

CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2024-25



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 07, 2024

CITY COUNCIL

Mayor Kevin B. Hemann

CITY MANAGER

Christopher Conrad

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Sarah Sloan

William Napper

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
Mallord Hubbard	Community Development

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2024-2025 BUDGET

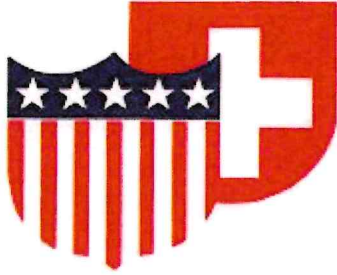
2023

- Oct 30th Staff members should be preparing their budget goals and capital
- Dec 1st EOM financials for first 6 months thru Oct 30th to Staff Members
- Dec 13th Budget Detail Sheets Provided to Directors
- Dec 13th Staff provide budget goals to Finance and City Manager for Council
(Including updated 5 year capital Projections)
- Dec 14th-29th Directors / Supervisors complete employee evaluations and PAF's.
(Incorporate updates into budget personnel detail sheets)
- Dec 18th Budget goals included with Council Packet for Mayor and Council

2024

- 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
- Jan 3rd Completed PAF's due for Processing effective May 1
(including pay increases, bonuses, license/education pay, etc)
(copies to Dawn in payroll and Reanna for budgeting)
- Jan 12th Staff turn in their completed budgets to Director of Finance
- Jan 29th-Feb 5th City Manager / Director of Finance meet with Staff for budget
review.
- March 4th Council receives a copy of the proposed budget.
- March 18th Budget Meetings with Council -
- March 28th Publish notice of public hearing for April 15, 2024 on tentative budget
(Notice of public hearing must be published in paper at
least 10 days before the final approval of the budget.)
- April 1st Council Meeting -
Council makes statement to have the tentative annual budget available for
public review at City Hall by April 2nd and establish a public hearing on the
tentative annual budget for April 15, 2024
- April 2nd 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.)
- March 27th Publish notice of public hearing for April 15, 2024 on tentative budget
(Notice of public hearing must be published in paper at
least 10 days before the final approval of the budget.)
- April 15th Council Meeting -
Public hearing on tentative budget.
(Before the final budget approval.)
- April 15th City Council adopts the Budget Ordinance (after the public hearing).
(Budget must be adopted before May 1st.)
- After April 15th 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 Troy Times Tribune).



City of Highland

City Manager

To: Honorable Mayor Hemann and Council Members
From: Christopher Conrad, City Manager
Date: March 10, 2024
Re: FY 2024-2025 Budget Summary

We submit for your review the FY 2024-2025 Budget that shows an anticipated \$885,575.00 dollar surplus. The total budget for FY 24-25 is \$52,140,562 which is about a 4% decrease from FY 23-24. Based on recent revenue data we have anticipated a 4% decrease in revenue which necessitated the reduction in planned expenses.

The FY 2024-2025 budget has been prepared using both the historic metrics of 85% for O&M, 10% for capital, and 5% for replacement/reserves. We have made some minor adjustments in this budget with O&M at 78%, Capital at 12% and reserves at 3% for this budget. This is after having set aside reserve funds the last few years to accommodate the increases in project costs which necessitated an increase in capital spending as we take on some important projects across this City with this year's budget.

We are still feeling the impact of inflation on our operating expenses. Our diverse sources of revenue and conservative approach to budgeting have protected us from making impactful decisions, but inflation combined with unfunded mandates at the State level have exacerbated the issue of the rate of revenue growth to expense growth.

A primary threat we will be watching through this budget year is the slow or stagnate growth of our unrestricted revenue sources that primarily fund our government services of police, fire, parks and streets. Our unrestricted revenues are further threatened by the current State Budget proposal that includes a suspension of the grocery tax which goes exclusively to local governments. If passed, this will impact our unrestricted revenues in the amount of approximately \$280,000.00. We are already in a strange position of seeing revenue growth in our restricted funds, which allows us to complete infrastructure projects, but seeing financial pressure in our unrestricted funds which primarily fund operations; this state level budget proposal will only make that position more pronounced.

We have managed these issues in the past 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 these economic pressures until revenues balance out.

Through the FY 2024-2025 budget, we have funded our operations through the full FY 24-25 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, 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 2024-2025 budget are below:

Public Safety After making significant investments the last few years on training and equipment for our Public Safety departments, we are moving into a maintenance phase for the Public Safety Departments. Departments continue to implement technology to help mitigate ever growing training and certification requirements, and assist in efficient enforcement. EMS will see the largest change this year with the loss of the service contracts for the fire protection districts. EMS will be going down to a single full-time ambulance that will be focused on emergency response for our citizens. I am pleased to report that with this model we anticipate being able to both meet the emergency needs of our citizens and we realistically expect to realize a modest surplus for this department, which is a first for many years because of the Medicare/Medicaid funding issues we have discussed at length.

Public Works After taking a brief break to set aside funds, we anticipate getting back to water main replacements projects. Street and Alley has the most projects slated for this year with replacement projects slated for 6th street, Laurel Street, Pine Street and Cypress Streets.

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. We have also budgeted to replace the main breaker in the northtown substation and to begin the engineering for the anticipated connection point change with Ameren which is likely to take place in FY 25-26.

Fiber continues to grow subscriber counts and is completing construction in the final subdivision. Video service continues to be a budget stressor, however changes to the Victory TV contract and delivery point is anticipated to alleviate some of that stress. We expect to see another year of decreased expenses related to that service.

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. Two major projects for this year are a new roof for the WCC and a replacement of the KRC parking lot.

Community Development Code enforcement is now under Public Safety, but 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 continuation of the Façade Improvement Reimbursement Program in the Business District. Our largest project for the year will be completing the process of extending our TIF districts and the creation of TIF 3 for our newly annexed areas of town. We will continue seeking options for an additional hotel as well.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2024/2025. Items to note include the following:

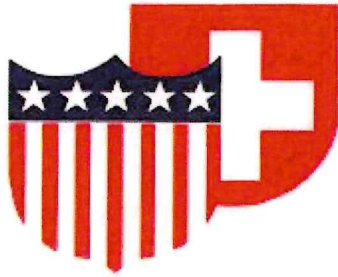
- A 3% decrease in Operating and Maintenance (O&M) expenditures, coupled with an estimated 4% decrease in operating revenues.
- Transfers to reserves equal \$1,328,500.00 in an effort to stockpile reserves for future needs/deferred projects and mitigate further inflation issues.
- Total expenditures decrease is 4% from the previous year's budget mainly due to reductions in overall capital spending with no major building projects this year as we have seen the last few years with the PSB and City Hall.

In closing I want to thank the Directors, Department Heads, Supervisors 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 and their continued professional and responsible stewardship of the taxpayers dollars.

Sincerely,



Christopher Conrad, City Manager



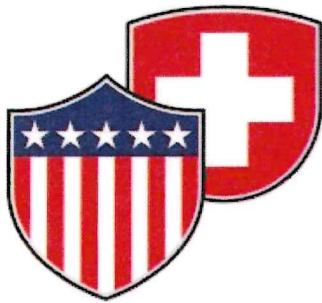
City of Highland

2024-2025

Budget Overview

Progressive from the Outset

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



HCS
HIGHLAND COMMUNICATION SERVICES

Highland Today

The progressive culture remains alive today in multiple examples. Utility rates for electrical service are amongst the lowest in the State, due to our affiliation with the Illinois Municipal Electrical Agency. The fiber 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, as well as improvements to sewer trunk mains. Development continues throughout town even with shifting state revenues continuing to be an uncertainty. The new public safety facility is 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.

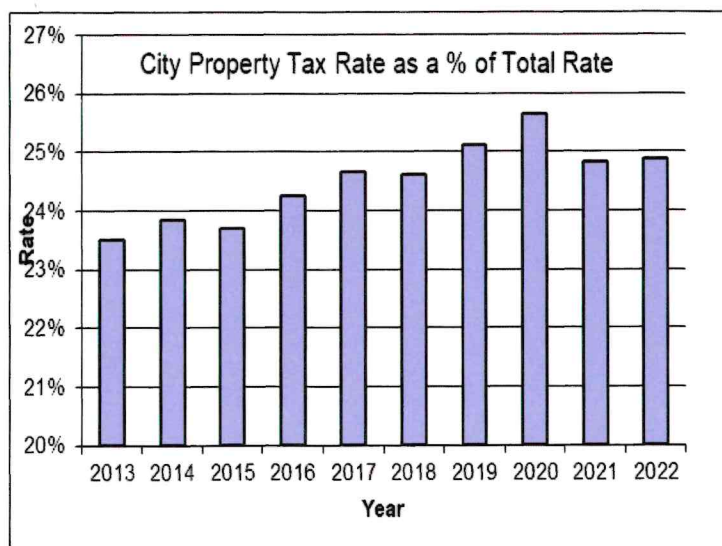
The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage 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. 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 8.36% in assessed valuation in 2022. Since economic conditions are still unpredictable, we anticipate a 5% increase in our assessed valuation based on the prior year's results. As of the most recent figure released in April of 2023, the city-wide assessed value is \$231 million. Over the past ten years, the average annual

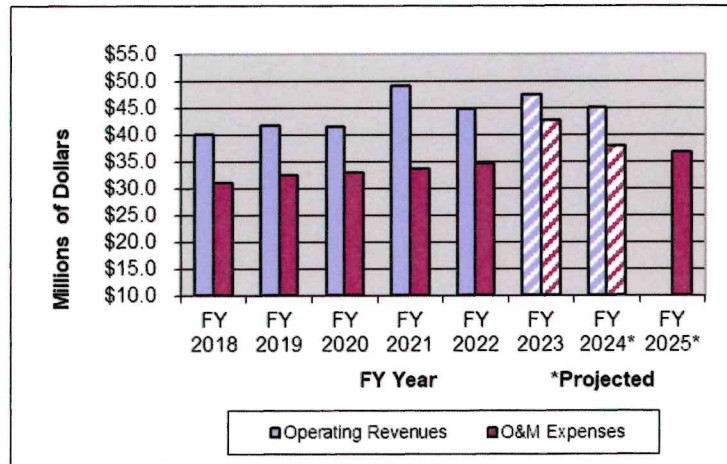


percentage increase in assessed value is 2.49%. In addition, the property tax rate of \$1.8897 per \$100 of assessed value for the tax levy year of 2022, collected in 2023, is only slightly higher than 2011 when the rate was 1.8553 per \$100. The chart included tracks the City and Library's percentage of the total tax rate for locations within Saline Township. Helvetia Township would produce very similar results. The population of Highland is currently 9,991 per the 2020 census figures.

Revenues & Expenses

The proposed 2025 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 \$430 thousand dollar 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.

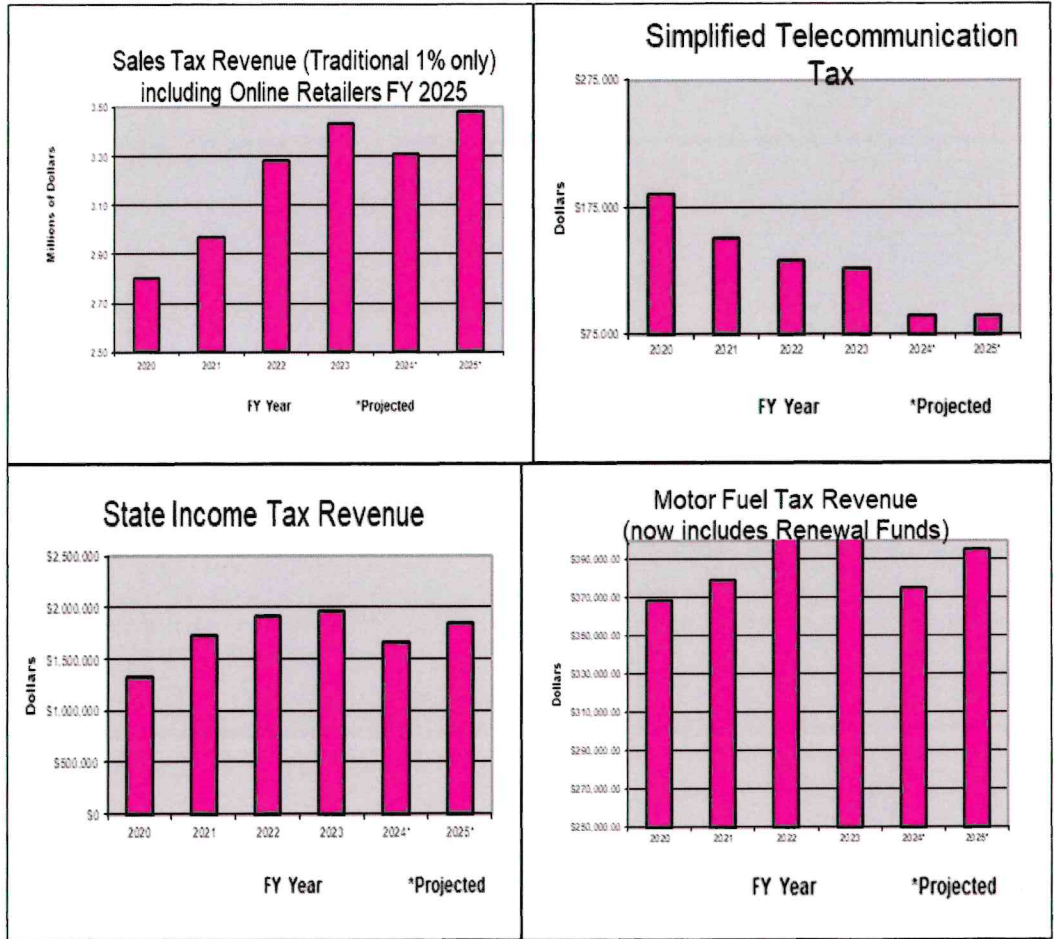
From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2025 reflect a decrease of 3% from FY 2024, and equals 78% of operating revenues. This meets management's goal of 85%. Operating revenues are expected to decrease by 4% based on a conservative expectation for tax revenues and minimal increases for various utility revenues.



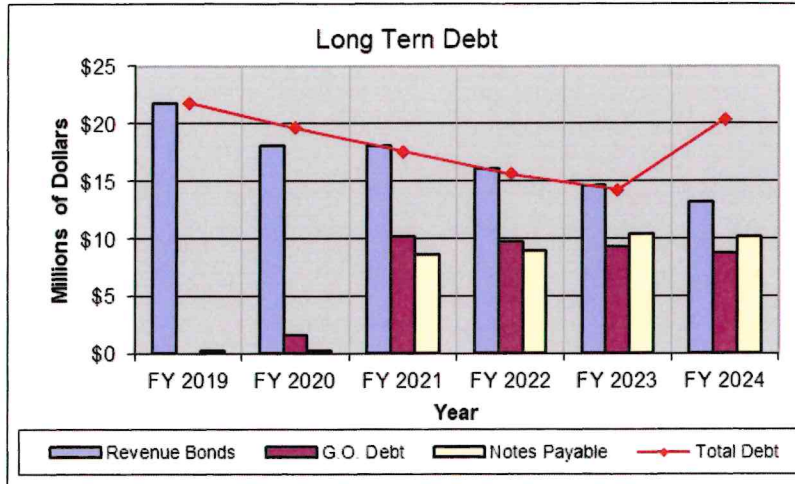
Included in the budget for FY 2025, the traditional sales tax is projected to increase by 3% from the prior budget based on the history of collections and transition of the online retailer's occupation tax that was collected beginning January 1, 2021 as sales tax based on the delivery location. We have 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 2025 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 recently obtained financing for the City Hall remodel, 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 improvement, the sewer trunk main improvements, a small EMS loan and the new Fire truck. The total repayment amount has been included in the schedule above for the mentioned 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.

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2024-25

	Budget FY 2023	Budget FY 2024	% of Operating Revenue	Proposed Budget FY 2025	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 48,174,798	\$ 48,753,621		\$ 46,857,721		
% Increase (Decrease) per Year	5%	1%		-4%		
Bond Proceeds	1,800,000	-		-		
Operating Transfers From Other Funds	6,596,903	6,425,813		6,168,415		
Total Revenues	\$ 56,571,701	\$ 55,179,435		\$ 53,026,136		
	2%	-2%		-4%		
O&M Expenses	\$ 38,096,760	\$ 37,956,197	78%	\$ 36,663,633	78%	85%
% Increase (Decrease) per Year	3%	0%		-3%		
Capital	8,681,264	7,196,934	15%	5,699,512	12%	10%
Debt Service	3,221,593	2,611,674	5%	3,539,302	8%	
Transfers To Reserves	2,221,600	1,545,750	3%	1,328,500	3%	5%
Transfers To Other Funds	4,382,803	4,795,113	10%	4,909,615	10%	
Total Expenditures	\$ 56,604,020	\$ 54,105,668	111%	\$ 52,140,562	111%	
% Increase (Decrease) per Year	-5%	-4%		-4%		
Excess (Deficiency) of Revenues over Expenses	\$ (32,319)	\$ 1,073,767		\$ 885,575		
Operating Revenue % Increase per Year	4.87%	1.20%		-3.89%		
O&M % Increase per Year	3.19%	-0.37%		-3.41%		

Acct Type	Acct Description	% Chg	Proposed	Adopted
			2024-2025	2023-2024
REVENUES				
R10	Property Taxes Levied for Govt Fds	1%	5,147,395	5,113,310
R12	Replacement tax	22%	398,747	326,039
R13	State Income Tax / Local Use Tax	5%	1,850,185	1,754,055
R14	Simplified Telecom Tax	0%	90,009	90,000
R15	Other Intergovernmental	-2%	1,939,012	1,972,076
R16	Sales Tax	3%	3,475,348	3,388,861
R17	NHR Sales Tax	9%	1,960,000	1,800,000
R18	Utility Tax	-12%	495,171	564,650
R20	Charges for Services -Govt Fds	-13%	1,770,019	2,031,780
R21	Charges for Services -Enterprise Fds	-5%	25,751,535	27,200,293
R26	Tech Support Reimbursement	100%	0	180,000
R30	Building Permits and Fees	-1%	71,500	72,500
R31	Connections Fees	39%	78,000	56,000
R32	Licenses and other taxes	-8%	55,000	60,000
R40	Fines and Forfeitures	0%	13,500	13,500
R50	Miscellaneous Revenue	10%	950,580	864,415
R52	Fuel Reimb/Gen Cap Credits	-1%	572,405	576,000
R53	Revenue from Use of Property	8%	67,200	62,200
R55	Bond/Loan Proceeds	0%	0	0
R60	Interest Income	8%	598,056	553,642
R65	Grants	-92%	65,000	771,351
R73	Transfers In	-4%	6,168,415	6,425,813
R80	Library Revenue	6%	109,060	102,450
R81	Business District Tax	100%	1,400,000	1,200,500
TOTAL REVENUES		-4%	53,026,136	55,179,434
EXPENSES				
E10	Personnel Services - salaries	-1%	9,788,137	9,922,981
E11	Training	-3%	136,600	141,200
E12	Benefits-Retirement and Taxes	1%	2,278,117	2,257,528
E13	Benefits-Health,Life,Clothing	6%	1,543,016	1,451,803
E20	Professional Services	22%	576,860	472,620
E25	Administrative Expenses	8%	1,143,250	1,055,000
E29	Technological Services	100%	571,471	483,804
E30	Contractual Services	-2%	5,326,631	5,461,409
E31	Utilities	2%	814,120	801,235
E32	Maint of Bldgs,Eq and Vehicles	10%	818,540	745,590
E33	Insurance	-2%	655,562	670,019
E34	Trees	65%	85,500	51,900
E35	Purchase Power - IMEA	-12%	9,548,956	10,900,000
E37	Building & Zoning	127%	50,000	22,000
E38	Assist other Organizations	34%	114,500	85,500
E39	Minor Equipment	25%	516,052	413,785
E40	Supplies and Materials	5%	1,488,089	1,421,400
E41	Fuels	-8%	296,658	322,900
E42	Library	1%	132,950	131,950
E70	Utility Tax	-12%	495,171	564,650
E71	Incentives	-10%	280,455	312,923
E80	Bad Debt	-99%	3,000	266,000
Total O & M Expenses		-3%	36,663,633	37,956,197
E50	Depr and Amortization	0%	0	0
E51	Capital	-21%	5,699,512	7,196,934
E61	Prin Retirement	50%	2,618,987	1,744,065
E62	Int and Fixed Charges Exp	6%	919,365	867,060
E63	Other Debt Service Fees	73%	950	550
E73	Transfers Out - Reserves	-14%	1,328,500	1,545,750
E74	Transfers Out - Bnd Payment	0%	2,748,547	2,753,581
E75	Transfer to Other Funds	6%	2,161,068	2,041,532
TOTAL EXPENSES		-4%	52,140,562	54,105,668
Net Revenue (under) Expenses			885,575	1,073,767

CITY OF HIGHLAND
DEBT SERVICE

REVENUE BONDS

<u>ORIGINAL BORROWING</u>	As of May 1, 2024		<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
	<u>TOTAL</u>	<u>BALANCE</u>			
		<u>REMAINING</u>			
\$ 3,199,367	\$	1,482,883	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$ 13,210,000	\$	6,855,000	2010/2012	2019 REFINANCED FTTP REVENUE BONDS	01-01-2032
\$ 3,750,000	\$	1,830,000	2012	TIF #2 GO Bonds (Alternate Revenue) Refinanced 2020	01-01-2032
\$ 2,745,000	\$	1,555,000	2013	2013 SEWER ALTERNATE REVENUE Refinanced 2021	10-01-2033
\$ 22,904,367	\$	11,722,883			

GENERAL OBLIGATION DEBT

<u>ORIGINAL BORROWING</u>	As of May 1, 2024		<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
	<u>TOTAL</u>	<u>BALANCE</u>			
		<u>REMAINING</u>			
\$ 1,665,000	\$	821,000	2018	2018 Water Main Improvements	10-01-2028
\$ 300,000	\$	210,000	2019	2019 Senior Center Lease	10-01-2030
\$ 8,475,000	\$	7,175,000	2020	2020 Public Safety Facility	02-01-2040
\$ 2,035,000	\$	2,035,000	2023	2023 City Hall Remodel and Reservoir	9/1/2033
\$ 12,475,000	\$	10,241,000			

NOTES PAYABLE

<u>ORIGINAL BORROWING</u>	As of May 1, 2024		<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
	<u>TOTAL</u>	<u>BALANCE</u>			
		<u>REMAINING</u>			
\$ 194,536	\$	152,358	2022	EMS Loan (Re-chassis Amb., Cardiac Monitors, Computers)	5-26-2027
\$ 9,240,944	\$	8,033,239	2020	IEPA Sewer Plant (Preliminary Debt Schedule)	11-11-2040
\$ 1,706,143.48	\$	1,624,923.51	2023	IEPA Sewer Trunk Main Improvements	11-22-2042
\$ 393,521.92	\$	393,521.92	2023	2023 Toyne Fire Engine	12-5-2033
\$ 11,535,145	\$	10,204,043			

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					
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)
	TOTAL	1,482,883.30	1,732,116.70	3,215,000.00	

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
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	6,855,000.00	677,052.00	7,532,052.00	

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
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	-
TOTAL		1,830,000.00	248,150.00	2,078,150.00	

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
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	1,555,000.00	156,450.00	1,711,450.00	

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
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	821,000.00	77,180.10	898,180.10	

CITY OF HIGHLAND
SENIOR CENTER

\$300,000 2019 SENIOR CENTER INSTALLMENT LEASE

<u>expenses</u> <u>in F Y</u>	<u>DUE</u>	<u>LEASE</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING</u> <u>BALANCE</u>
FY					300,000.00
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	210,000.00	-	210,000.00	

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
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	-
		7,175,000.00	1,907,637.50	9,082,637.50	

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
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
		8,033,239.37	1,006,666.01	9,039,905.38	

CITY OF HIGHLAND
SEWER TRUNK MAIN IMPROVEMENTS

2023 NOTE PAYABLE IEPA PROJECT #L175740

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,706,143.48
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	1,097,554.45
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)
		\$ 1,624,923.51	134,853.83	1,759,777.34	

CITY OF HIGHLAND
CITY HALL REMODEL

DEBT CERTIFICATES, SERIES 2023- COMBINED ISSUE

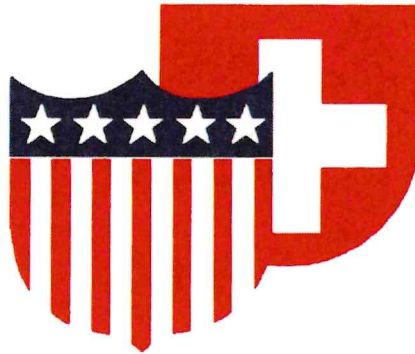
<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					2,035,000.00
23-24	3/1/2024		44,916.41	44,916.41	2,035,000.00
23-24	9/1/2024	\$ 165,000.00	44,668.25	209,668.25	1,870,000.00
24-25	3/1/2025		41,046.50	41,046.50	1,870,000.00
24-25	9/1/2025	\$ 170,000.00	41,046.50	211,046.50	1,700,000.00
25-26	3/1/2026		37,315.00	37,315.00	1,700,000.00
25-26	9/1/2026	\$ 185,000.00	37,315.00	222,315.00	1,515,000.00
26-27	3/1/2027		33,254.25	33,254.25	1,515,000.00
26-27	9/1/2027	\$ 190,000.00	33,254.25	223,254.25	1,325,000.00
27-28	3/1/2028		29,083.75	29,083.75	1,325,000.00
27-28	9/1/2028	\$ 200,000.00	29,083.75	229,083.75	1,125,000.00
28-29	3/1/2029		24,693.75	24,693.75	1,125,000.00
28-29	9/1/2029	\$ 205,000.00	24,693.75	229,693.75	920,000.00
29-30	3/1/2030		20,194.00	20,194.00	920,000.00
29-30	9/1/2030	\$ 215,000.00	20,194.00	235,194.00	705,000.00
30-31	3/1/2031		15,474.75	15,474.75	705,000.00
30-31	9/1/2031	\$ 225,000.00	15,474.75	240,474.75	480,000.00
31-32	3/1/2032		10,536.00	10,536.00	480,000.00
31-32	9/1/2032	\$ 235,000.00	10,536.00	245,536.00	245,000.00
32-33	3/1/2033		5,377.75	5,377.75	245,000.00
32-33	9/1/2033	\$ 245,000.00	5,377.75	250,377.75	-
		\$ 2,035,000.00	523,536.16	2,558,536.16	

CITY OF HIGHLAND
TOYNE FIRE ENGINE

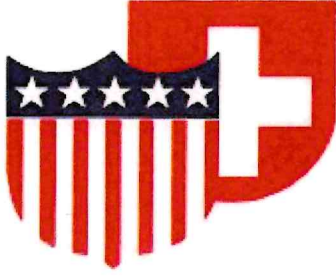
DEBT CERTIFICATES, SERIES 2023- COMBINED ISSUE

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					393,521.92
24-25	12/5/2024	\$ 30,174.04	22,721.96	52,896.00	363,347.88
24-25	12/5/2025	\$ 31,916.29	20,979.71	52,896.00	331,431.59
25-26	12/5/2026	\$ 33,759.14	19,136.86	52,896.00	297,672.45
25-26	12/5/2027	\$ 35,708.39	17,187.61	52,896.00	261,964.06
26-27	12/5/2028	\$ 37,770.20	15,125.80	52,896.00	224,193.86
26-27	12/5/2029	\$ 39,951.05	12,944.95	52,896.00	184,242.81
27-28	12/5/2030	\$ 42,257.82	10,638.18	52,896.00	141,984.99
27-28	12/5/2031	\$ 44,697.79	8,198.21	52,896.00	97,287.20
28-29	12/5/2032	\$ 47,278.64	5,617.36	52,896.00	50,008.56
28-29	12/5/2033	\$ 50,008.56	2,887.44	52,896.00	-
		\$ 393,521.92	135,438.08	528,960.00	

CITY OF HIGHLAND



GENERAL ADMINISTRATION



City of Highland

General Administration

Reanna Ohren, Director of Finance

Jackie Heimburger, Director of Support Services

2024-2025 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 implementation of the new software 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Revenue							
Property / Replacement Tax	\$ 828,396	\$ 790,000	807,775	825,950	844,534	863,536	
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	10,000	10,000	10,000	10,000	10,000	
Hotel Tax	50,000	50,000	50,500	51,005	51,515	52,030	
Administration Fees	1,030,000	1,118,250	1,120,615	1,143,027	1,165,888	1,189,206	
Tech Support Reimbursement	180,000	0	0	0	0	0	
Parks Allocation	0	0	0	0	0	0	
Rental / Leases	55,000	60,000	60,000	60,000	60,000	60,000	
Interest Income	35,000	115,000	115,000	115,000	115,000	115,000	
Operating Transfers In	0	0	0	0	0	0	
Misc Revenues	40,000	37,500	37,875	38,254	38,636	39,023	
Total Revenues Projected	2,227,396	2,180,750	2,201,765	2,243,236	2,285,573	2,328,794	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,893,286	1,853,638	1,871,500	1,906,751	1,942,737	1,979,475
Capital Expenditures Allocation	10%	222,740	218,075	220,177	224,324	228,557	232,879
Cash Reserve & Equip Repl Allocation	5%	111,370	109,038	110,088	112,162	114,279	116,440
Operating & Maintenance:							
Personnel	\$ 1,032,500	\$ 1,017,500	\$ 1,053,113	\$ 1,089,971	\$ 1,128,120	\$ 1,167,605	
Professional	120,000	160,222	153,426	156,495	159,625	162,817	
Contractual	250,698	263,150	268,413	273,781	279,257	284,842	
Supplies	37,400	31,700	32,334	32,981	33,640	34,313	
Total O&M Projected	\$ 1,440,598	\$ 1,472,572	\$ 1,507,286	\$ 1,553,228	\$ 1,600,642	\$ 1,649,577	
Capital Projection							
Transfers from Reserves 004	35,766	31,000	13,010	13,205	13,205	13,205	
Transfers to Reserves 004	0	0	0	0	0	0	
Transfers to Recreation Fund	0	0	0	0	0	0	
Transfers to Economic Development	495,000	495,000	489,000	472,000	454,000	376,000	
Transfer to Cemetery Operations	225,000	180,000	335,000	350,000	365,000	380,000	
Cash Expenditures	31,000	0	0	0	0	0	
Transfers Out	1,476,364	1,503,572	1,520,296	1,566,434	1,613,847	1,662,782	
Total Expenditures & Transfers Projected	\$ 2,227,364	\$ 2,178,572	\$ 2,344,296	\$ 2,388,434	\$ 2,432,847	\$ 2,418,782	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 32	\$ 2,178	\$ (142,531)	\$ (145,198)	\$ (147,274)	\$ (89,988)	

GENERAL ADMINISTRATION'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	64.7%	67.5%	68.5%	69.2%	70.0%	70.8%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	46.4%	46.7%	47.8%	48.6%	49.4%	50.1%
Reserves Balance	\$965,367	\$965,367	\$965,367	\$965,367	\$965,367	\$965,367
Reserves to Cover 90 days O&M Costs	\$355,216	\$363,100	\$371,660	\$382,988	\$394,679	\$406,745

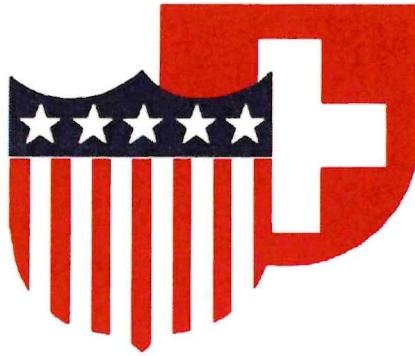
GENERAL ADMINISTRATION							
Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
001-011-4-311-10	Property Tax-General	674,127.52	694,971.65	559,192.82	744,264.64	690,000.00	
001-011-4-312-10	Replacement Tax-General	160,981.45	186,926.18	88,689.74	84,131.00	100,000.00	
001-011-4-313-10	Sales Tax	55,729.86					allocated
001-011-4-313-11	Hotel/Motel Tax	47,205.12	50,969.16	14,253.73	50,000.00	50,000.00	
001-011-4-314-16	Tax Allocation - Gen >Prks	(350,004.00)					allocated
001-011-4-315-10	State Income Tax	42,156.37					allocated
001-011-4-321-11	Simplified Muni Telecom Tx	4,377.19					allocated
001-011-4-321-21	Auto Rental Tax	10,118.03	10,488.16	5,191.92	9,000.00	10,000.00	
001-011-4-341-10	Misc General Admin	223,320.80	149,690.48	42,037.26	35,000.00	35,000.00	
001-011-4-341-11	Minutes Of Council Mtgs						
001-011-4-341-12	Tech Support Reimbursement		187,563.00	98,112.00	180,000.00		
001-011-4-341-20	Admin Rev-Frm Electric	748,908.00	634,092.00	305,136.00	610,275.00	640,788.75	
001-011-4-341-21	Admin Rev From Water	210,804.00	158,784.00	69,528.00	139,050.00	146,002.50	
001-011-4-341-22	Admin Rev From Sewer	166,428.00	158,784.00	69,528.00	139,050.00	146,002.50	
001-011-4-341-23	Admin Rev From Ambulance	42,480.00	35,004.00			36,750.00	
001-011-4-341-25	Admin Rev From Solid Waste	135,360.00	114,624.00	57,420.00	114,845.00	120,587.25	
001-011-4-341-26	Admin Rev From FTTP	27,060.00	26,724.00	13,392.00	26,780.00	28,119.00	
001-011-4-341-30	Admin Rev From Swim Pool						
001-011-4-343-11	Rental/Lease Revenue Gen.	60,626.65	73,101.45	31,472.25	55,000.00	60,000.00	
001-011-4-361-10	Interest Income	41,501.61	253,199.77	214,716.19	35,000.00	115,000.00	
001-011-4-371-15	Grants						
001-011-4-371-16	Loan Proceeds						
001-011-4-371-42	Donations-Good Samaritan	5,140.53	2,925.16	1,295.37	5,000.00	2,500.00	
001-011-4-371-90	Overpayments						
001-011-4-381-21	From City Prop/Eq/Reserves						
001-011-4-381-23	Transfer from Rec Fund	38,767.50					
001-011-4-381-80	From Electric						
TOTAL REVENUE		2,345,088.63	2,737,867.01	1,569,967.28	2,227,395.64	2,180,750.00	
001-011-5-110-00	Regular Salaries	889,019.02	871,364.39	443,711.65	900,000.00	850,000.00	
001-011-5-120-00	Overtime	865.66	228.75	-	1,000.00	1,000.00	
001-011-5-130-00	Benefits - Health & Life	196,651.40	115,491.26	55,196.85	125,000.00	160,000.00	
001-011-5-131-00	Benefits - Other	(10,057.16)					
001-011-5-160-00	Unemployment Ins	14,255.58					
001-011-5-170-00	Salary/Car Allowance	122.07	104.10	26.30	6,500.00	6,500.00	Car allowance and milage reimbursement
001-011-5-220-00	Legal / Attorney Fees	92,797.09	106,798.94	80,881.05	105,000.00	105,000.00	
001-011-5-230-00	Engineering / Consulting						
001-011-5-240-00	Training And Travel	11,994.06	11,176.13	7,399.58	15,000.00	16,000.00	
001-011-5-250-01	IT Expense to IT Budget					39,222.00	
001-011-5-310-00	Telephone / Communications	5,482.53	5,865.36	3,205.07	6,000.00	6,000.00	
001-011-5-320-00	Postage	36,864.15	35,839.76	11,122.44	37,500.00	37,500.00	
001-011-5-330-00	Utilities	13,377.43	13,758.81	2,794.27	13,500.00	13,500.00	
001-011-5-340-00	Rentals And Leases	10,570.01	11,006.39	3,980.35	10,500.00	10,500.00	
001-011-5-350-00	Insurance	12,935.42	16,130.61	928.92	12,705.00	16,200.00	
001-011-5-360-00	Equipment Maint And Repair	4,181.51	6,122.20	-	5,000.00	5,000.00	
001-011-5-360-10	Vehicle Maint/Repair	240.68	454.91	475.18	1,000.00	1,000.00	
001-011-5-370-00	Transportation Reimburse						
001-011-5-380-00	Building Maintenance	1,683.56	2,134.74	70.00	2,000.00	2,000.00	
001-011-5-390-00	Other Contractual Services	59,324.69	159,891.34	56,650.21	80,000.00	100,000.00	
001-011-5-390-31	Tourism & Convention	30,076.90	67,112.30	25,295.63	47,500.00	50,000.00	
001-011-5-390-50	Contractual/Technological	16,566.62	14,033.00	4,062.74	6,750.00	15,000.00	HCS Services
001-011-5-391-00	Technological IT Services	57,179.08	44,783.85	23,207.45	22,113.00	-	
001-011-5-392-00	Technological Hardware		15,476.69	2,930.71	2,200.00	-	
001-011-5-393-00	Department Specific Technology				6,130.00	6,450.00	See capital sheet for detail
001-011-5-410-00	Office Supplies	5,215.08	5,237.18	499.65	5,000.00	5,500.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,415.00	2,405.86	904.29	1,000.00	2,000.00	
001-011-5-430-00	Operating Supplies	10,717.03	13,514.34	2,246.95	11,000.00	11,000.00	
001-011-5-440-00	Safety & Uniform Supplies	918.67	2,249.23	1,310.13	3,000.00	3,000.00	
001-011-5-450-00	Maint/Repair Supplies	-	105.11	-	100.00	100.00	
001-011-5-460-00	Vehicle Maint Supplies	15.27	9.99	-	100.00	100.00	
001-011-5-470-00	Minor Equipment	1,133.85	1,571.27	1,899.99	15,000.00	10,000.00	Postage machine
001-011-5-510-00	Land						
001-011-5-520-00	Buildings & Structures						
001-011-5-530-00	Equipment		172,416.51	17,395.54	35,765.60	31,000.00	Tyler Software
001-011-5-550-00	Other Capital Improvements		625				
001-011-5-595-00	Depreciation Expenses	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	190,000.00				
001-011-5-730-54	Trans to Comm Dev Reserve	220,000.00	320,000.00		225,000.00	180,000.00	
001-011-5-730-55	Transfer to Recreation Fund	461,000.04	515,000.04	247,500.00	495,000.00	495,000.00	
001-011-5-730-58	Transfer To Rec Facility						
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						
TOTAL EXPENSES		2,433,531.82	2,720,908.06	993,694.95	2,227,363.60	2,178,572.00	
REVENUE OVER EXPENSES		(88,443.19)	16,958.95	576,272.33	32.04	2,178.00	

City of Highland, Illinois
 General Administration
 24/25 Thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tyler Software	31,000	13,010	13,205	13,205	13,205
Total Equipment Account #530	31,000	13,010	13,205	13,205	13,205
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
0	0	0	0	0	0
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	31,000	13,010	13,205	13,205	13,205
Department Specific Technology					
Civic Plus	1590	1590	1590	1590	1590
Municipal Code Hosting	0	0	0	0	0
Springbrook Annual Maintenance	4520	4520	4520	4520	4520
Revise Web Hosting	340	340	340	340	340
	6450	6450	6450	6450	6450

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department
Building & Zoning

POLICE DEPARTMENT							
	Current	FY	FY	FY	FY	FY	
	Fiscal Year	2025	2026	2027	2028	2029	
	Budget						
Revenue							
Property / Replacement Tax	\$ 229,627	\$ 244,082	249,574	255,190	260,931	266,802	
Sales Tax	1,660,750	1,675,993	1,602,448	1,662,934	1,724,542	1,784,691	
Income and Local Use Tax	890,000	892,255	801,224	831,467	862,271	892,346	
Telecommunications Tax	43,083	43,407	43,083	39,066	35,400	32,011	
Cable Franchise Fee	27,286	26,117	27,286	26,117	24,981	23,844	
Local Share Cannabis Tax	15,000	15,000	15,150	15,302	15,455	15,609	
Video Gaming	211,000	215,000	219,300	223,686	228,160	232,723	
Fines	13,500	13,500	13,770	14,045	14,326	14,613	
Grants	0	0	0	0	0	0	
Terminal Operator Fee	21,250	21,250	21,250	21,250	21,250	21,250	
Overtime / SRO Reimbursement	81,485	154,000	157,080	160,222	163,426	166,695	
Misc Revenues	60,000	55,000	55,550	56,106	56,667	57,233	
Total Revenues Projected	3,252,981	3,355,603	3,205,715	3,305,384	3,407,408	3,507,817	
Revenue Allocation:							
Operating & Maintenance Allocation	95%	3,090,332	3,187,823	3,045,429	3,140,114	3,237,038	3,332,426
Capital Expenditures Allocation	3%	97,589	100,668	96,171	99,162	102,222	105,235
Cash Reserve & Equip Repl Allocation	2%	65,060	67,112	64,114	66,108	68,148	70,156
Operating & Maintenance:							
Personnel	2,428,480	2,688,116	2,762,200	2,858,877	2,958,938	3,062,501	
Professional	70,000	138,443	141,212	144,036	146,917	149,855	
Contractual	481,510	400,456	391,665	399,498	407,488	415,638	
Supplies	141,510	138,010	66,312	77,138	78,681	80,254	
Total O&M Projected	3,121,500	3,365,025	3,361,388	3,479,549	3,592,023	3,708,248	
Capital Projection	117,766	81,000	85,000	70,000	70,000	70,000	
Capital Reserve Transfer In from 004	0	90,500	15,000	23,500	23,500	29,000	
Transfer to Reserves 004	13,000	0	0	0	0	0	
Cash Expenditures	3,239,266	3,446,025	3,446,388	3,549,549	3,662,023	3,778,248	
Transfers Out	13,000	0	0	0	0	0	
Total Expenditures & Transfers Projected	3,252,266	3,446,025	3,446,388	3,549,549	3,662,023	3,778,248	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 715	\$ 78	\$ (225,673)	\$ (220,665)	\$ (231,115)	\$ (241,431)	

POLICE DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 98%							
Actual Revenue Dedicated to O&M	96.0%	100.3%	104.9%	105.3%	105.4%	105.7%	
Revenue Dedicated to Capital will not exceed 3%							
Actual Revenue Dedicated to Capital	3.6%	2.4%	2.7%	2.1%	2.1%	2.0%	
Revenue Dedicated to Personnel Costs will not exceed 75%							
Actual Revenue Dedicated to Personnel Costs	74.7%	80.1%	86.2%	86.5%	86.8%	87.3%	
O&M Costs per Capita will not exceed \$275	\$312	\$337					
O&M Cost per Service Call will not exceed \$250	\$297	\$320					
Number of Sworn Officers per Capita will not exceed \$525	519	454					
Number of Sworn Officers per 1,000 population will not exceed 2.54	2.20	2.20					
Per Capita (not including additional students)	9,991	9,991					
Number of Service Calls Estimated	10,500	10,500					
Number of Sworn Officers Including Chief	22	22					
Reserves Balance	\$1,696,243	\$1,190,743	\$1,175,743	\$1,152,243	\$1,128,743	\$1,099,743	
Reserves to Cover 90 days O&M Costs	\$769,685	\$829,732	\$828,835	\$857,971	\$885,704	\$914,362	

POLICE DEPARTMENT								
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments	
001-012-4-311-11	P.Tax-Police	153,025.52	156,681.49	125,946.25	167,627.17	182,082.24		
001-012-4-311-17	P.Tax-Crossing Guards	9,179.89	9,139.69	6,775.03	9,000.00	9,000.00		
001-012-4-312-11	R.Tax-Police	47,532.54	55,188.84	41,742.62	50,000.00	50,000.00		
001-012-4-312-17	R.Tax-Crossing Guards	3,380.99	3,825.56	2,623.74	3,000.00	3,000.00		
001-012-4-313-10	Sales Tax	1,907,927.57	1,724,863.64	842,298.55	1,660,750.00	1,675,992.50		
001-012-4-315-10	State Income Tax	1,109,479.21	1,032,815.77	500,775.94	890,000.00	892,255.00		
001-012-4-321-11	Simplified Muni Telecom Tx	78,524.03	64,740.97	28,578.59	43,083.00	43,407.00		
001-012-4-321-20	Cable Franchise Fee		34,561.00	16,295.07	27,286.00	26,116.55		
001-012-4-321-49	Local Share Cannabis	15,845.01	15,730.00	7,465.72	15,000.00	15,000.00		
001-012-4-321-50	License-Liquor Peddler Etc	20,241.67	39,188.00	41,954.00	25,000.00	20,000.00		
001-012-4-321-51	Video Gaming Revenue	217,398.68	220,146.00	108,534.59	211,000.00	215,000.00		
001-012-4-321-52	Pet Tags Only							
001-012-4-321-53	Terminal Operator Fee		0.00		21,250.00	21,250.00		
001-012-4-342-10	Misc Police	64,245.29	135,053.53	20,859.82	35,000.00	35,000.00		
001-012-4-342-39	DUI Fine Money	3,350.00	2,450.00	1,200.00	1,500.00	1,500.00		
001-012-4-342-40	Drug Seizure Rev-Federal							
001-012-4-342-41	Drug Seizure Rev-State							
001-012-4-342-44	Donations - Police Dept		6,800.00	715.00				
001-012-4-342-45	Overtime/Sro Reimbursement	76,213.48	80,604.46	46,863.84	81,485.00	154,000.00	75 % of SRO Salary and Benefits	
001-012-4-346-20	Gain on Sale of Asset	4,555.00	49,126.05	-				
001-012-4-351-10	Fines & Penalties Police	17,101.52	13,578.15	9,248.25	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		(538.00)					
001-012-4-371-15	Grants	1,750.00	4,200.00	77,452.00				
001-012-4-381-21	Transfer from City Prop Reserves	250,000.00	-			90,500.00		
001-012-4-381-22	Transfer from Business District A	(370,614.97)						
TOTAL REVENUE		3,609,135.43	3,648,255.20	1,879,329.01	3,252,981.07	3,446,103.29		
001-012-5-110-00	Regular Salaries	\$2,066,177.11	\$2,128,226.24	965,829.75	\$2,028,400.00	2,230,994.00	includes cleaning allowance & ed bonus	
001-012-5-110-10	Salaries-SRO Reimbursable		2,028.00	2,184.00				
001-012-5-110-17	Salaries-Crossing Guards	9,724.00	8,866.00	4,017.00	9,000.00	9,000.00		
001-012-5-120-00	Overtime	71,906.49	97,287.29	51,208.54	95,000.00	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	290,456.38	283,941.95	137,834.69	295,000.00	340,000.00		
001-012-5-131-00	Benefits - Other	6,477.95						
001-012-5-131-10	Cleaning Allowance					12,050.00		
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	77.98	37.52	80.00	72.00		
001-012-5-180-00	Spec Proj/Community Serv				1,000.00	1,000.00		
001-012-5-220-00	Legal / Attorney Fees	52,923.64	49,409.57	13,041.96	45,000.00	35,000.00		
001-012-5-240-00	Training And Travel	13,712.49	29,519.52	29,818.21	25,000.00	25,000.00		
001-012-5-250-01	IT Expense To IT Budget					78,443.00		
001-012-5-260-00	Waste Removal							
001-012-5-310-00	Telephone / Communications	7,127.66	10,988.42	7,335.73	12,384.96	12,385.00	cell phones and air cards	
001-012-5-320-00	Postage	473.48	410.20	389.31	700.00	700.00		
001-012-5-330-00	Utilities	38,399.61	22,245.60	10,040.56	20,000.00	20,000.00		
001-012-5-340-00	Rentals And Leases	1,390.17	2,087.06	1,226.91	1,300.00	2,400.00		
001-012-5-350-00	Insurance	5,549.18	7,407.43	828.92	11,114.50	11,114.50		
001-012-5-360-00	Equipment Maint And Repair	9,828.99	17,016.17	259.59	10,500.00	7,500.00		
001-012-5-360-10	Vehicle Maint/Repair	17,518.92	15,503.84	6,169.26	21,500.00	15,500.00		
001-012-5-370-00	Transportation Reimburse							
001-012-5-380-00	Building Maintenance	1,331.52	4,073.32	7.00	3,000.00	3,000.00		
001-012-5-390-00	Other Contractual Services	144,576.25	232,036.01	79,231.14	300,000.00	280,000.00		
001-012-5-390-21	Police & Fire Commission		375.00					
001-012-5-390-50	Contractual/Technological	23,089.96	46,560.37	15,661.50	34,000.00	34,000.00	Motorola and HCS services	
001-012-5-391-00	Technological IT Services	67,512.86	58,877.08	27,298.65	47,920.41			
001-012-5-392-00	Technological Hardware		297.71	20,316.82	15,400.00			
001-012-5-393-00	Department Specific Technology		4,880.00	-	12,990.00	13,706.00	See Capital Sheet for Detail	
001-012-5-390-89	Animal Shelter/Impoundment				150.00	150.00		
001-012-5-410-00	Office Supplies	98.42	409.69	303.86	500.00	500.00		
001-012-5-420-00	Fuels For Vehicles/Equip	46,033.59	55,575.79	23,397.09	60,000.00	60,000.00	4.00 per gallon at 15.000	
001-012-5-430-00	Operating Supplies	14,873.30	17,353.85	9,014.50	15,500.00	15,500.00		
001-012-5-440-00	Safety & Uniform Supplies	20,794.89	27,137.77	18,606.90	21,000.00	21,000.00		
001-012-5-450-00	Maint/Repair Supplies	111.17	483.67	136.06	500.00	500.00		
001-012-5-460-00	Vehicle Maint Supplies	73.62	263.73	792.39	500.00	1,000.00		
001-012-5-470-00	Minor Equipment	60,100.94	171,792.76	29,022.89	28,110.40	39,510.40	See Capital Sheet for Detail	
001-012-5-470-15	Emergency Mgt Agency							
001-012-5-510-00	Land					0.00		
001-012-5-520-00	Buildings & Structures					0.00		
001-012-5-530-00	Equipment		47,337.65	109,998.66	70,000.00	81,000.00	Patrol Vehicle Replacement and Tyler	
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	139,148.09						
001-012-5-564-00	Amortization Expense							
001-012-5-730-48	Trans To City Prop/Eq/Reserves		270,000.00		13,000.00			
001-012-5-810-00	Bad Debt							
TOTAL EXPENSES		\$3,098,290.05	\$3,644,383.35	1,564,009.41	3,198,550.27	3,446,024.90		
REVENUE OVER EXPENSES		510,845.38	3,871.85	315,319.60	54,430.80	78.39		

City of Highland, Illinois
 Police Department
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
<u>Land Account #510</u>					
Total Land Account #510	0	0	0	0	0
<u>Building Account #520</u>					
Total Building Account #520	0	0	0	0	0
<u>Equipment Account #530</u>					
Administration Vehicle					
Tyler Software	31,000				
Vehicle Replacement	50,000	85,000	70,000	70,000	70,000
Total Equipment Account #530	81,000	85,000	70,000	70,000	70,000
<u>Lines, Roads, Etc Account #540</u>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<u>Other Capital Improvements Account #550</u>					
Public Safety Facility Costs Remainder					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	81,000	85,000	70,000	70,000	70,000

Department Specific Technology

Aladtec Scheduling Software	2000	2000	2000	2000	2000
Leads Online	3016	2300	2300	2300	2300
Lawman	500	500	500	500	500
Elliott Data Systems	1200	1200	1200	1200	1200
New World	2150	2150	2150	2150	2150
Digiticket	800	800	800	800	800
Cellbrite	3700	3700	3700	3700	3700
Revise Web Hosting	340	340	340	340	340
	13706	12990	12990	12990	12990

Lexipol (funded by Fund 706 Liability Insurance)	13139	13139	13139	13139	13139
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Minor equipment

Taser	6110.4	6110.4			
LPR Cameras	0	10000			
In Car Cameras	3000	3000			
Patrol Vehicle Equipment	15000	15000			
Computers	15400	15400			
	39510.4	49510.4			

Ambulance							
	Current Fiscal Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Revenue							
Property / Replacement Tax	\$ 588,757	\$ 636,941	\$ 651,272	\$ 665,926	\$ 680,909	\$ 696,229	
Charges for Services	1,210,000	800,000	816,000	832,320	848,966	865,946	
Intergovernmental Taxes	445,855	0	-	-	-	-	
Misc Revenues	55,500	88,500	89,385	90,279	91,182	92,093	
Operating Transfer In	0	0	0	0	0	0	
Total Revenues Projected	2,300,112	1,525,441	1,556,657	1,588,524	1,621,057	1,654,269	
Revenue Allocation:							
Operating & Maintenance Alloc	85%	1,955,095	1,296,625	1,323,158	1,350,246	1,377,898	1,406,128
Capital Expenditures Allocation	10%	230,011	152,544	155,666	158,852	162,106	165,427
Cash Reserve & Equip Repl Alc	5%	115,006	76,272	77,833	79,426	81,053	82,713
Operating & Maintenance:							
Personnel	1,565,830	1,000,000	1,035,000	1,071,225	1,108,718	1,147,523	
Professional	30,000	92,435	87,284	89,029	90,810	92,626	
Contractual	318,753	161,753	164,988	168,288	171,654	175,087	
Supplies	91,550	63,400	81,368	81,368	66,295	67,621	68,974
Bad Debt / Non Billable Writeoffs	250,000	0	-	-	-	-	
Total O&M Projected	2,256,133	1,317,588	1,368,640	1,394,838	1,438,803	1,484,210	
Capital Projection	42,178	78,528	0	42,178	42,178	42,178	
Capital Reserve Transfer In from 004	0	0	49,000	-	0	0	
Transfer to Reserves 004	\$ -	\$ 125,000	-	\$ 78,000	\$ 98,000	\$ 32,000	
Cash Expenditures	2,298,311	1,396,116	1,368,640	1,437,016	1,480,981	1,526,388	
Transfers Out	0	125,000	0	78,000	98,000	32,000	
Total Expenditures & Transfers Projected	2,298,311	1,521,116	1,368,640	1,515,016	1,578,981	1,558,388	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 1,801	\$ 4,325	\$ 237,017	\$ 73,509	\$ 42,076	\$ 95,881	

AMBULANCE DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%							
Actual Revenue Dedicated to O&M	87.2%	86.4%	87.9%	87.8%	88.8%	89.7%	
Revenue Dedicated to Capital will not exceed 10%							
Actual Revenue Dedicated to Capital	1.8%	5.1%	0.0%	2.7%	2.6%	2.5%	
Revenue Dedicated to Personnel will not exceed 70%							
Actual Revenue Dedicated to Personnel	68.1%	65.6%	66.5%	67.4%	68.4%	69.4%	
Net Revenue per Service Call will Exceed \$370	\$560	\$322					
Number of Service Calls (including transfers)	2,511	2,486					
Estimated Net Collection Rate 82%							
	Calendar Year 2023	Estimated 2024					
Highland - Per Capita	9,991	9,991					
Cost of Taxes Per Call - Highland	\$ 294.24	\$ 324.22					
Highland - Number of Calls (Includes Transfers)	1,899	1,872					
Grantfork FD - Per Capita	1,000	1,000					
Cost of Taxes Per Call - Grantfork FD	\$ 637.49	\$ -					
Grantfork FD - Number of Calls	53	58					
Highland Pierron FD - Per Capita	8,500	8,500					
Cost of Taxes Per Call - Highland Pierron FD	\$ 514.94	\$ -					
Highland Pierron FD - Number of Calls	277	300					
St. Jacob FD - Per Capita	2,273	2,273					
Cost of Taxes Per Call - St. Jacob FD	\$ 1,657.76	\$ -					
St. Jacob FD - Number of Calls	70	112					
St. Rose FD - Per Capita	1,700	1,700					
Cost of Taxes Per Call - St. Rose FD	\$ 1,011.57	\$ -					
St. Rose FD - Number of Calls	61	60					
Marine FD - Per Capita	5,000	5,000					
Cost of Taxes Per Call - Marine FD	\$ 627.95	\$ -					
Marine FD - Number of Calls	146	230					
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only	\$ 58.93	\$ 63.75					
Reserves Balance	\$210,706	\$335,706	\$286,706	\$364,706	\$462,706	\$494,706	
Reserves to Cover 90 days O&M Costs (without writeoffs)	\$494,663	\$324,885	\$337,473	\$343,933	\$354,773	\$365,969	

AMBULANCE								
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6months 10/31/2023	FY 2023-24 Budget	FY 2024-25 Budget	Comments
401-000-4-311-10	Property Tax-General	481,657.89	510,087.66	521,703.52	419,873.90	558,757.24	606,940.80	
401-000-4-312-10	Replacement Tax-General	22,340.66	52,653.73	61,134.91	30,539.80	30,000.00	30,000.00	
401-000-4-346-20	Gain On Sale Of Assets							
401-000-4-349-10	Chrgs For Ambulance Serv. Actua	1,721,100.91	1,683,796.04	2,461,639.54	1,013,376.24	1,700,000.00	800,000.00	Actual income anticipated to come in
401-000-4-349-11	Contractual Allowances					(490,000.00)	-	Now accounted for in estimated income for chrgs for services starting in f
401-000-4-349-20	C Pymt-Held	129,429.00	141,050.00	142,639.00		142,639.00	-	
401-000-4-349-30	C Pymt-Grantfork 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		115,943.00	-	
401-000-4-349-35	C Pymt-St Rose Fire Dist	31,711.00	33,920.00	33,856.98		61,705.00	-	
401-000-4-349-36	C Pymt-Marine Fire Dist	83,050.00	87,158.00	91,680.00		91,680.00	-	Contract through 12/31/2024 w/ early out option
401-000-4-349-45	Training Fees			65.00	4,000.00	1,000.00	1,000.00	
401-000-4-361-10	Interest Income	2,110.39	5,377.51	2,874.65	3,408.08	5,000.00	5,000.00	
401-000-4-371-10	Misc Revenue	13,043.12	22,547.89	23,725.62	12,442.01	2,000.00	10,000.00	
401-000-4-371-15	Grants	361,590.05						
401-000-4-371-16	Governmental Allotments GMET	53,108.75	33,921.74	83,985.55	59,855.56	50,000.00	75,000.00	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)	(5,254.63)	(766.07)	(2,500.00)	(2,500.00)	
401-000-4-371-40	Donations	800.00			628.95			
401-000-4-371-90	Overpayments							
401-000-4-381-21	From City Prop/Equip/Reserves		97,000.00					
401-000-4-381-25	From Business District A							
TOTAL REVENUE		2,985,195.63	2,768,216.73	3,623,323.64	1,543,358.47	2,300,112.24	1,625,440.80	
401-401-5-110-00	Regular Salaries	964,123.99	1,104,608.81	1,106,677.55	514,456.92	1,055,830.00	850,000.00	
401-401-5-120-00	Overtime	248,426.16	241,073.94	271,866.23	148,159.91	290,000.00	200,000.00	
401-401-5-130-00	Benefits - Health & Life	133,047.91	196,167.45	204,378.76	94,068.87	220,000.00	150,000.00	
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	12,343.24	2,686.00	15,000.00	15,000.00	Contract Year
401-401-5-240-00	Training And Travel	4,865.23	6,700.00	11,275.73	3,164.49	15,000.00	8,000.00	
401-401-5-250-00	Admn Exp To General Admn	42,778.00	42,480.00	35,034.00			36,750.00	
401-401-5-250-01	IT Expense To IT Budget						32,685.00	
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	5,972.29	3,127.33	5,000.00	5,500.00	
401-401-5-320-00	Postage	2,248.64	2,557.29	1,000.43	267.07	1,000.00	900.00	
401-401-5-330-00	Utilities	2,589.87	932.96	7,569.79	3,533.12	10,000.00	7,000.00	
401-401-5-340-00	Rentals And Leases	26,526.05	26,604.46	26,625.34	834.51	2,000.00	2,000.00	
401-401-5-350-00	Insurance	2,465.33	2,234.33	2,130.67	828.91	2,200.00	2,200.00	
401-401-5-360-00	Equipment Maint And Repair	1,073.04	3,300.44	4,513.76	628.05	6,000.00	3,000.00	
401-401-5-360-10	Vehicle Maint/Repair	44,940.23	62,585.19	43,682.90	20,902.43	35,000.00	30,000.00	
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	107,117.86	15,845.21	110,000.00	10,000.00	
401-401-5-390-24	Collection Agency Fees		269.06		277.99	1,000.00	1,000.00	
401-401-5-390-25	Overpayments	4,364.75	542.13	(189.64)	(735.34)	3,000.00	3,000.00	
401-401-5-390-50	Contractual/Technological	5,423.79		3,012.74	1,685.67	4,500.00	3,500.00	Air cards and HCS
401-401-5-391-00	Technological IT	17,366.49	21,777.70	18,582.92	9,556.07	20,000.00		
401-401-5-392-00	Technological Hardware			1,128.88	1,342.99	6,450.00		
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			2,578.70		100,000.00	75,000.00	potential GMET reimbursement requests
401-401-5-410-00	Office Supplies	728.68	1,407.44	541.05	599.98	1,200.00	1,200.00	
401-401-5-420-00	Fuels For Vehicles/Equip	19,747.06	27,106.20	40,984.52	14,805.13	40,000.00	20,000.00	
401-401-5-430-00	Operating Supplies	27,841.05	37,294.57	25,927.86	12,508.80	25,000.00	12,500.00	
401-401-5-440-00	Safety & Uniform Supplies	4,349.56	6,506.60	3,126.79	4,364.24	7,000.00	5,000.00	
401-401-5-450-00	Main/Repair Supplies	795.01	1,002.92	1,794.24	149.30	1,500.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	4,593.59	1,059.02	1,420.39	403.11	4,000.00	2,000.00	
401-401-5-470-00	Minor Equipment	333.87	10,578.61	6,053.05	373.47	26,700.00	21,200.00	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	238,878.25	36,876.73	42,178.00	73,178.00	Included Detail on Capital Sheet Truck Payment and Twer Software
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		5,349.74		5,349.74	
401-401-5-730-48	Trans To City Prop/Equip/Reserves	300,000.00					125,000.00	
401-401-5-810-00	Bad Debt	198,774.17	214,461.77	210,201.91	338,501.37	250,000.00		Used income only
401-401-5-810-10	Non-Billable Write Offs	495,850.01	434,450.56	713,698.53	355,304.56			
401-401-5-870-00	Pension Expense		(363,588.17)					
TOTAL EXPENSES		2,718,646.86	2,383,395.39	2,492,336.86	1,890,413.67	2,318,611.00	1,621,116.74	
REVENUE OVER EXPENSES		266,548.77	384,821.34	151,431.14	(47,055.10)	(18,498.76)	4,325.06	

City of Highland, Illinois
 Ambulance
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Ambulance Loan Payment	42,178	42,178	42,178	42,178	42,178
New Ambulance		200,000			
Tyler Software	31,000				
Total Equipment Account #530	73,178	242,178	42,178	42,178	42,178
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	73,178	0	42,178	42,178	42,178
Minor Equipment #470					
Various Items	10,000.00	10000	10000	10000	10000
Stair Chairs (3)	11,200.00				
	21,200	10,000	10,000	10,000	10,000
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
	18803	18803	18803	18803	18803
Technology Hardware					
Surface Pro Computers (3)	3600		3900		
Workstation Replacement	2850	2850	2850	2850	2850
	6450	2850	6750	2850	2850

FIRE DEPARTMENT

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Revenue							
Property / Replacement Tax	\$ 190,699	\$ 190,699	\$ 194,990	\$ 199,377	\$ 203,863	\$ 208,450	
Sales Tax	198,900	191,125	200,850	64,821	83,457	86,692	
Income Tax	99,450	101,750	100,425	32,411	41,729	43,346	
Simplified Municipal Telecom Tax	5,400	4,950	5,400	1,523	1,713	1,555	
Cable Franchise Fee	3,420	2,978	3,420	1,018	1,209	1,158	
Foreign Fire Insurance	0	0	0	0	0	0	
Misc Revenues	500	24,000	24,240	24,482	24,727	24,974	
Total Revenues Projected	498,369	515,502	529,325	323,632	356,698	366,175	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	423,614	438,177	449,926	275,088	303,193	311,249
Capital Expenditures Allocation	10%	49,837	51,550	52,932	32,363	35,670	36,618
Cash Reserve & Equip Repl Allocation	5%	24,918	25,775	26,466	16,182	17,835	18,309
Operating & Maintenance:							
Personnel		187,700	204,836	216,030	227,616	237,596	245,912
Professional		12,000	15,268	15,573	15,885	16,203	16,527
Contractual		147,309	140,043	142,844	145,701	148,615	151,587
Supplies		91,025	77,150	78,693	80,267	81,872	83,510
Total O&M Projected		438,034	437,297	453,140	469,469	484,285	497,535
Capital Projection		11,400	75,000	0	0	0	0
Transfer from Reserves 004			0		521,000		
Transfer to Reserves 004		40,000	0	222,000	25,000	26,000	27,000
Cash Expenditures		449,434	512,297	453,140	469,469	484,285	497,535
Transfers Out		40,000	0	222,000	25,000	26,000	27,000
Total Expenditures & Transfers Projected		489,434	512,297	675,140	494,469	510,285	524,535
Projected Excess (Deficiency) of							
Revenues over Expenses & Transfers	\$ 8,935	\$ 3,205	\$ (145,816)	\$ 350,164	\$ (153,587)	\$ (158,360)	

Cost of Fire Protection Service per capita	\$ 44.98	\$ 51.28				
Population estimate	9,991	9,991				
	2023	2024				
# of Responses per Year	337	340				
# of Structure Fires	15	15				
Vehicle Fires	5	5				
False Alarms	100	100				
Misc	158	160				
Cost of Response per yr	\$ 1,299.80	\$ 1,286.17				
Reserves Balance	\$460,273	\$460,273	\$682,273	\$186,273	\$212,273	\$239,273
Reserves to Cover 90 days O&M Costs	\$108,008	\$107,827	\$111,733	\$115,759	\$119,413	\$122,680

FIRE DEPARTMENT							
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Actual	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
001-014-4-311-12	P. Tax-Fire	153,025.52	156,681.49	125,946.25	167,627.17	167,627.00	
001-014-4-312-12	R. Tax-Fire	44,151.56	51,263.26	24,314.70	23,072.00	23,072.00	
001-014-4-313-10	Sales Tax	91,790.32	207,928.77	105,573.25	198,900.00	191,125.00	
001-014-4-315-10	State Income Tax	24,910.59	124,503.83	62,767.01	99,450.00	101,750.00	
001-014-4-321-11	Simplified Muni Telecom Tx		7,804.39	3,582.04	5,400.00	4,950.00	
001-014-4-321-20	Cable Franchise Fee		4,166.28	2,042.42	3,420.00	2,978.25	
001-014-4-321-30	Foreign Fire Insurance	30,913.40	42,347.29				
001-014-4-342-11	Misc Fire	2,076.00	28,488.67	8,963.08	500.00	17,000.00	Racetrack Reimb. policy chq for non citiz
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	25,205.50	341.25			
001-014-4-346-20	Gain on Sale of Assets					7,000.00	Cottage Hills Truck agreement
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						
TOTAL REVENUE		371,863.39	648,389.48	333,530.00	498,369.17	515,502.25	
001-014-5-110-00	Regular Salaries	98,834.85	120,207.57	63,661.40	180,000.00	200,000.00	
001-014-5-120-00	Overtime						
001-014-5-130-00	Benefits - Health & Life	5,741.55	6,494.63	4,606.03	6,900.00	4,000.00	
001-014-5-131-00	Benefits - Other						
001-014-5-140-00	Benefit Social Sec/Medicare	-	-	64.39	500.00	500.00	
001-014-5-150-00	Retirement			58.23	300.00	300.00	
001-014-5-160-00	Unemployment Ins	413.00					
001-014-5-170-00	Salary/Car Allowance	4.47				36.00	
001-014-5-220-00	Legal / Attorney Fees	321.25	1,798.01	519.39	2,000.00	2,000.00	
001-014-5-240-00	Training And Travel	2,037.30	5,575.93	115.69	10,000.00	10,000.00	
001-014-5-240-13	Admin fee to CD-Assist						
001-014-5-250-01	IT Expense to IT Budget					3,288.00	
001-014-5-260-00	Waste Removal						
001-014-5-310-00	Telephone / Communications	636.44	233.09	52.92	500.00	150.00	
001-014-5-320-00	Postage	77.38			150.00	150.00	
001-014-5-330-00	Utilities	17,005.03	22,860.63	9,626.21	20,000.00	20,000.00	% of PSB, Station 2, Boatshed
001-014-5-350-00	Insurance	10,983.86	11,296.76	828.92	11,071.52	11,072.00	
001-014-5-360-00	Equipment Maint And Repair	8,999.93	9,479.08	1,550.87	8,000.00	8,000.00	
001-014-5-360-10	Vehicle Maint/Repair	27,687.74	40,136.28	2,689.83	35,000.00	35,000.00	
001-014-5-370-00	Transportation Reimburse						
001-014-5-380-00	Building Maintenance	3,269.42	4,117.23	2,168.91	8,000.00	8,000.00	
001-014-5-385-00	Hydrant Maintenance		31,956.00	17,202.00	31,956.00	31,956.00	
001-014-5-390-00	Other Contractual Services	49,057.29	13,194.61	12,181.92	15,000.00	15,000.00	
001-014-5-390-50	Contractual/Technological	3,749.67	14,342.50	1,693.70	4,000.00	4,000.00	Cell phone charges
001-014-5-391-00	Technological IT	5,087.70	2,885.80	1,363.41	6,916.23		
001-014-5-392-00	Technological Hardware		1,312.69	2,839.80			
001-014-5-393-00	Department Specific Technology				6,715.00	6,715.00	See Capital Sheet for Detail
001-014-5-420-00	Fuels For Vehicles/Equip	5,534.02	7,192.90	3,323.37	8,000.00	8,000.00	
001-014-5-430-00	Operating Supplies	13,597.13	4,780.24	795.49	10,000.00	7,000.00	
001-014-5-430-01	Foreign Fire Operating Supplies						
001-014-5-440-00	Safety & Uniform Supplies	8,545.28	36,555.00	3,481.45	25,000.00	13,000.00	Gear and helmets
001-014-5-450-00	Maint/Repair Supplies	183.72	1,348.13	115.98	1,500.00	1,500.00	
001-014-5-460-00	Vehicle Maint Supplies	1,206.24	853.21	397.49	3,000.00	3,000.00	
001-014-5-470-00	Minor Equipment	8,606.77	16,218.97	22,785.98	43,525.00	44,650.00	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	-	238.67	1,420.92	9,700.00		
001-014-5-530-00	Equipment	-	21,531.00	28,600.00	1,700.00	75,000.00	See Capital Sheet for Detail
001-014-5-550-00	Other Capital Improvements	-	-	-	-	-	
001-014-5-595-00	Depreciation Expenses	63,647.77					
001-014-5-730-48	Trans to City Prop/Eq/Reserves	70,000.00	204,000.00		40,000.00		
TOTAL EXPENSES		405,227.81	578,608.93	182,144.30	489,433.75	512,297.00	
REVENUE OVER EXPENSES		434.00	69,780.55	151,385.70	8,935.42	3,205.25	

City of Highland, Illinois
 Fire Department
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Debt payment and future reserves for equipment/truck	75,000	100,000	100,000	100,000	100,000
SCB replacement					
Replacement SUVu					
Total Equipment Account #530	75,000	0	0	0	0
Other Capital Improvements Account #550					
Share of New Diesel Fuel Pump					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	75,000	0	0	0	0

Included in Minor Equipment #470

Turnout Gear (5 Sets)	12,000	12,000	12,000	12,000	12,000
Self Contained Breathing Apparatus (3 units)	23,650	24,000	24,000	24,000	24,000
Hose	9,000	10,000	10,000	10,000	10,000
	44,650	46,000	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

	3510.47	2788	2788	2788	2788
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BUILDING & ZONING

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue						
Sales Tax	\$ 205,862	\$ 156,375	\$ 207,880	\$ 215,840	\$ 223,381	\$ 231,180
Income and Local Use Tax	102,931	83,250	103,940	107,920	111,690	115,590
Telecommunications Tax	5,589	4,050	5,589	5,071	4,585	4,147
Cable Franchise Fee	3,540	2,437	3,540	3,390	3,236	3,089
Building Permits	40,000	40,000	40,800	41,616	42,448	43,297
Electrical Inspections	10,000	10,000	10,200	10,404	10,612	10,824
Plumbing Inspections	4,000	4,000	4,080	4,162	4,245	4,330
Rental Inspections	8,000	7,000	7,140	7,283	7,428	7,577
Demolition Revenue	0	0	0	0	0	0
Misc Revenues	10,500	10,500	10,710	10,924	11,143	11,366
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 390,421	\$ 317,612	\$ 393,879	\$ 406,610	\$ 418,768	\$ 431,400
Revenue Allocation:						
Operating & Maintenance Allocation	85%	331,858	269,970	334,797	345,618	355,953
Capital Expenditures Allocation	10%	39,042	31,761	39,388	40,661	41,877
Cash Reserve & Equip Repl Allocation	5%	19,521	15,881	19,694	20,330	21,570
Operating & Maintenance:						
Personnel	\$ 263,575	\$ 120,036	\$ 124,237	\$ 128,586	\$ 133,086	\$ 137,744
Professional	52,250	83,037	84,698	86,392	88,120	89,882
Contractual	112,985	111,722	113,956	116,236	118,560	120,931
Supplies	6,850	7,750	7,905	8,063	8,224	8,389
Total O&M Projected	\$ 435,660	\$ 322,545	\$ 330,796	\$ 339,276	\$ 347,990	\$ 356,946
Capital Projection	60,766	31,000	0	0	0	0
Reserve Transfer In from 004	107,000	44,000	25,000	24,000	25,000	25,000
Transfer to Reserves 004	0	8,000	0	0	0	0
Cash Expenditures	496,426	353,545	330,796	339,276	347,990	356,946
Transfers Out	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Total Expenditures & Transfers Projected	\$ 496,426	\$ 361,545	\$ 330,796	\$ 339,276	\$ 347,990	\$ 356,946
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 995	\$ 67	\$ 88,083	\$ 91,334	\$ 95,778	\$ 99,454

BUILDING & ZONING FUND'S CRITICAL MEASURES

Revenue Dedicated to Personnel will not exceed 75%						
Actual Revenue Dedicated to Personnel	67.5%	37.8%	31.5%	31.6%	31.8%	31.9%
Estimated Capita	9,991	9,991	9,991	9,991	9,991	9,991
Reserves Balance	\$604,315	\$568,315	\$543,315	\$519,315	\$494,315	\$469,315
Reserves to Cover 90 days O&M Costs	\$107,423	\$79,532	\$81,566	\$83,657	\$85,806	\$88,014

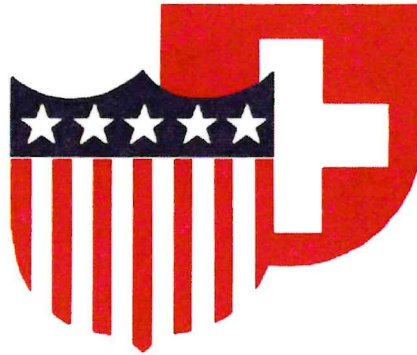
BUILDING & ZONING							
Account Number	Description	FY 2021-2022 Actual	FY 2022-2023 Actual	FY24 YTD Actual 6 months 10/31/23	FY 2023-2024 Budget	FY 2024-2025 Budget	Comments
001-013-4-313-10	Sales Tax	222,919.36	175,524.27	109,268.33	205,861.50	156,375.00	
001-013-4-315-10	State Income Tax	139,882.52	105,100.62	64,963.86	102,930.75	83,250.00	
001-013-4-321-11	Simplified Muni Telecom Tx	9,152.30	6,588.13	3,707.39	5,589.00	4,050.00	
001-013-4-321-20	Cable Franchise Fee	-	3,517.02	2,113.90	3,539.70	2,436.75	
001-013-4-321-70	Permits-Bldgs/Access Bldg	71,401.71	42,593.96	29,306.56	40,000.00	40,000.00	building is slowing down drastically w/ inflation
001-013-4-321-71	Building Plan Review	9,792.42	10,500.00	2,650.00	-	-	
001-013-4-342-12	B&Z Misc. Plans Reviews	15,621.71	3,628.54	7,268.50	5,000.00	5,000.00	
001-013-4-342-13	B&Z-Electrical Inspect Fee	22,017.72	14,894.12	19,446.10	10,000.00	10,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	5,735.40	6,660.00	6,900.00	4,000.00	4,000.00	
001-013-4-342-15	B&Z-Rezon/Spec Use/Varianc	4,251.95	5,600.00	2,120.00	3,750.00	3,750.00	
001-013-4-342-17	B&Z-Demolition Revenue	-	-	-	-	-	
001-013-4-342-18	B&Z-Occupancy Permits	10,000.00	4,350.00	3,050.00	1,750.00	1,750.00	
001-013-4-342-19	Rental Inspection Fees	8,025.00	6,050.00	3,525.00	8,000.00	7,000.00	
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	-	21,000.00	-	107,000.00	44,000.00	
001-013-4-381-63	From Fire Dept-Assist	-	-	-	-	-	
001-013-4-381-64	From Business District B	-	-	-	-	-	
TOTAL REVENUE		563,800.09	406,006.66	254,319.64	497,420.95	361,611.75	
001-013-5-110-00	Regular Salaries	216,086.65	223,448.12	79,313.12	208,000.00	95,000.00	
001-013-5-120-00	Overtime	-	-	-	-	-	
001-013-5-130-00	Benefits - Health & Life	37,535.04	46,301.59	12,933.61	55,500.00	25,000.00	
001-013-5-131-00	Benefits - Other	315.10	-	-	-	-	
001-013-5-160-00	Unemployment Ins	3,990.00	-	-	-	-	
001-013-5-170-00	Salary/Car Allowance	71.26	78.15	7.53	75.00	36.00	
001-013-5-220-00	Legal / Attorney Fees	33,630.06	32,664.65	30,420.05	50,000.00	50,000.00	
001-013-5-230-00	Engineering / Consulting	-	-	-	-	24,000.00	
001-013-5-230-10	Bldg Plan Review (Reimb)	4,000.00	-	-	-	-	
001-013-5-230-11	Subd Plan Review (Reimb)	-	-	-	-	-	
001-013-5-240-00	Training And Travel	2,407.08	1,398.84	1,481.50	2,250.00	2,500.00	
001-013-5-250-01	IT Expense To IT Budget	-	-	-	-	6,537.00	
001-013-5-310-00	Telephone / Communications	1,505.01	1,335.17	530.05	1,500.00	1,500.00	
001-013-5-320-00	Postage	534.66	725.84	374.38	1,000.00	1,000.00	
001-013-5-330-00	Utilities	5,586.21	5,516.74	1,595.36	4,500.00	4,000.00	
001-013-5-340-00	Rentals and Leases	1,739.78	1,590.96	854.90	2,000.00	2,000.00	
001-013-5-350-00	Insurance	195.33	185.33	828.92	200.00	1,000.00	
001-013-5-360-00	Equipment Maint And Repair	-	-	-	-	-	
001-013-5-360-10	Vehicle Maint/Repair	213.98	344.53	937.60	1,000.00	1,000.00	
001-013-5-370-00	Transportation Reimburse	13.48	-	-	-	-	
001-013-5-380-00	Building Maintenance	4,358.90	2,439.29	-	5,000.00	-	
001-013-5-390-00	Other Contractual Services	27,937.12	22,124.04	10,432.35	40,000.00	20,000.00	
001-013-5-390-50	Contractual/Technological	8,119.61	14,504.32	14,309.64	15,000.00	20,000.00	
001-013-5-390-81	B&Z-Electrical Inspectors	17,802.23	14,522.95	8,673.35	12,000.00	15,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	7,813.00	8,073.00	1,155.00	10,000.00	10,000.00	
001-013-5-390-83	B&Z-Occupancy Dep. Refund	200.00	-	-	-	-	
001-013-5-390-84	B&Z-Demolition Expenses	400.00	-	-	-	25,000.00	Property near old PD
001-013-5-390-88	Code Enforcement Expenses	342.00	-	-	500.00	500.00	
001-013-5-391-00	Technological IT	11,808.11	11,063.25	5,460.74	9,563.00	-	
001-013-5-392-00	Technological Hardware	-	1,312.69	-	-	-	
001-013-5-393-00	Department Specific Technol	-	-	-	10,722.00	10,722.00	see Capital Sheet for Detail
001-013-5-410-00	Office Supplies	3,060.88	652.61	51.88	1,400.00	1,000.00	
001-013-5-420-00	Fuels For Vehicles/Equip	924.55	1,152.00	426.37	1,000.00	1,000.00	reducing # of BZ vehicles to 2
001-013-5-430-00	Operating Supplies	7,336.48	2,474.98	1,610.83	3,000.00	3,000.00	
001-013-5-440-00	Safety & Uniform Supplies	685.16	262.30	171.05	750.00	750.00	
001-013-5-460-00	Vehicle Maint Supplies	586.80	1,106.56	-	700.00	500.00	
001-013-5-470-00	Minor Equipment	2,089.82	244.46	1,413.02	-	1,500.00	
001-013-5-510-00	Land	-	-	-	-	-	
001-013-5-520-00	Buildings & Structures	-	-	-	-	-	redoing parking lot (\$50K split w/ electric) & cont'd
001-013-5-530-00	Equipment	-	12,440.84	17,395.58	-	31,000.00	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-Mitigatio	-	-	-	-	-	
001-013-5-730-48	Trans to City Prop/Eq/ Reserv	140,000.00	-	-	-	8,000.00	
001-013-5-730-54	Trans to Comm Dev 007	-	-	-	-	-	
001-013-5-810-00	Bad Debt	-	-	-	-	-	
TOTAL EXPENSES		541,288.30	405,963.21	190,376.83	435,660.00	361,545.00	
REVENUE OVER EXPENSES		64.00	43.45	63,942.81	61,760.95	66.75	

City of Highland, Illinois
Building and Zoning
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
<u>Land Account #510</u>					
Total Land Account #510	0	0	0	0	0
<u>Building Account #520</u>					
Redoing Parking Lot					
Total Building Account #520	0	0	0	0	0
<u>Equipment Account #530</u>					
Tyler Software	31,000				
Total Equipment Account #530	31,000	0	0	0	0
<u>Other Capital Improvements Account #550</u>					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	31,000	0	0	0	0
ADA Accessibility Future Costs (split with Electric for building improvements)	0	0	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

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

2024-2025 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 2023:

- Continued with road replacement at Highland City Cemetery, using in-house labor.
- Awarded two grants equaling approximately \$95,000 for the new playground at Silver Lake Park.
- Made substantial upgrades to the Korte Recreation Center.
 - UV Pool Filter
 - Renovation of Child Care
 - Repainting of various portions
 - Purchased New Fitness Equipment
 - New Locker Room partitions
 - Replaced stair treads
- Successfully maintained the Outdoor Pool to remain open for its 42nd consecutive year.
- Took advantage of the Old City Lake spillway replacement to remove a considerable amount of sediment from the lake's bottom.

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

Korte Recreation Center

- Budget for annual upgrades using Business District funding. Upgrades would include but not be limited to:
 - Painting and/or tuck-pointing exterior
 - Paint interior walls
 - Consider resurfacing KRC parking lot

Parks

- Introduce pollinators/native plants in green spaces to reduce costs associated with mowing
- Pursue grants to begin replacing playground equipment at Glik Park that is obsolete from replacement parts.
- Continue to partner with landowners to maximize 319 grant money.
- Prepare plans to convert Spindler Park tennis courts into Pickleball courts.
- Purchase a dump truck; whether it is new or used. This can be used for burials at the cemetery as well.

City Cemetery

- Continue to utilize funds to improve/replace roads.

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
- New Doors

Staffing & Fees

- Wages will continue to increase and we cannot afford to overlook maintenance and services for the additional 45,000 hours we provide services for throughout the year.

KORTE REC CENTER

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue						
Daily Admission	\$ 145,000	\$ 160,000	\$ 164,800	\$ 169,744	\$ 174,836	\$ 180,081
Passes	361,300	431,500	440,130	448,933	457,911	467,069
Concessions / Vending	12,500	15,000	15,300	15,606	15,918	16,236
Facility Rental	10,000	16,500	16,830	17,167	17,510	17,860
League / Program Registration	25,000	24,000	24,720	25,462	26,225	27,012
Party Packages	60,000	80,000	81,600	83,232	84,897	86,595
Sales - Contracted Trainers	2,000	-	-	-	-	-
Administration Fees	25,000	25,000	25,500	26,010	26,530	27,061
Sales Tax	0	65,330	0	128,608	128,914	0
Income and Local Use Tax	0	34,780	0	64,304	64,457	0
Telecommunications Tax	0	1,692	0	3,021	2,646	0
Cable Franchise Fee	0	1,018	0	2,020	1,867	0
Misc Revenues	22,100	16,600	(133,234)	(134,566)	(135,912)	(137,271)
Operating Transfer In	495,000	495,000	385,000	370,000	355,000	270,000
Total Revenues Projected	\$ 1,157,900	\$ 1,366,420	\$ 1,020,646	\$ 1,219,539	\$ 1,220,800	\$ 954,644

Revenue Allocation:							
Operating & Maintenance Allocation	85%	984,215	1,161,457	867,549	1,036,609	1,037,680	811,447
Capital Expenditures Allocation	10%	115,790	136,642	102,065	121,954	122,080	95,464
Cash Reserve & Equip Repl Allocation	5%	57,895	68,321	51,032	60,977	61,040	47,732

Operating & Maintenance:						
Personnel	\$ 446,400	\$ 462,500	\$ 478,688	\$ 495,442	\$ 512,782	\$ 530,729
Professional	2,500	15,574	15,885	16,203	16,527	16,858
Contractual	397,183	379,050	336,631	343,364	350,231	357,236
Supplies	126,900	169,200	172,584	176,036	159,556	162,748
Total O&M Projected	972,983	1,026,324	1,003,788	1,031,044	1,039,097	1,067,570

Capital Projection	275,000	300,000	625,000	50,000	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	134,000	40,000	0	5,000	0	6,000

Cash Expenditures	1,022,983	1,326,324	1,628,788	1,081,044	1,089,097	1,117,570
Transfers Out	134,000	40,000	0	5,000	0	6,000
Total Expenditures & Transfers Projected	\$ 1,156,983	\$ 1,366,324	\$ 1,628,788	\$ 1,086,044	\$ 1,089,097	\$ 1,123,570

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 917	\$ 96	\$ (530,142)	\$ 133,495	\$ 232,703	\$ (168,926)
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KORTE REC CENTER'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	84.0%	75.1%	98.3%	84.5%	85.1%	111.8%
Revenue Dedicated to Personnel Costs will not exceed 45%						
Actual Revenue Dedicated to Personnel Costs	38.6%	33.8%	46.9%	40.6%	42.0%	55.6%
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member						
Actual Revenue per Member	\$413.54	\$488.01				
Actual O&M Cost per Member	\$347.49	\$366.54				
Members (Estimated)	2,800	2,800				
Reserves Balance	\$497,416	\$537,416	\$537,416	\$542,416	\$542,416	\$548,416
Reserves to Cover 90 days O&M Costs	\$239,914	\$253,066	\$247,509	\$254,230	\$256,216	\$263,236

KORTE RECREATION CENTER							
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
009-009-4-313-10	Sales Tax					65,330.00	
009-009-4-315-10	State Income Tax					34,780.00	
009-009-4-321-11	Simplified Muni Telecom Tx	87.12		120.00		1,692.00	
009-009-4-321-20	CATV Franchise	31,921.76				1,018.02	
009-009-4-341-09	Admin Rev-Frm 016 & 503	33,000.00	29,004.00	12,498.00	25,000.00	25,000.00	
009-009-4-347-10	Daily Admission	159,092.79	179,290.36	67,952.71	145,000.00	160,000.00	
009-009-4-347-21	Rec Annual Passes	337,808.83	440,242.39	196,089.21	355,500.00	425,000.00	
009-009-4-347-22	Rec Value Card Passes	5,740.00	8,007.00	3,190.25	5,800.00	6,500.00	
009-009-4-347-40	Concessions	12,131.93	15,168.13	4,960.62	12,500.00	15,000.00	
009-009-4-347-77	Facility Rental	10,058.00	10,881.00	9,350.15	10,000.00	16,500.00	
009-009-4-347-78	League/Prog Registration \$	38,510.65	24,379.29	10,740.11	25,000.00	24,000.00	
009-009-4-347-79	Rec Parly Packages	58,202.00	75,504.00	36,890.50	60,000.00	80,000.00	
009-009-4-347-80	Child Care Fees	948.23	231.25	113.00	500.00	500.00	
009-009-4-347-85	Sales-Soda Vending Machine	3,461.95	3,760.74	793.80	3,000.00	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	473.50	(529.50)		2,000.00		
009-009-4-347-88	Advertising Sales						
009-009-4-371-10	Misc Revenue	22,621.41	69,886.44	1,461.60	10,000.00	10,000.00	
009-009-4-371-14	Memorials / Bequests						
009-009-4-371-15	Grants	13,800.00	4,200.00	7,300.00			
009-009-4-371-20	Credit Card Discounts/Fees	(8,611.18)	(9,866.44)	(2,974.91)	(6,500.00)	(10,000.00)	
009-009-4-371-40	Donations	9,772.00	2,409.69	1,500.00	5,000.00	3,000.00	
009-009-4-371-50	Comm Foundation Contribut				10,000.00	10,000.00	
009-009-4-381-10	From General Admin Fund	300,000.00	495,000.00	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						
TOTAL REVENUE		1,029,019.49	1,347,605.35	597,365.04	1,157,900.00	1,366,420.02	-
009-009-5-110-00	Regular Salaries	310,505.02	375,140.12	195,431.59	415,000.00	430,000.00	
009-009-5-120-00	Overtime	5,319.82	2,375.96	1,375.78	1,400.00	2,500.00	
009-009-5-130-00	Benefits - Health & Life	24,955.06	26,976.82	12,564.65	30,000.00	30,000.00	
009-009-5-131-00	Benefits - Other	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	1,284.99	2,425.85		1,000.00	1,000.00	
009-009-5-240-00	Training And Travel	1,097.00	2,748.76	518.46	1,500.00	1,500.00	
009-009-5-250-01	IT Expense to IT Budget					13,074.00	
009-009-5-310-00	Telephone / Communications	2,647.65	2,735.63	1,371.11	3,000.00	3,000.00	
009-009-5-320-00	Postage	1,056.47	769.21	560.37	1,500.00	1,500.00	
009-009-5-330-00	Utilities	126,170.26	137,161.17	60,153.60	130,000.00	135,000.00	
009-009-5-340-00	Rentals And Leases	206.81	10.00	34.99	800.00	500.00	
009-009-5-350-00	Insurance	7,701.38	7,346.21	828.92	6,582.80	7,000.00	
009-009-5-360-00	Equipment Maint And Repair	21,628.71	6,050.63	747.97	8,000.00	8,000.00	
009-009-5-360-10	Vehicle Maint/Repair	1,589.82	337.89	1,255.30	300.00	500.00	
009-009-5-380-00	Building Maintenance	7,982.86	71,588.74	29,348.16	91,000.00	80,000.00	
009-009-5-380-01	Custodial Services				29,000.00	31,000.00	
009-009-5-390-00	Other Contractual Services	76,128.43	81,721.38	70,886.97	85,000.00	100,000.00	
009-009-5-390-09	Contracted Trainers	978.67			1,500.00	1,500.00	
009-009-5-390-33	Marketing	2,132.50	1,155.00	495.46	1,500.00	1,500.00	
009-009-5-390-50	Contractual/Technological	3,828.85	2,763.72	1,958.06	4,000.00	4,000.00	
009-009-5-391-00	Technological IT	19,670.82	15,962.03	8,187.53	17,000.00	0.00	
009-009-5-392-00	Technological Hardware			4,627.86	5,000.00	0.00	
009-009-5-393-00	Department Specific Technology				18,000.00	5,550.00	See Capital Sheet for Detail
009-009-5-410-00	Office Supplies	1,785.62	2,925.66	1,256.58	2,000.00	2,000.00	
009-009-5-420-00	Fuels For Vehicles/Equip						
009-009-5-430-00	Operating Supplies	23,599.83	23,083.75	22,807.98	23,000.00	40,000.00	
009-009-5-430-50	Retail/Concession Supplies	22,928.34	32,899.02	12,579.41	23,000.00	35,000.00	This includes concessions and p
009-009-5-440-00	Safety & Uniform Supplies	5,584.84	5,413.95	3,466.39	3,000.00	7,000.00	
009-009-5-450-00	Maint/Repair Supplies	3,456.05	4,866.92	1,732.92	6,000.00	6,200.00	
009-009-5-450-01	Custodial Supplies	497.04			900.00	1,000.00	
009-009-5-470-00	Minor Equipment	6,375.37	47,233.44	9,049.22	51,000.00	65,000.00	new fitness equipment
009-009-5-490-00	Generat.Fuel/Chemical Sup	7,396.79	12,622.72	7,084.19	13,000.00	13,000.00	
009-009-5-520-00	Buildings				-	0.00	tuckpoint & paint west wall - rep
009-009-5-530-00	Equipment	11,124.23	21,262.50		-	0.00	
009-009-5-540-00	Lines Roads Etc				-	0.00	
009-009-5-550-00	Other Capital Improvements		29,433.00		50,000.00	300,000.00	tuckpoint & paint west wall - rep
009-009-5-595-00	Depreciation Expenses	485,597.10					
009-009-5-610-00	Principal Payments						
009-009-5-620-00	Interest Payments						
009-009-5-630-00	Other Debt Services						
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/Reserve	304,000.00	190,000.00		134,000.00	40,000.00	
009-009-5-810-00	Bad Debt						
TOTAL EXPENSES		1,531,330.00	1,107,010.08	448,323.47	1,156,982.80	1,366,324.00	
REVENUE OVER EXPENSES		(502,310.51)	240,595.27	149,041.57	917.20	96.02	

City of Highland, Illinois
 Korte Recreation Center
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof	0	175,000	0	0	0
Total Building Account #520	0	175,000	0	0	0
Equipment Account #530					
Doors					
Pool Filtration/HVAC Upgrades		300,000			
UV Upgrades - Pool Filtration					
Total Equipment Account #530	0	300,000	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Repave parking lot	225,000				
Locker Room Floors	25,000				
Tuckpointing/Paint	50,000	50,000	50,000	50,000	50,000
Total Other Capital Improvements Account #550	300,000	50,000	50,000	50,000	50,000
Total Capital Expenditures Projected	300,000	625,000	50,000	50,000	50,000
ADA Accessibility Future Costs					
Department Specific Technology					
Software	5000	5000	5000	5000	5000
Software					
When to Work	550	550	550	550	550
	5550	5550	5550	5550	5550

PARKS AND PROGRAMS							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	FY
	Budget	2025	2026	2027	2028	2029	
Revenue							
Property / Replacement Tax	\$ 540,252	\$ 613,081	\$ 626,875	\$ 640,980	\$ 655,402	\$ 670,149	
Sales Tax	278,460	299,893	281,190	297,556	279,492	400,540	
Income and Local Use Tax	139,230	159,655	140,595	148,778	139,746	200,270	
Telecommunications Tax	7,560	7,767	7,560	6,990	5,737	7,184	
Cable Franchise Fee	4,788	4,673	4,788	4,673	4,049	5,351	
Donations	21,000	12,200	12,200	12,200	12,200	12,200	
League Programs / Registration	64,600	78,100	79,662	81,255	82,880	84,538	
Concessions	15,000	23,000	23,460	23,929	24,408	24,896	
Duckblinds	35,000	35,000	35,700	36,414	37,142	37,885	
Misc Revenues	173,650	146,200	147,662	149,139	150,630	152,136	
Operating Transfer In	0	0	104,000	102,000	99,000	106,000	
Total Revenues Projected	1,279,540	1,379,569	1,463,692	1,503,914	1,490,686	1,701,149	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,087,609	1,172,633	1,244,138	1,278,327	1,267,083	1,445,977
Capital Expenditures Allocation	10%	127,954	137,957	146,369	150,391	149,069	170,115
Cash Reserve & Equip Repl Allocation	5%	63,977	68,978	73,185	75,196	74,534	85,057
Operating & Maintenance:							
Personnel	509,160	532,100	544,100	557,100	573,100	592,100	
Professional	27,900	41,074	41,895	42,733	43,588	44,460	
Contractual	397,732	420,650	429,063	437,644	446,397	455,325	
Supplies	183,700	229,900	234,498	239,188	243,972	248,851	
Total O&M Projected	1,118,492	1,223,724	1,249,556	1,276,666	1,307,057	1,340,736	
Capital Projection	129,766	136,000	250,000	165,000	125,000	165,000	
Capital Reserve Transfer In from 004	0	0	0	0	93,000	0	
Transfer to Reserves 004	\$ 26,000	\$ 19,000	\$ 48,000	\$ 180,000	\$ -	\$ 313,000	
Cash Expenditures	1,248,258	1,359,724	1,499,556	1,441,666	1,432,057	1,505,736	
Transfers Out	26,000	19,000	48,000	180,000	0	313,000	
Total Expenditures & Transfers Projected	1,274,258	1,378,724	1,547,556	1,621,666	1,432,057	1,818,736	

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 5,282	\$ 845	\$ (83,864)	\$ (117,752)	\$ 151,629	\$ (117,587)
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PARKS AND PROGRAM'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 80%							
Actual Revenue Dedicated to O&M	87.4%	92.0%	85.4%	84.9%	87.7%	78.8%	
Revenue Dedicated to Personnel Costs will not exceed 40%							
Actual Revenue Dedicated to Personnel Costs	39.8%	40.0%	37.2%	37.0%	38.4%	34.8%	
Reserves Balance	\$ 152,567	\$ 171,567	\$ 219,567	\$ 399,567	\$ 306,567	\$ 619,567	
Reserves to Cover 90 days O&M Costs	\$ 275,793	\$ 301,740	\$ 308,110	\$ 314,794	\$ 322,288	\$ 330,592	
Recreation fund Owes \$285,000 to General Reserves							

PARKS, PROGRAMS, AND COMMUNITY BUILDING							
Account Number	Description	FY 2021-2022	FY 2022-2023	YTD Actual 6 months 10/31/23	FY 2023-2024	FY 2024-2025	Comments
009-016-4-311-53	Prop Tx-Playground & Rec	183,629.09	187,932.96	151,135.51	201,152.61	218,498.69	
009-016-4-311-54	Prop Tax-Community Bldg	153,025.52	156,681.49	125,946.25	167,627.17	182,082.24	
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	39,989.01	39,967.05	30,053.43	40,000.00	40,000.00	
009-016-4-311-58	Prop Tax-Comfort Station	36,114.61	35,928.31	37,696.76	50,000.00	50,000.00	
009-016-4-311-59	Prop Tax-Installment Contracts	29,994.66	29,975.29	22,584.41	30,000.00	30,000.00	
009-016-4-312-53	Repl Tax-Playground & Rec	45,842.06	53,226.05	25,244.65	23,956.00	35,000.00	
009-016-4-312-54	Repl Tax-Community Bldg	33,958.92	39,428.83	18,705.54	17,746.00	38,000.00	
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	11,883.13	13,797.22	6,539.10	6,210.00	13,500.00	
009-016-4-312-58	Repl Tax-Comfort Station	6,811.67	7,908.87	3,749.27	3,560.00	6,000.00	
009-016-4-313-10	Sales Tax		379,740.05	147,802.54	278,460.00	299,892.50	
009-016-4-315-10	State Income Tax		227,381.18	87,873.79	139,230.00	159,655.00	
009-016-4-321-11	Simplified Muni Telecom Tx		14,253.16	5,014.87	7,560.00	7,767.00	
009-016-4-321-20	Cable Franchise Fee		7,608.88	2,859.38	4,788.00	4,673.15	
009-016-4-314-16	Tax Allocation - Gen to Parks	350,004.00	-	-	-	-	allocated
009-016-4-321-60	Duckblinds-Boat Lic-Docks	26,455.00	24,140.40	15,364.58	35,000.00	35,000.00	New for FY24 Kayak fees
009-016-4-347-21	Senior Center Annual Pass	1,243.50	3,196.92	162.50	800.00	800.00	
009-016-4-347-40	WCC Concessions	13,694.49	14,013.33	9,646.44	5,000.00	13,000.00	
009-016-4-347-41	Glik Park Concessions				9,000.00	9,000.00	
009-016-4-347-50	Weinheimer Trust Fund	27,796.75	29,090.00	12,067.00	30,000.00	30,000.00	
009-016-4-347-71	Misc. Tree Commission		1,597.50				
009-016-4-347-75	Admission Fees	882.00	32.00	-	1,000.00	6,000.00	Farmers/PBJ vendor rental
009-016-4-347-76	Senior Center Facility Rental				2,000.00	6,500.00	
009-016-4-347-77	WCC Facility Rental	18,408.00	27,291.50	24,210.00	2,000.00	14,200.00	
009-016-4-347-78	WCC Program Registration	21,910.95	28,488.66	23,316.84	18,000.00	30,000.00	Premium Passes
009-016-4-347-79	Parks Pavilion Rental				6,800.00	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	5,500.00	
009-016-4-347-85	Glik Park Vending Machine Sales	315.00	1,125.00		1,000.00	1,000.00	
009-016-4-347-86	WCC Vending Machine Sales				1,000.00	1,000.00	
009-016-4-361-10	Interest Income	1,509.69	206.36	2,502.32		2,500.00	
009-016-4-371-10	Misc Revenue	20,505.86	70,650.56	23,588.93	20,000.00	21,000.00	
009-016-4-371-12	Gain on Sale of Assets	300.00					
009-016-4-371-15	Grants	44,260.80	116,964.33	147,947.00	117,650.00	65,000.00	Mad.Co PEP, Sustainability Grant
009-016-4-371-41	Donation to Parks	26,919.51	20,512.70	10,105.00	20,000.00	12,000.00	
009-016-4-371-42	Donation to WCC				500.00	100.00	
009-016-4-371-43	Donation to Senior Center				500.00	100.00	
009-016-4-371-66	Community Programs & Trips Rev	51,985.74	84,990.76	15,474.26	30,000.00	35,000.00	
009-016-4-381-05	From Swim Pool Fund CATV						
009-016-4-381-10	From General Admin Fund	101,000.04	20,000.04				
009-016-4-381-21	From City Prop/Eq/Reserves						
009-016-4-381-22	Transfer from Bus Distr A						
009-016-4-381-	Transfer from Bus Distr B	80,000.00	-	-	-	-	
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		1,328,440.00	1,636,129.40	949,590.37	1,279,539.78	1,379,568.58	
009-016-5-110-00	Regular Salaries	424,350.98	450,924.76	245,513.66	435,000.00	455,000.00	
009-016-5-120-00	Overtime	16,233.57	12,414.12	9,305.10	9,000.00	12,000.00	
009-016-5-130-00	Benefits - Health & Life	60,860.28	62,770.01	30,694.80	65,000.00	65,000.00	
009-016-5-131-00	Benefits - Other	842.02					
009-016-5-160-00	Unemployment Ins	870.00					
009-016-5-170-00	Salary/Car Allowance	67.45	77.97	37.58	160.00	100.00	
009-016-5-210-00	Auditing						
009-016-5-220-00	Legal / Attorney Fees	2,800.36	4,256.00		2,400.00	2,500.00	
009-016-5-230-00	Engineering / Consulting				2,000.00	2,000.00	
009-016-5-240-00	Training And Travel	201.46	1,248.92	763.47	1,500.00	1,500.00	
009-016-5-250-01	IT Expense to IT Budget					13,074.00	
009-016-5-250-09	Admin Fees To KRC	26,004.00	26,004.00	10,998.00	22,000.00	22,000.00	
009-016-5-310-00	Telephone / Communications	3,787.51	4,364.86	3,249.02	4,500.00	4,500.00	
009-016-5-320-00	Postage	182.21	615.80	87.66	400.00	400.00	
009-016-5-330-00	Utilities	73,322.52	100,797.90	58,418.57	72,000.00	101,000.00	
009-016-5-340-00	Rentals And Leases	3,098.83	30,323.38	30,302.94	47,000.00	32,000.00	Includes Senior Center Lease
009-016-5-350-00	Insurance	10,270.66	11,079.67	828.92	9,282.00	9,500.00	
009-016-5-360-00	Equipment Maint And Repair	14,399.60	23,470.72	7,660.83	14,000.00	16,000.00	
009-016-5-360-10	Vehicle Maint/Repair	9,798.68	10,775.52	4,326.69	7,500.00	12,000.00	
009-016-5-370-00	Transportation Reimburse						
009-016-5-380-00	Building Maintenance	15,723.50	6,179.85	4,329.99	19,000.00	15,000.00	
009-016-5-390-00	Other Contractual Services	140,394.59	76,448.35	82,951.28	75,000.00	85,000.00	
009-016-5-390-09	Contracted Trainers						
009-016-5-390-22	Trees-Contracted Work	100.00			5,500.00	6,000.00	
009-016-5-390-33	Marketing	2,175.10	3,603.07	1,130.37	1,800.00	2,000.00	
009-016-5-390-50	Contractual/Technological	1,922.58	1,284.87	72.13	1,600.00	1,600.00	HCS services
009-016-5-390-57	Contractual Serv-Muni Band	42,550.17	56,224.11	58,717.68	80,000.00	70,000.00	
009-016-5-390-58	Peanut Butter & Jam Expense	1,076.00	3,595.89	5,255.02	4,000.00	5,500.00	
009-016-5-390-65	Services - Senior Citizens	12,079.17	1,814.34	1,067.74	4,000.00	4,000.00	
009-016-5-390-66	Community Program & Trips Exp	24,676.14	75,863.78	28,327.04	30,000.00	55,000.00	
009-016-5-391-00	Technological IT	23,540.58	21,197.67	10,918.47	21,000.00	-	
009-016-5-392-00	Technological Hardware		2,265.24		3,600.00	-	
009-016-5-393-00	Department Specific Technology				1,150.00	1,150.00	
009-016-5-410-00	Office Supplies	791.69	758.99	237.23	300.00	400.00	
009-016-5-420-00	Fuels For Vehicles/Equip	32,851.51	48,040.11	20,485.85	35,000.00	40,000.00	
009-016-5-430-00	Operating Supplies	80,144.49	81,193.43	38,337.47	59,000.00	65,000.00	
009-016-5-430-22	Trees-Purchase&Supplies	3,400.80	4,269.63	713.70	1,400.00	4,500.00	
009-016-5-430-50	Parks Concession/Retail Supply	13,072.39	11,353.56	5,402.90	10,000.00	10,000.00	
009-016-5-430-51	WCC Concession Supplies				3,000.00	3,000.00	
009-016-5-440-00	Safety & Uniform Supplies	2,292.29	2,291.30	1,111.08	2,400.00	2,500.00	
009-016-5-450-00	Maint/Repair Supplies	11,190.17	7,969.70	4,343.78	16,000.00	16,000.00	
009-016-5-460-00	Vehicle Maint Supplies	1,619.28	3,524.48	1,008.14	4,000.00	4,500.00	
009-016-5-470-00	Minor Equipment	28,240.30	61,509.86	45,644.40	35,000.00	70,000.00	New play features from PEP
009-016-5-490-00	Generat,Fuel/Chemical Sup	660.86	2,079.34	833.55	14,000.00	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				60,000.00	50,000.00	
009-016-5-530-00	Equipment	26,120.01	213,700.60	20,187.70	69,765.60	31,000.00	
009-016-5-540-00	Lines Roads Etc						
009-016-5-550-00	Other Capital Improvements	3,089.15	13,678.00			55,000.00	Silver Lake & Watershed projects
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		152,000.00		26,000.00	19,000.00	
009-016-5-810-00	Bad Debt						
TOTAL EXPENSES		1,115,320.75	1,589,939.80	733,262.76	1,274,257.60	1,378,724.00	
REVENUE OVER EXPENSES		213,119.25	46,189.60	216,327.61	5,282.18	844.58	

City of Highland, Illinois
Parks and Programs
24/25-28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Silver Lake Clean Lake Study					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Playground improvements	0	0	75,000	75,000	75,000
Comfort Stations	50,000				
Silver Lake Park					
Total Building Account #520	50,000	0	75,000	75,000	75,000
Equipment Account #530					
Tyler Software	31,000				
Parks and Rec Software					
Replace Aging Equipment					
Pickup Truck/Vehicle			40,000		40,000
Total Equipment Account #530	31,000	0	40,000	0	40,000
Lines, Roads, Etc Account #540					
Repave Trails					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Weinheimer Roof/interior repairs					
Comfort Station - Silver Lake Park New					
Comfort Station Silver Lake Replacement					
Playground Improvements	55,000	50,000	50,000	50,000	50,000
Electric Panel Replacement Glik Park		200,000			
Glik Park Parking Lot					
Total Other Capital Improvements #550	55,000	250,000	50,000	50,000	50,000
Total Capital Expenditures Projected	136,000	250,000	165,000	125,000	165,000
ADA Accessibility Future Costs	26,550	26,550	26,550	26,550	26,550
Department Specific Technology					
Annual Tyler MTN cost Parks and Rec Software	6500	6500	6500	6500	6500

SWIMMING POOL							
	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Revenue							
Sales Tax	\$ 144,203	\$ 163,673	\$ 145,616	\$ 162,397	\$ 178,989	\$ 196,064	
Income and Local Use Tax	72101.25	87,135	72,808	81,199	89,494	98,032	
Simplified Municipal Telecom Tax	3915	4,239	3,915	3,815	3,674	3,517	
CATV Franchise Fee	2,480	2,550	2,480	2,550	2,593	2,619	
Daily Admission	18,000	16,000	16,480	25,000	27,500	30,000	
Season Passes	15,000	13,000	13,390	25,000	27,500	30,000	
Lesson Fees	18,000	20,000	20,600	21,218	21,855	22,510	
Concessions	11,000	11,000	11,330	11,670	12,020	12,381	
Facility Rental	4,500	5,000	5,150	5,305	5,464	5,628	
Misc. Revenue	0	0	0	0	0	0	
Operating Transfer In	0	0	0	0	0	0	
Total Revenues Projected	\$ 289,198	\$ 322,597	\$ 291,769	\$ 338,153	\$ 369,088	\$ 400,750	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	245,819	274,207	248,004	287,430	313,725	340,638
Capital Expenditures Allocation	10%	28,920	32,260	29,177	33,815	36,909	40,075
Cash Reserve & Equip Repl Allocation	5%	14,460	16,130	14,588	16,908	18,454	20,038
Operating & Maintenance:							
Personnel	\$ 129,000	\$ 129,000	\$ 133,515	\$ 138,188	\$ 143,025	\$ 148,030	
Professional	5,000	11,537	11,768	12,003	12,243	12,488	
Contractual	29,230	33,000	33,660	34,333	35,020	35,720	
Supplies	25,700	25,300	25,806	26,322	26,849	27,386	
Total O&M Projected	\$ 188,930	\$ 198,837	\$ 204,749	\$ 210,846	\$ 217,136	\$ 223,624	
Capital Projection Expenditure	0	0	0	0	0	0	
Pool Financing Proceeds	0	0	0	0	0	0	
Transfer to Reserves 004	100,000	123,500	103,000	140,000	165,000	190,000	
Cash Expenditures	188,930	198,837	204,749	210,846	217,136	223,624	
Transfers Out	100,000	123,500	103,000	140,000	165,000	190,000	
Total Expenditures & Transfers Projected	\$ 288,930	\$ 322,337	\$ 307,749	\$ 350,846	\$ 382,136	\$ 413,624	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 268	\$ 260	\$ (15,980)	\$ (12,693)	\$ (13,048)	\$ (12,874)	

SWIMMING POOL'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 65%							
Actual Revenue Dedicated to O&M	65.3%	61.6%	70.2%	62.4%	58.8%	55.8%	
Revenue Dedicated to Personnel Costs will not exceed 45%							
Actual Revenue Dedicated to Personnel Costs	44.6%	40.0%	45.8%	40.9%	38.8%	36.9%	
Operating Cost (Less Personnel) will not exceed \$700 per day							
Actual Operating Cost (Less Personnel)/Day	\$599.30	\$698.37	\$712.34	\$726.58	\$741.12	\$755.94	
Days Open	100	100	100	100	100	100	
Reserves Balance	\$73,415	\$196,915	\$299,915	\$439,915	\$604,915	\$794,915	
Reserves to Cover 90 days O&M Costs	\$46,585	\$49,028	\$50,486	\$51,990	\$53,540	\$55,140	

PARKS - OUTDOOR POOL							
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
009-503-4-313-10	Sales Tax		130,630.56	76,540.59	144,202.50	163,672.50	
009-503-4-315-10	State Income Tax		78,219.12	45,506.08	72,101.25	87,135.00	
009-503-4-321-11	Simplified Muni Telecom Tx		4,903.08	2,596.96	3,915.00	4,239.00	
009-503-4-321-20	Catv Franchise	31,668.67	2,617.46	1,480.75	2,479.50	2,550.47	
009-503-4-347-10	Daily Admission	15,880.26	18,460.46	15,285.26	18,000.00	16,000.00	
009-503-4-347-20	Season Passes	15,509.24	15,013.02	12,715.00	15,000.00	13,000.00	
009-503-4-347-30	Lesson Fees	19,518.68	20,570.50	21,277.22	18,000.00	20,000.00	
009-503-4-347-40	Concessions	8,212.96	11,148.05	10,992.25	11,000.00	11,000.00	
009-503-4-347-77	Facility Rental	4,143.00	4,200.00	5,337.50	4,500.00	5,000.00	
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	45,000.00					
TOTAL REVENUE		189,932.86	285,886.25	191,731.61	289,198.25	322,596.97	
009-503-5-110-00	Regular Salaries	158,674.95	165,122.62	101,045.30	126,000.00	126,000.00	
009-503-5-120-00	Overtime	28.69	80.73	160.88			
009-503-5-130-00	Benefits - Health & Life	2,478.86	2,709.75	1,289.89	3,000.00	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	945.00	1,336.26	1,787.82	2,000.00	2,000.00	
009-503-5-250-00	Admin Exp To General Admin						
009-503-5-250-01	IT Expense to IT Budget					6,537.00	
009-503-5-250-09	Admin Fees To KRC	6,996.00	3,000.00	1,500.00	3,000.00	3,000.00	
009-503-5-310-00	Telephone / Communications	-					
009-503-5-320-00	Postage						
009-503-5-330-00	Utilities	3,916.08	4,436.22	4,332.61	4,500.00	5,000.00	
009-503-5-340-00	Rentals and Leases						
009-503-5-350-00	Insurance	2,043.97	1,945.34	828.92	1,730.00	2,000.00	
009-503-5-360-00	Equipment Maint And Repair	2,068.63	1,412.14		1,000.00	10,000.00	
009-503-5-370-00	Transportation Reimburse						
009-503-5-380-00	Building Maintenance	-					
009-503-5-390-00	Other Contractual Services	7,362.93	8,263.88	12,762.56	15,000.00	15,000.00	
009-503-5-390-33	Marketing	755.32	220.00	306.00	1,000.00	1,000.00	
009-503-5-390-50	Contractual/Technological	(55.70)	48.45				
009-503-5-391-00	Technological IT	7,084.93	5,499.65	2,726.79	6,000.00	-	
009-503-5-392-00	Technological Hardware			1,689.43	1,200.00	-	
009-503-5-393-00	Department Specific Technology						
009-503-5-410-00	Office Supplies			69.98		300.00	
009-503-5-430-00	Operating Supplies	7,794.94	3,159.15	1,448.29	3,500.00	3,500.00	
009-503-5-430-50	Retail/Concession Supplies	3,612.50	5,143.17	5,898.29	5,500.00	6,000.00	
009-503-5-440-00	Safety & Uniform Supplies	1,367.13	907.75	472.03	1,200.00	1,200.00	
009-503-5-450-00	Maint/Repair Supplies	423.59	199.89	75.49	800.00	800.00	
009-503-5-470-00	Minor Equipment	1,727.82	51.94	1,130.99	1,500.00	1,500.00	
009-503-5-490-00	Generat Fuel/Chemical Sup	8,989.23	9,598.92	8,719.95	12,000.00	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		72,000.00		100,000.00	123,500.00	
009-503-5-730-49	Trans to Parks Prog						
009-503-5-730-50	Trans to KRC						
009-503-5-810-00	Bad Debt						
TOTAL EXPENSES		216,214.87	285,135.86	146,245.22	288,930.00	322,337.00	
REVENUE OVER EXPENSES		(26,282.01)	750.39	45,486.39	268.25	259.97	

CEMETERY							
	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Revenue							
Sales Tax	\$ 19,227	\$ 21,198	\$ 19,416	\$ 21,032	\$ 22,374	\$ 24,142	
Income and Local Use Tax	9,614	11,285	9,708	10,516	11,187	12,071	
Telecommunications Tax	522	549	522	494	459	433	
Cable Franchise Fee	331	330	331	330	324	323	
Grave Opening Fees	31,000	31,000	31,620	32,252	32,252	32,897	
Interest Income (Cemetery Mgr Board)	8,800	39,800	40,596	41,408	41,408	42,236	
Misc. Revenue	0	0	0	0	0	0	
Operating Transfer In	31,000	0	0	0	0	0	
Total Revenues Projected	\$ 100,493	\$ 104,162	\$ 102,193	\$ 106,032	\$ 108,004	\$ 112,103	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	85,419	88,538	86,864	90,127	91,804	95,287
Capital Expenditures Allocation	10%	10,049	10,416	10,219	10,603	10,800	11,210
Cash Reserve & Equip Repl Allocation	5%	5,025	5,208	5,110	5,302	5,400	5,605
Operating & Maintenance:							
Personnel	\$ 35,000	\$ 41,500	\$ 42,953	\$ 44,456	\$ 44,456	\$ 46,012	
Professional	0	0	0	0	0	0	
Contractual	11,827	10,730	10,945	11,163	11,163	11,387	
Supplies	22,300	20,050	20,451	20,860	20,860	21,277	
Total O&M Projected	\$ 69,127	\$ 72,280	\$ 74,348	\$ 76,479	\$ 76,479	\$ 78,676	
Capital Projection	31,000	31,000	0	0	0	0	
Capital Reserve Transfer In from 004/Cem Board	0	0	0	0	0	0	
Transfer to Reserves 004	0	0	16,000	18,000	21,000	22,500	
Cash Expenditures	100,127	103,280	74,348	76,479	76,479	78,676	
Transfers Out	0	0	16,000	18,000	20,000	22,000	
Total Expenditures & Transfers Projected	\$ 100,127	\$ 103,280	\$ 90,348	\$ 94,479	\$ 96,479	\$ 100,676	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 366	\$ 882	\$ 11,845	\$ 11,553	\$ 11,525	\$ 11,427	

CEMETERY'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 75%							
Actual Revenue Dedicated to O&M	68.8%	69.4%	72.8%	72.1%	70.8%	70.2%	
Revenue Dedicated to Personnel Costs will not exceed 45%							
Actual Revenue Dedicated to Personnel Costs	34.8%	39.8%	42.0%	41.9%	41.2%	41.0%	
Reserves Balance	\$0	\$0	\$16,000	\$34,000	\$55,000	\$77,500	
Reserves to Cover 90 days O&M Costs (Excess Planned for Road Improvements throughout the Cemetery)	\$17,045	\$17,822	\$18,332	\$18,858	\$18,858	\$19,400	

PARKS - CEMETERY							
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	FY 23 YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
009-715-4-313-10	Sales Tax		17,214.90	10,205.42	19,227.00	21,197.50	
009-715-4-315-10	Income Tax		10,307.96	6,067.49	9,613.50	11,285.00	
009-715-4-321-11	Telecommunication Tax		646.14	346.25	522.00	549.00	
009-715-4-321-20	Cable Franchise Fee		344.94	197.43	330.60	330.32	
009-715-4-345-10	Grave Opening Fees	24,650.00	25,500.00	17,590.04	31,000.00	31,000.00	
009-715-4-371-10	Misc Revenue			150.00			
009-715-4-381-21	Trans from 004 Reserve			-			
009-715-4-381-35	Trans from Cem Land Repl			-			
009-715-4-381-37	Trans From General Admin	9,999.96	-	-	31,000.00		
009-715-4-381-39	Trans from Cem Brd of Mgrs Int	8,905.03	-	-	8,800.00	39,800.00	MIn and road replacement
TOTAL REVENUE		43,554.99	54,013.94	34,556.63	100,493.10	104,161.82	
009-715-5-110-00	Regular Salaries	30,723.86	35,860.50	29,914.35	30,000.00	35,000.00	
009-715-5-120-00	Overtime	1,368.00	1,493.34	1,101.73	1,500.00	1,500.00	
009-715-5-130-00	Benefits - Health, Life	3,876.71	11,911.28	6,523.80	3,500.00	5,000.00	
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	1,586.91	2,300.10	454.53	1,100.00	1,000.00	
009-715-5-350-00	Insurance	559.66	546.09	828.92	527.00	530.00	
009-715-5-360-00	Equipment Maint / Repair	1,170.12	2,496.41	407.60	2,000.00	2,000.00	
009-715-5-360-10	Vehicle Maint/Repair	1,399.81	398.01	1,894.62	700.00	700.00	
009-715-5-380-00	Building Maintenance	-	2,500.00	-	2,500.00	1,500.00	
009-715-5-390-00	Other Contractual Services	1,007.00	8,404.03	2,468.21	5,000.00	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	213.31	26.99	200.00	250.00	
009-715-5-430-00	Operating Supplies	24,509.59	45,676.48	32,706.22	14,500.00	13,000.00	
009-715-5-430-22	Tress-Purchase&Supplies	427.35	203.17	-			
009-715-5-440-00	Uniforms/Safety Equip	359.64	418.64	271.97	300.00	300.00	
009-715-5-450-00	MaintRepair Supplies	1,921.41	948.48	996.41	3,000.00	2,000.00	
009-715-5-460-00	Vehicle Maint Supplies	543.37	246.44	227.59	300.00	300.00	
009-715-5-470-00	Minor Equipment	4,565.95	2,321.80	3,317.39	1,000.00	1,200.00	
009-715-5-490-00	General. Fuel/Chemical Supplies	376.00	-	-	3,000.00	3,000.00	
009-715-5-530-00	Equipment	-	-	-			
009-715-5-540-00	Roads	-	-	-	31,000.00	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	-	-	-			
TOTAL EXPENSES		74,433.16	115,938.08	81,140.33	100,127.00	103,280.00	
REVENUE OVER EXPENSES		(30,878.17)	(61,924.14)	(46,583.70)	366.09	881.81	

City of Highland, Illinois
Cemetery
24/25 thru 28/29

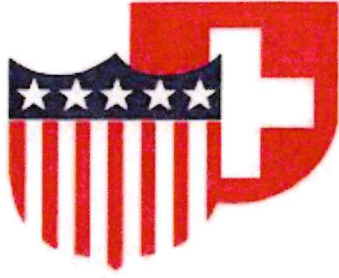
PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
<u>Land Account #510</u>					
Total Land Account #510	0	0	0	0	0
<u>Building Account #520</u>					
Total Building Account #520	0	0	0	0	0
<u>Equipment Account #530</u>					
Total Equipment Account #530	0	0	0	0	0
<u>Lines, Roads, Etc Account #540</u>					
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
<u>Other Capital Improvements Account #550</u>					
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

To: Chris Conrad, City Manager
Reanna Ohren, Director of Finance

From: Mallord Hubbard, Economic Development Coordinator

Date: December 28, 2023

Re: Budget Goals 2024-2025 TIF #1, TIF #2, Economic Development

**Budgetary
Initiatives**

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

Complete extensions of TIF #1 and TIF #2 Districts; Creation of TIF #3 District

Continue Façade Improvement Program for commercial buildings within Business District.

Identify and pursue additional grant opportunities and other funding mechanisms needed to support City projects

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.

Coordinate with businesses located on downtown square to highlight revitalization efforts and increase foot traffic through enhanced marketing

BUSINESS DISTRICT A

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue						
Business District Tax	\$ 1,200,000	\$ 1,400,000	\$ 1,422,400	\$ 1,445,158	\$ 1,468,281	\$ 1,491,773
Misc Revenues	2,000	4,000	7,500	7,575	7,651	7,727
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 1,202,000	\$ 1,404,000	\$ 1,429,900	\$ 1,452,733	\$ 1,475,932	\$ 1,499,501
Incentives	75,000	50,000	50,000	50,000	50,000	50,000
Capital Projection	375,000	240,000	0	0	0	0
Debt Service Public Safety Facility Financing	569,825	785,984	569,525	565,725	566,525	566,725
Transfer Out	-	-	-	-	-	-
Cash Expenditures	1,019,825	1,075,984	619,525	615,725	616,525	616,725
Remaining Debt Certificate Funds						
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 182,175	\$ 328,016	\$ 810,375	\$ 837,008	\$ 859,407	\$ 882,776

BUSINESS DISTRICT A					FY 23 YTD Actual			
		FY 2021-22 Actual	FY 2022-23 Budget	FY 23 YTD Actual	FY 2023-24 Budget	FY 2024-25 Budget		
				6 months 10/31/23				
012-000-4-313-12	Business District Sales Tax	807,376.44	832,096.05	485,633.48	1,200,000.00	1,400,000.00		
012-000-4-361-10	Interest Income	16,683.20	3,315.85	5,009.41	2,000.00	4,000.00		
012-000-4-371-17	Bond Proceeds							
	TOTAL REVENUE	824,059.64	835,411.90	490,642.89	1,202,000.00	1,404,000.00		
012-012-5-390-00	Other Contractual Services	300.00	300.00	25,150.00				
012-012-5-430-00	Operating Supplies							
012-012-5-470-00	Minor Equipment							
012-012-5-505-00	Engineering for Capital		20,710.10	2,565.00	0.00	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		258,903.10	375,000.00	240,000.00		WCC and PW Roof
012-012-5-595-00	Depreciation Expense	157,891.75						
012-012-5-610-00	Principal Payments		330,000.00		345,000.00	500,000.00		City Hall Remodel and Public Safety
012-012-5-620-00	Interest Payments	244,607.92	237,725.00	112,262.50	224,525.00	285,684.25		City Hall Remodel and Public Safety
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					55,000.00		For Bus Dist Agreement Incentives
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	14,298.35	16,167.48	1,221.80	75,000.00	50,000.00		Facade Program Renewal
	TOTAL EXPENSES	46,483.05	604,902.58	400,102.40	1,019,825.00	1,130,984.25		
	REVENUE OVER EXPENSES	777,576.59	230,509.32	90,540.49	182,175.00	273,015.75		
BUSINESS DISTRICT B								
		FY 2021-22 Actual	FY 2022-23 Budget	FY 23 YTD Actual	FY 2023-24 Budget	FY 2023-24 Budget		
				6 months 10/31/22				
013-000-4-313-12	Business District Sales Tax	2,650.27	282.53					District absorbed into District A
013-000-4-361-00	Interest Income	200.82	50.51					
	TOTAL REVENUE	2,851.09	333.04	-	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							
013-013-5-730-19	Transfer to Parks Dept	80,000.00						
013-013-5-730-20	Transfer to B & Z							
	TOTAL EXPENSES	80,000.00	0.00	-	0.00	0.00		
	REVENUE OVER EXPENSES	(77,148.91)	333.04	-	0.00	0.00		
BUSINESS DISTRICT C								
		FY 2021-22 Budget	FY 2022-23 Budget	FY 23 YTD Actual	FY 2023-24 Budget	FY 2023-24 Budget		
				6 months 10/31/22				
014-000-4-313-12	Business District Sales Tax	667.54	1,100.06		500.00			Online Sales Tax Collections
014-000-4-361-10	Interest Income	2.45	9.31					
	TOTAL REVENUE	669.99	1,109.37	-	500.00	0.00		
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	0.00		
	REVENUE OVER EXPENSES	0.00	1,109.37	-	500.00	0.00		
AMERICAN RESCUE PLAN ACT FUNDS								
		FY 2021-22 Actual	FY 2022-23 Budget	FY 23 YTD Actual	FY 2023-24 Budget	FY 2024-25 Budget		
				6 months 10/31/22				
015-000-4-361-10	Interest Income	4,062.39	4,997.48	4,166.38				
015-000-4-371-15	Grants	669,128.23	669,128.23					
	TOTAL REVENUE	673,190.62	674,125.71	4,166.38	0.00	0.00		
015-015-5-530-00	Equipment	23,225.48	213,709.91					
015-015-5-540-00	Lines, Roads Etc	0.00				330,000.00		Mill and overlay for center streets
015-015-5-550-00	Other Capital Improvements	47,586.85	233,675.63	299,547.26				
015-015-5-595-00	Depreciation Expense	6,836.04						
	TOTAL EXPENSES	77,648.37	447,385.54	299,547.26	0.00	330,000.00		
	REVENUE OVER EXPENSES	595,542.25	226,740.17	(295,380.88)	0.00	(330,000.00)		Using remaining funds in ARPA
				All funds for ARPA are currently allocated to projects.				
		FY 2021-22 Budget	FY 2022-23 Budget	FY 2022-23 Budget	FY 2022-23 Budget	FY 2022-23 Budget		
		669129	Total Received	669,466		4,166.38		
			Carryover from prior year	96,728.00		1,193.90		
			Planned Expenditures					
		-266997	Cybersecurity Improvements					
		-18700	Hunsche Pond Repair					
		-36704	Chest Compression System					
		-250000	Soilway Improvements					
			Broadband Expansion	(300,000.00)		(300,000.00)		\$100,000 for in house FTTP labor costs
			Sewer Trunk Main Rehabilitati	(400,000.00)		(400,000.00)		used IEPA loan
			Water Treatment Plant Improv	(65,000.00)		(65,000.00)		did not use
			96728 Remaining		1,193.90	(759,839.72)		

City of Highland, Illinois
 Business District A
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
<u>Engineering for Capital</u>					
Total Eng for Capital Account #505					
<u>Land Account #510</u>					
Total Land Account #510	0	0	0	0	0
<u>Building Account #520</u>					
Total Building Account #520	0	0	0	0	0
<u>Equipment Account #530</u>					
Total Equipment Account #530	0	0	0	0	0
<u>Lines, Roads, Etc Account #540</u>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<u>Other Capital Improvements Account #550</u>					
Public Works Roof	40,000				
WCC Roof	200,000				
Total Other Capital Improvements Account #550	240,000	0	0	0	0
Total Capital Expenditures Projected	240,000	0	0	0	0

TIF #1

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 23 YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
006-000-4-311-10	Property Tax (TIF)	175,837.36	202,416.06	259,207.69	180,000.00	200,000.00
006-000-4-361-10	Interest Income	4,614.35	2,629.25	5,113.73	3,000.00	3,000.00
006-000-4-371-10	Misc Revenue	10684.7	300,000			
006-000-4-371-40	From General Admin Fund					
TOTAL REVENUE		191,136.41	505,045.31	264,321.42	183,000.00	203,000.00
006-006-5-220-00	Legal / Attorney Fees	-			2,500.00	2,500.00
006-006-5-230-00	Engineering / Consulting					34,000.00
006-006-5-240-00	Training And Travel					
006-006-5-390-00	Other Contractual Services	827.50	955.00		828.00	955.00
006-006-5-430-00	Operating Supplies					
006-006-5-505-00	Engineering for Capital	2,937.50		9,337.58	15,000.00	
006-006-5-505-00	Other Capital Improvements	1,140.00				
006-006-5-595-00	Depreciation Expenses	30,518.40				
006-006-5-820-00	Econ Dev Incentive Disc.	22,669.50	17,754.11	23,337.20	85,000.00	78,707.00
TOTAL EXPENSES		58,092.90	18,709.11	32,674.78	103,328.00	116,162.00
REVENUE OVER EXPENSES		133,043.51	486,336.20	231,646.64	79,672.00	86,838.00

Moran TIF #3 Expenses

Tif Annual Reporting

Does not include potential School inv

COMMUNITY DEVELOPMENT

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 23 YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
007-000-4-346-20	Gain on Sale of Assets	(56,681.27)		-		
007-000-4-361-10	Interest Income	517.93	(1,190.34)	250.54	550.00	500.00
007-000-4-371-10	Misc Revenue	1,500.00	8,950.00			
007-000-4-371-40	Donations					
007-000-4-381-10	From General Admin Fund	220,000.00	320,000.00		225,000.00	180,000.00
007-000-4-381-12	From Electric Fund	52,513.00				
007-000-4-381-13	From FTTP Fund	8,732.00				
007-000-4-381-14	From Water Fund	9,622.00				
007-000-4-381-15	From Sewer Fund	7,133.00				
007-000-4-381-48	From B&Z					
007-000-4-381-49	From Econ Develop Reserves					55,000.00
007-000-4-381-50	From Business District A					
TOTAL REVENUE		243,336.66	327,759.66	250.54	225,550.00	235,500.00
007-007-5-110-00	Regular Salaries	39,608.07	44,043.74	22,020.00	45,000.00	46,000.00
007-007-5-130-00	Benefits Health and Life	6,182.17	6,792.37	3,218.40	8,500.00	8,500.00
007-007-5-170-00	Salary Vehicle Allowance					
007-007-5-220-00	Legal / Attorney Fees	14,428.62	11,364.53	1,356.92	5,000.00	4,460.00
007-007-5-230-00	Engineering / Consulting					
007-007-5-240-00	Training And Travel	50.00	808.15		5,000.00	3,000.00
007-007-5-250-01	IT Expense to IT Budget					3,268.00
007-007-5-310-00	Telephone Communications	618.57	562.02	306.08	700.00	700.00
007-007-5-320-00	Postage	2.92	-		200.00	200.00
007-007-5-390-00	Other Contractual Services	83,528.87	91,230.97	33,924.94	56,500.00	70,000.00
007-007-5-390-33	Marketing	3,159.20	2,720.00	562.50	3,500.00	3,500.00
007-007-5-390-50	Contractual/Technological		6,290.34	42.34		
007-007-5-391-00	Technological IT	2,933.45	2,885.83	1,363.40	3,491.00	
007-007-5-392-00	Technology Hardware		-		1,200.00	
007-007-5-393-00	Department Specific Technology		-		600.00	
007-007-5-410-00	Office Supplies		-		100.00	100.00
007-007-5-430-00	Operating Supplies		-		200.00	200.00
007-007-5-470-00	Minor Equipment		-		250.00	250.00
007-007-5-505-00	Engineering for Capital					
007-007-5-510-00	Land					
007-007-5-550-00	Other Capital Improvements					
007-007-5-595-00	Depreciation Expense	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.	13,761.27	73,381.10		40,200.00	25,000.00
007-007-5-820-05	Business District Incentives	42,843.32	33,778.51	60,000.00	52,200.00	68,990.00
007-007-5-820-10	IDC Funding					
TOTAL EXPENSES		297,796.70	273,857.56	122,794.58	222,641.00	234,768.00
REVENUE OVER EXPENSES		(54,462.04)	53,902.10	(122,544.04)	2,909.00	732.00

IEDC/Conferences

Home Incentives Decrease, New Sul

Map Me Software

Forecasted BD Incentives; Façade N

TIF #2 Northside Conservation

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 23 YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
010-000-4-311-10	Property Tax (TIF)	438,008.91	472,762.41	382,647.45	440,000.00	380,000.00
010-000-4-361-10	Interest Income	3,224.40	3,116.49	1,493.31	3,800.00	3,000.00
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	225,000.00				
TOTAL REVENUE		666,233.31	475,878.90	384,140.76	443,800.00	383,000.00
010-010-5-220-00	Legal / Attorney Fees	-			2,500.00	2,500.00
010-010-5-230-00	Engineering / Consulting			9,352.50	50,000.00	50,000.00
010-010-5-240-00	Training And Travel					
010-010-5-390-00	Other Contractual Services	827.50	955.00		828.00	955.00
010-010-5-430-00	Operating Supplies					
010-010-5-505-00	Engineering for Capital		32,097.50			
010-010-5-620-00	Interest Expense	(18,622.80)				
010-010-5-640-00	Amortization Expense					
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	288,000.00	258,999.96	130,000.02	260,000.00	261,000.00
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.	64,111.07	523.71	36,776.00	60,523.00	57,758.00
TOTAL EXPENSES		334,315.77	292,576.17	176,128.52	373,851.00	372,213.00

US Route 40 & Sycamore Street Inte

Tif Annual Reporting

REVENUE OVER EXPENSES	331,917.54	183,302.73	208,012.24	69,949.00	10,787.00
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TIF #2 Bond Repayment Fund

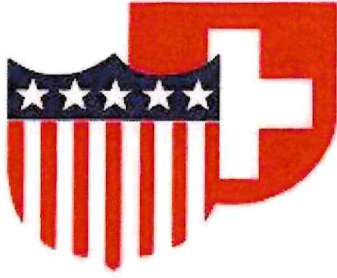
Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	FY 23 YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
011-000-4-361-10	Interest Income	478.08	349.49	269.62	500.00	350.00
011-000-4-381-00	From TIF #2 Northside	288,000.00	258,999.96	130,000.02	260,000.00	261,000.00
TOTAL REVENUE		288,478.08	259,349.45	130,269.64	260,500.00	261,350.00
011-011-5-390-00	Other Contractual Services					
011-011-5-610-00	Principal Payments	-	200,000.00		205,000.00	210,000.00
011-011-5-620-00	Interest Payments	61,750.00	58,750.00	27,375.00	54,750.00	50,650.00
011-011-5-630-00	Debt Service Charges					
011-011-5-730-00	Transfer to TIF #2	225,000.00				
TOTAL EXPENSES		286,750.00	258,750.00	27,375.00	259,750.00	260,650.00
REVENUE OVER EXPENSES		1,728.08	599.45	102,894.64	750.00	700.00

CITY OF HIGHLAND



PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2024-2025 Budget Goals

Major Initiatives

Street and Alley/Public Works Admin.

- Sealcoat the main shop lot
- Install LED lights in the main shop
- Install radiant ceiling heaters
- Replace the pull-behind mower
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city

Non Home Rule Sales Tax

- Complete construction on the 6th Street Reconstruction project
- Pavement Rehabilitation for improvements to the original town streets
- Shared Use Path surface sealing along Koepfli Lane from Sportsman Rd. to the park shed driveway.

Motor Fuel Tax

- Sealcoating city streets program

Water Fund

Water Treatment Plant

- Continue replacement of process control devices throughout the plant
- Improve the driveways into the plant
- New PLC in the Raw Water Building
- Replace HVAC units
- Rebuild high service pumps
- Repair siding on buildings

Water Distribution

- Update the water service inventory for EPA compliance
- Replace the asphalt lot for the main shop building
- Replace water mains in El Kay Subdivision (off State Rte. 143)

Sewer Fund

Sewer Collection

- Cured-In-Place Pipe lining

Water Reclamation Facility

- Paint the interior of the chlorine contact tank
- Update the equipment for the four lift stations
- Replace mower

STREETS / PW ADMIN

	Current Fiscal Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Revenue							
Property / Replacement Tax	\$ 142,000	\$ 140,000	\$ 143,150	\$ 146,371	\$ 149,664	\$ 153,032	
Sales Tax	881,459	901,763	890,100	894,737	910,214	934,594	
Income Tax	440,729	480,075	445,050	447,368	455,107	467,297	
Telecommunications Tax	23,931	23,355	23,931	21,020	18,684	16,763	
Cable Franchise Fee	15,156	14,052	15,156	14,052	13,185	12,486	
Misc Revenues	32,200	\$ 42,200	42,200	42,200	42,200	42,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 1,535,475	\$ 1,601,444	\$ 1,559,587	\$ 1,565,748	\$ 1,589,054	\$ 1,626,372	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,305,154	1,361,228	1,325,649	1,330,886	1,350,696	1,382,416
Capital Expenditures Allocation	10%	153,548	160,144	155,959	156,575	158,905	162,637
Cash Reserve & Equip Repl Allocation	5%	76,774	80,072	77,979	78,287	79,453	81,319
Operating & Maintenance:							
Personnel	\$ 754,030	\$ 808,771	833,035	\$ 858,026	\$ 883,766	\$ 910,279	
Professional	59,700	84,685	86,379	88,106	89,868	91,666	
Contractual	191,826	225,612	230,124	234,727	239,421	244,210	
Supplies	169,700	148,200	151,164	154,187	157,271	160,416	
Total O&M Projected	1,175,256	1,267,268	1,300,702	1,335,046	1,370,327	1,406,571	
Capital Projection	502,766	328,000	0	0	0	0	
Capital Reserve Transfer In from 004	145,000	0	0	0	0	0	
Transfer to Reserves 004	0	6,000	0	0	0	0	
Cash Expenditures	1,678,021	1,595,268	1,300,702	1,335,046	1,370,327	1,406,571	
Transfers Out	0	6,000	0	0	0	0	
Total Expenditures & Transfers Projected	\$ 1,678,021	\$ 1,601,268	\$ 1,300,702	\$ 1,335,046	\$ 1,370,327	\$ 1,406,571	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 2,454	\$ 176	\$ 258,885	\$ 230,702	\$ 218,727	\$ 219,800	

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	75.8%	79.1%	83.4%	85.3%	86.2%	86.5%
O & M Cost per paved lane mile will not exceed \$19,000	\$17,807	\$19,201	\$19,708	\$20,228	\$20,763	\$21,312
Personnel Cost per paved lane mile will not exceed \$13,000	\$11,425	\$12,254	\$12,622	\$13,000	\$13,390	\$13,792
Paved Lane Miles	66	66	66	66	66	66
Reserves Balance	\$1,281,594	\$1,287,594	\$1,287,594	\$1,287,594	\$1,287,594	\$1,287,594
Reserves to Cover 90 days O&M Costs	\$289,789	\$312,477	\$320,721	\$329,189	\$337,889	\$346,826

STREETS / PW ADMIN											
Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments				Misc. Notes
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	109,950.98	110,881.03	85,417.32	125,000.00	120,000.00					
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	13,948.09	18,284.67	9,101.54	12,000.00	15,000.00					
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	7,499.57	3,421.88	-	5,000.00	5,000.00					
001-017-4-313-10	Sales Tax	999,858.96	739,564.82	467,865.43	881,458.50	901,762.50					
001-017-4-315-10	State Income Tax	599,770.27	442,837.48	278,162.40	440,729.25	480,075.00					
001-017-4-321-11	Simplified Muni Telecom Tx	40,588.43	27,758.82	15,874.35	23,931.00	23,355.00					
001-017-4-321-20	Cable Franchise Fee	-	14,818.73	9,051.30	15,156.30	14,051.90					
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 lease				
001-017-4-343-20	Misc Street Div	21,218.46	40,725.01	9,625.72	17,500.00	20,000.00					
001-017-4-343-22	Government Reimbursements	32,819.26	33,630.98	23,269.52	-	-					
001-017-4-346-20	Gain on Sale of Asset	-	-	-	-	-					
001-017-4-346-30	Permit Fees for ST & A	-	-	9,313.88	7,500.00	15,000.00					
001-017-4-347-71	Misc. Tree Commission	-	-	-	-	-					
001-017-4-371-15	Grants	-	-	-	-	-					
001-017-4-371-17	Bond Proceeds	-	-	-	-	-					
001-017-4-371-19	Grants - Tree Commission	-	-	-	-	-					
001-017-4-381-20	From Comm Dev Reserves	-	-	-	-	-					
001-017-4-381-21	From City Prop/Eq/Reserves	-	-	-	145,000.00	-					
001-017-4-381-26	Transfer From MFT Fund	-	-	-	-	-					
001-017-4-381-50	From TIF #2 Bond Proceeds	-	-	-	-	-					
001-017-4-381-43	From Solid Waste Fd	-	-	-	-	-					
001-017-4-381-51	From 2007 Street Bond	-	-	-	-	-					
TOTAL REVENUE		1,832,854.02	1,439,123.42	911,281.46	1,680,475.05	1,601,444.40					
001-017-5-110-00	Regular Salaries	669,707.70	643,241.45	320,342.54	641,000.00	658,088.06					
001-017-5-120-00	Overtime	22,168.64	14,538.37	9,149.69	20,000.00	20,000.00					
001-017-5-130-00	Benefits - Health & Life	84,149.41	97,691.35	42,887.12	93,000.00	130,653.41					
001-017-5-131-00	Benefits - Other	(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	26.48	12.77	30.00	30.00					
001-017-5-220-00	Legal / Attorney Fees	17,345.27	31,986.65	25,437.57	30,000.00	30,000.00					
001-017-5-230-00	Engineering / Consulting	24,488.95	3,150.00	2,052.50	25,000.00	20,000.00					
001-017-5-240-00	Training And Travel	1,597.05	1,326.12	1,331.56	4,700.00	2,000.00					
001-017-5-250-01	IT Expense to IT Budget	-	-	-	-	32,685.00					
001-017-5-260-00	Waste Removal	-	-	-	-	-					
001-017-5-310-00	Telephone / Communications	3,651.91	2,680.35	1,460.58	3,850.00	3,850.00					
001-017-5-320-00	Postage	58.30	79.96	20.76	100.00	100.00					
001-017-5-330-00	Utilities	20,698.21	24,363.24	7,526.66	22,000.00	22,000.00					
001-017-5-340-00	Rentals And Leases	3,564.93	1,427.36	413.85	3,500.00	3,500.00					
001-017-5-350-00	Insurance	4,865.67	4,909.40	828.92	4,802.00	4,802.00					
001-017-5-360-00	Equipment Maint And Repair	22,608.87	9,906.11	6,798.84	25,000.00	25,000.00					
001-017-5-360-10	Vehicle Maint/Repair	35,807.28	7,873.28	2,729.80	20,000.00	20,000.00					
001-017-5-370-00	Transportation Reimburse	-	-	-	-	-					
001-017-5-380-00	Building Maintenance	7,649.22	2,413.41	6,599.50	10,000.00	30,000.00	LED lights; HVAC in shop				
001-017-5-390-00	Other Contractual Services	30,969.06	34,341.57	21,253.50	35,000.00	35,000.00					
001-017-5-390-22	Trees-Contracted Work	50,381.00	58,772.50	27,275.00	45,000.00	75,000.00	tree planting \$20,000; sector 2 maint				
001-017-5-390-50	Contractual/Technological	6,864.30	6,320.10	618.00	1,500.00	1,500.00	HCS Services				
001-017-5-391-00	Technological IT	20,892.93	18,582.84	9,556.04	16,733.64	-					
001-017-5-392-00	Technological Hardware	-	1,189.44	-	2,500.00	-					
001-017-5-393-00	Department Specific Technology	-	-	-	4,340.00	4,860.00	See Detail on Capital Sheet				
001-017-5-410-00	Office Supplies	-	12.79	-	200.00	200.00					
001-017-5-420-00	Fuels For Vehicles/Equip	34,368.80	44,408.53	15,578.72	50,000.00	45,000.00					
001-017-5-430-00	Operating Supplies	22,061.91	30,863.87	9,831.24	25,000.00	25,000.00					
001-017-5-430-22	Trees-Purchase&Supplies	-	-	-	-	-					
001-017-5-440-00	Safety & Uniform Supplies	4,301.26	3,387.01	1,650.39	4,000.00	4,000.00					
001-017-5-450-00	Maint/Repair Supplies	2,673.13	8,279.96	3,003.49	8,000.00	8,000.00					
001-017-5-460-00	Vehicle Maint Supplies	5,811.30	6,887.24	8,471.79	8,000.00	10,000.00					
001-017-5-470-00	Minor Equipment	38,514.70	16,648.39	7,713.85	49,000.00	33,000.00					
001-017-5-470-90	Minor Eq - Storm Drainage	4,189.72	2,373.46	62.00	15,000.00	15,000.00					
001-017-5-480-00	Generat Fuel/Chemical Sup	4,617.99	4,896.58	6,278.44	8,000.00	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	40,000.00					
001-017-5-530-00	Equipment	48.62	72,578.38	278,236.37	382,765.60	101,000.00					
001-017-5-540-00	Lines Roads Etc - New/Repl	-	63,349.23	6,818.90	60,000.00	137,000.00					
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	-	-	-	-	-					
001-017-5-550-50	Storm Drainage	-	-	716.86	35,000.00	50,000.00					
001-017-5-595-00	Depreciation Expenses	717,560.39	-	-	-	-					
001-017-5-620-00	Interest Expense	441.60	-	-	-	-					
001-017-5-730-39	Trans To 004/Util Facility	-	-	-	-	-					
001-017-5-730-48	Trans To City Prop/Eq/Reserves	320,000.00	150,000.00	-	-	6,000.00					
001-017-5-810-00	Bad Debt	-	-	-	-	-					
TOTAL EXPENSES		2,161,017.47	1,374,272.40	824,657.25	1,678,021.24	1,601,268.46					
REVENUE OVER EXPENSES		(328,163.45)	64,851.02	86,824.21	2,453.81	175.94					

City of Highland, Illinois
Street Department
24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof Replacement		50,000			
Covered Storage Structure	40,000				
Total Building Account #520	40,000	50,000	0	0	0
Equipment Account #530					
Replace 2011 International Dump Trucks (2)		170,000	170,000		
Kubota Tractor Replacement (2003)			30,000		
Replace 2000 Case Tractor Mower	35,000				
Trailer Jetter	35,000				
Replace 226 Cat Wheeled Skid Steer (2000)		130,000			
Replace 2013 International Dump Trucks (2) one in FY2029				170,000	170,000
Tyler Software	31,000				
Total Equipment Account #530	101,000	300,000	200,000	170,000	170,000
Lines, Roads, Etc Account #540					
Sidewalks/Road Improvements	100,000	100,000	100,000	100,000	100,000
Seal Shared Use Path US 40 to State Rte 143	27,000				
Seal Coating Alleys	10,000	10,000	10,000	10,000	10,000
Total Lines, Roads, Etc Account #540	137,000	110,000	110,000	110,000	110,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Storm Drainage Account #550-50					
Storm Drainage	50,000	50,000	50,000	50,000	50,000
Total Storm Drainage Account #550-50	50,000	50,000	50,000	50,000	50,000
Total Capital Improvements	328,000	510,000	360,000	330,000	330,000
Department Specific Technology					
Revize Website Maint	340	340	340	340	340
Springbrook Maintenance	4520	4520	4520		
	4860	4860	340	340	340

NHR Street Bond Fund

	Current Fiscal Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue						
Sales Tax	\$ 1,800,000	1,960,000	1,979,600	1,999,396	2,019,390	2,039,584
Misc Revenues	2,000	10,000	10,100	10,201	10,303	10,406
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 1,802,000	\$ 1,970,000	\$ 1,989,700	\$ 2,009,597	\$ 2,029,693	\$ 2,049,990
Operating Costs	0	0	0	0	0	0
Capital Projection	1,620,200	811,000	1,122,600	1,097,600	1,762,600	1,096,000
Transfer in from Prior Year						
Bond Payment Transfer Out	535,000	535,100	535,000	535,000	535,000	535,000
Total Expenditures & Transfers Projected	\$ 2,155,200	\$ 1,346,100	\$ 1,657,600	\$ 1,632,600	\$ 2,297,600	\$ 1,631,000
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (353,200)	\$ 623,900	\$ 332,100	\$ 376,997	\$ (267,907)	\$ 418,990

Motor Fuel Tax

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Allotment	412,171.21	404,633.50	221,159.14	375,000.00	395,000.00	
008-000-4-361-10	Interest Income	13,445.14	23,929.35	17,569.54	10,000.00	20,000.00	
008-000-4-371-10	Misc Revenue			11,392.42			
008-000-4-371-15	Grants	217,900.38	108,950.19	-	653,701.00		
TOTAL REVENUE		643,516.73	537,513.04	250,121.10	1,038,701.00	415,000.00	
008-008-5-340-00	Rentals And Leases						
008-008-5-430-00	Operating Supplies	287,150.59	309,635.27	205,681.08	361,000.00	390,000.00	
008-008-5-505-00	Engineering For Capital		48,766.95	17,846.42	60,000.00		
008-008-5-540-00	Lines Roads Etc - New/Repl		2,459.34	760,594.75	1,035,000.00		
008-008-5-550-00	Other Capital Improvements		37,902.74	-	-	-	
008-008-5-730-13	Transfer to Street Dept						
TOTAL EXPENSES		287,150.59	398,764.30	984,122.25	1,456,000.00	390,000.00	
REVENUE OVER EXPENSES		356,366.14	138,748.74	(734,001.15)	(417,299.00)	25,000.00	

Street Bond Construction

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
050-000-4-313-12	Non-Home Rule Sales Tax	1,856,271.65	1,910,919.90	990,857.62	1,800,000.00	1,960,000.00	
050-000-4-361-10	Interest Income	4,861.71	8,189.20	9,064.06	2,000.00	10,000.00	
050-000-4-371-10	Miscellaneous Revenue	369,785.62	1,855.00				
050-000-4-381-25	Transfer from Street Bond Int						
TOTAL REVENUE		2,230,918.98	1,920,964.10	999,921.68	1,802,000.00	1,970,000.00	
050-050-5-110-00	Regular Salaries						
050-050-5-120-00	Overtime						
050-050-5-130-00	Benefits - Health & Life						
050-050-5-220-00	Legal / Attorney Fees						
050-050-5-230-00	Engineering / Consulting			7,500.00			
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		252.00	400.00			
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	164,202.48	36,929.49	306,000.00	45,000.00	
050-050-5-510-00	Land		405,691.65	-	573,200.00		
050-050-5-510-10	Right Of Way					66,000.00	
050-050-5-510-20	Easement						
050-050-5-520-00	Buildings & Structures	-	-	-	-	-	
050-050-5-540-00	Lines Roads Etc - New/Repl	-	-	29,112.75	-	-	
050-050-5-540-10	Road Rehab - 20% NHR	-	-	279,520.92	741,000.00	700,000.00	
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	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						
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						
050-050-5-730-29	Transfer to 2010 Street Bond	534,996.00	534,000.00	267,498.00	535,000.00	535,100.00	
050-050-5-730-30	Transfer to Street Dept						
TOTAL EXPENSES		1,628,212.55	1,104,146.13	620,961.16	2,155,200.00	1,346,100.00	
REVENUE OVER EXPENSES		602,706.43	816,817.97	378,960.52	(353,200.00)	623,900.00	

Street Bond and Interest

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
051-000-4-361-10	Interest Income	28.09					bond paid in full
051-000-4-371-10	Miscellaneous Revenue						
051-000-4-381-31	From 050 NHR Sales Tax						
TOTAL REVENUE		28.09	-	-	-	-	
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						
TOTAL EXPENSES		-	-	-	-	-	
REVENUE OVER EXPENSES		28.09	-	-	-	-	

2010 Street Bond Construction

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
052-000-4-313-12	Non-Home Rule Sales Tax						
052-000-4-361-10	Interest Income						
052-000-4-371-10	Miscellaneous Revenue						
052-000-4-371-17	Bond Proceeds						
052-000-4-381-25	Trans from 2007 St Bond						
052-000-4-381-26	Trans from 2010 St Bond	535,000.00					
TOTAL REVENUE		535,000.00	-	-	-	-	
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 2021-22 Budget	FY 2022-23 Budget	6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 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		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						
TOTAL EXPENSES			147,487.69				
REVENUE OVER EXPENSES			387,512.31				

2010 Street Bond Construction

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
053-053-4-361-10	Interest Income	3,639.14	2,616.77	2,049.62	2,000.00	2,000.00
053-053-4-381-31	From Street Bond Construction 050	534,996.00	534,000.00	267,498.00	535,000.00	535,100.00
053-000-4-381-32	Transfer from 2007 Bond Repayment Fund					
TOTAL REVENUE		538,635.14	536,616.77	269,547.62	537,000.00	537,100.00
053-053-5-390-00	Other Contractual Services					
053-053-5-610-00	Principal Payments		324477.50		306,260.75	286,337.35
053-053-5-620-00	Interest Payments		210522.50		228,739.25	248,662.65
053-053-5-630-00	Other Debt Services	100	100	100	100	100.00
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons	535000				
TOTAL EXPENSES		535,100.00	535,100.00	100.00	535,100.00	535,100.00
REVENUE OVER EXPENSES		3,535.14	1,516.77	269,447.62	1,900.00	2,000.00

NHR Sales Tax
24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Pavement Rehabilitation Prelim. Eng.	20,000	20,000	20,000	20,000	20,000
Pavement Rehabilitation Const. Eng.					
Broadway Streetscape Phase 2			200,000		
Poplar Street South Reconstruction and Extension (New Primary Sch)		275,000			
Poplar Street Shared Use Path - VFW Rd. to 30th					
6th Street Reconstruction Const. Eng.	25,000				
Poplar Street Resurfacing Broadway to Lindenthal (STP)				165,000	
Total Engineering for Capital Account #505	45,000	295,000	220,000	185,000	20,000
Land Account #510					
Total Land Account #510					
Right of Way Account #510-10					
Southern Peripheral Route Property Purchase-Weiss		40,000	90,000	90,000	90,000
Southern Peripheral Route Property Purchase-Plocher		21,600	21,600	21,600	
Southern Peripheral Route Property Purchase-Ernst	66,000	66,000	66,000	66,000	66,000
Total Right of Way Account #510-10	66,000	127,600	177,600	177,600	156,000
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Road Rehab 20% NHR Account #540-10					
Pavement Rehabilitation		700,000	700,000	700,000	700,000
Poplar Street South Reconstruction and Extension					
Poplar Street Shared Use Path - VFW Rd. to 30th					
Poplar Street Resurfacing Broadway to Lindenthal (STP)					220,000
Broadway Streetscape Phase 2 (ITEP)				700,000	
6th Street Reconstruction (STP)	700,000				
Total Road Rehab 20% NHR Account #540-10	700,000	700,000	700,000	1,400,000	920,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	811,000	1,122,600	1,097,600	1,762,600	1,096,000

WATER FUND						
O&M ALLOCATED BY CATEGORY						

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue						
Utility Sales	\$ 2,952,700	\$ 3,041,281	\$ 3,132,519	\$ 3,226,495	\$ 3,274,892	\$ 3,324,016
Connection Fees	10,500	20,000	20,400	20,808	21,224	21,649
Misc Revenues	55,000	64,000	64,640	65,286	65,939	66,599
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 3,018,200	\$ 3,125,281	\$ 3,217,559	\$ 3,312,589	\$ 3,362,056	\$ 3,412,263

Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,565,470	2,656,489	2,734,926	2,815,701	2,857,747	2,900,424
Capital Expenditures Allocation	10%	301,820	312,528	321,756	331,259	336,206	341,226
Cash Reserve & Equip Repl Allocation	5%	150,910	156,264	160,878	165,629	168,103	170,613

Operating & Maintenance:						
Personnel - Admin	\$ 126,177	\$ 135,780	\$ 139,853	\$ 144,049	\$ 148,370	\$ 152,821
Personnel - WTP	396,388	425,604	438,372	451,523	465,069	479,021
Personnel - Distribution	494,188	444,347	457,677	471,408	485,550	500,116
Sub Total	<u>1,016,753</u>	<u>1,005,731</u>	<u>1,035,903</u>	<u>1,066,980</u>	<u>1,098,989</u>	<u>1,131,959</u>
Professional Svcs - Admin	150,300	155,521	158,631	161,804	165,040	168,340
Professional Svcs - WTP	16,000	23,574	24,045	24,526	25,017	25,517
Professional Svcs - Distribution	1,000	14,074	14,355	14,643	14,935	15,234
Sub Total	<u>167,300</u>	<u>193,169</u>	<u>197,032</u>	<u>200,973</u>	<u>204,992</u>	<u>209,092</u>
Contractual Svcs - Admin	87,980	83,520	85,190	86,894	88,632	90,405
Contractual Svcs - WTP	304,462	282,800	288,456	294,225	300,110	306,112
Contractual Svcs - Distribution	26,557	26,950	27,489	28,039	28,600	29,172
Sub Total	<u>418,999</u>	<u>393,270</u>	<u>401,135</u>	<u>409,158</u>	<u>417,341</u>	<u>425,688</u>
Supplies - Admin	3,000	1,100	1,122	1,144	1,167	1,191
Supplies - WTP	314,800	302,600	308,652	314,825	321,122	327,544
Supplies - Distribution	116,000	135,400	138,108	140,870	143,688	146,561
Sub Total	<u>433,800</u>	<u>439,100</u>	<u>447,882</u>	<u>456,840</u>	<u>465,976</u>	<u>475,296</u>
Total O&M Projected	2,036,852	2,031,269	2,081,952	2,133,950	2,187,299	2,242,035

Capital Projection	851,431	1,095,000	523,500	460,000	460,000	460,000
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	109,000	201,000	0	0	0	0
Bond/Debt Payments	201,000	200,000	200,718	199,571	199,240	199,689
Transfer to Economic Development	0	0	0	0	0	0
Transfer to Reserves / Surplus	0	0	0	0	0	0

Cash Expenditures	2,888,283	3,126,269	2,605,452	2,593,950	2,647,299	2,702,035
Transfers Out	201,000	200,000	200,718	199,571	199,240	199,689
Total Expenditures & Transfers Projected	\$ 3,089,283	\$ 3,326,269	\$ 2,806,170	\$ 2,793,521	\$ 2,846,539	\$ 2,901,724

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 37,917	\$ 12	\$ 411,390	\$ 519,069	\$ 515,517	\$ 510,540
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WATER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	67.5%	65.0%	64.7%	64.4%	65.1%	65.7%
O & M Cost per 1000 gallons sold will not exceed \$6.50						
Actual Cost per 1,000 Gallons sold	\$ 6.07	\$ 6.06	\$ 6.21	\$ 6.36	\$ 6.52	\$ 6.69
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.00	\$ 9.32	\$ 9.59	\$ 9.88	\$ 10.02	\$ 10.17
	1.8	2.9	3.3	3.4	3.5	3.5
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	196	197	264	346	424	497
Cash Balance at EOFY	\$ 1,094,215	\$ 1,094,227	\$ 1,505,616	\$ 2,024,685	\$ 2,540,202	\$ 3,050,742
Gallons sold for FY 2022-2023	335,368,290	335,368,290	335,368,290	335,368,290	335,368,290	335,368,290
Reserves Balance	\$ 3,618,988	\$ 3,417,988	\$ 3,417,988	\$ 3,417,988	\$ 3,417,988	\$ 3,417,988
Reserves will cover 45 days O & M Costs	251,119	250,430	256,679	263,090	269,667	276,415

WATER FUND							
O&M ALLOCATED BY DEPARTMENT							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	FY
	Budget	2025	2026	2027	2028	2029	
Revenue							
Utility Sales	\$ 2,952,700	\$ 3,041,281	\$ 3,132,519	\$ 3,226,495	\$ 3,274,892	\$ 3,324,016	
Connection Fees	10,500	20,000	20,400	20,808	21,224	21,649	
Misc Revenues	55,000	64,000	64,640	65,286	65,939	66,599	
Operating Transfers In							
Total Revenues Projected	\$ 3,018,200	\$ 3,125,281	\$ 3,217,559	\$ 3,312,589	\$ 3,362,056	\$ 3,412,263	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,565,470	2,656,489	2,734,926	2,815,701	2,857,747	2,900,424
Capital Expenditures Allocation	10%	301,820	312,528	321,756	331,259	336,206	341,226
Cash Reserve & Equip Repl Allocation	5%	150,910	156,264	160,878	165,629	168,103	170,613
Operating & Maintenance:							
Personnel - Admin	\$ 126,177	\$ 135,780	\$ 139,853	\$ 144,049	\$ 148,370	\$ 152,821	
Professional Svcs - Admin	150,300	155,521	158,631	161,804	165,040	168,340	
Contractual Svcs - Admin	87,980	83,520	85,190	86,894	88,632	90,405	
Supplies - Admin	3,000	1,100	1,122	1,144	1,167	1,191	
Sub Total -Admin	<u>367,456</u>	<u>375,920</u>	<u>384,797</u>	<u>393,891</u>	<u>403,209</u>	<u>412,757</u>	
Personnel - WTP	396,388	425,604	438,372	451,523	465,069	479,021	
Professional Svcs - WTP	16,000	23,574	24,045	24,526	25,017	25,517	
Contractual Svcs - WTP	304,462	282,800	288,456	294,225	300,110	306,112	
Supplies - WTP	314,800	302,600	308,652	314,825	321,122	327,544	
Sub Total	<u>1,031,650</u>	<u>1,034,578</u>	<u>1,059,525</u>	<u>1,085,100</u>	<u>1,111,317</u>	<u>1,138,194</u>	
Personnel - Distribution	494,188	444,347	457,677	471,408	485,550	500,116	
Professional Svcs - Distribution	1,000	14,074	14,355	14,643	14,935	15,234	
Contractual Svcs - Distribution	26,557	26,950	27,489	28,039	28,600	29,172	
Supplies - Distribution	116,000	135,400	138,108	140,870	143,688	146,561	
Sub Total	<u>637,745</u>	<u>620,771</u>	<u>637,630</u>	<u>654,959</u>	<u>672,772</u>	<u>691,083</u>	
Total O&M Projected	2,036,852	2,031,269	2,081,952	2,133,950	2,187,299	2,242,035	
Capital Projection	851,431	1,095,000	523,500	460,000	460,000	460,000	
Bond/Debt Proceeds	0	0	0	0	0	0	
Capital Reserve Transfer In	109,000	201,000	0	0	0	0	
Bond/Debt Payments	201,000	200,000	200,718	199,571	199,240	199,689	
Transfer to Economic Development	0	0	0	0	0	0	
Transfer to Reserves / Surplus	0	0	0	0	0	0	
Cash Expenditures	2,888,283	3,126,269	2,605,452	2,593,950	2,647,299	2,702,035	
Transfers Out	201,000	200,000	200,718	199,571	199,240	199,689	
Total Expenditures & Transfers Projected	\$ 3,089,283	\$ 3,326,269	\$ 2,806,170	\$ 2,793,521	\$ 2,846,539	\$ 2,901,724	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 37,917	\$ 12	\$ 411,390	\$ 519,069	\$ 515,517	\$ 510,540	

WATER DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 75%							
Actual Revenue Dedicated to O&M	67.5%	65.0%	64.7%	64.4%	65.1%	65.7%	
O & M Cost per 1000 gallons sold will not exceed \$6.50							
Actual Cost per 1,000 Gallons sold	\$ 6.07	\$ 6.06	\$ 6.21	\$ 6.36	\$ 6.52	\$ 6.69	
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$ 9.00	\$ 9.32	\$ 9.59	\$ 9.88	\$ 10.02	\$ 10.17	
Cash Balance will exceed 45 days of O&M expenses							
Actual Days of Cash Coverage	196	197	264	346	424	497	
Cash Balance at EOFY	\$ 1,094,215	\$ 1,094,227	\$ 1,505,616	\$ 2,024,685	\$ 2,540,202	\$ 3,050,742	
Gallons sold for FY 2022-2023	335,368,290	335,368,290	335,368,290	335,368,290	335,368,290	335,368,290	
Reserves Balance	\$ 3,618,988	\$ 3,417,988	\$ 3,417,988	\$ 3,417,988	\$ 3,417,988	\$ 3,417,988	
Reserves will cover 45 days O & M Costs	251,119	250,430	256,679	263,090	269,667	276,415	

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
201-203-5-330-00	Utilities	6,502.11	7,154.42	4,980.12	6,000.00	6,000.00	
201-203-5-340-00	Rentals And Leases						
201-203-5-360-00	Equipment Maint And Repair	5,658.86	-	1,079.15	7,000.00	7,000.00	
201-203-5-360-10	Vehicle Maint/Repair	635.30	227.30	61.50	5,500.00	5,500.00	
201-203-5-380-00	Building Maintenance	1,423.30	5,108.85	862.50		1,500.00	
201-203-5-390-00	Other Contractual Services	1,992.07	863.49	1,467.81		2,000.00	
201-203-5-390-23	Lab Testing	2,192.00	3,197.10	2,791.40	3,000.00	3,000.00	
201-203-5-390-50	Contractual Technological	42.00	22.00	12.00	50.00	50.00	HCS Services
201-203-5-391-00	Technological IT	4,407.84	4,060.24	2,047.16	3,007.21		
201-203-5-392-00	Technological Hardware						
201-203-5-420-00	Fuels For Vehicles/Equip	8,658.33	14,841.91	6,553.21	11,000.00	12,000.00	share with sewer coll at 60% of total used
201-203-5-430-00	Operating Supplies	59,771.93	42,394.28	44,587.72	70,000.00	85,000.00	
201-203-5-440-00	Safety & Uniform Supplies	1,221.22	2,502.95	1,243.58	2,000.00	2,400.00	
201-203-5-450-00	Maint/Repair Supplies	6,455.86	10,939.99	2,656.06	15,000.00	15,000.00	
201-203-5-460-00	Vehicle Maint Supplies	3,855.27	7,093.10	3,688.99	8,000.00	8,000.00	
201-203-5-470-00	Minor Equipment	2,300.83	12,045.20	6,328.16	10,000.00	13,000.00	
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		9,742.58	211,910.07	105,765.60	66,000.00	
201-203-5-530-60	Meters		84,570.76	41,394.96	100,000.00	100,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl				40,000.00	300,000.00	
201-203-5-550-00	Other Capital Improvements					100,000.00	
201-203-5-580-00	New Service Connections						
201-203-5-595-00	Depreciation Expenses						
TOTAL EXPENSES		2,736,814.50	2,673,762.60	1,632,489.96	3,089,283.29	3,326,269.14	
REVENUE OVER EXPENSES		216,854.02	232,810.78	(3,706.85)	37,916.71	11.86	

WATER SURPLUS

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
205-000-4-361-10	Interest Income	51,484.22	25,464.35	21,215.73	45,000.00	25,000.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-81	From Water Fund	25,050.00	122,610.00	17,500.00			
TOTAL REVENUE		76,534.22	148,074.35	38,715.73	45,000.00	25,000.00	
205-205-5-730-22	Transfer To Water Fd	121,000.00	-	-	109,000.00	201,000.00	
TOTAL EXPENSES		121,000.00	-	-	109,000.00	201,000.00	
REVENUE OVER EXPENSES		(44,465.78)	148,074.35	38,715.73	(64,000.00)	(176,000.00)	

WATER DEPR / EQUIP REPLACEMENT

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 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	154,000.00					
TOTAL REVENUE		154,000.00	-	-	-	-	
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					
207-207-5-730-22	Transfer To Water Fd						
TOTAL EXPENSES		77,239.72	-	-	-	-	
REVENUE OVER EXPENSES		76,760.28	-	-	-	-	

WATER ALT BND INT & RED

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
208-000-4-361-10	Interest Income	350.27	350.33	94.81	200.00	100.00	
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	200,000.00	
TOTAL REVENUE		201,350.27	201,350.33	100,594.81	201,200.00	200,100.00	
208-000-5-640-01	Transfer to Water Depr	154,000.00					
208-208-5-610-00	Principal Payments		160,000.00	82,000.00	166,000.00	171,000.00	
208-208-5-620-00	Interest Payments	45,881.12	40,645.25	18,111.45	34,718.20	28,570.95	
208-208-5-630-00	Other Debt Services						
208-208-5-640-00	Transfer to Water Fund						
TOTAL EXPENSES		199,881.12	200,645.25	100,111.45	200,718.20	199,570.95	
REVENUE OVER EXPENSES		1,469.15	705.08	483.36	481.80	529.05	

City of Highland, Illinois
 Water Treatment Plant
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Repair of Siding/Painting on Main Plant Building	7,000				
Total Engineering Account #505	<u>7,000</u>	0	0	0	0
Land Account #510					
Total Land Account #510	<u>0</u>	0	0	0	0
Building Account #520					
Booster Building (replace door, tuckpoint, paint)	18,000				
Mini-Split Systems Chemical and Operations BLDG	17,000				
Replace Gate Openers	16,000				
Repair of Siding/Painting on Main Plant Building	100,000				
Filter Building Roof Replacement		18,500			
Total Building Account #520	<u>151,000</u>	<u>18,500</u>	0	0	0
Equipment Account #530					
Tyler Software	31,000				
Raw Water PLC Replacment	20,000				
Rebuild High Service Pump #3	30,000				
Filter Flowmeter Replacements	38,000				
Rebuild Booster Pumps			30,000	30,000	30,000
Total Equipment Account #530	<u>119,000</u>	0	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Other Capital Improvements Account #550					
Heartlands Conservancy Shared Cost 319 Projects	100,000				
Driveway Replacement	72,000				
Repair Filter #1 Leak	50,000				
Total Other Capital Improvements Account #550	<u>222,000</u>	0	0	0	0
Total Capital Expenditures Projected	<u><u>499,000</u></u>	<u><u>18,500</u></u>	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>30,000</u></u>
Department Specific Technology					
Revize Website Maintenance	340	340	340	340	340
Springbrook Maintenance	6780	6780	6780		
	<u>7120</u>	<u>7120</u>	<u>7120</u>	340	340

City of Highland, Illinois
 Water Distribution
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Water Main Replacements	30,000	30,000	30,000	30,000	30,000
Total Engineering Account #505	30,000	30,000	30,000	30,000	30,000
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tyler Software	31,000				
Replace 2002 One Ton Dump Truck (split w/wtr dist)	35,000				
Replace backhoe (split w/sew coll)		75,000			
Total Equipment Account #530	66,000	75,000	0	0	0
Meters Account #530-60					
Auto Meter Reading	100,000	100,000	100,000	100,000	100,000
Total Meters Account #530-60	100,000	100,000	100,000	100,000	100,000
Lines, Roads, Etc Account #540					
Water Main Replacements	300,000	300,000	300,000	300,000	300,000
Total Lines, Roads, Etc Account #540	300,000	300,000	300,000	300,000	300,000
Other Capital Improvements Account #550					
Resurface asphalt lot	100,000				
Total Other Capital Improvements Account #550	100,000	0	0	0	0
Total Capital Expenditures Projected	596,000	505,000	430,000	430,000	430,000

SEWER FUND
O&M ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue						
Utility Sales	\$ 2,238,800	\$ 2,272,382	\$ 2,306,468	\$ 2,341,065	\$ 2,376,181	\$ 2,411,823
Pretreatment Revenue	270,000	290,000	290,000	290,000	290,000	290,000
Connection Fees	26,000	30,000	30,000	30,000	30,000	30,000
Misc Income	38,000	55,000	55,000	55,000	55,000	55,000
Grants	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,572,800	\$ 2,647,382	\$ 2,681,468	\$ 2,716,065	\$ 2,751,181	\$ 2,786,823

Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,186,880	2,250,275	2,279,248	2,308,655	2,338,504	2,368,800
Capital Expenditures Allocation	10%	257,280	264,738	268,147	271,606	275,118	278,682
Cash Reserve & Equip Repl Allocation	5%	128,640	132,369	134,073	135,803	137,559	139,341

Operating & Maintenance:							
Personnel - Admin	\$	128,683	\$ 135,529	\$ 139,595	\$ 143,782	\$ 148,096	\$ 152,539
Personnel - Collection		196,221	278,825	287,190	295,806	304,680	313,820
Personnel - WRF		285,032	317,867	327,403	337,225	347,342	357,762
Personnel - Pretreatment		0	0	-	-	-	-
Sub Total		609,935	732,221	754,188	776,813	800,118	824,121
Professional Svcs - Admin		144,550	154,271	153,356	156,423	159,551	162,743
Professional Svcs - Collection		500	6,637	6,770	6,905	7,043	7,184
Professional Svcs - WRF		17,000	16,805	17,141	17,484	17,834	18,190
Professional Svcs - Pretreatment		29,000	40,000	40,800	41,616	42,448	43,297
Sub Total		191,050	217,713	218,067	222,428	226,877	231,414
Contractual Svcs - Admin		75,182	73,620	75,092	76,594	78,126	79,689
Contractual Svcs - Collection		50,536	29,950	30,549	31,160	31,783	32,419
Contractual Svcs - WRF		259,362	251,300	256,326	261,453	266,682	272,015
Contractual Svcs - Pretreatment		4,500	6,300	6,426	6,555	6,686	6,819
Sub Total		389,579	361,170	368,393	375,761	383,276	390,942
Supplies - Admin		8,200	1,700	1,734	1,769	1,804	1,840
Supplies - Collection		72,100	72,100	73,542	75,013	76,513	78,043
Supplies - WRF		115,250	109,000	111,180	113,404	115,672	117,985
Supplies - Pretreatment		0	0	-	-	-	-
Sub Total		195,550	182,800	186,456	190,185	193,989	197,869
Total O&M Projected		1,386,115	1,493,903	1,527,104	1,565,188	1,604,260	1,644,346

Capital Projection	351,531	450,000	410,000	362,000	600,000	415,000
Bond Debt Repayment Transfer Out	802,449	799,379	814,309	811,409	813,459	815,409
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	70,000	96,000	0	117,000	0	135,000
Transfer to Economic Development	0	0	0	0	0	0
Transfer to Reserves / Surplus	102,000	-	-	-	-	-

Cash Expenditures	1,737,646	1,943,903	1,937,104	1,927,188	2,204,260	2,059,346
Transfers Out	904,449	799,379	814,309	811,409	813,459	815,409
Total Expenditures & Transfers Projected	\$ 2,642,095	\$ 2,743,282	\$ 2,751,413	\$ 2,738,597	\$ 3,017,719	\$ 2,874,755

Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$	705	\$ 100	\$ (69,945)	\$ 94,468	\$ (266,538)	\$ 47,068

SEWER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	53.9%	56.4%	57.0%	57.6%	58.3%	59.0%
O & M Cost per 1000 gallons sold will not exceed \$ 6.00						
Actual Cost per 1,000 Gallons sold	\$ 5.51	\$ 5.93	\$ 6.07	\$ 6.22	\$ 6.37	\$ 6.53
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 4.71	10.51	10.65	10.79	10.93	11.07
		4.58	4.58	4.57	4.56	4.54
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	392	364	339	353	284	287
Cash Balance at EOFY	\$ 1,489,299	\$ 1,489,398	\$ 1,419,453	\$ 1,513,921	\$ 1,247,384	\$ 1,294,452
Gallons billed for FY 2022-2023	251,774,690	251,774,690	251,774,690	251,774,690	251,774,690	251,774,690
Reserves Balance	\$3,119,009	\$3,023,009	\$3,023,009	\$2,906,009	\$2,906,009	\$2,771,009
Debt Reserves Required IEPA	\$549,126	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
Available Reserves	\$3,119,009	\$3,023,009	\$2,380,441	\$2,263,441	\$2,263,441	\$2,128,441
Reserves to Cover 45 days O&M Costs	\$170,891	\$184,180	\$188,273	\$192,968	\$197,785	\$202,728

SEWER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue						
Utility Sales	\$ 2,238,800	\$ 2,272,382	\$ 2,306,468	\$ 2,341,065	\$ 2,376,181	\$ 2,411,823
Pretreatment Revenue	270,000	290,000	290,000	290,000	290,000	290,000
Connection Fees	26,000	30,000	30,000	30,000	30,000	30,000
Misc Income	38,000	55,000	55,000	55,000	55,000	55,000
Grants	-	-	-	-	-	-
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,572,800	\$ 2,647,382	\$ 2,681,468	\$ 2,716,065	\$ 2,751,181	\$ 2,786,823

Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,186,880	2,250,275	2,279,248	2,308,655	2,338,504	2,368,800
Capital Expenditures Allocation	10%	257,280	264,738	268,147	271,606	275,118	278,682
Cash Reserve & Equip Repl Allocation	5%	128,640	132,369	134,073	135,803	137,559	139,341

Operating & Maintenance:						
Personnel - Admin	\$ 128,683	\$ 135,529	\$ 139,595	\$ 143,782	\$ 148,096	\$ 152,539
Professional Svcs - Admin	144,550	154,271	153,356	156,423	159,551	162,743
Contractual Svcs - Admin	75,182	73,620	75,092	76,594	78,126	79,689
Supplies - Admin	8,200	1,700	1,734	1,769	1,804	1,840
Sub Total	356,614	365,119	369,777	378,568	387,578	396,810
Personnel - Collection	196,221	278,825	287,190	295,806	304,680	313,820
Professional Svcs - Collection	500	6,637	6,770	6,905	7,043	7,184
Contractual Svcs - Collection	50,536	29,950	30,549	31,160	31,783	32,419
Supplies - Collection	72,100	72,100	73,542	75,013	76,513	78,043
Sub Total	319,357	387,512	398,051	408,884	420,019	431,466
Personnel - WRF	285,032	317,867	327,403	337,225	347,342	357,762
Professional Svcs - WRF	17,000	7,000	7,140	7,283	7,428	7,577
Contractual Svcs - WRF	259,362	251,300	256,326	261,453	266,682	272,015
Supplies - WRF	115,250	109,000	111,180	113,404	115,672	117,985
Sub Total	676,644	685,167	702,049	719,364	737,124	755,340
Personnel - Pretreatment	0	0	-	-	-	-
Professional Svcs - Pretreatment	29,000	40,000	40,800	41,616	42,448	43,297
Contractual Svcs - Pretreatment	4,500	6,300	6,426	6,555	6,686	6,819
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	33,500	46,300	47,226	48,171	49,134	50,117
Total O&M Projected	1,386,115	1,484,098	1,517,103	1,554,987	1,593,854	1,633,733

Capital Projection	351,531	450,000	410,000	362,000	600,000	415,000
Bond Debt Repayment Transfer Out	802,449	799,379	814,309	811,409	813,459	815,409
Bond/Debt Proceeds	-	-	0	0	0	0
Capital Reserve Transfer In	70,000	96,000	0	117,000	0	135,000
Transfer to Economic Development	0	0	0	0	0	0
Transfer to Reserves / Surplus	102,000	-	0	0	0	0

Cash Expenditures	1,737,646	1,934,098	1,927,103	1,916,987	2,193,854	2,048,733
Transfers Out	904,449	799,379	814,309	811,409	813,459	815,409
Total Expenditures & Transfers Projected	\$ 2,642,095	\$ 2,733,477	\$ 2,741,412	\$ 2,728,396	\$ 3,007,313	\$ 2,864,142

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 705	\$ 9,905	\$ (59,944)	\$ 104,669	\$ (256,133)	\$ 57,682
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SEWER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	53.9%	56.1%	56.6%	57.3%	57.9%	58.6%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.51	\$ 5.92	\$ 6.05	\$ 6.20	\$ 6.36	\$ 6.52
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 10.22	\$ 10.56	\$ 10.70	\$ 10.83	\$ 10.97	\$ 11.12
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	392	369	346	362	295	301
Cash Balance at EOFY	\$ 1,489,299	\$ 1,499,203	\$ 1,439,259	\$ 1,543,929	\$ 1,287,796	\$ 1,345,478
Gallons billed for FY 2021-2022	251,774,690	250,721,600	250,721,600	250,721,600	250,721,600	250,721,600
Reserves Balance	\$3,119,009	\$3,023,009	\$3,023,009	\$2,906,009	\$2,906,009	\$2,771,009
Debt Reserves Required IEPA	\$549,126	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
Available Reserves	\$3,119,009	\$3,023,009	\$2,380,441	\$2,263,441	\$2,263,441	\$2,128,441
Reserves to Cover 45 days O&M Costs	\$170,891	\$184,180	\$188,273	\$192,968	\$197,785	\$202,728

SEWER FUND							
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
301-000-4-344-41	Pre-Treatment Revenue	316,856.91	313,404.89	145,132.23	270,000.00	290,000.00	
301-000-4-346-10	Sales / Extra Sales	2,108,033.44	2,160,105.68	1,146,139.73	2,238,800.00	2,272,382.00	Sept. 2023 increased by 1.5%
301-000-4-346-20	Gain On Sale Of Assets	(3,835.45)	25,000.00	-	-	-	
301-000-4-346-30	Connection Fees	53,571.00	35,714.00	39,626.00	26,000.00	30,000.00	
301-000-4-361-10	Interest Income	32,119.91	13,513.99	12,676.31	28,000.00	25,000.00	
301-000-4-371-10	Misc Revenue	7,999.89	128,644.22	31,565.86	10,000.00	30,000.00	
301-000-4-371-15	Grants	-	-	-	-	-	
301-000-4-371-18	IEPA Note Payable Proceeds	-	2,039,660.50	-	-	-	
301-000-4-371-90	Overpayments	-	-	-	-	-	
301-0004-381-49	Transfer from WRF Loan Repay	-	-	-	-	-	
301-000-4-381-50	From Sewer Surplus/Repl	-	-	-	70,000.00	96,000.00	
301-000-4-381-51	From TIF #2 Bond Proceeds	-	-	-	-	-	
301-000-4-381-78	From Sewer Construction	-	-	-	-	-	
TOTAL REVENUE		2,514,745.70	4,716,043.28	1,375,140.13	2,642,800.00	2,743,382.00	
SEWER ADMIN							
301-301-5-110-00	Regular Salaries	90,462.64	92,997.21	46,784.43	95,100.49	98,547.42	
301-301-5-120-00	Overtime	204.62	290.29	255.64	1,000.00	1,000.00	
301-301-5-130-00	Benefits - Health & Life	20,785.97	17,237.97	8,920.98	19,030.71	22,332.92	
301-301-5-131-00	Benefits - Other	-	-	-	-	-	
301-301-5-140-00	Social Security	6,530.59	6,847.96	3,457.63	7,351.93	7,615.62	
301-301-5-150-00	Retirement	8,279.00	6,925.66	3,021.00	6,169.65	6,002.70	
301-301-5-160-00	Unemployment Ins	-	-	-	-	-	
301-301-5-170-00	Salary/Car Allowance	25.74	25.73	12.41	30.00	30.00	
301-301-5-210-00	Auditing	1,750.00	1,750.00	-	1,000.00	2,000.00	
301-301-5-220-00	Legal / Attorney Fees	909.86	231.72	298.87	2,000.00	1,000.00	
301-301-5-230-00	Engineering / Consulting	-	-	-	-	-	
301-301-5-240-00	Training And Travel	1,173.79	732.09	1,286.54	2,500.00	2,000.00	
301-301-5-250-00	Admin Exp To General Admin	166,428.00	158,784.00	69,528.00	139,050.00	146,002.50	
301-301-5-250-01	IT Expense To IT Budget	-	-	-	-	3,268.00	
301-301-5-260-00	Waste Removal	-	-	-	-	-	
301-301-5-310-00	Telephone / Communications	-	-	-	100.00	-	
301-301-5-320-00	Postage	3.71	-	-	100.00	-	
301-301-5-330-00	Utilities	1,268.53	2,650.90	649.56	2,000.00	2,500.00	
301-301-5-340-00	Rentals And Leases	773.85	632.46	404.03	1,000.00	1,000.00	
301-301-5-350-00	Insurance	42,448.47	40,805.17	828.91	39,251.00	41,000.00	
301-301-5-360-00	Equipment Maint And Repair	-	-	-	2,000.00	-	
301-301-5-360-10	Vehicle Maint/Repair	37.29	40.00	404.68	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	17,017.08	20,423.61	9,951.38	20,000.00	20,000.00	
301-301-5-390-37	Utility Assist To Agencies	-	-	-	-	-	
301-301-5-390-50	Contractual/Technological	8,460.70	7,814.83	450.00	1,000.00	1,000.00	HCS Services
301-301-5-391-00	Technological IT	3,260.59	2,885.83	1,363.40	2,390.52	-	
301-301-5-392-00	Technological Hardware	-	-	-	1,500.00	-	
301-301-5-393-00	Department Specific Technology	-	-	-	6,340.00	7,120.00	See Capital Sheet for Detail
301-301-5-410-00	Office Supplies	-	22.89	-	200.00	200.00	
301-301-5-420-00	Fuels For Vehicles/Equip	-	-	-	500.00	-	
301-301-5-430-00	Operating Supplies	352.70	334.22	168.06	700.00	500.00	
301-301-5-440-00	Safety & Uniform Supplies	48.36	70.98	-	200.00	200.00	
301-301-5-450-00	Maint/Repair Supplies	-	5.98	-	-	-	
301-301-5-460-00	Vehicle Maint Supplies	-	31.47	-	100.00	100.00	
301-301-5-470-00	Minor Equipment	821.07	282.65	-	5,000.00	700.00	
301-301-5-520-00	Buildings & Structures	-	-	-	-	-	
301-301-5-530-00	Equipment	-	-	-	-	-	
301-301-5-550-00	Other Capital Improvements	-	-	-	-	-	
301-301-5-595-00	Depreciation Expenses	466,885.27	-	-	-	-	
301-301-5-650-00	Prior Year Adjustment	-	-	-	-	-	
301-301-5-730-24	Transfer To Sewer Surplus	371,571.00	238,265.00	39,626.00	85,000.00	-	
301-301-5-730-31	Transfer to WRF Loan Payment	116,921.79	531,000.00	265,879.56	531,759.14	531,759.14	
301-301-5-730-32	Trans To Swr Main Impr Loan Payment	-	-	46,344.00	92,689.91	92,619.86	
301-301-5-730-39	Trans To 004/Util Facility	-	-	-	-	-	
301-301-5-730-41	Transfer To Sewer Constr	195,996.00	176,004.00	88,998.00	178,000.00	175,000.00	
301-301-5-730-54	Transfer to Economic Development	7,133.00	-	-	-	-	
301-301-5-810-00	Bad Debt	5,598.75	(287.27)	(170.88)	-	-	
301-301-5-820-00	Econ Dev Incentive Disc.	-	-	-	-	-	
301-301-5-870-00	Pension Expense	(136,376.17)	-	-	-	-	
SEWER COLLECTION							
301-303-5-110-00	Regular Salaries	144,076.63	146,224.73	73,656.03	143,515.84	203,504.70	
301-303-5-120-00	Overtime	8,047.06	8,087.69	4,353.04	7,500.00	7,500.00	
301-303-5-130-00	Benefits - Health & Life	18,069.75	22,440.25	11,296.00	23,956.82	38,954.56	
301-303-5-131-00	Benefits - Other	2,347.87	-	-	-	-	
301-303-5-140-00	Social Security	11,224.50	11,241.54	5,693.02	11,552.92	16,142.07	
301-303-5-150-00	Retirement	14,308.86	11,441.23	5,008.17	9,695.42	12,723.78	
301-303-5-160-00	Unemployment Ins	-	-	-	-	-	
301-303-5-230-00	Engineering / Consulting	12,124.85	-	-	-	-	
301-303-5-240-00	Training And Travel	222.00	37.50	37.50	500.00	100.00	
301-303-5-250-01	IT Expense To IT Budget	-	-	-	-	6,537.00	
301-303-5-260-00	Waste Removal	-	-	-	-	-	
301-303-5-310-00	Telephone / Communications	351.33	308.44	179.50	400.00	400.00	
301-303-5-330-00	Utilities	6,502.04	7,154.38	4,980.08	6,000.00	8,000.00	
301-303-5-340-00	Rentals And Leases	-	-	-	-	-	
301-303-5-350-10	Insurance Claims	24,733.66	-	-	20,000.00	-	
301-303-5-360-00	Equipment Maint And Repair	10,121.30	-	1,079.14	1,000.00	2,000.00	
301-303-5-360-10	Vehicle Maint/Repair	594.29	227.30	61.50	5,000.00	5,000.00	
301-303-5-380-00	Building Maintenance	1,248.31	5,108.82	862.50	9,500.00	9,500.00	
301-303-5-390-00	Other Contractual Services	4,594.59	2,642.95	1,302.51	5,000.00	5,000.00	
301-303-5-390-50	Contractual/Technological	41.92	24.00	12.00	50.00	50.00	HCS Services
301-303-5-391-00	Technological IT	4,407.83	4,060.27	2,047.18	3,585.78	-	
301-303-5-392-00	Technological Hardware	-	-	-	-	-	
301-303-5-420-00	Fuels For Vehicles/Equip	8,658.38	8,006.13	3,467.39	7,400.00	7,400.00	share with water dist at 40% of total used
301-303-5-430-00	Operating Supplies	12,832.43	21,847.44	7,304.92	25,000.00	25,000.00	
301-303-5-440-00	Safety & Uniform Supplies	1,144.85	2,352.36	1,223.80	3,000.00	3,000.00	
301-303-5-450-00	Maint/Repair Supplies	2,123.25	6,678.07	3,250.45	8,200.00	8,200.00	
301-303-5-460-00	Vehicle Maint Supplies	4,921.17	7,097.36	3,688.96	8,500.00	8,500.00	
301-303-5-470-00	Minor Equipment	2,657.82	13,133.88	6,230.20	20,000.00	20,000.00	
301-303-5-470-70	Minor Eq./New Service Conn	-	-	-	-	-	
301-303-5-505-00	Engineering For Capital	-	6,240.51	-	-	8,000.00	
301-303-5-510-10	Right Of Way	-	-	-	-	-	
301-303-5-510-20	Easement	-	-	-	-	-	
301-303-5-520-00	Buildings & Structures	-	-	-	-	-	

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
301-303-5-530-00	Equipment		9,742.58	83,369.08	105,765.60	66,000.00	
301-303-5-540-00	Lines Roads Etc - New/Repl		2,156,237.43	249,358.97		300,000.00	
301-303-5-550-00	Other Capital Improvements						
301-303-5-595-00	Depreciation Expenses						
301-303-5-620-00	Interest Expense						
WATER RECLAMATION FACILITY							
301-304-5-110-00	Regular Salaries	245,614.10	268,266.52	118,090.55	207,072.18	230,102.98	
301-304-5-120-00	Overtime	7,939.33	6,020.15	590.36	7,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	29,244.82	40,553.24	19,744.16	40,268.83	47,759.92	
301-304-5-131-00	Benefits - Other	858.02					
301-304-5-140-00	Social Security	18,080.75	19,821.08	8,577.91	16,415.24	18,177.09	
301-304-5-150-00	Retirement	23,898.54	20,364.36	7,550.46	13,775.29	14,327.21	
301-304-5-160-00	Unemployment Ins						
301-304-5-220-00	Legal / Attorney Fees						
301-304-5-230-00	Engineering / Consulting		305.00	4,396.25	15,000.00	5,000.00	
301-304-5-240-00	Training And Travel	674.00	2,020.38	120.00	2,000.00	2,000.00	
301-304-5-250-01	IT Expense To IT Budget						
301-304-5-310-00	Telephone / Communications	1,474.00	1,311.83	738.20	2,200.00	1,500.00	
301-304-5-320-00	Postage	99.97	17.37	5.88	100.00	100.00	
301-304-5-330-00	Utilities	131,108.50	129,063.40	59,228.28	135,000.00	135,000.00	
301-304-5-330-22	Utilities - Lift Station	3,127.37	3,151.88	1,778.76	3,500.00	3,500.00	
301-304-5-340-00	Rentals And Leases		1,861.50	2,160.00	4,000.00	3,000.00	
301-304-5-360-00	Equipment Maint And Repair	40,070.02	36,820.71	5,246.42	30,000.00	50,000.00	2-lift station repairs 20,000
301-304-5-360-10	Vehicle Maint/Repair	174.50	1,242.28	1,286.16	1,000.00	1,200.00	
301-304-5-370-00	Transportation Reimburse						
301-304-5-380-00	Building Maintenance	2,355.33	2,486.47	1,401.86	2,000.00	2,000.00	
301-304-5-390-00	Other Contractual Services	23,102.94	41,329.07	58,184.06	60,000.00	40,000.00	Sludge Hauling \$20,000, Corsair programming 15,000
301-304-5-390-23	Lab Testing	9,704.14	13,032.74	5,783.64	10,000.00	13,000.00	Trunk line testing \$3000
301-304-5-390-50	Contractual/Technological	2,358.13	1,799.88	899.94	2,000.00	2,000.00	HCS services
301-304-5-391-00	Technological IT	11,751.17	10,736.31	5,460.71	9,562.08		
301-304-5-392-00	Technological Hardware		3,283.57				
301-304-5-393-00	Department Specific Technology						See Capital Sheet for Detail
301-304-5-410-00	Office Supplies						
301-304-5-420-00	Fuels For Vehicles/Equip	3,211.56	4,896.64	1,714.00	5,500.00	4,000.00	
301-304-5-430-00	Operating Supplies	4,444.47	6,626.86	3,500.06	5,000.00	7,000.00	
301-304-5-430-22	Trees-Purchase&Supplies						
301-304-5-440-00	Safety & Uniform Supplies	2,274.74	2,662.86	403.63	2,250.00	2,500.00	
301-304-5-450-00	Maint/Repair Supplies	10,216.84	7,798.78	1,502.37	12,000.00	12,000.00	
301-304-5-460-00	Vehicle Maint Supplies	5.49	486.30	165.99	500.00	500.00	
301-304-5-470-00	Minor Equipment	4,657.80	14,322.78	1,254.04	25,000.00	18,000.00	replace mower \$8,000; Chlorine cylinder scales \$400
301-304-5-490-00	Generat.Fuel/Chemical Sup	50,731.27	46,971.27	12,371.54	65,000.00	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		76,372.18	17,395.58	35,765.60	31,000.00	
301-304-5-540-00	Lines Roads Etc - New/Repl						
301-304-5-550-00	Other Capital Improvements					45,000.00	
301-304-5-595-00	Depreciation Expenses						
301-304-5-730-24	Transfer To Sewer Surplus				17,000.00		
SEWER PRETREATMENT							
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	3,739.00	966.00		4,000.00		
301-305-5-230-00	Engineering / Consulting	20,591.25	44,358.50	27,666.25	25,000.00	40,000.00	
301-305-5-240-00	Training And Travel						
301-305-5-310-00	Telephone / Communications		42.41				
301-305-5-330-00	Utilities	235.97	266.72	158.30	500.00	300.00	
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						
301-305-5-390-23	Lab Testing	3,658.90	6,269.70	4,881.90	4,000.00	6,000.00	
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						
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						
TOTAL EXPENSES		2,357,439.81	4,574,108.68	1,429,182.40	2,642,094.95	2,743,282.50	
REVENUE OVER EXPENSES		157,305.89	141,934.60	(54,042.27)	705.05	99.50	
SEWER SURPLUS							
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	
307-000-4-361-10	Interest Income	35,492.44	18,769.45	17,734.77	25,000.00	20,000.00	
307-000-4-371-10	Miscellaneous Revenue						
307-000-4-381-82	From Sewer Fund	371,671.00	238,265.00	39,626.00	102,000.00		
TOTAL REVENUE		407,163.44	257,034.45	57,360.77	127,000.00	20,000.00	
307-307-5-730-19	Transfer To Sewer Fd				70,000.00	96,000.00	
TOTAL EXPENSES		-	-	-	70,000.00	96,000.00	
REVENUE OVER EXPENSES		407,163.44	257,034.45	57,360.77	57,000.00	(76,000.00)	
WATER RECLAMATION REPAYMENT FUND							
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	
308-000-4-361-10	Interest Income	1,747.48	1,776.23	526.39	1,000.00	1,000.00	

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
308-000-4-371-10	Miscellaneous Revenue						
308-000-4-371-16	Loan Proceeds						
308-000-4-381-10	From General Admin Fund						
308-000-4-381-82	From Sewer Fund	525,000.00	531,000.00	265,879.56	531,759.14	531,759.14	
TOTAL REVENUE		526,747.48	532,776.23	266,405.95	532,759.14	532,759.14	
308-308-5-610-00	Principal Payments		413,729.12	209,008.06	416,583.85	422,352.54	
308-308-5-620-00	Interest Payments	123,680.93	118,030.02	56,871.51	115,175.29	109,406.60	
308-308-5-630-00	Other Debt Services						
308-308-5-640-00	Transfer to Sewer Fund	408,078.21					
TOTAL EXPENSES		531,759.14	531,759.14	265,879.57	531,759.14	531,759.14	
REVENUE OVER EXPENSES		(5,011.66)	1,017.09	526.38	1,000.00	1,000.00	
SEWER BOND CONSTRUCTION							
				YTD Actual			
				6 months 10/31/23			
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget	Comments
309-000-4-361-10	Interest Income						
309-000-4-371-10	Miscellaneous Revenue						
309-000-4-371-16	Loan Proceeds						
309-000-4-381-10	From General Admin Fund						
309-000-4-381-82	From Sewer Fund	195,996.00	176,004.00	88,998.00	178,000.00	175,000.00	
TOTAL REVENUE		195,996.00	176,004.00	88,998.00	178,000.00	175,000.00	
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	134,924.48					
309-309-5-610-00	Principal Payments		140,000.00	145,000.00	145,000.00	145,000.00	
309-309-5-620-00	Interest Payments	39,289.01	35,400.00	17,000.00	32,550.00	29,650.00	
309-309-5-630-00	Other Debt Services		250.00	250.00		250.00	
TOTAL EXPENSES		231,670.09	175,650.00	162,250.00	177,550.00	174,900.00	
REVENUE OVER EXPENSES		(35,674.09)	354.00	(73,252.00)	450.00	100.00	

City of Highland, Illinois
Sewer Collection
24/25 thru 28/29

PROJECTS BY BUDGET ITEM

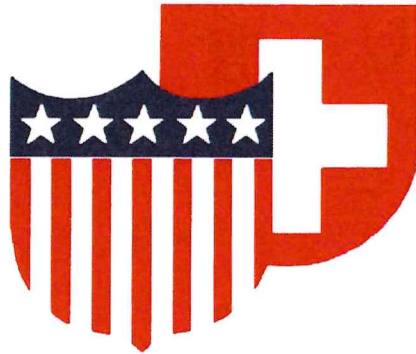
Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
CIPP Projects (remaining clay pipe in system)	8,000	10,000	12,000	0	15,000
Total Engineering Account #505	8,000	10,000	12,000	0	15,000
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tyler Software	31,000				
Replace 2002 One Ton Dump Truck (split w/wtr dist)	35,000				
Replace 2008 Sewer Jetter/Vacuum Truck				600,000	
Replace backhoe (50/50 share with water dist)		75,000			
Total Equipment Account #530	66,000	75,000	0	600,000	0
Lines, Roads, Etc Account #540					
CIPP Projects (remaining clay pipe in system)	300,000	325,000	350,000	0	400,000
Total Lines, Roads, Etc Account #540	300,000	325,000	350,000	0	400,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	374,000	410,000	362,000	600,000	415,000
 Department Specific Technology					
Revize Website Maint	340	340	340	340	340
Springbrook Maintenance	6780	6780			
	7120	7120	340	340	340

City of Highland, Illinois
 Water Reclamation Facility
 24/25 thru 28/29

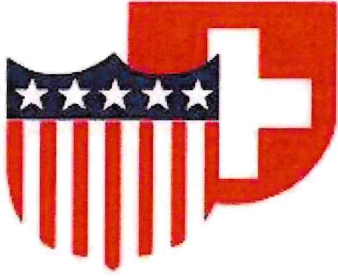
PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tyler Software	31,000				
Total Equipment Account #530	31,000	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Paint Chlorine Tank Interior	45,000				
Total Other Capital Improvements Account #550	45,000				
Total Capital Expenditures Projected	76,000	0	0	0	0

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2024-2025 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. Design, engineer and begin procurement for system changes necessary to integrate the new feed from Sursee switching station.
2. Continue to validate current revenue stream thru testing and repair of large Commercial/industrial metering systems.
3. Entertain new IMEA Power Sales Contract.

Electric Production Goals:

1. Perform PM oil changes on the CAT generators.

Electric Distribution Goals:

1. Continue Pole Inspection to identify “Bad” poles and replace where necessary (20% of total poles in system).
2. Continue upgrading old street lighting with LEDs to reduce truck rolls and energy utilization.
3. Purchase new Skidder trencher to replace old wheeled trencher that was in last year’s budget, however was deferred to perform Substation Transformer maintenance which was more pressing.
4. Replace aging Westside substation breakers.
5. Pay for transformers that were ordered over a year ago and should arrive this fiscal year.
6. Replace street lighting on Main Street between Laurel and Walnut.

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Revenue							
Utility Sales	\$ 16,752,000	15,060,702	15,361,916	15,669,154	15,982,537	16,302,188	
Connection Fees	12,000	13,000	13,260	13,525	13,796	14,072	
Misc Revenues	100,980	96,430	32,394	2,732,718	33,045	33,375	
Total Revenues Projected	\$ 16,864,980	\$ 15,170,132	\$ 15,407,570	\$ 18,415,397	\$ 16,029,378	\$ 16,349,635	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	14,335,233	12,894,612	13,096,434	15,653,087	13,624,971	13,897,189
Capital Expenditures Allocation	10%	1,686,498	1,517,013	1,540,757	1,841,540	1,602,938	1,634,963
Cash Reserve & Equip Repl Allocation	5%	843,249	758,507	770,378	920,770	801,469	817,482
Operating & Maintenance:							
Personnel - Admin	\$ 562,533	\$ 531,174	\$ 549,765	\$ 569,007	\$ 588,922	\$ 609,534	
Personnel - Production	166,682	178,545	184,794	191,262	197,956	204,884	
Personnel - Distribution	1,402,699	1,446,988	1,497,633	1,550,050	1,604,302	1,660,453	
Sub Total	2,131,913	2,156,707	2,232,192	2,310,319	2,391,180	2,474,871	
Professional Svcs - Admin	651,275	701,863	710,900	725,118	739,620	754,412	
Professional Svcs - Production	12,000	25,805	26,321	26,847	27,384	27,932	
Professional Svcs - Distribution	35,000	65,953	67,272	68,617	69,989	71,389	
Sub Total	698,275	793,621	804,493	820,582	836,993	853,733	
Contractual Svcs - Admin	312,142	356,740	363,875	371,153	378,576	386,148	
Contractual Svcs - Production	10,435,691	9,068,851	9,254,978	9,435,328	9,624,035	9,816,516	
Contractual Svcs - Distribution	141,915	128,200	130,764	133,379	136,047	138,768	
Sub Total	10,889,747	9,553,791	9,749,617	9,939,860	10,138,658	10,341,432	
Supplies - Admin	15,300	12,500	12,750	13,005	13,265	13,530	
Supplies - Production	89,950	84,800	86,496	88,226	89,991	91,791	
Supplies - Distribution	269,200	303,000	309,060	315,241	321,546	327,977	
Sub Total	374,450	400,300	408,306	416,472	424,802	433,298	
Total O&M Projected	\$ 14,094,385	\$ 12,904,419	\$ 13,194,608	\$ 13,487,233	\$ 13,791,633	\$ 14,103,334	
Capital Projection	1,639,097	1,258,000	933,000	861,000	789,000	492,000	
Capital Reserve Transfer In	0	0	0	0	0	0	
Transfer to Economic Development	0	0	0	0	0	0	
Transfer to Reserves / Surplus	1,130,750	1,007,000	1,099,000	4,046,000	1,747,000	2,056,000	
Cash Expenditures	15,733,481	14,162,419	14,127,608	14,348,233	14,580,633	14,595,334	
Transfers Out	1,130,750	1,007,000	1,099,000	4,046,000	1,747,000	2,056,000	
Total Expenditures & Transfers Projected	\$ 16,864,231	\$ 15,169,419	\$ 15,226,608	\$ 18,394,233	\$ 16,327,633	\$ 16,651,334	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 749	\$ 713	\$ 180,962	\$ 21,164	\$ (298,255)	\$ (301,699)	

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	83.6%	85.1%	85.6%	73.2%	86.0%	86.3%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	12.6%	14.2%	14.5%	12.5%	14.9%	15.1%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1427	0.1284	0.1272	0.1483	0.1260	0.1254
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1193	0.1092	0.1089	0.1086	0.1084	0.1081
Operating Income will exceed .010 cents per KWH	0.0234	0.0192	0.0183	0.0397	0.0176	0.0173
Projected KWH per Year with 2.5% increase over Actual 2022-2023 KWH	118,158,902	118,158,902	121,112,875	124,140,696	127,244,214	130,425,319
Net income per revenue dollar shall exceed \$.047	0.0671	0.0664	0.0831	0.2209	0.0904	0.1073
Reserves Balance	\$11,342,754	\$12,349,754	\$13,448,754	\$17,494,754	\$19,241,754	\$21,297,754
Reserves to Cover 45 days O&M Costs	\$1,737,664	\$1,590,956	\$1,626,732	\$1,662,810	\$1,700,338	\$1,738,767

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current	FY	FY	FY	FY	FY	
	Fiscal Year	2025	2026	2027	2028	2029	
	Budget						
Revenue							
Utility Sales	\$ 16,752,000	\$ 15,060,702	\$ 15,361,916	\$ 15,669,154	\$ 15,982,537	\$ 16,302,188	
Connection Fees	12,000	13,000	13,260	13,525	13,796	14,072	
Misc Revenues	100,980	96,430	32,394	2,732,718	33,045	33,375	
Total Revenues Projected	\$ 16,864,980	\$ 15,170,132	\$ 15,407,570	\$ 18,415,397	\$ 16,029,378	\$ 16,349,635	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	14,335,233	12,894,612	13,096,434	15,653,087	13,624,971	13,897,189
Capital Expenditures Allocation	10%	1,686,498	1,517,013	1,540,757	1,841,540	1,602,938	1,634,963
Cash Reserve & Equip Repl Allocation	5%	843,249	758,507	770,378	920,770	801,469	817,482
Operating & Maintenance:							
Personnel - Admin	\$ 562,533	\$ 531,174	\$ 549,765	\$ 569,007	\$ 588,922	\$ 609,534	
Professional Svcs - Admin	651,275	701,863	710,900	725,118	739,620	754,412	
Contractual Svcs - Admin	312,142	356,740	363,875	371,153	378,576	386,148	
Supplies - Admin	15,300	12,500	12,750	13,005	13,265	13,530	
Sub Total Admin	1,541,249	1,602,277	1,637,290	1,678,283	1,720,383	1,763,624	
Personnel - Production	166,682	178,545	184,794	191,262	197,956	204,884	
Professional Svcs - Production	12,000	25,805	26,321	26,847	27,384	27,932	
Contractual Svcs - Production	10,435,691	9,068,851	9,254,978	9,435,328	9,624,035	9,816,516	
Supplies - Production	89,950	84,800	86,496	88,226	89,991	91,791	
Sub Total Production	10,704,322	9,358,001	9,552,589	9,741,663	9,939,366	10,141,123	
Personnel - Distribution	1,402,699	1,446,988	1,497,633	1,550,050	1,604,302	1,660,453	
Professional Svcs - Distribution	35,000	65,953	67,272	68,617	69,989	71,389	
Contractual Svcs - Distribution	141,915	128,200	130,764	133,379	136,047	138,768	
Supplies - Distribution	269,200	303,000	309,060	315,241	321,546	327,977	
Sub Total Distribution	1,848,813	1,944,141	2,004,729	2,067,287	2,131,884	2,198,587	
Total O&M Projected	14,094,385	12,904,419	13,194,608	13,487,233	13,791,633	14,103,334	
Capital Projection	1,639,097	1,258,000	933,000	861,000	789,000	492,000	
Capital Reserve Transfer In	0	0	0	0	0	0	
Transfer to Economic Development	0	0	0	0	0	0	
Transfer to Reserves / Surplus	1,130,750	1,007,000	1,099,000	4,046,000	1,747,000	2,056,000	
Cash Expenditures	15,733,481	14,162,419	14,127,608	14,348,233	14,580,633	14,595,334	
Transfers Out	1,130,750	1,007,000	1,099,000	4,046,000	1,747,000	2,056,000	
Total Expenditures & Transfers Projected	\$ 16,864,231	\$ 15,169,419	\$ 15,226,608	\$ 18,394,233	\$ 16,327,633	\$ 16,651,334	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 749	\$ 713	\$ 180,962	\$ 21,164	\$ (298,255)	\$ (301,699)	

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	83.6%	85.1%	85.6%	73.2%	86.0%	86.3%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	12.6%	14.2%	14.5%	12.5%	14.9%	15.1%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1427	0.1284	0.1272	0.1483	0.1260	0.1254
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1193	0.1092	0.1089	0.1086	0.1084	0.1081
Operating Income will exceed .010 cents per KWH	0.0234	0.0192	0.0183	0.0397	0.0176	0.0173
Projected KWH per Year with 2.5% increase over Actual 2022-2023 KWH	118,158,902	118,158,902	121,112,875	124,140,696	127,244,214	130,425,319
Reserves Balance October 2022	\$11,342,754	\$12,349,754	\$13,448,754	\$17,494,754	\$19,241,754	\$21,297,754
Reserves to Cover 45 days O&M Costs	\$1,737,664	\$1,590,956	\$1,626,732	\$1,662,810	\$1,700,338	\$1,738,767

ELECTRIC DEPARTMENT						
Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
101-000-4-313-20	Utility Tax	394,983.68	374,594.57	114,143.84	564,650.00	495,171.02
101-000-4-321-40	Pole Attachment-CATV	16,903.68	16,903.68	-	16,904.00	16,650.00
101-000-4-321-41	Pole Attachment-Phone	2,875.59	40,675.59	-	2,876.00	2,876.00
101-000-4-321-42	Pole Attachment - Collectors				16,200.00	16,903.68
101-000-4-346-10	Sales / Extra Sales	14,768,248.77	14,637,289.31	8,096,661.75	16,752,000.00	15,060,702.00
101-000-4-346-20	Gain On Sale Of Assets		60,000.00	-		
101-000-4-346-30	Connection Fees	13,584.62	11,775.00	8,225.00	12,000.00	13,000.00
101-000-4-346-41	Fuel Reimbursement	19,813.70	38,770.07	12,630.46	30,000.00	30,000.00
101-000-4-346-42	Generating Capacity Credit	535,974.92	535,354.95	266,632.80	546,000.00	542,404.80
101-000-4-361-10	Interest Income	33,318.19	19,945.26	15,196.86	35,000.00	30,000.00
101-000-4-371-10	Misc Revenue	135,469.88	124,571.62	64,107.48	30,000.00	30,000.00
101-000-4-371-17	Bond Proceeds					
101-000-4-371-20	Credit Card Discounts/Fees	(65,308.18)	(85,510.04)	(23,781.60)	(30,000.00)	(72,000.00)
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		15,855,864.75	15,774,370.01	8,553,816.59	17,975,630.00	16,165,707.50
ELECTRIC ADMIN						
101-101-5-110-00	Regular Salaries	371,700.46	394,530.73	184,826.59	420,000.00	401,579.55
101-101-5-120-00	Overtime	210.59	311.14	223.46	500.00	500.00
101-101-5-130-00	Benefits - Health & Life	88,320.80	68,405.81	33,941.06	83,000.00	74,000.00
101-101-5-131-00	Benefits - Other	206.21				
101-101-5-140-00	Social Security	25,919.48	25,926.79	12,829.57	32,048.65	30,759.00
101-101-5-150-00	Retirement	34,380.93	27,475.36	11,766.38	26,904.10	24,255.64
101-101-5-160-00	Unemployment Ins					
101-101-5-170-00	Salary/Car Allowance	77.99	78.03	37.50	80.00	80.00
101-101-5-210-00	Auditing	3,500.00	3,500.00		4,000.00	6,000.00
101-101-5-220-00	Legal / Attorney Fees	17,808.24	9,826.36	2,405.50	15,000.00	15,000.00
101-101-5-230-00	Engineering / Consulting	11,540.42	6,157.24	5,073.70	10,000.00	15,000.00
101-101-5-240-00	Training And Travel	4,758.89	10,098.78	2,428.24	12,000.00	12,000.00
101-101-5-250-00	Admin Exp To General Admin	748,908.00	634,092.00	305,136.00	610,275.00	640,788.75
101-101-5-250-01	IT Expense to IT Budget					13,074.00
101-101-5-260-00	Waste Removal					
101-101-5-310-00	Telephone / Communications	2,074.44	2,217.86	998.57	2,500.00	2,400.00
101-101-5-320-00	Postage	629.27	552.43	68.33	600.00	300.00
101-101-5-330-00	Utilities	12,309.26	12,279.02	3,698.56	11,500.00	15,000.00
101-101-5-340-00	Rentals And Leases	1,406.06	1,355.34	791.33	1,500.00	3,500.00
101-101-5-350-00	Insurance	132,915.63	130,099.32	828.92	127,260.00	125,000.00
101-101-5-360-00	Equipment Maint And Repair	1,872.08	-	-	4,000.00	2,000.00
101-101-5-360-10	Vehicle Maint/Repair	2,295.90	649.80	326.00	1,500.00	1,500.00
101-101-5-370-00	Transportation Reimburse					
101-101-5-380-00	Building Maintenance	3,381.88	5,725.10	4,650.00	5,000.00	5,000.00
101-101-5-390-00	Other Contractual Services	32,616.26	49,457.53	27,147.05	55,000.00	60,000.00
101-101-5-390-24	Collection Agency Fees	1,639.95	1,993.10	1,377.42	3,000.00	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	67,050.06	19,617.69	1,042.06	3,000.00	2,500.00
101-101-5-391-00	Technological IT	10,196.77	8,342.48	4,095.34	7,281.56	
101-101-5-392-00	Technological Hardware		66.97	1,830.94	1,800.00	
101-101-5-393-00	Department Specific Technology		45,095.35	48,386.84	50,000.00	67,540.00
101-101-5-410-00	Office Supplies	1,311.89	1,289.38	494.85	1,500.00	1,500.00
101-101-5-420-00	Fuels For Vehicles/Equip	3,252.77	5,247.30	773.68	3,500.00	2,500.00
101-101-5-430-00	Operating Supplies	2,747.56	3,599.96	1,600.95	4,000.00	4,000.00
101-101-5-440-00	Safety & Uniform Supplies	783.41	956.18	51.96	1,500.00	1,500.00
101-101-5-450-00	Maint/Repair Supplies	1,402.11	1,111.38	158.36	1,000.00	1,000.00
101-101-5-460-00	Vehicle Maint Supplies	677.25	234.80	-	1,000.00	1,000.00
101-101-5-470-00	Minor Equipment	1,178.33	948.78	-	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	
101-101-5-530-00	Equipment		9,742.58	22,615.53	35,765.60	31,000.00
101-101-5-550-00	Other Capital Improvements					
101-101-5-595-00	Depreciation Expenses	890,890.04				
101-101-5-650-00	Prior Year Adjustment					
101-101-5-710-00	Utility Tax	396,284.94	375,193.26	114,804.31	564,650.00	495,171.02
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	1,313,584.52	1,082,150.00	8,225.00	1,130,750.00	1,007,000.00
101-101-5-730-39	Trans To 004/Util Facility					
101-101-5-730-54	Transfer To Economic Development	52,513.00	-			
101-101-5-730-55	Transfer to FTTP Bond & Int					
101-101-5-810-00	Bad Debt	28,816.57	(1,905.57)	(1,291.30)	10,000.00	(3,000.00)
101-101-5-820-00	Econ Dev Incentive Disc.					
101-101-5-870-00	Pension Expense	(477,400.79)				
ELECTRIC PRODUCTION						
101-102-5-110-00	Regular Salaries	120,905.26	122,373.05	82,268.19	125,715.63	139,397.95
101-102-5-120-00	Overtime	229.13	760.45	204.23	1,500.00	1,000.00
101-102-5-130-00	Benefits - Health & Life	16,841.71	20,445.72	14,047.76	21,543.68	21,543.68
101-102-5-131-00	Benefits - Other	(1,535.58)				
101-102-5-140-00	Social Security	8,742.33	8,538.96	5,698.44	9,731.62	9,273.58
101-102-5-150-00	Retirement	11,364.66	9,122.61	5,167.26	8,190.62	7,329.44
101-102-5-160-00	Unemployment Ins					
101-102-5-220-00	Legal / Attorney Fees		-	-	1,000.00	1,000.00
101-102-5-230-00	Engineering / Consulting	6,055.51	2,175.38	6,332.80	6,000.00	10,000.00
101-102-5-240-00	Training And Travel			900.00	2,000.00	2,000.00
101-102-5-250-01	IT Expense to IT Budget					9,805.00
101-102-5-260-00	Waste Removal	2,700.03	-	-	3,000.00	3,000.00
101-102-5-310-00	Telephone / Communications					
101-102-5-330-00	Utilities	64,049.03	64,975.06	23,798.29	50,000.00	50,000.00
101-102-5-340-00	Rentals And Leases	212.12	412.12	371.16	1,000.00	1,000.00
101-102-5-360-00	Equipment Maint And Repair	2,786.72	3,207.00	1,694.61	15,000.00	15,000.00
101-102-5-360-10	Vehicle Maint/Repair	1,205.68	-	931.19	2,000.00	2,200.00

138 line finalization hopefully this year

138 line finalization hopefully this year

CRC is here now
Leave here as could go up with economy

HCS and Cell Services

Tantalus annual

Tied to above revenue

lower due to decommissioning

No major breakdowns this year
2 sets pickup tires

101-102-5-370-00	Transportation Reimburse							
101-102-5-380-00	Building Maintenance	421.05	10,841.26	450.40	10,000.00	12,000.00	Shop roof and paint sides	
101-102-5-390-00	Other Contractual Services	9,805.20	34,324.26	7,391.25	30,000.00	12,000.00	No NESHAP testing until FY 2026	
101-102-5-390-20	Purchase Power-Irnea	10,184,625.24	10,043,689.04	5,715,201.14	10,900,000.00	9,548,956.00		
101-102-5-390-50	Contractual/Technological	35.24	79.00	12.00	100.00	100.00		
101-102-5-391-00	Technological IT	2,933.45	2,943.82	1,363.39	3,590.52			
101-102-5-392-00	Technological Hardware	-	-	794.63				
101-102-5-410-00	Office Supplies	18.91	86.28	102.19	200.00	300.00		
101-102-5-420-00	Fuels For Vehicles/Equip	11,752.48	10,592.59	4,886.28	13,000.00	12,000.00	Fuel increase anticipated	
101-102-5-430-00	Operating Supplies	3,987.03	4,603.30	1,927.09	4,000.00	4,000.00		
101-102-5-440-00	Safety & Uniform Supplies	678.91	1,332.21	1,175.77	1,250.00	2,000.00		
101-102-5-450-00	Maint/Repair Supplies	9,521.20	1,417.05	885.97	10,000.00	10,000.00		
101-102-5-460-00	Vehicle Maint Supplies	1,148.10	962.53	588.16	1,500.00	1,500.00		
101-102-5-470-00	Minor Equipment	17,230.40	8,894.11	12,802.52	20,000.00	15,000.00		
101-102-5-490-00	Generat.Fuel/Chemical Sup	20,884.51	73,136.74	78.99	40,000.00	40,000.00		
101-102-5-505-00	Engineering For Capital							
101-102-5-520-00	Buildings & Structures			45,041.50	100,000.00	-		
101-102-5-530-00	Equipment	13,668.96	39,662.58	19,664.63	55,765.60	31,000.00		
101-102-5-540-00	Lines							
101-102-5-550-00	Other Capital Improvements							
101-102-5-595-00	Depreciation Expenses							
ELECTRIC DISTRIBUTION								
101-104-5-110-00	Regular Salaries	944,253.47	992,880.73	491,109.60	1,002,414.40	1,025,460.80		
101-104-5-120-00	Overtime	53,734.23	96,916.50	34,997.89	70,000.00	70,000.00		
101-104-5-130-00	Benefits - Health & Life	121,857.95	155,230.98	79,876.40	178,290.06	178,290.06		
101-104-5-131-00	Benefits - Other	25,927.53						
101-104-5-140-00	Social Security	75,669.60	82,642.70	39,768.01	82,039.24	83,802.29		
101-104-5-150-00	Retirement	93,855.80	81,041.21	33,743.55	69,954.80	67,435.09		
101-104-5-150-03	Benefits ICMA	382.88	21,780.66	10,511.69		22,000.00	2% match program	
101-104-5-160-00	Unemployment Ins							
101-104-5-170-00	Salary/Car Allowance							
101-104-5-180-00	Spec Proj/Community Serv							
101-104-5-230-00	Engineering / Consulting	12,928.93	11,408.64	4,000.00	20,000.00	15,000.00	138 line is in capital engineering	
101-104-5-240-00	Training And Travel	12,973.23	6,349.02	7,962.70	15,000.00	15,000.00		
101-104-5-250-01	IT Expense to IT Budget					35,953.00		
101-104-5-260-00	Waste Removal							
101-104-5-310-00	Telephone/Communications	1,096.38	1,027.02	560.78	1,300.00	1,300.00	Ben, on-call and Mobile Iron	
101-104-5-330-00	Utilities	909.96	1,298.63	571.87	1,500.00	1,500.00	Ameren increases	
101-104-5-340-00	Rentals And Leases	395.90	-	-	500.00	500.00		
101-104-5-360-00	Equipment Maint And Repair	23,845.03	23,693.89	16,791.59	35,000.00	75,000.00	\$50K to paint Westside breakers	
101-104-5-360-10	Vehicle Maint/Repair	5,073.36	13,246.24	2,735.45	9,000.00	8,000.00		
101-104-5-370-00	Transportation Reimburse							
101-104-5-380-00	Building Maintenance	4,506.57	15,437.85	504.99	5,000.00	5,000.00		
101-104-5-390-00	Other Contractual Services	24,568.34	26,124.98	9,725.44	65,000.00	35,000.00	xfrm. rubber goods and pole testing	
101-104-5-390-40	Trees-Distribution							
101-104-5-390-41	Trees-Transmission Lines							
101-104-5-390-50	Contractual/Technological	1,830.67	1,667.98	1,028.24	2,000.00	1,900.00	Air cards in truck tablets	
101-104-5-391-00	Technological IT	26,436.71	23,811.50	12,281.85	22,614.69			
101-104-5-392-00	Technological Hardware				1,200.00			
101-104-5-420-00	Fuels For Vehicles/Equip	17,940.23	29,408.39	14,575.67	40,000.00	35,000.00	Fuel increase anticipated	
101-104-5-430-00	Operating Supplies	175,166.14	133,596.21	120,049.31	180,000.00	200,000.00	Escalating material prices and productive crews	
101-104-5-430-41	Operating Supplies-Transmi							
101-104-5-440-00	Safety & Uniform Supplies	10,015.21	15,097.08	9,776.41	20,000.00	35,000.00	Affected by escalating prices + \$10K to replace I	
101-104-5-450-00	Maint/Repair Supplies	4,712.76	5,708.30	3,293.56	8,000.00	8,000.00		
101-104-5-460-00	Vehicle Maint Supplies	5,672.72	13,728.97	3,286.21	10,000.00	10,000.00		
101-104-5-470-00	Minor Equipment	15,028.54	8,071.63	8,771.27	10,000.00	15,000.00		
101-104-5-505-00	Engineering For Capital			3,849.46	30,000.00	50,000.00	Sursee station changes	
101-104-5-510-00	Land				493,000.00			
101-104-5-510-10	Right Of Way							
101-104-5-510-20	Easement			3,331.00				
101-104-5-520-00	Buildings & Structures							
101-104-5-530-00	Equipment		187,532.19	166,550.37	313,765.60	476,000.00	from spreadsheet	
101-104-5-530-60	Meters		140,789.48	917.63	110,000.00	60,000.00	from spreadsheet	
101-104-5-540-00	Lines Roads Etc - New/Repl							
101-104-5-540-03	Lines-Transmission		100,000.00					
101-104-5-540-10	Electric Poles		57,997.69	33,000.75	80,000.00	55,000.00		
101-104-5-540-20	Electric Transformers	363.00	-	69,860.00	50,000.00	400,000.00	If current order comes in this FY	
101-104-5-540-30	Electric Cable		77,513.94	42,674.00	210,000.00	100,000.00		
101-104-5-550-00	Other Capital Improvements		57,562.62	85,235.60	30,800.00	55,000.00		
101-104-5-560-00	Substations							
101-104-5-595-00	Depreciation Expenses							
101-104-5-630-00	Other Debt Services							
TOTAL EXPENSES		15,961,173.59	15,782,561.43	8,066,463.83	17,974,881.37	16,164,994.85		
REVENUE OVER EXPENSES		854.00	(8,191.42)	487,352.76	748.63	712.65		
Electric Surplus								
105-000-4-361-10	Interest Income	129,791.60	67,253.25	63,971.76	125,000.00	120,000.00		
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	1,313,584.52	1,082,150.00	8,225.00	1,130,750.00	1,007,000.00		
TOTAL REVENUE		1,443,376.12	1,149,403.25	72,196.76	1,255,750.00	1,127,000.00		
105-105-5-730-15	Transfer To Electric							
105-105-7-30-20	Transfer To FTTP Fund				843,132.00	953,068.00	To Cover Fiber Bond Payment	
TOTAL EXPENSES					843,132.00	953,068.00		
REVENUE OVER EXPENSES		1,443,376.12	1,341,000.00	72,196.76	412,618.00	173,932.00		

City of Highland, Illinois
Electric Production
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
<u>Engineering for Capital Account #505</u>					
Total Engineering for Capital Account #505	0	0	0	0	0
<u>Land Account #510</u>					
Total Land Account #510	0	0	0	0	0
<u>Building Account #520</u>					
Old generator building modification for mechanic shop					
Total Building Account #520	0	0	0	0	0
<u>Equipment Account #530</u>					
Tyler Software	31,000				
Mechanic Shop Equipment					
Total Equipment Account #530	31,000	0	0	0	0
<u>Lines, Roads, Etc Account #540</u>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<u>Other Capital Improvements Account #550</u>					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	31,000	0	0	0	0
Department Specific Technology					
Revize Website Maint	340	340	340	340	340
Code Red	3100	3100	3100	3100	3100
Springbrook Maint	18100	18100	18100	18100	18100
Tantalus Maint	46000	46000	46000	46000	46000
	67540	67540	67540	67540	67540

City of Highland, Illinois
 Electric Distribution
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Engineering for changes to accommodate Sursee Station	50,000				
Total Engineering for Capital Account #505	50,000	0	0	0	0
Land Account #510					
Grandview Farms Option Purchase					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tyler Software	31,000				
Materials and installation of 3 - 34.5kV breakers	45,000				
Digger Derrick			375,000		
Bucket Truck				300,000	
Customer Portal					
Miscellaneous equipment for Bellm Road Cross Tie					
Miscellaneous costs associated with sursee station	300,000				
Northtown substation recloser upgrades		250,000			
Misc Control Devices	20,000	20,000	20,000	20,000	20,000
New Skidder trencher with accessories	80,000				
Total Equipment Account #530	476,000	270,000	395,000	320,000	20,000
Meters Account #530-60					
Electric Meters	60,000	60,000	60,000	60,000	60,000
Updated gateways, possible grant matching					
Total Electric Meters Account #530-60	60,000	60,000	60,000	60,000	60,000
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Electric Poles Account #540-10					
Bellm Road Cross Tie					
Electric Poles	55,000	58,000	61,000	64,000	67,000
Total Electric Poles #540-10	55,000	58,000	61,000	64,000	67,000
Electric Transformers Account #540-20					
Electric Transformers	400,000	200,000	200,000	200,000	200,000
Total Electric Transformers Account #540-20	400,000	200,000	200,000	200,000	200,000
Electric Cable Account #540-30					
Bellm Road Cross Tie					
New Electric Lines	100,000	120,000	120,000	120,000	120,000
Total Electric Cable Account #540-30	100,000	120,000	120,000	120,000	120,000
Other Capital Improvements Account #550					
Lighting for Broadway Streetscape Phase II City Portion		200,000			
3 Light and pole structures for Main Street by Tullaghans	30,000				
LED Streetlights	25,000	25,000	25,000	25,000	25,000
Total Other Capital Improvements Account #550	55,000	225,000	25,000	25,000	25,000
Total Capital Expenditures Projected	1,196,000	933,000	861,000	789,000	492,000

FIBER FUND - 111
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue						
Sales - Voice, Video, Data, STB	\$ 2,906,393	\$ 2,916,890	\$ 2,975,228	\$ 3,034,733	\$ 3,095,428	\$ 3,157,336
Installation Fees	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Wire Maintenance	\$ 65,400	\$ 64,279	\$ 65,565	\$ 66,876	\$ 68,214	\$ 69,578
Misc Revenues	(128,000)	(78,374)	(179,942)	(183,541)	(187,212)	(190,956)
From Elec Surplus	843,132	953,068				0
Total Revenues Projected	\$ 3,701,925	\$ 3,855,863	\$ 2,860,851	\$ 2,918,068	\$ 2,976,430	\$ 3,035,958
Revenue Allocation:						
Operating & Maintenance Allocation	85%	3,146,636	3,277,484	2,431,723	2,480,358	2,529,965
Capital Expenditures Allocation	10%	370,192	385,586	286,085	291,807	297,643
Cash Reserve & Equip Repl Allocation	5%	185,096	192,793	143,043	145,903	148,821
Operating & Maintenance:						
Personnel	\$ 445,533	\$ 447,689	\$ 463,358	\$ 479,575	\$ 496,360	\$ 513,733
Professional Svcs	49,100	76,693	78,227	79,791	81,387	83,015
Contractual Svcs	1,998,569	2,027,182	2,067,725	2,109,080	2,151,261	2,194,287
Supplies	49,940	68,178	69,541	70,932	72,351	73,798
Total O&M Projected	\$ 2,543,142	\$ 2,619,741	\$ 2,678,851	\$ 2,739,378	\$ 2,801,360	\$ 2,864,832
Capital Projection						
Bond Debt Repayment Transfer Out	203,266	282,171	126,800	126,800	126,800	126,800
Capital Reserve Transfer In from Surplus	955,132	953,068	955,132	953,068	950,680	952,968
Capital Reserve Transfer In from Surplus	0	0	0	0	0	97,500
Transfer to Reserves / Surplus	0	0	0	0	0	0
Transfer to Economic Development	0	0	0	0	0	0
Cash Expenditures	2,746,408	2,901,912	2,805,651	2,866,178	2,928,160	2,991,632
Transfers Out	955,132	953,068	955,132	953,068	950,680	952,968
Total Expenditures & Transfers Projected	\$ 3,701,540	\$ 3,854,980	\$ 3,760,783	\$ 3,819,246	\$ 3,878,840	\$ 3,944,600

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 385	\$ 884	\$ (899,932)	\$ (901,178)	\$ (902,410)	\$ (811,142)
Revenue over O&M	\$ 1,158,782	\$ 1,236,122	\$ 182,000	\$ 178,690	\$ 175,070	\$ 171,126

FIBER FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	68.7%	67.9%	93.6%	93.9%	94.1%	94.4%
Revenue Dedicated to Personnel will equal 20%						
Actual Revenue Dedicated to Personnel	12.0%	11.6%	16.2%	16.4%	16.7%	16.9%
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	1,238,622	186,500	183,190	179,570	175,626
Net Revenues Available for Debt Service	2,634,967	4,009,218	2,914,769	5,637,305	2,981,138	2,997,121
FOTP Debt Service Payments	951,764.00	953,068.00	950,680.00	952,968.00	949,824.00	951,356.00
110% Coverage of Fiber Payments	277%	421%	307%	592%	314%	315%

118-118-5-300-00	Other Contractual Services				
118-118-5-300-33	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				
TOTAL EXPENSES		574,375.59	-	828.91	0.00
REVENUE OVER EXPENSES		378,696.41	-	(828.91)	0.00

FTTP Bond & Interest Fd 119

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	6 months 10/31/22	FY 2023-24 Budget	FY 2024-25 Budget
119-000-4-361-10	Interest Income	4,624.95	3,020.21	2,285.44	4,500.00	2,500.00
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					
119-000-4-381-52	From Fiber Operations	948,996.00	948,000.00	477,564.00	955,132.00	953,068.00
	From FTTP Bond Reserves					
TOTAL REVENUE		953,620.95	951,020.21	479,849.44	959,632.00	955,568.00
118-118-5-390-00	Other Contractual Services					
118-118-5-610-00	Principal Payments		770,000.00		79,000.00	805,000.00
118-118-5-620-00	Interest Payments		181,784.00	82,566.00	165,132.00	148,068.00
118-118-5-630-00	Other Debt Services	300.00	300.00	150.00	250.00	300.00
118-118-5-730-32	Transfer to FTTP Bond Reserve					
118-118-5-730-51	Transfer to FTTP Bond Const 118	953,072.00				
TOTAL EXPENSES		953,372.00	952,084.00	82,716.00	244,382.00	953,368.00
REVENUE OVER EXPENSES		248.95	(1,043.79)	397,133.44	715,250.00	2,200.00

FTTP Bond Reserve Fund 120

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	6 months 10/31/22	FY 2023-24 Budget	FY 2024-25 Budget
120-000-4-361-10	Interest Income	105.05	9,722.46	(1,806.50)	100.00	
120-000-4-381-79	From Fiber Bond Constr					
120-000-4-381-80	From FTTP Bond and Interest					
TOTAL REVENUE		105.05	9,722.46	(1,806.50)	100.00	0.00
120-120-5-730-01	Transfer to Fiber Operations	105.05			100.00	
	Transfer to FTTP Bond Payment					
TOTAL EXPENSES		105.05	-	-	100.00	0.00
REVENUE OVER EXPENSES		-	9,722.46	(1,806.50)	0.00	0.00

City of Highland, Illinois
 FTTP Operations
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Engineering Support	20,000	30,000	30,000	30,000	30,000
Total Engineering for Capital Account #505	20,000	30,000	30,000	30,000	30,000
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tyler Software	31,000				
EAS					
ONT's	40,000	40,000	40,000	40,000	40,000
Sticks (new)					
Bucket Truck					
10 GIG Card					
CSS Card- integration with Calix	30,000				
Sticks (replacement)	4,000	4,000	4,000	4,000	4,000
Switches (replacement)	1,800	1,800	1,800	1,800	1,800
Card CMS (replacement) (for gig service)	11,000	11,000	11,000	11,000	11,000
Total Equipment Account #530	117,800	56,800	56,800	56,800	56,800
Lines, Roads, Etc Account #540					
Materials for repairs on roads/lines	36,753				
Fiber Splicing	40,000	40,000	40,000	40,000	40,000
Total Lines, Roads, Etc Account #540	76,753	40,000	40,000	40,000	40,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	214,553	126,800	126,800	126,800	126,800
Department Specific Technology					
Revize Website Maint	340	340	340	340	340
Springbrook Maint	4,520	4,520	4,520	4,520	4,520
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	17,324	18,190	19,100	20,055	21,057
SolarWinds Performance Monitor	1,552	1,552	1,552	1,552	1,552
SolarWinds Remote Support	150	150	150	150	150
	46,866	47,732	48,642	49,597	51,119

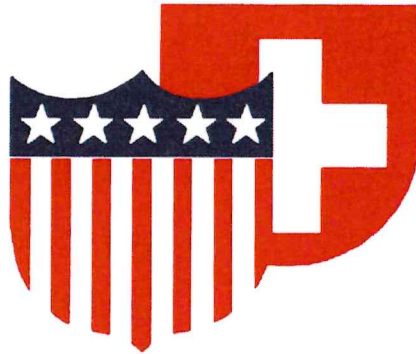
City of Highland, Illinois
 FTTP Distribution
 24/25 thru 28/29

PROJECTS BY BUDGET ITEM

Budget Item	24/25	25/26	26/27	27/28	28/29
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Construction Materials Remaining In City					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Line Splicing Remaining In City					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	0

Future Construction to be evaluated at a later date

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

CITY PROP / EQUIPMENT / RESERVES

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
004-000-4-341-10	Miscellaneous Revenue					
004-000-4-361-09	Int-KRC Bond Money Bal	7.26	750.93	2,477.43	10.00	1,000.00
004-000-4-361-10	Interest Income					
004-000-4-361-12	Interest Tri-Centennial Fd	10.78	5.22	4.64	10.00	10.00
004-000-4-361-20	Int-General Admin	9,626.65	4,982.54	5,460.61	9,600.00	5,500.00
004-000-4-361-21	Int-Fire Dept	2,648.29	1,499.41	2,189.48	2,600.00	2,000.00
004-000-4-361-22	Int-Swim Pool	854.55	223.20	205.15	600.00	200.00
004-000-4-361-24	Int-Parks Prog Comm Bldg	6.62	0.62	417.63	10.00	10.00
004-000-4-361-27	Int-Gen Fd Reserves	(467.04)	2,414.72	101.61	100.00	200.00
004-000-4-361-28	Int-Police	24,056.14	11,409.86	9,827.87	15,000.00	10,000.00
004-000-4-361-29	Int-PW Admin					
004-000-4-361-30	Int-Emerg Mgt Agency					
004-000-4-361-36	Int-B&Z	7,007.87	3,815.66	3,929.24	6,000.00	3,800.00
004-000-4-361-37	Int-Street Division	11,325.23	6,583.64	7,622.63	9,000.00	7,000.00
004-000-4-361-38	Int-Ambulance Fund Reserve	4,120.39	1,972.72	1,343.28	4,000.00	1,500.00
004-000-4-361-39	Int-Utility Facility	34,656.51	17,087.93	15,196.93	22,000.00	17,000.00
004-000-4-361-47	Int-B&Z for Mitigation	14.10	7.02	6.34	10.00	10.00
004-000-4-361-53	Int-Tree Commission					
004-000-4-361-54	Int- Comm Dev	2.64	173.95	451.61	2.00	200.00
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	190,000.00		134,000.00	40,000.00
004-000-4-381-10	From General Admin Fund	120,000.00				
004-000-4-381-11	From Gen Fd Reserves		190,000.00			
004-000-4-381-15	From PW Admin					
004-000-4-381-22	From Streets	320,000.00	150,000.00			6,000.00
004-000-4-381-37	For Utility Facility					
004-000-4-381-38	From Police Dept		270,000.00		13,000.00	
004-000-4-381-39	From Cem Brd Of Mgrs 717					
004-000-4-381-40	From Swim Pool		72,000.00		100,000.00	123,500.00
004-000-4-381-47	From B&Z From Mitigation					
004-000-4-381-48	From B&Z	140,000.00				
004-000-4-381-52	From Parks Prog Comm Bldg		152,000.00		26,000.00	19,000.00
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					
004-000-4-381-59	From Emerg Mgt Agency					
004-000-4-381-63	From Fire Dept	70,000.00	204,000.00		40,000.00	
004-000-4-381-70	From Ambulance Dept					125,000.00
004-000-4-381-91	From P&R Cemetery Fd 715					
TOTAL REVENUE		1,117,869.99	1,278,927.42	49,234.45	381,942.00	361,930.00
004-004-5-730-10	Transfer To General Admin					
004-004-5-730-11	Transfer To Police	250,000.00	19,000.00			90,500.00
004-004-5-730-12	Transfer To Fire					
004-004-5-730-14	Trans To Parks Prog Comm Bldg					
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	44,000.00
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 Korte Rec Center					
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					
004-004-5-730-91	Transfer To P&R Cemetery 715					
TOTAL EXPENSES		392,000.00	242,500.00	-	252,000.00	134,500.00
REVENUE OVER EXPENSES		725,869.99	578,230.00	49,234.45	129,942.00	227,430.00

POLICE PENSION FUND

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
702-000-4-311-10	Property Tax-General	727,384.15	655,000.88	494,399.10	658,000.00	660,000.00
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	155,928.39	160,641.39		150,000.00	150,000.00
702-000-4-361-10	Interest Income	255,554.07	97,812.90	1,239.78	250,000.00	185,000.00
702-000-4-361-20	Realized/Unrealized Gain Loss on Investm	(1,237,442.12)	54,402.82			
702-000-4-371-10	Misc Revenue					
TOTAL REVENUE		(91,675.51)	974,757.99	495,638.88	1,064,900.00	1,001,900.00
702-702-5-150-00	Retirement	838,140.45	910,694.86	404,112.00	945,000.00	945,000.00
702-702-5-220-00	Legal / Attorney Fees	5,400.00	16,083.50	5,126.10	9,000.00	9,000.00
702-702-5-240-00	Training	1,600.00	450.00		2,500.00	2,500.00
702-702-5-390-00	Other Contractual Services	35,864.62	37,103.33	60,109.77	45,000.00	45,000.00
702-702-5-640-00	Amortization Expense					
702-702-5-871-00	Investment Expense		3,714.43			
702-702-5-81-01	Other Expense		9,597.68			
TOTAL EXPENSES		881,005.07	977,643.80	469,347.87	1,001,500.00	1,001,500.00
REVENUE OVER EXPENSES		(972,680.58)	(2,885.81)	26,291.01	63,400.00	400.00

IMRF / SOCIAL SECURITY

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
704-000-4-311-10	Property Tax-General	858,986.00	852,073.51	642,581.22	855,000.00	852,000.00
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	4,554.14	1,804.81	1,314.64	1,200.00	1,200.00
704-000-4-371-10	Miscellaneous Revenue					
704-000-4-371-15	Grants					
TOTAL REVENUE		871,815.14	862,153.32	643,895.86	864,475.00	861,475.00
704-704-5-140-00	Social Security	490,934.83	508,113.39	247,504.73	500,000.00	510,000.00
704-704-5-150-00	Retirement	412,458.19	325,819.44	138,423.01	355,000.00	350,000.00
TOTAL EXPENSES		903,393.02	833,932.83	385,927.74	855,000.00	860,000.00
REVENUE OVER EXPENSES		(11,225.00)	28,220.49	257,968.12	9,475.00	1,475.00

Potential Retirement Payo Potential Retirement Payouts

AUDIT FUND

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
705-000-4-311-10	Property Tax-General	25,096.39	25,084.47	21,887.36	29,000.00	40,000.00
705-000-4-312-10	Replacement Tax-General	11,336.22	12,858.34	8,760.87	10,000.00	10,000.00
705-000-4-361-10	Interest Income	259.06	223.13	146.28	250.00	250.00
705-000-4-371-10	Miscellaneous Revenue					
TOTAL REVENUE		36,691.67	38,165.94	30,794.51	39,250.00	50,250.00
705-705-5-210-00	Auditing	26,740.00	40,020.00		39,000.00	50,000.00
705-705-5-220-00	Legal / Attorney Fees					
TOTAL EXPENSES		26,740.00	40,020.00	-	39,000.00	50,000.00
REVENUE OVER EXPENSES		9,951.67	(1,854.06)	30,794.51	250.00	250.00

LIABILITY INSURANCE FUND

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
706-000-4-311-10	Property Tax-General	324,620.27	299,118.48	240,424.53	320,000.00	320,000.00
706-000-4-312-10	Replacement Tax-General	36,196.34	41,056.42	20,614.61	20,000.00	20,000.00
706-000-4-361-10	Interest Income	3,968.26	2,447.32	1,781.86	1,200.00	1,200.00
706-000-4-371-10	Misc Revenue					
TOTAL REVENUE		364,784.87	342,622.22	262,801.00	341,200.00	341,200.00
706-706-5-350-00	Insurance	312,678.43	301,835.36	828.91	323,521.00	323,521.00
TOTAL EXPENSES		312,678.43	301,835.36	828.91	323,521.00	323,521.00
REVENUE OVER EXPENSES		52,106.44	40,786.86	261,972.09	17,679.00	17,679.00

Includes Lexipol costs

Reserves for Claims/Additional Costs

SOLID WASTE FUND

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 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	1,908,078.62	2,061,275.47	1,090,941.80	2,000,000.00	2,100,000.00
713-000-4-361-10	Interest Income	6,788.66	4,397.40	4,438.99	6,000.00	5,000.00
713-000-4-371-10	Misc Revenue	1,468.40	5,382.50		1,200.00	1,200.00
713-000-4-371-15	Grants					
713-000-4-371-40	Donations					
713-000-4-371-90	Overpayments					
TOTAL REVENUE		1,916,335.68	2,071,055.37	1,095,380.79	2,007,200.00	2,106,200.00
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	114,624.00	57,420.00	114,845.00	120,587.25
713-713-5-320-00	Postage					
713-713-5-350-00	Insurance			828.91		1,000.00
713-713-5-390-00	Other Contractual Services	1,758,337.78	1,730,186.98	1,032,651.02	1,940,000.00	1,980,000.00
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	24,889.00	2,549.52	4,212.87		
713-713-5-730-18	Transfer To Street Dept					
713-713-5-810-00	Bad Debt	5,435.88	(246.56)	(193.66)		
TOTAL EXPENSES		1,924,022.66	1,847,113.94	1,094,919.14	2,054,845.00	2,101,587.25
REVENUE OVER EXPENSES		(7,686.98)	223,941.43	461.65	(47,645.00)	4,612.75

Includes Rate increase

Sale of Scrap Dumpsters

use cash on hand

CEMETERY LAND REPLACEMENT

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
716-000-4-345-20	Sale Of Lots	11,000.00	9,250.00	4,250.00	10,000.00	9,000.00
716-000-4-361-10	Interest Income	518.02	306.67	262.45	400.00	400.00
716-000-4-371-10	Miscellaneous Revenue	1,372.50	915.00	-	1,000.00	1,000.00
716-000-4-381-11	From Gen Fd Reserve 004					
TOTAL REVENUE		12,890.52	10,471.67	4,512.45	11,400.00	10,400.00
716-716-5-230-00	Engineering / Consulting					
716-716-5-390-00	Other Contractual Services					
716-716-5-510-00	Land					
716-716-5-730-27	Transfer to Cemetery 009-715					
716-716-5-730-30	Transfer to Gen Fd Reserve 004				7,500.00	7,500.00
716-716-5-730-31	Transfer to Rec Fund					
TOTAL EXPENSES		-	-	-	7,500.00	7,500.00
REVENUE OVER EXPENSES		12,890.52	10,471.67	4,512.45	3,900.00	2,900.00

Land repayment

CEMETERY BOARD OF MANAGERS

Account Number	Description	FY 2021-22 Budget	FY 2022-23 Budget	YTD Actual 6 months 10/31/23	FY 2023-24 Budget	FY 2024-25 Budget
717-000-4-347-90	Perpetual Care Revenue	15,400.00	15,400.00	5,950.00	15,000.00	15,000.00
717-000-4-361-10	Interest Income	12,819.24	13,818.35	4,753.73	8,000.00	8,000.00
717-000-4-361-20	Unrealized Gain/Loss on Investment	(951.14)	(655.24)			
TOTAL REVENUE		27,268.10	28,563.11	10,703.73	23,000.00	23,000.00
717-717-5-110-00	Regular Salaries					
717-717-5-360-00	Equipment Maint And Repair					
717-717-5-390-00	Other Contractual Services				2,700.00	
717-717-5-430-00	Operating Supplies					
717-717-5-450-00	Maint/Repair Supplies					
717-717-5-470-00	Minor Equipment					
717-717-5-520-00	Buildings & Structures					
717-717-5-550-00	Other Capital Improvements					
717-717-5-595-00	Depreciation Expense	1,835.44	4,629.19			
717-717-5-730-27	Transfer To Cemetery 009-715	8,905.03			8,800.00	39,800.00
TOTAL EXPENSES		10,740.47	4,629.19	-	11,500.00	39,800.00
REVENUE OVER EXPENSES		16,527.63	23,933.92	10,703.73	11,500.00	(16,800.00)

Software Mtn Agreement

Software/Road Impr

From Trust Funds

Account Number	Description	FY 21-22 Budget	FY 22-23 Budget	YTD Actual		FY 24-25 Budget	Comments
				6 mths 10/31/23	FY 23-24 Budget		
Library Working Account							
601-000-4-347-11	Fines	1,329.57	701.55		1,000.00	10.00	
601-000-4-347-12	Non-Resident Fees	10,880.00	11,840.75		10,000.00	12,000.00	
601-000-4-347-13	Gifts / Donations	3,898.58	5,062.65		5,000.00	5,000.00	
601-000-4-347-14	Copier Fees	1,334.70	1,637.72		1,500.00	2,000.00	
601-000-4-347-15	Microfilm						
601-000-4-347-16	Fax Fees	133.50	278.25		200.00	200.00	
601-000-4-347-17	Miscellaneous	3,360.96	3,181.35		4,500.00	4,500.00	
601-000-4-347-18	Lost Books	626.43	618.13		750.00	750.00	
601-000-4-347-19	Internet Fees						
601-000-4-361-10	Interest Income	6.16	344.31			900.00	
601-000-4-371-20	Credit Card Fees						
601-000-4-371-66	Community Programs						
TOTAL REVENUE		21,569.90	23,664.71	-	22,950.00	25,360.00	

601-601-5-240-00	Training and Travel				250.00		
601-601-5-320-00	Postage				500.00		
601-601-5-330-00	Utilities						
601-601-5-390-00	Other Contractual Services	189.82	215.17		500.00	500.00	
601-601-5-390-66	Community Programs	260.00	853.91		3,000.00	1,500.00	
601-601-5-430-00	Operating Supplies		746.03		500.00	500.00	
601-601-5-450-00	Maint/Repair Supplies	362.90			1,500.00	1,500.00	
601-601-5-470-00	Minor Equipment						
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				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	11,000.00	18,500.00		15,000.00	15,000.00	
601-601-5-730-56	Transfer to Endowment Acct						
TOTAL EXPENSES		11,812.72	20,315.11	-	22,200.00	19,950.00	
REVENUE OVER EXPENSES		9,757.18	3,349.60	-	750.00	5,410.00	

Account Number	Description	FY 21-22 Budget	FY 22-23 Budget	YTD Actual		FY 24-25 Budget	Comments
				6 mths 10/31/23	FY 23-24 Budget		
Library Tax Account							
602-000-4-311-10	Property Tax -General	306,054.36	313,157.33		335,254.34	364,164.48	
602-000-4-312-10	Replacement Tax - General	42,461.07	56,064.98		22,189.00	35,000.00	
602-000-4-347-13	Gifts / Donations	2,500.00	883.00		3,000.00	3,000.00	
602-000-4-361-10	Interest Income	18.88	395.75			1,200.00	
602-000-4-371-10	Misc Revenue	15,331.87	5,579.05		1,000.00	1,000.00	
602-000-4-371-11	Per Capita Grant Revenue	14,630.53	14,736.73		14,500.00	15,000.00	
602-000-4-371-15	Grants	2,550.00	4,500.00		3,500.00	6,000.00	
602-000-4-371-66	Community Programs		420.00				
602-000-4-381-68	From Children's Library				10,000.00	10,000.00	
602-000-4-381-69	From Library Working Fund	11,000.00	18,500.00		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	
TOTAL REVENUE		394,546.71	414,236.84	-	414,943.34	460,864.48	

602-602-5-110-00	Regular Salaries	190,450.48	202,818.85		205,000.00	225,000.00	
602-602-5-120-00	Overtime						
602-602-5-130-00	Benefits - Health & Life	20,479.48	21,586.42		18,000.00	20,000.00	
602-602-5-131-00	Benefits - Other	(5,755.97)	1,659.01				
602-602-5-160-00	Unemployment Insurance						
602-602-5-240-00	Training and Travel	120.50	281.32		2,000.00	1,000.00	
602-602-5-310-00	Telephone / Communications						
602-602-5-330-00	Utilities	19,686.08	17,434.53		25,000.00	20,000.00	
602-602-5-340-00	Rentals and Leases	4,330.56	3,709.15		3,500.00	3,500.00	
602-602-5-350-00	Insurance	4,325.00					
602-602-5-360-00	Equipment Maint and Repair	354.29			1,500.00	1,500.00	
602-602-5-380-00	Building Maintenance	9,224.17	18,121.61				
602-602-5-390-00	Other Contractual Services	29,601.54	50,309.00		25,000.00	25,000.00	
602-602-5-390-50	Technology Services	10,309.43	2,427.82		18,000.00	18,000.00	
602-602-5-390-66	Community Programs	10,070.05	12,631.47		8,000.00	15,000.00	
602-602-5-410-00	Office Supplies	603.40	1,812.67		3,000.00	3,000.00	
602-602-5-430-00	Operating Supplies	6,087.13	5,022.51		6,000.00	5,000.00	
602-602-5-450-00	Maint. Repair Supply						
602-602-5-470-00	Minor Equipment	14,915.17	19,419.10		10,000.00	10,000.00	
602-602-5-470-01	Books/Adult	13,792.86	15,084.39		24,000.00	20,000.00	
602-602-5-470-02	Books/Juvenile	5,017.20	6,524.58		6,000.00	6,000.00	
602-602-5-470-03	Books/Young People	337.01	632.22		1,500.00	1,500.00	
602-602-5-470-04	Magazine Subscriptions	756.01	140.06		1,000.00	1,000.00	
602-602-5-470-05	E-Books	1898.46	1,177.48		3,000.00	3,000.00	
602-602-5-480-01	DVD's	2,939.86	1,705.90		1,500.00	1,500.00	
602-602-5-480-02	CD's	289.14	124.81		500.00	500.00	
602-602-5-480-03	Audio Books/Adult	2,546.49	4,121.66		2,500.00	7,000.00	
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		1,638.81				
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)					
TOTAL EXPENSES		286,283.83	388,383.37	-	365,000.00	387,500.00	
REVENUE OVER EXPENSES		108,262.88	25,853.47	-	49,943.34	73,364.48	

Account Number	Description	FY 21-22 Budget	FY 22-23 Budget	YTD Actual		FY 24-25 Budget	Comments
				6 mths 10/31/23	FY 23-24 Budget		
Library Endowment Account							
603-000-4-311-10	Property Tax-General	35,094.30	35,078.88		35,000.00	35,000.00	
603-000-4-347-13	Gifts/Donations				2,000.00	2,000.00	
603-000-4-361-10	Interest Income	35.32	206.28		20,000.00	20,000.00	
603-000-4-371-10	Misc Revenue	5.00	21,695.64				
603-000-4-371-15	Grants/From General Admin	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					
TOTAL REVENUE		116,000.16	56,980.80	-	57,000.00	57,000.00	
603-603-5-220-00	Legal Fees		914.50		4,500.00	4,500.00	
603-603-5-350-00	Insurance				2,500.00	2,500.00	
603-603-5-360-00	Equipment Maint and Repair		189.07				
603-603-5-380-00	Building Maintenance	19,943.05	20,865.40		1,250.00		
603-603-5-380-04	Building Safety Main.	3,665.98	23,007.18		35,000.00	35,000.00	
603-603-5-390-00	Other Contractual Services	10.00	18,750.00				
603-603-5-430-00	Operating Supplies	134.97	271.77		500.00	500.00	
603-603-5-450-00	Maint/Repair Supplies					500.00	
603-603-5-470-00	Minor Equipment						
603-603-5-520-00	Buildings and Structures						
603-603-5-530-00	Equipment		25,120.00			1,000.00	
603-603-5-550-00	Other Capital Improvements	316.78			2,500.00	2,000.00	
603-603-5-595-00	Depreciation Expense	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	
TOTAL EXPENSES		69,557.68	89,117.92	-	56,750.00	56,500.00	
REVENUE OVER EXPENSES		46,442.48	(32,137.12)	-	250.00	500.00	
YTD Actual							
Account Number	Description	FY 21-22 Budget	FY 22-23 Budget	6 mths 10/31/23	FY 23-24 Budget	FY 24-25 Budget	Comments
Children's Library Account							
604-000-4-361-10	Interest Income	4,817.34	31,150.74				
604-000-4-361-20	Unrealized Gain/Loss on Invest	(30,308.93)					
604-000-4-371-10	Misc Income	5.00					
604-000-4-371-11	Transfer per By-Laws						
TOTAL REVENUE		25,486.59	31,150.74	-	-	-	
604-604-5-390-00	Other Contractual Services	1,370.63	31,223.81				
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						
TOTAL EXPENSES		1,370.63	31,223.81	-	10,000.00	10,000.00	
REVENUE OVER EXPENSES		24,115.96	(73.07)	-	(10,000.00)	(10,000.00)	
YTD Actual							
Account Number	Description	FY 21-22 Budget	FY 22-23 Budget	6 mths 10/31/23	FY 23-24 Budget	FY 24-25 Budget	Comments
Library Special Projects Account							
605-000-4-347-13	Gifts/Donations						
605-000-4-361-10	Interest Income	5,793.95	185.23				
605-000-4-361-20	Unrealized Gain/Loss on Invest	(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						
TOTAL REVENUE		2,614.55	185.23	-	-	-	
605-605-5-180-00	Spec Proj/Community Service						
605-605-5-210-00	Auditing						
605-605-5-390-00	Other Contractual Services	147.86	140.05				
605-605-5-430-00	Operating Supplies						
605-605-5-530-00	Equipment						
605-605-5-550-00	Other Capital Improvements						
605-605-5-730-35	Transfer to Library Tax Account						
605-605-5-730-56	Transfer to Endowment Fund						
TOTAL EXPENSES		147.86	140.05	-	-	-	
REVENUE OVER EXPENSES		2,466.69	45.18	-	-	-	
TOTAL REVENUE		560,217.91	526,218.32	-	494,893.34	543,224.48	
TOTAL EXPENSES		369,172.72	529,180.26	-	453,950.00	473,950.00	
GRAND TOTALS		191,045.19	(2,961.94)	-	40,943.34	69,274.48	