	2,529.56	4,861.71	1,533.73	1,000.00	2,000.00	
050-000-4-371-10	Miscellaneous Revenue	247,000.00	369,785.62				
050-000-4-381-25	Transfer from Street Bond Int						
<b>TOTAL REVENUE</b>		<b>1,818,855.36</b>	<b>2,230,918.98</b>	<b>937,519.36</b>	<b>1,801,000.00</b>	<b>1,802,000.00</b>	
050-050-5-110-00	Regular Salaries						
050-050-5-120-00	Overtime						
050-050-5-130-00	Benefits - Health & Life						
050-050-5-220-00	Legal / Attorney Fees						
050-050-5-230-00	Engineering / Consulting	1,350.00					
050-050-5-240-00	Training and Travel						
050-050-5-310-00	Telephone / Communications						
050-050-5-360-00	Equipment Maint And Repair						
050-050-5-360-10	Vehicle Maint/Repair						
050-050-5-390-00	Other Contractual Services	405.00					
050-050-5-410-00	Office Supplies						
050-050-5-420-00	Fuels For Vehicles/Equip						
050-050-5-430-00	Operating Supplies						
050-050-5-470-00	Minor Equipment						
050-050-5-505-00	Engineering For Capital		200.00	65,359.71	150,000.00	306,000.00	
050-050-5-510-00	Land			196,170.75	712,000.00	573,200.00	
050-050-5-510-10	Right Of Way						
050-050-5-510-20	Easement						
050-050-5-520-00	Buildings & Structures						
050-050-5-540-00	Lines Roads Etc - New/Repl						
050-050-5-540-10	Road Rehab - 20% NHR				2,388,000.00	741,000.00	
050-050-5-550-00	Other Capital Improvements		1,862.00				
050-050-5-550-50	Storm Drainage						
050-050-5-595-00	Depreciation Expenses	987,278.81	1,091,154.55				
050-050-5-610-00	Principal Payments						
050-050-5-620-00	Interest Payments						
050-050-5-630-00	Other Debt Services	100.00					
050-050-5-630-01	Accrued Interest Expense						
050-050-5-640-00	Amortization Expense						
050-050-5-730-28	Trans to NHRST/Street Bond 051	534,996.00					
050-050-5-730-29	Transfer to 2010 Street Bond		534,996.00	267,000.00	534,000.00	535,000.00	
050-050-5-730-30	Transfer to Street Dept						
<b>TOTAL EXPENSES</b>		<b>1,524,129.81</b>	<b>1,628,212.55</b>	<b>528,530.46</b>	<b>3,784,000.00</b>	<b>2,155,200.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>294,725.55</b>	<b>602,706.43</b>	<b>408,988.90</b>	<b>(1,983,000.00)</b>	<b>(353,200.00)</b>	using cash on hand from FY23 projects not completed (Broadway Resurf. C Street Bond owes \$250,000 for prior land purchase

**Street Bond and Interest**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual		FY 2023-24 Budget	Comments
				6 months 10/31/22	FY 2022-23 Budget		
051-000-4-361-10	Interest Income	1,809.19	28.09				bond paid in full
051-000-4-371-10	Miscellaneous Revenue						
051-000-4-381-31	From 050 NHR Sales Tax						
<b>TOTAL REVENUE</b>		<b>1,809.19</b>	<b>28.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	
051-051-5-390-00	Other Contractual Services						
051-051-5-610-00	Principal Payments						
051-051-5-620-00	Interest Payments						
051-051-5-630-00	Other Debt Services						
051-051-5-730-25	Transfer to Street Bond Const						
051-051-5-730-26	Transfer to 2010 Street Bond	229,301.46					
<b>TOTAL EXPENSES</b>		<b>229,301.46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(227,492.27)</b>	<b>28.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2010 Street Bond Construction**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual		FY 2023-24 Budget
				6 months 10/31/22	FY 2022-23 Budget	
052-000-4-313-12	Non-Home Rule Sales Tax					
052-000-4-361-10	Interest Income					
052-000-4-371-10	Miscellaneous Revenue					
052-000-4-371-17	Bond Proceeds					
052-000-4-381-25	Trans from 2007 St Bond					
052-000-4-381-26	Trans from 2010 St Bond	535,000.00	535,000.00			
<b>TOTAL REVENUE</b>		<b>535,000.00</b>	<b>535,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
052-052-5-110-00	Regular Salaries					
052-052-5-120-00	Overtime					
052-052-5-130-00	Benefits - Health & Life					
052-052-5-220-00	Legal / Attorney Fees					
052-052-5-230-00	Engineering / Consulting					
052-052-5-240-00	Training and Travel					
052-052-5-310-00	Telephone / Communications					
052-052-5-360-00	Equipment Maint And Repair					
052-052-5-360-10	Vehicle Maint/Repair					
052-052-5-390-00	Other Contractual Services					
052-052-5-410-00	Office Supplies					
052-052-5-420-00	Fuels For Vehicles/Equip					
052-052-5-430-00	Operating Supplies					
052-052-5-470-00	Minor Equipment					
052-052-5-505-00	Engineering For Capital					
052-052-5-510-00	Land					

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
052-052-5-510-10	Right Of Way						
052-052-5-510-20	Easement						
052-052-5-520-00	Buildings & Structures						
052-052-5-540-00	Lines Roads Etc - New/Repl						
052-052-5-540-10	Road Rehab - 20% NHR						
052-052-5-550-00	Other Capital Improvements						
052-052-5-550-50	Storm Drainage						
052-052-5-595-00	Depreciation Expenses						
052-052-5-610-00	Principal Payments						
052-052-5-620-00	Interest Payments	143,500.55	147,487.69				
052-052-5-630-00	Other Debt Services						
052-052-5-640-00	Amortization Expense						
052-052-5-730-28	Trans To NHRST/Street Bond						
<b>TOTAL EXPENSES</b>		<b>143,500.55</b>	<b>147,487.69</b>	-			
<b>REVENUE OVER EXPENSES</b>		<b>391,499.45</b>	<b>387,512.31</b>	-			

**2010 Street Bond Construction**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
053-053-4-361-10	Interest Income	1,796.45	3,639.14	1,672.76	1,500.00	2,000.00
053-053-4-381-31	From Street Bond Construction 050	534,986.00	534,986.00	267,000.00	534,000.00	535,000.00
053-000-4-381-32	Transfer from 2007 Bond Repayment	229,301.46				
<b>TOTAL REVENUE</b>		<b>766,093.91</b>	<b>538,635.14</b>	<b>268,672.76</b>	<b>535,500.00</b>	<b>537,000.00</b>
053-053-5-390-00	Other Contractual Services					
053-053-5-610-00	Principal Payments				324,478.00	306,260.75
053-053-5-620-00	Interest Payments				210,522.00	228,739.25
053-053-5-630-00	Other Debt Services		100	100		100.00
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons	535,000.00	535,000.00			
<b>TOTAL EXPENSES</b>		<b>535,000.00</b>	<b>535,100.00</b>	<b>100.00</b>	<b>535,000.00</b>	<b>535,100.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>231,093.91</b>	<b>3,535.14</b>	<b>268,572.76</b>	<b>500.00</b>	<b>1,900.00</b>

NHR Sales Tax  
23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
Pavement Rehabilitation Prelim. Eng.		80,500	80,500	80,500	80,500
Pavement Rehabilitation Const. Eng.		20,000	20,000	20,000	20,000
Broadway Streetscape Phase 2**		200,000			
Poplar Street South Reconstruction and Extension		200,000			
Poplar Street Shared Use Path - VFW Rd. to 30th	25,000				
6th Street Reconstruction Prelim. Eng.	96,000				
6th Street Reconstruction Const. Eng.	150,000				
Veteran Honor Parkway Pavement Restoration	35,000				
<b>Total Engineering for Capital Account #505</b>	<b>306,000</b>	<b>500,500</b>	<b>100,500</b>	<b>100,500</b>	<b>100,500</b>
<b>Land Account #510</b>					
Southern Peripheral Route Property Purchase-Weiss	40,000	120,000	120,000	120,000	
Southern Peripheral Route Property Purchase-Plocher	7,200	21,600	21,600	21,600	
Southern Peripheral Route Property Purchase-Ernst	33,000	99,000	99,000	99,000	
Grandview Farms ROW purchase SW peripheral (Bellm Rd)	493,000				
<b>Total Land Account #510</b>	<b>573,200</b>	<b>240,600</b>	<b>240,600</b>	<b>240,600</b>	<b>0</b>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment Account #530</b>					
<b>Total Equipment Account #530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Road Rehab 20% NHR Account #540-10</b>					
Pavement Rehabilitation		650,000	700,000		
Poplar Street South Reconstruction and Extension			1,500,000		
Poplar Street Shared Use Path - VFW Rd. to 30th	125,000				
Veteran Honor Parkway Pvmnt Restoration	350,000				
(using carry over cash on hand from FY23 projects not completed)					
Center Street Reconstruction				250,000	
Broadway Streetscape Phase 2**			622,000		
6th Street Reconstruction***	266,000				
<b>Total Road Rehab 20% NHR Account #540-10</b>	<b>741,000</b>	<b>650,000</b>	<b>2,822,000</b>	<b>250,000</b>	<b>0</b>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Expenditures Projected</b>	<b>1,620,200</b>	<b>1,391,100</b>	<b>3,163,100</b>	<b>591,100</b>	<b>100,500</b>

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

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Revenue</b>						
Utility Sales	\$ 2,984,100	\$ 2,952,700	\$ 2,996,991	\$ 3,041,945	\$ 3,087,575	\$ 3,133,888
Connection Fees	20,000	10,500	10,710	10,924	11,143	11,366
Misc Revenues	55,000	55,000	55,550	56,106	56,667	57,233
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 3,059,100</b>	<b>\$ 3,018,200</b>	<b>\$ 3,063,251</b>	<b>\$ 3,108,975</b>	<b>\$ 3,155,384</b>	<b>\$ 3,202,487</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation 85%	2,600,235	2,565,470	2,603,763	2,642,629	2,682,076	2,722,114
Capital Expenditures Allocation 10%	305,910	301,820	306,325	310,898	315,538	320,249
Cash Reserve & Equip Repl Allocation 5%	152,955	150,910	153,163	155,449	157,769	160,124
<b>Operating &amp; Maintenance:</b>						
Personnel - Admin	\$ 124,271	\$ 126,177	\$ 130,593	\$ 135,164	\$ 139,895	\$ 144,791
Personnel - WTP	388,783	396,388	410,262	424,621	439,483	454,865
Personnel - Distribution	484,443	494,188	511,485	529,387	547,915	567,092
Sub Total	997,497	1,016,753	1,052,340	1,089,172	1,127,293	1,166,748
Professional Svcs - Admin	167,530	150,300	149,306	152,292	155,338	158,445
Professional Svcs - WTP	21,000	16,000	16,320	16,646	16,979	17,319
Professional Svcs - Distribution	1,000	1,000	1,020	1,040	1,061	1,082
Sub Total	189,530	167,300	166,646	169,979	173,378	176,846
Contractual Svcs - Admin	86,352	87,980	89,739	91,534	93,365	95,232
Contractual Svcs - WTP	295,812	304,462	310,551	316,762	323,098	329,560
Contractual Svcs - Distribution	38,742	26,557	27,088	27,630	28,183	28,746
Sub Total	420,906	418,999	427,379	435,926	444,645	453,538
Supplies - Admin	3,900	3,000	3,060	3,121	3,184	3,247
Supplies - WTP	316,750	314,800	281,096	286,718	292,452	298,301
Supplies - Distribution	124,200	116,000	118,320	120,686	123,100	125,562
Sub Total	444,850	433,800	402,476	410,526	418,736	427,111
<b>Total O&amp;M Projected</b>	<b>2,052,783</b>	<b>2,036,852</b>	<b>2,048,840</b>	<b>2,105,602</b>	<b>2,164,052</b>	<b>2,224,242</b>
Capital Projection	803,749	851,431	784,900	706,400	612,900	582,900
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	70,000	109,000	0	0	0	0
Bond/Debt Payments	201,000	201,000	200,718	199,571	199,240	199,689
Transfer to Economic Development	0	0	0	0	0	0
Transfer to Reserves / Surplus	70,600	0	27,000	97,000	179,000	195,000
Cash Expenditures	2,856,532	2,888,283	2,833,740	2,812,002	2,776,952	2,807,142
Transfers Out	271,600	201,000	227,718	296,571	378,240	394,689
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 3,128,132</b>	<b>\$ 3,089,283</b>	<b>\$ 3,061,458</b>	<b>\$ 3,108,573</b>	<b>\$ 3,155,192</b>	<b>\$ 3,201,831</b>

<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 968</b>	<b>\$ 37,917</b>	<b>\$ 1,792</b>	<b>\$ 402</b>	<b>\$ 192</b>	<b>\$ 656</b>
--	---------------	------------------	-----------------	---------------	---------------	---------------

<b>WATER DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	67.1%	67.5%	66.9%	67.7%	68.6%	69.5%
O & M Cost per 1000 gallons sold will not exceed \$6.50						
Actual Cost per 1,000 Gallons sold	\$ 6.26	\$ 6.21	\$ 6.25	\$ 6.42	\$ 6.60	\$ 6.78
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.33	\$ 9.21	\$ 9.34	\$ 9.48	\$ 9.63	\$ 9.77
	1.8	3.1	3.0	3.1	3.0	3.0
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	141	148	148	144	140	136
Cash Balance at EOFY	\$ 790,747	\$ 828,664	\$ 830,456	\$ 830,857	\$ 831,049	\$ 831,705
Gallons sold for FY 2021-2022	327,820,400	327,820,400	327,820,400	327,820,400	327,820,400	327,820,400
<b>Reserves Balance October 2022</b>	<b>\$ 3,457,247</b>	<b>\$ 3,348,247</b>	<b>\$ 3,375,247</b>	<b>\$ 3,472,247</b>	<b>\$ 3,651,247</b>	<b>\$ 3,846,247</b>
Reserves will cover 45 days O & M Costs	253,083	251,119	252,597	259,595	266,801	274,222

<b>WATER FUND</b>							
<b>O&amp;M ALLOCATED BY DEPARTMENT</b>							

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Revenue</b>						
Utility Sales	\$ 2,984,100	\$ 2,952,700	\$ 2,996,991	\$ 3,041,945	\$ 3,087,575	\$ 3,133,888
Connection Fees	20,000	10,500	10,710	10,924	11,143	11,366
Misc Revenues	55,000	55,000	55,550	56,106	56,667	57,233
Operating Transfers In						
<b>Total Revenues Projected</b>	<b>\$ 3,059,100</b>	<b>\$ 3,018,200</b>	<b>\$ 3,063,251</b>	<b>\$ 3,108,975</b>	<b>\$ 3,155,384</b>	<b>\$ 3,202,487</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	2,600,235	2,565,470	2,603,763	2,642,629	2,722,114
Capital Expenditures Allocation	10%	305,910	301,820	306,325	310,898	320,249
Cash Reserve & Equip Repl Allocation	5%	152,955	150,910	153,163	155,449	160,124
<b>Operating &amp; Maintenance:</b>						
Personnel - Admin	\$ 124,271	\$ 126,177	\$ 130,593	\$ 135,164	\$ 139,895	\$ 144,791
Professional Svcs - Admin	167,530	150,300	149,306	152,292	155,338	158,445
Contractual Svcs - Admin	86,352	87,980	89,739	91,534	93,365	95,232
Supplies - Admin	3,900	3,000	3,060	3,121	3,184	3,247
Sub Total -Admin	<u>382,053</u>	<u>367,456</u>	<u>372,698</u>	<u>382,111</u>	<u>391,781</u>	<u>401,715</u>
Personnel - WTP	388,783	396,388	410,262	424,621	439,483	454,865
Professional Svcs - WTP	21,000	16,000	16,320	16,646	16,979	17,319
Contractual Svcs - WTP	295,812	304,462	310,551	316,762	323,098	329,560
Supplies - WTP	316,750	314,800	281,096	286,718	292,452	298,301
Sub Total	<u>1,022,345</u>	<u>1,031,650</u>	<u>1,018,229</u>	<u>1,044,748</u>	<u>1,072,012</u>	<u>1,100,044</u>
Personnel - Distribution	484,443	494,188	511,485	529,387	547,915	567,092
Professional Svcs - Distribution	1,000	1,000	1,020	1,040	1,061	1,082
Contractual Svcs - Distribution	38,742	26,557	27,088	27,630	28,183	28,746
Supplies - Distribution	124,200	116,000	118,320	120,686	123,100	125,562
Sub Total	<u>648,385</u>	<u>637,745</u>	<u>657,913</u>	<u>678,744</u>	<u>700,259</u>	<u>722,483</u>
<b>Total O&amp;M Projected</b>	<b>2,052,783</b>	<b>2,036,852</b>	<b>2,048,840</b>	<b>2,105,602</b>	<b>2,164,052</b>	<b>2,224,242</b>
<b>Capital Projection</b>						
Bond/Debt Proceeds	803,749	851,431	784,900	706,400	612,900	582,900
Capital Reserve Transfer In	0	0	0	0	0	0
Bond/Debt Payments	70,000	109,000	0	0	0	0
Transfer to Economic Development	201,000	201,000	200,718	199,571	199,240	199,689
Transfer to Reserves / Surplus	0	0	0	0	0	0
	70,600	0	27,000	97,000	179,000	195,000
<b>Cash Expenditures</b>	<b>2,856,532</b>	<b>2,888,283</b>	<b>2,833,740</b>	<b>2,812,002</b>	<b>2,776,952</b>	<b>2,807,142</b>
<b>Transfers Out</b>	<b>271,600</b>	<b>201,000</b>	<b>227,718</b>	<b>296,571</b>	<b>378,240</b>	<b>394,689</b>
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 3,128,132</b>	<b>\$ 3,089,283</b>	<b>\$ 3,061,458</b>	<b>\$ 3,108,573</b>	<b>\$ 3,155,192</b>	<b>\$ 3,201,831</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>						
	\$ 968	\$ 37,917	\$ 1,792	\$ 402	\$ 192	\$ 656

<b>WATER DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	67.1%	67.5%	66.9%	67.7%	68.6%	69.5%
O & M Cost per 1000 gallons sold will not exceed \$6.50						
Actual Cost per 1,000 Gallons sold	\$ 6.26	\$ 6.21	\$ 6.25	\$ 6.42	\$ 6.60	\$ 6.78
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.33	\$ 9.21	\$ 9.34	\$ 9.48	\$ 9.63	\$ 9.77
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	141	148	148	144	140	136
Cash Balance at EOFY	\$ 790,747	\$ 828,664	\$ 830,456	\$ 830,857	\$ 831,049	\$ 831,705
Gallons sold for FY 2021-2022	327,820,400	327,820,400	327,820,400	327,820,400	327,820,400	327,820,400
<b>Reserves Balance October 2022</b>	<b>\$ 3,457,247</b>	<b>\$ 3,348,247</b>	<b>\$ 3,375,247</b>	<b>\$ 3,472,247</b>	<b>\$ 3,651,247</b>	<b>\$ 3,846,247</b>
Reserves will cover 45 days O & M Costs	253,083	251,119	252,597	259,595	266,801	274,222

**WATER FUND**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
201-000-4-346-10	Sales / Extra Sales	2,776,898.53	2,752,717.70	1,465,958.41	2,984,100.00	2,952,700.00	
201-000-4-346-20	Gain On Sale Of Assets	500.00					
201-000-4-346-30	Connection Fees	31,170.00	25,050.00	9,425.00	20,000.00	10,500.00	10 new 1" services
201-000-4-348-11	Extra Bulk Sales						
201-000-4-361-10	Interest Income	17,102.10	12,242.97	3,878.96	15,000.00	15,000.00	
201-000-4-371-10	Misc Revenue	40,502.22	42,657.85	39,164.93	40,000.00	40,000.00	
201-000-4-371-15	Grants						
201-000-4-371-90	Overpayments						
201-000-4-381-19	From Comm Dev Fd						
201-000-4-381-36	From Water Surplus/Repl		121,000.00		70,000.00	109,000.00	70,000 is a carryover from FY23
201-000-4-381-88	From Water Depreciation						
201-000-4-381-89	From Water Bond Reserve						
201-000-4-381-91	Bond/Loan Proceeds						
201-000-4-381-90	From General Fund						
<b>TOTAL REVENUE</b>		<b>2,866,172.85</b>	<b>2,953,668.52</b>	<b>1,518,427.30</b>	<b>3,129,100.00</b>	<b>3,127,200.00</b>	
<b>WATER ADMIN</b>							
201-201-5-110-00	Regular Salaries	88,802.75	90,465.67	44,967.53	92,465.00	95,100.52	
201-201-5-120-00	Overtime	1,521.95	204.63	145.77	1,000.00	1,000.00	
201-201-5-130-00	Benefits - Health & Life	13,036.53	24,137.17	7,336.28	16,149.00	16,525.30	
201-201-5-131-00	Benefits - Other						
201-201-5-140-00	Social Security	1,484.16	6,531.50	3,326.55	7,150.00	7,351.61	
201-201-5-150-00	Retirement	2,190.53	8,279.26	3,610.22	7,477.00	6,169.45	
201-201-5-160-00	Unemployment Ins						
201-201-5-170-00	Salary/Car Allowance	25.84	25.75	12.41	30.00	30.00	
201-201-5-210-00	Auditing	750.00	1,750.00		1,750.00	1,750.00	
201-201-5-220-00	Legal / Attorney Fees	5,537.23	6,558.86	280.00	6,000.00	7,000.00	
201-201-5-230-00	Engineering / Consulting						
201-201-5-240-00	Training And Travel	582.80	1,173.78	303.47	1,000.00	2,500.00	
201-201-5-250-00	Admin Exp To General Admin	210,804.00	210,804.00	79,392.00	158,780.00	139,050.00	
201-201-5-260-00	Waste Removal						
201-201-5-310-00	Telephone / Communications	563.36	609.22	255.83	700.00	800.00	
201-201-5-320-00	Postage	85.67	81.11	-	200.00	200.00	
201-201-5-330-00	Utilities	2,136.67	1,525.88	618.31	2,000.00	2,000.00	
201-201-5-340-00	Rentals And Leases	1,006.55	805.67	686.46	1,000.00	1,000.00	
201-201-5-350-00	Insurance	49,769.52	48,437.48	-	47,433.00	45,149.00	
201-201-5-360-00	Equipment Maint And Repair	2,767.21	1,792.79	-	2,700.00	2,000.00	
201-201-5-360-10	Vehicle Maint/Repair	882.61	37.29	80.00	1,000.00	1,000.00	
201-201-5-370-00	Transportation Reimburse						
201-201-5-380-00	Building Maintenance						
201-201-5-390-00	Other Contractual Services	23,835.94	17,088.03	10,085.04	20,000.00	25,000.00	
201-201-5-390-23	Lab Testing						
201-201-5-390-37	Utility Assist.To Agencies						
201-201-5-390-50	Contractual/Technological	9,222.37	8,256.70	457.78	1,000.00	1,000.00	HCS Services
201-201-5-391-00	Technological IT	2,724.72	3,260.60	1,243.68	2,829.00	3,490.52	Shared Salary and Services
201-201-5-392-00	Technological Hardware				1,200.00	1,500.00	Workstation Replacements
201-201-5-393-00	Department Specific Technology				7,490.00	6,340.00	See Capital Sheet for detail
201-201-5-410-00	Office Supplies	171.95		22.89	200.00	200.00	
201-201-5-420-00	Fuels For Vehicles/Equip				500.00	-	
201-201-5-430-00	Operating Supplies	850.13	513.97	97.85	800.00	200.00	
201-201-5-440-00	Safety & Uniform Supplies	51.15	48.36		100.00	200.00	
201-201-5-450-00	Maint/Repair Supplies						
201-201-5-460-00	Vehicle Maint Supplies				100.00	100.00	
201-201-5-470-00	Minor Equipment	224.65	411.07		1,000.00	800.00	
201-201-5-520-00	Buildings & Structures						
201-201-5-530-00	Equipment						
201-201-5-550-00	Other Capital Improvements						
201-201-5-595-00	Depreciation Expenses	664,018.22	663,086.82				
201-201-5-640-00	Amortization						
201-201-5-650-00	Prior Year Adjustment						
201-201-5-730-39	Trans To 004/Util Facility						
201-201-5-730-52	Transfer-Water Alt Bd I&R	201,000.00	201,000.00	100,500.00	201,000.00	201,000.00	
201-201-5-730-53	Transfer To Water Surplus	286,910.00	25,050.00	9,425.00	70,600.00		
201-201-5-730-54	Transfer to Economic Development	8,400.00	9,622.00	-	-		
201-201-5-810-00	Bad Debt	(55.63)	5,899.89	(64.75)			
201-201-5-820-00	Econ Dev Incentive Disc						
201-201-5-870-00	Pension Expense		(182,391.90)				
<b>WATER PRODUCTION</b>							
201-202-5-110-00	Regular Salaries	315,821.21	325,369.27	163,579.19	296,661.00	305,321.08	
201-202-5-120-00	Overtime	9,587.55	10,002.08	3,953.85	8,500.00	10,000.00	
201-202-5-130-00	Benefits - Health & Life	23,031.65	31,610.61	16,955.32	35,864.00	36,701.12	
201-202-5-131-00	Benefits - Other	(1,841.17)	(2,918.19)	-	-	-	
201-202-5-140-00	Social Security	23,324.36	23,479.88	11,629.73	23,345.00	24,122.25	
201-202-5-150-00	Retirement	32,684.28	29,925.43	12,688.07	24,413.00	20,243.73	
201-202-5-160-00	Unemployment Ins						
201-202-5-220-00	Legal / Attorney Fees						
201-202-5-230-00	Engineering / Consulting	9,403.16	9,730.67	3,568.42	20,000.00	15,000.00	Moving Ammonia Feed Point.
201-202-5-240-00	Training And Travel	856.62	1,363.34	157.67	1,000.00	1,000.00	
201-202-5-310-00	Telephone / Communications	481.74	1,090.73	465.07	1,200.00	1,400.00	
201-202-5-320-00	Postage	246.11	735.67	252.19	300.00	300.00	
201-202-5-330-00	Utilities	154,207.47	158,734.27	88,826.38	175,000.00	180,000.00	
201-202-5-360-00	Equipment Maint And Repair	12,005.29	27,332.58	20,041.91	30,000.00	20,000.00	
201-202-5-360-10	Vehicle Maint/Repair	51.00	181.77	51.34	500.00	500.00	
201-202-5-370-00	Transportation Reimburse						
201-202-5-380-00	Building Maintenance	3,726.97	14,291.36	2,639.00	15,000.00	15,000.00	filter building roof repair \$3000
201-202-5-390-00	Other Contractual Services	27,126.61	76,235.39	1,658.37	44,000.00	56,000.00	elec panel chem feed bldg (6000). raw wtr pump
201-202-5-390-23	Lab Testing	13,613.54	16,012.22	8,646.49	17,000.00	20,000.00	Increase lab fees and shipping cost. Adnl PFAF
201-202-5-390-50	Contractual - Technology	1,439.50	1,841.71	719.96	1,500.00	1,700.00	HCS Services
201-202-5-391-00	Technological IT	9,027.72	13,925.04	4,981.13	11,312.00	9,562.08	Shared Salary and Services
201-202-5-392-00	Technological Hardware				2,400.00	-	Workstation Replacements
201-202-5-410-00	Office Supplies		61.67	143.34			
201-202-5-420-00	Fuels For Vehicles/Equip	701.47	1,584.42	673.28	2,000.00	2,200.00	
201-202-5-430-00	Operating Supplies	2,142.48	1,867.96	1,781.04	2,500.00	3,000.00	
201-202-5-440-00	Safety & Uniform Supplies	1,058.07	1,207.94	2,725.23	1,250.00	1,500.00	
201-202-5-450-00	Maint/Repair Supplies	2,898.08	5,083.99	1,558.27	5,000.00	5,000.00	
201-202-5-460-00	Vehicle Maint Supplies	75.79		19.92	100.00	100.00	
201-202-5-470-00	Minor Equipment	33,196.85	66,710.81	22,699.98	53,500.00	28,000.00	(\$4,000) Multi-Parameter Meter for the Lab; (\$40
201-202-5-490-00	General Fuel/Chemical Sup	99,615.98	156,479.03	155,452.24	250,000.00	275,000.00	
201-202-5-505-00	Engineering For Capital			10,427.64	-	-	
201-202-5-510-00	Land				-	-	
201-202-5-520-00	Buildings & Structures				-	129,000.00	
201-202-5-530-00	Equipment			26,423.62	-	213,765.60	
201-202-5-550-00	Other Capital Improvements			57,124.56	114,249.00	262,900.00	
201-202-5-595-00	Depreciation Expenses						
201-202-5-730-53	Transfer To Water Surplus						
<b>WATER DISTRIBUTION</b>							
201-203-5-110-00	Regular Salaries	342,580.86	362,916.47	178,978.38	356,440.00	368,885.68	
201-203-5-120-00	Overtime	7,845.20	14,694.34	6,014.29	12,000.00	12,000.00	
201-203-5-130-00	Benefits - Health & Life	45,511.46	56,723.47	27,239.32	58,342.00	59,711.78	
201-203-5-131-00	Benefits - Other	5,973.17	5,732.57	-	-	-	
201-203-5-140-00	Social Security	25,369.32	27,457.52	13,525.12	28,186.00	29,138.10	
201-203-5-150-00	Retirement	36,884.53	35,471.07	14,799.40	29,475.00	24,452.66	
201-203-5-160-00	Unemployment Ins						
201-203-5-230-00	Engineering / Consulting						
201-203-5-240-00	Training And Travel	232.33	346.00	865.17	1,000.00	1,000.00	
201-203-5-260-00	Waste Removal						
201-203-5-310-00	Telephone / Communications	1,837.12	1,732.86	721.78	1,800.00	1,900.00	
201-203-5-320-00	Postage		18.03	-	100.00	100.00	
201-203-5-330-00	Utilities	5,103.84	6,502.11	2,418.85	6,000.00	6,000.00	
201-203-5-340-00	Rentals And Leases						
201-203-5-360-00	Equipment Maint And Repair	1,729.75	5,658.86	-	1,000.00	7,000.00	

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
201-203-5-360-10	Vehicle Maint/Repair	1,825.49	635.30	155.80	3,500.00	5,500.00	tires for backhoe and service truck
201-203-5-380-00	Building Maintenance	797.50	1,423.30	492.15	12,000.00		
201-203-5-390-00	Other Contractual Services	11,686.87	1,992.07	430.64	7,000.00		
201-203-5-390-23	Lab Testing	2,169.40	2,192.00	1,291.50	3,000.00	3,000.00	
201-203-5-390-50	Contractual Technological	9.50	42.00	10.00	100.00	50.00	HCS Services
201-203-5-391-00	Technological IT	3,466.75	4,407.84	1,869.21	4,242.00	3,007.21	Shared Salary and Services
201-203-5-392-00	Technological Hardware				1,200.00		Workstation Replacements
201-203-5-420-00	Fuels For Vehicles/Equip	5,602.90	8,658.33	7,763.54	9,000.00	11,000.00	share with sewer coll at 60% of total used
201-203-5-430-00	Operating Supplies	50,318.17	59,771.93	13,939.43	70,000.00	70,000.00	
201-203-5-440-00	Safety & Uniform Supplies	1,314.06	1,221.22	1,350.00	2,000.00	2,000.00	
201-203-5-450-00	Maint/Repair Supplies	11,174.18	6,455.86	8,226.70	16,000.00	15,000.00	
201-203-5-460-00	Vehicle Maint Supplies	5,093.19	3,855.27	4,774.75	8,000.00	8,000.00	
201-203-5-470-00	Minor Equipment	6,973.06	2,300.83	5,148.03	18,000.00	10,000.00	
201-203-5-505-00	Engineering For Capital				30,000.00		
201-203-5-510-00	Land						
201-203-5-510-10	Right Of Way						
201-203-5-510-20	Easement						
201-203-5-520-00	Buildings & Structures						
201-203-5-530-00	Equipment						
201-203-5-530-60	Meters			64,486.24	70,000.00	100,000.00	
201-203-5-540-00	Lines Roads Etc - New/Rapl				300,000.00	40,000.00	
201-203-5-550-00	Other Capital Improvements						
201-203-5-580-00	New Service Connections						
201-203-5-595-00	Depreciation Expenses						
<b>TOTAL EXPENSES</b>		<b>2,927,351.66</b>	<b>2,736,814.50</b>	<b>1,237,124.83</b>	<b>2,938,632.00</b>	<b>3,089,283.29</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(61,179.01)</b>	<b>216,854.02</b>	<b>281,302.47</b>	<b>190,468.00</b>	<b>37,916.71</b>	

**WATER SURPLUS**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
205-000-4-361-10	Interest Income	46,908.27	51,484.22	25,221.22	40,000.00	45,000.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-81	From Water Fund	286,910.00	25,050.00	9,425.00	70,600.00		
<b>TOTAL REVENUE</b>		<b>333,818.27</b>	<b>76,534.22</b>	<b>34,646.22</b>	<b>110,600.00</b>	<b>45,000.00</b>	
205-205-5-730-22	Transfer To Water Fd		121,000.00		70,000.00	109,000.00	This includes the dumptruck carryover
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>121,000.00</b>	<b>-</b>	<b>70,000.00</b>	<b>109,000.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>333,818.27</b>	<b>(44,465.78)</b>	<b>34,646.22</b>	<b>40,600.00</b>	<b>(64,000.00)</b>	

**WATER DEPR / EQUIP REPLACEMENT**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
207-000-4-361-10	Interest Income						
207-000-4-371-10	Miscellaneous Revenue						
207-000-4-371-17	Bond/Loan Proceeds						
207-000-4-381-89	From Water Bond Reserve	149,000.00	154,000.00				
<b>TOTAL REVENUE</b>		<b>149,000.00</b>	<b>154,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
207-207-5-390-00	Other Contractual Services						
207-207-5-540-00	Lines, Roads Etc						
207-207-5-595-00	Depreciation Expense	77,239.72	77,239.72				
207-207-5-730-22	Transfer To Water Fd						
<b>TOTAL EXPENSES</b>		<b>77,239.72</b>	<b>77,239.72</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>REVENUE OVER EXPENSES</b>		<b>71,760.28</b>	<b>76,760.28</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**WATER ALT BND INT & RED**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
208-000-4-361-10	Interest Income	334.75	350.27	109.86	300.00	200.00	
208-000-4-371-10	Miscellaneous Revenue						
208-000-4-381-81	From Water Fund	201,000.00	201,000.00	100,500.00	201,000.00	201,000.00	
<b>TOTAL REVENUE</b>		<b>201,334.75</b>	<b>201,350.27</b>	<b>100,609.86</b>	<b>201,300.00</b>	<b>201,200.00</b>	
208-000-5-640-01	Transfer to Water Depr		154,000.00				
208-208-5-610-00	Principal Payments			79,000.00	160,000.00	166,000.00	
208-208-5-620-00	Interest Payments	51,401.25	45,881.12	21,047.45	40,645.00	34,718.20	
208-208-5-630-00	Other Debt Services						
208-208-5-640-00	Transfer to Water Fund	149,000.00					
<b>TOTAL EXPENSES</b>		<b>200,401.25</b>	<b>199,881.12</b>	<b>100,047.45</b>	<b>200,645.00</b>	<b>200,718.20</b>	
<b>REVENUE OVER EXPENSES</b>		<b>933.50</b>	<b>1,469.15</b>	<b>562.41</b>	<b>655.00</b>	<b>481.80</b>	

City of Highland, Illinois  
 Water Treatment Plant  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Repair of Siding/Painting on Main Plant Building		100,000			
Filter Building Roof Replacement			18,500		
Main Plant Building Roof Replacement	54,000				
Chemical Feed Building Roof Replacement	75,000				
<b>Total Building Account #520</b>	129,000	100,000	18,500	0	0
<b>Equipment Account #530</b>					
Tyler Software	35,766				
Plant PLC Replacment	80,000				
Rebuild High Service Pumps	30,000		30,000		
Rebuild Low Service Pumps		30,000	30,000	30,000	
Filter and Finished Turbidimeters	68,000				
Rebuild Booster Pumps				30,000	30,000
<b>Total Equipment Account #530</b>	213,766	60,000	60,000	60,000	30,000
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Driveway Replacement		72,000			
Repair Filter #1 Leak	40,000				
Meter Replacement (Raw, Finished, Backwash)	100,000				
200,000 Gal. Elevated Tank Maintenance	24,600	24,600	24,600	24,600	24,600
1.5 MG Standpipe Maintenance	37,800	37,800	37,800	37,800	37,800
1.0 MG Ground Storage Tank Maintenance	60,500	60,500	60,500	60,500	60,500
<b>Total Other Capital Improvements Account #550</b>	262,900	194,900	122,900	122,900	122,900
<b>Total Capital Expenditures Projected</b>	605,666	354,900	201,400	182,900	152,900
<b>Department Specific Technology</b>					
Revize Website Maintenance	340	340	340	340	340
Springbrook Maintenance	6000	6000			
	6340	6340	340	340	340



City of Highland, Illinois  
 Water Distribution  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
Water Main Replacements		30,000	30,000	30,000	30,000
<b>Total Engineering Account #505</b>	0	30,000	30,000	30,000	30,000
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Tyler Software	35,766				
Replace 2000 Dump Truck (split w/s coll)	70,000	carryover from FY23			
Replace backhoe (split w/sew coll)			75,000		
<b>Total Equipment Account #530</b>	105,766	0	75,000	0	0
<b>Meters Account #530-60</b>					
Auto Meter Reading	100,000	100,000	100,000	100,000	100,000
<b>Total Meters Account #530-60</b>	100,000	100,000	100,000	100,000	100,000
<b>Lines, Roads, Etc Account #540</b>					
Sunrise Ct. Water Main Replacement (in-house)	40,000				
Water Main Replacements		300,000	300,000	300,000	300,000
<b>Total Lines, Roads, Etc Account #540</b>	40,000	300,000	300,000	300,000	300,000
<b>Other Capital Improvements Account #550</b>					
Resurface asphalt lot		100,000			
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	<b>245,766</b>	<b>430,000</b>	<b>505,000</b>	<b>430,000</b>	<b>430,000</b>

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

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Revenue</b>						
Utility Sales	\$ 2,140,635	\$ 2,238,800	\$ 2,272,382	\$ 2,306,468	\$ 2,341,065	\$ 2,376,181
Pretreatment Revenue	210,000	270,000	270,000	270,000	270,000	270,000
Connection Fees	45,000	26,000	26,000	26,000	26,000	26,000
Misc Income	38,000	38,000	38,000	38,000	38,000	38,000
Grants	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 2,433,635</b>	<b>\$ 2,572,800</b>	<b>\$ 2,606,382</b>	<b>\$ 2,640,468</b>	<b>\$ 2,675,065</b>	<b>\$ 2,710,181</b>

<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	2,068,590	2,186,880	2,215,425	2,244,398	2,273,805	2,303,654
Capital Expenditures Allocation	10%	243,364	257,280	260,638	264,047	267,506	271,018
Cash Reserve & Equip Repl Allocation	5%	121,682	128,640	130,319	132,023	133,753	135,509

<b>Operating &amp; Maintenance:</b>						
Personnel - Admin	\$ 124,312	\$ 128,683	\$ 133,187	\$ 137,848	\$ 142,673	\$ 147,666
Personnel - Collection	191,293	196,221	203,089	210,197	217,554	225,168
Personnel - WRF	311,148	285,032	295,008	305,333	316,020	327,080
Personnel - Pretreatment	0	0	-	-	-	-
Sub Total	626,753	609,935	631,283	653,378	676,246	699,915
Professional Svcs - Admin	163,530	144,550	143,441	146,310	149,236	152,221
Professional Svcs - Collection	500	500	510	520	531	541
Professional Svcs - WRF	22,000	17,000	17,340	17,687	18,041	18,401
Professional Svcs - Pretreatment	22,500	29,000	29,580	30,172	30,775	31,391
Sub Total	208,530	191,050	190,871	194,688	198,582	202,554
Contractual Svcs - Admin	77,119	75,182	76,685	78,219	79,783	81,379
Contractual Svcs - Collection	54,042	50,536	51,546	52,577	53,629	54,702
Contractual Svcs - WRF	263,012	259,362	264,549	269,840	275,237	280,742
Contractual Svcs - Pretreatment	4,000	4,500	4,590	4,682	4,775	4,871
Sub Total	398,173	389,579	397,371	405,318	413,425	421,693
Supplies - Admin	3,900	8,200	8,364	8,531	8,702	8,876
Supplies - Collection	61,700	72,100	73,542	75,013	76,513	78,043
Supplies - WRF	121,750	115,250	117,555	119,906	122,304	124,750
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	187,350	195,550	199,461	203,450	207,519	211,670
<b>Total O&amp;M Projected</b>	<b>1,420,806</b>	<b>1,386,115</b>	<b>1,418,986</b>	<b>1,456,835</b>	<b>1,495,772</b>	<b>1,535,831</b>

Capital Projection	2,500,000	351,531	305,000	475,000	355,000	450,000
Bond Debt Repayment Transfer Out	707,000	802,449	814,309	811,409	813,459	815,409
Bond/Debt Proceeds	1,800,000	0	0	0	0	0
Capital Reserve Transfer In	570,000	70,000	0	117,000	0	135,000
Transfer to Economic Development	0	0	0	0	0	0
Transfer to Reserves / Surplus	175,000	102,000	64,000	10,000	7,000	40,000

Cash Expenditures	3,920,806	1,737,646	1,723,986	1,931,835	1,850,772	1,985,831
Transfers Out	882,000	904,449	878,309	821,409	820,459	855,409
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 4,802,806</b>	<b>\$ 2,642,095</b>	<b>\$ 2,602,295</b>	<b>\$ 2,753,244</b>	<b>\$ 2,671,231</b>	<b>\$ 2,841,240</b>

<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 829</b>	<b>\$ 705</b>	<b>\$ 4,087</b>	<b>\$ 4,224</b>	<b>\$ 3,833</b>	<b>\$ 3,940</b>
--	---------------	---------------	-----------------	-----------------	-----------------	-----------------

<b>SEWER DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	58.4%	53.9%	54.4%	55.2%	55.9%	56.7%
O & M Cost per 1000 gallons sold will not exceed \$ 6.00						
Actual Cost per 1,000 Gallons sold	\$ 5.71	\$ 5.57	\$ 5.70	\$ 5.85	\$ 6.01	\$ 6.17
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.77	\$ 10.33	\$ 10.47	\$ 10.60	\$ 10.74	\$ 10.88
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	4.06	4.76	4.77	4.75	4.73	4.71
Cash Balance at EOFY	\$ 1,343,095	\$ 1,343,800	\$ 1,347,887	\$ 1,352,111	\$ 1,355,944	\$ 1,359,885
Gallons billed for FY 2021-2022	249,036,100	249,036,100	249,036,100	249,036,100	249,036,100	249,036,100
Reserves Balance October 2022	\$2,833,176	\$2,865,176	\$2,929,176	\$2,822,176	\$2,829,176	\$2,734,176
Debt Reserves Required IEPA	\$537,568	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
<b>Available Reserves</b>	<b>\$2,833,176</b>	<b>\$2,865,176</b>	<b>\$2,286,608</b>	<b>\$2,179,608</b>	<b>\$2,186,608</b>	<b>\$2,091,608</b>
Reserves to Cover 45 days O&M Costs	\$175,168	\$170,891	\$174,943	\$179,610	\$184,410	\$189,349

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

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Revenue</b>						
Utility Sales	\$ 2,140,635	\$ 2,238,800	\$ 2,272,382	\$ 2,306,468	\$ 2,341,065	\$ 2,376,181
Pretreatment Revenue	210,000	270,000	270,000	270,000	270,000	270,000
Connection Fees	45,000	26,000	26,000	26,000	26,000	26,000
Misc Income	38,000	38,000	38,000	38,000	38,000	38,000
Grants	-	-	-	-	-	-
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 2,433,635</b>	<b>\$ 2,572,800</b>	<b>\$ 2,606,382</b>	<b>\$ 2,640,468</b>	<b>\$ 2,675,065</b>	<b>\$ 2,710,181</b>

Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,068,590	2,186,880	2,215,425	2,244,398	2,273,805	2,303,654
Capital Expenditures Allocation	10%	243,364	257,280	260,638	264,047	267,506	271,018
Cash Reserve & Equip Repl Allocation	5%	121,682	128,640	130,319	132,023	133,753	135,509

Operating & Maintenance:						
Personnel - Admin	\$ 124,312	\$ 128,683	\$ 133,187	\$ 137,848	\$ 142,673	\$ 147,666
Professional Svcs - Admin	163,530	144,550	143,441	146,310	149,236	152,221
Contractual Svcs - Admin	77,119	75,182	76,685	78,219	79,783	81,379
Supplies - Admin	3,900	8,200	8,364	8,531	8,702	8,876
Sub Total	368,861	356,614	361,677	370,908	380,394	390,142
Personnel - Collection	191,293	196,221	203,089	210,197	217,554	225,168
Professional Svcs - Collection	500	500	510	520	531	541
Contractual Svcs - Collection	54,042	50,536	51,546	52,577	53,629	54,702
Supplies - Collection	61,700	72,100	73,542	75,013	76,513	78,043
Sub Total	307,535	319,357	328,687	338,307	348,226	358,454
Personnel - WRF	311,148	285,032	295,008	305,333	316,020	327,080
Professional Svcs - WRF	22,000	17,000	17,340	17,687	18,041	18,401
Contractual Svcs - WRF	263,012	259,362	264,549	269,840	275,237	280,742
Supplies - WRF	121,750	115,250	117,555	119,906	122,304	124,750
Sub Total	717,910	676,644	694,452	712,766	731,601	750,974
Personnel - Pretreatment	0	0	-	-	-	-
Professional Svcs - Pretreatment	22,500	29,000	29,580	30,172	30,775	31,391
Contractual Svcs - Pretreatment	4,000	4,500	4,590	4,682	4,775	4,871
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	26,500	33,500	34,170	34,853	35,550	36,261
<b>Total O&amp;M Projected</b>	<b>1,420,806</b>	<b>1,386,115</b>	<b>1,418,986</b>	<b>1,456,835</b>	<b>1,495,772</b>	<b>1,535,831</b>

Capital Projection	2,500,000	351,531	305,000	475,000	355,000	450,000
Bond Debt Repayment Transfer Out	707,000	802,449	814,309	811,409	813,459	815,409
Bond/Debt Proceeds	1,800,000	-	0	0	0	0
Capital Reserve Transfer In	570,000	70,000	0	117,000	0	135,000
Transfer to Economic Development	0	0	0	0	0	0
Transfer to Reserves / Surplus	175,000	102,000	64,000	10,000	7,000	40,000

Cash Expenditures	3,920,806	1,737,646	1,723,986	1,931,835	1,850,772	1,985,831
Transfers Out	882,000	904,449	878,309	821,409	820,459	855,409
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 4,802,806</b>	<b>\$ 2,642,095</b>	<b>\$ 2,602,295</b>	<b>\$ 2,753,244</b>	<b>\$ 2,671,231</b>	<b>\$ 2,841,240</b>

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 829	\$ 705	\$ 4,087	\$ 4,224	\$ 3,833	\$ 3,940
---	--------	--------	----------	----------	----------	----------

<b>SEWER DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	58.4%	53.9%	54.4%	55.2%	55.9%	56.7%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.71	\$ 5.53	\$ 5.66	\$ 5.81	\$ 5.97	\$ 6.13
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.77	\$ 10.26	\$ 10.40	\$ 10.53	\$ 10.67	\$ 10.81
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	345	354	347	339	331	323
Cash Balance at EOFY	\$ 1,343,095	\$ 1,343,800	\$ 1,347,887	\$ 1,352,111	\$ 1,355,944	\$ 1,359,885
Gallons billed for FY 2021-2022	249,036,100	250,721,600	250,721,600	250,721,600	250,721,600	250,721,600
Reserves Balance October 2022	\$2,833,176	\$2,865,176	\$2,929,176	\$2,822,176	\$2,829,176	\$2,734,176
Debt Reserves Required IEPA	\$537,568	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
Available Reserves	\$2,833,176	\$2,865,176	\$2,286,608	\$2,179,608	\$2,186,608	\$2,091,608
Reserves to Cover 45 days O&M Costs	\$175,168	\$170,891	\$174,943	\$179,610	\$184,410	\$189,349

SEWER FUND								
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget		Comments
301-000-4-344-41	Pre-Treatment Revenue	214,841.53	316,856.91	164,218.99	210,000.00	270,000.00		
301-000-4-346-10	Sales / Extra Sales	2,084,861.17	2,108,033.44	1,108,597.50	2,140,635.00	2,238,800.00		
301-000-4-346-20	Gain On Sale Of Assets		(3,835.45)	25,000.00				
301-000-4-346-30	Connection Fees	76,530.00	53,571.00	17,857.00	45,000.00	26,000.00		
301-000-4-361-10	Interest Income	28,802.65	32,119.91	9,605.64	28,000.00	28,000.00		
301-000-4-371-10	Misc Revenue	4,941.19	7,999.89	18,357.76	10,000.00	10,000.00		
301-000-4-371-15	Grants	1,650,000.00						
301-000-4-371-18	Note Payable Proceeds				1,800,000.00			SRF Loan reimbursement
301-000-4-371-90	Overpayments							
301-0004-381-49	Transfer form WRF Loan Repay	176,889.11						
301-000-4-381-50	From Sewer Surplus/Repl				570,000.00	70,000.00		carryover from FY23
301-000-4-381-51	From TIF #2 Bond Proceeds							
301-000-4-381-78	From Sewer Construction							
<b>TOTAL REVENUE</b>		<b>4,236,865.65</b>	<b>2,514,745.70</b>	<b>1,343,636.89</b>	<b>4,803,635.00</b>	<b>2,642,800.00</b>		
<b>SEWER ADMIN</b>								
301-301-5-110-00	Regular Salaries	88,802.95	90,462.64	44,967.56	92,500.00	95,100.49		
301-301-5-120-00	Overtime	1,521.87	204.62	145.77	1,000.00	1,000.00		
301-301-5-130-00	Benefits - Health & Life	13,038.15	20,785.97	7,336.22	16,149.00	19,030.71		
301-301-5-131-00	Benefits - Other							
301-301-5-140-00	Social Security	1,482.67	6,530.59	3,327.17	7,153.00	7,351.93		
301-301-5-150-00	Retirement	2,190.85	8,279.00	3,609.88	7,480.00	6,169.65		
301-301-5-160-00	Unemployment Ins							
301-301-5-170-00	Salary/Car Allowance	25.82	25.74	12.40	30.00	30.00		
301-301-5-210-00	Auditing	2,720.00	1,750.00		1,750.00	1,000.00		
301-301-5-220-00	Legal / Attorney Fees	3,045.41	909.86	231.72	2,000.00	2,000.00		
301-301-5-230-00	Engineering / Consulting							
301-301-5-240-00	Training And Travel	582.78	1,173.79	263.42	1,000.00	2,500.00		
301-301-5-250-00	Admin Exp To General Admin	166,428.00	166,428.00	79,392.00	158,780.00	139,050.00		
301-301-5-260-00	Waste Removal							
301-301-5-310-00	Telephone / Communications	25.32			100.00	100.00		
301-301-5-320-00	Postage	4.08	3.71		100.00	100.00		
301-301-5-330-00	Utilities	2,360.70	1,268.53	710.23	2,000.00	2,000.00		
301-301-5-340-00	Rentals And Leases	876.29	773.85	427.28	1,000.00	1,000.00		
301-301-5-350-00	Insurance	44,755.19	42,448.47		41,600.00	39,251.00		
301-301-5-360-00	Equipment Maint And Repair					2,000.00		
301-301-5-360-10	Vehicle Maint/Repair	652.19	37.29	40.00	1,000.00	1,000.00		
301-301-5-370-00	Transportation Reimburse							
301-301-5-380-00	Building Maintenance							
301-301-5-390-00	Other Contractual Services	17,558.35	17,017.08	9,532.79	20,000.00	20,000.00		
301-301-5-390-37	Utility Assist To Agencies							
301-301-5-390-50	Contractual/Technological	9,228.29	8,460.70	457.78	1,000.00	1,000.00		HCS Services
301-301-5-391-00	Technological IT	2,724.71	3,260.59	1,243.70	2,829.00	2,390.52		Shared Salary and Services
301-301-5-392-00	Technological Hardware				1,200.00	1,500.00		Workstation Replacements
301-301-5-393-00	Department Specific Technology				7,490.00	6,340.00		See Capital Sheet for Detail
301-301-5-410-00	Office Supplies	171.95		22.89	200.00	200.00		
301-301-5-420-00	Fuels For Vehicles/Equip	232.59			500.00	500.00		
301-301-5-430-00	Operating Supplies	610.23	352.70	67.26	800.00	700.00		
301-301-5-440-00	Safety & Uniform Supplies		48.36	8.00	100.00	200.00		
301-301-5-450-00	Maint/Repair Supplies			5.98				
301-301-5-460-00	Vehicle Maint Supplies			3.49	100.00	100.00		
301-301-5-470-00	Minor Equipment	287.14	821.07	201.95	1,000.00	5,000.00		upgrade diesel fuel system (\$3,400)
301-301-5-520-00	Buildings & Structures							
301-301-5-530-00	Equipment							
301-301-5-550-00	Other Capital Improvements							
301-301-5-595-00	Depreciation Expenses	345,154.19	466,885.27					
301-301-5-650-00	Prior Year Adjustment							
301-301-5-730-24	Transfer To Sewer Surplus	533,163.00	371,571.00	17,857.00	175,000.00	85,000.00		
301-301-5-730-31	Transfer to WRF Loan Payment	230,000.00	116,921.79	265,500.00	531,000.00	531,759.14		
301-301-5-730-32	Trans to Swr Main Impr Loan Payment					92,689.91		
301-301-5-730-39	Trans To 004/Util Facility							
301-301-5-730-41	Transfer To Sewer Constr	198,996.00	195,996.00	88,002.00	176,000.00	178,000.00		
301-301-5-730-54	Transfer to Economic Development	7,000.00	7,133.00					
301-301-5-810-00	Bad Debt	(171.81)	5,598.75	(66.28)				
301-301-5-820-00	Econ Dev Incentive Disc.							
301-301-5-870-00	Pension Expense		(136,376.17)					
<b>SEWER COLLECTION</b>								
301-303-5-110-00	Regular Salaries	138,680.06	144,076.63	71,032.72	139,360.00	143,515.84		
301-303-5-120-00	Overtime	6,532.43	8,047.06	3,257.89	7,500.00	7,500.00		
301-303-5-130-00	Benefits - Health & Life	13,847.01	18,069.75	9,870.63	21,449.00	23,956.82		
301-303-5-131-00	Benefits - Other	725.86	2,347.87					
301-303-5-140-00	Social Security	10,860.44	11,224.50	5,452.99	11,235.00	11,552.92		
301-303-5-150-00	Retirement	15,300.31	14,308.86	5,943.26	11,749.00	9,695.42		
301-303-5-160-00	Unemployment Ins							
301-303-5-230-00	Engineering / Consulting	7,190.00	12,124.85					
301-303-5-240-00	Training And Travel		222.00	37.50	500.00	500.00		
301-303-5-260-00	Waste Removal							
301-303-5-310-00	Telephone / Communications	305.44	351.33	149.98	400.00	400.00		
301-303-5-330-00	Utilities	5,103.72	6,502.04	2,418.85	6,000.00	6,000.00		
301-303-5-340-00	Rentals And Leases							
301-303-5-350-10	Insurance Claims	2,967.17	24,733.66		20,000.00	20,000.00		
301-303-5-360-00	Equipment Maint And Repair	1,729.75	10,121.30		1,400.00	1,000.00		
301-303-5-360-10	Vehicle Maint/Repair	1,825.49	594.29	155.80	2,000.00	5,000.00		
301-303-5-380-00	Building Maintenance	797.49	1,248.31	492.14	9,500.00	9,500.00		paint building
301-303-5-390-00	Other Contractual Services	9,022.06	4,594.59	1,266.27	10,000.00	5,000.00		
301-303-5-390-50	Contractual/Technological	8.94	41.92		500.00	50.00		HCS Services
301-303-5-391-00	Technological IT	3,466.75	4,407.83	1,868.22	4,242.00	3,585.78		Shared Salary and Services
301-303-5-392-00	Technological Hardware				1,200.00			Workstation Replacement
301-303-5-420-00	Fuels For Vehicles/Equip	5,602.94	8,658.38	4,722.30	9,000.00	7,400.00		share with water dist at 40% of total used
301-303-5-430-00	Operating Supplies	8,005.17	12,832.43	12,193.52	18,000.00	25,000.00		
301-303-5-440-00	Safety & Uniform Supplies	1,322.83	1,144.85	1,250.84	3,000.00	3,000.00		
301-303-5-450-00	Maint/Repair Supplies	3,708.93	2,123.25	4,097.39	8,000.00	8,200.00		
301-303-5-460-00	Vehicle Maint Supplies	5,771.70	4,921.17	4,779.04	8,000.00	8,500.00		
301-303-5-470-00	Minor Equipment	9,405.14	2,657.82	10,746.36	14,500.00	20,000.00		sewer push camera (\$14,000)
301-303-5-470-70	Minor Eq./New Service Conn							
301-303-5-505-00	Engineering For Capital			3,491.32	20,000.00			
301-303-5-510-10	Right Of Way							
301-303-5-510-20	Easement							
301-303-5-520-00	Buildings & Structures							
301-303-5-530-00	Equipment				70,000.00	105,765.60		
301-303-5-540-00	Lines Roads Etc - New/Repl			991,026.00	2,300,000.00			

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
301-303-5-550-00	Other Capital Improvements				-	-	
301-303-5-595-00	Depreciation Expenses						
301-303-5-620-00	Interest Expense						
<b>WATER RECLAMATION FACILITY</b>							
301-304-5-110-00	Regular Salaries	256,542.01	245,614.10	123,977.58	230,703.00	207,072.18	
301-304-5-120-00	Overtime	13,268.87	7,939.33	3,256.79	7,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	22,899.48	29,244.82	16,842.63	35,666.00	40,268.83	
301-304-5-131-00	Benefits - Other	5,090.07	858.02				
301-304-5-140-00	Social Security	19,401.81	18,080.75	9,192.18	18,223.00	16,415.24	
301-304-5-150-00	Retirement	28,502.39	23,898.54	10,178.82	19,056.00	13,775.29	
301-304-5-160-00	Unemployment Ins						
301-304-5-220-00	Legal / Attorney Fees						
301-304-5-230-00	Engineering / Consulting			305.00	20,000.00	15,000.00	
301-304-5-240-00	Training And Travel	120.33	674.00	127.66	2,000.00	2,000.00	
301-304-5-310-00	Telephone / Communications	1,447.15	1,474.00	573.52	2,200.00	2,200.00	
301-304-5-320-00	Postage	42.09	99.97		250.00	100.00	
301-304-5-330-00	Utilities	141,795.75	131,108.50	63,744.89	147,500.00	135,000.00	
301-304-5-330-22	Utilities - Lift Station	2,973.60	3,127.37	1,610.40	3,750.00	3,500.00	
301-304-5-340-00	Rentals And Leases	2,070.00		1,861.50	10,500.00	4,000.00	
301-304-5-360-00	Equipment Maint And Repair	15,541.80	40,070.02	16,655.44	30,000.00	30,000.00	
301-304-5-360-10	Vehicle Maint/Repair	181.83	174.50		2,500.00	1,000.00	
301-304-5-370-00	Transportation Reimburse						
301-304-5-380-00	Building Maintenance	3,647.00	2,355.33		4,000.00	2,000.00	Old generator building repair work
301-304-5-390-00	Other Contractual Services	30,310.15	23,102.94	29,986.07	32,500.00	60,000.00	PLC programming (\$7000); chlorine auto feed prod
301-304-5-390-23	Lab Testing	6,581.34	9,704.14	4,899.55	10,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	1,878.30	2,358.13	899.94	2,000.00	2,000.00	HCS services
301-304-5-391-00	Technological IT	10,037.82	11,751.17	4,981.14	11,312.00	9,562.08	Shared Salary and Services
301-304-5-392-00	Technological Hardware			3,283.57	5,200.00	-	Workstation Replacement
301-304-5-393-00	Department Specific Technology				6,500.00	-	See Capital Sheet for Detail
301-304-5-410-00	Office Supplies						
301-304-5-420-00	Fuels For Vehicles/Equip	2,785.63	3,211.56	2,860.40	4,500.00	5,500.00	
301-304-5-430-00	Operating Supplies	4,801.13	4,444.47	3,394.02	7,500.00	5,000.00	
301-304-5-430-22	Trees-Purchase&Supplies						
301-304-5-440-00	Safety & Uniform Supplies	867.14	2,274.74	2,151.05	2,000.00	2,250.00	
301-304-5-450-00	Maint/Repair Supplies	10,890.70	10,216.84	3,175.51	12,000.00	12,000.00	
301-304-5-460-00	Vehicle Maint Supplies	455.21	5.49	10.79	750.00	500.00	
301-304-5-470-00	Minor Equipment	11,876.62	4,657.80	3,425.78	14,800.00	25,000.00	Pressure washer (\$7,000), portable sampler (\$4,000)
301-304-5-490-00	Generat Fuel/Chemical Sup	34,509.04	50,731.27	30,560.00	75,000.00	65,000.00	
301-304-5-505-00	Engineering For Capital						
301-304-5-510-00	Land					210,000.00	
301-304-5-520-00	Buildings & Structures						
301-304-5-530-00	Equipment			8,401.60	110,000.00	35,765.60	
301-304-5-540-00	Lines Roads Etc - New/Repl						
301-304-5-550-00	Other Capital Improvements						
301-304-5-595-00	Depreciation Expenses						
301-304-5-730-24	Transfer To Sewer Surplus					17,000.00	
<b>SEWER PRETREATMENT</b>							
301-305-5-110-00	Regular Salaries						
301-305-5-120-00	Overtime						
301-305-5-130-00	Benefits - Health & Life						
301-305-5-131-00	Benefits - Other						
301-305-5-140-00	Social Security						
301-305-5-150-00	Retirement						
301-305-5-160-00	Unemployment Ins						
301-305-5-220-00	Legal / Attorney Fees	3,081.00	3,739.00	966.00	2,500.00	4,000.00	
301-305-5-230-00	Engineering / Consulting	14,685.00	20,591.25	14,493.75	20,000.00	25,000.00	
301-305-5-240-00	Training And Travel						
301-305-5-310-00	Telephone / Communications			42.41			
301-305-5-330-00	Utilities	262.63	235.97	125.14	500.00	500.00	
301-305-5-340-00	Rentals And Leases						
301-305-5-350-00	Insurance						
301-305-5-360-00	Equipment Maint And Repair						
301-305-5-360-10	Vehicle Maint/Repair						
301-305-5-370-00	Transportation Reimburse						
301-305-5-380-00	Building Maintenance						
301-305-5-390-00	Other Contractual Services	25.00					
301-305-5-390-23	Lab Testing	1,991.80	3,658.90	1,410.40	3,500.00	4,000.00	
301-305-5-410-00	Office Supplies						
301-305-5-420-00	Fuels For Vehicles/Equip						
301-305-5-430-00	Operating Supplies						
301-305-5-440-00	Safety & Uniform Supplies						
301-305-5-450-00	Maint/Repair Supplies	259.60					
301-305-5-460-00	Vehicle Maint Supplies						
301-305-5-470-00	Minor Equipment		7,910.00	1,439.73			
301-305-5-530-00	Equipment						
301-305-5-550-00	Other Capital Improvements						
301-305-5-595-00	Depreciation Expenses						
<b>TOTAL EXPENSES</b>		<b>2,574,468.83</b>	<b>2,357,439.81</b>	<b>2,022,396.49</b>	<b>2,310,022.25</b>	<b>2,642,094.95</b>	
<b>REVENUE OVER EXPENSES</b>		<b>1,662,396.82</b>	<b>157,305.89</b>	<b>(678,759.60)</b>	<b>2,493,612.75</b>	<b>705.05</b>	
<b>SEWER SURPLUS</b>							
				<b>YTD Actual</b>			
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
307-000-4-361-10	Interest Income	28,936.75	35,492.44	11,912.68	27,500.00	25,000.00	
307-000-4-371-10	Miscellaneous Revenue						
307-000-4-381-82	From Sewer Fund	533,163.00	371,571.00	17,857.00	175,000.00	102,000.00	
<b>TOTAL REVENUE</b>		<b>562,099.75</b>	<b>407,063.44</b>	<b>29,769.68</b>	<b>202,500.00</b>	<b>127,000.00</b>	
307-307-5-730-19	Transfer To Sewer Fd				570,000.00	70,000.00	carryover for dump truck FY23
<b>TOTAL EXPENSES</b>					<b>570,000.00</b>	<b>70,000.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>562,099.75</b>	<b>407,063.44</b>	<b>29,769.68</b>	<b>(367,500.00)</b>	<b>57,000.00</b>	
<b>WATER RECLAMATION REPAYMENT FUND</b>							
				<b>YTD Actual</b>			
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
308-000-4-361-10	Interest Income	182.50	1,747.48	565.20	1,000.00	1,000.00	
308-000-4-371-10	Miscellaneous Revenue						
308-000-4-371-16	Loan Proceeds						
308-000-4-381-10	From General Admin Fund						

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
308-000-4-381-82	From Sewer Fund	230,000.00	525,000.00	265,500.00	531,000.00	531,759.14	
<b>TOTAL REVENUE</b>		230,182.50	526,747.48	266,065.20	532,000.00	532,759.14	
308-308-5-610-00	Principal Payments			206,153.33	410,894.00	416,583.85	
308-308-5-620-00	Interest Payments	56,002.97	123,680.93	59,726.24	120,865.00	115,175.29	
308-308-5-630-00	Other Debt Services						
308-308-5-640-00	Transfer to Sewer Fund	176,889.11	408,078.21				
<b>TOTAL EXPENSES</b>		232,892.08	531,759.14	265,879.57	531,759.00	531,759.14	
<b>REVENUE OVER EXPENSES</b>		(2,709.58)	(5,011.66)	185.63	241.00	1,000.00	
<b>SEWER BOND CONSTRUCTION</b>							
				<b>YTD Actual</b>			
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
309-000-4-361-10	Interest Income						
309-000-4-371-10	Miscellaneous Revenue						
309-000-4-371-16	Loan Proceeds						
309-000-4-381-10	From General Admin Fund						
309-000-4-381-82	From Sewer Fund	198,996.00	195,996.00	88,002.00	176,000.00	178,000.00	
<b>TOTAL REVENUE</b>		198,996.00	195,996.00	88,002.00	176,000.00	178,000.00	
309-309-5-390-00	Other Contractual Services		57,456.60				
309-309-5-550-10	Sewer Bond Improvements						
309-309-5-595-00	Depreciation	134,924.47	134,924.48				
309-309-5-610-00	Principal Payments			140,000.00	140,000.00	145,000.00	
309-309-5-620-00	Interest Payments	72,211.32	39,289.01	18,400.00	35,400.00	32,550.00	
309-309-5-630-00	Other Debt Services	150.00		250.00			
<b>TOTAL EXPENSES</b>		207,285.79	231,670.09	158,650.00	175,400.00	177,550.00	
<b>REVENUE OVER EXPENSES</b>		(8,289.79)	(35,674.09)	(70,648.00)	600.00	450.00	
<b>SEWER TRUNK MAIN REPAYMENT FUND</b>							
				<b>YTD Actual</b>			
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
310-000-4-361-10	Interest Income						
310-000-4-371-10	Miscellaneous Revenue						
310-000-4-371-16	Loan Proceeds						
310-000-4-381-82	From Sewer Fund					92,689.91	
<b>TOTAL REVENUE</b>		-	-	-	-	92,689.91	
310-310-5-610-00	Principal Payments					81,219.97	
310-310-5-620-00	Interest Payments					11,469.94	
310-310-5-630-00	Other Debt Services						
310-310-5-640-00	Transfer to Sewer Fund						
<b>TOTAL EXPENSES</b>		-	-	-	-	92,689.91	
<b>REVENUE OVER EXPENSES</b>		-	-	-	-	-	

City of Highland, Illinois  
Sewer Collection  
23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
CIPP Projects (remaining clay pipe in system)		5,000	0	5,000	0
<b>Total Engineering Account #505</b>	0	5,000	0	5,000	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Tyler Software	35,766				
Replace 2000 Dump Truck (split w/wtr dist)	70,000				
Sewer Jetter/Vacuum Truck					450,000
Replace backhoe (50/50 share with water dist)			75,000		
<b>Total Equipment Account #530</b>	105,766	0	75,000	0	450,000
<b>Lines, Roads, Etc Account #540</b>					
CIPP Projects (remaining clay pipe in system)	0	300,000	400,000	350,000	0
<b>Total Lines, Roads, Etc Account #540</b>	0	300,000	400,000	350,000	0
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	105,766	305,000	475,000	355,000	450,000
<b>Department Specific Technology</b>					
Revize Website Maint	340	340	340	340	340
Springbrook Maintenance	6000	6000			
	6340	6340	340	340	340

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

\*\*carryover from FY22

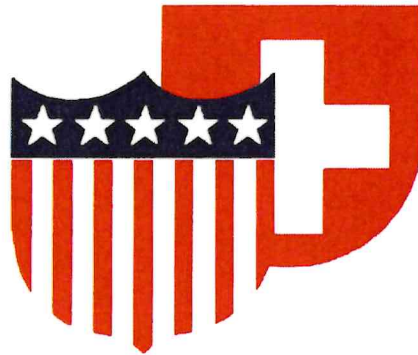
City of Highland, Illinois  
*Water Reclamation Facility*  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

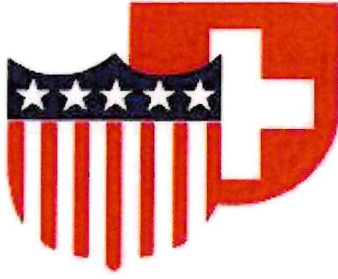
Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
Total Engineering for Capital Account #505	0	0	0	0	0
<b>Land Account #510</b>					
Additional Plant Property Purchase	180,000				
Plant Road Purchase	30,000				
Total Land Account #510	210,000	0	0	0	0
<b>Building Account #520</b>					
Total Building Account #520	0	0	0	0	0
<b>Equipment Account #530</b>					
Tyler Software	35,766				
Total Equipment Account #530	35,766	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Total Other Capital Improvements Account #550					
Total Capital Expenditures Projected	245,766	0	0	0	0



# CITY OF HIGHLAND



ELECTRIC & FIBER



# City of Highland

## *Electric Fund*

Dan Cook, Director of Electric

### **2023-2024 Budget Goals**

#### **Mission Statement**

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

#### **Critical Measures**

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

- Revenue dedicated to personnel will not exceed 13%.
- Total revenue dedicated to O&M will not exceed 85%.
- At least 5% of total revenue will be placed in reserve.
- Revenue per kWh will exceed \$0.13.
- Total O&M cost per kWh sold will not exceed \$0.12.
- Operating income per KWH will exceed .010 based on APPA benchmarking.
- Net income per revenue dollar shall exceed \$0.047 based on APPA benchmarking.

#### **Major Initiatives**

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

#### **Electric Administration Goals:**

1. Begin planning and engineering changes for integration of Sursee switching station.
2. Document processes to prepare for Tyler software configuration.
3. Continue to validate current revenue stream thru testing and repair of large Commercial/industrial metering systems.

Electric Production Goals:

1. Decommission 2 Fairbanks Morse generators.
2. Surplus and demolish old generator building and equipment.
3. Construct new vehicle repair facility on old power plant site.

Electric Distribution Goals:

1. Continue Pole Inspection to identify “Bad” poles and replace where necessary (20% of total poles in system).
2. Install 25 Tripsavers on tap circuits to improve system reliability.
3. Pursue government grant money to purchase and install enhanced metering gateways.
4. Continue upgrading old street lighting with LEDs to reduce truck rolls and energy utilization.

**LIGHT & POWER**  
**OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT**

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Revenue</b>						
Utility Sales	\$ 16,000,000	\$ 16,752,000	\$ 17,087,040	\$ 17,428,781	\$ 17,777,357	\$ 18,132,904
Connection Fees	15,000	12,000	12,240	12,485	12,735	12,990
Misc Revenues	425,980	100,980	36,990	2,737,360	64,734	65,381
<b>Total Revenues Projected</b>	<b>\$ 16,440,980</b>	<b>\$ 16,864,980</b>	<b>\$ 17,136,270</b>	<b>\$ 20,178,626</b>	<b>\$ 17,854,826</b>	<b>\$ 18,211,275</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	13,974,833	14,335,233	14,565,830	17,151,832	15,176,602
Capital Expenditures Allocation	10%	1,644,098	1,686,498	1,713,627	2,017,863	1,785,483
Cash Reserve & Equip Repl Allocation	5%	822,049	843,249	856,814	1,008,931	910,564
<b>Operating &amp; Maintenance:</b>						
Personnel - Admin	\$ 490,375	\$ 562,533	\$ 582,222	\$ 602,600	\$ 623,691	\$ 645,520
Professional Svcs - Admin	675,090	651,275	659,301	672,487	685,937	699,656
Contractual Svcs - Admin	364,410	312,142	318,385	324,753	331,248	337,873
Supplies - Admin	13,800	15,300	15,606	15,918	16,236	16,561
Sub Total Admin	1,543,675	1,541,249	1,575,513	1,615,757	1,657,111	1,699,609
Personnel - Production	161,104	166,682	172,516	178,554	184,803	191,271
Professional Svcs - Production	18,000	12,000	12,240	12,485	12,735	12,990
Contractual Svcs - Production	10,467,929	10,435,691	10,649,155	10,857,388	11,074,536	11,296,027
Supplies - Production	85,550	89,950	91,749	93,584	95,456	97,365
Sub Total Production	10,732,583	10,704,322	10,925,659	11,142,010	11,367,529	11,597,652
Personnel - Distribution	1,325,987	1,402,699	1,451,793	1,502,606	1,555,197	1,609,629
Professional Svcs - Distribution	35,000	35,000	35,700	36,414	37,142	37,885
Contractual Svcs - Distribution	234,454	141,915	144,753	147,648	150,601	153,613
Supplies - Distribution	252,400	269,200	274,584	280,076	285,678	291,392
Sub Total Distribution	1,847,841	1,848,813	1,906,829	1,966,743	2,028,617	2,092,518
<b>Total O&amp;M Projected</b>	<b>14,124,099</b>	<b>14,094,385</b>	<b>14,408,002</b>	<b>14,724,511</b>	<b>15,053,258</b>	<b>15,389,780</b>
Capital Projection	1,100,000	1,639,097	1,614,000	875,000	475,000	475,000
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	0	0	0	0	0	0
Transfer to Reserves / Surplus	1,216,000	1,130,750	1,099,000	4,046,000	1,747,000	2,056,000
Cash Expenditures	15,224,099	15,733,481	16,022,002	15,599,511	15,528,258	15,864,780
Transfers Out	1,216,000	1,130,750	1,099,000	4,046,000	1,747,000	2,056,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 16,440,099</b>	<b>\$ 16,864,231</b>	<b>\$ 17,121,002</b>	<b>\$ 19,645,511</b>	<b>\$ 17,275,258</b>	<b>\$ 17,920,780</b>

<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 881</b>	<b>\$ 749</b>	<b>\$ 15,268</b>	<b>\$ 533,115</b>	<b>\$ 579,568</b>	<b>\$ 290,495</b>
--	---------------	---------------	------------------	-------------------	-------------------	-------------------

<b>ELECTRIC FUND'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	85.9%	83.6%	84.1%	73.0%	84.3%	84.5%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	12.0%	12.6%	12.9%	11.3%	13.2%	13.4%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1369	0.1404	0.1392	0.1599	0.1380	0.1374
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1176	0.1173	0.1170	0.1167	0.1164	0.1161
Operating Income will exceed .010 cents per KWH	0.0193	0.0231	0.0222	0.0432	0.0216	0.0213
Projected KWH per Year with 2.5% increase over Actual 2020-2021 KWH	120,113,239	120,113,239	123,116,070	126,193,972	129,348,821	132,582,542
<b>Reserves Balance October 2022</b>	<b>\$10,188,894</b>	<b>\$11,319,644</b>	<b>\$12,418,644</b>	<b>\$16,464,644</b>	<b>\$18,211,644</b>	<b>\$20,267,644</b>
Reserves to Cover 45 days O&M Costs	\$1,741,327	\$1,737,664	\$1,776,329	\$1,815,351	\$1,855,881	\$1,897,370

<b>LIGHT &amp; POWER</b>						
<b>OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY</b>						
	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue						
Utility Sales	\$ 16,000,000	16,752,000	17,087,040	17,428,781	17,777,357	18,132,904
Connection Fees	15,000	12,000	12,240	12,485	12,735	12,990
Misc Revenues	425,980	100,980	36,990	2,737,360	64,734	65,381
<b>Total Revenues Projected</b>	<b>\$ 16,440,980</b>	<b>\$ 16,864,980</b>	<b>\$ 17,136,270</b>	<b>\$ 20,178,626</b>	<b>\$ 17,854,826</b>	<b>\$ 18,211,275</b>
Revenue Allocation:						
Operating & Maintenance Allocation	85%	13,974,833	14,335,233	14,565,830	17,151,832	15,176,602
Capital Expenditures Allocation	10%	1,644,098	1,686,498	1,713,627	2,017,863	1,785,483
Cash Reserve & Equip Repl Allocation	5%	822,049	843,249	856,814	1,008,931	910,564
Operating & Maintenance:						
Personnel - Admin	\$ 490,375	\$ 562,533	\$ 582,222	\$ 602,600	\$ 623,691	\$ 645,520
Personnel - Production	161,104	166,682	172,516	178,554	184,803	191,271
Personnel - Distribution	1,325,987	1,402,699	1,451,793	1,502,606	1,555,197	1,609,629
Sub Total	1,977,466	2,131,913	2,206,530	2,283,759	2,363,690	2,446,419
Professional Svcs - Admin	675,090	651,275	659,301	672,487	685,937	699,656
Professional Svcs - Production	18,000	12,000	12,240	12,485	12,735	12,990
Professional Svcs - Distribution	35,000	35,000	35,700	36,414	37,142	37,885
Sub Total	728,090	698,275	707,241	721,386	735,814	750,531
Contractual Svcs - Admin	364,410	312,142	318,385	324,753	331,248	337,873
Contractual Svcs - Production	10,467,929	10,435,691	10,649,155	10,857,388	11,074,536	11,296,027
Contractual Svcs - Distribution	234,454	141,915	144,753	147,648	150,601	153,613
Sub Total	11,066,793	10,889,747	11,112,292	11,329,788	11,556,384	11,787,512
Supplies - Admin	13,800	15,300	15,606	15,918	16,236	16,561
Supplies - Production	85,550	89,950	91,749	93,584	95,456	97,365
Supplies - Distribution	252,400	269,200	274,584	280,076	285,678	291,392
Sub Total	351,750	374,450	381,939	389,578	397,370	405,318
<b>Total O&amp;M Projected</b>	<b>\$ 14,124,099</b>	<b>\$ 14,094,385</b>	<b>\$ 14,408,002</b>	<b>\$ 14,724,511</b>	<b>\$ 15,053,258</b>	<b>\$ 15,389,780</b>
Capital Projection	1,100,000	1,639,097	1,614,000	875,000	475,000	475,000
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	0	0	0	0	0	0
Transfer to Reserves / Surplus	1,216,000	1,130,750	1,099,000	4,046,000	1,747,000	2,056,000
Cash Expenditures	15,224,099	15,733,481	16,022,002	15,599,511	15,528,258	15,864,780
Transfers Out	1,216,000	1,130,750	1,099,000	4,046,000	1,747,000	2,056,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 16,440,099</b>	<b>\$ 16,864,231</b>	<b>\$ 17,121,002</b>	<b>\$ 19,645,511</b>	<b>\$ 17,275,258</b>	<b>\$ 17,920,780</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 881</b>	<b>\$ 749</b>	<b>\$ 15,268</b>	<b>\$ 533,115</b>	<b>\$ 579,568</b>	<b>\$ 290,495</b>

<b>ELECTRIC FUND'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	85.9%	83.6%	84.1%	73.0%	84.3%	84.5%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	12.0%	12.6%	12.9%	11.3%	13.2%	13.4%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1369	0.1404	0.1392	0.1599	0.1380	0.1374
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1176	0.1173	0.1170	0.1167	0.1164	0.1161
Operating Income will exceed .010 cents per KWH	0.0193	0.0231	0.0222	0.0432	0.0216	0.0213
Projected KWH per Year with 2.5% increase over Actual 2020-2021 KWH	120,113,239	120,113,239	123,116,070	126,193,972	129,348,821	132,582,542
Net income per revenue dollar shall exceed \$.047	0.0740	0.0671	0.0650	0.2269	0.1303	0.1288
<b>Reserves Balance October 2022</b>	<b>\$10,188,894</b>	<b>\$11,319,644</b>	<b>\$12,418,644</b>	<b>\$16,464,644</b>	<b>\$18,211,644</b>	<b>\$20,267,644</b>
<b>Reserves to Cover 45 days O&amp;M Costs</b>	<b>\$1,741,327</b>	<b>\$1,737,664</b>	<b>\$1,776,329</b>	<b>\$1,815,351</b>	<b>\$1,855,881</b>	<b>\$1,897,370</b>

ELECTRIC DEPARTMENT												
Account Number	Description	FY 2019-20 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/21	FY 2022-23 Budget	FY 2023-24 Budget						
101-000-4-313-20	Utility Tax	402,715.73	394,983.68	210,564.18	539,302.00	564,650.00						
101-000-4-321-40	Pole Attachment-CATV	16,903.68	16,903.68		16,904.00	16,904.00						
101-000-4-321-41	Pole Attachment-Phone	11,200.59	2,875.59		2,876.00	2,876.00						
101-000-4-321-42	Pole Attachment - Collectors	960.00			16,200.00	16,200.00						
101-000-4-346-10	Sales / Extra Sales	14,258,563.26	14,768,248.77	8,055,242.15	16,000,000.00	16,752,000.00						Added per rate increase
101-000-4-346-20	Gain On Sale Of Assets	(571,344.20)			330,000.00							
101-000-4-346-30	Connection Fees	50,381.80	13,584.52	5,775.00	15,000.00	12,000.00						
101-000-4-346-41	Fuel Reimbursement	28,014.47	19,813.70	18,987.71	20,000.00	30,000.00						
101-000-4-346-42	Generating Capacity Credit	538,836.80	535,974.92	268,634.13	550,000.00	546,000.00						
101-000-4-361-10	Interest Income	62,461.93	33,318.19	14,874.63	30,000.00	35,000.00						
101-000-4-371-10	Misc Revenue	27,196.35	135,469.88	16,795.70	30,000.00	30,000.00						
101-000-4-371-17	Bond Proceeds											
101-000-4-371-20	Credit Card Discounts/Fees	(84,692.08)	(65,308.18)	(14,063.60)	(70,000.00)	(30,000.00)						
101-000-4-371-90	Overpayments											
101-000-4-381-25	From Elec Bond											
101-000-4-381-34	From Customer Deposit Fd.											
101-000-4-381-42	From Elec Surplus/Eq Repl											
101-000-4-381-50	From TIF #2 Bond Proceeds											
101-000-4-381-43	Transfer from General Fund											
TOTAL REVENUE		14,741,198.33	15,855,864.75	8,576,809.90	17,480,282.00	17,975,630.00						
<b>ELECTRIC ADMIN</b>												
101-101-5-110-00	Regular Salaries	379,858.17	371,700.46	191,241.75	370,130.89	420,000.00						From table
101-101-5-120-00	Overtime	306.50	210.59	79.44	500.00	500.00						From table
101-101-5-130-00	Benefits - Health & Life	55,082.16	88,320.80	29,996.38	66,183.00	83,000.00						
101-101-5-131-00	Benefits - Other	5,943.51	206.21									
101-101-5-140-00	Social Security	25,450.54	25,919.48	12,678.60	28,353.19	32,048.65						From table
101-101-5-150-00	Retirement	33,353.34	34,380.93	14,295.65	23,802.80	26,904.10						From table
101-101-5-160-00	Unemployment Ins											
101-101-5-170-00	Salary/Car Allowance	78.56	77.99	37.53	80.00	80.00						
101-101-5-210-00	Auditing	2,000.00	3,500.00		3,500.00	4,000.00						
101-101-5-220-00	Legal / Attorney Fees	15,157.33	17,808.24	6,639.65	15,000.00	15,000.00						
101-101-5-230-00	Engineering / Consulting	9,224.18	11,540.42	3,306.30	10,000.00	10,000.00						
101-101-5-240-00	Training And Travel	7,416.62	4,758.89	2,100.62	12,500.00	12,000.00						
101-101-5-250-00	Admin Exp To General Admin	734,220.00	748,908.00	317,046.00	634,090.00	610,275.00						
101-101-5-260-00	Waste Removal											
101-101-5-310-00	Telephone / Communications	2,392.42	2,074.44	963.62	2,500.00	2,500.00						
101-101-5-320-00	Postage	530.49	629.27	311.93	500.00	600.00						
101-101-5-330-00	Utilities	10,569.37	12,309.26	4,665.09	11,500.00	11,500.00						If B&Z moves this will change in successive budget
101-101-5-340-00	Rentals And Leases	1,661.38	1,406.06	675.24	1,750.00	1,500.00						If B&Z moves double this number
101-101-5-350-00	Insurance	126,833.66	132,915.63		131,603.00	127,260.00						
101-101-5-360-00	Equipment Maint And Repair	3,870.78	1,872.08		4,000.00	4,000.00						ITRON handheld qty, diesel system repair, drone r
101-101-5-360-10	Vehicle Maint/Repair	1,354.41	2,295.90	649.80	2,000.00	1,500.00						
101-101-5-370-00	Transportation Reimburse											
101-101-5-380-00	Building Maintenance	2,215.42	3,381.88	3,317.02	15,000.00	5,000.00						
101-101-5-390-00	Other Contractual Services	40,323.83	32,616.26	21,689.19	35,000.00	55,000.00						CRC is here now.
101-101-5-390-24	Collection Agency Fees	2,361.82	1,639.95	1,385.88	5,000.00	3,000.00						
101-101-5-390-25	Overpayments											
101-101-5-390-37	Utility Assist To Agencies											
101-101-5-390-50	Contractual/Technological	68,185.13	67,050.06	571.38	1,632.00	3,000.00						HCS and Cell Services apparently we were making
101-101-5-391-00	Technological IT	18,363.63	10,196.77	3,793.42	8,485.00	7,281.56						From Angelas sheet
101-101-5-392-00	Technological Hardware				1,800.00	1,800.00						Workstation Replacement
101-101-5-393-00	Department Specific Technology				65,440.00	50,000.00						Tantalus annual
101-101-5-410-00	Office Supplies	2,233.70	1,311.89	238.86	1,500.00	1,500.00						
101-101-5-420-00	Fuels For Vehicles/Equip	3,260.73	3,252.77	3,791.71	4,000.00	3,500.00						Wrong people charged here last year
101-101-5-430-00	Operating Supplies	4,267.91	2,747.56	1,782.27	3,000.00	4,000.00						
101-101-5-440-00	Safety & Uniform Supplies	749.93	783.41	64.76	1,500.00	1,500.00						
101-101-5-450-00	Maint/Repair Supplies	344.41	1,402.11	356.76	500.00	1,000.00						
101-101-5-460-00	Vehicle Maint Supplies	217.26	677.25	116.95	500.00	1,000.00						
101-101-5-470-00	Minor Equipment	582.65	1,178.33		1,000.00	1,000.00						
101-101-5-505-00	Engineering For Capital											
101-101-5-510-00	Land											
101-101-5-520-00	Buildings & Structures					130,000.00						\$30,000 parking lot + \$100,000 fence
101-101-5-530-00	Equipment					35,765.60						Tyler Software
101-101-5-550-00	Other Capital Improvements											
101-101-5-595-00	Depreciation Expenses	1,170,913.76	890,890.04									
101-101-5-650-00	Prior Year Adjustment											
101-101-5-710-00	Utility Tax	403,640.47	396,284.94	211,062.25	539,302.00	564,650.00						Tied to above revenue
101-101-5-730-15	Transfer To Electric											
101-101-5-730-18	Transfer To Street Dept											
101-101-5-730-25	Transfer To Elec Bnd/Const											
101-101-5-730-26	Transfer To Elec Bnd & Int											
101-101-5-730-32	Transfer To Elec Surplus	1,400,381.80	1,313,584.52	5,775.00	1,216,000.00	1,130,750.00						
101-101-5-730-39	Trans To 004/Util Facility	150,000.00										
101-101-5-730-54	Transfer to Economic Development	101,511.00	52,513.00									
101-101-5-730-55	Transfer to FTTP Bond & Int											
101-101-5-810-00	Bad Debt	(2,830.78)	28,816.57	(627.50)	10,000.00	10,000.00						
101-101-5-820-00	Econ Dev Incentive Disc.											
101-101-5-870-00	Pension Expense		(477,400.79)									
<b>ELECTRIC PRODUCTION</b>												
101-102-5-110-00	Regular Salaries	114,445.69	120,905.26	58,695.77	122,054.00	125,715.63						From table
101-102-5-120-00	Overtime	327.43	229.13	459.26	500.00	1,500.00						From table
101-102-5-130-00	Benefits - Health & Life	15,389.41	16,841.71	8,491.45	19,371.00	21,543.68						
101-102-5-131-00	Benefits - Other	2,679.09	(1,535.58)									
101-102-5-140-00	Social Security	8,422.63	8,742.33	4,132.26	9,375.00	9,731.62						From table
101-102-5-150-00	Retirement	10,595.89	11,364.66	4,717.98	7,875.54	8,190.62						From table
101-102-5-160-00	Unemployment Ins											
101-102-5-220-00	Legal / Attorney Fees	3,926.14			4,000.00	1,000.00						CAAPP Permit is next year
101-102-5-230-00	Engineering / Consulting	8,975.00	6,055.51	681.02	10,000.00	6,000.00						
101-102-5-240-00	Training And Travel	1,973.00			1,000.00	2,000.00						Possible PP refresher this year
101-102-5-260-00	Waste Removal	3,519.25	2,700.03		3,000.00	3,000.00						
101-102-5-310-00	Telephone / Communications											
101-102-5-330-00	Utilities	60,624.35	64,049.03	22,621.56	66,000.00	50,000.00						lower due to decommissioning
101-102-5-340-00	Rentals And Leases	608.79	212.12	200.00	3,000.00	1,000.00						
101-102-5-360-00	Equipment Maint And Repair	16,617.05	2,786.72	46.94	15,000.00	15,000.00						No major breakdowns this year
101-102-5-360-10	Vehicle Maint/Repair	767.50	1,205.68		1,000.00	2,000.00						2 sets pickup tires
101-102-5-370-00	Transportation Reimburse											
101-102-5-380-00	Building Maintenance	5,894.00	421.05	10,591.26	5,000.00	10,000.00						Roof repair
101-102-5-390-00	Other Contractual Services	33,536.35	9,805.20	28,669.00	45,000.00	30,000.00						was \$20K of neshap testing this year added \$5K for
101-102-5-390-20	Purchase Power-Imea	10,004,798.14	10,184,62									

Account Number	Description	FY 2019-20 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/21	FY 2022-23 Budget	FY 2023-24 Budget	
101-102-5-391-00	Technological IT	4,080.00	2,933.45	1,298.72	2,829.00	3,590.52	From Angelas sheet
101-102-5-392-00	Technological Hardware				1,200.00		Workstation Replacements
101-102-5-410-00	Office Supplies	174.71	18.91	45.89	100.00	200.00	
101-102-5-420-00	Fuels For Vehicles/Equip	8,190.13	11,752.48	6,889.31	12,000.00	13,000.00	
101-102-5-430-00	Operating Supplies	4,603.95	3,987.03	1,349.41	4,500.00	4,000.00	
101-102-5-440-00	Safety & Uniform Supplies	1,086.31	678.91	557.25	1,250.00	1,250.00	
101-102-5-450-00	Maint/Repair Supplies	7,692.70	9,521.20	664.94	10,000.00	10,000.00	Nothing major broke this year!!!
101-102-5-460-00	Vehicle Maint Supplies	1,622.34	1,148.10	752.36	1,500.00	1,500.00	
101-102-5-470-00	Minor Equipment	11,817.86	17,230.40	2,049.54	25,000.00	20,000.00	
101-102-5-490-00	Generat.Fuel/Chemical Sup	37,723.52	20,884.51	37,908.55	30,000.00	40,000.00	
101-102-5-505-00	Engineering For Capital						
101-102-5-520-00	Buildings & Structures					100,000.00	Old generator building mods for Scotts Shop
101-102-5-530-00	Equipment		13,668.96	29,920.00	-	55,765.60	
101-102-5-540-00	Lines						
101-102-5-550-00	Other Capital Improvements						
101-102-5-595-00	Depreciation Expenses						
<b>ELECTRIC DISTRIBUTION</b>							
101-104-5-110-00	Regular Salaries	858,386.38	944,253.47	470,143.80	965,640.00	1,002,414.40	From table
101-104-5-120-00	Overtime	58,580.94	53,734.23	70,347.12	70,000.00	70,000.00	From table
101-104-5-130-00	Benefits - Health & Life	94,214.18	121,857.95	60,642.90	128,270.00	178,290.06	
101-104-5-131-00	Benefits - Other	(17,092.11)	25,927.53				
101-104-5-140-00	Social Security	69,356.50	75,669.60	41,056.21	79,226.00	82,039.24	From table
101-104-5-150-00	Retirement	85,675.95	93,855.80	43,234.54	67,593.89	69,954.80	From table
101-104-5-150-03	Benefits ICMA		382.88	10,801.18			
101-104-5-160-00	Unemployment Ins						
101-104-5-170-00	Salary/Car Allowance						
101-104-5-180-00	Spec Proj/Community Servic						
101-104-5-230-00	Engineering / Consulting	8,352.78	12,928.93	9,833.64	15,000.00	20,000.00	
101-104-5-240-00	Training And Travel	10,546.86	12,973.23	4,539.02	20,000.00	15,000.00	ICUEE this year
101-104-5-260-00	Waste Removal						
101-104-5-310-00	Telephone/Communications	1,151.45	1,096.38	467.56	1,300.00	1,300.00	
101-104-5-330-00	Utilities	1,224.03	909.96	4,266.27	1,200.00	1,500.00	Ameren increases
101-104-5-340-00	Rentals And Leases	16,443.73	395.90		16,500.00	500.00	
101-104-5-360-00	Equipment Maint And Repair	32,267.98	23,845.03	14,324.99	35,000.00	35,000.00	
101-104-5-360-10	Vehicle Maint/Repair	6,113.54	5,073.36	8,576.47	8,000.00	9,000.00	Bens truck tires, truck 59 tires
101-104-5-370-00	Transportation Reimburse						
101-104-5-380-00	Building Maintenance	3,793.81	4,506.57	2,473.85	5,000.00	5,000.00	
101-104-5-390-00	Other Contractual Services	107,584.44	24,568.34	9,699.12	40,000.00	65,000.00	xfmr, rubber goods and pole testing plus \$25K for p
101-104-5-390-40	Trees-Distribution						
101-104-5-390-41	Trees-Transmission Lines	14,000.00			100,000.00	-	
101-104-5-390-50	Contractual/Technological	3,168.19	1,830.67	803.74	2,000.00	2,000.00	Tablets, on call phone
101-104-5-391-00	Technological IT	4,350.28	26,436.71	11,205.92	25,454.00	22,614.69	From Angelas sheet
101-104-5-392-00	Technological Hardware				2,400.00	1,200.00	Workstation Replacements
101-104-5-420-00	Fuels For Vehicles/Equip	15,796.85	17,940.23	17,665.70	20,000.00	40,000.00	
101-104-5-430-00	Operating Supplies	136,840.63	175,166.14	77,464.49	180,000.00	180,000.00	I think this is a good number
101-104-5-430-41	Operating Supplies-Transmi						
101-104-5-440-00	Safety & Uniform Supplies	27,223.07	10,015.21	7,970.94	15,000.00	20,000.00	
101-104-5-450-00	Maint/Repair Supplies	3,782.21	4,712.76	3,362.45	4,500.00	8,000.00	
101-104-5-460-00	Vehicle Maint Supplies	6,504.55	5,672.72	5,089.51	7,500.00	10,000.00	
101-104-5-470-00	Minor Equipment	20,462.91	15,028.54	3,611.68	23,000.00	10,000.00	
101-104-5-505-00	Engineering For Capital				50,000.00	30,000.00	didn't start this year
101-104-5-510-00	Land				493,000.00	493,000.00	
101-104-5-510-10	Right Of Way						
101-104-5-510-20	Easement						
101-104-5-520-00	Buildings & Structures						
101-104-5-530-00	Equipment			166,624.00	351,800.00	313,765.60	
101-104-5-530-60	Meters			96,709.48	50,000.00	110,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl						
101-104-5-540-03	Lines-Transmission						
101-104-5-540-10	Electric Poles			9,172.44	75,000.00	80,000.00	
101-104-5-540-20	Electric Transformers		363.00		70,000.00	50,000.00	If current order doesn't come in until now
101-104-5-540-30	Electric Cable			33,969.94	50,000.00	210,000.00	
101-104-5-550-00	Other Capital Improvements			35,753.14	25,000.00	30,800.00	
101-104-5-560-00	Substations						
101-104-5-595-00	Depreciation Expenses						
101-104-5-630-00	Other Debt Services						
TOTAL EXPENSES		16,720,868.47	15,961,173.59	8,106,300.72	17,583,362.27	17,974,881.37	
REVENUE OVER EXPENSES		(1,979,670.14)	854.00	470,509.18	(103,080.27)	748.63	
<b>Electric Surplus</b>							
105-000-4-361-10	Interest Income	169,684.64	129,791.60	42,237.52	125,000.00	125,000.00	
105-000-4-371-10	Miscellaneous Revenue						
105-000-4-381-75	From City Property Utility Facility Fund						
105-000-4-381-80	From Electric	1,400,381.80	1,313,584.52	5,775.00	1,216,000.00	1,130,750.00	
TOTAL REVENUE		1,570,066.44	1,443,376.12	48,012.52	1,341,000.00	1,255,750.00	
105-105-5-730-15	Transfer To Electric						
105-105-7-30-20	Transfer To FTTP Fund					843,132.00	To Cover Fiber Bond Payment
TOTAL EXPENSES		-	-	-	-	843,132.00	
REVENUE OVER EXPENSES		1,570,066.44	1,443,376.12	48,012.52	1,341,000.00	412,618.00	Actual Transfer to Reserves

City of Highland, Illinois  
*Electric Production*  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b><u>Engineering for Capital Account #505</u></b>					
Total Engineering for Capital Account #505	0	0	0	0	0
<b><u>Land Account #510</u></b>					
Total Land Account #510	0	0	0	0	0
<b><u>Building Account #520</u></b>					
Old generator building modification for mechanic shop	100,000				
Total Building Account #520	100,000	0	0	0	0
<b><u>Equipment Account #530</u></b>					
Tyler Software	35,766				
Mechanic Shop Equipment	20,000				
Total Equipment Account #530	55,766	0	0	0	0
<b><u>Lines, Roads, Etc Account #540</u></b>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<b><u>Other Capital Improvements Account #550</u></b>					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	155,766	0	0	0	0
<b>Department Specific Technology</b>					
Revize Website Maint	340	340	340	340	340
Code Red	3100	3100	3100	3100	3100
Springbrook Maint	16000	16000	16000	16000	16000
Tantalus Maint	46000	46000	46000	46000	46000
	65440	65440	65440	65440	65440



City of Highland, Illinois  
Electric Distribution  
23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
Engineering for changes to accommodate Sursee Station		50,000			
Planning for 138 Kv line changes	30,000				
<b>Total Engineering for Capital Account #505</b>	<b>30,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Land Account #510</b>					
Grandview Farms Option Purchase	493,000				
<b>Total Land Account #510</b>	<b>493,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment Account #530</b>					
Tyler Software	35,766				
Tree Chipper	43,000				
Customer Portal					
Miscellaneous equipment for Bellm Road Cross Tie	35,000				
Eastside Circuit Upgrades					
Miscellaneous costs associated with sursee station		300,000			
Westside substation breaker upgrades		400,000			
Northtown substation breaker upgrades			400,000		
25 Tripsavers/Interruptions	100,000				
Misc Control Devices	20,000	20,000	20,000	20,000	20,000
New Skidder trencher with accessories	80,000				
<b>Total Equipment Account #530</b>	<b>313,766</b>	<b>720,000</b>	<b>420,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Meters Account #530-60</b>					
Electric Meters	60,000	60,000	60,000	60,000	60,000
Updated gateways, possible grant matching	50,000				
<b>Total Electric Meters Account #530-60</b>	<b>110,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Electric Poles Account #540-10</b>					
Bellm Road Cross Tie	30,000				
Electric Poles	50,000	50,000	50,000	50,000	50,000
<b>Total Electric Poles #540-10</b>	<b>80,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Electric Transformers Account #540-20</b>					
Electric Transformers	50,000	400,000	200,000	200,000	200,000
<b>Total Electric Transformers Account #540-20</b>	<b>50,000</b>	<b>400,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Electric Cable Account #540-30</b>					
Bellm Road Cross Tie	110,000				
New Electric Lines	100,000	120,000	120,000	120,000	120,000
<b>Total Electric Cable Account #540-30</b>	<b>210,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Other Capital Improvements Account #550</b>					
Upgrade/Replace SCADA System					
Lighting for Broadway Streetscape Phase II City Portion		189,000			
LED Streetlights	25,000	25,000	25,000	25,000	25,000
Our portion of new Vehicle Diesel fuelling system	5,800				
<b>Total Other Capital Improvements Account #550</b>	<b>30,800</b>	<b>214,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Capital Expenditures Projected</b>	<b>1,317,566</b>	<b>1,614,000</b>	<b>875,000</b>	<b>475,000</b>	<b>475,000</b>

**FIBER FUND - 111**  
**OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT**

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Revenue</b>						
Sales - Voice, Video, Data, STB	\$ 2,967,256	\$ 2,906,393	\$ 2,964,521	\$ 3,023,811	\$ 3,084,287	\$ 3,145,973
Installation Fees	\$ 23,743	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236
Wire Maintenance	\$ 65,849	\$ 65,400	\$ 66,708	\$ 68,042	\$ 69,403	\$ 70,791
Misc Revenues	(44,900)	(128,000)	(230,560)	(235,171)	(239,875)	(244,672)
From Elec Surplus		843,132				0
<b>Total Revenues Projected</b>	<b>\$ 3,011,948</b>	<b>\$ 3,701,925</b>	<b>\$ 2,815,969</b>	<b>\$ 2,872,288</b>	<b>\$ 2,929,734</b>	<b>\$ 2,988,328</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	2,560,156	3,146,636	2,393,573	2,441,445	2,540,079
Capital Expenditures Allocation	10%	301,195	370,192	281,597	287,229	292,973
Cash Reserve & Equip Repl Allocation	5%	150,597	185,096	140,798	143,614	149,416
<b>Operating &amp; Maintenance:</b>						
Personnel	\$ 469,107	\$ 445,533	\$ 461,127	\$ 477,266	\$ 493,971	\$ 511,259
Professional Svcs	42,765	49,100	50,082	51,084	52,105	53,147
Contractual Svcs	2,129,484	1,998,569	2,038,541	2,079,312	2,120,898	2,163,316
Supplies	57,006	49,940	50,939	51,958	52,997	54,057
<b>Total O&amp;M Projected</b>	<b>\$ 2,698,362</b>	<b>\$ 2,543,142</b>	<b>\$ 2,600,688</b>	<b>\$ 2,659,619</b>	<b>\$ 2,719,970</b>	<b>\$ 2,781,779</b>
<b>Capital Projection</b>						
Bond Debt Repayment Transfer Out	201,000	203,266	116,800	126,800	126,800	126,800
Capital Reserve Transfer In from Surplus	948,000	955,132	955,132	953,068	950,680	952,968
Transfer to Reserves / Surplus	0	0	0	0	0	97,500
Transfer to Economic Development	0	0	0	0	0	0
Cash Expenditures	2,899,362	2,746,408	2,717,488	2,786,419	2,846,770	2,908,579
Transfers Out	948,000	955,132	955,132	953,068	950,680	952,968
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 3,847,362</b>	<b>\$ 3,701,540</b>	<b>\$ 3,672,620</b>	<b>\$ 3,739,487</b>	<b>\$ 3,797,450</b>	<b>\$ 3,861,547</b>

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (835,414)	\$ 385	\$ (856,652)	\$ (867,199)	\$ (867,717)	\$ (775,719)
Revenue over O&M	\$ 313,586	\$ 1,158,782	\$ 215,280	\$ 212,669	\$ 209,763	\$ 206,549

**FIBER FUND'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	89.6%	68.7%	92.4%	92.6%	92.8%	93.1%
Revenue Dedicated to Personnel will equal 20%						
Actual Revenue Dedicated to Personnel	15.6%	12.0%	16.4%	16.6%	16.9%	17.1%
Revenues Available for Debt Service Electric	2,316,881	2,770,595	2,728,268	5,454,115	2,801,568	2,821,495
Revenues Available for Debt Service Fiber	318,086	1,163,282	219,780	217,169	214,263	211,049
Net Revenues Available for Debt Service	2,634,967	3,933,878	2,948,049	5,671,284	3,015,832	3,032,544
FOTP Debt Service Payments	951,764.00	955,132.00	953,068.00	950,680.00	952,968.00	949,824.00
110% Coverage of Fiber Payments	277%	412%	309%	597%	316%	319%

Account Number	Description	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
111-000-4-346-11	Sales of Video	355,636.11	177,289.76	368,957.00	363,983.76	lose 2%
111-000-4-346-12	Sales of Voice	1,147,096.71	542,764.57	1,136,202.00	998,909.00	lose 3% of cx with 3% increase in rates - this includes average of 3 streams per customer @ 935 cx
111-000-4-346-13	Sales of Data (Internet)	1,428,736.04	740,278.30	1,462,097.00	1,543,500.00	based on 2825 customers @ average of 49.00 per month
111-000-4-346-14	Sales of Set Top Boxes (STB's)					
111-000-4-346-15	Sales of MDU					
111-000-4-346-16	Home Automation					
111-000-4-346-17	Wire Maintenance	62,715.14	31,109.78	65,849.00	65,400.00	based on 2777 total cx
111-000-4-346-18	Installation Fees			23,743.00	15,000.00	
111-000-4-346-20	Gain On Sale Of Assets	32,010.00				
111-000-4-346-30	Connection Fees					
111-000-4-361-10	Interest Income	(156,672.99)	(80,255.06)	(150,000.00)	(155,000.00)	
111-000-4-371-10	Misc Revenue	29,340.57	13,502.64	105,000.00	27,000.00	surplus Transit @ 11k, chrysler @ 10k, GMC 1500 @ \$6k
111-000-4-381-42	From Elec Surplus/Eq Repl				843,132.00	To Cover bond payment
111-000-4-381-50	From FTTP Bond Reserve	105.05		100.00		
111-000-4-381-51	Transfer from FTTP Bond Constr 118					
<b>TOTAL REVENUE</b>		<b>2,898,966.63</b>	<b>1,424,689.99</b>	<b>3,011,948.00</b>	<b>3,701,924.76</b>	

**FIBER ADMIN**

111-111-5-110-00	Regular Salaries	345,581.80	164,218.77	304,044.78	337,714.60	
111-111-5-120-00	Overtime	11,218.06	4,686.08	5,000.00	7,000.00	
111-111-5-130-00	Benefits - Health & Life	50,694.81	19,395.93	49,373.73	49,373.73	
111-111-5-131-00	Benefits - Other	2,984.46				
111-111-5-140-00	Social Security	24,164.61	10,585.23	23,641.56	26,217.30	
111-111-5-150-00	Retirement	30,050.22	11,136.77	19,840.87	22,002.47	
111-111-5-150-03	Benefits ICMA	60.89	1,532.63		3,200.00	
111-111-5-160-00	Unemployment Ins	115.00				
111-111-5-170-00	Salary Car Allowance	23.39	11.28		25.00	
111-111-5-210-00	Auditing	1,750.00		1,750.00	1,750.00	
111-111-5-220-00	Legal and Attorney Fees	9,646.68	2,890.40	5,570.00	5,570.00	steady
111-111-5-230-00	Engineering / Consulting	2,225.00		4,067.00	0.00	
111-111-5-240-00	Training And Travel	6,661.92	9,295.90	4,650.00	15,000.00	Inflation - 2 to Calix and 1 to Barn!
111-111-5-250-00	Adm Exp to Gen Adm	27,060.00	13,362.00	26,728.00	26,780.00	
111-111-5-310-00	Telephone / Communications	2,633.97	1,591.55	2,500.00	2,600.00	
111-111-5-320-00	Postage	13,070.06	848.91	11,687.00	11,687.00	
111-111-5-330-00	Utilities	32,067.48	13,904.94	35,000.00	30,000.00	keep same with increase in electric rates
111-111-5-340-00	Rentals And Leases	15,867.91	17,629.99	2,981.00	5,000.00	bucket truck leased too long Steady
111-111-5-350-00	Insurance	50,294.97		49,974.00	50,122.00	
111-111-5-360-00	Equipment Maint And Repair	60,383.63	2,100.23	4,000.00	10,000.00	borning rig repair (locate equipment and head need maintained)
111-111-5-370-00	Vehicle Maint/Repair	3,422.62	180.73	9,000.00	2,000.00	
111-111-5-380-00	Transportation Reimburse					
111-111-5-380-00	Building Maintenance	6,553.49	7,986.26	10,000.00	15,000.00	Repair breezeway doors and regular AC maintenance
111-111-5-390-00	Other Contractual Services	146,191.31	27,893.89	51,452.00	50,000.00	
111-111-5-390-25	Taxes and Regulatory Fees		3,412.58	95,950.00	14,000.00	My bad - I didn't separate these out this FY
111-111-5-390-33	Marketing	35,561.29	16,350.69	32,000.00	35,000.00	account for Pioneer ads, other community events
111-111-5-390-50	Contractual/Technological		39,101.84	7,295.00	40,000.00	Need detail on this / what was coded there.
111-111-5-391-00	Technological IT	12,140.04	3,800.56	10,909.00	10,909.00	Shared Salary and Services
111-111-5-392-00	Technological Hardware		1,219.92	3,600.00	3,000.00	laptop for testing 2.5 gig
111-111-5-393-00	Department Specific Technology		6,722.24	45,981.00	46,041.00	See Capital Sheet for Detail
111-111-5-390-51	Contractual/Video Content Fee	188,766.36	71,260.41	142,200.00	120,000.00	
111-111-5-390-52	Contractual/Video Content Fee	1,445,031.97	818,110.93	1,474,554.00	1,242,410.40	based on 935 cx with rmd line package 127.20 ave content cost per cx
111-111-5-390-53	Data Connection Fee	121,820.46	43,501.85	144,000.00	146,500.00	increase by 2 gig
111-111-5-390-55	Voice Connection Fee				45,000.00	
111-111-5-390-56	Video Connection Fee				114,300.00	1,670,210.40
111-111-5-410-00	Office Supplies	4,538.44	5,661.49	9,345.00	7,000.00	
111-111-5-420-00	Fuels For Vehicles/Equip	4,889.58	2,288.36	2,721.00	4,600.00	actual
111-111-5-430-00	Operating Supplies	8,037.04	4,726.07	13,000.00	8,000.00	
111-111-5-440-00	Safety & Uniform Supplies	1,964.38		2,500.00	2,500.00	steady
111-111-5-450-00	Maint/Repair Supplies	293.10	370.02	240.00	240.00	
111-111-5-460-00	Vehicle Maint Supplies	3,193.30	619.02	3,000.00	2,000.00	
111-111-5-470-00	Minor Equipment	10,885.68	7,594.14	22,600.00	22,600.00	steady for next sib
111-111-5-505-00	Engineering For Capital	1,706.65	1,660.00	15,000.00	10,000.00	
111-111-5-520-00	Buildings & Structures	-	-	0.00	0.00	
111-111-5-530-00	Equipment	3,461.87	191,021.55	85,800.00	108,265.60	Need detail on this / what was coded there.
111-111-5-540-00	Equipment- ONTs				60,000.00	
111-111-5-540-00	Lines, Roads, Etc	4,840.50	9,034.36	40,000.00	25,000.00	Dolphin, Lindenthal & 14th, Cedar St.
111-111-5-550-00	Other Capital Improvements				0.00	
111-111-5-595-00	Depreciation Expenses	162,164.88				
111-111-5-730-20	Transfer to 119 Bond Payment	948,996.00	474,000.00	948,000.00	955,132.00	
111-111-5-730-54	Transfer to Economic Development	8,732.00				
111-111-5-810-00	Bad Debt	5,953.83	2,158.84		6,000.00	

**FIBER DISTRIBUTION**

111-114-5-110-00	Regular Salaries					
111-114-5-120-00	Overtime					
111-114-5-130-00	Benefits - Health & Life					
111-114-5-131-00	Benefits - Other					
111-114-5-140-00	Social Security					
111-114-5-150-00	Retirement					
111-114-5-160-00	Unemployment Ins					
111-114-5-230-00	Engineering / Consulting					
111-114-5-240-00	Training And Travel					
111-114-5-260-00	Waste Removal					
111-114-5-310-00	Telephone / Communications					
111-114-5-330-00	Utilities					
111-114-5-340-00	Rentals And Leases					
111-114-5-360-00	Equipment Maint And Repair					
111-114-5-360-10	Vehicle Maint/Repair					
111-114-5-370-00	Transportation Reimburse					
111-114-5-380-00	Building Maintenance					
111-114-5-390-00	Other Contractual Services					
111-114-5-390-50	Contractual/Technological		2,079.00			
111-114-5-410-00	Office Supplies					
111-114-5-420-00	Fuels for Vehicles					
111-114-5-430-00	Operating Supplies	640.70				
111-114-5-440-00	Uniform and Safety Supplies					
111-114-5-450-00	Maint Repair Supplies					
111-114-5-460-00	Vehicle Maint Supplies					
111-114-5-470-00	Minor Equipment					
111-114-5-505-00	Engineering for Capital	-	-	0.00	0.00	
111-114-5-520-00	Buildings and Structures	-	-	0.00	0.00	
111-114-5-530-00	Equipment	-	-	0.00	0.00	
111-114-5-540-00	Lines New/Repl	-	-	0.00	0.00	
111-114-5-550-00	Other Capital Improvements	-	-	0.00	0.00	
111-114-5-595-00	Depreciation Expense	-	-	0.00	0.00	
<b>TOTAL EXPENSES</b>		<b>3,824,582.07</b>	<b>2,013,994.36</b>	<b>3,719,955.94</b>	<b>3,701,540.11</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(767,500.00)</b>	<b>(589,304.37)</b>	<b>(708,007.94)</b>	<b>384.65</b>	

**FTTP Bond Construction Fd 118**

Account Number	Description	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
118-000-4-361-10	Interest Income					bond funds depleted no longer needed
118-000-4-371-10	Miscellaneous Revenue					
118-000-4-371-17	Bond Proceeds					
118-000-4-381-21	From City Prop/Req/Res Util Fac					
118-000-4-381-42	Transfer from Electric Surplus					
118-000-4-381-55	From FTTP Bond and Interest 119	953,072.00				
118-000-4-381-56	Transfer From Econ Dev 007					
<b>TOTAL REVENUE</b>		<b>953,072.00</b>				

118-118-5-110-00	Regular Salaries				
118-118-5-120-00	Overtime				
118-118-5-130-00	Benefits - Health & Life				

118-118-5-131-00	Benefits - Other				
118-118-5-140-00	Social Security				
118-118-5-150-00	Retirement				
118-118-5-160-00	Unemployment				
118-118-5-220-00	Legal / Attorney Fees				
118-118-5-230-00	Engineering / Consulting				
118-118-5-240-00	Training and Travel				
118-118-5-310-00	Telephone / Communications				
118-118-5-340-00	Rentals And Leases				
118-118-5-350-00	Insurance				
118-118-5-380-00	Building Maintenance				
118-118-5-390-00	Other Contractual Services				
118-118-5-390-33	Marketing				
118-118-5-420-00	Fuels For Vehicles/Equip				
118-118-5-430-00	Operating Supplies				
118-118-5-440-00	Safety and Uniform Supplies				
118-118-5-470-00	Minor Equipment				
118-118-5-505-00	Engineering For Capital				
118-118-5-510-00	Land				
118-118-5-510-10	Right of Way				
118-118-5-510-20	Easement				
118-118-5-520-00	Buildings & Structures				
118-118-5-530-00	Equipment				
118-118-5-530-50	Software				
118-118-5-530-60	Meters				
118-118-5-530-70	FTTP Equipment				
118-118-5-530-71	Voice Equipment				
118-118-5-530-72	Video Equipment				
118-118-5-530-73	Data Equipment				
118-118-5-540-00	Lines				
118-118-5-550-00	Other Capital Improvements				
118-118-5-595-00	Depreciation Expenses	381,739.59			
118-118-5-620-00	Interest Expense	192,636.00			
118-118-5-640-10	Amortization Expense				
118-118-5-730-56	Transfer to Bond Reserve Fund				
118-118-5-730-20	Transfer to FTTP Fund 111				
118-118-5-730-55	Transfer to FTTP Bond & Int 119				
<b>TOTAL EXPENSES</b>		<b>574,375.59</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>378,696.41</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>

FTTP Bond & Interest Fd 119

Account Number	Description	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
119-000-4-361-10	Interest Income	4,624.55	2,065.99	4,500.00	4,500.00
119-000-4-371-10	Miscellaneous Revenue				
119-000-4-381-80	From Electric Fund				
119-000-4-381-51	From FTTP Bond Constr 118		474,000.00		
119-000-4-381-52	From Fiber Operations	948,996.00		948,000.00	955,132.00
	From FTTP Bond Reserves				
<b>TOTAL REVENUE</b>		<b>953,620.55</b>	<b>476,065.99</b>	<b>952,500.00</b>	<b>959,632.00</b>
118-119-5-390-00	Other Contractual Services				
118-119-5-610-00	Principal Payments			770,000.00	79,000.00
118-119-5-620-00	Interest Payments		90,882.00	181,764.00	165,132.00
118-119-5-630-00	Other Debt Services	300.00	150.00	250.00	250.00
118-119-5-730-32	Transfer to FTTP Bond Reserve				
118-119-5-730-51	Transfer to FTTP Bond Const 118	953,072.00			
<b>TOTAL EXPENSES</b>		<b>953,372.00</b>	<b>91,032.00</b>	<b>952,014.00</b>	<b>244,382.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>248.55</b>	<b>385,033.99</b>	<b>488.00</b>	<b>715,250.00</b>

FTTP Bond Reserve Fund 120

Account Number	Description	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
120-000-4-361-10	Interest Income	105.05	15.70	100.00	100.00
120-000-4-381-79	From Fiber Bond Constr				
120-000-4-381-80	From FTTP Bond and Interest				
<b>TOTAL REVENUE</b>		<b>105.05</b>	<b>15.70</b>	<b>100.00</b>	<b>100.00</b>
120-120-5-730-01	Transfer to Fiber Operations	105.05		100.00	100.00
	Transfer to FTTP Bond Payment				
<b>TOTAL EXPENSES</b>		<b>105.05</b>	<b>-</b>	<b>100.00</b>	<b>100.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>-</b>	<b>15.70</b>	<b>0.00</b>	<b>0.00</b>

City of Highland, Illinois  
 FTTP Operations  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
Engineering Support	10,000	20,000	30,000	30,000	30,000
<b>Total Engineering for Capital Account #505</b>	<b>10,000</b>	<b>20,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Tyler Software	35,766				
EAS					
ONT's	60,000	40,000	40,000	40,000	40,000
Sticks (new)					
Bucket Truck					
10 GIG Card					
Sticks (replacement)	1,000	4,000	4,000	4,000	4,000
Switches (replacement)	500	1,800	1,800	1,800	1,800
Card CMS (replacement) (for gig service)	11,000	11,000	11,000	11,000	11,000
<b>Total Equipment Account #530</b>	<b>108,266</b>	<b>56,800</b>	<b>56,800</b>	<b>56,800</b>	<b>56,800</b>
<b>Lines, Roads, Etc Account #540</b>					
Fiber Splicing	25,000	40,000	40,000	40,000	40,000
<b>Total Lines, Roads, Etc Account #540</b>	<b>25,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	<b>143,266</b>	<b>116,800</b>	<b>126,800</b>	<b>126,800</b>	<b>126,800</b>
 <b>Department Specific Technology</b>					
Revize Website Maint	340	340	340	340	340
Springbrook Maint	4,000	4,000	4,000	4,000	4,000
GLDS License Renewal	9,100	9,100	9,100	9,100	9,100
GLDS Monthly Support	14,400	14,400	14,400	14,400	14,400
Calix Support	16,499	17,324	18,190	19,100	20,055
SolarWinds Performance Monitor	1,552	1,552	1,552	1,552	1,552
SolarWinds Remote Support	150	150	150	150	150
	<b>46,041</b>	<b>46,866</b>	<b>47,732</b>	<b>48,642</b>	<b>49,597</b>

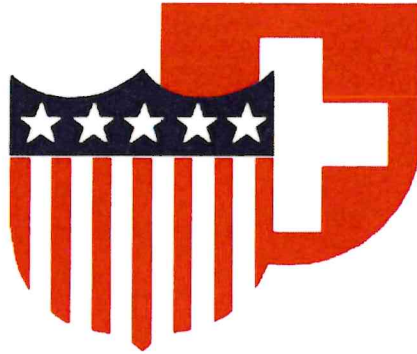
City of Highland, Illinois  
 FTTP Distribution  
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

Budget Item	23/24	24/25	25/26	26/27	27/28
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Construction Materials Remaining In City					
<b>Total Equipment Account #530</b>	0	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
Line Splicing Remaining In City					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	0	0	0	0	0

Future Construction to be evaluated at a later date

# CITY OF HIGHLAND



## MISCELLANEOUS FUNDS

CITY PROP / EQUIPMENT / RESERVES

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
004-000-4-341-10	Miscellaneous Revenue					
004-000-4-361-09	Int-KRC Bond Money Bal	65.09	7.26	0.71	10.00	10.00
004-000-4-361-10	Interest Income					
004-000-4-361-12	Interest Tri-Centennial Fd	11.21	10.78	3.49	10.00	10.00
004-000-4-361-20	Int-General Admin	10,739.13	9,626.65	3,089.49	9,500.00	9,600.00
004-000-4-361-21	Int-Fire Dept	2,064.34	2,648.29	874.63	2,250.00	2,600.00
004-000-4-361-22	Int-Swim Pool	3,038.49	854.55	220.31	1,000.00	600.00
004-000-4-361-24	Int-Parks Prog Comm Bldg	64.41	6.62	0.45	10.00	10.00
004-000-4-361-27	Int-Gen Fd Reserves	428.20	(467.04)	39.95	450.00	100.00
004-000-4-361-28	Int-Police	17,833.23	24,056.14	7,928.08	10,000.00	15,000.00
004-000-4-361-29	Int-PW Admin		0.05			
004-000-4-361-30	Int-Emerg Mgt Agency		0.02			
004-000-4-361-36	Int-B&Z	7,022.61	7,007.87	2,287.71	6,000.00	6,000.00
004-000-4-361-37	Int-Street Division	8,444.02	11,325.23	3,819.79	8,500.00	9,000.00
004-000-4-361-38	Int-Ambulance Fund Reserve	4.06	4,120.39	1,458.18	3,000.00	4,000.00
004-000-4-361-39	Int-Utility Facility	35,293.57	34,656.51	11,264.70	20,000.00	22,000.00
004-000-4-361-47	Int-B&Z for Mitigation	14.67	14.10	4.61		10.00
004-000-4-361-53	Int-Tree Commission					
004-000-4-361-54	Int-Comm Dev	2.74	2.64	0.83		2.00
004-000-4-361-91	Int-P&R Cemetery Fd					
004-000-1-230-11	From Cem Land Repl					
004-000-4-381-09	From KRC		304,000.00		221,000.00	134,000.00
004-000-4-381-10	From General Admin Fund		120,000.00			
004-000-4-381-11	From Gen Fd Reserves					
004-000-4-381-15	From PW Admin					
004-000-4-381-22	From Streets	350,000.00	320,000.00			
004-000-4-381-37	For Utility Facility					
004-000-4-381-38	From Police Dept	275,000.00				13,000.00
004-000-4-381-39	From Cem Brd Of Mgrs 717					
004-000-4-381-40	From Swim Pool				77,000.00	100,000.00
004-000-4-381-47	From B&Z From Mitigation					
004-000-4-381-48	From B&Z	25,000.00	140,000.00			
004-000-4-381-52	From Parks Prog Comm Bldg				183,000.00	26,000.00
004-000-4-381-53	From Tree Commission					
004-000-4-381-54	From Comm Dev		70,000.00			
004-000-4-381-55	From Cemetery Operations				13,000.00	
004-000-4-381-59	From Emerg Mgt Agency					
004-000-4-381-63	From Fire Dept	35,000.00	70,000.00		204,000.00	40,000.00
004-000-4-381-70	From Ambulance Dept	300,000.00			62,000.00	
004-000-4-381-91	From P&R Cemetery Fd 715					
<b>TOTAL REVENUE</b>		<b>1,070,025.84</b>	<b>1,117,869.99</b>	<b>30,992.93</b>	<b>820,730.00</b>	<b>381,942.00</b>
004-004-5-730-10	Transfer To General Admin	65,000.00				
004-004-5-730-11	Transfer To Police		250,000.00		19,000.00	
004-004-5-730-12	Transfer To Fire	125,000.00				
004-004-5-730-14	Trans To Parks Prog Comm Bldg	145,000.00				
004-004-5-730-16	Transfer To Swim Pool		45,000.00			
004-004-5-730-18	Transfer To Street Dept				150,000.00	145,000.00
004-004-5-730-21	Transfer To B&Z				73,500.00	107,000.00
004-004-5-730-23	Transfer To Ambulance Fd		97,000.00			
004-004-5-730-36	Transfer To PW Admin					
004-004-5-730-51	Transfer To Fiber Bond					
004-004-5-730-53	Transfer To Tree Commission					
004-004-5-730-54	Transfer To Comm Dev 007					
004-004-5-730-58	Transfer To Kortz Rec Center	75,000.00				
004-004-5-730-59	Transfer To Emerg Mgt Agency					
004-004-5-730-60	Transfer To Cem Ld Repl 716					
004-004-5-730-75	Transfer To Electric Surplus	31,000.00				
004-004-5-730-91	Transfer To P&R Cemetery 715					
<b>TOTAL EXPENSES</b>		<b>441,000.00</b>	<b>392,000.00</b>	<b>-</b>	<b>242,500.00</b>	<b>252,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>629,025.84</b>	<b>725,869.99</b>	<b>30,992.93</b>	<b>578,230.00</b>	<b>129,942.00</b>

POLICE PENSION FUND

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
702-000-4-311-10	Property Tax-General	656,241.62	727,384.15	490,669.30	667,190.00	658,000.00
702-000-4-312-10	Replacement Tax-General	6,900.00	6,900.00		6,900.00	6,900.00
702-000-4-342-20	Payroll Deductions	162,980.85	155,928.39		167,000.00	150,000.00
702-000-4-361-10	Interest Income	237,548.04	255,554.07	119,699.25	250,000.00	250,000.00
702-000-4-361-20	Realized/Unrealized Gain Loss on Investm	3,146,281.91	(1,237,442.12)			
702-000-4-371-10	Misc Revenue	23,290.37				
<b>TOTAL REVENUE</b>		<b>4,233,222.79</b>	<b>(91,675.51)</b>	<b>610,368.55</b>	<b>1,091,090.00</b>	<b>1,064,900.00</b>
702-702-5-150-00	Retirement	923,015.31	838,140.45	367,599.22	875,000.00	945,000.00
702-702-5-220-00	Legal / Attorney Fees		5,400.00	5,000.00	7,200.00	9,000.00
702-702-5-240-00	Training	125.00	1,600.00		2,500.00	2,500.00
702-702-5-390-00	Other Contractual Services	73,503.07	35,864.62	22,291.55	45,000.00	45,000.00
702-702-5-640-00	Amortization Expense					
<b>TOTAL EXPENSES</b>		<b>996,643.38</b>	<b>881,005.07</b>	<b>394,890.77</b>	<b>929,700.00</b>	<b>1,001,500.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>3,236,579.41</b>	<b>(972,680.58)</b>	<b>215,477.78</b>	<b>161,390.00</b>	<b>63,400.00</b>

IMRF / SOCIAL SECURITY

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
704-000-4-311-10	Property Tax-General	855,095.94	858,986.00	638,298.89	855,000.00	855,000.00
704-000-4-312-10	Replacement Tax-General	8,275.00	8,275.00		8,275.00	8,275.00
704-000-4-361-10	Interest Income	4,922.72	4,554.14	844.67	3,500.00	1,200.00
704-000-4-371-10	Miscellaneous Revenue					
704-000-4-371-15	Grants	55,868.06				
<b>TOTAL REVENUE</b>		<b>924,161.72</b>	<b>871,815.14</b>	<b>639,143.56</b>	<b>866,775.00</b>	<b>864,475.00</b>
704-704-5-140-00	Social Security	478,211.23	490,934.83	249,988.42	500,000.00	500,000.00
704-704-5-150-00	Retirement	455,690.83	412,458.19	170,746.70	355,000.00	355,000.00
<b>TOTAL EXPENSES</b>		<b>933,902.06</b>	<b>903,393.02</b>	<b>420,735.12</b>	<b>855,000.00</b>	<b>855,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>(9,740.34)</b>	<b>(11,225.00)</b>	<b>218,408.44</b>	<b>11,775.00</b>	<b>9,475.00</b>

Potential Retirement Payouts

AUDIT FUND

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
705-000-4-311-10	Property Tax-General	19,945.75	25,096.39	18,791.10	25,000.00	29,000.00
705-000-4-312-10	Replacement Tax-General	4,331.80	11,336.22	7,986.43	5,924.00	10,000.00
705-000-4-361-10	Interest Income	203.90	259.06	100.10	250.00	250.00
705-000-4-371-10	Miscellaneous Revenue					
<b>TOTAL REVENUE</b>		<b>24,481.45</b>	<b>36,691.67</b>	<b>26,877.63</b>	<b>31,174.00</b>	<b>39,250.00</b>



705-705-5-210-00	Auditing	28,375.00	26,740.00		28,965.00	39,000.00
705-705-5-220-00	Legal / Attorney Fees				200.00	
<b>TOTAL EXPENSES</b>		<b>28,375.00</b>	<b>26,740.00</b>	<b>-</b>	<b>29,165.00</b>	<b>39,000.00</b>

<b>REVENUE OVER EXPENSES</b>		<b>(3,893.55)</b>	<b>9,951.67</b>	<b>26,877.63</b>	<b>2,009.00</b>	<b>250.00</b>
------------------------------	--	-------------------	-----------------	------------------	-----------------	---------------

**LIABILITY INSURANCE FUND**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
706-000-4-311-10	Property Tax-General	323,279.55	324,620.27	224,073.38	300,000.00	320,000.00
706-000-4-312-10	Replacement Tax-General	23,791.92	36,196.34	25,500.54	18,915.00	20,000.00
706-000-4-361-10	Interest Income	3,346.69	3,968.26	1,155.84	2,000.00	1,200.00
706-000-4-371-10	Misc Revenue					
<b>TOTAL REVENUE</b>		<b>350,418.16</b>	<b>364,784.87</b>	<b>250,729.76</b>	<b>320,915.00</b>	<b>341,200.00</b>
706-706-5-350-00	Insurance	323,780.20	312,678.43		298,500.00	323,521.00
<b>TOTAL EXPENSES</b>		<b>323,780.20</b>	<b>312,678.43</b>	<b>-</b>	<b>298,500.00</b>	<b>323,521.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>26,637.96</b>	<b>52,106.44</b>	<b>250,729.76</b>	<b>22,415.00</b>	<b>17,679.00</b>

Includes Lexipol costs

Reserves for Claims/Addit Reserves for Claims/Additional Costs

**SOLID WASTE FUND**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
713-000-4-344-51	Trash Stickers					
713-000-4-344-52	Kraft Yard Waste Bags					
713-000-4-346-10	Sales / Extra Sales	1,707,437.25	1,908,078.62	997,566.73	2,022,000.00	2,000,000.00
713-000-4-361-10	Interest Income	9,000.78	6,788.66	2,838.59	7,000.00	6,000.00
713-000-4-371-10	Misc Revenue	858.96	1,468.40		2,500.00	1,200.00
713-000-4-371-15	Grants					
713-000-4-371-40	Donations					
713-000-4-371-90	Overpayments					
<b>TOTAL REVENUE</b>		<b>1,717,296.99</b>	<b>1,916,335.68</b>	<b>1,000,405.32</b>	<b>2,031,500.00</b>	<b>2,007,200.00</b>

Includes Rate increase

Sale of Scrap Dumpsters

713-713-5-210-00	Auditing					
713-713-5-220-00	Legal / Attorney Fees					
713-713-5-250-00	Admin Exp To General Admin	135,360.00	135,360.00	57,312.00	114,622.00	114,845.00
713-713-5-320-00	Postage	8.00				
713-713-5-350-00	Insurance					
713-713-5-390-00	Other Contractual Services	1,598,067.77	1,758,337.78	781,885.94	1,872,000.00	1,940,000.00
713-713-5-390-24	Collection Agency Fees					
713-713-5-390-50	Contractual/Technological					
713-713-5-430-00	Operating Supplies					
713-713-5-470-00	Minor Equipment	16,155.00	24,899.00		44,000.00	
713-713-5-730-18	Transfer To Street Dept					
713-713-5-810-00	Bad Debt	(1,069.60)	5,435.88	(88.14)		
<b>TOTAL EXPENSES</b>		<b>1,748,521.17</b>	<b>1,924,022.66</b>	<b>839,109.80</b>	<b>2,030,622.00</b>	<b>2,054,845.00</b>

<b>REVENUE OVER EXPENSES</b>		<b>(31,224.18)</b>	<b>(7,686.98)</b>	<b>161,295.52</b>	<b>878.00</b>	<b>(47,645.00)</b>
------------------------------	--	--------------------	-------------------	-------------------	---------------	--------------------

\*use cash on hand\*

**CEMETERY LAND REPLACEMENT**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
716-000-4-345-20	Sale Of Lots	6,750.00	11,000.00	5,750.00	10,000.00	10,000.00
716-000-4-361-10	Interest Income	456.70	518.02	183.20	500.00	400.00
716-000-4-371-10	Miscellaneous Revenue	1,486.43	1,372.50	457.50	1,350.00	1,000.00
716-000-4-381-11	From Gen Fd Reserve 004					
<b>TOTAL REVENUE</b>		<b>8,693.13</b>	<b>12,890.52</b>	<b>6,390.70</b>	<b>11,850.00</b>	<b>11,400.00</b>

716-716-5-230-00	Engineering / Consulting			-		
716-716-5-390-00	Other Contractual Services			-		
716-716-5-510-00	Land			-		
716-716-5-730-27	Transfer to Cemetery 009-715			-		
716-716-5-730-30	Transfer to Gen Fd Reserve 004			-	7,500.00	7,500.00
716-716-5-730-31	Transfer to Rec Fund			-		
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500.00</b>	<b>7,500.00</b>

Land repayment

<b>REVENUE OVER EXPENSES</b>		<b>8,693.13</b>	<b>12,890.52</b>	<b>6,390.70</b>	<b>4,350.00</b>	<b>3,900.00</b>
------------------------------	--	-----------------	------------------	-----------------	-----------------	-----------------

**CEMETERY BOARD OF MANAGERS**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
717-000-4-347-90	Perpetual Care Revenue	10,150.00	15,400.00	10,500.00	18,000.00	15,000.00
717-000-4-361-10	Interest Income	13,992.85	12,819.24	3,896.03	10,000.00	8,000.00
717-000-4-361-20	Unrealized Gain/Loss on Investment		(951.14)			
<b>TOTAL REVENUE</b>		<b>24,142.85</b>	<b>27,268.10</b>	<b>14,396.03</b>	<b>28,000.00</b>	<b>23,000.00</b>

717-717-5-110-00	Regular Salaries					
717-717-5-360-00	Equipment Maint And Repair					
717-717-5-390-00	Other Contractual Services	4,110.00				2,700.00
717-717-5-430-00	Operating Supplies	4,667.96				
717-717-5-450-00	Maint/Repair Supplies					
717-717-5-470-00	Minor Equipment	1,469.99				
717-717-5-520-00	Buildings & Structures					
717-717-5-550-00	Other Capital Improvements			6,394.00	47,455.00	
717-717-5-595-00	Depreciation Expense	612.61	1,835.44			
717-717-5-730-27	Transfer To Cemetery 009-715	14,003.45	8,905.03		8,703.00	8,800.00
<b>TOTAL EXPENSES</b>		<b>24,864.01</b>	<b>10,740.47</b>	<b>6,394.00</b>	<b>56,158.00</b>	<b>11,500.00</b>

Software Mtn Agreement

Software/Road Impr

<b>REVENUE OVER EXPENSES</b>		<b>(721.16)</b>	<b>16,527.63</b>	<b>8,002.03</b>	<b>(28,158.00)</b>	<b>11,500.00</b>
------------------------------	--	-----------------	------------------	-----------------	--------------------	------------------

From Trust Funds

**Foreign Fire Insurance Fund**

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
001-015-4-321-30	Foreign Fire Insurance					42,000.00
001-015-4-342-11	Miscellaneous Revenue					
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,000.00</b>

001-015-5-240-00	Training and Travel					1,000.00
001-015-5-360-10	Vehicle Maint/Repair					5,000.00
001-015-5-390-00	Other Contractual Services					5,000.00
001-015-5-430-00	Operating Supplies					4,000.00
001-015-5-470-00	Minor Equipment					12,000.00
001-015-5-520-00	Buildings & Structures					5,000.00
001-015-5-530-00	Equipment					10,000.00
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,000.00</b>

<b>REVENUE OVER EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
------------------------------	--	----------	----------	----------	----------	----------

Account Number	Description	Actual		YTD Actual		FY 23-24 Budget	Comments
		FY 20-21	FY 21-22 Budget	6 mths 10/31/22	FY 22-23 Budget		
<b>Library Working Account</b>							
601-000-4-347-11	Fines	1,111.35	1,329.57	654.15		1,000.00	
601-000-4-347-12	Non-Resident Fees	7,108.31	10,880.00	7,335.00		10,000.00	
601-000-4-347-13	Gifts / Donations	4,202.55	3,898.58	1,777.76		5,000.00	
601-000-4-347-14	Copier Fees	790.77	1,334.70	833.04		1,500.00	
601-000-4-347-15	Microfilm						
601-000-4-347-16	Fax Fees	67.15	133.50	131.75		200.00	
601-000-4-347-17	Miscellaneous	1,613.66	3,360.96	4,621.83		4,500.00	
601-000-4-347-18	Lost Books	599.10	626.43	385.40		750.00	
601-000-4-347-19	Internet Fees						
601-000-4-361-10	Interest Income	25.44	6.16	119.75			
601-000-4-371-20	Credit Card Fees						
601-000-4-371-66	Community Programs						
<b>TOTAL REVENUE</b>		<b>15,518.33</b>	<b>21,569.90</b>	<b>15,858.68</b>		<b>22,950.00</b>	<b>22,950.00</b>

601-601-5-240-00	Training and Travel					250.00	250.00
601-601-5-320-00	Postage	495.12				500.00	500.00
601-601-5-330-00	Utilities						
601-601-5-390-00	Other Contractual Services	749.71	189.82	203.66		1,200.00	500.00
601-601-5-390-66	Community Programs	178.33	260.00	3,521.91		1,500.00	3,000.00
601-601-5-430-00	Operating Supplies	793.54		174.00		1,500.00	500.00
601-601-5-450-00	Maint/Repair Supplies	3,490.28	362.90	435.00		1,500.00	1,500.00
601-601-5-470-00	Minor Equipment	138.11		400.00			
601-601-5-470-01	Books/Adult					250.00	250.00
601-601-5-470-02	Books/Juvenile						
601-601-5-470-03	Books/Young People						
601-601-5-470-04	Magazine Subscriptions					200.00	200.00
601-601-5-480-00	Audio/Visual (Past)						
601-601-5-480-01	DVD's	152.91				250.00	250.00
601-601-5-480-02	CD's					250.00	250.00
601-601-5-730-35	Transfer to Library Tax Account	22,000.00	11,000.00	3,606.42		15,000.00	15,000.00
601-601-5-730-56	Transfer to Endowment Acct						
<b>TOTAL EXPENSES</b>		<b>27,998.00</b>	<b>11,812.72</b>	<b>8,340.99</b>		<b>22,400.00</b>	<b>22,200.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>(12,479.67)</b>	<b>9,757.18</b>	<b>7,517.69</b>		<b>550.00</b>	<b>750.00</b>

Account Number	Description	Actual		YTD Actual		FY 23-24 Budget	Comments
		FY 20-21	FY 21-22 Budget	6 mths 10/31/22	FY 22-23 Budget		
<b>Library Tax Account</b>							
602-000-4-311-10	Property Tax -General	289,113.06	306,054.36	247,420.39		314,161.00	335,254.34
602-000-4-312-10	Replacement Tax - General	18,030.84	42,461.07	17,556.26		22,189.00	22,189.00
602-000-4-347-13	Gifts / Donations	3,000.00	2,500.00	393.00		3,000.00	3,000.00
602-000-4-361-10	Interest Income	15.65	18.88	65.90			
602-000-4-371-10	Misc Revenue	35.40	15,331.87	893.34			1,000.00
602-000-4-371-11	Per Capita Grant Revenue	12,398.75	14,630.53	14,736.73		14,500.00	14,500.00
602-000-4-371-15	Grants	2,350.00	2,550.00	4,500.00		3,500.00	3,500.00
602-000-4-371-66	Community Programs						
602-000-4-381-68	From Children's Library					10,000.00	10,000.00
602-000-4-381-69	From Library Working Fund	22,000.00	11,000.00			15,000.00	15,000.00
602-000-4-381-77	From Library Spec. Project						
602-000-4-381-99	From Libr. Endowment Fund					10,500.00	10,500.00
<b>TOTAL REVENUE</b>		<b>346,943.70</b>	<b>394,546.71</b>	<b>285,565.62</b>		<b>392,850.00</b>	<b>414,943.34</b>

602-602-5-110-00	Regular Salaries	185,707.12	190,450.48	\$ 101,112.43		197,100.00	205,000.00
602-602-5-120-00	Overtime	128.05					
602-602-5-130-00	Benefits - Health & Life	15,326.85	20,479.48	\$ 11,747.40		16,000.00	18,000.00
602-602-5-131-00	Benefits - Other	1,616.03	(5,755.97)				
602-602-5-160-00	Unemployment Insurance						
602-602-5-240-00	Training and Travel	53.76	120.50	\$ 123.75		2,000.00	2,000.00
602-602-5-310-00	Telephone / Communications						
602-602-5-330-00	Utilities	24,100.78	19,686.08	\$ 9,086.34		25,000.00	25,000.00
602-602-5-340-00	Rentals and Leases	2,899.56	4,330.56	\$ 2,065.28		3,500.00	3,500.00
602-602-5-350-00	Insurance		4,325.00				
602-602-5-360-00	Equipment Maint and Repair	2,106.84	354.29			1,500.00	1,500.00
602-602-5-380-00	Building Maintenance	10,166.53	9,224.17	\$ 512.33			
602-602-5-390-00	Other Contractual Services	13,745.27	29,601.54	\$ 17,048.22		22,000.00	25,000.00
602-602-5-390-50	Technology Services	10,795.77	10,309.43	\$ 1,874.62		18,000.00	18,000.00
602-602-5-390-66	Community Programs	3,522.56	10,070.05	\$ 7,784.96		6,000.00	8,000.00
602-602-5-410-00	Office Supplies	448.39	603.40	\$ 789.86		3,000.00	3,000.00
602-602-5-430-00	Operating Supplies	6,847.82	6,087.13	\$ 2,134.85		6,000.00	6,000.00
602-602-5-450-00	Maint. Repair Supply	150.00					
602-602-5-470-00	Minor Equipment	18,985.47	14,915.17	\$ 3,660.66		12,000.00	10,000.00
602-602-5-470-01	Books/Adult	16,678.89	13,792.86	\$ 9,182.05		24,000.00	24,000.00
602-602-5-470-02	Books/Juvenile	6,496.88	5,017.20	\$ 2,380.68		6,000.00	6,000.00
602-602-5-470-03	Books/Young People	396.92	337.01	\$ 306.12		1,500.00	1,500.00
602-602-5-470-04	Magazine Subscriptions	1,643.00	756.01	\$ 1,159.02		1,000.00	1,000.00
602-602-5-470-05	E-Books	2425.74	1898.46	\$ 321.95		3,000.00	3,000.00
602-602-5-480-01	DVD's	953.32	2,939.86	\$ 625.69		1,500.00	1,500.00
602-602-5-480-02	CD's	62.52	289.14			500.00	500.00
602-602-5-480-03	Audio Books/Adult	1,500.05	2,546.49	\$ 1,576.94		1,800.00	2,500.00
602-602-5-480-04	Audio Books/Juvenile						
602-602-5-480-05	Audio Books/Young People						
602-602-5-490-00	E-Magazine Subscriptions	639.60				100.00	
602-602-5-530-00	Equipment						
602-602-5-550-00	Other Capital Improvements						
602-602-5-730-56	Transfer to Endowment		10,000.00				
602-602-5-870-00	Pension Expense		(66,094.51)				
<b>TOTAL EXPENSES</b>		<b>327,397.72</b>	<b>286,283.83</b>	<b>173,493.15</b>		<b>351,500.00</b>	<b>365,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>19,545.98</b>	<b>108,262.88</b>	<b>112,072.47</b>		<b>41,350.00</b>	<b>49,943.34</b>

Account Number	Description	Actual		YTD Actual		FY 23-24 Budget	Comments
		FY 20-21	FY 21-22 Budget	6 mths 10/31/22	FY 22-23 Budget		
<b>Library Endowment Account</b>							
603-000-4-311-10	Property Tax-General	35,941.63	35,094.30	13,438.39		35,000.00	35,000.00
603-000-4-347-13	Gifts/Donations	6,000.00				2,000.00	
603-000-4-361-10	Interest Income	128.48	35.32	18,998.94		20,000.00	20,000.00
603-000-4-371-10	Misc Revenue	2,162.15	5.00				

603-000-4-371-15	Grants/From General Admin	70,124.50	70,865.54				
603-000-4-381-68	From Children's Library						
603-000-4-381-69	From Library Working Fund						
603-000-4-381-77	From Library Spec. Project						
603-000-4-381-98	From Library Tax Account				10,000.00		
<b>TOTAL REVENUE</b>		<b>114,356.76</b>	<b>116,000.16</b>	<b>32,437.33</b>	<b>57,000.00</b>	<b>57,000.00</b>	
603-603-5-220-00	Legal Fees						
603-603-5-350-00	Insurance	4,460.00			4,325.00	4,500.00	
603-603-5-360-00	Equipment Maint and Repair	2,629.40		189.07	7,500.00	2,500.00	
603-603-5-380-00	Building Maintenance	15,303.09	19,943.05	12,030.17		1,250.00	
603-603-5-380-04	Building Safety Main.	8,238.96	3,665.98	3,528.67	35,000.00	35,000.00	
603-603-5-390-00	Other Contractual Services			10.00			
603-603-5-430-00	Operating Supplies	143.62	134.97	271.77	750.00	500.00	
603-603-5-450-00	Maint/Repair Supplies						
603-603-5-470-00	Minor Equipment	595.89					
603-603-5-520-00	Buildings and Structures				5,000.00		
603-603-5-530-00	Equipment			25,120.00			
603-603-5-550-00	Other Capital Improvements		316.78		4,000.00	2,500.00	
603-603-5-595-00	Depreciation Expense	50,495.39	45,486.90				
603-603-5-610-00	Principal Payments						
603-603-5-620-00	Interest Payments						
603-603-5-730-33	Transfer to Childrens						
603-603-5-730-35	Transfer to Library Tax Account				10,500.00	10,500.00	
<b>TOTAL EXPENSES</b>		<b>81,866.35</b>	<b>69,557.68</b>	<b>45,175.35</b>	<b>67,075.00</b>	<b>56,750.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>32,490.41</b>	<b>46,442.48</b>	<b>(12,738.02)</b>	<b>(10,075.00)</b>	<b>250.00</b>	
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 20-21</b>	<b>FY 21-22 Budget</b>	<b>YTD Actual</b>		<b>FY 23-24 Budget</b>	<b>Comments</b>
<b>Children's Library Account</b>							
604-000-4-361-10	Interest Income	22,242.37	4,817.34				
604-000-4-361-20	Unrealized Gain/Loss on Invest	49,099.59	(30,308.93)				
604-000-4-371-10	Misc Income		5.00				
604-000-4-371-11	Transfer per By-Laws						
<b>TOTAL REVENUE</b>		<b>71,341.96</b>	<b>25,486.59</b>	<b>-</b>	<b>-</b>	<b>-</b>	
604-604-5-390-00	Other Contractual Services	1,091.31	1,370.63				
604-604-5-470-00	Minor Equipment						
604-604-5-470-01	Books/Adult						
604-604-5-730-33	Transfer to Spec Projects						
604-604-5-730-35	Transfer to Library Tax Account				10,000.00	10,000.00	
604-604-5-730-56	Transfer to Endowment						
<b>TOTAL EXPENSES</b>		<b>1,091.31</b>	<b>1,370.63</b>	<b>-</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>70,250.65</b>	<b>24,115.96</b>	<b>-</b>	<b>(10,000.00)</b>	<b>(10,000.00)</b>	
<b>Account Number</b>	<b>Description</b>	<b>Actual FY 20-21</b>	<b>FY 21-22 Budget</b>	<b>YTD Actual</b>		<b>FY 23-24 Budget</b>	<b>Comments</b>
<b>Library Special Projects Account</b>							
605-000-4-347-13	Gifts/Donations						
605-000-4-361-10	Interest Income	1,552.09	5,793.95				
605-000-4-361-20	Unrealized Gain/Loss on Invest	4,677.57	(8,408.50)				
605-000-4-371-15	Grants						
605-000-4-381-68	From Children's Library						
605-000-4-381-98	From Library Tax Account						
605-000-4-381-99	From Library Endowment Fund						
<b>TOTAL REVENUE</b>		<b>6,229.66</b>	<b>2,614.55</b>	<b>-</b>	<b>-</b>	<b>-</b>	
605-605-5-180-00	Spec Proj/Community Service						
605-605-5-210-00	Auditing						
605-605-5-390-00	Other Contractual Services	104.17	147.86				
605-605-5-430-00	Operating Supplies						
605-605-5-530-00	Equipment						
605-605-5-550-00	Other Capital Improvements						
605-605-5-730-35	Transfer to Library Tax Account						
605-605-5-730-56	Transfer to Endowment Fund						
<b>TOTAL EXPENSES</b>		<b>104.17</b>	<b>147.86</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>REVENUE OVER EXPENSES</b>		<b>6,125.49</b>	<b>2,466.69</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE</b>		<b>554,390.41</b>	<b>560,217.91</b>	<b>333,861.63</b>	<b>472,800.00</b>	<b>494,893.34</b>	
<b>TOTAL EXPENSES</b>		<b>438,457.55</b>	<b>369,172.72</b>	<b>227,009.49</b>	<b>450,975.00</b>	<b>453,950.00</b>	
<b>GRAND TOTALS</b>		<b>115,932.86</b>	<b>191,045.19</b>	<b>106,852.14</b>	<b>21,825.00</b>	<b>40,943.34</b>	



MEMO FROM: Reanna Ohren, Director of Finance  
 MEMO TO: Chris Conrad, City Manager  
 SUBJECT: Budget – Final Steps  
 DATE: April 12, 2023

We are finalizing the budget. Calendar-wise, there are a few steps that need to be taken before May 1<sup>st</sup>. See schedule below:

	<u>Council Meeting -</u>
Apr 17th	Public hearing on tentative budget. (Before the final budget approval.)
Apr 17th	City Council adopts a Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)
	Within 30 days after adoption of budget, the City must file certified copy of the budget with the County Clerk along with the Certificate of Publication for the public hearing notice (from the newspaper).

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION APPROVING AND AUTHORIZING A  
TENDER OF DEFENSE, INDEMNITY, HOLD HARMLESS,  
AND LEASE AGREEMENT FOR SHARED SPACE  
AT THE KORTE RECREATION CENTER POOL  
BETWEEN CITY OF HIGHLAND AND ST. JOSEPH’S HOSPITAL**

**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 is in the best interests of public health, safety, general welfare and economic welfare to allow St. Joseph’s Hospital, of the Hospital Sisters of the Third Order of St. Francis (“Hospital”) to use the City d/b/a Korte Recreation Center (“KRC”) pool for rehabilitation services for Hospital patients; and

**WHEREAS**, City and Hospital have agreed to enter a Tender of Defense, Indemnity, Hold Harmless, and Lease Agreement for Shared Space attached hereto as **Exhibit A**; hereinafter “Lease Agreement”; and

**WHEREAS**, City has determined that because the term of the Lease Agreement between City and Hospital is less than two (2) years, the City Manager has authority, under Illinois law, to negotiate the terms and conditions of the lease going forward, as long as the terms and conditions do not materially change and require further approval by the City Council; 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 approve the Lease Agreement between City and Hospital.

**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 Lease Agreement between City and Hospital is approved (*See Exhibit A*).

*Section 3.* That this Resolution shall be known as Resolution No. \_\_\_\_\_, and shall be effective upon adoption with implementation date of \_\_\_\_\_.

This Resolution adopted by the City Council of the City of Highland, Illinois and deposited and filed in the office of the City Clerk on the \_\_\_\_ day of \_\_\_\_\_, 2023, the vote taken by ayes and nays 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

**TENDER OF DEFENSE, INDEMNITY, HOLD HARMLESS, AND LEASE  
AGREEMENT FOR SHARED SPACE**

**THIS IS A LEGALLY BINDING CONTRACT. IF NOT UNDERSTOOD, SEEK COMPETENT LEGAL ADVICE.**

**THIS CONTRACT** ("Agreement") is made and entered into effective as of the date passed by Resolution and by the affirmative vote of a majority of the corporate authorities then holding office of the CITY OF HIGHLAND, AN ILLINOIS MUNICIPAL CORPORATION, d/b/a KORTE RECREATION CENTER ("KRC"), and St. Joseph's Hospital, of the Hospital Sisters of the Third Order of St. Francis ("Hospital"), and enter this TENDER OF DEFENSE, INDEMNITY, HOLD HARMLESS, AND LEASE AGREEMENT FOR SHARED SPACE ("Agreement"), and state:

WHEREAS, Hospital is an independent legal entity operating independently of the City of Highland, Illinois and the KRC; and

WHEREAS, Hospital desires to utilize a lap swimming lane or the "slide catch pool area" at the KRC natatorium to offer aquatic therapy to Hospital patients by licensed therapy staff; and

WHEREAS, Hospital will pay KRC three dollars and fifty cents (\$3.50) per patient visit ("Rent") for 2023-2024, and Hospital agrees the Rent shall increase by twenty-five cents (\$0.25) per patient, per visit, for each year thereafter as long as this Agreement is renewed; and

WHEREAS, KRC agrees to lease shared space in the KRC natatorium to the Hospital as follows:

Day of the Week	Hours Scheduled	Portion of Pool Exclusively Used
Monday	5:30 a.m. – 1:00 p.m.; 3:30 p.m. – 8:30 p.m.	slide catch pool area or lap lane
Tuesday	5:30 a.m. – 1p.m.; 3:30 p.m. – 8:30 p.m.	slide catch pool area or lap lane
Wednesday	5:30 a.m. – 1:00 p.m.; 3:30 p.m. – 8:30 p.m.	slide catch pool area or lap lane
Thursday	5:30 a.m. – 1:00 p.m.; 3:30 p.m. – 8:30 p.m.	slide catch pool area or lap lane
Friday	5:30 a.m. – 1:00 p.m.	slide catch pool area or lap lane

WHEREAS, KRC shall submit an invoice on an annual basis, and Hospital shall remit payment to the KRC within thirty (30) days of receiving an invoice, for use of the aforementioned space at KRC; and

WHEREAS, Hospital shall submit to KRC, in writing:

1. A daily schedule of times Hospital intends to utilize the KRC natatorium, and what areas of the pool will be needed for aquatic therapy;
2. A daily schedule of the Hospital staff providing aquatic therapy at KRC;

3. A daily schedule of the Hospital patients, including first and last names, who will be receiving aquatic therapy at the KRC;

and

WHEREAS, KRC agrees to give Hospital fifteen (15) days' notice, or as much notice as reasonably possible, if the agreed upon space is required for activities conducted by KRC that would prohibit Hospital from performing Hospital's services as scheduled in order to allow Hospital to reschedule when possible; and

WHEREAS, KRC agrees to permit Hospital to share use of the KRC restrooms, KRC locker rooms, KRC aquatic equipment when available, and to provide limited storage for Hospital owned aquatic therapy if necessary; and

WHEREAS, KRC shall notify Hospital in the event any pool water chemical level(s) fall outside of acceptable level(s) as determined by state and/or local regulations; and

WHEREAS, Parties agree the terms of this agreement may be revisited for amendment, and any and all revisions and/or amendments to this agreement must be disclosed, agreed, and executed by both parties; and

WHEREAS, this Agreement is made and entered into effective as of the date passed by Resolution and shall terminate one (1) year after it becomes effective; and

WHEREAS, this Agreement may automatically renew for additional one (1) year terms if not terminated by either Party; and

WHEREAS, KRC has the right, at its sole discretion, to terminate this lease Agreement at any time, with or without cause with thirty (30) days' notice to Hospital; and

WHEREAS, Hospital has the right, at its sole discretion, to terminate this lease Agreement at any time, with or without cause with thirty (30) days' notice to KRC; and

WHEREAS, Hospital agrees in no event will City of Highland, Illinois and/or KRC be liable for any special, direct, indirect, consequential, or incidental damages, or any damages whatsoever, whether in an action of contract, negligence, intentional tort, other tort, or any cause of action of any kind, in law or equity, arising out of or in connection with Hospital's use of space at the KRC, or any activity of Hospital, its patients, its therapists, or any agent of Hospital of any kind at the KRC; and

WHEREAS, this Agreement shall be governed by and construed in accordance with the laws of the State of Illinois. The parties hereby consent to the exclusive jurisdiction of the State of Illinois and hereby consent and agree that any action or proceeding involving the interpretation of, enforcement of, or in any way relating to this Agreement, shall be brought in the Circuit Court in Madison County, Illinois, or the Southern District of Illinois; and



WHEREAS, the parties agree to the following:

- a. Binding Effect. This Agreement is binding upon and inures to the benefit of the Parties hereto and their respective heirs, legal representatives, executors, administrators, successors and assigns. This Agreement may not be assigned without the written approval of City.
- b. Person Defined. The word "Hospital" as used herein shall include all individuals, partnerships, limited liability companies, corporations, any business entities of any kind, or any other entities whatsoever.
- c. Exhibits/Time Periods. Any reference herein to any exhibits, addenda or attachments refers to the applicable exhibit, addendum, or attachment that is attached to this Agreement, and all such exhibits, addenda or attachments shall constitute a part of this Agreement and are expressly made a part hereof. If any date, time period or deadline hereunder falls on a weekend or a state or federal holiday, then such date shall be extended to the next occurring business day.
- d. Agreement Separable. If any provision hereof is for any reason held to be unenforceable or inapplicable, the other provisions hereof will remain in full force and effect in the same manner as if such unenforceable or inapplicable provision had never been contained herein, and any such unenforceable provision shall be reformed to, as nearly as possible, reflect the parties' intent in an enforceable manner.
- e. Waiver. The failure of either Party to insist, in any one or more instances, on performance of any of the terms, covenants and conditions of this Agreement shall not be construed as a waiver or relinquishment of any rights granted hereunder or thereunder or of the future performance of any such term, covenant or condition, but the obligation of the Parties with respect thereto shall continue in full force and effect.
- f. Counterparts. This Agreement may be executed in several counterparts, via email, and/or via facsimile, and all such executed counterparts shall constitute the same agreement. It shall be necessary to account for only one such counterpart in proving this Agreement. The parties further agree that signatures transmitted by email, facsimile, or in Portable Document Format (pdf) may be considered an original for all purposes, including, without limitation, the execution of this Agreement and the enforcement of this Agreement.
- g. Fees. In the event of any dispute between the parties arising in connection with the subject matter of this Agreement, the prevailing party, shall be entitled to all fees, costs,

and expenses including, without limitation, attorneys' fees, consultants' fees, and litigation costs resulting from any action, mediation, arbitration, proceeding, or litigation.

- h. Entire Agreement. This Agreement supersedes all previous agreements between City of Highland, KRC and Hospital, and constitutes the entire agreement between the City of Highland, Illinois and KRC and Hospital, and, except for any addenda attached hereto, there are no other covenants, agreements, promises, terms and provisions, conditions, undertakings, or understandings, either oral or written, other than those herein set forth. No subsequent alteration, amendment, change, deletion or addition to this Agreement shall be binding unless in writing and signed by both parties. No subsequent amendment or change to an addendum shall be binding, unless signed by both parties.
- i. Construction. This Agreement shall not be construed more strictly against one Party than against the other merely by virtue of the fact that it may have been prepared by one of the Parties or Party's lawyers, it being recognized that both Parties have contributed substantially and materially to the preparation and/or negotiation of this Agreement.
- j. Compliance with Laws, Regulations, and Accreditation. The Parties believe and intend that this Agreement complies with all relevant federal and state laws as well as relevant regulations. Should City of Highland and/or KRC have a good faith belief that this Agreement creates a material risk of violating any such laws or regulations, or any revisions or amendments thereto, City shall give written notice to Hospital regarding such belief. The parties shall then make a good faith effort to reform the Agreement to comply with such laws and regulations. If, within thirty (30) days of City first providing notice to Hospital of the need to amend this Agreement to comply with the laws and regulations, the Parties, acting in good faith, are (i) unable to mutually agree upon and make amendments or alterations to this Agreement to meet the requirements in question, or (ii) alternatively, the parties determine in good faith that amendments or alterations to the requirements are not feasible, then either may terminate this Agreement upon thirty (30) days prior written notice.
- k. Indemnity, Hold Harmless, and Tender of Defense. Hospital shall indemnify and hold harmless the City of Highland, Illinois and/or KRC, its agents, officers, lawyers, and employees against all injuries, deaths, losses, damages, claims, suits, liabilities, judgments, costs and expenses (including any liabilities, judgments, costs and expenses

and attorney's fees) which may arise directly or indirectly from Hospital's affiliation with the City of Highland, Illinois and/or KRC. Hospital understands and agrees that in no way does this Agreement create any liability of any kind for City of Highland, Illinois and/or KRC regarding Hospital's affiliation with City of Highland, Illinois and/or KRC. Hospital shall, at its own cost and expense, appear, defend and pay all charges of attorneys, costs and other expenses arising therefrom or incurred in connection therewith with Hospital's affiliation with City of Highland, Illinois and/or KRC. If any judgment shall be rendered against City of Highland, Illinois and/or KRC, its agents, officers, officials or employees in any such action, Hospital shall, at its expense, satisfy and discharge the same.

- l. Termination of Agreement. City shall have the absolute and immediate right to terminate this Agreement with thirty (30) days' notice to Hospital. Hospital agrees it has no property rights pursuant to this Agreement and no cause of action or remedy for termination of this Agreement.
  
- m. Acceptance of Contract. Hospital and City intend to execute this Agreement prior to City obtaining the approvals necessary to give force and effect to this Agreement. City represents that this Agreement must be passed by Resolution and the affirmative vote of the majority of the corporate authorities then holding office. Neither Hospital nor City shall have any obligation under this Agreement until City has obtained all necessary approvals to this Agreement having full force and effect.
  
- n. Insurance. Hospital agrees it will maintain insurance in such types, coverages and coverage amounts necessary to cover its performance under the terms of this Agreement. Hospital shall secure and maintain the following liability insurance policies insuring Hospital as named insured and naming the City of Highland, Illinois and KRC, and its elected and appointed officers, officials, agents, lawyers, and employees as additional insureds on the policies listed in paragraphs 1 and 2 below:

  - 1) Commercial general liability insurance:

    - A. One million dollars (\$1,000,000) for bodily injury or death to each person;
    - B. One million dollars (\$1,000,000) for property damage resulting from any one accident;
    - C. One million dollars (\$1,000,000) for all other types of liability;

D. Three million dollars (\$3,000,000) annual aggregate insurance;

- 2) Worker's compensation with statutory limits; and
- 3) Employer's liability insurance with limits of not less than one million dollars (\$1,000,000) per employee and per accident.

**IN WITNESS WHEREOF**, the parties have hereunto set their hands as of the day and year first above written.

**HSHS ST. JOSEPH'S HOSPITAL**

**HSHS St. Joseph's Hospital  
12866 Troxler Avenue  
Highland, Illinois 62249  
ATTN: PRESIDENT & CEO**

By: \_\_\_\_\_

Date: \_\_\_\_\_

**CITY OF HIGHLAND, ILLINOIS:**

**City of Highland  
1115 Broadway  
P.O. Box 218  
Highland, Illinois 62249-0218**

Chris Conrad  
City Manager  
City of Highland, Illinois

By: \_\_\_\_\_

Date: \_\_\_\_\_



# HIGHLAND

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

To: Chris Conrad, Interim City Manager  
From: Mark Rosen, Director of Parks & Recreation  
Date: April 17, 2023  
Subject: St. Joseph's Hospital Pool Rental Agreement

---

### Recommendation

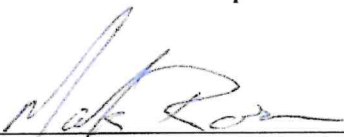
I am recommending city council approval to renew the pool rental agreement with St. Joseph's Hospital of the Hospital Sisters of the Third Order of St. Francis.

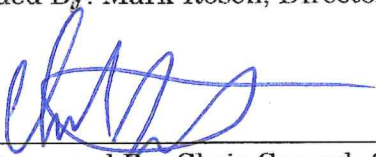
### Discussion

St. Joseph's Hospital has used the Korte Recreation Center's pool for physical therapy patients for multiple years.

### Fiscal Impact

The rental agreement is \$3.00/visit and the number of patients varies annually.

  
\_\_\_\_\_  
Recommended By: Mark Rosen, Director of Parks & Recreation

  
\_\_\_\_\_  
Approved By: Chris Conrad, City Manager

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION MAKING SEPARATE STATEMENT OF FINDINGS OF FACT  
IN CONNECTION WITH ORDINANCE GRANTING SPECIAL USE PERMIT  
FOR A DRIVE-THROUGH WITHIN THE C-3 ZONING DISTRICT  
AT 12547 STATE ROUTE 143, HIGHLAND, ILLINOIS**

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

WHEREAS, Section 90-81 of the *Code of Ordinances, City of Highland*, provides that the City Council “may grant a special use permit by ordinance,” but requires that “In a separate statement accompanying any such ordinance, the Council shall state findings of fact, and indicate reasons for approving . . . the request for a special use permit;” and

WHEREAS, Daniel King, on behalf of Heaterz Developments LLC, d/b/a Heaterz Hot Chicken (“Owner”), has filed a Petition for a Special Use Permit to allow for a Drive-through within the “C-3” zoning district at 12547 State Route 143, Suite A, Highland, IL 62249, PIN # 02-2-18-29-03-301-002, in accord with the *Code of Ordinances, City of Highland*; and

WHEREAS, a copy of the Petition for a Special Use Permit is attached as **Exhibit A** and incorporated by reference as though fully set forth herein; and

WHEREAS, a copy of the Combined Planning and Zoning Board (“CPZB”) Staff Report is attached hereto as **Exhibit B** and incorporated by reference as though fully set forth herein; and

WHEREAS, **Exhibit A** and **Exhibit B** were all considered as part of the Petition for a Special Use Permit by CPZB; and

WHEREAS, CPZB recommended approval of this special use pursuant to **Exhibit A** and **Exhibit B**. *See* CPZB Determination of Special Use Permit attached hereto as **Exhibit C**.

**NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF HIGHLAND:**

*Section 1.* The City Council makes the following findings of fact concerning the *procedures* followed to present the Petition for a Special Use Permit (**Exhibit A, B**) for approval:

(a) The Administrator to whom the Petition for a Special Use Permit was submitted referred the matter to the CPZB.

(b) The CPZB met in regular session on April 5, 2023, at 7:00 p.m., at the Highland Area Senior Center, Highland, Illinois, to consider and act upon the Petition for a Special Use Permit.

(c) Public notice of the hearing to be held at the CPZB meeting was published pursuant to Illinois state law, and the Owner was notified of the hearing to be held at the meeting by mail, with postage thereon fully prepaid.

(d) At the hearing, the CPZB took and heard evidence and the CPZB prepared and submitted its advisory report to the City Council recommending approval of the Petition for a Special Use Permit.

(e) The City Council finds the steps recited above to be in compliance with the *Code of Ordinances, City of Highland*, to be facts, and further finds and determines that the matters and proceedings to date are in accordance with the *Code of Ordinances, City of Highland*.

*Section 2.* The City Council makes the following findings of fact concerning the *merits* of the Petition for a Special Use Permit (**Exhibit A, B and C**):

(a) The proposed Special Use will adequately protect the public health, safety, general welfare, economic welfare, and the physical environment of the surrounding area and the City.

(b) The proposed Special Use is consistent with the City's Comprehensive Plan.

(c) The proposed Special Use would not have an adverse effect on public utilities or traffic circulation on nearby streets.

(d) There are no facilities near the proposed Special Use that require the need for special protection.

(e) The location – where the Special Use will be made pursuant to the Special Use Permit – is zoned “C-3”

(f) The granting of this Special Use Permit would be in the best interest of the City, and the Special Use Permit should be granted by ordinance.

*Section 3.* This Resolution shall constitute the separate statement of findings of fact, supporting the granting of the Special Use Permit, required by Section 90-81 of the *Code of Ordinances, City of Highland*, and shall be permanently attached to the ordinance adopted granting the Special Use Permit.



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

Passed by the City Council 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 \_\_\_\_\_, 2023, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

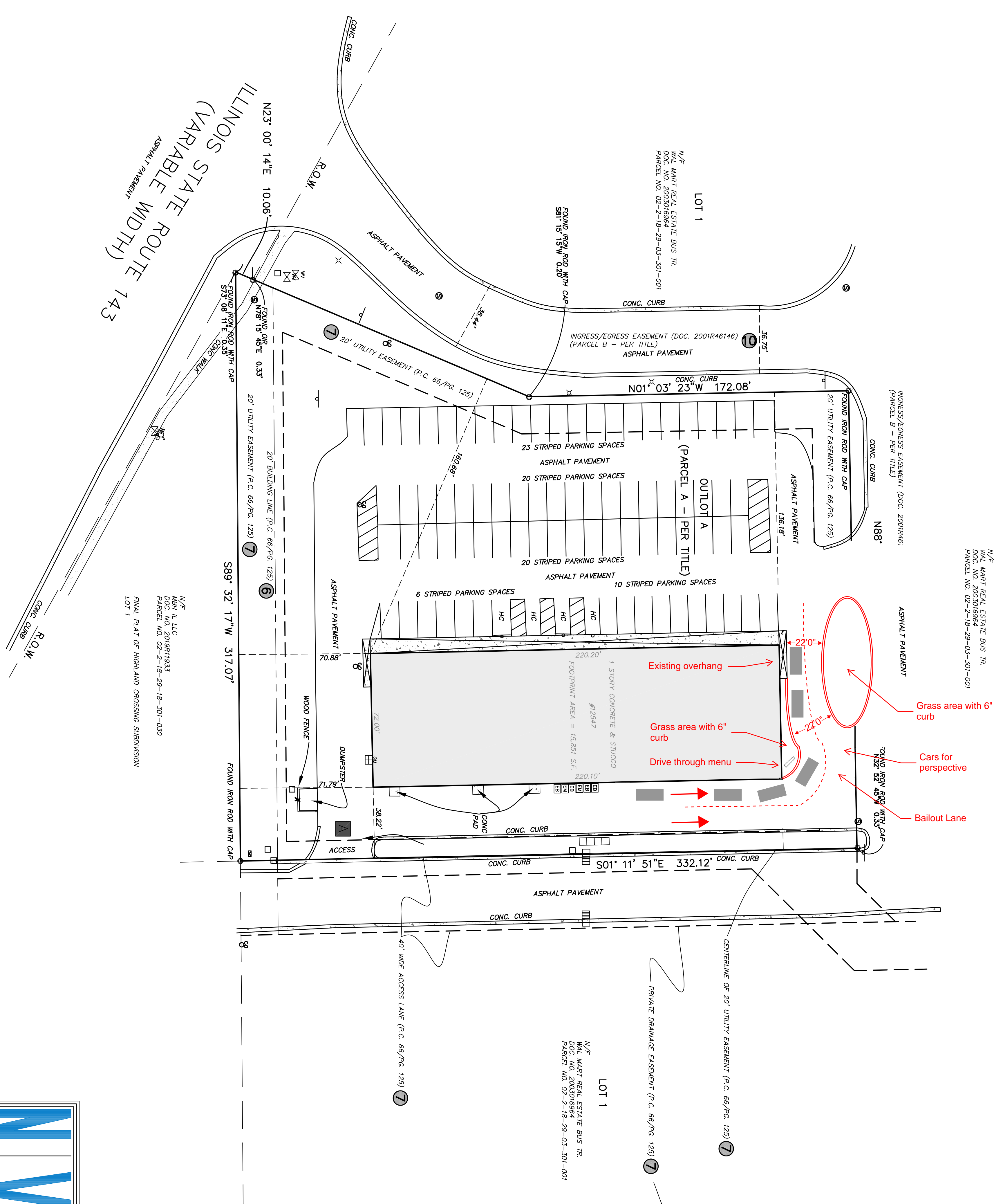
---

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

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois



N/E  
MIL MART REAL ESTATE BUS TR.  
DOC. NO. 2003016964  
PARCEL NO. 02-2-18-29-03-301-001

LOT 1

INGRESS/EGRESS EASEMENT (DOC. 2001R46146)  
(PARCEL B - PER TITLE)

ASPHALT PAVEMENT

Grass area with 6" curb  
Cars for perspective  
Bailout Lane

N/E  
MIL MART REAL ESTATE BUS TR.  
DOC. NO. 2003016964  
PARCEL NO. 02-2-18-29-03-301-001

LOT 1

INGRESS/EGRESS EASEMENT (DOC. 2001R46146)  
(PARCEL B - PER TITLE)

N/E  
MIL MART REAL ESTATE BUS TR.  
DOC. NO. 2003016964  
PARCEL NO. 02-2-18-29-03-301-001

LOT 1

PRIVATE DRAINAGE EASEMENT (P.C. 66/P.C. 125)

ILLINOIS STATE ROUTE 143  
(VARIABLE WIDTH)  
ASPHALT PAVEMENT

N/E  
MIRI LL LLC  
DOC. NO. 2019R11933  
PARCEL NO. 02-2-18-29-18-301-030  
FINAL PLAT OF HIGHLAND CROSSING SUBDIVISION  
LOT 1

SCALE : 1" = 30'



SHEET 2 OF 2

**NVS**  
SURVEY • ZONING • ENVIRONMENTAL • ASSESSMENT

**ALTA/CASM LAND TITLE SURVEY**  
PREPARED FOR  
**SPRING 2021 PORTFOLIO**  
DATE OF FIELD SURVEY: APRIL 26, 2021  
NETWORK PROJECT NUMBER: 202101227-008\_CAS  
**1-(800)-SURVEYS (787-8397)**  
TRANSACTION SERVICES  
www.docskindlink.com mywebhelp@docskindlink.com www.nvs.com

**EXHIBIT "A"**  
**Special Use Permit Application**

**Return Form To:**

Administrative Official  
City of Highland  
2610 Plaza Drive  
Highland, IL 62249  
(618) 654-9891  
(618) 654-1901 (fax)

For Office Use Only

Date Submitted: \_\_\_\_\_  
Filing Fee: \_\_\_\_\_  
Date Paid: \_\_\_\_\_  
Date Advertised: \_\_\_\_\_  
Date Notices Sent: \_\_\_\_\_  
Public Hearing Date: \_\_\_\_\_  
Zoning File #: \_\_\_\_\_

**X APPLICANT INFORMATION:**

Applicant: Heaterz Developments LLC Phone: 618 570 9758  
Address: 1509 Main St Alton IL Zip: 62002  
Email Address: daniel.e.king@outlook.com  
Owner: Pool 6 Properties LLC XPhone: 636-200-2868  
Address: 7777 Bonhomme Ave, Suite 1700, St. Louis, MO Zip: 63105  
X Email Address: anthony@MRPSTL.COM

**PROPERTY INFORMATION:**

Street Address of Parcel ID of Property: 12547 State Route 143, Suite A; PIN# 02-2-18-29-03-301-002

Property is Located In (Legal Description): attached

Present Zoning Classification: C-3 Acreage: 2.0

Present Use of Property: Commercial office

Proposed Land Use: Drive-thru restaurant

Description of proposed use and reasons for seeking a special use permit:  
A drive-thru restaurant requires a Special Use Permit within the C-3 zoning district.

**SURROUNDING LAND USE AND ZONING:**

	<u>Land Use</u>	<u>Zoning</u>
North	<u>Walmart Supercenter</u>	<u>C-3</u>
South	<u>Commercial Strip Center</u>	<u>C-3</u>
East	<u>Vacant Land (owned by Walmart)</u>	<u>C-3</u>
West	<u>Regions Bank</u>	<u>C-3</u>

Should this special use be valid only for a specific time period? Yes \_\_\_\_\_ No X

If Yes, what length of time? N/A

<i>Does the proposed Special Use Permit meet the following standards? If not, attach a separate sheet explaining why.</i>	Yes	No
A. Will the proposed design, location and manner of operation of the proposed special use will adequately protect the public health, safety and welfare, and the physical environment;	<b>X</b>	
B. Is the proposed special use consistent with this City's Comprehensive Plan;	<b>X</b>	
C. Will the proposed special use have a minimal negative impact on the value of neighboring property and on this City's overall tax base;	<b>X</b>	
D. Will the proposed special use have a minimal negative impact on public utilities and on traffic circulation on nearby streets; and	<b>X</b>	
E. Will the proposed special use have a minimal impact on the facilities near the proposed special use, such as schools or hospitals require special protection?	<b>X</b>	

**X THE FOLLOWING ITEMS MUST ACCOMPANY YOUR APPLICATION:**

1. One copy of a legal description AND warranty deed of the property. If the applicant is not the property owner, a notarized letter from the property owner granting the applicant permission to apply for the request will be required.
- not needed **X** 2. A current plat, site plan, survey, or other professional illustration.
3. One copy of a narrative statement describing the impact of the proposed change, including the purpose of the request, the desired land use, any traffic conditions that may result, how the proposed change may affect the character of the surrounding properties, and how the proposed change will benefit the City of Highland.
4. Application fee.
5. Any other information required by planning staff (i.e. landscaping plan, elevation plan, exterior lighting plan, etc). - *site plan*

I HAVE READ AND UNDERSTAND THE ABOVE CITY OF HIGHLAND PETITION TO THE COMBINED PLANNING & ZONING BOARD REQUIREMENTS.

**X** \_\_\_\_\_  
Applicant's Signature

3/2/23  
**X** \_\_\_\_\_  
Date

March 2<sup>nd</sup>, 2023

To: Economic and Community Development Building and Zoning Division

Heaterz Developments LLC (DBA Heaterz Hot Chicken) is requesting the addition of a drive-thru to the building listed on the application. The request is for one drive-thru lane with a bailout lane. The purpose of the drive-thru is to add accessibility and convenience to customers. Traffic conditions should not be impacted by the change and the drive-thru will be fully constructed on the landlord's property.

Heaterz is a local company founded in Alton, IL with a second location in Kirkwood, MO and soon in Wood River, IL. Heaterz has won awards from Best Chicken Sandwich, to Favorite Lunch Spot and ranked in the top 3 chicken sandwiches in St. Louis. We are excited for the opportunity to bring our brand to Highland and believe our company will provide new jobs, an exciting and unique concept, and a mutually beneficial relationship for years ahead. We provide first-responders with free meals, participate in a community give-back campaigns, and look to support local/schools and athletics.

Thank you for your time and consideration.



Daniel King

# MRP CAPITAL GROUP

---

City of Highland  
2610 Plaza Drive  
Highland, IL 62249

March 9, 2023

RE: Special Use Permit Application – 12547 State Route 143 (the “Property”)

To whom, it may concern,

The undersigned, Joseph McClary, is the Manager of Pool 6 Properties, LLC (“Owner”), the owner of the Property. Heaterz Developments, LLC (“Heaterz”), has or will be filing an application for a Special Use Permit for the Property with the City of Highland (the “City”). Please accept this correspondence as confirmation that we have authorized Heaterz to submit said application on our behalf.

Sincerely,

Pool 6 Properties, LLC


By:

  
\_\_\_\_\_  
Joseph McClary, Manager

STATE OF MISSOURI            )  
  )  
COUNTY OF ST. LOUIS        )

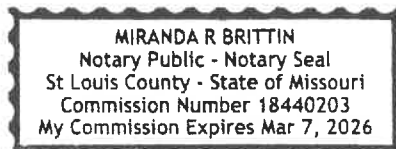
On this 9 day of March, 2023, before me personally appeared Joseph McClary, the Manager of Pool 6 Properties, LLC, a Delaware limited liability company, and personally known to me to be the same person whose name is subscribed to the foregoing instrument, and acknowledged that he signed and delivered the said instrument as his free and voluntary act, and as the free and voluntary act of said corporation, for the uses and purposes therein set forth.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.

  
\_\_\_\_\_  
Notary Public

My Commission Expires:

March 7, 2026



# HIGHLAND SHOPPING CENTER

12547 IL - 143, Highland, IL

UNIT 110

FRONT ELEVATION



## MRP CAPITAL GROUP

7777 Bonhomme, Suite 1700  
St. Louis, MO 63105

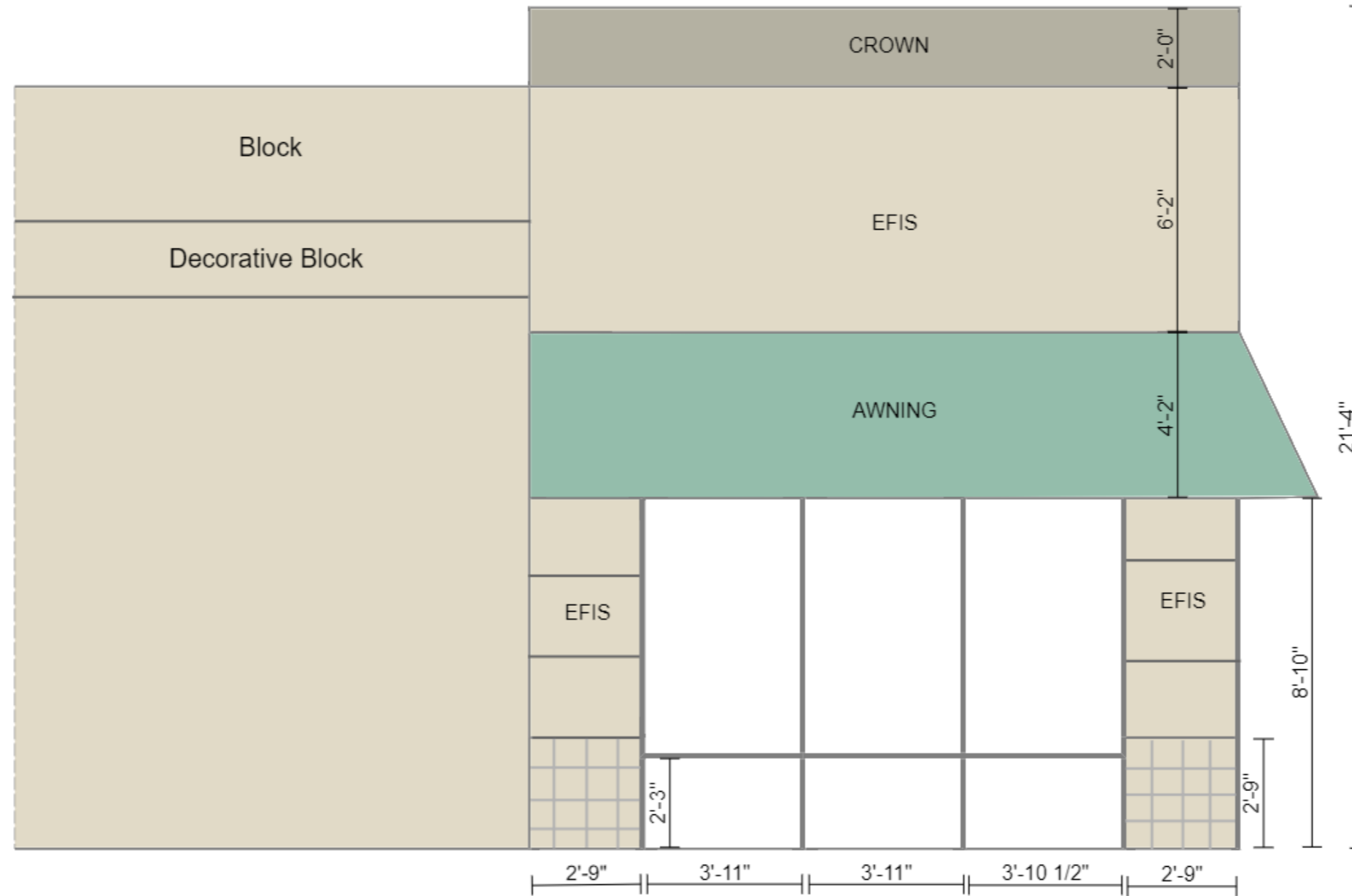
Highland, Illinois	2023-03-09T21:12
Ground Floor	Adjusted - Arch B

# HIGHLAND SHOPPING CENTER

12547 IL - 143, Highland, IL

UNIT 110

SIDE ELEVATION

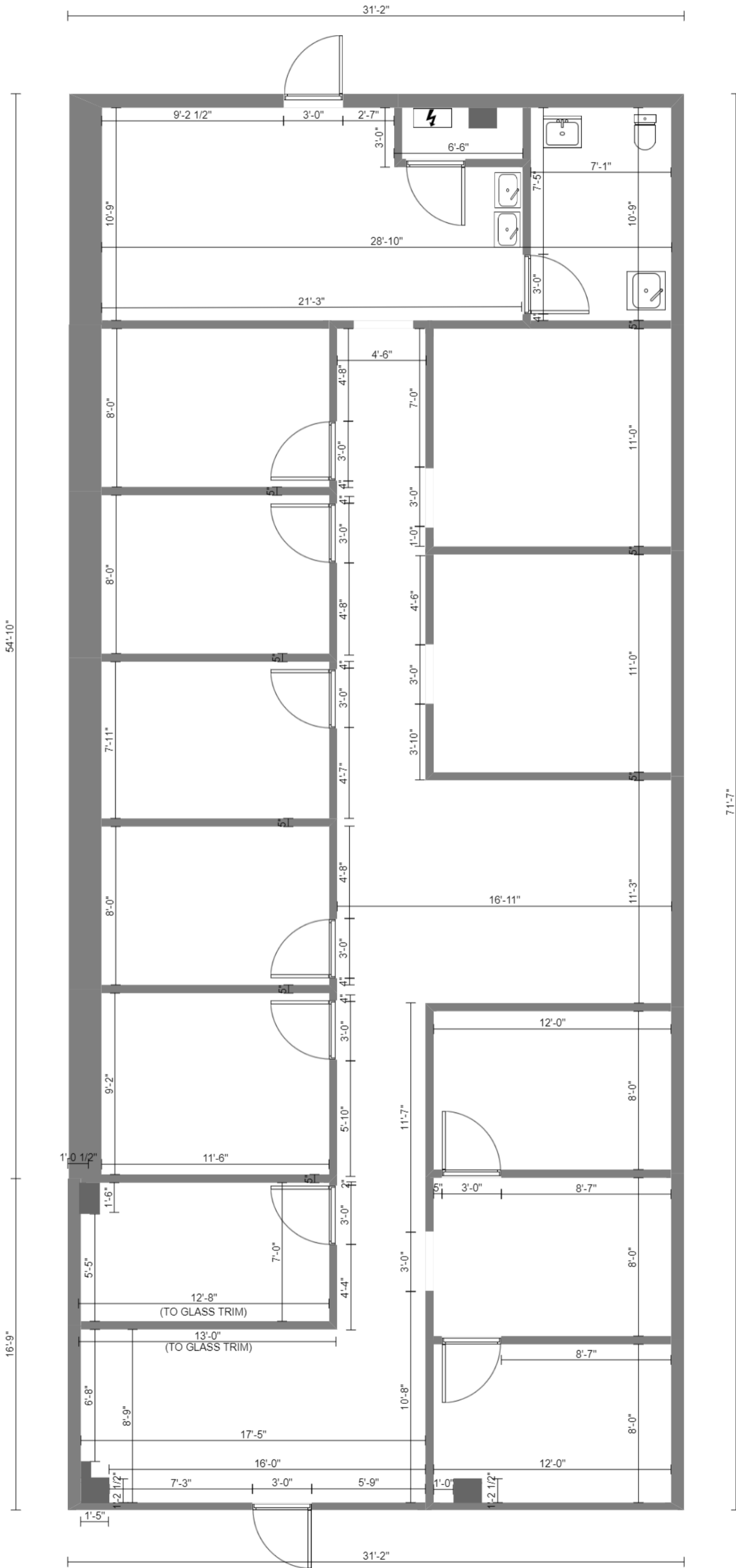


## MRP CAPITAL GROUP

7777 Bonhomme, Suite 1700  
St. Louis, MO 63105

Highland, Illinois	2023-03-09T21:10
Ground Floor	Adjusted - Arch B





## HIGHLAND SHOPPING CENTER

12547 IL - 143  
Highland, IL

UNIT 100

2231 SQUARE FEET

## MRP CAPITAL GROUP

7777 Bonhomme Avenue, Suite 1700  
St. Louis, MO 63105

Highland, Illinois	2023-03-13T11:27
Ground Floor	Adjusted - Arch B



# City of Highland Building and Zoning

**Meeting Date:** April 5, 2023

**From:** Breann Vazquez, Director of Community Development

**Location:** 12547 State Route 143, Suite A

**Zoning Request:** Special Use Permit

**Description:** SUP to allow for a drive-through

## Proposal Summary

The applicant of this case is Heaterz Developments LLC on behalf of property owner Pool 6 Properties LLC. The applicant of this case is requesting the following Special Use Permit to comply with Table 3.1 of Section 90-201 of the City of Highland Municipal Code (hereafter known as the “zoning matrix”):

**Heaterz Developments LLC (1500 Main Street, Alton, IL 62002), on behalf of Pool 6 Properties LLC (7777 Bonhomme Ave., Suite 1700, St. Louis, MO 63105), is requesting a Special Use Permit for a drive-through establishment at 12547 State Route 143. PIN# 02-2-18-29-03-301-002**

The zoning matrix identifies “drive-through establishment” as a Special Use within the C-3 highway business district.

## Comprehensive Plan Consideration

The subject property is denoted as commercial on the Comprehensive Plan’s Future Land Use Map. A drive-through establishment is an appropriate Special Use for the commercial area.

## Surrounding Uses

Direction	Land Use	Zoning
North	Walmart Supercenter	C-3
South	Commercial Strip Center	C-3
East	Vacant Land (owned by Walmart)	C-3
West	Regions Bank	C-3

## Standards of Review for Special Use Permits

Below are the six (6) consideration items listed in Section 90-79 of the Zoning Code which the Combined Planning and Zoning Board shall take into account while reviewing a SUP request.

1. Whether the proposed amendment or Special Use is consistent with the City's Comprehensive Plan;

**The proposed Special Use is consistent with the Comprehensive Plan.**



## City of Highland Building and Zoning

2. The effect the proposed amendment or Special Use would have on public utilities and on traffic circulation;

The proposed Special Use would not have an adverse effect on public utilities. There will not be a new point of ingress/egress introduced on a public roadway.

3. Whether the proposed design, location and manner of operation of the proposed Special Use will adequately protect the public health, safety and welfare, and the physical environment;

The proposed Special Use will adequately protect the public health, safety and welfare, and the physical environment.

4. The effect the proposed Special Use would have on the value of neighboring property and on this City's overall tax base;

The proposed Special Use will not have a detrimental impact on the value of neighboring property or on the City's overall tax base.

5. The effect the proposed Special Use would have on public utilities; and

The proposed Special Use will utilize public utilities.

6. Whether there are any facilities near the proposed Special Use, such as schools or hospitals that require special protection.

There are no facilities nearby that require special protection.

### Staff Discussion

A drive-through chicken restaurant would provide an additional casual dining option for the community. City staff is waiving the need for a traffic study as allowed in Section 90-206.5 given that there will be no new points of ingress/egress and any traffic will be on private drives. Staff has no concerns and recommends approval of the special use permit.



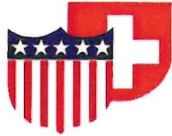
City of Highland  
Building and Zoning

Aerial Photograph



Site Photos





City of Highland  
Building and Zoning

Exhibit "C"  
Determination of Special Use Permit

Date Submitted: 4/5/23

---

On April 5, 2023, the City of Highland Combined Planning and Zoning Board at its regular meeting **approved, approved with condition(s), denied** a Special Use Permit for the following:

**Heaterz Developments LLC (1500 Main Street, Alton, IL 62002), on behalf of Pool 6 Properties LLC (7777 Bonhomme Ave., Suite 1700, St. Louis, MO 63105), is requesting a Special Use Permit for a drive-through establishment at 12547 State Route 143. PIN# 02-2-18-29-03-301-002**

The City Council will consider the recommendation of the Combined Planning and Zoning Board at the April 17, 2023 meeting of the City Council.

In recommending Approval (action) of this Special Use Permit, the Combined Planning and Zoning Board considered all standards listed in the zoning regulation and all other conditions listed for that use in other sections of these regulations. In addition, the Combined Planning and Zoning Board found that the proposed use did did not provide safeguards to assure its compatibility with the surrounding area.

Conditions (if any): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Anthony Walker  
Chairperson of the Combined Planning and Zoning Board

4/5/23  
Date

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE GRANTING A SPECIAL USE PERMIT TO DANIEL KING,  
ON BEHALF OF HEATERZ DEVELOPMENTS LLC,  
D/B/A HEATERZ HOT CHICKEN, TO ALLOW A DRIVE-THROUGH  
WITHIN THE C-3 ZONING DISTRICT  
AT 12547 STATE ROUTE 143, HIGHLAND, ILLINOIS**

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

WHEREAS, the City Council has made the findings of fact, and the statement of its reasons for granting the Petition for Special Use Permit in question, in a separate resolution numbered as Resolution No. \_\_\_\_\_;

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

*Section 1.* Daniel King, on behalf of Heaterz Developments LLC, d/b/a Heaterz Hot Chicken (“Owner”), is hereby granted a Special Use Permit in the “C-3” zoning district, as defined in Chapter 90 of the *Code of Ordinances, City of Highland*, for a drive-through at 12547 State Route 143, Suite A, Highland, IL 62249, PIN # 02-2-18-29-03-301-002.

*Section 2.* The Special Use Permit is granted.

*Section 3.* This Ordinance shall be known as Ordinance No. \_\_\_\_\_ and shall be in full force and effect upon adoption.

*Section 4.* This ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the \_\_\_\_\_, day of \_\_\_\_\_, 2023, the roll call vote being taken by ayes and noes and entered upon the legislative record 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

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE AMENDING THE CITY CODE  
TO PERMIT GROUND-MOUNTED SOLAR ENERGY SYSTEMS  
WITHIN THE C-3 AND INDUSTRIAL ZONING DISTRICTS AS A SPECIAL USE**

**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 permit ground-mounted solar energy systems within the C-3 and Industrial zoning districts as a special use; and

**WHEREAS**, City has determined it necessary to authorize a City Code text amendment to Table 3.1.C to allow for “ground mounted solar energy systems” as a special accessory use within the C-3 and Industrial zoning districts; and

**WHEREAS**, City has determined it necessary to authorize a City Code text amendment to Section 90-217 of the Municipal Code to create supplemental regulations for ground mounted solar energy systems; and

**WHEREAS**, City has determined supplemental regulations, including the need for a special use permit, for ground mounted solar energy systems will ensure the use will be safe, operate as intended, and create standards for interconnection, as well as help ensure the use does not cause materially adverse issues for surrounding property owners; and

**WHEREAS**, the Combined Planning and Zoning Board, at its regular meeting, held on April 5, 2023, in accordance with the IL Open Meetings Act, considered the text amendments for both the addition of “ground mounted solar energy systems” allowed as a special accessory use within the C-3 and Industrial zoning districts, and, the creation of supplementary regulations for “ground mounted solar energy systems”; and

**WHEREAS**, the Combined Planning and Zoning Board has submitted their advisory reports on said text amendments, and those reports are attached hereto as **Exhibits A and B**, respectively; 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 as stated herein.

**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.* Article III, Section 90-201, Table 3.1.C, shall be amended to state as follows:



**Article III, Section 90-201, Table 3.1.C**

Table 3.1.C — ACCESSORY USES

Use	R1A	R1B	R1C	R1D	R2A	R2B	R3	C1	C2	C3	C4	I	M	MX	Supp. Regs.
14. Ground mounted solar energy systems										S		S			90-217

*Section 3.* Section 20-217. – Ground mounted solar energy systems, shall be amended to state as follows:

**Sec. 90-217. – Ground mounted solar energy systems.**

The purpose of this section is to provide supplemental regulations for ground mounted solar systems within City limits. A special use permit shall be required for all ground mounted solar energy systems within City limits. All ground mounted solar energy systems shall adhere to the following regulations:

- a) Ground mounted solar energy systems shall be classified as accessory structures, and must comply with 90-71—90-74.
- b) Ground mounted solar energy systems shall require the issuance of a special use permit in compliance with the following:
  - 1) *Height.* Height shall not be greater than 15 feet at maximum tilt of the solar panel(s).
  - 2) *Screening.* Ground mounted solar energy systems must be substantially screened from adjacent residentially zoned property or residential uses by fencing, walls, plantings, or other architectural feature, or any combination thereof; provided however, that the screening shall not be required to be so dense, so tall, or so located as to render the equipment essentially non-functional.
  - 3) *Standards for Interconnection, Safety, and Operating Reliability.* *The interconnection of a Customer's generating facility and associated interconnection equipment to the Utility's distribution System shall meet the applicable provisions of the following publications:*
    - i. *ANSI/IEEE1547-2018 Standard for Interconnecting Distributed Resources with Electric Power Systems (including use of IEEE 1547.1-2020 testing protocols to establish conformity) as they may be amended from time to time. The following standards shall be used as guidance in applying IEEE 1547:*
    - ii. *IEEE Std 519-2014, IEEE Recommended Practices and Requirements for Harmonic Control in Electrical Power Systems*
    - iii. *IEEE1453, IEEE Recommended Practice for the Analysis of Fluctuating Installation on Power Systems*
    - iv. *UL1741 requirement for inverter based generation*

- v. *NESC Electric Safety Code*
  - vi. *ANSI/NFPA 70, National Electrical Code*
  - vii. *OSHA (29 CFR § 1910.269)*
- c) *Filing requirements for a special use of a ground mounted solar energy system.* Submittal packets for a special use for the construction of a ground mounted solar energy system shall contain the following:
- 1) Application. The applicant for a ground mounted solar energy system shall adhere to the provisions of article II, division V, Special use permits, of this chapter. In addition, every ground mounted solar energy system application shall include a site plan showing the following:
    - i. All proposed setback dimensions.
    - ii. All proposed structures on the property and the dimensions of the structures.
    - iii. Existing structures on subject property and the dimensions of the structures.
    - iv. All existing and proposed underground and aboveground utilities.
    - v. All rights-of-way, wetlands, wooded areas, and public conservation lands.
    - vi. Any screening mechanisms.

*Section 4.* 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 \_\_\_\_\_, 2023, the vote taken by ayes and nays and entered upon the legislative records as follows:

AYES:

NAYS:

ABSENT:

APPROVED:

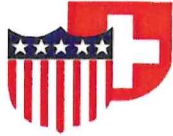
---

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

ATTEST:

---

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



City of Highland  
Building and Zoning

Exhibit "C"  
Determination for Zoning Text Amendment

Public Hearing Date: 4/5/23

---

On April 5, 2023 , the City of Highland Combined Planning and Zoning Board at its regular meeting **approved/denied** a Zoning Text Amendment for the following:

The City of Highland (1115 Broadway) is requesting a text amendment to Table 3.1.C of the Municipal Code to allow for "ground mounted solar energy systems" as a special accessory use within the C-3 and Industrial zoning districts.

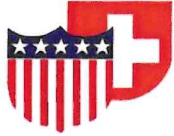
The City Council will consider the recommendation of the Combined Planning and Zoning Board at the April 17, 2023 meeting of the City Council.

In recommending Approval (action) of this Zoning Text Amendment, the Combined Planning and Zoning Board considered all standards listed in the zoning regulation and all other conditions listed for that use in other sections of these regulations. In addition, the Combined Planning and Zoning Board found that the proposed use did provide safeguards to assure its compatibility with the surrounding area.

Conditions (if any): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Anthony Walker  
Chairperson of the Combined Planning and Zoning Board

4/5/23  
Date



City of Highland  
Building and Zoning

Exhibit "C"  
Determination for Zoning Text Amendment

Public Hearing Date: 4/5/23

---

On April 5, 2023 , the City of Highland Combined Planning and Zoning Board at its regular meeting **approved/denied** a Zoning Text Amendment for the following:

**The City of Highland (1115 Broadway) is requesting a text amendment to Section 90-217 of the Municipal Code to create supplemental regulations for ground mounted solar energy systems.**

The City Council will consider the recommendation of the Combined Planning and Zoning Board at the April 17, 2023 meeting of the City Council.

In recommending Approval (action) of this Zoning Text Amendment, the Combined Planning and Zoning Board considered all standards listed in the zoning regulation and all other conditions listed for that use in other sections of these regulations. In addition, the Combined Planning and Zoning Board found that the proposed use did ~~did not~~ provide safeguards to assure its compatibility with the surrounding area.

Conditions (if any): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Anthony Walker  
Chairperson of the Combined Planning and Zoning Board

4/5/23  
Date



# City of Highland Building and Zoning

**Meeting Date:** April 5, 2023

**From:** Breann Vazquez, Director of Community Development

**Text Amendment:** Section 90-201, Table 3.1.C; Section 90-207

**Description:** Text amendment to allow for “ground mounted solar energy systems” as a Special Accessory Use within the C-3 and Industrial Districts

## Proposal Summary

The City of Highland (1115 Broadway) is requesting a text amendment to Table 3.1.C of the Municipal Code to allow for “ground mounted solar energy systems” as a special accessory use within the C-3 and Industrial zoning districts.

The City of Highland (1115 Broadway) is requesting a text amendment to Section 90-217 of the Municipal Code to create supplemental regulations for ground mounted solar energy systems.

## Article III, Section 90-201, Table 3.1.C

Table 3.1.C — ACCESSORY USES

Use	R1A	R1B	R1 C	R1 D	R2 A	R2 B	R3	C1	C2	C3	C4	I	M	MX	Supp. Regs.
14. Ground mounted solar energy systems										S		S			90-217

## Sec. 90-217. – Ground mounted solar energy systems.

The purpose of this section is to provide supplemental regulations for ground mounted solar systems within City limits. A special use permit shall be required for all ground mounted solar energy systems within City limits. All ground mounted solar energy systems shall adhere to the following regulations:

- a) Ground mounted solar energy systems shall be classified as accessory structures, and must comply with 90-71—90-74.
- b) Ground mounted solar energy systems shall require the issuance of a special use permit in compliance with the following:
  - 1) *Height.* Height shall not be greater than 15 feet at maximum tilt of the solar panel(s).
  - 2) *Screening.* Ground mounted solar energy systems must be substantially screened from adjacent residentially zoned property or residential uses by fencing, walls, plantings, or other architectural feature, or any combination thereof; provided however, that the



## City of Highland Building and Zoning

screening shall not be required to be so dense, so tall, or so located as to render the equipment essentially non-functional.

- 3) *Standards for Interconnection, Safety, and Operating Reliability. The interconnection of a Customer's generating facility and associated interconnection equipment to the Utility's distribution System shall meet the applicable provisions of the following publications:*
  - i. *ANSI/IEEE1547-2018 Standard for Interconnecting Distributed Resources with Electric Power Systems (including use of IEEE 1547.1-2020 testing protocols to establish conformity) as they may be amended from time to time. The following standards shall be used as guidance in applying IEEE 1547:*
  - ii. *IEEE Std 519-2014, IEEE Recommended Practices and Requirements for Harmonic Control in Electrical Power Systems*
  - iii. *IEEE1453, IEEE Recommended Practice for the Analysis of Fluctuating Installation on Power Systems*
  - iv. *UL1741 requirement for inverter based generation*
  - v. *NESC Electric Safety Code*
  - vi. *ANSI/NFPA 70, National Electrical Code*
  - vii. *OSHA (29 CFR § 1910.269)*
- c) *Filing requirements for a special use of a ground mounted solar energy system. Submittal packets for a special use for the construction of a ground mounted solar energy system shall contain the following:*
  - 1) Application. The applicant for a ground mounted solar energy system shall adhere to the provisions of article II, division V, Special use permits, of this chapter. In addition, every ground mounted solar energy system application shall include a site plan showing the following:
    - i. All proposed setback dimensions.
    - ii. All proposed structures on the property and the dimensions of the structures.
    - iii. Existing structures on subject property and the dimensions of the structures.
    - iv. All existing and proposed underground and aboveground utilities.
    - v. All rights-of-way, wetlands, wooded areas, and public conservation lands.
    - vi. Any screening mechanisms.

### **Staff Discussion**

Ground mounted solar energy systems are currently disallowed in all zoning districts within the City of Highland, as any use not expressly permitted in the code is prohibited. We recommend allowing the use in the C-3 highway business district and industrial districts as accessory special uses. Having this as a special use allows for staff to ensure that supplemental regulations will be met.

The supplemental regulations for ground mounted solar energy systems are recommended to ensure that the use will be safe, operate as intended, and create standards for interconnection. The regulations will also help ensure that the use does not cause any issues for surrounding property owners.

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AUTHORIZING AND AMENDING “BUSINESS DISTRICT A”  
COMMERCIAL BUILDING FAÇADE IMPROVEMENT PROGRAM  
FOR MAY 1, 2023 THROUGH APRIL 30, 2024**

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, Municipalities are authorized to create Business Districts by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 *et seq.* (“Act”); and

WHEREAS, the Act finds and declares that:

It is essential to the economic and social welfare of each municipality that business districts be developed, redeveloped, improved, maintained and revitalized, that jobs and opportunity for employment be created within the municipality, and that, if blighting conditions are present, blighting conditions be eradicated by assuring opportunities for development, or redevelopment, encouraging private investment, and attracting sound and stable business and commercial growth;

and

WHEREAS, the Act finds and declares powers are extended to City in a designated business district, including:

To make and enter into all contracts necessary or incidental to the implementation and furtherance of a business district plan. A contract by and between the municipality and any developer or other nongovernmental person to pay or reimburse said developer or other nongovernmental person for business district project costs incurred or to be incurred by said developer;

and

WHEREAS, the Act finds and declares powers are extended to City in a designated business district, including:

To renovate, rehabilitate, reconstruct, relocate, repair, or remodel any existing buildings, structures, works, utilities, or fixtures within any business district.

WHEREAS, City has determined, on March 18, 2019, City passed an Ordinance Dissolving and Terminating Highland Business District B, and passed an Ordinance Amending Ordinance No. 2815, Establishing the Highland Business District A, Approving a Business District Plan, Authorizing the Imposition of Collection of a Sales Tax Within Such Business District, and Approving Certain Actions in Connection with the Establishment of Such Business District (*See* Business District A as Amended attached hereto as **Exhibit A**); and

WHEREAS, City has determined the current Business District A is shown on maps contained within the current Business District A as Amended and attached hereto as **Exhibit A**; and

WHEREAS, City desires to encourage commercial building owners in Business District A to upgrade and improve the aesthetics of their existing building facades; and

WHEREAS, City has determined the “Façade Improvement Program” will provide up to 25% of the documented cost to improve the exterior façade of eligible commercial buildings in Business District A; and

WHEREAS, City has determined the maximum payment under the Façade Improvement Program, regardless of the total cost to improve the exterior façade of eligible commercial buildings in Business District A, shall not exceed \$10,000.00; and

WHEREAS, City has determined, for any applicant to be eligible for payment under the Façade Improvement Plan, the minimum total cost to improve the exterior façade of eligible commercial buildings in Business District A shall be \$10,000.00; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to allocate \$75,000.00 from Business District A sales tax proceeds for the Façade Improvement Program, with said proceeds to be paid out between May 1, 2023 and April 30, 2024; and

WHEREAS, City shall not award incentives under the Façade Improvement Program in an amount to exceed \$75,000 in any given year; the cap for Façade Improvement Program incentives shall be \$75,000 for each year the Program has been authorized by City; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to award incentives according to the order in which the applications



were accepted by City as approved (*See* Façade Improvement Program Application attached hereto as **Exhibit B**); and

WHEREAS, City has determined incentives paid by City under the Façade Improvement Program shall include total approved costs incurred by commercial building owners, whether incurred personally or paid to third-party independent contractors, for improvements and repairs to the exterior facades of commercial buildings in Business District A; and

WHEREAS, City has determined the following improvements and repairs may be eligible for incentive payments under the Façade Improvement Program:

1. Changes to exterior wall materials/colors;
2. Addition of architectural wall panels;
3. Addition of other exterior building elements such as faux columns/beams;
4. Changes to exterior facing roof materials/colors;
5. Enhancement of doors or windows;
6. Addition of architecturally compatible awnings or shutters;
7. Façade lighting;
8. Addition of building or site signs, or sign removal;

And

WHEREAS, City has determined the following improvements and repairs may not be eligible for incentive payments under the Façade Improvement Program:

1. Working capital and/or debt refinancing;
2. Equipment/inventory acquisition;
3. Legal fees;
4. Plumbing repair/improvements;
5. HVAC repair/improvements;
6. Parking lot resurfacing;
7. Interior remodeling;
8. Roofing work;
9. Residential structures;
10. General maintenance and upkeep of buildings;

and

WHEREAS, City has determined Façade Improvement Program incentives may only be used for exterior repairs and improvements to commercial buildings with priority given to building fronts and other portions of buildings that are directly exposed to a street; and

WHEREAS, City has determined a Façade Improvement Program incentive committee shall be formed to review applications and funding requests, and other items may be considered eligible improvements under the Façade Improvement Program at the sole discretion City; and

WHEREAS, City has determined no payments shall be made to any applicant under the City Façade Improvement Program unless and until all information requested by City is submitted by applicant and approved by City as eligible project costs; and

WHEREAS, City, at its sole discretion, shall determine what information shall be required for incentive reimbursement under the City Façade Improvement Program; and

WHEREAS, City, at its sole discretion, shall determine what, if any, costs shall be reimbursed by City under the City Façade Improvement Program; and

WHEREAS, City has determined only completed applications that include all required documents and information will be accepted, estimates provided in applications are for budgeting purposes only, and reimbursements will not exceed any estimate and will be based solely on submitted receipts approved by City as eligible for reimbursement under the Façade Improvement Program; and

WHEREAS, City has determined requirements for incentive payments under the Façade Improvement Program include:

1. Improvements must meet all applicable City Code, including for properties in the C-2 zoning district, as outlined in Section 90-239 of the Municipal Code;
2. Improvements must be eligible under the provisions of the Façade Improvement Program;

and

WHEREAS, City has determined the approval process under the Façade Improvement Program shall be as follows:

1. the Economic Development Coordinator will review Façade Improvement Program applications for completeness and program eligibility;
2. Once reviewed and deemed complete and eligible, the Economic Development Coordinator shall forward applications and recommendations to the Façade Improvement Program review committee for consideration;
3. Once approved by the Façade Improvement Program incentive committee, the recommendation for incentive payment shall be sent to the City Council for final approval under the Façade Improvement Program;

and

WHEREAS, if incentive funding is approved by City Council under the Façade Improvement Program, the applicant shall enter an Agreement with the City (See Façade Improvement Program Agreement attached hereto as **Exhibit C**); and

WHEREAS, City has determined the requirements to receive incentive payments from the Façade Improvement Plan after approval by City Council are:

1. Applicant must enter the Façade Improvement Program Agreement;
2. The façade repair and/or improvement must commence within 90 days of approval;
3. Façade Improvement Program incentive payments shall only be disseminated once the authorized façade construction has been completed and verified by the City, and receipts have been submitted, verified, and approved by City;
4. Façade Improvement Program incentive payments may be disseminated to the applicant within 45 days of passing inspection and receipt verification, but City shall not be obligated to make any payment according to any deadline;
5. All Façade Improvement Program applications must be approved by City Council before the commencement of the façade improvement to be eligible for the incentive payment;
6. All work is subject to prevailing wage requirements. Applicant must demonstrate compliance with this requirement.

And

WHEREAS, City has determined any applicant that is awarded an incentive payment under the Façade Improvement Program shall not be eligible to receive another Façade Improvement Program payment for five (5) years from the date of payment by City; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to enact the Façade Improvement Program as stated herein and according to the Façade Improvement Program Application (**Exhibit B**) and the Façade Improvement Program Agreement (**Exhibit C**); and

WHEREAS, City has determined the City Manager and/or Mayor shall be authorized and directed to execute any document required to enact the Façade Improvement Program as stated herein and according to the Façade Improvement Program Application (**Exhibit B**) and the Façade Improvement Program Agreement (**Exhibit C**).

**NOW, THEREFORE, BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF HIGHLAND:**

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

*Section 2.* The Façade Improvement Program, as stated herein and according to the Façade Improvement Program Application (**Exhibit B**) and the Façade Improvement Program Agreement (**Exhibit C**), is approved.

*Section 3.* This Ordinance shall be known as Ordinance 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 \_\_\_\_\_, 2023, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

---

Kevin Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE AMENDING AN ECONOMIC DEVELOPMENT AGREEMENT WITH EAGLE INN HIGHLAND, LLC, AND APPROVING AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE AMENDED ECONOMIC DEVELOPMENT AGREEMENT, PURSUANT TO 65 ILCS 5/8-1-2.5, AND OTHER ACTIONS RELATED THERETO**

**WHEREAS**, the City of Highland, Madison County, Illinois (“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 authority to reimburse expenses for economic development pursuant to 65 ILCS 5/8-1-2.5, which states, in pertinent part:

Sec. 8-1-2.5. Expenses for economic development. The corporate authorities may appropriate and expend funds for economic development purposes, including, without limitation, the making of grants to any other governmental entity or commercial enterprise that are deemed necessary or desirable for the promotion of economic development within the municipality.

and

**WHEREAS**, City and Developer intend to repeal and supersede a previously executed Development Agreement with this Amended Development Agreement (*See Exhibit A*). City and Developer agree this Amended Development Agreement states the terms and conditions of any Development Agreement between City and Developer related in any way to Eagle Inn Highland, LLC and 800 Main Street, Highland, Illinois; and

**WHEREAS**, City has determined Eagle Inn Highland LLC has presented to City a proposal for an Amended Redevelopment Agreement (*See Exhibit A*) related to redevelopment of:

PIN#: 01-2-24-05-06-104-023

Address: 800 Main Street, Highland, IL

(“Property”); and

**WHEREAS**, Developer has proposed to demolish, rebuild and develop the Property, with estimated costs as follows:

1. Architectural and engineering fees - \$50,000
2. Legal and other professional services - \$15,000
3. Purchase Land - \$380,000
4. Demolition Cost - \$80,000
5. Site Improvements - \$15,000
6. Construction of new building - \$1,800,000
7. Contingency - \$250,000
8. Other (asbestos removal) - \$32,000

Total: \$2,622,000.00

(See **Exhibit A**; hereinafter "Project"); and

**WHEREAS**, Developer's Project will enable Developer to create opportunities for additional employment; and

**WHEREAS**, Developer's Project will require Developer to incur certain costs that will be eligible for reimbursement from City according to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, Developer has agreed to complete the Project, including demolition, construction, and improvements, in accordance with the Economic Development Agreement, and all terms and conditions stated therein (See **Exhibit A**); and

**WHEREAS**, City agrees to provide financial assistance to Developer as follows:

- a. Total Estimated Business District Eligible Costs: \$2,622,000.00
- b. City will reimburse up to \$20,000.00 in permitting fees for this Project.
- c. City will reimburse \$50,000 in demolition costs, to be paid at "Completion of Project." "Completion of Project" shall mean when Eagle Inn Highland LLC has demolished the existing building(s) and constructed luxury apartments on the property at 800 Main Street, and said apartments are ready for occupation. "Completion of Project" to be determined solely by City of Highland.
- d. The City will rebate 75% of the incremental EAV for City's portion of the property taxes for up to ten (10) years or until the maximum funding amount is reached in combination with any other City provided funding assistance:

1) 01-2-24-05-06-104-023

- a. The present base EAV for assessment year 2022 is \$54,640.00
- b. The estimated EAV after redevelopment is \$2,500,000.00
- c. The estimated property tax reimbursement is \$32,963.00 annually for up to ten (10) years, or \$329,630.00
- d. However, Developer's total incentive from City's Business District shall not exceed 20% of the estimated Project costs of \$2,622,000, or \$524,400.

(See **Exhibit A**); and

**WHEREAS**, City desires to authorize the execution of an Amended Economic Development Agreement by and between City and Developer in substantially the form attached hereto as **Exhibit A**; and

**WHEREAS**, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize the Mayor and/or City Manager to execute the Amended Economic Development Agreement between City and Developer (*see Exhibit A*).

**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.

**Section 2.** The City of Highland hereby makes the following findings:

- a. Developer's Project is expected to create job opportunities within City.
- b. Developer's Project will serve to further the development of adjacent areas.
- c. Developer's Project will strengthen the retail commercial sector of City.
- d. Developer's Project will enhance the tax base of City;
- e. The Economic Development Agreement is made in the best interests of public health, safety, general welfare and economic welfare of City.

**Section 3.** The Amended Economic Development Agreement by and between City and Developer, attached hereto as **Exhibit A**, is approved.

**Section 4.** The Mayor and/or City Manager is authorized and directed to execute the Amended Economic Development Agreement with Developer (**Exhibit A**).

**Section 5.** This ordinance shall be effective upon its passage, approval, and publication in pamphlet form in accordance with Illinois 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 \_\_\_\_\_, 2023, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

---

Kevin Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois



**AMENDED DEVELOPMENT AGREEMENT  
EAGLE INN HIGHLAND, LLC, 800 MAIN STREET, HIGHLAND, ILLINOIS  
65 ILCS 5/8-1-2.5**

This Amended Development Agreement (“Agreement”) is entered into by and between the City of Highland, an Illinois Municipal Corporation ("City") and Eagle Inn Highland, LLC (“Developer”). City and Developer intend to repeal and supersede a previously executed Development Agreement with this Agreement. City and Developer agree this Agreement states the terms and conditions of any Development Agreement between City and Developer related in any way to Eagle Inn Highland, LLC and 800 Main Street, Highland, Illinois. City and Developer may hereinafter be referred to as “Parties,” or individually as “Party.” This Agreement will become effective when signed by both Parties, and when approved by the corporate authorities of the City (the “Effective Date”):

**PREAMBLE**

**WHEREAS**, City is an Illinois municipal corporation pursuant to the laws and constitution of the State of Illinois with general powers as a unit of local government within its corporate limits; and

**WHEREAS**, Developer is the owner of:

PIN#: 01-2-24-05-06-104-023

Address: 800 Main Street, Highland, IL

(“Property”); and

**WHEREAS**, Developer has submitted a “City of Highland – Business Assistance Application” (*See Exhibit A*); and

**WHEREAS**, Developer proposes to renovate, remodel, and develop the Property; and

**WHEREAS**, City wishes to encourage Developer to renovate, remodel, and develop the Property, and assist Developer with costs (all estimates from Developer’s Application), including:

1. Architectural and engineering fees - \$50,000
2. Legal and other professional services - \$15,000
3. Purchase Land - \$380,000
4. Demolition Cost - \$80,000
5. Site Improvements - \$15,000
6. Construction of new building - \$1,800,000
7. Contingency - \$250,000
8. Other (asbestos removal) - \$32,000

Total: \$2,622,000.00

(See **Exhibit A**; hereinafter "Project"); and

**WHEREAS**, City and Developer agree the costs provided by Developer to City for the Project are estimates (See **Exhibit A**), and only actual costs of the Project that qualify for City Business District incentives may be paid to Developer by City, and as stated herein; and

**WHEREAS**, the Property is located within the corporate boundaries of City, and within the City's Business District; and

**WHEREAS**, because the Property is located within City's Business District, the Project is eligible for reimbursement of certain expenditures related to the rehab, remodel, and development of the Property pursuant to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, in order to ensure the Project is constructed in a manner consistent with City's applicable ordinances and regulations, City and Developer deem it in their mutual interests to enter into this Agreement with regard to any conditions or other factors affecting the health, safety, general welfare, and economic welfare of City residents and users of the Property; and

**WHEREAS**, the Project at the Property will enhance property values, facilitate City's Business District development, improve exterior aesthetics, improve interior aesthetics, improve the existing building, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, City has determined the Project is consistent with the objectives of the City's Comprehensive Plan, and it is in the best interest of City to promote renovation, rehabilitation and expansion of the Property, and help facilitate development in City's Business District, through the use of City funds pursuant to 65 ILCS 8-1-2.5.

**NOW, THEREFORE**, in consideration of the premises and agreements set forth below, the Parties, for and in consideration of the representations relative to the proposed improvements to the Property by the Developer, hereby agree as follows:

**Section 1. Incorporation of Recitals.** The Parties agree that all of the recitals contained in the Preambles to this Agreement are true and correct, and said recitals are hereby incorporated into the Agreement as though they were fully set forth in this Section 1.

**Section 2. Obligation of the Developer.** Upon the approval by City of the Agreement, Developer shall proceed with the Project as described above. The Project shall be substantially complete within twenty-four (24) months of the date of approval by City of this Agreement. Any extension of time permitted for Developer to substantially complete the Project pursuant to the Agreement shall be agreed to in writing by both Parties. Specifically, Developer agrees as follows:

1. Developer will complete the Project, including construction, renovation and improvements, in accordance with this Agreement, and the drawings and site plans shall be submitted to City for review. This includes any renovations which may be needed for both the interior and exterior construction and improvements.
2. Developer will obtain all building and zoning permits in association with the Project, including permits for construction, repair, demolition, and/or renovation on the Property, consistent with the City's most recently adopted Building Code requirements. City building code officials will be available to respond promptly to whether any proposed change will require a permit so that Developer can move forward with said work in a timely manner.
3. City shall be entitled to a comprehensive inspection of the Property for the purpose of identifying potential fire safety, electric, plumbing and general building safety concerns to ensure the health, safety and welfare of the general public. City Fire and Building Inspection staff can assist Developer in prioritizing any list of concerns.
4. Developer is fully responsible for identifying and mitigating any building-related concerns with regard to asbestos, lead paint, mold, and/or any other toxic or hazardous products and materials in the building.
5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances not specifically waived by this Agreement shall remain in full force and effect.

**Section 3. Obligation of the City.** The City agrees to provide assistance to the Developer for up to ten (10) years. The total dollar amount of economic incentives shall not exceed 20% of the total City approved eligible project costs with a maximum of \$524,400.00. This maximum is calculated based on 20% of the estimated City approved eligible project costs in the Developer application. Funding assistance is broken down as follows:

- a. Total Estimated Business District Eligible Costs: \$2,622,000.00
- b. City will reimburse up to \$20,000.00 in permitting fees for this Project.
- c. City will reimburse \$50,000 in demolition costs, to be paid at "Completion of Project." "Completion of Project" shall mean when Eagle Inn Highland LLC has demolished the existing building(s) and constructed luxury apartments on the property at 800 Main Street, and said apartments are ready for occupation. "Completion of Project" to be determined solely by City of Highland.
- d. The City will rebate 75% of the incremental EAV for City's portion of the property taxes for up to ten (10) years or until the maximum funding amount is reached in combination with any other City provided funding assistance:

1) 01-2-24-05-06-104-023

- a. The present base EAV for assessment year 2022 is \$54,640.00
- b. The estimated EAV after redevelopment is \$2,500,000.00
- c. The estimated property tax reimbursement is \$32,963.00 annually for up to ten (10) years, or \$329,630.00
- d. However, Developer's total incentive from City's Business District shall not exceed 20% of the estimated Project costs of \$2,622,000, or \$524,400.

**Section 4. Process for Payment of Business District Incentives.**

- a. Developer shall submit to the City Clerk a written statement in the form attached to this Agreement as **Exhibit B** ("Form of Request for Reimbursement") setting forth the amount of cost incurred by the Developer to complete the Project. Each Request shall be accompanied by such bills, invoices, lien waivers or other evidence City may require for documenting Developer's costs incurred for the Project. These Requests shall be submitted after January 1st of each year. Developer may continue to provide Requests until all Project costs have been incurred and the Project is completed. City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement. City reserves the right to deny reimbursement for any costs to Developer not deemed to be eligible for reimbursement according to Illinois law.
- b. Reimbursement of approved Project costs shall be made annually within sixty (60) days upon receipt from the County of the property tax proceeds for the applicable tax year. Approved Project costs shall only be reimbursed to the extent that tax increment is generated by the Property and if there are monies available for such purpose. To the extent money is not available to reimburse Developer for approved Project costs, such costs shall be reimbursed in subsequent years.
- c. Prior to making an annual payment to Developer for reimbursement of approved redevelopment project costs, Developer shall provide evidence that the real property tax bill for the Property for the applicable tax year has been paid in full along with the previous year's state of Illinois sales tax returns.
- d. Developer must supply City with sales tax records each year.
- e. Prior to making an annual payment to Developer for reimbursement of approved redevelopment project costs, Developer shall provide evidence of the previous year's State of Illinois sales tax returns.

f. City's Finance Department shall maintain an account of all payments to Developer under this Agreement and may set up sub-accounts to track the tax increment and payments made to Developer for this Property.

**CITY'S OBLIGATION TO REIMBURSE DEVELOPER UNDER THIS AGREEMENT IS A LIMITED OBLIGATION PAYABLE SOLELY FROM THE CITY'S PORTION OF THE INCREMENTAL TAXES GENERATED BY THE PROPERTY AND SALES TAXES GENERATED BY THE PROPERTY AND DEPOSITED IN CITY'S FUNDS FROM TIME TO TIME AND SHALL NOT BE A GENERAL OBLIGATION OF CITY OR SECURED BY THE FULL FAITH AND CREDIT OF CITY.**

g. City's obligations to Developer pursuant to the Agreement shall terminate upon the occurrence of any of the following:

- 1) Voluntary or involuntary bankruptcy of Developer;
- 2) Voluntary or involuntary closure of the business owned by Developer.
- 3) Substantial change in the nature of Developer's business without the City's written approval;
- 4) Sale of Developer's business (or a change of ownership of more than 50% of the shares of stock in the corporation, or a change in the membership of more than 50% of the LLC) without the City's written approval.

**Section 5. Indemnification.** Developer shall indemnify and hold harmless City, its agents, officers, lawyers, and employees against all injuries, deaths, losses, damages, claims, suits, liabilities, judgments, costs and expenses (including any liabilities, judgments, costs and expenses and attorneys' fees) which may arise directly or indirectly from: (i) the failure of Developer or any contractor, subcontractor or agent or employee thereof to timely pay any contractor, subcontractor, laborer or material man; (ii) any default or breach of the terms of this Agreement by Developer; (iii) any negligence, or reckless or willful misconduct of Developer or any contractor, subcontractor or agent or employee thereof working on the Project; (iv) any claim brought against City arising in any way from this Agreement or the Project. Developer shall, at its own cost and expense, appear, defend and pay all charges of attorneys, costs and other expenses arising therefrom or incurred in connection therewith. If any judgment shall be rendered against City, its agents, officers, officials, lawyers, or employees in any such action, Developer shall, at its expense, satisfy and discharge the same. This paragraph shall not apply, and Developer shall have no obligation whatsoever, with respect to any willful misconduct on the part of City or any of its officers, agents, employees or contractors. According to Illinois law, City has statutory tort immunity.

In no way limiting the foregoing, Developer shall also indemnify and hold harmless City, its agents, officers and employees against all damages, claims, suits, liabilities, judgments, fines, penalties, costs and expenses (including attorneys' fees) which may arise directly or indirectly

from any violation of the Illinois Prevailing wage Act, 820 ILCS 130/0.01 *et. seq.*, in connection with the Project.

**Section 6. Default and Remedies.** Except as otherwise provided in this Agreement, in the event of any default in or breach of any term or conditions of this Agreement by either Party or any successor or assign, the defaulting or breaching Party (or successor or assign) shall, upon written notice from the other Party, proceed immediately to cure or remedy such default or breach as follows: (a) in the event of a nonmonetary default, within thirty (30) days after receipt of notice, commence to cure or remedy such default, and (b) in the event of a monetary default, within ten (10) days after receipt of notice, commence to cure or remedy such default. In case such cure or remedy is not taken or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to cure and remedy such default or breach, including without limitation proceedings to compel specific performance by the defaulting or breaching Party. If either Party shall prevail in any court proceeding to enforce any term, covenant or condition hereof, the non-prevailing Party shall reimburse the prevailing Party its costs and reasonable attorneys' fees on account of such proceeding.

**Section 7. Assignment.** This Agreement may not be assigned by Developer without prior written approval of City.

**Section 8. Partial Invalidity.** If any section, subsection, term or provision of this Agreement or the application thereof to any Party or circumstance shall, to any extent, be invalid or unenforceable, the remainder of said section subsection, term or provision of this Agreement or the application of the same to parties or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby.

**Section 9. Termination of Agreement.** Developer may opt out of this Agreement following written notice of at least sixty (60) days. If Developer opts out of this Agreement, Developer shall return all monies paid by City to Developer pursuant to this Agreement within sixty (60) days of notification of opting out. City reserves the right to opt out of this Agreement, with sixty (60) days' notice to Developer, should Developer not perform pursuant to this Agreement. In the event City opts out of this Agreement, Developer shall return any monies paid by City to Developer pursuant to this agreement within sixty (60) days of notification of opting out. Developer's failure to return all monies paid by City within sixty (60) days shall be deemed a breach of this Agreement by Developer, and City reserves all rights at law and equity to recover monies paid by City to Developer, including costs of collection (Court Costs, Attorneys' Fees, Interest at 9% per annum, any other costs associated with collection).

**Section 10. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties. No representation or covenant made by either Party shall be binding unless contained in this agreement or subsequent written amendments hereto agreed upon by both Parties.

**Section 11. Notices.** All notices, demands, requests, consents, approvals or other instruments required or permitted by this Agreement shall be in writing and shall be executed by

the Party or an officer, agent or attorney of the Party, and shall be deemed to have been effective as of the date of actual delivery, if delivered personally, if emailed, or as of the third (3<sup>rd</sup>) day from and including the date of posting, if mailed by registered or certified mail, return receipt requested, with postage prepaid, addressed as follows:

To the Developer:

Eagle Inn Highland, LLC  
Attn: Gayle Frey  
12359 IL 143  
Highland, IL 62249

To the City:

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

CITY OF HIGHLAND, ILLINOIS:

---

Chris Conrad, City Manager

Eagle Inn Highland LLC:

---

Agent – Eagle Inn Highland LLC

**ORDINANCE NO. 3193**

**AN ORDINANCE APPROVING AND AUTHORIZING THE CITYMANAGER  
TO EXECUTE A DEVELOPMENT AGREEMENT PURSUANT TO  
65 ILCS 5/8-1-2.5, WITH EAGLE INN HIGHLAND, LLC,  
AND OTHER ACTIONS RELATED THERETO**

**WHEREAS**, the City of Highland, Madison County, Illinois ("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 and Eagle Inn Highland, LLC ("Developer") desire to enter a Development Agreement attached hereto as **Exhibit A**; and

**WHEREAS**, City has authority to reimburse expenses for economic development pursuant to 65 ILCS 5/8-1-2.5, which states, in pertinent part:

Sec. 8-1-2.5. Expenses for economic development. The corporate authorities may appropriate and expend funds for economic development purposes, including, without limitation, the making of grants to any other governmental entity or commercial enterprise that are deemed necessary or desirable for the promotion of economic development within the municipality.

**WHEREAS**, City has determined Developer has presented to City a proposal for redevelopment of:

PIN#: 01-2-24-05-06-104-023

Address: 800 Main Street, Highland, Illinois 62249

("Property"); and

**WHEREAS**, Developer has proposed to purchase, rehab, remodel and develop the Property and surrounding property, with estimated costs as follows:



1. Purchase, Rehab, Remodel, and Development of Existing Building and Surrounding Property – estimated \$1,400,000.00;

("Project"); and

**WHEREAS**, Developer's Project will enable Developer to create opportunities for additional employment within City; and

**WHEREAS**, Developer's Project will enable Developer to generate tax revenue for City; and

**WHEREAS**, Developer's Project will require Developer to incur certain costs that will be eligible for reimbursement from City according to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible, and the Project will not move forward; and

**WHEREAS**, Developer has agreed to complete the Project, including purchase, construction, renovation, and improvements, in accordance with the Development Agreement, and all terms and conditions stated therein (*See Exhibit A*); and

**WHEREAS**, City agrees to provide financial assistance to Developer as follows: City agrees to provide assistance to the Developer for up to ten (10) years. The total dollar amount of economic incentives shall not exceed 20% of Developer's estimated Project costs of \$1,400,00.00. As a result, the maximum City approved Business District Incentives eligible to be paid to Developer would be \$280,000.00. This maximum is calculated based on 20% of the estimated City approved eligible project costs in the Developer application (20% x \$1,400,000.00) Funding assistance is broken down as follows:

- a. Total Estimated Business District Eligible Costs: \$1,400,000.00
- b. The City may reimburse 75% of the City's portion of property taxes from the incremental EAV generated by the rehab, remodel, and development of the Property for up to ten (10) years, or until the maximum funding amount is reached in combination with the other funding assistance:
  - 1) The present base EAV for assessment year 2020 is \$49,950.00.
  - 2) Developer's estimated EAV after redevelopment and completion of the Project is \$400,000.00.
  - 3) Based on Developer's estimate, the estimated EAV increase is estimated to be \$350,050.00 upon completion of the Project.
  - 4) 75% of the City's portion of property taxes from the estimated increase in

EAV is \$4,991.00.

- 5) The estimated reimbursement from City's portion of property taxes from incremental EAV available is \$4,991.00 annually for up to ten (10) years.
  - 6) Developer's total estimated Business District incentive for incremental EAV is \$49,910.00.
- c. City may reimburse Developer up to \$19,400.00 in costs associated with permit fees charged by the City during construction of the Project, or until the maximum funding amount is reached in combination with the other funding assistance.
  - d. Based upon property tax rebates and fee reimbursements, City and Developer estimate a possible incentive to Developer for the Project of \$69,310.00.
  - e. However, Developer's total incentive from City's Business District shall not exceed 20% of the estimated Project costs of \$1,400,000.00, or \$280,000.00.

(See **Exhibit A**); and

**WHEREAS**, City desires to authorize the execution of a Development Agreement by and between City and Developer in substantially the form attached hereto as **Exhibit A**; and

**WHEREAS**, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize the Mayor and/or City Manager to execute the Development Agreement between City and Developer (*see* **Exhibit A**).

**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.

*Section 2.* City hereby makes the following findings:

- a. Developer's Project is expected to create job opportunities within City.
- b. Developer's Project will serve to further the development of adjacent areas.
- c. Developer's Project will strengthen the retail commercial sector of City.
- d. Developer's Project will enhance the tax base of City;
- e. The Development Agreement is made in the best interests of public health, safety, general welfare and economic welfare of City.

**Section 3.** The Development Agreement by and between City and Developer, attached hereto as **Exhibit A**, is approved.

**Section 4.** The Mayor and/or City Manager is authorized and directed to execute the Development Agreement with Developer (**Exhibit A**).

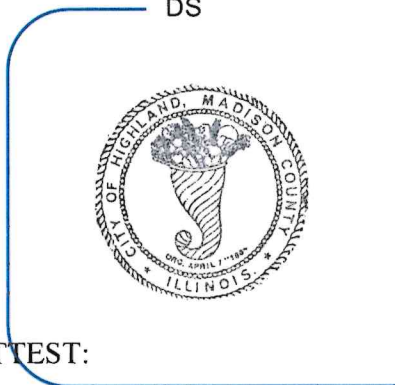
**Section 5** This ordinance shall be effective upon its passage, approval, and publication in pamphlet form in accordance with Illinois law.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the 6<sup>th</sup> day of June, 2022, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES: Sloan, Frey, Bellm, Hipskind

NOES: None

DS



APPROVED:

DocuSigned by:

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

ATTEST:

DocuSigned by:

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

**DEVELOPMENT AGREEMENT, PURSUANT TO 65 ILCS 5/8-1-2.5,  
BETWEEN EAGLE INN HIGHLAND, LLC AND CITY OF HIGHLAND, ILLINOIS,  
FOR 800 MAIN STREET, HIGHLAND, ILLINOIS**

This Development Agreement (“Agreement”) is entered into by and between the City of Highland, an Illinois Municipal Corporation (“City”) and Eagle Inn Highland, LLC (“Developer”). City and Developer may hereinafter be referred to as “Parties,” or individually as “Party.” This Agreement will become effective when signed by both Parties, and when approved by the corporate authorities of the City (the “Effective Date”):

**PREAMBLE**

**WHEREAS**, City is an Illinois municipal corporation pursuant to the laws and constitution of the State of Illinois with general powers as a unit of local government within its corporate limits; and

**WHEREAS**, Developer is the owner of:

PIN#: 01-2-24-05-06-104-023

Address: 800 Main Street, Highland, Illinois 62249 (“Property”); and

**WHEREAS**, Developer has submitted a “City of Highland – Business Assistance Application” (See **Exhibit A**); and

**WHEREAS**, Developer proposes to purchase, renovate, remodel, and develop the Property; and

**WHEREAS**, City wishes to encourage Developer to purchase, renovate, remodel, and develop the Property, and assist Developer with costs, including:

1. Purchase, Rehab, Remodel, and Development of Existing Building and Surrounding Property – estimated \$1,400,000.00;

(“Project”); and

**WHEREAS**, the Property is located within the corporate boundaries of City, and within the City’s Business District; and

**WHEREAS**, because the Property is located within City’s Business District, the Project is eligible for reimbursement of certain expenditures related to the purchase, rehab, remodel, and development of the Property pursuant to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, in order to ensure the Project is constructed in a manner consistent with City’s applicable ordinances and regulations, City and Developer deem it in their mutual interests to enter into this Agreement with regard to any conditions or other factors affecting the health, safety, general welfare, and economic welfare of City residents and users of the Property; and

**WHEREAS**, the Project at the Property will enhance property values, facilitate City's Downtown Business District development, improve exterior aesthetics, improve interior aesthetics, improve the existing building, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, City has determined the Project is consistent with the objectives of the City's Comprehensive Plan, and it is in the best interest of City to promote renovation, rehabilitation and expansion of the Property, and help facilitate development in City's Downtown Business District, through the use of City funds pursuant to 65 ILCS 8-1-2.5.

**NOW, THEREFORE**, in consideration of the premises and agreements set forth below, the Parties, for and in consideration of the representations relative to the proposed improvements to the Property by the Developer, hereby agree as follows:

**Section 1. Incorporation of Recitals.** The Parties agree that all of the recitals contained in the Preambles to this Agreement are true and correct, and said recitals are hereby incorporated into the Agreement as though they were fully set forth in this Section 1.

**Section 2. Obligation of the Developer.** Upon the approval by City of the Agreement, Developer shall proceed with the Project as described above. The Project shall be substantially complete within twenty-four (24) months of the date of approval by City of this Agreement. Any extension of time permitted for Developer to substantially complete the Project pursuant to the Agreement shall be agreed to in writing by both Parties. Specifically, Developer agrees as follows:

1. Developer will complete the Project, including construction, renovation and improvements, in accordance with this Agreement, and the drawings and site plans shall be submitted to City for review. This includes any renovations which may be needed for both the interior and exterior construction and improvements.
2. Developer will obtain all building and zoning permits in association with the Project, including permits for construction, repair, demolition, and/or renovation on the Property, consistent with the City's most recently adopted Building Code requirements. City building code officials will be available to respond promptly to whether and proposed change will require a permit so that Developer can move forward with said work in a timely manner.
3. City shall be entitled to a comprehensive inspection of the Property for the purpose of identifying potential fire, safety, electric, plumbing, and general building safety concerns to ensure the health, safety and welfare of the general public. City Fire and Building Inspection staff can assist Developer in prioritizing any list of concerns.
4. Developer is fully responsible for identifying and mitigating any building-related concerns with regard to asbestos, lead paint, and/ or mold, or any other environmental issues with the Property.

5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances not specifically waived by this Agreement shall remain in full force and effect.

**Section 3. Obligation of City.** City agrees to provide assistance to the Developer for up to ten (10) years. The total dollar amount of economic incentives shall not exceed 20% of Developer's estimated Project costs of \$1,400,00.00. As a result, the maximum City approved Business District Incentives eligible to be paid to Developer would be \$280,000.00. This maximum is calculated based on 20% of the estimated City approved eligible project costs in the Developer application (20% x \$1,400,000.00) Funding assistance is broken down as follows::

- a. Total Estimated Business District Eligible Costs: \$1,400,000.00
- b. The City may reimburse 75% of the City's portion of property taxes from the incremental EAV generated by the rehab, remodel, and development of the Property for up to ten (10) years, or until the maximum funding amount is reached in combination with the other funding assistance:
- c. The present base EAV for assessment year 2020 is \$49,950.00.
- d. Developer's estimated EAV after redevelopment and completion of the Project is \$400,000.00.
- e. Based on Developer's estimate, the estimated EAV increase is estimated to be \$350,050.00 upon completion of the Project.
- f. 75% of the City's portion of property taxes from the estimated increase in EAV is \$4,991.00.
- g. The estimated reimbursement from City's portion of property taxes from incremental EAV available is \$4,991.00 annually for up to ten (10) years.
- h. Developer's total estimated Business District incentive for incremental EAV is \$49,910.00.
- i. City may reimburse Developer up to \$19,400.00 in costs associated with permit and utility tap fees charged by the City during construction of the Project, or until the maximum funding amount is reached in combination with the other funding assistance.
- j. Based upon property tax rebates and fee reimbursements, City and Developer estimate a possible incentive to Developer for the Project of \$69,310.00.
- k. However, Developer's total incentive from City's Business District shall not exceed 20% of the estimated Project costs of \$1,400,000.00, or \$280,000.00.

- i. Developer shall submit to the City Clerk a written statement in the form attached to this Agreement as **Exhibit B** ("Form of Request for Reimbursement") setting forth the amount of cost incurred by the Developer to complete the Project. Each Request shall be accompanied by such bills, invoices, lien waivers or other evidence City may reasonably require for documenting Developer's costs incurred for the Project. These Requests shall be submitted after January 1st of each year. Developer may continue to provide Requests until all Project costs have been incurred and the Project is completed. City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement. City reserves the right to deny reimbursement for any costs to Developer not deemed eligible for reimbursement according to Illinois law.
- m. Reimbursement of approved Project costs shall be made annually within sixty (60) days upon receipt from the County of the property tax proceeds for the applicable tax year. Approved Project costs shall only be reimbursed to the extent that tax increment is generated by the Property and if there are monies available for such purpose. To the extent the State of Illinois modifies the process for collection of property taxes and payment to City during the term of this agreement, and money is not available to reimburse Developer for approved Project costs due to said change, such costs shall be reimbursed in subsequent years and as agreed to in writing by Developer and City.
- n. Prior to making an annual payment to Developer for reimbursement of approved redevelopment project costs, Developer shall provide evidence that the real property tax bill for the Property for the applicable tax year has been paid in full along with the previous year's state of Illinois sales tax returns.
- o. Developer must supply City with sales tax records each year from the business or businesses generating sales taxes at the Property.
- p. Prior to making an annual payment to Developer for reimbursement of approved redevelopment project costs, Developer shall provide evidence of the previous year's State of Illinois sales tax returns for the Property.
- q. City's Finance Department shall maintain an account of all payments to Developer under this Agreement and may set up sub-accounts to track the tax increment and payments made to Developer for this Property.

**CITY'S OBLIGATION TO REIMBURSE DEVELOPER UNDER THIS AGREEMENT IS A LIMITED OBLIGATION PAYABLE SOLELY FROM THE CITY'S PORTION OF THE INCREMENTAL TAXES GENERATED BY THE PROPERTY AND SALES TAXES GENERATED BY THE PROPERTY AND DEPOSITED IN CITY'S FUNDS FROM TIME TO TIME AND SHALL NOT BE A GENERAL OBLIGATION OF CITY OR SECURED BY THE FULL FAITH AND CREDIT OF CITY.**

- r. City's obligations to Developer pursuant to the Agreement shall terminate upon the occurrence of any of the following:

- 1) Voluntary or involuntary bankruptcy of Developer;
- 2) Voluntary or involuntary closure of the business at the Property.
- 3) Substantial change in the nature of the business at the Property without the City's written approval;
- 4) To protect City's reputation and ability to transact business, City reserves the right to terminate the Agreement if Developer's interest in the Property (or a change of ownership of more than 50% of the shares of stock in the corporation, or a change in the membership of more than 50% of the LLC) changes without City's written approval. This clause can only be exercised if the sale or transfer of ownership/membership includes "UNDESIRABLE" parties that could have a demonstrable, public, and material impact on the business and reputation of the city.

Undesirable examples include new ownership that are:

1. Felons;
2. Terrorists;
3. Former, current, or past Illinois public political figures;
4. Litigants against the City;
5. Individuals the City has taken legal action against in the preceding 5 years.

**Section 4. Indemnification.** Developer shall indemnify and hold harmless City, its agents, officers, lawyers, and employees against all injuries, deaths, losses, damages, claims, suits, liabilities, judgments, costs and expenses (including any liabilities, judgments, costs and expenses and attorneys' fees) which may arise directly or indirectly from: (i) the failure of Developer or any contractor, subcontractor or agent or employee thereof to timely pay any contractor, subcontractor, laborer or material man; (ii) any default or breach of the terms of this Agreement by Developer; (iii) any negligence, or reckless or willful misconduct of Developer or any contractor, subcontractor or agent or employee thereof working on the Project; (iv) any claim brought against City arising in any way from this Agreement or the Project. Developer shall, at its own cost and expense, appear, defend and pay all charges of attorneys, costs and other expenses arising therefrom or incurred in connection therewith. If any judgment shall be rendered against City, its agents, officers, officials, lawyers, or employees in any such action, Developer shall, at its expense, satisfy and discharge the same. This paragraph shall not apply, and Developer shall have no obligation whatsoever, with respect to any willful misconduct on the part of City or any of its officers, agents, employees or contractors. According to Illinois law, City has statutory tort immunity.

In no way limiting the foregoing, Developer shall also indemnify and hold harmless City, its agents, officers and employees against all damages, claims, suits, liabilities, judgments, fines, penalties, costs and expenses (including attorneys' fees) which may arise directly or indirectly from any violation of the Illinois Prevailing wage Act, 820 ILCS 130/0.01 *et. seq.*, in connection with the Project.



**Section 5. Default and Remedies.** Except as otherwise provided in this Agreement, in the event of any default in or breach of any term or conditions of this Agreement by either Party or any successor or assign, the defaulting or breaching Party (or successor or assign) shall, upon written notice from the other Party, proceed immediately to cure or remedy such default or breach as follows: (a) in the event of a nonmonetary default, within thirty (30) days after receipt of notice, commence to cure or remedy such default, and (b) in the event of a monetary default, within ten (10) days after receipt of notice, commence to cure or remedy such default. In case such cure or remedy is not taken or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to cure and remedy such default or breach, including without limitation proceedings to compel specific performance by the defaulting or breaching Party. If either Party shall prevail in any court proceeding to enforce any term, covenant or condition hereof, the non-prevailing Party shall reimburse the prevailing Party its costs and reasonable attorneys' fees on account of such proceeding.

**Section 6. Assignment.** This Agreement may not be assigned by Developer without prior written approval of City.

**Section 7. Partial Invalidity.** If any section, subsection, term or provision of this Agreement or the application thereof to any Party or circumstance shall, to any extent, be invalid or unenforceable, the remainder of said section subsection, term or provision of this Agreement or the application of the same to parties or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby.

**Section 8. Termination of Agreement.** Developer may opt out of this Agreement following written notice of at least sixty (60) days. If Developer opts out of this Agreement, Developer shall return all monies paid by City to Developer in the preceding calendar year pursuant to this Agreement within sixty (60) days of notification of opting out.

City reserves the right to opt out of this Agreement, with sixty (60) days' notice to Developer, should Developer not perform pursuant to this Agreement. In the event City opts out of this Agreement, Developer shall return any monies paid by City to Developer in the preceding calendar year pursuant to this agreement within sixty (60) days of notification of opting out.

In the event of an opt out by either Party, Developer's failure to return all monies paid by City in the preceding calendar year within sixty (60) days shall be deemed a breach of this Agreement by Developer, and City reserves all rights at law and equity to recover monies paid by City to Developer, including costs of collection (Court Costs, Attorneys' Fees, Interest at 9% per annum, any other costs associated with collection).

**Section 9. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties. No representation or covenant made by either Party shall be binding unless contained in this agreement or subsequent written amendments hereto agreed upon by both Parties.

**Section 10. Notices.** All notices, demands, requests, consents, approvals or other instruments required or permitted by this Agreement shall be in writing and shall be executed by the Party or an officer, agent or attorney of the Party, and shall be deemed to have been effective as of the date of actual delivery, if delivered personally, if emailed, or as of the third (3<sup>rd</sup>) day from and including the date of posting, if mailed by registered or certified mail, return receipt requested, with

postage prepaid, addressed as follows:

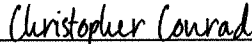
To the Developer:

Eagle Inn Highland,  
LLC  
Attn: Gayle Frey  
12359 IL 143  
Highland, IL 62249

To the City:

City of Highland  
Attention: City Manager  
PO Box 218.  
1115 Broadway  
Highland, IL 62249

CITY OF HIGHLAND, ILLINOIS:

DocuSigned by:  
  
\_\_\_\_\_  
Christopher Conrad, City Manager

Eagle Inn Highland, LLC

DocuSigned by:  
  
\_\_\_\_\_  
Gayle Frey

**BUSINESS DISTRICT INCENTIVE - EAGLE INN**

All numbers are estimates. The final incentives would be based on actual numbers provided through the required documentation.

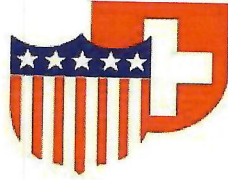
<b>\$</b>	<b>280,000</b>	<b>MAXIMUM BUSINESS DISTRICT INCENTIVES</b> 20% of eligible costs = \$1,400,000 x 20% = \$280,000
<b>\$</b>	<b>19,400</b>	<b>FEE REIMBURSEMENTS</b> Building Permit & Tap Fees
<b>\$4,991 / yr</b>		<b>PROPERTY TAX REBATE</b> Reimburse up to 75% of the City's portion of property taxes from the <u>incremental</u> EAV up to 10 years. Taxable Value for 2020 tax yr \$49,950 (((\$400,000-49,950)*1.9008%=\$6,653.75=\$6,654 Annually) \$6,654x75%=\$4,991
<b>\$ / yr</b>		<b>SALES TAX REBATE</b> Reimburse up to 75% of the incremental 1% City sales tax up to 10 yrs. No taxable sales at this location
<b>\$</b>	<b>69,310</b>	Estimated Incentive Total over 10 year Time Period <b>Total package shall not exceed 20% of the Total Projected Costs</b>

Encourage 20% local suppliers.

This represents a general offer. All details and offers must be approved by the City Council and an agreement must be agreed upon and signed by both parties.

Incremental - means the additional or new taxes, above the base year taxes.

# City of Highland



## Business Assistance Application

Project Name: EAGLE INN APARTMENTS/LLC  
 Address of Proposed Project: 800 MAIN

### Applicant Information:

Company Name: EAGLE INN LLC Office Phone: 618-772-1439  
 Company Address: P.O. Box 467 Alt. Phone:  
 City, State, Zip: HIGHLAND, IL 62249 Fax:  
 Contact Person/Title: GAYLE TRACY Years in Business: 27  
 Email: GAYLE@TRACY-PROPERTIES.COM  
 Type of Business: Corporation  Partnership  Sole Proprietor  Trust  LLC

<b>Project Costs:</b>	<b>Projected Costs</b>
Architectural & Engineering Fees	\$ 50,000.00
Legal & Other Professional Fees	\$ 15,000.00
Cost of Marketing the Sites	
Purchase Land	\$ 380,000.00
Purchase of Existing Facility	
Demolition Cost	\$ 80,000.00
Site Improvements	\$ 15,000.00
Rehab, remodel of existing building	
Construction of New Building(s)	\$ 1,800,000.00
Contingency	\$ 250,000.00
Working Capital (Equity)	
Other (Please Specify)	ASBESTOS REMOVAL \$ 32,000.00

**Total Project Costs:** \$2,622,000.00

\$ Assistance Requested

**Current Information:**

**Sales**                      **Current Annual Gross Sales**                      *N/A*

**Sales Tax**                      **Current Annual Taxable Sales for Sales Tax**                      *N/A*

**Jobs**                      **Current Number of full time jobs (proof from IDES)**                      *N/A*

**Property Tax:**

Attach a copy of the most current property tax bill

Real Estate Taxes for the Year	<i>\$4,181.68</i>
Parcel ID Number for each property within your development area	<i>01-2-24-05-06-104-023</i>
Parcel ID Number for each property within your development area	
Parcel ID Number for each property within your development area	
Township (Helvetia Saline Marine)	<i>HELVETIA</i>
Fair Market Value (or Current Appraisal Value)	
Taxable Value	
Combination Tax Rate	
Total Tax	

**Estimates After Redevelopment:**

Acreage or total square footage of the project area	<i><del>8,800</del></i>
Square Footage of Building / Structures	<i>8,800</i>
Estimated Market Value after redevelopment	<i>2.5M</i>
EAV after redevelopment (approx. 1/3 of Market Value)	
Estimated Annual Gross Sales (Includes Labor)	
Estimated Annual Taxable Sales for Sales Tax	
Estimated Number of Newly Created Full Time Jobs	
Type of Jobs (Clerical Production Sales and Service)	
Estimated Annual Salary for each newly created job	
Estimated Number of Jobs Retained – Full Time	

**Please include a narrative that will address the following:**

1. Description of Business / Company
2. Project Description
  - a. Construction information that may include the number of square feet to be demolished and constructed, the number and square footage of units, parking, and the number of construction phases;
  - b. Evaluation of site or other constraints;
  - c. Benefit or Service to the Community;
3. A request for the City's assistance with the project that specifies the type(s) of assistance needed and why it is needed.
4. Construction start date and timeline for Project Completion.
5. Applicant may need to also submit any additional information such as site plans, environmental studies, marketing studies, business plans, engineering or architectural drawings to be included for review and consideration.

**Certification of Applicant**

The applicant certifies that it will comply with all the rules, regulations, and ordinances of the City of Highland. Applicant hereby certifies that all information contained above and in exhibits attached hereto is true to his/her best knowledge and belief and are submitted for the purpose of obtaining financial assistance from the City of Highland, Illinois. Additional cost, above the amount of deposit, incurred by the City for outside professional review or expertise will be the responsibility of the applicant.

Applicant Signature



Date

3/30/23

Print Name and Title

GARY A. HOLT

Owner

Print Company Name

**Return Application to City  
of Highland**

Attn: Mallord Hubbard 1115

Broadway, PO Box 218

Highland, IL 62249

(618) 654-9891



# CITY OF HIGHLAND

To: Chris Conrad, City Manager  
From: Mallord Hubbard, Economic Development Coordinator  
CC: Mayor and City Council  
Date: April 4, 2023  
Re: Redevelopment Agreement with Eagle Inn Highland LLC

---

**RECOMMENDATION:** It is the Staff and the Industrial Development Commission's recommendation that Council approve the attached Redevelopment Agreement with terms detailed below.

---

**DISCUSSION:** Eagle Inn Highland LLC is proposing to demolish and construct luxury apartments on the property at 800 Main Street. The project location falls within the Business District, and is eligible for incentives including property tax rebates.

Eagle Inn Highland LLC is proposing improvements totaling \$2,622,000 in eligible project costs. The Redevelopment Agreement would rebate 75% of the increment of the City's portion of property taxes, generated as a result of the project's completion. Building permit fees charged by the City will also be rebated to the Developer up to \$20,000. City will reimburse \$50,000 towards demolition of existing structure, to be paid at the completion of the project.

The maximum incentives the project would be eligible for is \$524,400, or 20% of the projects costs. The total property tax rebate is estimated to be \$32,963 per year for a period of 10 years. Based on these estimates, the total incentives are projected to be \$399,030 over the 10 year duration of the agreement.

---

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE APPROVING AND AUTHORIZING THE CITY MANAGER  
TO EXECUTE AN ECONOMIC DEVELOPMENT AGREEMENT  
PURSUANT TO 65 ILCS 5/8-1-2.5, WITH MH EQUIPMENT COMPANY,  
1 ULTRA WAY, HIGHLAND, ILLINOIS,  
AND OTHER ACTIONS RELATED THERETO**

**WHEREAS**, the City of Highland, Madison County, Illinois (“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 authority to reimburse expenses for economic development pursuant to 65 ILCS 5/8-1-2.5, which states, in pertinent part:

Sec. 8-1-2.5. Expenses for economic development. The corporate authorities may appropriate and expend funds for economic development purposes, including, without limitation, the making of grants to any other governmental entity or commercial enterprise that are deemed necessary or desirable for the promotion of economic development within the municipality.

and

**WHEREAS**, City has determined MH Equipment Company has presented to City a proposal for redevelopment of:

PIN#: 01-2-24-06-08-202-004

Address: 1 Ultra way, Highland, Illinois 62249

(“Property”); and

**WHEREAS**, Developer has proposed to remodel and develop the Property, with estimated costs as follows:

1. Architectural and engineering fees - \$25,000.00
2. Legal and other professional services - \$50,000.00
3. Purchase of existing facility - \$950,000
4. Site improvements - \$800,000.00
5. Contingency - \$100,000.00



Total: \$1,925,000.00

(See **Exhibit A**; hereinafter "Project"); and

**WHEREAS**, Developer's Project will enable Developer to create opportunities for additional employment; and

**WHEREAS**, Developer's Project will require Developer to incur certain costs that will be eligible for reimbursement from City according to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, Developer has agreed to complete the Project, including construction, renovations and improvements, in accordance with the Economic Development Agreement, and all terms and conditions stated therein (See **Exhibit A**); and

**WHEREAS**, City agrees to provide financial assistance to Developer as follows:

- a. Total Estimated Business District Eligible Costs: \$1,925,000.00 (See **Exhibit A**)
- b. City will reimburse up to \$5,500.00 in permitting fees for this Project.
- c. The City will rebate 75% of the incremental EAV for City's portion of the property taxes for up to ten (10) years or until the maximum funding amount is reached in combination with any other City provided funding assistance:

1) Property (01-2-24-06-08-202-004)

- a. The present base EAV for assessment year 2022 is \$370,510.00
- b. The estimated EAV after redevelopment is \$500,000.00
- c. The estimated property tax reimbursement is \$1,745.00 annually for up to ten (10) years, or \$17,450.00

d. The City will reimburse Developer 75% of the incremental 1% Business District sales tax for sales from the Property for a period commencing on the date that Developer opens for business at the Property and ending no later than ten (10) years thereafter or until the maximum funding amount is reached in combination with the other City provided funding assistance.

- 1) Developer anticipates \$5,000,000.00 in annual sales subject to Business District tax, with a current base of \$0. Based on Developer's estimate, 1% of the estimated incremental sales are equal to \$50,000.00. 75% of the \$50,000.00 is equal to \$37,500.00 annually.
- 2) The estimated annual reimbursements for sales tax are estimated to be \$37,500.00 annually, or \$375,000.00 total over 10 years.

However, Developer's total incentive from City's Business District shall not exceed 20% of the estimated Project costs of \$1,925,000.00, or \$370,510.00.

(See **Exhibit A**); and

**WHEREAS**, City desires to authorize the execution of an Economic Development Agreement by and between City and Developer in substantially the form attached hereto as **Exhibit A**; and

**WHEREAS**, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize the Mayor and/or City Manager to execute the Economic Development Agreement between City and Developer (*see Exhibit A*).

**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.

**Section 2.** The City of Highland hereby makes the following findings:

- a. Developer's Project is expected to create job opportunities within City.
- b. Developer's Project will serve to further the development of adjacent areas.
- c. Developer's Project will strengthen the retail commercial sector of City.
- d. Developer's Project will enhance the tax base of City;
- e. The Economic Development Agreement is made in the best interests of public health, safety, general welfare and economic welfare of City.

**Section 3.** The Economic Development Agreement by and between City and Developer, attached hereto as **Exhibit A**, is approved.

**Section 4.** The Mayor and/or City Manager is authorized and directed to execute the Economic Development Agreement with Developer (**Exhibit A**).

**Section 5.** This ordinance shall be effective upon its passage, approval, and publication in pamphlet form in accordance with Illinois 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 \_\_\_\_\_, 2023, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

---

Kevin Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois

**DEVELOPMENT AGREEMENT  
MH EQUIPMENT COMPANY– 1 ULTRA WAY, HIGHLAND, ILLINOIS  
65 ILCS 5/8-1-2.5**

This Development Agreement (“Agreement”) is entered into by and between the City of Highland, an Illinois Municipal Corporation (“City”) and MH Equipment (“Developer”). City and Developer may hereinafter be referred to as “Parties,” or individually as “Party.” This Agreement will become effective when signed by both Parties, and when approved by the corporate authorities of the City (the “Effective Date”):

**PREAMBLE**

**WHEREAS**, City is an Illinois municipal corporation pursuant to the laws and constitution of the State of Illinois with general powers as a unit of local government within its corporate limits; and

**WHEREAS**, Developer is considering the purchase of:

PIN#: 01-2-24-06-08-202-004

Address: 1 Ultra way, Highland, Illinois 62249

(“Property”); and

**WHEREAS**, Developer has submitted a “City of Highland – Business Assistance Application” (*See Exhibit A*); and

**WHEREAS**, Developer proposes to renovate, remodel, and develop the Property; and

**WHEREAS**, City wishes to encourage Developer to renovate, remodel, and develop the Property, and assist Developer with costs, including:

1. Architectural and engineering fees - \$25,000.00
2. Legal and other professional services - \$50,000.00
3. Purchase of existing facility - \$950,000
4. Site improvements - \$800,000.00
5. Contingency - \$100,000.00

Total: \$1,925,000.00

(*See Exhibit A*; hereinafter “Project”); and

**WHEREAS**, City and Development agree the costs provided by Developer to City for the Project are estimates (*See Exhibit A*), and only actual costs of the Project that qualify for City Business District incentives may be paid to Developer by City, and as stated herein; and

**WHEREAS**, the Property is located within the corporate boundaries of City, and within the City's Business District; and

**WHEREAS**, because the Property is located within City's Business District, the Project is eligible for reimbursement of certain expenditures related to the rehab, remodel, and development of the Property pursuant to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, in order to ensure the Project is constructed in a manner consistent with City's applicable ordinances and regulations, City and Developer deem it in their mutual interests to enter into this Agreement with regard to any conditions or other factors affecting the health, safety, general welfare, and economic welfare of City residents and users of the Property; and

**WHEREAS**, the Project at the Property will enhance property values, facilitate City's Business District development, improve exterior aesthetics, improve interior aesthetics, improve the existing building, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, City has determined the Project is consistent with the objectives of the City's Comprehensive Plan, and it is in the best interest of City to promote renovation, rehabilitation and expansion of the Property, and help facilitate development in City's Business District, through the use of City funds pursuant to 65 ILCS 8-1-2.5.

**NOW, THEREFORE**, in consideration of the premises and agreements set forth below, the Parties, for and in consideration of the representations relative to the proposed improvements to the Property by the Developer, hereby agree as follows:

**Section 1. Incorporation of Recitals.** The Parties agree that all of the recitals contained in the Preambles to this Agreement are true and correct, and said recitals are hereby incorporated into the Agreement as though they were fully set forth in this Section 1.

**Section 2. Obligation of the Developer.** Upon the approval by City of the Agreement, Developer shall proceed with the Project as described above. The Project shall be substantially complete within twenty-four (24) months of the date of approval by City of this Agreement. Any extension of time permitted for Developer to substantially complete the Project pursuant to the Agreement shall be agreed to in writing by both Parties. Specifically, Developer agrees as follows:

1. Developer will complete the Project, including construction, renovation and improvements, in accordance with this Agreement, and the drawings and site plans shall be submitted to City for review. This includes any renovations which may be needed for both the interior and exterior construction and improvements.

2. Developer will obtain all building and zoning permits in association with the Project, including permits for construction, repair, demolition, and/or renovation on the Property, consistent with the City's most recently adopted Building Code requirements. City building code officials will be available to respond promptly to whether any proposed change will require a permit so that Developer can move forward with said work in a timely manner.
3. City shall be entitled to a comprehensive inspection of the Property for the purpose of identifying potential fire safety, electric, plumbing and general building safety concerns to ensure the health, safety and welfare of the general public. City Fire and Building Inspection staff can assist Developer in prioritizing any list of concerns.
4. Developer is fully responsible for identifying and mitigating any building-related concerns with regard to asbestos, lead paint, mold, and/or any other toxic or hazardous products and materials in the building.
5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances not specifically waived by this Agreement shall remain in full force and effect.

**Section 3. Obligation of the City.** The City agrees to provide assistance to the Developer for up to ten (10) years. The total dollar amount of economic incentives shall not exceed 20% of the total City approved eligible project costs with a maximum of \$385,000.00. This maximum is calculated based on 20% of the estimated City approved eligible project costs in the Developer application (*See Exhibit A*). Funding assistance is broken down as follows:

- a. Total Estimated Business District Eligible Costs: \$1,925,000.00 (*See Exhibit A*)
- b. City will reimburse up to \$5,500.00 in permitting fees for this Project.
- c. The City will rebate 75% of the incremental EAV for City's portion of the property taxes for up to ten (10) years or until the maximum funding amount is reached in combination with any other City provided funding assistance:

1) Property (01-2-24-06-08-202-004)

- a. The present base EAV for assessment year 2022 is \$370,510.00
- b. The estimated EAV after redevelopment is \$500,000.00
- c. The estimated property tax reimbursement is \$1,745.00 annually for up to ten (10) years, or \$17,450.00

d. The City will reimburse Developer 75% of the incremental 1% Business District sales tax for sales from the Property for a period commencing on the date that Developer opens for business at the Property and ending no later than ten (10) years thereafter or until the maximum funding amount is reached in combination with the other City provided funding assistance.

- 1) Developer anticipates \$5,000,000.00 in annual sales subject to Business District tax, with a current base of \$0. Based on Developer's estimate, 1% of the estimated incremental sales are equal to \$50,000.00. 75% of the \$50,000.00 is equal to \$37,500.00 annually.
- 2) The estimated annual reimbursements for sales tax are estimated to be \$37,500.00 annually, or \$375,000.00 total over 10 years.

e. However, Developer's total incentive from City's Business District shall not exceed 20% of the estimated Project costs of \$1,925,000.00, or \$370,510.00.

#### **Section 4. Process for Payment of Business District Incentives.**

a. Developer shall submit to the City Clerk a written statement in the form attached to this Agreement as **Exhibit B** ("Form of Request for Reimbursement") setting forth the amount of cost incurred by the Developer to complete the Project. Each Request shall be accompanied by such bills, invoices, lien waivers or other evidence City may require for documenting Developer's costs incurred for the Project. These Requests shall be submitted after January 1st of each year. Developer may continue to provide Requests until all Project costs have been incurred and the Project is completed. City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement. City reserves the right to deny reimbursement for any costs to Developer not deemed to be eligible for reimbursement according to Illinois law.

b. Reimbursement of approved Project costs shall be made annually within sixty (60) days upon receipt from the County of the property tax proceeds for the applicable tax year. Approved Project costs shall only be reimbursed to the extent that tax increment is generated by the Property and if there are monies available for such purpose. To the extent money is not available to reimburse Developer for approved Project costs, such costs shall be reimbursed in subsequent years.

c. Prior to making an annual payment to Developer for reimbursement of approved redevelopment project costs, Developer shall provide evidence that the real property tax bill for the Property for the applicable tax year has been paid in full along with the previous year's state of Illinois sales tax returns.

d. Operator must supply City with sales tax records each year.

e. Prior to making an annual payment to Operator for reimbursement of approved redevelopment project costs, Operator shall provide evidence of the previous year's State of Illinois sales tax returns.

f. City's Finance Department shall maintain an account of all payments to Developer under this Agreement and may set up sub-accounts to track the tax increment and payments made to Developer for this Property.

**CITY'S OBLIGATION TO REIMBURSE DEVELOPER UNDER THIS AGREEMENT IS A LIMITED OBLIGATION PAYABLE SOLELY FROM THE CITY'S PORTION OF THE INCREMENTAL TAXES GENERATED BY THE PROPERTY AND SALES TAXES GENERATED BY THE PROPERTY AND DEPOSITED IN CITY'S FUNDS FROM TIME TO TIME AND SHALL NOT BE A GENERAL OBLIGATION OF CITY OR SECURED BY THE FULL FAITH AND CREDIT OF CITY.**

g. City's obligations to Developer pursuant to the Agreement shall terminate upon the occurrence of any of the following:

- 1) Voluntary or involuntary bankruptcy of Developer;
- 2) Voluntary or involuntary closure of the business owned by Developer.
- 3) Substantial change in the nature of Developer's business without the City's written approval;
- 4) Sale of Developer's business (or a change of ownership of more than 50% of the shares of stock in the corporation, or a change in the membership of more than 50% of the LLC) without the City's written approval.

**Section 5. Indemnification.** Developer shall indemnify and hold harmless City, its agents, officers, lawyers, and employees against all injuries, deaths, losses, damages, claims, suits, liabilities, judgments, costs and expenses (including any liabilities, judgments, costs and expenses and attorneys' fees) which may arise directly or indirectly from: (i) the failure of Developer or any contractor, subcontractor or agent or employee thereof to timely pay any contractor, subcontractor, laborer or material man; (ii) any default or breach of the terms of this Agreement by Developer; (iii) any negligence, or reckless or willful misconduct of Developer or any contractor, subcontractor or agent or employee thereof working on the Project; (iv) any claim brought against City arising in any way from this Agreement or the Project. Developer shall, at its own cost and expense, appear, defend and pay all charges of attorneys, costs and other expenses arising therefrom or incurred in connection therewith. If any judgment shall be rendered against City, its agents, officers, officials, lawyers, or employees in any such action, Developer shall, at its expense, satisfy and discharge the same. This paragraph shall not apply, and Developer shall have no obligation whatsoever, with respect to any willful misconduct on the part of City or any of its officers, agents, employees or contractors. According to Illinois law, City has statutory tort immunity.



In no way limiting the foregoing, Developer shall also indemnify and hold harmless City, its agents, officers and employees against all damages, claims, suits, liabilities, judgments, fines, penalties, costs and expenses (including attorneys' fees) which may arise directly or indirectly from any violation of the Illinois Prevailing wage Act, 820 ILCS 130/0.01 *et. seq.*, in connection with the Project.

**Section 6. Default and Remedies.** Except as otherwise provided in this Agreement, in the event of any default in or breach of any term or conditions of this Agreement by either Party or any successor or assign, the defaulting or breaching Party (or successor or assign) shall, upon written notice from the other Party, proceed immediately to cure or remedy such default or breach as follows: (a) in the event of a nonmonetary default, within thirty (30) days after receipt of notice, commence to cure or remedy such default, and (b) in the event of a monetary default, within ten (10) days after receipt of notice, commence to cure or remedy such default. In case such cure or remedy is not taken or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to cure and remedy such default or breach, including without limitation proceedings to compel specific performance by the defaulting or breaching Party. If either Party shall prevail in any court proceeding to enforce any term, covenant or condition hereof, the non-prevailing Party shall reimburse the prevailing Party its costs and reasonable attorneys' fees on account of such proceeding.

**Section 7. Assignment.** This Agreement may not be assigned by Developer without prior written approval of City.

**Section 8. Partial Invalidity.** If any section, subsection, term or provision of this Agreement or the application thereof to any Party or circumstance shall, to any extent, be invalid or unenforceable, the remainder of said section subsection, term or provision of this Agreement or the application of the same to parties or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby.

**Section 9. Termination of Agreement.** Developer may opt out of this Agreement following written notice of at least sixty (60) days. If Developer opts out of this Agreement, Developer shall return all monies paid by City to Developer pursuant to this Agreement within sixty (60) days of notification of opting out. City reserves the right to opt out of this Agreement, with sixty (60) days' notice to Developer, should Developer not perform pursuant to this Agreement. In the event City opts out of this Agreement, Developer shall return any monies paid by City to Developer pursuant to this agreement within sixty (60) days of notification of opting out. Developer's failure to return all monies paid by City within sixty (60) days shall be deemed a breach of this Agreement by Developer, and City reserves all rights at law and equity to recover monies paid by City to Developer, including costs of collection (Court Costs, Attorneys' Fees, Interest at 9% per annum, any other costs associated with collection).

**Section 10. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties. No representation or covenant made by either Party shall be binding unless contained in this agreement or subsequent written amendments hereto agreed upon by both Parties.

**Section 11. Notices.** All notices, demands, requests, consents, approvals or other instruments required or permitted by this Agreement shall be in writing and shall be executed by the Party or an officer, agent or attorney of the Party, and shall be deemed to have been effective as of the date of actual delivery, if delivered personally, if emailed, or as of the third (3<sup>rd</sup>) day from and including the date of posting, if mailed by registered or certified mail, return receipt requested, with postage prepaid, addressed as follows:

To the Developer:

MH Equipment Company  
8901 North Industrial  
Peoria, IL 61615

To the City:

Attention: City Manager  
City of Highland  
PO Box 218. 1115 Broadway  
Highland, IL 62249

CITY OF HIGHLAND, ILLINOIS:

---

Chris Conrad, City Manager

MH Equipment Company:

---

Agent – MH Equipment Company

# City of Highland



## Business Assistance Application

Project Name:

MHEquipment Company

Address of Proposed

Project:

Ultra way Highland, IL 62249

### Applicant Information:

Company Name: MHEquipment Company

Office Phone: 309-579-8030

Company Address: 8901 N Industrial R

Alt. Phone:

Fax: 588-502-2218

City, State, Zip: Peoria, IL 61615

Years in Business: 25+ yrs

Contact Person/Title: Brad Burrow CFO

Email: bburrow@MHEquipment.com

Type of Business: Corporation  Partnership  Sole Proprietor  Trust  LLC

<u>Project Costs:</u>	<u>Projected Costs</u>
Architectural & Engineering Fees	\$ 25,000
Legal & Other Professional Fees	\$ 50,000
Cost of Marketing the Sites	
Purchase Land	
Purchase of Existing Facility	\$ 950,000
Demolition Cost	
Site Improvements	\$ 800,000
Rehab. remodel of existing building	
Construction of New Building(s)	
Contingency	\$ 100,000
Working Capital (Equity)	
Other (Please Specify)	

**Total Project Costs:**

\$ Assistance Requested *\$1,925,000*

**Current Information:**

<b>Sales</b>	<b>Current Annual Gross Sales</b>	<i>\$350,000,000 TOTAL</i>
		<i>60,000,000 IL PORTION</i>
		<i>HIGHLAND TOTAL</i>
<b>Sales Tax</b>	<b>Current Annual Taxable Sales for Sales Tax</b>	<i>EST 50% 175,000,000 TOTAL</i>
		<i>30,000,000 IL PORTION</i>
		<i>HIGHLAND TOTAL</i>
<b>Jobs</b>	<b>Current Number of full time jobs (proof from IDES)</b>	<i>970 TOTAL</i>
		<i>135 IL PORTION</i>

**Property Tax:**

Attach a copy of the most current property tax bill

Real Estate Taxes for the Year	
Parcel ID Number for each property within your development area	
Parcel ID Number for each property within your development area	
Parcel ID Number for each property within your development area	
Township (Helvetia Saline Marine)	
Fair Market Value (or Current Appraisal Value)	
Taxable Value	
Combination Tax Rate	
Total Tax	

**Estimates After Redevelopment:**

Acreage or total square footage of the project area	<i>41,000</i>
Square Footage of Building / Structures	<i>41,000</i>
Estimated Market Value after redevelopment	<i>1,500,000</i>
EAV after redevelopment (approx. 1/3 of Market Value)	
Estimated Annual Gross Sales (Includes Labor)	<i>5,000,000</i>
Estimated Annual Taxable Sales for Sales Tax	<i>5,000,000</i>
Estimated Number of Newly Created Full Time Jobs	<i>10</i>
Type of Jobs (Clerical Production Sales and Service)	<i>Service, Parts,</i>
Estimated Annual Salary for each newly created job	<i>\$58,000</i>
Estimated Number of Jobs Retained - Full Time	<i>N/A</i>

**Please include a narrative that will address the following:**

1. Description of Business / Company
2. Project Description
  - a. Construction information that may include the number of square feet to be demolished and constructed, the number and square footage of units, parking, and the number of construction phases;
  - b. Evaluation of site or other constraints;
  - c. Benefit or Service to the Community;
3. A request for the City's assistance with the project that specifies the type(s) of assistance needed and why it is needed.
4. Construction start date and timeline for Project Completion.
5. Applicant may need to also submit any additional information such as site plans, environmental studies, marketing studies, business plans, engineering or architectural drawings to be included for review and consideration.

### **Certification of Applicant**

The applicant certifies that it will comply with all the rules, regulations, and ordinances of the City of Highland. Applicant hereby certifies that all information contained above and in exhibits attached hereto is true to his/her best knowledge and belief and are submitted for the purpose of obtaining financial assistance from the City of Highland, Illinois. Additional cost, above the amount of deposit, incurred by the City for outside professional review or expertise will be the responsibility of the applicant.

*Bradley W. Barrow CFO*

Applicant Signature

*Bradley W. Barrow CFO*

Print Name and Title

*3-17-2023*

Date

*MH EQUIPMENT COMPANY*

Print Company Name

**Return Application to City  
of Highland**

Attn: Mallord Hubbard 1115

Broadway, PO Box 218

Highland, IL 62249

(618) 654-9891

# City of Highland



## **Guidelines for Business Districts**

The economic incentive guidelines for the City of Highland's Business Districts include the following:

1. **Municipal Sales Tax Rebate:** Reimburse up to 100% of the incremental 1% City sales tax for a period up to 10 years or until the maximum funding is reached in combination with the other funding assistance

Up to 100% of the incremental Municipal portion of the Retailer's Occupation Tax and the Municipal portion of the Service Occupation Tax (collectively referred to as the "municipal sales tax") generated by the subject business may be rebated to a property owner or business, subject to a development agreement, for up to a period of 10 years, but not to exceed the term of Business District No. 1. The municipal sales tax rate is 1% of qualifying purchases, less the collection fees imposed by the Illinois Department of Revenue. In order to receive a municipal sales tax rebate, the business must agree to provide the City with evidentiary documentation of sales taxes paid to the State (ST-1 Form or other applicable filings with the State). To determine "incremental" sales taxes, the base year sales tax collections shall be deducted from the current year sales tax collections. The base year shall be the most recent fiscal year of the business or the most recent 12 months of sales tax collections by the business prior to the effective date of the development/redevelopment agreement providing for sales tax rebates.

2. **Municipal Property Tax Rebate:** Rebate up to 100% of the City's portion of the property taxes on the incremental increase in the EAV for up to 10 years or until the maximum funding is reached in combination with the other funding assistance.

Up to 100% of the City's portion of the incremental ad valorem property tax levied against the property, subject to a development agreement, may be rebated to a property owner for a period of up to 10 years, but not exceed the term of Business District No. 1. In recent years, the City's portion of the tax levy for any given property has been approximately 17% to 18% of the total tax levy that includes all taxing districts such as the school district, township, etc. To determine "incremental" property taxes, the base year equalized assessed valuation (EAV) or Taxable Value of the property shall be deducted from the current year EAV or Taxable Value. The current tax rate shall then be applied to the incremental EAV. The base year EAV shall be the most recent year in which property taxes were paid in full prior to the effective date of the development agreement providing for property tax rebates.

**The Municipal Library Taxes and Non Home Rule Sales Taxes are not eligible to be used as an incentive, rebate, or waiver.**

3. **Rebate of City Imposed Fees:** Consider rebating permit fees.

Up to 100% of the City imposed fees relating to redevelopment, such as permit fees, connection fees, etc. may be rebated by the City, subject to a development agreement and any governing law relating to such fees.

4. **Maximum funding assistance calculation** based on 20% of the City approved eligible project costs. For renovation of buildings in the downtown area that are over 35 years of age, the total dollar amount of economic incentives may go up to 50% of the total City approved eligible project costs except as otherwise deemed appropriate by the City. Generally, the City does not include financial or interest charges in the eligible costs.
5. Both parties must agree upon the base EAV at the time of the agreement.
6. Pay out as long as they're in business, up to the maximum funding approved in agreement.

In providing such incentives, it is not the policy or intent of the City to create an unfair advantage of one business over a like-kind business. Incentives will be used to help make projects feasible by helping to offset extraordinary project costs that may include, but not necessarily limited to:

- Architectural/Engineering fees (except for those associated with the actual design of private buildings and site improvements);
- Site Clean-up;
- Building renovation and retrofitting, including bringing up to code compliance;
- Property assembly costs, including acquisition of real and personal property;
- Building demolition;
- Excavation/storm detentions;
- Storm sewers;
- Sanitary sewer extensions;
- Water main extensions;
- Gas main extensions;
- Electric service extensions;
- Construction of public streets;
- Construction of public sidewalks;
- Traffic signalization;
- Legal and accounting fees incurred by private parties or the City with respect to Business District development agreements; and
- Financing interest costs

The City may consider providing economic incentives to retail and service businesses not necessarily needing assistance with overcoming the extraordinary costs outline above. In these situations, the incentive will be limited to such businesses that are not already represented or are substantially underrepresented in Highland. Businesses that will draw from a trade area considerably larger than the City of Highland may be considered for incentives as well (e.g., automobile dealerships). The burden of proof that the market will support such businesses to receive assistance without unduly harming existing like kind businesses, shall rest with the applicant and must be verified by an independent expert retained by the City.

Additional policy guidelines and requirements include the following:

1. The project is consistent with the City's Zoning Ordinance and Comprehensive Plan.
2. All work performed on the subject property shall be in accordance with the City of Highland Codes, and any other applicable state or federal regulations.
3. At the time of application for economic incentives, all taxes, applicable fees or other debts owed to the City by the applicant or property owner are paid up-to-date.
4. Application for economic incentives may only be made by a person or persons having an actual interest in the subject property. This includes the owner of record, beneficial owner of a trust, agent for the owner or purchaser, redeveloper, or any person having made an offer, which offer has been accepted, to purchase the subject real estate.
5. If the applicant for Business District #1 funding assistance does not own the property, but is a tenant of the property, then the tenant/applicant must have the written permission of the property owner. If the applicant does not own the property but is a prospective purchaser or redeveloper of the property, then they must submit either a fully executed contract to purchase the subject property or an option contract.
6. It is not the intent Economic incentives will not be provided for conversion of existing residential buildings into commercial or other uses, unless such conversions are necessary for the preservation of historically or architecturally significant buildings.
7. All economic incentives will be based on a "pay-as-you-go" basis. In other words economic incentives will not be provided up front, but instead, on a reimbursement basis from certain tax revenues generated by the subject business and/or real property on an annual basis (see **Nature of Economic Incentives**).
8. Except as otherwise waived by the City, the total dollar amount of economic incentives shall not exceed 20% of the total projects costs associated with commercial projects or 33% of industrial projects. For renovation of buildings in the downtown area that are over 35 years of age, the total dollar amount of economic incentives shall not exceed 50% of the total project costs except as otherwise deemed appropriate by the City.
9. The economic incentives provided for in this policy are not an entitlement nor are they to be applied retroactively to development or redevelopment projects undertaken by private parties. The amount and terms of any economic incentives to be provided are determined on a case-by-case basis and shall be subject to an agreement between the City and the private party to be the beneficiary of such economic incentives.
10. The owner of record, beneficial owner of a trust, agent for the owner or purchaser, redeveloper, or any person having made an offer, which offer has been accepted, to purchase the subject real estate, agrees to purchase at least **twenty (20) percent** of the materials used for the redevelopment from suppliers located within the corporate boundaries of the City.



## Highland Building Application

Primary scope of this building is warehouse storage for material handling equipment i.e. electric and IC forklifts, we are also looking to make this facility into a Service branch location for up to seven employees. This would allow our staff to service, sell, or rent material handling equipment to business to business customers near the Highland IL regional area.

### City of Highland - Business Assistance Application

#### Description of Business / Company

MH Equipment began in Peoria, Illinois in 1952 as one of the smallest Hyster forklift dealerships in the United States. From such humble beginnings, MH Equipment has grown to become one of the largest and fastest-growing material handling service providers in the US.

In 1994, the company was purchased by current CEO John Wieland. Since 1994, we have grown from a small company of 50 employees into an organization composed of multiple dealerships with over 900+ employees and 33 locations (30 servicing locations) throughout Illinois, Indiana, Iowa, Kentucky, Missouri, Nebraska, South Dakota, Ohio, Pennsylvania, and West Virginia.

We have grown organically and through acquisition and have become a company rich in diversity and vast in geography. We trust as a company that we will always remain mindful of our humble beginnings, grateful for our success, and hungry for our next horizon.

At MH Equipment, we believe our business in a local area should also provide the opportunity for our employees to positively impact the communities in which we live. Through our His First Foundation, our employees' passions for serving and undertaking charitable efforts are supported financially.

When it comes to material handling, we strive to provide the highest quality equipment for our valued customers. That's why our inventory includes many of the top brands, including Hyster®, Yale®\*, Rico, Combilift and Rail King.

As an authorized Hyster® & Yale®\* Dealer, we pride ourselves in our selection of the highest quality forklifts. Our inventory includes lift trucks to fit every need. And if you have a hard-to-reach area, we have an aerial lift to help. MH Equipment offers various models from manufacturers like JLG, Genie, and Skyjack.

MH Equipment offers PowerBoss and Karcher floor cleaning equipment, including walk-behind and rider scrubbers and sweepers. We also offer a range of industrial vehicles for all of your warehousing needs. From burden carriers to personnel transports, we're confident you'll find your perfect fit.

#### Project Description

- A. Construction information:
  - Modification of the existing building Phase 1 Exhibit A
    - Raise the Overhead Dock Doors
    - Raise the Pathway height and width between buildings
    - Replace a Dock leveler
    - On East Side of building, add a concrete Ramp and a 14'H x 16'W drive in door.
    - Add Heaters in 2 warehouse sections

- Electrical work
- Add Wash bay, Drain, and Oil water separator to clean the equipment
- Concrete replacement for dock area
- Add a compressor
- Roof Repairs as needed

B. Evaluation of site and constraints

We have had 2 General contractors in the area walk through the site to put together bids for the updates as noted in section a of project description.

C. Benefit or service to the community

We are working with a local General contractor that will work with local contractors which will benefit the community.

3. The request for the city's assistance:

Our request is for the city to consider providing tax, fees, and assistance on modifications to the building including tax rebates for the projects that's have been identified in section A, phase 1 and staffing consideration.

This would benefit us to provide our staff up to seven employees the work environment needed to service our community in repairing, selling, and renting material handling equipment through the Highland IL regional area.

4. Construction Date and timeline

Our timeline is to start working on the modifications after close on the building.

Estimated May 1<sup>st</sup> 2023

5. Additional information:

Attached General Contractor drawing outlining the phase 1 modifications

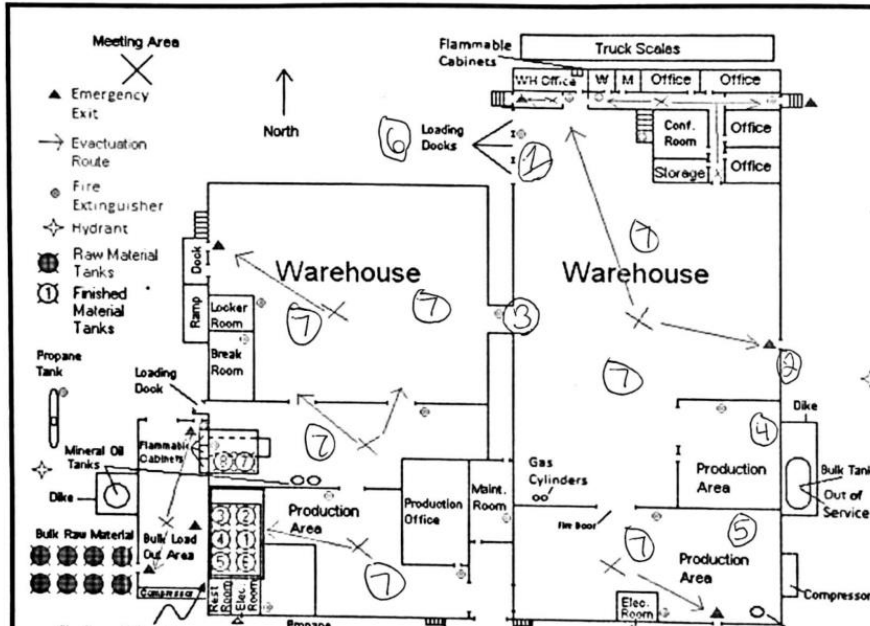
Phase 1 environmental has been completed

Exhibit A

# FLOOR PLAN



**Ultraway**  
Highland, Illinois 62249



- 1) Dock door, raise height from 10' to 16'
- 2) Put in drive thru door (16'w x 14'h) with 16' long ramp
- 3) Widen & raise pathway from (11' x 8' w) to (16' x 10)
- 4) Wire battery charging area for 3 phase 480v.
- 5) Install wash bay 20' x 20' x 20'. Add 20' wall, drain, oil + water sepa
- 6) Possible concrete work
- 7) Install drop box heaters



# CITY OF HIGHLAND

To: Chris Conrad, City Manager  
From: Mallord Hubbard, Economic Development Coordinator  
CC: Mayor and City Council  
Date: March 29, 2023  
Re: Redevelopment Agreement with MH Equipment Company

---

**RECOMMENDATION** : It is the Staff recommendation that Council approve the attached Business District Redevelopment Agreement with terms detailed below.

---

**DISCUSSION:** MH Equipment is proposing to purchase and renovate the property at 1 Ultra Way Drive. The project location falls within the Business District, and is eligible for incentives including sales and property tax rebates.

MH Equipment is proposing to acquire the property and make substantial improvements totaling \$1,925,000 in eligible project costs. The Redevelopment Agreement would rebate 75% of the increment of the city's portion of property & Business District eligible sales taxes, generated as a result of the project's completion. Building permit fees charged by the City will also be rebated to the Developer up to \$5,500.

The maximum incentives the project would be eligible for is \$385,000, or 20% of the projects costs. The total property tax rebate is estimated to be \$1,745 per year for a period of 10 years. Based on a projection of \$5 million in annual Business District eligible sales, the sales tax rebate is projected to be \$37,500 for a period of 10 years.

**Note: Reimbursement estimates are based solely on projections provided by developer and are estimates only. Actual reimbursements will be based on property & sales tax documents submitted with future requests for reimbursement.**

# City of Highland



## Business Assistance Application

**Project Name:** Xtreme Muscle Carz  
**Address of Proposed Project:** 401 Broadway St Highland IL

### Applicant Information:

**Company Name:** Xtreme Muscle Carz **Office Phone:** 618 644-4185  
**Company Address:** 10093 Ellis Rd **Alt. Phone:** 618 410-5851 (Cell)  
**City, State, Zip:** St Jacob IL 62281 **Fax:**  
**Contact Person/Title:** Brett Cygan (owner) **Years in Business:** 26 years  
**Type of Business:** Corporation  Partnership  Sole Proprietor  Trust  LLC  **Email:** Xtreme2@hometel.com

<u>Project Costs:</u>	<u>Projected Costs</u>
Architectural & Engineering Fees	\$10,000
Legal & Other Professional Fees	\$5,000
Cost of Marketing the Sites	\$20,000
Purchase Land	N/A
Purchase of Existing Facility	\$700,000
Demolition Cost	\$10,000
Site Improvements	\$30,000
Rehab, remodel of existing building	\$150,000
Construction of New Building(s)	\$500,000
Contingency	N/A
Working Capital (Equity)	N/A
Other (Please Specify)	N/A

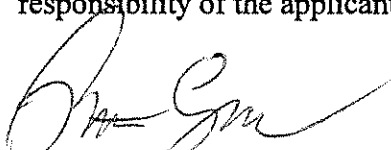


**Please include a narrative that will address the following:**

1. Description of Business / Company
2. Project Description
  - a. Construction information that may include the number of square feet to be demolished and constructed, the number and square footage of units, parking, and the number of construction phases;
  - b. Evaluation of site or other constraints;
  - c. Benefit or Service to the Community;
3. A request for the City's assistance with the project that specifies the type(s) of assistance needed and why it is needed.
4. Construction start date and timeline for Project Completion.
5. Applicant may need to also submit any additional information such as site plans, environmental studies, marketing studies, business plans, engineering or architectural drawings to be included for review and consideration.

**Certification of Applicant**

The applicant certifies that it will comply with all the rules, regulations, and ordinances of the City of Highland. Applicant hereby certifies that all information contained above and in exhibits attached hereto is true to his/her best knowledge and belief and are submitted for the purpose of obtaining financial assistance from the City of Highland, Illinois. Additional cost, above the amount of deposit, incurred by the City for outside professional review or expertise will be the responsibility of the applicant.

  
Applicant Signature

Brett Cyser (owner)  
Print Name and Title

3/30/23  
Date

Xtreme Muscle Cars  
Print Company Name

**Return Application to City  
of Highland**

Attn: Mallord Hubbard 1115  
Broadway, PO Box 218  
Highland, IL 62249  
(618) 654-9891

1. Xtreme Muscle Cars is a repair and restoration business restoring classic muscle cars from the 60's and 70's.

This separate business segment under my Xtreme corporation needs to have a more visible location to develop more notoriety. This is a perfect building and location for this business.

2A. Construction will consist of a main building expansion to the north on the north side. The smaller brick building on the west will be renovated for climate controlled storage, inventory and/or a paint booth.

There are multiple areas inside the main building with will require renovation for the needs of a body shop, such as compressed air, ventilation, vehicle lifts, etc.

There is enough parking on the east, west and north. I might consider removing the rock on the south and paving the area.

I have not taken measurements yet, but I suspect the north expansion could be 5,000 sf plus, depending on finding the under ground utilities in that area, if any.

I would think there will be 3 to 4 construction phases. The west small brick building, the north expansion of the main building, internal renovation of the main building to get the business started, and the south outside of the main building.

2B. I am sure I will have surveying, architectural, engineering, and probably remediation costs to deal with, along with any city compliance requirements.

2C. I am sure this dedicated muscle car renovation and showroom, parts sales and visibility, will generate sales tax revenue for the city, and promote retail traffic to Highland, and possibly for car shows and other affiliated business related to my business. Highland will be proud to advertise my business.

3. I request financial assistance to help defray my costs for remediation, engineering, architectural, surveying, and city code compliance. I suspect some outdoor improvements like painting or signs, or switching to 3-phase electricity will be other costs that might be eligible for assistance too.

4. My possession of the property does not take effect till June 1, 2023. I would hope to have all improvements done within 9-months of the start of my possession.

5. No studies or business plans are required. It is already a long existing profitable business in St. Jacob, at the Bergman-Taylor buildings west of St. Jacob, and before that at a smaller building in downtown St. Jacob.



I have no problem sharing site plans, engineering or architectural drawings for review and consideration where and when necessary.

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE APPROVING AND AUTHORIZING THE CITY MANAGER  
TO EXECUTE AN ECONOMIC DEVELOPMENT AGREEMENT  
PURSUANT TO 65 ILCS 5/8-1-2.5, WITH XTREME MUSCLE CARZ,  
AND OTHER ACTIONS RELATED THERETO**

**WHEREAS**, the City of Highland, Madison County, Illinois (“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 authority to reimburse expenses for economic development pursuant to 65 ILCS 5/8-1-2.5, which states, in pertinent part:

Sec. 8-1-2.5. Expenses for economic development. The corporate authorities may appropriate and expend funds for economic development purposes, including, without limitation, the making of grants to any other governmental entity or commercial enterprise that are deemed necessary or desirable for the promotion of economic development within the municipality.

and

**WHEREAS**, City has determined Xtreme Muscle Carz has presented to City a proposal for redevelopment of:

PIN#: 01-2-24-05-05-103-034

PIN#: 01-2-24-05-05-103-033

PIN#: 01-2-24-05-05-103-022

Address: 401 Broadway, Highland, Illinois 62249

(“Property”); and

**WHEREAS**, Developer has proposed to remodel and develop the Property, with estimated costs as follows:

1. Architectural and engineering fees - \$10,000
2. Legal and other professional services - \$5,000
3. Cost of marketing the site - \$20,000
4. Purchase of existing facility - \$700,000
5. Site improvements - \$30,000

6. Rehab, remodel of existing building - \$150,000
7. Construction of new building - \$500,000

Total: \$1,425,000.00

("Project"); and

**WHEREAS**, Developer's Project will enable Developer to create opportunities for additional employment; and

**WHEREAS**, Developer's Project will require Developer to incur certain costs that will be eligible for reimbursement from City according to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, Developer has agreed to complete the Project, including construction, renovations and improvements, in accordance with the Economic Development Agreement, and all terms and conditions stated therein (*See Exhibit A*); and

**WHEREAS**, City agrees to provide financial assistance to Developer as follows:

a. Total Estimated Business District Eligible Costs: \$1,425,000.00

b. The City will rebate 50% of the incremental EAV for City's portion of the property taxes for up to ten (10) years or until the maximum funding amount is reached in combination with any other City provided funding assistance:

1) 01-2-24-05-05-103-034

2) 01-2-24-05-05-103-033

3) 01-2-24-05-05-103-022

a. The present base EAV for assessment year 2022 is \$212,370.00

b. The estimated EAV after redevelopment is \$500,000.00

c. The estimated property tax reimbursement is \$2,584.00 annually for up to ten (10) years, or \$25,840.00

c. The City will reimburse Developer 50% of the incremental 1% Business District sales tax for sales from the Property for a period commencing on the date that Developer opens for business at the Property and ending no later than ten (10) years thereafter or until the maximum funding amount is reached in combination with the other City provided funding assistance.

- 1) Developer anticipates \$250,000.00 in annual sales subject to Business District tax, with a current base of \$112,489.00. Based on Developer's estimate, 1% of the estimated incremental sales are equal to \$1,375.00. 50% of the \$1,375.00 is equal to \$688.00 annually.
  - 2) The estimated annual reimbursements for sales tax are estimated to be \$688.00 annually, or \$6,880.00 total over 10 years.
- d. However, Developer's total incentive from City's Business District shall not exceed 20% of the estimated Project costs of \$1,425,000, or \$285,000.

(See **Exhibit A**); and

**WHEREAS**, City desires to authorize the execution of an Economic Development Agreement by and between City and Developer in substantially the form attached hereto as **Exhibit A**; and

**WHEREAS**, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize the Mayor and/or City Manager to execute the Economic Development Agreement between City and Developer (*see* **Exhibit A**).

**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.

**Section 2.** The City of Highland hereby makes the following findings:

- a. Developer's Project is expected to create job opportunities within City.
- b. Developer's Project will serve to further the development of adjacent areas.
- c. Developer's Project will strengthen the retail commercial sector of City.
- d. Developer's Project will enhance the tax base of City;
- e. The Economic Development Agreement is made in the best interests of public health, safety, general welfare and economic welfare of City.

**Section 3.** The Economic Development Agreement by and between City and Developer, attached hereto as **Exhibit A**, is approved.

**Section 4.** The Mayor and/or City Manager is authorized and directed to execute the Economic Development Agreement with Developer (**Exhibit A**).

**Section 5.** This ordinance shall be effective upon its passage, approval, and publication in pamphlet form in accordance with Illinois 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 \_\_\_\_\_, 2023, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

---

Kevin Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois

**DEVELOPMENT AGREEMENT  
XTREME MUSCLE CARZ, 401 BROADWAY, HIGHLAND, ILLINOIS  
65 ILCS 5/8-1-2.5**

This Development Agreement (“Agreement”) is entered into by and between the City of Highland, an Illinois Municipal Corporation ("City") and Xtreme Muscle Carz (“Developer”). City and Developer may hereinafter be referred to as “Parties,” or individually as “Party.” This Agreement will become effective when signed by both Parties, and when approved by the corporate authorities of the City (the “Effective Date”):

**PREAMBLE**

**WHEREAS**, City is an Illinois municipal corporation pursuant to the laws and constitution of the State of Illinois with general powers as a unit of local government within its corporate limits; and

**WHEREAS**, Developer is considering the purchase of:

PIN#: 01-2-24-05-05-103-034

PIN#: 01-2-24-05-05-103-033

PIN#: 01-2-24-05-05-103-022

Address: 401 Broadway, Highland, Illinois 62249

(“Property”); and

**WHEREAS**, Developer has submitted a “City of Highland – Business Assistance Application” (See **Exhibit A**); and

**WHEREAS**, Developer proposes to renovate, remodel, and develop the Property; and

**WHEREAS**, City wishes to encourage Developer to renovate, remodel, and develop the Property, and assist Developer with costs, including:

1. Architectural and engineering fees - \$10,000
2. Legal and other professional services - \$5,000
3. Cost of marketing the site - \$20,000
4. Purchase of existing facility - \$700,000
5. Site improvements - \$30,000
6. Rehab, remodel of existing building - \$150,000
7. Construction of new building - \$500,000

Total: \$1,425,000.00

(See **Exhibit A**; hereinafter "Project"); and

**WHEREAS**, City and Developer agree the costs provided by Developer to City for the Project are estimates (*See Exhibit A*), and only actual costs of the Project that qualify for City Business District incentives may be paid to Developer by City, and as stated herein; and

**WHEREAS**, the Property is located within the corporate boundaries of City, and within the City's Business District; and

**WHEREAS**, because the Property is located within City's Business District, the Project is eligible for reimbursement of certain expenditures related to the rehab, remodel, and development of the Property pursuant to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, in order to ensure the Project is constructed in a manner consistent with City's applicable ordinances and regulations, City and Developer deem it in their mutual interests to enter into this Agreement with regard to any conditions or other factors affecting the health, safety, general welfare, and economic welfare of City residents and users of the Property; and

**WHEREAS**, the Project at the Property will enhance property values, facilitate City's Business District development, improve exterior aesthetics, improve interior aesthetics, improve the existing building, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, City has determined the Project is consistent with the objectives of the City's Comprehensive Plan, and it is in the best interest of City to promote renovation, rehabilitation and expansion of the Property, and help facilitate development in City's Business District, through the use of City funds pursuant to 65 ILCS 8-1-2.5.

**NOW, THEREFORE**, in consideration of the premises and agreements set forth below, the Parties, for and in consideration of the representations relative to the proposed improvements to the Property by the Developer, hereby agree as follows:

**Section 1. Incorporation of Recitals.** The Parties agree that all of the recitals contained in the Preambles to this Agreement are true and correct, and said recitals are hereby incorporated into the Agreement as though they were fully set forth in this Section 1.

**Section 2. Obligation of the Developer.** Upon the approval by City of the Agreement, Developer shall proceed with the Project as described above. The Project shall be substantially complete within twenty-four (24) months of the date of approval by City of this Agreement. Any extension of time permitted for Developer to substantially complete the Project pursuant to the Agreement shall be agreed to in writing by both Parties. Specifically, Developer agrees as follows:

1. Developer will complete the Project, including construction, renovation and improvements, in accordance with this Agreement, and the drawings and site plans

shall be submitted to City for review. This includes any renovations which may be needed for both the interior and exterior construction and improvements.

2. Developer will obtain all building and zoning permits in association with the Project, including permits for construction, repair, demolition, and/or renovation on the Property, consistent with the City's most recently adopted Building Code requirements. City building code officials will be available to respond promptly to whether any proposed change will require a permit so that Developer can move forward with said work in a timely manner.
3. City shall be entitled to a comprehensive inspection of the Property for the purpose of identifying potential fire safety, electric, plumbing and general building safety concerns to ensure the health, safety and welfare of the general public. City Fire and Building Inspection staff can assist Developer in prioritizing any list of concerns.
4. Developer is fully responsible for identifying and mitigating any building-related concerns with regard to asbestos, lead paint, mold, and/or any other toxic or hazardous products and materials in the building.
5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances not specifically waived by this Agreement shall remain in full force and effect.

**Section 3. Obligation of the City.** The City agrees to provide assistance to the Developer for up to ten (10) years. The total dollar amount of economic incentives shall not exceed 20% of the total City approved eligible project costs with a maximum of \$285,000.00. This maximum is calculated based on 20% of the estimated City approved eligible project costs in the Developer application. Funding assistance is broken down as follows:

a. Total Estimated Business District Eligible Costs: \$1,425,000.00

b. The City will rebate 50% of the incremental EAV for City's portion of the property taxes for up to ten (10) years or until the maximum funding amount is reached in combination with any other City provided funding assistance:

1) 01-2-24-05-05-103-034

2) 01-2-24-05-05-103-033

3) 01-2-24-05-05-103-022

a. The present base EAV for assessment year 2022 is \$212,370.00

b. The estimated EAV after redevelopment is \$500,000.00



c. The estimated property tax reimbursement is \$2,584.00 annually for up to ten (10) years, or \$25,840.00

c. The City will reimburse Developer 50% of the incremental 1% Business District sales tax for sales from the Property for a period commencing on the date that Developer opens for business at the Property and ending no later than ten (10) years thereafter or until the maximum funding amount is reached in combination with the other City provided funding assistance.

- 1) Developer anticipates \$250,000.00 in annual sales subject to Business District tax, with a current base of \$112,489.00. Based on Developer's estimate, 1% of the estimated incremental sales are equal to \$1,375.00. 50% of the \$1,375.00 is equal to \$688.00 annually.
- 2) The estimated annual reimbursements for sales tax are estimated to be \$688.00 annually, or \$6,880.00 total over 10 years.

d. However, Developer's total incentive from City's Business District shall not exceed 20% of the estimated Project costs of \$1,425,000, or \$285,000.

#### **Section 4. Process for Payment of Business District Incentives.**

a. Developer shall submit to the City Clerk a written statement in the form attached to this Agreement as **Exhibit B** ("Form of Request for Reimbursement") setting forth the amount of cost incurred by the Developer to complete the Project. Each Request shall be accompanied by such bills, invoices, lien waivers or other evidence City may require for documenting Developer's costs incurred for the Project. These Requests shall be submitted after January 1st of each year. Developer may continue to provide Requests until all Project costs have been incurred and the Project is completed. City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement. City reserves the right to deny reimbursement for any costs to Developer not deemed to be eligible for reimbursement according to Illinois law.

b. Reimbursement of approved Project costs shall be made annually within sixty (60) days upon receipt from the County of the property tax proceeds for the applicable tax year. Approved Project costs shall only be reimbursed to the extent that tax increment is generated by the Property and if there are monies available for such purpose. To the extent money is not available to reimburse Developer for approved Project costs, such costs shall be reimbursed in subsequent years.

c. Prior to making an annual payment to Developer for reimbursement of approved redevelopment project costs, Developer shall provide evidence that the real property tax bill for the Property for the applicable tax year has been paid in full along with the previous year's state of Illinois sales tax returns.

- d. Operator must supply City with sales tax records each year.
- e. Prior to making an annual payment to Operator for reimbursement of approved redevelopment project costs, Operator shall provide evidence of the previous year's State of Illinois sales tax returns.
- f. City's Finance Department shall maintain an account of all payments to Developer under this Agreement and may set up sub-accounts to track the tax increment and payments made to Developer for this Property.

**CITY'S OBLIGATION TO REIMBURSE DEVELOPER UNDER THIS AGREEMENT IS A LIMITED OBLIGATION PAYABLE SOLELY FROM THE CITY'S PORTION OF THE INCREMENTAL TAXES GENERATED BY THE PROPERTY AND SALES TAXES GENERATED BY THE PROPERTY AND DEPOSITED IN CITY'S FUNDS FROM TIME TO TIME AND SHALL NOT BE A GENERAL OBLIGATION OF CITY OR SECURED BY THE FULL FAITH AND CREDIT OF CITY.**

g. City's obligations to Developer pursuant to the Agreement shall terminate upon the occurrence of any of the following:

- 1) Voluntary or involuntary bankruptcy of Developer;
- 2) Voluntary or involuntary closure of the business owned by Developer.
- 3) Substantial change in the nature of Developer's business without the City's written approval;
- 4) Sale of Developer's business (or a change of ownership of more than 50% of the shares of stock in the corporation, or a change in the membership of more than 50% of the LLC) without the City's written approval.

**Section 5. Indemnification.** Developer shall indemnify and hold harmless City, its agents, officers, lawyers, and employees against all injuries, deaths, losses, damages, claims, suits, liabilities, judgments, costs and expenses (including any liabilities, judgments, costs and expenses and attorneys' fees) which may arise directly or indirectly from: (i) the failure of Developer or any contractor, subcontractor or agent or employee thereof to timely pay any contractor, subcontractor, laborer or material man; (ii) any default or breach of the terms of this Agreement by Developer; (iii) any negligence, or reckless or willful misconduct of Developer or any contractor, subcontractor or agent or employee thereof working on the Project; (iv) any claim brought against City arising in any way from this Agreement or the Project. Developer shall, at its own cost and expense, appear, defend and pay all charges of attorneys, costs and other expenses arising therefrom or incurred in connection therewith. If any judgment shall be rendered against City, its agents, officers, officials, lawyers, or employees in any such action, Developer shall, at its expense, satisfy and discharge the same. This paragraph shall not apply, and Developer shall have no obligation whatsoever, with

respect to any willful misconduct on the part of City or any of its officers, agents, employees or contractors. According to Illinois law, City has statutory tort immunity.

In no way limiting the foregoing, Developer shall also indemnify and hold harmless City, its agents, officers and employees against all damages, claims, suits, liabilities, judgments, fines, penalties, costs and expenses (including attorneys' fees) which may arise directly or indirectly from any violation of the Illinois Prevailing wage Act, 820 ILCS 130/0.01 *et. seq.*, in connection with the Project.

**Section 6. Default and Remedies.** Except as otherwise provided in this Agreement, in the event of any default in or breach of any term or conditions of this Agreement by either Party or any successor or assign, the defaulting or breaching Party (or successor or assign) shall, upon written notice from the other Party, proceed immediately to cure or remedy such default or breach as follows: (a) in the event of a nonmonetary default, within thirty (30) days after receipt of notice, commence to cure or remedy such default, and (b) in the event of a monetary default, within ten (10) days after receipt of notice, commence to cure or remedy such default. In case such cure or remedy is not taken or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to cure and remedy such default or breach, including without limitation proceedings to compel specific performance by the defaulting or breaching Party. If either Party shall prevail in any court proceeding to enforce any term, covenant or condition hereof, the non-prevailing Party shall reimburse the prevailing Party its costs and reasonable attorneys' fees on account of such proceeding.

**Section 7. Assignment.** This Agreement may not be assigned by Developer without prior written approval of City.

**Section 8. Partial Invalidity.** If any section, subsection, term or provision of this Agreement or the application thereof to any Party or circumstance shall, to any extent, be invalid or unenforceable, the remainder of said section subsection, term or provision of this Agreement or the application of the same to parties or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby.

**Section 9. Termination of Agreement.** Developer may opt out of this Agreement following written notice of at least sixty (60) days. If Developer opts out of this Agreement, Developer shall return all monies paid by City to Developer pursuant to this Agreement within sixty (60) days of notification of opting out. City reserves the right to opt out of this Agreement, with sixty (60) days' notice to Developer, should Developer not perform pursuant to this Agreement. In the event City opts out of this Agreement, Developer shall return any monies paid by City to Developer pursuant to this agreement within sixty (60) days of notification of opting out. Developer's failure to return all monies paid by City within sixty (60) days shall be deemed a breach of this Agreement by Developer, and City reserves all rights at law and equity to recover monies paid by City to Developer, including costs of collection (Court Costs, Attorneys' Fees, Interest at 9% per annum, any other costs associated with collection).

**Section 10. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties. No representation or covenant made by either Party shall be binding unless contained in this agreement or subsequent written amendments hereto agreed upon by both Parties.

**Section 11. Notices.** All notices, demands, requests, consents, approvals or other instruments required or permitted by this Agreement shall be in writing and shall be executed by the Party or an officer, agent or attorney of the Party, and shall be deemed to have been effective as of the date of actual delivery, if delivered personally, if emailed, or as of the third (3<sup>rd</sup>) day from and including the date of posting, if mailed by registered or certified mail, return receipt requested, with postage prepaid, addressed as follows:

To the Developer:

Xtreme Muscle Carz  
Attn: Brett Cygan  
11953 Sportsman Road  
Highland, IL 62249

To the City:

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

CITY OF HIGHLAND, ILLINOIS:

---

Chris Conrad, City Manager

Xtreme Muscle Carz:

---

Agent – Xtreme Muscle Carz



# CITY OF HIGHLAND

To: Chris Conrad, City Manager  
From: Mallord Hubbard, Economic Development Coordinator  
CC: Mayor and City Council  
Date: April 4, 2023  
Re: Redevelopment Agreement with Xtreme Muscle Carz

---

**RECOMMENDATION** : It is the Staff recommendation that Council approve the attached Business District Redevelopment Agreement with terms detailed below.

---

**DISCUSSION:** Xtreme Muscle Carz is proposing to purchase and renovate the property at 401 Broadway. The project location falls within the Business District, and is eligible for incentives including sales and property tax rebates.

Xtreme Muscle Carz is proposing to acquire the property and make substantial improvements totaling \$1,425,000 in eligible project costs. The Redevelopment Agreement would rebate 50% of the increment of the city's portion of property & Business District eligible sales taxes, generated as a result of the project's completion.

The maximum incentives the project would be eligible for is \$285,000, or 20% of the projects costs. The total property tax rebate is estimated to be \$2,584 per year for a period of 10 years. Based on a projection of \$250,000 in annual Business District eligible sales, the sales tax rebate is projected to be \$688 for a period of 10 years.

**Note: Reimbursement estimates are based solely on projections provided by developer and are estimates only. Actual reimbursements will be based on property & sales tax documents submitted with future requests for reimbursement.**

---

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION APPROVING AND AUTHORIZING THE  
FAIR SOLAR CREDIT  
FOR MAY 1, 2023 THROUGH APRIL 30, 2024  
PURSUANT TO SECTION 78-185 OF THE CITY CODE**

**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 is in the best interests of public health, safety, general welfare and economic welfare to adopt the Fair Solar Credit value of \$0.1014 per kWh for the period beginning May 1, 2023 and ending April 30, 2024; and

**WHEREAS**, City has determined IMUA has calculated City’s Fair Solar Credit based on the calculations attached hereto as **Exhibit A**; and

**WHEREAS**, City has determined adopting the Fair Solar Credit value of \$0.1014 per kWh for the period beginning May 1, 2023 and ending April 30, 2024, based on the IMUA calculations shown in **Exhibit A**, satisfies the Fair Solar Credit rate requirements stated in Chapter 78, Article II, Division 6, Section 78 - 185; 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 approve the Fair Solar Credit value of \$0.1014 per kWh for the period beginning May 1, 2023 and ending April 30, 2024.

**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 Fair Solar Credit value of \$0.1014 per kWh for the period beginning May 1, 2023 and ending April 30, 2024 (See Exhibit A) is approved.

*Section 3.* That this Resolution shall be known as Resolution No. \_\_\_\_\_, and shall be effective upon adoption with implementation date of \_\_\_\_\_.

This Resolution adopted by the City Council of the City of Highland, Illinois and deposited and filed in the office of the City Clerk on the \_\_\_\_ day of \_\_\_\_\_, 2023, the vote taken by ayes and nays 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

## Daniel Cook

---

**From:** Sean McCarthy <smccarthy@imea.org>  
**Sent:** Tuesday, January 31, 2023 10:15 AM  
**To:** Daniel Cook  
**Subject:** [SUSPICIOUS] RE: Fair Solar Credit Values for 2023 Available Now

**CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.**

Good morning Dan,

Highland's Fair Solar Credit for this year has been calculated to be \$0.1014/kWh. Please see the individual contributing components below. Let me know if you have any questions.

Select Utility:	Highland
Energy Value : (RT Solar Weighted)	\$ 0.0773
Capacity Adder	\$ 0.0101
Transmission Adder	\$ 0.0083
Loss Factor %	6%
Total Rate Adder:	\$ 0.1014
Annual Solar Production	1645.920775

Thanks,



**Sean McCarthy**

Energy Services Representative | [IMEA](#)  
3400 Conifer Dr. | Springfield, IL 62711  
O: (217) 789-4632 | C: (217) 741-0760

**From:** Daniel Cook <dcook@highlandil.gov>  
**Sent:** Tuesday, January 31, 2023 9:58 AM  
**To:** Sean McCarthy <smccarthy@imea.org>  
**Subject:** RE: Fair Solar Credit Values for 2023 Available Now

Good morning Sean:

Would you please send me the calculated Fair Solar Credit value for the City of Highland for the upcoming fiscal year?

Thank you,

Dan Cook, P.E.  
Director of Light & Power  
City of Highland  
P.O. Box 218  
Highland, IL 62249  
Office: 618-654-7511  
Cell: 618-978-4633  
[dcook@highlandil.gov](mailto:dcook@highlandil.gov)





# City of Highland

## Department of Light and Power

**Memo to:** Chris Conrad, City Manager  
**From:** Dan Cook, Director of Light & Power  
**Date:** April 10, 2023  
**Subject:** Annual adoption of Avoided Cost aka Fair Solar Credit for Solar Net Metering Customers

### RECOMMENDATION

I recommend that you seek council approval to change the Fair Solar Credit value from the current \$0.0541 per kWh to the proposed value of \$0.1014 per kWh for the period beginning May 1st, 2023 and ending April 30th, 2024.

### DISCUSSION

Per ordinance Chapter 78, Article II, Division 6, sec. 78-185, (l), 1(1) which states "(l) "For all approved on-site generating facilities, including currently existing facilities, "avoided cost" shall be determined based on the sum of 1 and 2 below: The rate in cents per kWh as published and approved annually by the governing body of the City of Highland based on the calculations and recommendation from the City of Highlands electric wholesale supplier. Such rate shall be approved annually in a public meeting."

### CONCURRENCE

Recommended by: \_\_\_\_\_

Daniel Cook, Director of Light & Power

Approved by: \_\_\_\_\_

Chris Conrad, City Manager

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING CITY CODE CHAPTER 64 – SPECIAL EVENTS,  
ADDING DEFINITION FOR ONGOING EVENT,  
AND ARTICLE VII. – CITY FEES  
FOR SPECIAL EVENTS AND ONGOING EVENTS**

**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 the cost of providing City services for Special Events and Ongoing Events has escalated considerably and is negatively impacting the budget of City; and

**WHEREAS**, City has determined there is now a need to charge fees for City services provided to facilitate Special Events and Ongoing Events occurring within City; and

**WHEREAS**, City has determined it is in the best interest of public health, safety, general welfare, and economic welfare to charge fees for City services provided to facilitate Special Events and Ongoing Events; 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 a new definition for “Ongoing Events,” and to state the fees that shall be charged for City services provided to facilitate Special Events and Ongoing Events.

**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 64 – Special Events, Article I. – Definitions, shall be amended, and the following definition shall be added:

**Ongoing Event:** An “Ongoing Event” is defined as any event that occurs partially or completely within the jurisdiction of the City of Highland consecutively for a period of time that exceeds more than two times monthly. Specific examples would include (but are not limited to): automobile races, re-occurring sporting events not affiliated with HCUSD#5, weekly music festivals, and other weekly reoccurring events). The City Manager will make the final determination as to whether an event qualifies. This will be based on the totality of the circumstances presented and will require approval depending on requests of individual departments by their Directors.

Section 3. Chapter 64 – Special Events, shall be amended, and the following Article shall be added:

ARTICLE VII. – CITY FEES FOR SPECIAL EVENTS AND ONGOING EVENTS

Section 66-7. – Fees for Special Events and Ongoing Events.

**(a) Highland Public Safety Fees for Special Events:**

1. **Police Department:** The Highland Police Department will be paid at a rate of \$50.00 per officer per race event (runs or bicycle) when required for traffic control. The Highland Police Department will be paid at a rate of \$100.00 per officer per day, per event when officers are requested outside of the normal day-to-day operation.
2. **Emergency Medical Services Department:** No additional fees for Special Events unless organizers require service outside of the normal day-to-day operation.
3. **Fire Department:** No additional fees for Special Events unless organizers require service outside of the normal day-to-day operation.

**(b) Highland Public Safety Fees for On-Going Events:**

1. **Police Department:** The Highland Police Department will be reimbursed at a rate of 1 ½ times the rate of the officer working the ongoing event. Scheduling will be arranged and agreed upon by the organizer, the Chief of Police or his/her designee.
2. **Emergency Medical Services Department:** The Highland Emergency Medical Services Department will be paid at a rate of \$75.00 per half hour when requested for an ongoing event. The following are details of provided additional service:
  - Two crew members to provide medical services throughout the event.
  - Fuel charges of \$19.00 per hour as the truck must remain on for the entire event.
  - Medical supplies used during the event.
  - Wear and tear on the truck for idle state.

Trucks must remain in an idle state throughout the course of the event for patient comfort and to maintain moderate temperatures for medications and I.V. fluids. Scheduling will be arranged and agreed upon by the organizer and the Emergency Services Chief or his/her designee.

- 3. Fire Department:** The Highland Fire Department will be reimbursed at a rate of \$19.50 per firefighter per hour working the ongoing event. Scheduling will be arranged and agreed upon by the organizer and the Fire Chief or his/her designee.

Section 4. 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 \_\_\_\_\_, 2023, the vote taken by ayes and nays and entered upon the legislative records as follows:

AYES:

NAYS:

ABSENT:

APPROVED:

---

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

ATTEST:

---

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



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 001 General Fund				
Department: 000 Balance Sheet Accounts				
12324	AMAZON CAPITAL SERVICES	2 QTY HD PACKAGING TAPE	04/07/2023	120.99
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	5.22
Total for Department: 000 Balance Sheet Accounts				126.21
Department: 011 General Admin				
12316	The Municipal Clerks Of Illinois	MCI SPRING SEMINAR - M VON HATTEN 04/27/23 - 04/28/23	04/01/2023	150.00
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	50.93
12324	AMAZON CAPITAL SERVICES	2 QTY LABEL TAPE DYMO PAPER REFILL, 1 QTY CLEAR TAPE DYMP REFILL	04/07/2023	170.19
12330	AssuredPartners Comerstone LLC	ACA REPORTING FEE - PREPARATION OF 1095 FORMS	04/07/2023	1,360.00
12339	CDW G Inc	IT Shared Cost	04/07/2023	388.80
12349	DE LAGE LANDEN FINANCIAL SERVICES LLC	COPIER USAGE/LEASE - CITY HALL BACK OFFICE	04/07/2023	280.01
12376	LEWIS BRISBOIS BISGAARD & SMITH LLP	FEBRUARY 2023 MONTHLY RETAINER INVOICE	04/07/2023	9,877.95
12407	SPRINGBROOK HOLDING COMPANY LLC	SOFTWARE MAINTENANCE 05/2023 - 04/2024	04/07/2023	4,313.72
12414	THRYY, INC	MONTHLY PHONE LISTING	04/07/2023	90.41
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.44
12426	WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING ACCOUNT	04/07/2023	448.00
12429	WEX BANK	MARCH FUEL	04/07/2023	131.98
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	134.08
Total for Department: 011 General Admin				17,611.51
Department: 012 Police Dept				
12324	AMAZON CAPITAL SERVICES	7-DRILL TOOL,2-EMERCARESCAPREWINDOW,4- WOOD SHIMS,13-VENTCHEST	04/07/2023	387.91
12331	AUTOMATIC CONTROLS EQUIPMENT SYSTEMS INC	RTU-3 OFFLINE, TROUBLESHOT,REMOTELY - ACES LABOR	04/07/2023	138.00
12339	CDW G Inc	IT Shared Cost	04/07/2023	457.20
12344	Chris Clewis	PER DIEM FOR TRG MAY 7-12, GRACIE TACTICS	04/07/2023	272.50
12348	DATATRONICS INC	INSTALL LITES AND SIRENS CHIEF'S CAR	04/07/2023	7,115.40
12369	Highland Police Dept	RECEIPT FOR PETTY CASH- GIFT BASKET SUPPLIES	04/07/2023	22.11
12376	LEWIS BRISBOIS BISGAARD & SMITH LLP	FEBRUARY 2023 MONTHLY RETAINER INVOICE	04/07/2023	4,228.06
12392	O'Reilly Automotive Inc.	LATE FEE	04/07/2023	1.49
12414	THRYY, INC	MONTHLY PHONE LISTING	04/07/2023	37.30
12415	TRANSUNION RISK AND ALTERNATIVE	TLO BACKGROUND CHECKS DETECTIVES	04/07/2023	75.00
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12429	WEX BANK	MARCH FUEL	04/07/2023	3,812.84
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	348.96
12449	COLLINSVILLE FOP LODGE 103	PACT - MUSIC TRIVIA TABLE 04/21/23	04/12/2023	150.00
Total for Department: 012 Police Dept				17,262.15
Department: 013 Building & Zoning				
12325	Ameren Illinois	GAS CHARGE	04/07/2023	380.97
12339	CDW G Inc	IT Shared Cost	04/07/2023	91.44
12341	City Of Highland	ELECTRICAL INSPECTION	04/07/2023	180.00
12347	Crawford, Murphy & Tilly Inc	HIGHLAND STAFF SUPPORT PROFESSIONAL SERVICES 10/29/22 - 11/25/22	04/07/2023	3,300.00
12376	LEWIS BRISBOIS BISGAARD & SMITH LLP	FEBRUARY 2023 MONTHLY RETAINER INVOICE	04/07/2023	1,346.99
12379	Craig Loyet	PLUMBING INSPECTION	04/07/2023	577.50
12405	Timothy Singler	PLUMBING INSPECTION	04/07/2023	427.50
12409	SUMNER ONE, INC	COLOR OVERAGES	04/07/2023	126.45
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12426	WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING ACCOUNT	04/07/2023	79.98
12429	WEX BANK	MARCH FUEL	04/07/2023	78.06
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	31.30
Total for Department: 013 Building & Zoning				6,835.57
Department: 014 Fire Dept				
12315	SIGNS & DESIGNS BY RONNIE DEIEN, LLC	WRAP BOTH BEDSIDES W/ GLOSS&VINYL, REFLECTIVE LETTERING,STRIPING	04/01/2023	875.00
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	33.98
12324	AMAZON CAPITAL SERVICES	5 QTY LIFEMASTER 61LM COMPATIBLE STINGER VISOR STYLE REMOTE	04/07/2023	78.65
12325	Ameren Illinois	GAS CHARGES	04/07/2023	102.03
12339	CDW G Inc	IT Shared Cost	04/07/2023	22.80
12343	City Utilities	UTILITES- 1122 BROADWAY	04/07/2023	425.78
12345	Constellation NewEnergy Gas Division, LLC	GAS SERVICE	04/07/2023	120.29
12350	DINGES FIRE COMPANY	5 QTY LION REDZONE PARTICULATE BLOCKING HOOD-BLACK/GRAY	04/07/2023	554.75
12358	Everlasting Etch	21 QTY WHITE PRINTS BLACK DUET SIGNAGE 1/16 TAGS 2X 35 VELCRO	04/07/2023	36.75
12371	Illinois State Police	COST CENTER 06489 FP-PGELSBY&GREGORY	04/07/2023	56.50
12376	LEWIS BRISBOIS BISGAARD & SMITH LLP	FEBRUARY 2023 MONTHLY RETAINER INVOICE	04/07/2023	261.92
12382	McKay Auto Parts Inc	1 QTY BLSTR PK MNATURES (450)	04/07/2023	5.69
12392	O'Reilly Automotive Inc.	1 QTY WIPER BLADE. 1 QTY WIPER BLADE	04/07/2023	63.15
12417	Trendy Tees & More LLC	12 QTY TSHIRT W/MALTESE LOGO+FULL BACK LOGO	04/07/2023	180.00
12429	WEX BANK	MARCH FUEL	04/07/2023	393.47
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	22.40
12435	Huels Oil Co	MARCH DIESEL FUEL	04/07/2023	605.96
Total for Department: 014 Fire Dept				3,839.12
Department: 017 Streets / PW Admin				
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	38.96
12324	AMAZON CAPITAL SERVICES	1 QTY DEWALT SOCKET SET 1/4 INCH & 3/8 INCH DRIVE	04/07/2023	300.39
12335	BUCHER MUNICIPAL NORTH AMERICA INC	Various Swooper Parts	04/07/2023	3,160.44
12339	CDW G Inc	IT Shared Cost	04/07/2023	160.08
12345	Constellation NewEnergy Gas Division, LLC	GAS SERVICE	04/07/2023	524.08
12346	Cooperative Response Center, Inc	BASE FEE OCT.CRC AGENT.CRC AGENT 2DIAL OUT.CRC LINK USER LICENCE	04/07/2023	54.53
12377	London Shoe Shop	SAFETY BOOTS - RYAN HELLMANN	04/07/2023	200.00
12382	McKay Auto Parts Inc	Evolution Blade- Truck # 606	04/07/2023	272.73
12388	Navy Brand	Navy Brand WOW Glass Cleaner	04/07/2023	183.20
12390	Nu Way Concrete Forms Troy LLC	Sealant, Marking Paint, Mulch Fork, Cover Hook, Carbide Bits	04/07/2023	1,954.07
12400	R P Lumber Co Inc	2 QTY 786436 #509 GRAY QUAD SEALANT	04/07/2023	19.98
12401	Red E Mix LLC	Wall Block 2x2x6 Full: 23 @ \$35 ea., Tic 60141049	04/07/2023	805.00
12407	SPRINGBROOK HOLDING COMPANY LLC	SOFTWARE MAINTENANCE 05/2023 - 04/2024	04/07/2023	4,313.73
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12427	Warning Lites of Southern IL, LLC	Blue Street Sign - Olive St	04/07/2023	31.50
12429	WEX BANK	MARCH FUEL	04/07/2023	248.05

12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	176.77
12435	Huels Oil Co	DHS-PREM OFF-ROAD DIESEL	04/07/2023	2,056.34
			<b>Total for Department: 017 Streets / PW Admin</b>	<b>14,715.23</b>
			<b>Total for Fund:001 General Fund</b>	<b>60,389.79</b>
<b>Fund: 007 Community Development Fund</b>				
<b>Department: 007 Community Development</b>				
12339	CDW G Inc	IT Shared Cost	04/07/2023	22.80
12342	City Petty Cash	MAZZIO'S TIP- IDC MEETING/LUNCHEON (03/01/23)	04/07/2023	5.00
			<b>Total for Department: 007 Community Development</b>	<b>27.80</b>
			<b>Total for Fund:007 Community Development Fund</b>	<b>27.80</b>
<b>Fund: 008 Motor Fuel Tax Fund</b>				
<b>Department: 008 Motor Fuel Tax</b>				
12329	ASPHALT SALES AND PRODUCTS INC	Cold Patch - 7.88 T	04/07/2023	2,386.50
12385	Mike A Maedje Trucking Inc	CM6: 97.49 t - \$11.75 p/t, CM7: 73.68 t - \$15.95 p/t	04/07/2023	2,320.71
			<b>Total for Department: 008 Motor Fuel Tax</b>	<b>4,707.21</b>
			<b>Total for Fund:008 Motor Fuel Tax Fund</b>	<b>4,707.21</b>
<b>Fund: 009 Parks &amp; Rec Fund</b>				
<b>Department: 009 Korte Rec Center</b>				
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	44.99
12324	AMAZON CAPITAL SERVICES	2 QTY YOGA BLOCL SET	04/07/2023	38.52
12338	Capri Pools & Aquatics	chlorine tabs and pool cleaning chemicals	04/07/2023	628.00
12339	CDW G Inc	IT Shared Cost	04/07/2023	137.04
12345	Constellation NewEnergy Gas Division, LLC	GAS SERVICE	04/07/2023	1,528.07
12363	FROST Electric Supply	Replacement bulbs for KRC lights	04/07/2023	323.20
12376	LEWIS BRISBOIS BISGAARD & SMITH LLP	FEBRUARY 2023 MONTHLY RETAINER INVOICE	04/07/2023	598.66
12393	Orkin Exterminating	MONTHLY PEST CONTROL	04/07/2023	82.09
12394	Pepsi	KRC concessions supplies	04/07/2023	746.08
12399	Quesch USA, Inc	Monthly water bottle refill station bill (March)	04/07/2023	55.00
12426	WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING ACCOUNT	04/07/2023	343.14
12428	Watts Copy Systems Inc	Monthly payment for KRC printer (March)	04/07/2023	355.96
12431	Laura Wilken	MLEAGE FOR IUEDP CONFERENCE 04/16/23 - 04/19/23	04/07/2023	403.76
12432	Beverly Wilks	Refund for membership	04/07/2023	125.00
12433	William F Brockman Co	KRC concessions supplies	04/07/2023	704.05
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	1,965.49
			<b>Total for Department: 009 Korte Rec Center</b>	<b>8,079.05</b>
<b>Department: 016 Parks &amp; Recreation</b>				
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	68.83
12320	Albers Fire Prot. Equipment Inc	Inspected and tagged portable fire extinguisher at Silver Lake	04/07/2023	119.00
12324	AMAZON CAPITAL SERVICES	1 QTY COLUMBIA MENS ASCENDER JACKET	04/07/2023	166.92
12325	Ameren Illinois	Evergreen et lite	04/07/2023	206.39
12334	BSN SPORTS INC	Tee ball/Baseball equipment. HYBSL to reimburse	04/07/2023	6,895.07
12339	CDW G Inc	IT Shared Cost	04/07/2023	182.88
12345	Constellation NewEnergy Gas Division, LLC	GAS SERVICE	04/07/2023	106.11
12354	Emerald View Turf Farms	HFT 5lb seed bag Optimist field	04/07/2023	97.05
12356	Epic Sports	Teeball/Baseball equipment. HYBSL check to reimburse	04/07/2023	4,798.86
12357	Essenpreis Plumbing & Htg	WCC worked on a toilet	04/07/2023	261.45
12362	Forestry Suppliers Inc	48" D O T Reachers	04/07/2023	138.58
12364	Gelly Excavating & Construction Inc	CA3 haul to Silver Lake	04/07/2023	752.11
12370	Sylvester Holzinger	Refund for Price is Right trip	04/07/2023	113.00
12376	LEWIS BRISBOIS BISGAARD & SMITH LLP	FEBRUARY 2023 MONTHLY RETAINER INVOICE	04/07/2023	486.42
12382	McKay Auto Parts Inc	oil for equipment	04/07/2023	17.49
12387	MTI Distributing, Inc	Maintenance on parks lawn mower	04/07/2023	1,573.01
12392	O'Reilly Automotive Inc.	Seat covers for Silver Lake dump truck	04/07/2023	39.99
12394	Pepsi	Glik concessions supplies	04/07/2023	194.38
12406	SITEONE LANDSCAPE SUPPLY	Red topdressing (Expanded shale) 50 lb bag. Optimist Field	04/07/2023	1,107.00
12408	Scott A Stieb	Shirts for Price is Right tour	04/07/2023	370.00
12410	Sunbelt Rentals Inc	Rental of lawn overseeder for Runderer Park	04/07/2023	101.69
12411	Switzer Food and Supplies	Glik park concessions supplies	04/07/2023	916.97
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12422	V F W Post 5694	Flag display service for one year (2023)	04/07/2023	20.00
12426	WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING ACCOUNT	04/07/2023	257.67
12429	WEX BANK	MARCH FUEL	04/07/2023	2,233.04
12430	Wilke Truck Service, Inc	FAI Sand pick up and delivery at Silver Lake	04/07/2023	272.25
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	413.74
12435	Huels Oil Co	MARCH DIESEL FUEL	04/07/2023	385.99
			<b>Total for Department: 016 Parks &amp; Recreation</b>	<b>22,511.27</b>
<b>Department: 503 Swimming Pool Fund</b>				
12339	CDW G Inc	IT Shared Cost	04/07/2023	45.60
12380	Madison County Health Dept	Outdoor pool Concessions license	04/07/2023	150.00
			<b>Total for Department: 503 Swimming Pool Fund</b>	<b>195.60</b>
<b>Department: 715 Cemetery Fund</b>				
12359	Ferrelgas	Cemetery gas utilities	04/07/2023	260.73
12364	Gelly Excavating & Construction Inc	RR3 haul to cemetery	04/07/2023	716.38
12382	McKay Auto Parts Inc	Penlight for inspecting/working on vehicles	04/07/2023	61.77
			<b>Total for Department: 715 Cemetery Fund</b>	<b>1,038.88</b>
			<b>Total for Fund:009 Parks &amp; Rec Fund</b>	<b>31,824.80</b>
<b>Fund: 101 Electric Fund</b>				
<b>Department: 000 Balance Sheet Accounts</b>				
12438	City of Highland	Refund Check 005429-000	04/06/2023	225.31
12451	City of Highland	Refund Check 020832-000	04/12/2023	30.77
			<b>Total for Department: 000 Balance Sheet Accounts</b>	<b>256.08</b>
<b>Department: 101 Electric Admin</b>				
ACH	Il. Dept Of Revenue	MARCH UTILITY TAX	04/05/2023	26,219.70
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	32.58

12324	AMAZON CAPITAL SERVICES	1 QTY AFMAT ELECTRIC PENCIL SHARPENER	04/07/2023	30.49
12325	Ameren Illinois	GAS CHARGE	04/07/2023	761.92
12328	Aramark Uniform Services	RUG SERVICE	04/07/2023	195.65
12339	CDW G Inc	IT Shared Cost	04/07/2023	68.64
12346	Cooperative Response Center, Inc	BASE FEE OCT.CRC AGENT.CRC AGENT 2DIAL OUT.CRC LINK USER LICENCE	04/07/2023	763.49
12392	O'Reilly Automotive Inc.	10 QTY 2.5 GAL OREHLLDEF, 6 QTY GL-WIPER FLD, 2 QTY WIPER BLADE	04/07/2023	218.19
12407	SPRINGBROOK HOLDING COMPANY LLC	SOFTWARE MAINTENANCE 05/2023 - 04/2024	04/07/2023	17,254.88
12409	SUMNER ONE, INC.	COLOR OVERAGES	04/07/2023	111.41
12414	THRYV, INC.	MONTHLY PHONE LISTING	04/07/2023	49.79
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12429	WEX BANK	MARCH FUEL	04/07/2023	70.35
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	250.73

Total for Department: 101 Electric Admin 46,243.20

Department: 102 Electric Production

12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	44.55
12321	ALS Tribology	OIL CONTAINER KIT	04/07/2023	242.83
12322	Aitec Industries Inc	970831800 M18 Fuel w/one-key, High Torch Impact 3/4" Friction Ri	04/07/2023	571.91
12323	ALTORFER INC	TROUBLESHOOT VOLTAGE REGUALTOR	04/07/2023	1,221.12
12324	AMAZON CAPITAL SERVICES	2 QTY BLACK VINYL NUMBER STICKERS	04/07/2023	29.10
12328	Aramark Uniform Services	MARCH UNIFORM AND RUG SERVICE	04/07/2023	405.05
12339	CDW G Inc	IT Shared Cost	04/07/2023	22.80
12392	O'Reilly Automotive Inc	LATE FEE	04/07/2023	44.96
12400	R P Lumber Co Inc	2X4X8 LUMBER	04/07/2023	8.32
12418	TURF GATOR LLC	ROUND ABOUT LAWN CARE	04/07/2023	109.00
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12429	WEX BANK	MARCH FUEL	04/07/2023	627.84

Total for Department: 102 Electric Production 3,542.86

Department: 104 Electric Distribution

12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	29.17
12325	Ameren Illinois	OPTIONAL LIGHTING CHARGE	04/07/2023	120.15
12326	ANIXTER, INC	279015R1 Fuse Link T Universal 15 AMP	04/07/2023	594.50
12339	CDW G Inc	IT Shared Cost	04/07/2023	205.68
12352	EDWARDSVILLE MACHINE & WELDING CO INC	LABOR TO REPAIR SPROCKET FOR TRENCHER	04/07/2023	310.00
12355	ENDRIZZI CONTRACTING INC	138KV Line Clearance Trimming	04/07/2023	100,000.00
12361	Fletcher Reinhardt Company	49413-010 Conduit, PVC SCH 80 3"X 10'	04/07/2023	4,250.00
12392	O'Reilly Automotive Inc	1 QTY BUTT SPLICE, 1 QTY BUTT SPLICE	04/07/2023	274.07
12397	Power Line Supply	R-9074 Penta Socket 3/8" Drive 13/16 5 Point	04/07/2023	29.91
12400	R P Lumber Co Inc	STREETLIGHT @ TROUW CUL-DE-SAC	04/07/2023	286.67
12404	RICHARD SCHANZ	REPLACED BOTH DRIVE TIRES & LABOR	04/07/2023	866.36
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12429	WEX BANK	MARCH FUEL	04/07/2023	342.55
12435	Huels Oil Co	MARCH DIESEL FUEL	04/07/2023	1,216.82
12436	Vermeer Midwest	PAY MO SALES TAX	04/07/2023	48.01

Total for Department: 104 Electric Distribution 108,789.27

Total for Fund: 101 Electric Fund 158,831.41

Fund: 111 FTTP Fund

Department: 000

12336	MARGO AND ROBERT BUEHNE	HCS REFUND	04/07/2023	126.91
12353	PAMELA ELLIOT	HCS REFUND	04/07/2023	20.72
12360	SARA FISHER	HCS REFUND	04/07/2023	9.47
12367	JENNA HASELHORST	HCS REFUND	04/07/2023	4.77
12375	BRENNAN KENT	HCS REFUND	04/07/2023	25.62
12381	SUZANA MAROJEVIC	HCS REFUND	04/07/2023	220.87
12403	DEANN ROBERSON	HCS REFUND	04/07/2023	45.51
12416	LINDSEY TRAVIS	HCS REFUND	04/07/2023	14.30

Total for Department: 000 468.17

Department: 111

ACH	ILLINOIS DEPT OF REVENUE	MARCH RT-10 TELECOMMUNICATIONS INFRASTRUCTURE MTN FEE RETURN	04/05/2023	2,895.95
ACH	USAC BILLING & DISBURSEMENT	SUPPORT MECHANISM CHARGES	04/10/2023	1,147.55
12324	AMAZON CAPITAL SERVICES	CREDIT MEMO FOR INV 1PY4-GGF1-6QXP	04/07/2023	3,350.57
12328	Aramark Uniform Services	RUG SERVICE	04/07/2023	194.79
12337	CALIX INC.	XGS-PON SFP+, 10G/10G, Class N1, 1577/1270nm, Single Fiber Trans	04/07/2023	14,907.30
12339	CDW G Inc	IT Shared Cost	04/07/2023	137.04
12345	Constellation NewEnergy Gas Division, LLC	GAS SERVICE	04/07/2023	115.02
12346	Cooperative Response Center, Inc	BASE FEE OCT.CRC AGENT.CRC AGENT DIAL OUT.CRC LINK USER LICENCE	04/07/2023	163.61
12351	Drive Social Media	SOCIAL MEDIA MONTHLY SERVICE	04/07/2023	2,000.00
12366	GREAT LAKES DATA SYSTEMS	SMS OUTBOUND MESSAGING FEES	04/07/2023	9,250.00
12372	ILLINOIS TELECOMMUNICATIONS ACCESS CORP	LOCAL EXCHANGE CARRIER & INTERCONNECTED VOIP & WIRELESS PROV REM	04/07/2023	14.58
12373	INTEGRA OPTICS INC	Fiber Jumper, Multi Mode 62.5/125 OM1, Duplex - 2.0mm Orange Ris	04/07/2023	441.28
12378	LOU FUSZ FORD OF HIGHLAND COMPANY	HCS TRUCK RELAY	04/07/2023	2.58
12386	Missouri Network Alliance LLC	DATA CONTENT FEE	04/07/2023	19,295.82
12389	Northtown Auto & Tractor	2 QTY CONV OIL 10W30	04/07/2023	12.38
12396	POWER & TELEPHONE	WMB4CC6CA6C11132 3 EA 1,322.35 EA 3,967.05SPLITTER 1X32 SCAPC	04/07/2023	6,718.95
12407	SPRINGBROOK HOLDING COMPANY LLC	SOFTWARE MAINTENANCE 05/2023 - 04/2024	04/07/2023	4,313.73
12414	THRYV, INC	MONTHLY PHONE LISTING	04/07/2023	53.50
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12429	WEX BANK	MARCH FUEL	04/07/2023	409.17
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	327.91
12435	Huels Oil Co	MARCH DIESEL FUEL	04/07/2023	166.69
12437	VIVICAST MEDIA, LLC	VIDEO CONTENT FEE - APRIL	04/07/2023	53,732.27
12447	4COM Inc	APRIL 2023 PROGRAMMING	04/12/2023	10,298.50
12450	TEGNA	MARCH VIDEO CONTENT FEE	04/12/2023	6,727.50

Total for Department: 111 136,892.07

Department: 114

12337	CALIX INC.	SHIPPING AND HANDLING	04/07/2023	6,113.14
-------	------------	-----------------------	------------	----------

Total for Department: 114 6,113.14

Total for Fund: 111 FTTP Fund 143,473.38

Fund: 201 Water Fund

Department: 000 Balance Sheet Accounts

12438	City of Highland	Refund Check 005429-000	04/06/2023	42.19
12451	City of Highland	Refund Check 020832-000	04/12/2023	10.18

Total for Department: 000 Balance Sheet Accounts 52.37

Department: 201 Water Admin				
12325	Ameren Illinois	GAS CHARGE	04/07/2023	380.96
12339	CDW G Inc	IT Shared Cost	04/07/2023	22.80
12346	Cooperative Response Center, Inc	BASE FEE OCT.CRC AGENT CRC AGENT 2DIAL OUT.CRC LINK USER LICENCE	04/07/2023	54.53
12407	SPRINGBROOK HOLDING COMPANY LLC	SOFTWARE MAINTENANCE 05/2023 - 04/2024	04/07/2023	6,470.59
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	78.29
Total for Department: 201 Water Admin				7,007.17
Department: 202 Water Production				
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	3.98
12325	Ameren Illinois	Utilities	04/07/2023	163.19
12332	BARNETT PEST SOLUTIONS	Onslaught - 6 buildings, 1 garage	04/07/2023	205.00
12339	CDW G Inc	IT Shared Cost	04/07/2023	91.44
12345	Constellation NewEnergy Gas Division, LLC	GAS SERVICE	04/07/2023	190.35
12365	Granger	Breather Vent 3/8"	04/07/2023	11.40
12368	Hawkins Inc	Ammonia Pump Replacement	04/07/2023	1,326.29
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12421	USA Blue Book	DPD 4 Dispenser	04/07/2023	1,040.35
12429	WEX BANK	MARCH FUEL	04/07/2023	121.17
Total for Department: 202 Water Production				3,368.55
Department: 203 Water Distribution				
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	30.57
12324	AMAZON CAPITAL SERVICES	2 QTY HP 67 BLACK INK CARTRIDGE, 1 QTY TRI COLOR INK CARTRIDGE	04/07/2023	32.84
12339	CDW G Inc	IT Shared Cost	04/07/2023	34.32
12342	City Petty Cash	MCDONALDS -WATER MAIN BREAK - FOOD FOR GUYS (02/10/23)	04/07/2023	74.05
12374	Kalmer Landscape Supply	TOP SOIL WATER& SEWER	04/07/2023	258.08
12382	McKay Auto Parts Inc	PX Grey RTV Silicone	04/07/2023	5.14
12401	Red E Mix LLC	4000 PSI O/S Flatwork 5 cy, \$140 p/cy, Winter Serv Tie 60140985	04/07/2023	362.50
12412	Teklab Inc	Coliform, Total Membrane	04/07/2023	221.10
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12429	WEX BANK	MARCH FUEL	04/07/2023	715.65
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	16.42
12435	Huels Oil Co	MARCH DIESEL FUEL	04/07/2023	394.10
Total for Department: 203 Water Distribution				2,360.15
Total for Fund:201 Water Fund				12,788.24
Fund: 301 Sewer Fund				
Department: 000 Balance Sheet Accounts				
12438	City of Highland	Refund Check 005429-000	04/06/2023	41.81
12451	City of Highland	Refund Check 020832-000	04/12/2023	10.24
Total for Department: 000 Balance Sheet Accounts				52.05
Department: 301 Sewer Admin				
12325	Ameren Illinois	GAS CHARGE	04/07/2023	380.96
12327	APWA Gateway Branch	2023 Branch Fees - APWA Gateway Branch- Illinois Chapter	04/07/2023	30.00
12339	CDW G Inc	IT Shared Cost	04/07/2023	22.80
12346	Cooperative Response Center, Inc	BASE FEE MARCH.CRC AGENT CRC AGENTDIAL OUT.CRC LINK USER LICENCE	04/07/2023	54.53
12407	SPRINGBROOK HOLDING COMPANY LLC	SOFTWARE MAINTENANCE 05/2023 - 04/2024	04/07/2023	6,470.59
12422	V F W Post 5694	Flag Service for 1 year - PW	04/07/2023	20.00
Total for Department: 301 Sewer Admin				6,978.88
Department: 303 Sewer Collection				
12324	AMAZON CAPITAL SERVICES	2 QTY HP 67 BLACK INK CARTRIDGE, 1 QTY TRI COLOR INK CARTRIDGE	04/07/2023	32.83
12339	CDW G Inc	IT Shared Cost	04/07/2023	34.32
12340	CENTRAL RUBBER EXTRUSIONS OF IL, INC	Jetter Fill Hose	04/07/2023	10.00
12342	City Petty Cash	MCDONALDS -WATER MAIN BREAK - FOOD FOR GUYS (02/10/23)	04/07/2023	17.88
12382	McKay Auto Parts Inc	PX Grey RTV Silicone	04/07/2023	5.15
12401	Red E Mix LLC	4000 PSI O/S Flatwork 5 cy, \$140 p/cy, Winter Serv Tie 60140985	04/07/2023	362.50
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	16.42
12435	Huels Oil Co	MARCH DIESEL FUEL	04/07/2023	394.10
Total for Department: 303 Sewer Collection				1,088.58
Department: 304 Water Reclamation Facility				
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	64.51
12324	AMAZON CAPITAL SERVICES	1 QTY LEVITON 1256 15 AMP, 4 QTY BRIGHT WAY 6V BATTERY TERM RECH	04/07/2023	82.01
12339	CDW G Inc	IT Shared Cost	04/07/2023	91.44
12389	Northtown Auto & Tractor	HDMO 15W40 2.5 GL	04/07/2023	177.04
12395	Polydyne, Inc.	Tote Clarifloc, CE-1457 Polymer	04/07/2023	15,180.00
12412	Teklab Inc	WRF Monthly Sampling	04/07/2023	67.30
12419	TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	04/07/2023	215.38
12423	Vandevanter Engineering Inc	SW, ROT, 22mm Lev On/Off	04/07/2023	51.00
12426	WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING ACCOUNT	04/07/2023	12.20
12429	WEX BANK	MARCH FUEL	04/07/2023	127.37
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	54.51
Total for Department: 304 Water Reclamation Facility				16,122.76
Total for Fund:301 Sewer Fund				24,242.27
Fund: 401 Ambulance Fund				
Department: 401 Ambulance Fund				
12317	Ace Hardware	ACE OPERATING SUPPLIES	04/07/2023	25.77
12318	Airgas USALLC	OXYGEN	04/07/2023	332.49
12319	Aladtec, Inc.	TIME CLOCK ANNUAL SUBSCRIPTION - 05/12/23-05/11/24	04/07/2023	3,367.00
12324	AMAZON CAPITAL SERVICES	MIRCOSOFIT SURFACE PRO,SCREEN PROTECTOR,KEYBOARD,CASE	04/07/2023	1,574.05
12333	Blue Cross Blue Shield of Illinois	REFUND - WHEAT, MYLA	04/07/2023	1,049.85
12339	CDW G Inc	IT Shared Cost	04/07/2023	160.08
12342	City Petty Cash	HIGHLAND PIERRON (DAWN BAST) REFUND REFLECTIVE SIGN ORDER	04/07/2023	10.00
12383	Medicaid	PAID BY OTHER INSURANCE - ID 227787827 M REINACHER	04/07/2023	77.25
12384	MICKS GARAGE INC	AMBULANCE INSPECTION #1541	04/07/2023	39.00
12391	ALEXANDER OCEPEK	MEDICATION FROM WORKMAN COMP	04/07/2023	8.91
12398	QUADMED, INC	EMS SUPPLIES	04/07/2023	715.00
12402	Reding Tire & Battery Inc	H8 HEADLIGHT BULB AMBULANCE #1541	04/07/2023	20.00
12420	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	04/07/2023	243.76
12425	LOGAN VONHATTEN	BOOT PURCHASE REIMBURSEMENT PER CONTRACT	04/07/2023	150.00
12429	WEX BANK	MARCH FUEL	04/07/2023	1,292.46
12434	City Of Highland	MARCH CENTRAL PURCHASING	04/07/2023	102.78



12435	Huels Oil Co	MARCH DIESEL FUEL	04/07/2023	1,139.74
			Total for Department: 401 Ambulance Fund	10,308.14
			Total for Fund:401 Ambulance Fund	10,308.14
Fund: 713 Solid Waste Fund				
Department: 000 Balance Sheet Accounts				
12438	City of Highland	Refund Check 005429-000	04/06/2023	118.25
12451	City of Highland	Refund Check 020832-000	04/12/2023	17.70
			Total for Department: 000 Balance Sheet Accounts	135.95
Department: 713 Solid Waste Fund				
12413	Thole Fabrication & Welding Inc	REC TUBE AND SQUARE TUBE	04/07/2023	145.00
12448	ALLIED WASTE TRANSPORTATION INC	TEMP DUMPSTER SERVICES	04/12/2023	7,242.85
			Total for Department: 713 Solid Waste Fund	7,387.85
			Total for Fund:713 Solid Waste Fund	7,523.80
			<b>Grand Total</b>	<b>454,116.84</b>

Accepted by City Council April 17, 2023

Mavor: \_\_\_\_\_ Clerk: \_\_\_\_\_