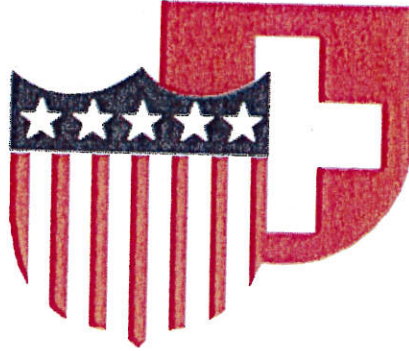


CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2021-22



MISSION STATEMENT

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

VISION STATEMENT

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

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

April 19, 2021

CITY COUNCIL

Mayor Kevin B. Hemann

CITY MANAGER

Christopher Conrad (Interim)

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Sarah Sloan

John Hipskind

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Foehner

DEPARTMENT DIRECTORS

Daniel Cook	Electric
Kelly Korte	Finance
Mark Rosen	Parks & Recreation
David Slover	Human Resources
Charles Becherer	Public Safety (Interim)
Joe Gillespie	Public Works
Angela Imming	Technology & Innovation
Breann Speraneo	Community Development

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2021-2022 BUDGET

2020

- Nov 2nd Staff members should be preparing their budget goals and capital
- Dec 8th EOM financials for first 6 months thru Oct 30th to Staff Members
- Dec 16th Staff provide budget goals to Finance and City Manager for Council
- Dec 21st Budget goals included with Council Packet for Mayor and Council

2021

- Jan 4 - Jan 8 Directors / Supervisors complete employee evaluations and PAF's.
You may discuss the employee evaluations with your staff, but do not discuss any salary changes, as they aren't confirmed until the budget is approved in April.
- Jan 11th Info on Employee evaluations and PAF's to City Manager
- February 1st Staff turn in their completed budgets to Director of Finance
- Feb 8th-Feb 12th City Manager / Director of Finance meet with Staff for budget review.
- March 10th Council receives a copy of the proposed budget.
- March 15th - 7 pm Budget Meetings with Council -
Miscellaneous
General Admin
Fire
EMS
Police
Building & Zoning
Fiber
Electric
Public Works - Streets, Water, Sewer
Parks & Recreation - KRC, Pool, Parks and Programs, Cemetery
- April 5th Council Meeting -
Council makes statement to have the tentative annual budget available for public review at City Hall by April 7th and establish a public hearing on the tentative annual budget for April 19, 2021
- April 7th Have a copy of the budget available for inspection at City Hall.
(At least ten days before passage of the annual budget, you must make the budget available for inspection.)
- April 7th Publish notice of public hearing for April 19, 2021 on tentative budget
(Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)
- April 19th Completed PAF's due for Processing effective May 1
(including pay increases, bonuses, license/education pay, etc)
- April 19th Council Meeting -
Public hearing on tentative budget.
(Before the final budget approval.)
- April 19th City Council adopts the Budget Ordinance (after the public hearing).
(Budget must be adopted before May 1st.)
- After April 19th Directors / Supervisors may discuss salary changes with their staff.

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



City of Highland

City Manager

To: Honorable Mayor Michaelis and Council Members
From: Christopher Conrad, Interim-City Manager
Date: March 1, 2021
Re: FY 2021-2022 Budget Summary

We submit for your review the FY 2021-2022 Budget that shows a \$3.98-million-dollar deficit. The deficit includes planned payments in FY 21-22 for the completion of the Public Safety Building using both debt certificate proceeds and police department reserve funds set aside for the construction.

The FY 2021-2022 budget has been prepared using both the historic metrics of 85% for O&M, 10% for capital, and 5% for replacement/reserves while also taking into account the impact of the pandemic on revenues.

The pandemic has impacted municipal revenues across the country and Highland was not immune. Our diverse sources of revenue have prevented us from making the drastic decisions other communities have been forced to make this past year, but the impact of the pandemic has highlighted a concern that has been growing for several years which is the rate of revenue growth to expense growth. Historically we have managed around this issue through delayed hires, attrition and delayed purchases and capital projects. This conservative and responsible management has the City in a very solid financial position to weather economic fluctuations.

Through the FY 2021-2022 budget, we have funded our operations through the full FY 21-22 and are addressing several maintenance and infrastructure needs. We will also be implementing new citywide software that should impact city services. In light of these changes and continuing the conservative and responsible stewardship of the taxpayer's dollar, we will evaluate our operations for successive years to keep the City on a sustainable path regarding revenue vs. expenses. This means there may be changes in how we deliver services to both the citizens and our employees. Because of the conservative management of city finances in the past, 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 without causing impact on the citizens or the services we provide.

Some highlights of the FY 2021-2022 budget are below:

Public Safety After completing the Fire Station 1 remodel and expansion, work has started on the new Public Safety Building with estimated completion in early Fall of 2021. These projects were funded through issuance of debt certificates backed by the proceeds of the business district tax and reserve funds of the police department. EMS revenues continue to be a watch item as Medicare/Medicaid reimbursements remain flat (or even decline).

Public Works will continue on its course to replace aging water and sewer infrastructure including the trunk main rehabilitation for sewer collection. Street and Alley will continue to repair to pavements, curbs and sidewalks throughout the city. We are waiting on potential grant funds for the second half of the Broadway Streetscape project and upgrades to Matter Dr.

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

Fiber continues to grow subscriber counts and has paused construction to the final two remaining subdivisions while we transition to Victory TV in an effort to make the department more profitable. The Victory TV transition will require significant man-hour resources until implemented, and construction will be re-evaluated once transition is complete. Video service continues to be a budget stressor, and Victory TV will help alleviate some of that stress as it is a cheaper delivery method for that content.

Park and Recreation with the KRC bonds in our review mirror, Parks and Rec is looking to maintain its facilities and monitor personnel costs while continuing to research options for a new outdoor swimming pool. Parks and Rec along with EMS had revenues impacted more severely than other departments as a result of the pandemic so this will be a year of maintenance.

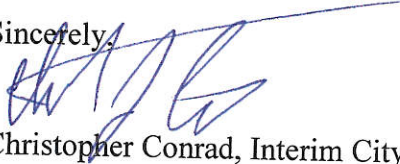
Community Development will continue to evaluate structures that require demolition and mitigate derelict properties. In terms of economic development, plans include deploying resources through incentive agreements to encourage development and the implementation of a Façade Improvement Reimbursement Program in Business District A.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2021/2022. Items to note include the following:

- A 3% increase in Operating and Maintenance (O&M) expenditures, coupled with an estimated 3% increase in operating revenues.
- Transfers to reserves equal \$1,978,000, in an effort to rebuild reserves for future needs.
- Total expenses increase is 0 % from the previous year's budget mainly due to reductions in capital spending.

In closing I want to thank the Directors, Department Heads, former City Manager Latham and Kelly for their cooperation and hard work during this budget process. In addition to the challenges highlighted above, we were dealing with changes in funding sources at the State level which made this budget process a little more complex than normal. I was very proud of the flexibility and efforts of the City Staff.

Sincerely,

A handwritten signature in blue ink, appearing to read 'C. Conrad', with a long horizontal line extending to the right.

Christopher Conrad, Interim City Manager



City of Highland

2021-2022

Budget Overview

Progressive from the Outset

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



HCS
HIGHLAND COMMUNICATION SERVICES

Highland Today

The progressive culture remains alive today in multiple examples. Utility rates for electrical service are amongst the lowest in the State, due to our affiliation with the Illinois Municipal Electrical Agency. The fiber project continues to grow and develop while offering our residents and businesses a valuable asset. Road improvements throughout town continue along with streetscape improvements in the downtown area. The Water Reclamation Facility is very near completion of major improvements and development continues throughout town even during the pandemic. The new public safety facility is under construction and the downtown fire station has completed renovation.

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.

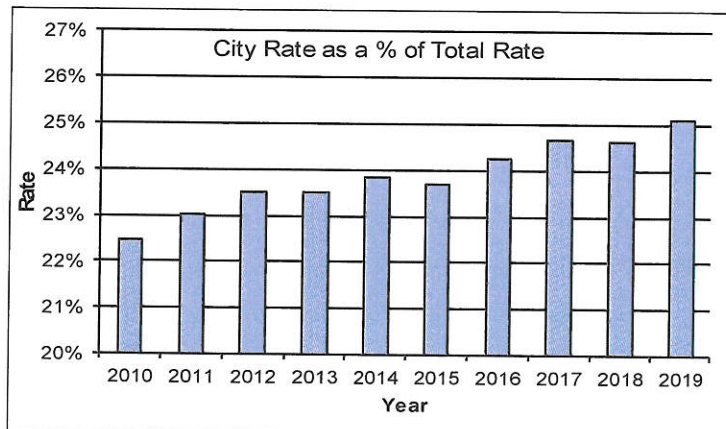
The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage 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 months have highlighted the diversity of the City of Highland and its stable tax base. Even in the wake of business shutdowns and a pandemic creating multiple hardships, we continued forward in maintaining operations and updating facilities as we cautiously monitored the results of the pandemic. The resilience of our employees and leaders allowed us to keep moving forward while sustaining all necessary options as permitted under health department guidance.

Growth within the City of Highland

The City of Highland experienced an increase of 4.57% in assessed valuation in 2019. Since economic conditions are still unpredictable, we anticipate a 3% increase in our assessed valuation based on the prior year's results. As of the most recent figure released in April of 2020, the city-wide assessed value is



\$199 million. Over the past ten years, the average annual percentage increase in assessed

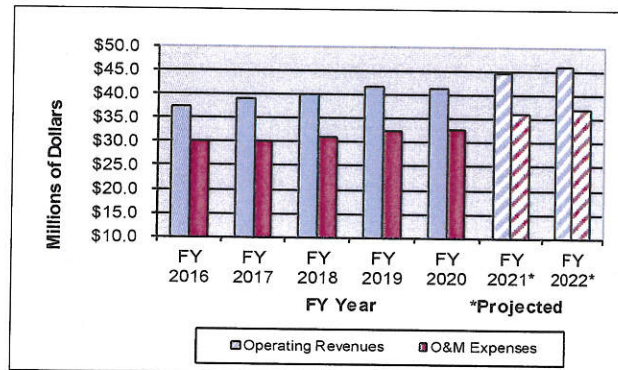
value is .53%. In addition, the property tax rate of \$2.0381 per \$100 of assessed value for the tax levy year of 2019, collected in 2020, is only still lower than the rate was in 2003 when the rate was 2.0413 per \$100. The chart included tracks the City and Library's percentage of the total tax rate for locations within Saline Township. Helvetia Township would produce very similar results.

The official population of Highland is currently 9,919 per the 2010 census figures. The additional 486 persons over the 2005 special census provided the City with approximately \$55,000 annually. This updated population count yields a 17.6% increase over the 2000 census count. We are currently awaiting the results of the 2020 census.

Revenues & Expenses

The proposed 2022 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 \$3.89 million deficit. It should be noted that this includes \$4.00 million in additional costs to complete the public safety facility with remaining debt certificate funds. 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.

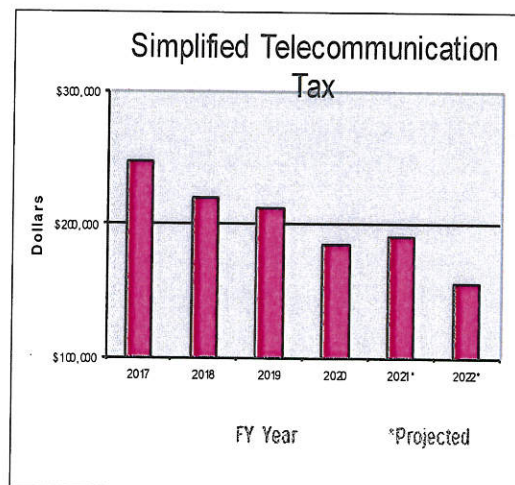
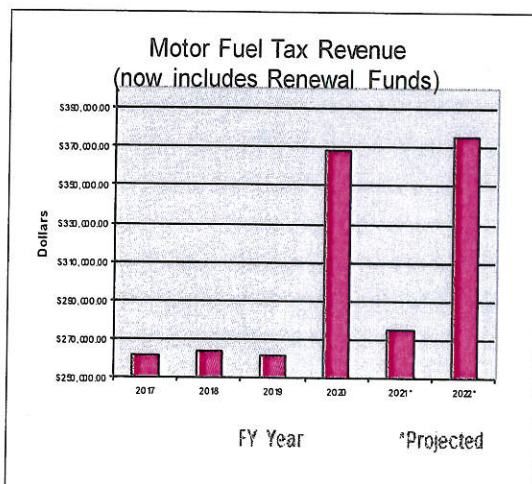
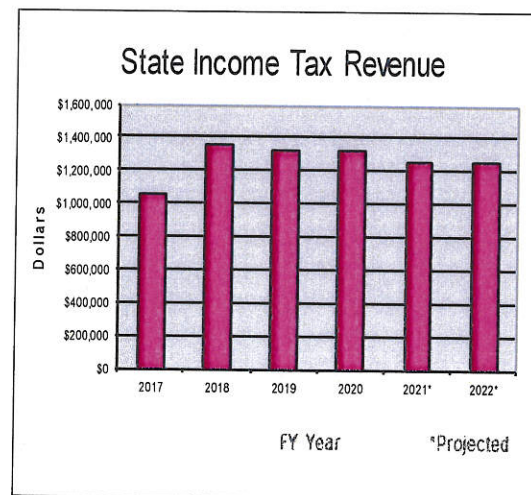
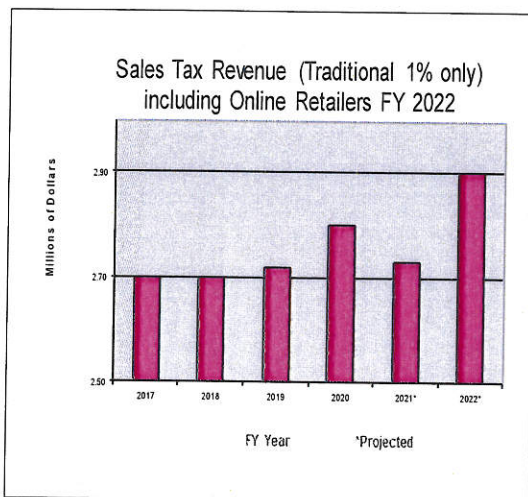
From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2022 reflect an increase of 3% from FY 2021, and equals 80% of operating revenues. This meets management's goal of 85%. Operating revenues are expected to increase by 3% based on a conservative expectation for tax revenues and minimal increases for various utility revenues.



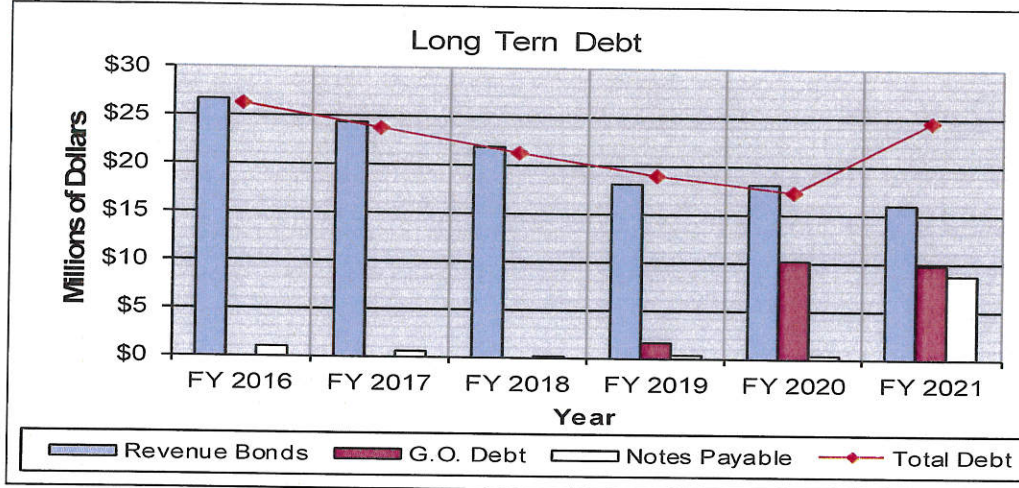
Included in the budget for FY 2022, the traditional sales tax is projected to increase by 6% from the prior budget based on the history of collections and transition of the online retailer's occupation tax that will be collected beginning January 1, 2021 as sales tax based on the delivery location. These online taxes are currently being collected and reported as local use tax and therefore we are not anticipating the combined state income and local use tax to change from the current years expected budgeted amount in total. It is anticipated that these online sales taxes will be collected at an increased amount over current collection. We will continue to monitor these collections to ensure they are meeting our projections and are hopeful that the increase exceeds our expectations based on locally imposed sales taxes now being collected for online retail sales.

The expected projections for future tax revenues beyond FY 2022 range from a 1 % increase in Non-home rule and Business District tax, a 2% increase for regular Sales tax, a 3% increase for Income and Use Tax to a 12% decrease in Telecommunication tax. All assumptions 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 and that figure was not included in the prior's year budget figure. These additional funds are anticipated to be used to repair or replace sidewalks throughout town. We also updated various other tax revenues for future year projections based on past collections and the future rebounding from the pandemic. We will continue to monitor all levels of tax funding and will be prepared to react accordingly if we lose some of this needed funding.

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 these new funds from the 2010 Street Bond issue were used to continue the peripheral route along with future grant and state funding needed to complete the last portion. The only bond outstanding relating to these improvements is the 2010 Street Bond Issue.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances were issued for redevelopment costs associated with the new hospital in 2012 (refinanced in 2020 with savings realized), for sewer line improvements issued 2013 (in process of refinancing to realize future savings), 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 a public safety facility and agreed to an installment lease purchase for a senior center. These borrowings all reduce the City's legal debt margin as they are considered general obligation debt. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. Additional details on this calculation will be available in the annual financial reports.

Included as notes payable, in the above chart and debt schedules provided in the budget document, are the amounts borrowed from the IEPA to finance the City's water reclamation facility improvements. The preliminary total repayment amount has been included above but the final amount will not be available until the project is complete. Anticipated debt payments have been included in FY 2022 and future years of the Sewer Fund budget. The borrowing amount authorized less principal forgiveness is \$9,350,000 and payments are estimated to be \$525,000 annually beginning in May of 2021. The debt schedule provided in the performance summary section of this budget is the preliminary schedule that has been provided the IEPA.

Additional debt items to consider involving debt include that preliminary amounts have been noted in the budget projections for estimated debt payments for possible future debt issuances for the financing of sewer trunk main improvements. This financing has not been completed but this budget reflects estimated payments in future budget years for your information. In the prior year amounts had been included for the possible financing of a new outdoor swimming pool. Based on the economic conditions in the Recreation Department resulting from the pandemic, this project has been placed on hold for the time being. The amounts previously used for the Korte Recreation Center Bond payment are now being utilized among the Recreation Fund Departments to complete needed projects and ensure we can provide the services that our citizens enjoy.

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 2022 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 2021-22

	Budget FY 2020	Budget FY 2021	% of Operating Revenue	Proposed Budget FY 2022	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 44,021,417	\$ 44,700,555		\$ 45,938,451		
% Increase (Decrease) per Year	6%	2%		3%		
Bond Proceeds	8,050,000	8,750,000		2,825,000		
Operating Transfers From Other Funds	4,297,812	4,532,616		6,672,725		
Total Revenues	\$ 56,369,229	\$ 57,983,171		\$ 55,436,176		
	2%	3%		-4%		
O&M Expenses	\$ 34,529,855	\$ 35,916,568	80%	\$ 36,918,740	80%	85%
% Increase (Decrease) per Year	4%	4%		3%		
Capital	15,054,536	15,729,803	35%	12,535,017	27%	10%
Debt Service	3,160,066	3,172,291	7%	3,267,514	7%	
Transfers To Reserves	912,700	1,181,600	3%	1,978,000	4%	5%
Transfers To Other Funds	3,447,212	3,358,516	8%	4,717,225	10%	
Total Expenditures	\$ 57,104,369	\$ 59,358,778	133%	\$ 59,416,496	129%	
% Increase (Decrease) per Year	5%	4%		0%		
Excess (Deficiency) of Revenues over Expenses	\$ (735,140)	\$ (1,375,607)		\$ (3,980,320)		
Operating Revenue % Increase per Year	6.13%	1.54%		2.77%		
O&M % Increase per Year	3.51%	4.02%		2.79%		

General Ledger
Budget Totals by Account Type



Acct Type	Acct Description	% Chg	Proposed 2021-2022	Adopted 2020-2021
REVENUES				
R10	Property Taxes Levied for Govt Fds	5%	4,955,293	4,732,450
R12	Replacement tax	-23%	135,000	176,325
R13	State Income Tax / Local Use Tax	0%	1,250,000	1,250,000
R14	Simplified Telecom Tax	-18%	156,000	190,000
R15	Other Intergovernmental	6%	2,183,968	2,063,326
R16	Sales Tax	6%	2,900,000	2,726,500
R17	NHR Sales Tax	1%	1,425,000	1,410,000
R18	Utility Tax	5%	551,605	525,339
R20	Charges for Services -Govt Fds	-15%	2,389,461	2,814,261
R21	Charges for Services -Enterprise Fds	4%	26,388,619	25,343,044
R30	Building Permits and Fees	0%	171,000	170,500
R31	Connections Fees	-27%	145,000	200,000
R32	Licenses and other taxes	-4%	47,000	49,000
R40	Fines and Forfeitures	-10%	13,500	15,000
R50	Miscellaneous Revenue	-12%	856,219	978,080
R52	Fuel Reimb/Gen Cap Credits	-3%	570,000	586,000
R53	Revenue from Use of Property	0%	92,200	92,200
R55	Bond/Loan Proceeds	-68%	2,825,000	8,750,000
R60	Interest Income	8%	614,880	571,580
R65	Grants	559%	257,116	39,000
R73	Transfers In	47%	6,672,725	4,532,616
R80	Library Revenue	66%	155,800	93,950
R81	Business District Tax	100%	680,790	674,000
TOTAL REVENUES		-4%	55,436,176	57,983,171
EXPENSES				
E10	Personnel Services - salaries	-2%	9,558,005	9,759,890
E11	Training	-14%	128,900	150,055
E12	Benefits-Retirement and Taxes	3%	2,358,750	2,298,850
E13	Benefits-Health,Life,Clothing	0%	1,199,400	1,202,600
E20	Professional Services	-8%	388,537	421,400
E25	Administrative Expenses	0%	1,364,036	1,364,036
E30	Contractual Services	4%	4,997,773	4,814,464
E31	Utilities	2%	770,750	758,719
E32	Maint of Bldgs,Eq and Vehicles	9%	589,559	541,186
E33	Insurance	-4%	658,250	687,475
E34	Trees	4%	61,000	58,500
E35	Purchase Power - IMEA	6%	11,105,000	10,473,954
E37	Building & Zoning	51%	65,000	43,000
E38	Assist other Organizations	-37%	38,500	61,000
E39	Minor Equipment	7%	388,619	362,250
E40	Supplies and Materials	7%	1,120,910	1,050,125
E41	Fuels	-6%	213,206	228,025
E42	Library	69%	215,700	127,700
E70	Utility Tax	5%	551,605	525,339
E71	Incentives	84%	385,240	209,000
E80	Bad Debt	-2%	760,000	779,000
Total O & M Expenses		3%	36,918,740	35,916,568
E50	Depr and Amortization	0%	0	0
E51	Capital	-20%	12,535,017	15,729,803
E61	Prin Retirement	1%	2,320,036	2,306,923
E62	Int and Fixed Charges Exp	9%	946,928	864,918
E63	Other Debt Service Fees	22%	550	450
E73	Transfers Out - Reserves	67%	1,978,000	1,181,600
E74	Transfers Out - Bnd Payment	3%	2,694,000	2,612,015
E75	Transfer to Other Funds	171%	2,023,225	746,501
TOTAL EXPENSES		0%	59,416,496	59,358,778
Net Revenue (under) Expenses			(3,980,320)	(1,375,607)

CITY OF HIGHLAND
DEBT SERVICE

REVENUE BONDS

	As of May 1, 2021				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>			
\$ 3,199,367	\$	2,454,657	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$ 13,210,000	\$	9,170,000	2010/2012	2019 REFINANCED FTTP REVENUE BONDS	01-01-2032
\$ 3,750,000	\$	2,460,000	2012	TIF #2 GO Bonds (Alternate Revenue) Refinanced 2020	01-01-2032
\$ 2,745,000	\$	1,985,000	2013	2013 SEWER ALTERNATE REVENUE	10-01-2033
\$ 22,904,367	\$	16,069,657			

GENERAL OBLIGATION DEBT

	As of May 1, 2021				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>			
\$ 1,665,000	\$	1,301,000	2018	2018 Water Main Improvements	10-01-2028
\$ 300,000	\$	300,000	2019	2019 Senior Center Lease	01-01-2030
\$ 8,475,000	\$	8,170,000	2020	2020 Public Safety Facility	02-01-2040
\$ 10,440,000	\$	9,771,000			

NOTES PAYABLE

	As of May 1, 2021				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>			
\$ 221,000	\$	42,421	2017	Street Sweeper	3-15-2022
\$ 193,723	\$	99,305	2018	2017 Ford F450 Chassis	5-17-2022
\$ 8,537,170	\$	8,537,170	2020	IEPA Sewer Plant (Preliminary Debt Schedule)	11-11-2040
\$ 8,951,893	\$	8,678,896			

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					
21-22	535,000.00	341,035.75	193,964.25		2,113,621.55
22-23	535,000.00	324,477.50	210,522.50		1,789,144.05
23-24	535,000.00	306,260.75	228,739.25		1,482,883.30
24-25	535,000.00	286,337.35	248,662.65		1,196,545.95
25-26	535,000.00	270,763.50	264,236.50		925,782.45
26-27	535,000.00	253,627.45	281,372.55		672,155.00
27-28	535,000.00	237,775.40	297,224.60		434,379.60
28-29	535,000.00	223,223.40	311,776.60		211,156.20
29-30	540,000.00	211,156.20	328,843.80		(0.00)
	<u>TOTAL</u>	<u>2,454,657.30</u>	<u>2,365,342.70</u>	<u>4,820,000.00</u>	

CITY OF HIGHLAND
FTTP BOND CONSTRUCTION

2019 ELECTRIC SYSTEM BONDS (FTTP REFUNDING)

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
21-22	7/1/2021		99,036.00	99,036.00	9,905,000.00
21-22	1/1/2022	755,000.00	99,036.00	854,036.00	9,170,000.00
22-23	7/1/2022		90,882.00	90,882.00	8,415,000.00
22-23	1/1/2023	770,000.00	90,882.00	860,882.00	8,415,000.00
23-24	7/1/2023		82,566.00	82,566.00	7,645,000.00
23-24	1/1/2024	790,000.00	82,566.00	872,566.00	7,645,000.00
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	9,170,000.00	1,222,020.00	10,392,020.00	

CITY OF HIGHLAND
TIF #2 IMPROVEMENTS

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

expenses in F.Y.	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
21-22	7/1/2021		31,625.00	31,625.00	3,750,000.00
21-22	1/1/2022	225,000.00	31,625.00	256,625.00	2,460,000.00
22-23	7/1/2022		29,375.00	29,375.00	2,235,000.00
22-23	1/1/2023	200,000.00	29,375.00	229,375.00	2,035,000.00
23-24	7/1/2023		27,375.00	27,375.00	2,035,000.00
23-24	1/1/2024	205,000.00	27,375.00	232,375.00	1,830,000.00
24-25	7/1/2024		25,325.00	25,325.00	1,830,000.00
24-25	1/1/2025	210,000.00	25,325.00	235,325.00	1,620,000.00
25-26	7/1/2025		23,225.00	23,225.00	1,620,000.00
25-26	1/1/2026	215,000.00	23,225.00	238,225.00	1,405,000.00
26-27	7/1/2026		21,075.00	21,075.00	1,405,000.00
26-27	1/1/2027	215,000.00	21,075.00	236,075.00	1,190,000.00
27-28	7/1/2027		17,850.00	17,850.00	1,190,000.00
27-28	1/1/2028	225,000.00	17,850.00	242,850.00	965,000.00
28-29	7/1/2028		14,475.00	14,475.00	965,000.00
28-29	1/1/2029	235,000.00	14,475.00	249,475.00	730,000.00
29-30	7/1/2029		10,950.00	10,950.00	730,000.00
29-30	1/1/2030	235,000.00	10,950.00	245,950.00	495,000.00
30-31	7/1/2030		7,425.00	7,425.00	495,000.00
30-31	1/1/2031	245,000.00	7,425.00	252,425.00	250,000.00
31-32	7/1/2031		3,750.00	3,750.00	250,000.00
31-32	1/1/2032	250,000.00	3,750.00	253,750.00	-
TOTAL		2,460,000.00	424,900.00	2,884,900.00	

CITY OF HIGHLAND
SEWER SYSTEM IMPROVEMENTS

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

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					2,745,000.00
21-22	10/1/2021	125,000.00	36,087.50	161,087.50	1,860,000.00
21-22	4/1/2022		34,525.00	34,525.00	1,860,000.00
22-23	10/1/2022	130,000.00	34,525.00	164,525.00	1,730,000.00
22-23	4/1/2023		32,737.50	32,737.50	1,730,000.00
23-24	10/1/2023	135,000.00	32,737.50	167,737.50	1,595,000.00
23-24	4/1/2024		30,712.50	30,712.50	1,595,000.00
24-25	10/1/2024	140,000.00	30,712.50	170,712.50	1,455,000.00
24-25	4/1/2025		28,507.50	28,507.50	1,455,000.00
25-26	10/1/2025	145,000.00	28,507.50	173,507.50	1,310,000.00
25-26	4/1/2026		26,115.00	26,115.00	1,310,000.00
26-27	10/1/2026	150,000.00	26,115.00	176,115.00	1,160,000.00
26-27	4/1/2027		23,527.50	23,527.50	1,160,000.00
27-28	10/1/2027	155,000.00	23,527.50	178,527.50	1,005,000.00
27-28	4/1/2028		20,737.50	20,737.50	1,005,000.00
28-29	10/1/2028	160,000.00	20,737.50	180,737.50	845,000.00
28-29	4/1/2029		17,537.50	17,537.50	845,000.00
29-30	10/1/2029	165,000.00	17,537.50	182,537.50	680,000.00
29-30	4/1/2030		14,237.50	14,237.50	680,000.00
30-31	10/1/2030	170,000.00	14,237.50	184,237.50	510,000.00
30-31	4/1/2031		10,837.50	10,837.50	510,000.00
31-32	10/1/2031	180,000.00	10,837.50	190,837.50	330,000.00
31-32	4/1/2032		7,012.50	7,012.50	330,000.00
32-33	10/1/2032	170,000.00	7,012.50	177,012.50	160,000.00
32-33	4/1/2033		3,400.00	3,400.00	160,000.00
33-34	10/1/2033	160,000.00	3,400.00	163,400.00	-
	TOTAL	1,985,000.00	535,862.50	2,520,862.50	

CITY OF HIGHLAND
WATER MAIN IMPROVEMENTS

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

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
21-22	10/1/2021	76,000.00	23,873.35		1,593,000.00
21-22	4/1/2022	78,000.00	22,478.75	99,873.35	1,225,000.00
22-23	10/1/2022	79,000.00	21,047.45	100,478.75	1,147,000.00
22-23	4/1/2023	81,000.00	19,597.80	100,047.45	1,068,000.00
23-24	10/1/2023	82,000.00	18,111.45	100,597.80	987,000.00
23-24	4/1/2024	84,000.00	16,606.75	100,111.45	905,000.00
24-25	10/1/2024	85,000.00	15,065.35	100,606.75	821,000.00
24-25	4/1/2025	86,000.00	13,505.60	100,065.35	736,000.00
25-26	10/1/2025	88,000.00	11,927.50	99,505.60	650,000.00
25-26	4/1/2026	89,000.00	10,312.70	99,927.50	562,000.00
26-27	10/1/2026	91,000.00	8,679.55	99,312.70	473,000.00
26-27	4/1/2027	93,000.00	7,009.70	99,679.55	382,000.00
27-28	10/1/2027	94,000.00	5,303.15	100,009.70	289,000.00
27-28	4/1/2028	97,000.00	3,578.25	99,303.15	195,000.00
28-29	10/1/2028	98,000.00	1,798.30	100,578.25	98,000.00
				99,798.30	-
TOTAL		1,301,000.00	198,895.65	1,499,895.65	

CITY OF HIGHLAND
SENIOR CENTER

\$300,000 2019 SENIOR CENTER INSTALLMENT LEASE

expenses in F Y	<u>DUE</u>	<u>LEASE</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
21-22	10/1/2021	30,000.00			300,000.00
22-23	1/1/2022	30,000.00		30,000.00	270,000.00
23-24	1/1/2023	30,000.00		30,000.00	240,000.00
24-25	1/1/2024	30,000.00		30,000.00	210,000.00
25-26	1/1/2025	30,000.00		30,000.00	180,000.00
26-27	1/1/2026	30,000.00		30,000.00	150,000.00
27-28	1/1/2027	30,000.00		30,000.00	120,000.00
16-17	1/1/2028	30,000.00		30,000.00	90,000.00
29-30	1/1/2029	30,000.00		30,000.00	60,000.00
30-31	1/1/2030	30,000.00		30,000.00	30,000.00
				30,000.00	-
TOTAL		300,000.00	-	300,000.00	

CITY OF HIGHLAND
PUBLIC SAFETY FACILITY

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

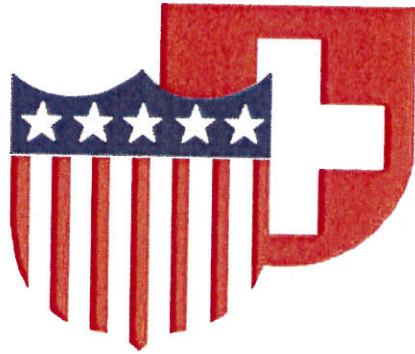
expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
21-22	8/1/2021		125,262.50	125,262.50	8,475,000.00
21-22	2/1/2022	320,000.00	125,262.50	445,262.50	8,170,000.00
22-23	8/1/2022		118,862.50	118,862.50	7,850,000.00
22-23	2/1/2023	330,000.00	118,862.50	448,862.50	7,850,000.00
23-24	8/1/2023		112,262.50	112,262.50	7,520,000.00
23-24	2/1/2024	345,000.00	112,262.50	457,262.50	7,520,000.00
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	7,175,000.00
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	6,820,000.00
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	6,450,000.00
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	6,065,000.00
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	5,665,000.00
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	5,255,000.00
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	4,835,000.00
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	4,410,000.00
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	3,975,000.00
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	3,530,000.00
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	3,070,000.00
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	2,595,000.00
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	2,105,000.00
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	1,605,000.00
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	1,085,000.00
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	535,000.00
		8,170,000.00	2,620,412.50	10,790,412.50	-

CITY OF HIGHLAND
SEWER PLANT MODIFICATIONS

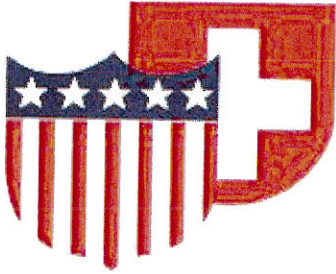
(NOTE: THIS SCHEDULE WILL BE MODIFIED UPON FINAL LOAN ADVANCE FOR CONSTRUCTION)

expenses in F.Y.	2021 NOTE PAYABLE IEPA PROJECT #17-2586				TOTAL	REMAINING BALANCE
	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>			
FY						
21-22	5/11/2021	176,889.11	56,002.97		232,892.08	8,537,169.53
21-22	11/11/2021	187,549.54	57,631.79		245,181.33	8,360,280.42
22-23	5/11/2022	188,843.63	56,348.31		245,191.94	8,172,730.88
22-23	11/11/2022	190,146.65	55,088.82		245,235.47	7,983,887.25
23-24	5/11/2023	191,458.66	53,776.81		245,235.47	7,793,740.60
23-24	11/11/2023	192,779.72	52,455.75		245,235.47	7,602,281.94
24-25	5/11/2024	194,109.90	51,125.57		245,235.47	7,409,502.22
24-25	11/11/2024	195,449.26	49,786.21		245,235.47	7,215,392.32
25-26	5/11/2025	196,797.86	48,437.61		245,235.47	7,019,943.06
25-26	11/11/2025	198,155.77	47,079.70		245,235.47	6,823,145.20
26-27	5/11/2026	199,523.04	45,712.43		245,235.47	6,624,989.43
26-27	11/11/2026	200,899.75	44,335.72		245,235.47	6,425,466.39
27-28	5/11/2027	202,285.96	42,949.51		245,235.47	6,224,566.64
27-28	11/11/2027	203,681.73	41,553.74		245,235.47	6,022,280.68
28-29	5/11/2028	205,087.14	40,148.33		245,235.47	5,818,598.95
28-29	11/11/2028	206,502.24	38,733.23		245,235.47	5,613,511.81
29-30	5/11/2029	207,927.10	37,308.37		245,235.47	5,407,009.57
29-30	11/11/2029	209,361.80	35,873.67		245,235.47	5,199,082.47
30-31	5/11/2030	210,806.40	34,429.07		245,235.47	4,989,720.67
30-31	11/11/2030	212,260.96	32,974.51		245,235.47	4,778,914.27
31-32	5/11/2031	213,725.56	31,509.91		245,235.47	4,566,653.31
31-32	11/11/2031	215,200.27	30,035.20		245,235.47	4,352,927.75
32-33	5/11/2032	216,685.15	28,550.32		245,235.47	4,137,727.48
32-33	11/11/2032	218,180.28	27,055.19		245,235.47	3,921,042.33
33-34	5/11/2033	219,685.72	25,549.75		245,235.47	3,702,862.05
33-34	11/11/2033	221,201.55	24,033.92		245,235.47	3,483,176.33
34-35	5/11/2034	222,727.84	22,507.63		245,235.47	3,261,974.78
34-35	11/11/2034	224,264.67	20,970.80		245,235.47	3,039,246.94
35-36	5/11/2035	225,812.09	19,423.38		245,235.47	2,814,982.27
35-36	11/11/2035	227,370.20	17,865.27		245,235.47	2,589,170.18
36-37	5/11/2036	228,939.05	16,296.42		245,235.47	2,361,799.98
36-37	11/11/2036	230,518.73	14,716.74		245,235.47	2,132,860.93
37-38	5/11/2037	232,109.31	13,126.16		245,235.47	1,902,342.20
37-38	11/11/2037	233,710.86	11,524.61		245,235.47	1,670,232.89
38-39	5/11/2038	235,323.47	9,912.00		245,235.47	1,436,522.03
38-39	11/11/2038	236,947.20	8,288.27		245,235.47	1,201,198.56
39-40	5/11/2039	238,582.14	6,653.33		245,235.47	964,251.36
39-40	11/11/2039	240,228.35	5,007.12		245,235.47	725,669.22
40-41	5/11/2040	241,885.93	3,349.54		245,235.47	485,440.87
40-41	11/11/2040	243,554.94	1,680.53		245,235.47	243,554.94
		8,537,169.53	1,259,808.21		9,796,977.74	-

CITY OF HIGHLAND



GENERAL ADMINISTRATION



City of Highland

General Administration

Kelly Korte, Director of Finance

David Slover, Director of Human Resources

2021-2022 Budget Goals

Critical Measures

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

- Continue to set aside at least 3% of revenue for capital replacements and at least 2% for cash reserves with emphasis on rebuilding reserves.
- Continue to utilize all available personnel resources with cross training to keep revenue dedicated to personnel less than 50%.
- Revenue dedicated to O&M Expenses will not exceed 70%.
- Reduce Worker's Compensation and Incident Claims by 5%.

Major Initiatives

- 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 it is the hub of all City activities.
- Continue to implement the use of technology for employees and citizens without sacrificing direct customer service interaction if preferred.
- Continue to implement smooth transitions for upcoming retirements and incoming staff members.
- Implement and train on upgraded Human Resource and Payroll related software specific to City functions.
- Continue to design and/or develop a Human Resource Recruitment and Retention Plan for staff succession planning.
- Control and monitor expenses specific to labor law attorneys.

GENERAL ADMINISTRATION

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Property / Replacement Tax	\$ 693,172	\$ 710,686	726,676	743,027	759,745	776,839
Sales Tax	46,350	49,300	50,286	51,292	52,318	53,364
Income Tax	27,500	27,500	28,325	29,175	30,050	30,951
Telecommunications Tax	6,270	5,148	4,530	3,987	3,508	3,087
Auto Rental Tax	10,000	7,500	8,250	9,075	9,983	10,981
Hotel Tax	46,000	30,000	33,000	36,300	39,930	43,923
Administration Fees	1,331,036	1,331,036	1,344,346	1,357,790	1,371,368	1,385,081
Parks Allocation	(300,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
Rental / Leases	60,000	60,000	60,000	60,000	60,000	60,000
Interest Income	60,000	50,000	50,000	50,000	50,000	50,000
Operating Transfers In	0	0	0	0	0	0
Misc Revenues	210,000	222,600	224,826	227,074	229,345	231,638
Total Revenues Projected	2,190,328	2,143,770	2,180,240	2,217,719	2,256,246	2,295,865
Operating Transfers Out To Recreation	(434,515)	(461,000)	(435,000)	(435,000)	(435,000)	(435,000)
Revenue for Operations	\$ 1,755,813	\$ 1,682,770	\$ 1,745,240	\$ 1,782,719	\$ 1,821,246	\$ 1,860,865
Revenue Allocation:						
Operating & Maintenance Allocation 85%	1,492,441	1,430,355	1,483,454	1,515,311	1,548,059	1,581,735
Capital Expenditures Allocation 10%	175,581	168,277	174,524	178,272	182,125	186,087
Cash Reserve & Equip Repl Allocation 5%	87,791	84,139	87,262	89,136	91,062	93,043
Operating & Maintenance:						
Personnel	\$ 1,081,620	\$ 1,051,135	\$ 1,087,925	\$ 1,126,002	\$ 1,165,412	\$ 1,206,202
Professional	87,500	100,000	102,000	104,040	106,121	108,243
Contractual	257,965	240,750	245,565	250,476	255,486	260,596
Supplies	23,650	35,600	36,312	37,038	37,779	38,535
Total O&M Projected	\$ 1,450,735	\$ 1,427,485	\$ 1,471,802	\$ 1,517,557	\$ 1,564,798	\$ 1,613,575
Capital Projection	50,000	0	0	60,000	0	0
Capital Reserve Transfer In from 004	0	0	0	40,000	0	0
Transfer to Reserves for Gen Admin & Comm Dev	255,000	240,000	273,000	245,000	256,000	247,000
Transfer to Library Matching Grant Funds	0	15,000	0	0	0	0
Cash Expenditures	1,500,735	1,427,485	1,471,802	1,577,557	1,564,798	1,613,575
Transfers Out	689,515	716,000	708,000	680,000	691,000	682,000
Total Expenditures & Transfers Projected	\$ 2,190,250	\$ 2,143,485	\$ 2,179,802	\$ 2,257,557	\$ 2,255,798	\$ 2,295,575
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 78	\$ 285	\$ 438	\$ 162	\$ 448	\$ 290

GENERAL ADMINISTRATION'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	66.2%	66.6%	67.5%	68.4%	69.4%	70.3%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	29.5%	31.5%	31.1%	31.3%	31.6%	31.8%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	49.4%	49.0%	49.9%	50.8%	51.7%	52.5%
Reserves Balance October 2020	\$733,424	\$753,424	\$806,424	\$791,424	\$827,424	\$854,424
Reserves to Cover 90 days O&M Costs	\$357,715	\$351,983	\$362,910	\$374,192	\$385,841	\$397,868

GENERAL ADMINISTRATION							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
001-011-4-311-10	Property Tax-General	604,945.68	623,616.04	467,250.24	645,172.00	675,111.00	
001-011-4-312-10	Replacement Tax-General	50,339.84	51,878.11	29,845.58	48,000.00	35,575.00	
001-011-4-313-10	Sales Tax	46,209.02	47,515.05	23,725.51	46,350.00	49,300.00	
001-011-4-313-11	Hotel/Motel Tax	44,710.04	43,162.23	13,586.08	46,000.00	30,000.00	Hopefully will rebound in future years
001-011-4-314-15	Sales Tx Alloc - Gen >Krc						
001-011-4-314-16	Tax Allocation - Gen >Prks	(300,000.00)	(300,000.00)	(150,000.00)	(300,000.00)	(350,000.00)	Increased allocation to parks
001-011-4-315-10	State Income Tax	29,196.21	29,099.71	17,214.36	27,500.00	27,500.00	
001-011-4-321-11	Simplified Muni Telecom Tx	7,005.24	6,102.18	2,893.51	6,270.00	5,148.00	
001-011-4-321-21	Auto Rental Tax	9,954.91	11,019.68	1,522.92	10,000.00	7,500.00	Hopefully will rebound in future years
001-011-4-341-10	Misc General Admin	199,155.75	228,728.39	136,466.91	205,500.00	216,600.00	
001-011-4-341-11	Minutes Of Council Mtgs						
001-011-4-341-12	Tech Support Reimbursement						
001-011-4-341-20	Admin Rev-Frm Electric	719,832.00	734,220.00	374,454.00	748,907.00	748,907.00	
001-011-4-341-21	Admin Rev From Water	202,620.00	206,676.00	105,402.00	210,803.00	210,803.00	
001-011-4-341-22	Admin Rev From Sewer	159,960.00	163,164.00	83,214.00	166,424.00	166,424.00	
001-011-4-341-23	Admin Rev From Ambulance	40,836.00	41,652.00	21,240.00	42,483.00	42,483.00	
001-011-4-341-25	Admin Rev From Solid Waste	130,104.00	132,708.00	67,680.00	135,358.00	135,358.00	
001-011-4-341-26	Admin Rev From FFTP	26,016.00	26,532.00	13,530.00	27,061.00	27,061.00	
001-011-4-341-30	Admin Rev From Swim Pool						
001-011-4-343-11	Rental/Lease Revenue Gen.	60,870.00	62,322.00	30,261.00	60,000.00	60,000.00	
001-011-4-361-10	Interest Income	62,140.91	88,222.58	27,017.88	60,000.00	50,000.00	
001-011-4-371-15	Grants						
001-011-4-371-16	Loan Proceeds						
001-011-4-371-42	Donations-Good Samaritan	5,553.29	6,285.52	3,037.31	4,500.00	6,000.00	
001-011-4-371-90	Overpayments						
001-011-4-381-21	From City Prop/Eq/Reserves						
001-011-4-381-80	From Electric						
TOTAL REVENUE		2,099,448.89	2,202,903.49	1,268,341.30	2,190,328.00	2,143,770.00	
001-011-5-110-00	Regular Salaries	816,335.24	866,760.61	480,030.74	935,000.00	900,000.00	
001-011-5-120-00	Overtime	2,493.99	60.58	72.00	1,500.00	1,000.00	
001-011-5-130-00	Benefits - Health & Life	116,116.00	132,326.17	62,038.95	145,000.00	150,000.00	
001-011-5-131-00	Benefits - Other		29,419.22				
001-011-5-160-00	Unemployment Ins						
001-011-5-170-00	Salary/Car Allowance	133.12	133.59	64.41	120.00	135.00	
001-011-5-220-00	Legal / Attorney Fees	80,750.14	76,722.32	41,006.35	70,000.00	85,000.00	
001-011-5-230-00	Engineering / Consulting						
001-011-5-240-00	Training And Travel	15,896.95	22,337.92	398.70	17,500.00	15,000.00	
001-011-5-310-00	Telephone / Communications	6,879.06	7,031.79	3,193.88	8,000.00	7,000.00	
001-011-5-320-00	Postage	35,402.49	35,591.76	16,863.94	36,000.00	36,000.00	
001-011-5-330-00	Utilities	13,186.64	12,154.69	5,074.24	13,000.00	12,500.00	
001-011-5-340-00	Rentals And Leases	5,422.34	7,200.53	4,629.38	6,000.00	7,500.00	
001-011-5-350-00	Insurance	12,838.73	13,243.31	100.00	11,000.00	11,000.00	
001-011-5-360-00	Equipment Maint And Repair	7,265.44	6,686.02	5,505.97	7,500.00	7,000.00	
001-011-5-360-10	Vehicle Maint/Repair	572.38	1,116.57	247.94	1,000.00	1,000.00	
001-011-5-370-00	Transportation Reimburse						
001-011-5-380-00	Building Maintenance	5,426.80	1,283.53	1,229.00	2,000.00	1,750.00	
001-011-5-390-00	Other Contractual Services	83,093.92	88,841.76	33,971.08	70,000.00	70,000.00	
001-011-5-390-31	Tourism & Convention	17,543.60	37,790.39	7,378.40	46,000.00	30,000.00	
001-011-5-390-32	Chamber Of Commerce	22,000.00					
001-011-5-390-37	Utility Assist To Agencies						
001-011-5-390-50	Contractual/Technological	11,972.33	15,414.29	9,140.00	15,000.00	15,000.00	ESS and Workflow Implementation
001-011-5-391-00	Technological IT Services	42,308.87	66,004.80	23,475.88	42,465.00	42,000.00	
001-011-5-410-00	Office Supplies	5,392.45	3,349.90	698.34	3,500.00	2,500.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,649.88	1,718.24	467.10	1,750.00	1,500.00	
001-011-5-430-00	Operating Supplies	12,826.04	13,182.82	3,193.81	12,000.00	10,000.00	
001-011-5-440-00	Safety & Uniform Supplies	958.07	950.26	50.00	1,000.00	1,000.00	
001-011-5-450-00	Maint/Repair Supplies			26.87	200.00	100.00	
001-011-5-460-00	Vehicle Maint Supplies	46.96		322.21	200.00	500.00	
001-011-5-470-00	Minor Equipment	10,928.49	15,450.97	1,959.36	5,000.00	20,000.00	Used Truck for Maintenance
001-011-5-510-00	Land						
001-011-5-520-00	Buildings & Structures						
001-011-5-530-00	Equipment			18,033.75			
001-011-5-550-00	Other Capital Improvements			66,185.91			
001-011-5-595-00	Depreciation Expenses	120,619.20	129,634.65				
001-011-5-730-30	Transfer to Gen Fd Reserve						
001-011-5-730-48	Trans to City Prop/Eq/Reserves	25,000.00	140,000.00		35,000.00	20,000.00	
001-011-5-730-54	Trans to Comm Dev Reserve	200,000.00	220,000.00	120,000.00	220,000.00	220,000.00	
001-011-5-730-55	Transfer to Recreation Fund					461,000.00	
001-011-5-730-58	Transfer To Rec Facility	434,500.00	432,705.00	434,515.00	434,515.00		
001-011-5-730-59	Transfer to Water Distribution						
001-011-5-730-60	Transfer to Electric Fund						
001-011-5-730-61	Transfer to Library Endowment					15,000.00	Grant Match
001-011-5-730-62	Transfer to Cemetery Operations						
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		2,107,559.13	2,377,111.69	1,339,873.21	2,190,250.00	2,143,485.00	
REVENUE OVER EXPENSES		(8,110.24)	(174,208.20)	(71,531.91)	78.00	285.00	

City of Highland, Illinois
 General Administration
 21/22 Thru 25/26

PROJECTS BY BUDGET ITEM

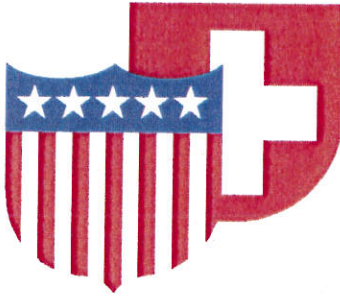
Budget Item	21/22	22/23	23/24	24/25	25/26
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof Replacement	0	0	60,000	0	0
Total Building Account #520	0	0	60,000	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	60,000	0	0

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department



City of Highland
Police Department

**INTRODUCTION AND STATEMENT OF BUDGETARY
GOALS**
HIGHLAND POLICE DEPARTMENT 2020-2021

The Highland Police Department is a full service police department consisting of 27 authorized full-time employees. This includes the Chief of Police, 4 Sergeants, 12 Patrol Officers, 2 Detectives, a School Resource Officer, an Operations Manager and 6 Telecommunicators. The Police Department also employs 5 part-time school crossing guards.

While the police department provides a wide range of services to the City of Highland with regard to law enforcement and related quality of life areas, the department also provides EMS and Fire Dispatch services for the Highland Fire Department as well as surrounding communities and unincorporated areas. The Police Department augments its ability to suppress and investigate crime through partnerships with the St. Louis Metropolitan Major Case Squad, the Child Death Investigation Task Force, and the Mobile Field Force of the Illinois Law Enforcement Alarm System (ILEAS). The Police Department has officers assigned to these units on an “as needed” basis. The Police Department also partners with other organizations including the Illinois State Police, Madison County Sheriff’s Office, FBI, DEA, ATF and surrounding municipal law enforcement agencies as needed.

In addition to the law enforcement duties and obligations, the Highland Police Department is tasked with emergency management responsibilities. This requires coordination with Madison County Emergency Management, Illinois Emergency Management and the Federal Emergency Management Agency. The purpose behind the emergency management efforts is to mitigate loss of life, injuries and damage to property due to natural and man-made disasters.

The police facility is located at 820 Mulberry St., which is accessed by residential streets which feed off Broadway and Walnut Streets. The facility was constructed in 1982 for a staff of approximately 14 employees. The facility

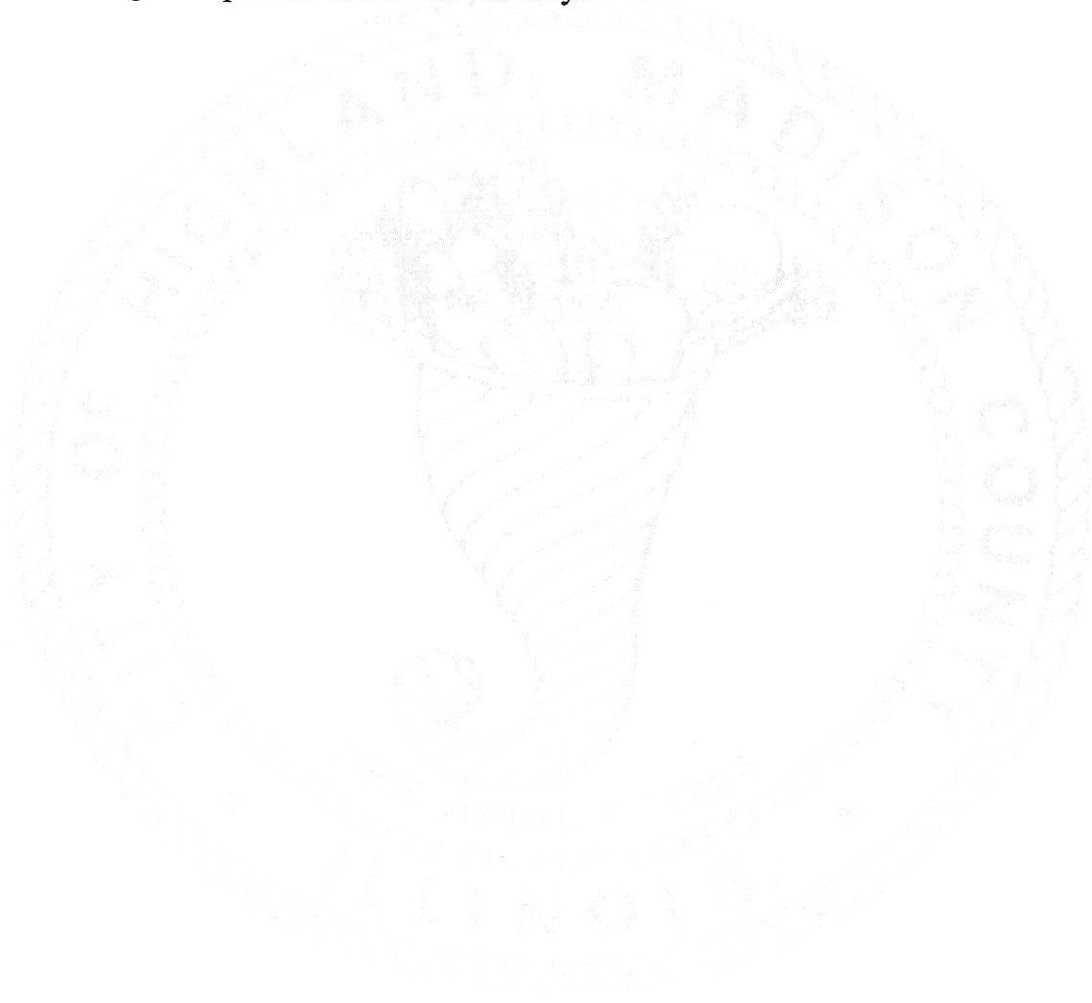
has one secure interview room, a semi-secure conference room and one public access interview room. In addition there are 2 secure cells and a low security booking room for prisoner handling. There are 2 report writing terminals for the patrol division. The current fleet consists of 6 marked patrol vehicles, 3 administrative vehicles, two detective vehicles and one ILEAS Command vehicle.

2020-2021 Budget Goals:

- Purchase 2 replacement patrol vehicles.
- Continue the expansion and implementation of the Video management system/access control system that manages the City-wide camera system.
- Complete the Public Safety Facility .
- Send a Sgt. to the Southern Police Institute in Louisville, KY for command school (Aug-November).
- Increase training budget line item by 5% in order to meet the increasing minimum training requirements for law enforcement and attend outside training to continue moving forward with our department's technology based capabilities.
- Maintain our IT infrastructure/system needs and replacement schedule to insure long-term serviceability and delivery of service to the community.
- Address facility needs on a prudent "as needed" basis while still maintaining systems maintenance to keep the facility serviceable.
- Maintain quality and serviceability of non-facility equipment in order to insure the safety of the employees and continue providing a high level of service to the community. This requires continual assessment of current equipment needs and replacement when feasible.
- Continue to explore funding alternatives such as grants for equipment, programs and facilities.

- Begin planning for 24 hour call service for the City after 911 consolidation to include possible technology solutions.
- Purchase body cameras

The Highland Police Department is committed to continuing to build partnerships in the community through professional police service and addressing the specific needs of our city.



POLICE DEPARTMENT BUDGET PROJECTIONS

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Revenue							
Property / Replacement Tax	\$ 169,309	\$ 173,684	177,592	181,588	185,673	189,851	
Sales Tax	1,586,800	1,687,800	1,721,556	1,755,987	1,791,107	1,826,929	
Income Tax	723,750	723,750	745,463	767,826	790,861	814,587	
Telecommunications Tax	111,250	92,352	81,270	71,517	62,935	55,383	
Fines	16,000	13,500	13,770	14,045	14,326	14,613	
Grants	0	0	10,000	0	0	0	
Video Gaming	120,000	120,000	122,400	124,848	127,345	129,892	
Overtime / SRO Reimbursement	72,976	77,915	79,473	81,063	82,684	84,338	
Misc Revenues	61,000	61,000	31,610	31,926	32,245	32,568	
Total Revenues Projected	2,861,085	2,950,001	2,983,133	3,028,801	3,087,177	3,148,160	
Revenue Allocation:							
Operating & Maintenance Allocation	95%	2,718,031	2,802,501	2,833,977	2,877,361	2,932,819	2,990,752
Capital Expenditures Allocation	3%	85,833	88,500	89,494	90,864	92,615	94,445
Cash Reserve & Equip Repl Allocation	2%	57,222	59,000	59,663	60,576	61,744	62,963
Operating & Maintenance:							
Personnel		2,544,000	2,507,000	2,624,745	2,716,611	2,811,692	2,910,102
Professional		42,830	48,700	49,674	50,667	51,681	52,714
Contractual		149,380	182,800	156,456	159,585	162,777	166,032
Supplies		96,900	102,400	94,948	106,347	108,474	110,643
Total O&M Projected		2,833,110	2,840,900	2,925,823	3,033,211	3,134,624	3,239,492
Capital Projection		65,000	670,000	57,000	70,000	70,000	70,000
Capital Reserve Transfer In from 004		38,000	600,000	30,000	74,500	118,000	162,000
Transfer to Reserves 004		0	39,000	30,000	0	0	0
Cash Expenditures		2,898,110	3,510,900	2,982,823	3,103,211	3,204,624	3,309,492
Transfers Out		0	39,000	30,000	0	0	0
Total Expenditures & Transfers Projected		2,898,110	3,549,900	3,012,823	3,103,211	3,204,624	3,309,492
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		\$ 975	\$ 101	\$ 310	\$ 90	\$ 553	\$ 668

POLICE DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 96%						
Actual Revenue Dedicated to O&M	99.0%	96.3%	98.1%	100.1%	101.5%	102.9%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	2.3%	22.7%	1.9%	2.3%	2.3%	2.2%
Revenue Dedicated to Personnel Costs will not exceed 86%						
Actual Revenue Dedicated to Personnel Costs	88.9%	85.0%	88.0%	89.7%	91.1%	92.4%
O&M Costs per Capita will not exceed \$275	\$286	\$286				
O&M Cost per Service Call will not exceed \$250	\$227	\$295				
Number of Sworn Officers per Capita will not exceed \$525	519	496				
Number of Sworn Officers per 1,000 population will not exceed 2.54	2.02	2.02				
Per Capita (not including additional students)	9,919	9,919				
Number of Service Calls Estimated	12,500	9,642				
Number of Sworn Officers Including Chief	20	20				
Reserves Balance October 2020	\$1,346,996	\$785,996	\$785,996	\$711,496	\$593,496	\$431,496
Reserves to Cover 90 days O&M Costs	\$698,575	\$700,496	\$721,436	\$747,915	\$772,921	\$798,779

POLICE DEPARTMENT							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
001-012-4-311-11	P. Tax-Police	136,286.02	140,602.96	105,270.05	145,309.00	153,434.00	
001-012-4-311-17	P. Tax-Crossing Guards	10,087.83	9,095.54	6,614.59	9,000.00	9,000.00	
001-012-4-312-11	R. Tax-Police	13,835.60	14,258.41	8,576.09	14,000.00	10,500.00	
001-012-4-312-17	R. Tax-Crossing Guards	941.09	969.85	608.37	1,000.00	750.00	
001-012-4-313-10	Sales Tax	1,581,979.59	1,626,691.62	812,249.81	1,586,800.00	1,687,800.00	
001-012-4-315-10	State Income Tax	768,391.68	765,851.27	453,050.64	723,750	723,750	
001-012-4-321-11	Simplified Muni Telecom Tx	125,669.82	109,469.25	51,907.75	111,250	92,352	
001-012-4-321-49	Local Share Cannabis		2,090.53	1,237.32		9,000	
001-012-4-321-50	License-Liquor Peddler Etc	17,038.00	17,174.00	16,926.00	16,000	17,000	
001-012-4-321-51	Video Gaming Revenue	108,948.42	119,139.90	29,377.03	120,000	120,000	
001-012-4-321-52	Pet Tags Only	220.00	125.00				
001-012-4-342-10	Misc Police	50,724.11	79,412.99	29,468.07	45,000.00	35,000.00	
001-012-4-342-39	DUI Fine Money	1,608.00	2,342.00	700.00	1,000.00	1,500.00	
001-012-4-342-40	Drug Seizure Rev-Federal						
001-012-4-342-41	Drug Seizure Rev-State	70.49	254.00	1,000.00			
001-012-4-342-44	Donations - Police Dept	2,075.00	533.00				
001-012-4-342-45	Overtime/Sro Reimbursement	59,692.20	71,195.78	37,334.60	72,976.00	77,915.00	75 % of SRO Salary and Benefits
001-012-4-346-20	Gain on Sale of Asset		13,233.07				
001-012-4-351-10	Fines & Penalties Police	17,934.16	14,193.37	7,266.86	15,000.00	12,000.00	
001-012-4-351-12	Pet Impoundment Fees						
001-012-4-361-51	Int-Drug Seizure-Federal						
001-012-4-361-52	Int-Drug Seizure-State						
001-012-4-371-15	Grants	1,815.00					
001-012-4-381-21	Transfer from City Prop Reserves	210,000.00			38,000.00	600,000.00	Public Safety Facility Costs Remainder
001-012-4-381-22	Transfer from Business District A	100,000.00	467,675.28				
TOTAL REVENUE		3,207,317.01	3,454,307.82	1,561,587.18	2,899,085.00	3,550,001.00	
001-012-5-110-00	Regular Salaries	2,092,913.11	2,089,388.80	1,057,609.08	\$2,157,000.00	\$2,111,000.00	
001-012-5-110-10	Salaries-SRO Reimbursable						
001-012-5-110-17	Salaries-Crossing Guards	9,035.00	8,532.00	2,080.00	9,000.00	9,000.00	
001-012-5-120-00	Overtime	72,762.49	78,871.04	26,291.93	83,000.00	85,000.00	
001-012-5-120-10	Overtime-School Reimbursed						
001-012-5-120-11	Overtime-Races Reimbursed						
001-012-5-130-00	Benefits - Health & Life	239,223.32	272,057.87	128,351.99	295,000.00	302,000.00	
001-012-5-131-00	Benefits - Other		55,090.33				
001-012-5-131-10	Cleaning Allowance						
001-012-5-150-02	Benefit Police Pension						
001-012-5-160-00	Unemployment Ins						
001-012-5-170-00	Salary/Car Allowance						
001-012-5-180-00	Spec Proj/Community Serv						
001-012-5-220-00	Legal / Attorney Fees	35,065.96	44,267.99	14,377.48	20,000.00	26,700.00	
001-012-5-240-00	Training And Travel	28,517.11	14,629.61	3,177.59	22,830.00	22,000.00	
001-012-5-260-00	Waste Removal						
001-012-5-310-00	Telephone / Communications	10,128.06	10,743.79	3,795.48	13,260.00	14,800.00	
001-012-5-320-00	Postage	586.93	591.11	691.51	850.00	850.00	
001-012-5-330-00	Utilities	14,943.54	14,766.68	8,183.46	15,900.00	17,200.00	
001-012-5-340-00	Rentals And Leases	3,240.82	330.05	97.12	1,020.00	1,060.00	
001-012-5-350-00	Insurance	6,199.20	6,212.66		5,500.00	5,500.00	
001-012-5-360-00	Equipment Maint And Repair	8,814.89	6,127.96	9,567.42	7,400.00	7,440.00	
001-012-5-360-10	Vehicle Maint/Repair	14,161.55	25,057.11	13,628.52	17,100.00	17,100.00	
001-012-5-370-00	Transportation Reimburse						
001-012-5-380-00	Building Maintenance	1,914.23	986.87	277.90	3,000.00	1,500.00	
001-012-5-390-00	Other Contractual Services	27,735.37	15,892.21	6,022.92	20,000.00	50,000.00	Includes Interim Chief \$30,000
001-012-5-390-21	Police & Fire Commission	2,230.00	375.00	375.00	1,000.00	1,000.00	
001-012-5-390-50	Contractual/Technological	11,275.45	75,347.03	24,465.17	17,200.00	18,200.00	
001-012-5-391-00	Technological IT	39,735.35	58,585.70	24,222.93	47,000.00	48,000.00	
001-012-5-390-89	Animal Shelter/Impoundment	116.00	-	-	150.00	150.00	
001-012-5-410-00	Office Supplies	560.58	497.96		1,500.00	1,500.00	
001-012-5-420-00	Fuels For Vehicles/Equip	37,809.14	35,970.83	13,731.78	42,000.00	46,500.00	
001-012-5-430-00	Operating Supplies	9,544.03	9,174.97	2,475.76	12,500.00	11,800.00	
001-012-5-440-00	Safety & Uniform Supplies	21,109.63	14,875.58	11,647.39	20,700.00	20,900.00	
001-012-5-450-00	Maint/Repair Supplies	228.97	32.13	17.17	500.00	500.00	
001-012-5-460-00	Vehicle Maint Supplies	232.95	426.96	49.17	1,000.00	1,000.00	
001-012-5-470-00	Minor Equipment	22,701.35	16,488.15	5,573.00	18,700.00	20,200.00	
001-012-5-470-15	Emergency Mgt Agency						
001-012-5-510-00	Land						
001-012-5-520-00	Buildings & Structures						
001-012-5-530-00	Equipment				65,000.00	70,000.00	Patrol Vehicle Replacement
001-012-5-550-00	Other Capital Improvements					600,000.00	Public Safety Facility Costs Remainder
001-012-5-590-00	Reimbursable Expenses						
001-012-5-595-00	Depreciation Expenses	159,851.80	138,860.58				
001-012-5-564-00	Amortization Expense	162.86	650,000.00				
001-012-5-730-48	Trans To City Prop/Reserves					39,000.00	
001-012-5-810-00	Bad Debt						
TOTAL EXPENSES		2,870,799.69	3,644,180.97	1,356,709.77	2,898,110.00	\$3,549,900.00	
REVENUE OVER EXPENSES		336,517.32	(189,873.15)	204,877.41	975.00	101.00	

City of Highland, Illinois
 Police Department
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
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					
Body Cameras		22,000			
Vehicle Replacement	70,000	35,000	70,000	70,000	70,000
Total Equipment Account #530	70,000	57,000	70,000	70,000	70,000
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Public Safety Facility Costs Remainder	600,000				
Total Other Capital Improvements Account #550	600,000	0	0	0	0
Total Capital Expenditures Projected	670,000	57,000	70,000	70,000	70,000



City of Highland Fire Department – Suppression Division

Fire Department Overview

The Highland Fire Department, Suppression Division, is a volunteer agency consisting of now 26 active personnel. This is an increase of 8 firefighters over last year. Firefighters operate from two fire stations. Station 1 on Broadway houses 1 Engine. Station 2 on Woodcrest houses 1 Engine, 1 Ladder Truck, and 1 Pickup Truck. A reserve Engine is also housed at Station 2. When our final replacement pumper was placed into service last year, all older trucks were sold. This resulted in a net reduction of one vehicle that was a reserve unit. This reduction has not affected our capacity or service delivery to the community.

Personnel and equipment are dispatched to requests for service depending on the type of emergency being reported. Highland Pierron Fire Protection District also responds automatically to all reported fire alarms and structure fires to provide additional personnel and equipment at such incidents. Firefighters responded to 218 calls or service in 2020, of which, 17 were actual fires.

Fire Department 2021-2022 Budget Goals

- Through continuous and active recruitment, continue to rebuild an active roster of 35-40 personnel.
- Continue our partnership with surrounding fire departments, providing automatic aid response these partners for joint response to incidents.
- Create an active and robust fire department explorer program with the local high school districts. Whereas each individual fire agency may only have two or three such explorers within their districts, operating jointly will increase the pool of explorers and allow a much more diverse group and create a force large enough to perform all types of training.
- Continue working with architects and general contractor to complete the construction of the public safety building being constructed on Troxler Avenue.
- Continue the annual process to review and validate the Policies and Standard Operating Guidelines recently provided to us by Lexipol, to ensure that our members are operating within modern parameters and best practices to promote firefighter safety, health and well-being now and into the future.
- Continue joint firefighter training with the surrounding fire departments in order to improve relations and to better understand the capabilities that these agencies offer to the Highland Fire Department when needed.

- Continue conducting health and safety inspections in Highland businesses and public buildings and places of assembly to identify and eliminate common hazards before something happens.
- Continue to incorporate pre-incident planning and mapping to include in our Active 911 program, as well as any and all electronic devices that will be placed into the fire apparatus in the coming months. Collecting vital information on buildings in Highland, and allowing for the creation of organized action plans, are beneficial to all personnel for training and preparation in case of emergencies within these buildings.
- Continually monitor training and certification requirements of Office of the Illinois State Fire Marshal, Insurance Services Office, National Fire Protection Association, Illinois Department of Labor, Occupational Safety and Health Administration and other governing agencies to ensure that the training received by firefighters in Highland is consistent and in compliance with all minimum requirements.
- Improve all record keeping with the organization to include reporting, training, hydrants locations and flows, with an eye toward possibly challenging ISO for a reduction from a Class 4 rating to a more desirable Class 3 rating over the next few years. ISO reviewed Highland in 2020, resulting in no change of our Class 4 fire protection rating. We are now very aware of areas we can gain points in before the next ISO visit. As we make improvements in training and record keeping, we will invite them back in the next year or two to re-examine us.
- Insulate the boat house on Silver Lake Road to eliminate the need to run multiple space heaters during subzero cold snaps each winter.
- Begin the annual purchase of several sets of turnout gear annually to ensure compliance to age limits of this gear and to avoid needing to replace all gear at once in years to come.
- Begin the annual, incremental replacement of fire hose, some of which is well over 30 years old.
- Research grants and begin planning for the replacement of our high pressure breathing air system,

FIRE DEPARTMENT

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Property / Replacement Tax	\$ 158,309	\$ 163,184	\$ 166,856	\$ 170,610	\$ 174,449	\$ 178,374
Sales Tax	76,350	81,200	82,824	84,480	86,170	87,893
Income Tax	16,250	16,250	16,738	17,240	17,757	18,290
Foreign Fire Insurance	26,000	28,000	28,560	29,131	29,714	30,308
Misc Revenues	45,000	25,500	25,755	26,013	26,273	26,535
Transfer from General Admin						
Transfer from City Prop Eq Reserve	0	0				
Total Revenues Projected	321,909	314,134	320,732	327,474	334,362	341,400
Revenue Allocation:						
Operating & Maintenance Allocation	85%	273,623	267,014	272,622	278,353	284,208
Capital Expenditures Allocation	10%	32,191	31,413	32,073	32,747	33,436
Cash Reserve & Equip Repl Allocation	5%	16,095	15,707	16,037	16,374	17,070
Operating & Maintenance:						
Personnel		114,800	104,050	115,192	126,723	131,159
Professional		6,000	6,500	6,630	6,763	6,898
Contractual		115,850	108,950	111,129	113,352	115,619
Supplies		66,500	73,200	74,664	76,157	77,680
Total O&M Projected		303,150	292,700	307,615	322,995	331,356
Capital Projection		15,000	0	0	0	0
Transfer to Reserves 004		0	21,000	13,000	4,000	3,000
Total Expenditures & Transfers Projected		318,150	313,700	320,615	326,995	334,356
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		\$ 3,759	\$ 434	\$ 117	\$ 479	\$ 6

Cost of Fire Protection Service per capita	\$ 32.07	\$ 29.51
Population estimate	9,919	9,919
# of Responses per Year	2019 202	2020 218
# of Structure Fires	11	14
Vehicle Fires	2	3
False Alarms	40	68
Misc	149	133
Cost of Response per yr	\$ 1,500.74	\$ 1,342.66
Reserves Balance October 2020	\$143,979	\$164,979
Reserves to Cover 90 days O&M Costs	\$74,749	\$72,173

FIRE DEPARTMENT							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
001-014-4-311-12	P.Tax-Fire	136,286.02	140,602.96	105,270.05	145,309.00	153,434.00	
001-014-4-312-12	R.Tax-Fire	14,463.00	14,904.98	8,208.05	13,000.00	9,750.00	
001-014-4-313-10	Sales Tax	76,108.99	78,260.10	39,077.31	76,350.00	81,200.00	
001-014-4-315-10	State Income Tax	17,252.33	17,195.27	10,172.12	16,250.00	16,250.00	
001-014-4-321-11	Simplified Muni Telecom Tx						
001-014-4-321-30	Foreign Fire Insurance	23,673.78	26,120.68	30,585.05	26,000.00	28,000.00	
001-014-4-342-11	Misc Fire	1,688.50	150.00		20,000.00	500.00	
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	24,996.00	12,498.00	25,000.00	25,000.00	
001-014-4-346-20	Gain on Sale of Assets		71,000.00				
001-014-4-371-15	Grants						
001-014-4-371-40	Donations						
001-014-4-381-21	From City Prop/Eq/Reserves	90,000.00					
001-014-4-381-25	Transfer from Bus Distr A		33,202.69				
TOTAL REVENUE		384,468.62	406,432.68	205,810.58	321,909.00	314,134.00	
001-014-5-110-00	Regular Salaries	76,033.87	79,443.94	35,723.17	110,000.00	100,000.00	
001-014-5-120-00	Overtime				1,000.00		
001-014-5-130-00	Benefits - Health & Life	2,529.82	3,476.92	1,539.25	3,000.00	3,250.00	Full time Employee %
001-014-5-131-00	Benefits - Other						
001-014-5-140-00	Benefit Social Sec/Medicare	188.21	80.59	2.04	500.00	500.00	Full time Employee %
001-014-5-150-00	Retirement	255.82	100.81	3.22	300.00	300.00	Full time Employee %
001-014-5-160-00	Unemployment Ins						
001-014-5-220-00	Legal / Attorney Fees	1,214.76	1,853.75	1,047.11	1,000.00	1,500.00	
001-014-5-240-00	Training And Travel	747.42	1,888.00	929.31	5,000.00	5,000.00	
001-014-5-240-13	Admin fee to CD-Assist	1,400.00	1,400.00				
001-014-5-260-00	Waste Removal	6.00	642.65				
001-014-5-310-00	Telephone / Communications	1,641.64	533.13	286.59	600.00	600.00	
001-014-5-320-00	Postage	142.04		111.50	50.00	150.00	
001-014-5-330-00	Utilities	21,059.96	16,047.91	4,286.35	17,000.00	15,000.00	
001-014-5-350-00	Insurance	13,683.77	16,160.00		14,000.00	12,000.00	
001-014-5-360-00	Equipment Maint And Repair	4,994.00	9,544.85	3,506.19	6,000.00	6,000.00	
001-014-5-360-10	Vehicle Maint/Repair	29,372.08	29,190.92	6,019.47	18,000.00	18,000.00	
001-014-5-370-00	Transportation Reimburse				200.00	200.00	
001-014-5-380-00	Building Maintenance	6,260.72	7,412.79	1,401.55	6,000.00	5,000.00	
001-014-5-390-00	Other Contractual Services	42,737.92	43,895.68	17,991.11	42,000.00	40,000.00	
001-014-5-390-50	Contractual/Technological	6,696.14	7,076.18	594.37	6,000.00	6,000.00	
001-014-5-391-00	Technological IT	2,864.00	4,155.97	1,280.00	6,000.00	6,000.00	
001-014-5-420-00	Fuels For Vehicles/Equip	1,854.01	2,083.65	863.18	5,000.00	4,000.00	
001-014-5-430-00	Operating Supplies	12,926.49	7,721.98	4,057.57	6,000.00	6,000.00	
001-014-5-440-00	Safety & Uniform Supplies	11,693.02	10,672.45	10,337.39	22,000.00	20,000.00	
001-014-5-450-00	Maint/Repair Supplies	2,882.16	382.58	691.65	500.00	800.00	
001-014-5-460-00	Vehicle Maint Supplies	2,317.68	7,488.63	111.85	3,000.00	3,000.00	
001-014-5-470-00	Minor Equipment	17,093.63	21,880.65	9,377.24	30,000.00	39,400.00	
001-014-5-490-00	Generat.Fuel/Chemical Sup						
001-014-5-505-00	Engineering for Capital						
001-014-5-520-00	Buildings & Structures						
001-014-5-530-00	Equipment				15,000.00		
001-014-5-550-00	Other Capital Improvements						
001-014-5-595-00	Depreciation Expenses	40,713.81	59,865.48				
001-014-5-730-48	Trans to City Prop/Eq/Reserves		38,000.00			21,000.00	Future Equipment Purchases
TOTAL EXPENSES		301,308.97	370,999.51	100,160.11	318,150.00	313,700.00	
REVENUE OVER EXPENSES		83,159.65	35,433.17	105,650.47	3,759.00	434.00	

City of Highland, Illinois
 Fire Department
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
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
Included in Minor Equipment #470					
Turnout Gear (5 Sets)	10,400	10,850	11,250	11,700	12,000
Self Contained Breathing Apparatus (3 units)	21,000	22,000	22,750	23,650	24,000
Hose	8,000	8,400	8,775	9,000	10,000
	39,400	41,250	42,775	44,350	46,000



City of Highland Fire Department – EMS Division

Highland Emergency Medical Service (HEMS) provides emergency medical treatment and transport to a service area consisting of six communities covering approximately two hundred-eighty square miles with a population exceeding 28,000 residents. Staffing for HEMS consists of one Chief, one Captain – Operations Manager, 16 full-time and 10 part-time EMS providers. HEMS has seen annual incremental increases in calls for service of all types, currently averaging approximately 2900 service requests annually. The pandemic resulted in a reduction of call volume by approximately 200 calls for service. FY 2020 saw a call volume of 2732 requests for service. FY 2021 is projecting a reduction of another 150 EMS calls.

Mission Statement:

Provide critical care, treatment and transport of the sick and injured; perform limited inter-facility transfers; encourage employees to identify and define solutions to challenges; foster a positive and healthy work environment.

Critical Measures:

- Revenue dedicated to O&M without bad debt / write-offs will not exceed 85%
- Revenue dedicated to capital will not exceed 10%.
- Revenue dedicated to personnel will not exceed 70%.
- Net revenue per service call will exceed \$370.

EMS 2021-2022 Budget Goals:

- Continue working with architects and general contractor to complete the construction of the public safety building on Troxler Avenue.
- Hold the line on expenditures with a goal toward beginning to rebuild reserves.
- Review rates charged for EMS calls and consider nominal increases to cover operating costs.
- Research grant opportunities for the replacement of a cardiac monitor and two automatic CPR devices.
- Review and update / add Standard Operating Guidelines as needed.

“Service Before Self”

Ambulance						
	Current Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Property / Replacement Tax	\$ 499,863	\$ 523,073	\$ 534,842	\$ 546,876	\$ 559,181	\$ 571,762
Charges for Services	1,850,000	1,700,000	1,734,000	1,768,680	1,804,054	1,840,135
Intergovernmental Taxes	340,351	357,493	375,368	394,136	413,843	434,535
Misc Revenues	1,600	6,600	6,666	6,733	6,800	6,868
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	2,691,814	2,587,166	2,650,876	2,716,425	2,783,877	2,853,300
Revenue Allocation:						
Operating & Maintenance Alloca	85%	2,288,042	2,199,091	2,253,244	2,308,961	2,366,296
Capital Expenditures Allocation	10%	269,181	258,717	265,088	271,642	278,388
Cash Reserve & Equip Repl Allc	5%	134,591	129,358	132,544	135,821	139,194
Operating & Maintenance:						
Personnel		1,495,500	1,510,500	1,563,368	1,618,085	1,674,718
Professional		51,483	48,483	49,453	50,442	51,451
Contractual		132,800	131,250	115,875	118,193	120,556
Supplies		97,700	86,200	112,924	98,182	100,146
Bad Debt / Non Billable Writeoffs		739,000	720,000	734,400	749,088	764,070
Total O&M Projected		2,516,483	2,496,433	2,576,019	2,633,990	2,710,941
Capital Projection						
Capital Reserve Transfer In from 004		89,060	89,985	51,560	80,600	40,000
Transfer to Reserves 004		0	0	0	0	10,000
	\$	\$ 86,000	\$ -	\$ 23,000	\$ 1,800	\$ 32,000
Cash Expenditures						
Transfers Out		2,605,543	2,586,418	2,627,579	2,714,590	2,750,941
Total Expenditures & Transfers Projected		2,691,543	2,586,418	2,650,579	2,716,390	2,782,941
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$	\$ 271	\$ 748	\$ 297	\$ 35	\$ 936

AMBULANCE DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%						
Actual Revenue Dedicated to O&M	66.0%	68.7%	69.5%	69.4%	69.9%	70.2%
Revenue Dedicated to Capital will not exceed 10%						
Actual Revenue Dedicated to Capital	3.3%	3.5%	1.9%	3.0%	1.4%	2.9%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel	55.6%	58.4%	59.0%	59.6%	60.2%	60.7%
Net Revenue per Service Call will Exceed \$370						
Number of Service Calls (including transfers)	\$535	\$481				
	2,711	2,779				
Estimated Net Collection Rate						
	82%					
	Calendar Year 2020	Estimated 2021				
Highland - Per Capita	9,919	9,919				
Cost of Taxes Per Call - Highland	\$ 229.66	\$ 254.33				
Highland - Number of Calls (Includes Transfers)	2,109	2,011				
Grantfork FD - Per Capita	1,000	1,000				
Cost of Taxes Per Call - Grantfork FD	\$ 459.35	\$ 534.19				
Grantfork FD - Number of Calls	65	57				
Highland Pierron FD - Per Capita	8,500	8,500				
Cost of Taxes Per Call - Highland Pierron FD	\$ 571.86	\$ 691.42				
Highland Pierron FD - Number of Calls	234	204				
St. Jacob FD - Per Capita	2,273	2,273				
Cost of Taxes Per Call - St. Jacob FD	\$ 515.98	\$ 553.92				
St. Jacob FD - Number of Calls	120	119				
St. Rose FD - Per Capita	1,700	1,700				
Cost of Taxes Per Call - St. Rose FD	\$ 773.44	\$ 1,028.75				
St. Rose FD - Number of Calls	41	32				
Marine FD - Per Capita	5,000	5,000				
Cost of Taxes Per Call - Marine FD	\$ 509.51	\$ 531.45				
Marine FD - Number of Calls	163	164				
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only	\$ 50.39	\$ 52.73				
Reserves Balance October 2020	\$268	\$268	\$23,268	\$25,068	\$57,068	\$47,068
Reserves to Cover 90 days O&M Costs (without writeoffs)	\$438,283	\$438,025	\$454,098	\$464,770	\$480,050	\$493,626

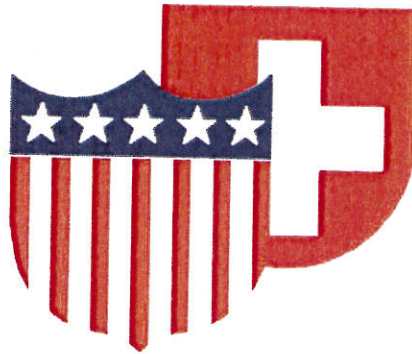
AMBULANCE							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6months 10/31/2020	FY 2020-21 Budget	FY 2021-22 Budget	Comments
401-000-4-311-10	Property Tax-General	454,163.47	468,232.33	350,758.29	484,363.00	511,448.00	
401-000-4-312-10	Replacement Tax-General	16,345.16	16,844.66	9,649.83	15,500.00	11,625.00	
401-000-4-346-20	Gain On Sale Of Assets	12,469.00	6,312.50				
401-000-4-349-10	Charges For Ambulance Serv	1,704,618.94	1,843,611.46	818,243.28	1,850,000.00	1,700,000.00	2 trucks in service
401-000-4-349-20	C. Pymt-Hpfd	129,428.00	129,428.00		133,815.00	141,050.00	
401-000-4-349-30	C. Pymt-Grantfork Fire Dis	27,180.00	27,180.00		29,858.00	30,449.00	
401-000-4-349-34	C. Pymt-St Jacob Fd	56,747.00	56,747.00		61,917.00	65,916.00	
401-000-4-349-35	C. Pymt-St.Rose Fire Dist	28,214.00	28,214.00		31,711.00	32,920.00	
401-000-4-349-36	C. Pymt-Marine Fire Dist	77,397.00	77,397.00		83,050.00	87,158.00	
401-000-4-349-45	Training Fees	29.10	884.00		1,000.00	1,000.00	
401-000-4-361-10	Interest Income	616.68	(971.06)	(857.99)		5,000.00	
401-000-4-371-10	Misc Revenue	6,172.54	1,139.99	6,092.82	2,000.00	2,000.00	
401-000-4-371-15	Grants		32,846.71	17,197.89			
401-000-4-371-16	Governmental Allotments GMET			1,793.91		2,400.00	
401-000-4-371-20	Credit Card Collection Fees	(1,373.08)	(1,557.36)	(1,763.18)	(1,400.00)	(3,800.00)	
401-000-4-371-40	Donations	1,328.36	200.00	50.00			
401-000-4-371-90	Overpayments						
401-000-4-381-21	From City Prop/Eq/Reserves	187,000.00					
401-000-4-381-25	From Business District A		33,202.66				
TOTAL REVENUE		2,700,336.17	2,719,711.89	1,201,164.85	2,691,814.00	2,587,166.00	
401-401-5-110-00	Regular Salaries	1,024,668.77	1,072,917.69	460,605.96	1,100,000.00	1,090,000.00	Less part time staff
401-401-5-120-00	Overtime	408,494.24	345,853.49	127,573.31	225,000.00	260,000.00	Less part time staff
401-401-5-130-00	Benefits - Health & Life	124,291.46	145,115.76	60,593.47	170,000.00	160,000.00	
401-401-5-131-00	Benefits - Other		(916.48)				
401-401-5-131-10	Cleaning Allowance						
401-401-5-150-00	Retirement						
401-401-5-160-00	Unemployment Ins				500.00	500.00	
401-401-5-220-00	Legal / Attorney Fees	37,854.36	11,444.67	1,324.74	4,000.00	3,000.00	
401-401-5-240-00	Training And Travel	6,075.00	10,195.36	479.36	5,000.00	3,000.00	
401-401-5-250-00	Admin Exp To General Admin	40,836.00	41,652.00	21,240.00	42,483.00	42,483.00	
401-401-5-260-00	Waste Removal	32.75	114.75	73.00	200.00	150.00	
401-401-5-310-00	Telephone / Communications	3,914.60	4,088.23	1,586.25	4,700.00	3,500.00	
401-401-5-320-00	Postage	2,830.21	2,866.45	756.08	2,500.00	2,000.00	
401-401-5-330-00	Utilities	373.63	270.29	1,751.43	300.00	3,500.00	
401-401-5-340-00	Rentals And Leases	25,452.49	25,700.34	13,052.25	25,000.00	25,000.00	
401-401-5-350-00	Insurance	2,524.00	2,853.00		3,000.00	3,000.00	
401-401-5-360-00	Equipment Maint And Repair	980.62	1,852.56	696.97	3,000.00	3,000.00	
401-401-5-360-10	Vehicle Maint/Repair	40,534.90	26,712.45	18,190.43	25,000.00	25,000.00	
401-401-5-370-00	Transportation Reimburse				100.00	100.00	
401-401-5-390-00	Other Contractual Services	124,846.13	47,369.72	17,336.08	40,000.00	35,000.00	
401-401-5-390-24	Collection Agency Fees	148.46			1,000.00	1,000.00	
401-401-5-390-25	Overpayments	(313.41)	1,488.49	2,928.53	1,000.00	3,000.00	
401-401-5-390-50	Contractual/Technological	2,669.24	5,258.18	2,115.58	4,000.00	4,000.00	
401-401-5-391-00	Technological IT	20,199.00	28,676.49	9,204.25	23,000.00	23,000.00	
401-401-5-410-00	Office Supplies	668.26	608.25	85.50	1,200.00	1,200.00	
401-401-5-420-00	Fuels For Vehicles/Equip	27,675.71	26,599.11	8,967.42	30,000.00	27,500.00	
401-401-5-430-00	Operating Supplies	42,780.28	34,273.12	14,387.69	30,000.00	30,000.00	
401-401-5-440-00	Safety & Uniform Supplies	14,308.92	8,301.86	2,719.33	14,000.00	10,000.00	
401-401-5-450-00	Maint/Repair Supplies	63.24	231.94	125.98	1,500.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	3,332.23	7,620.84	3,544.68	6,000.00	6,000.00	
401-401-5-470-00	Minor Equipment	11,624.38	3,197.29	16,091.87	15,000.00	10,000.00	
401-401-5-510-00	Land						
401-401-5-520-00	Buildings & Structures						
401-401-5-530-00	Equipment						
401-401-5-550-00	Other Capital Improvements			51,559.67	89,060.00	89,985.00	
401-401-5-595-00	Depreciation Expenses	97,152.83	66,867.46				
401-401-5-620-00	Interest Payments	4,709.86	3,816.30				
401-401-5-730-48	Trans To City Prop/Eq/Reserves				86,000.00		
401-401-5-810-00	Bad Debt	102,272.69	114,703.89	120,594.63	90,000.00	120,000.00	
401-401-5-810-10	Non-Billable Write Offs	607,679.68	616,496.25	234,057.57	649,000.00	600,000.00	
TOTAL EXPENSES		2,778,680.53	2,656,229.75	1,191,642.03	2,691,543.00	2,586,418.00	
REVENUE OVER EXPENSES		(78,344.36)	63,482.14	9,522.82	271.00	748.00	

City of Highland, Illinois
Ambulance
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Ambulance Replacement 2001 Int'l Lease	51,560	51,560			
Ambulance Replacement 2013 Int'l			40,000	40,000	40,000
Cardiac Monitors	38,425		40,600		42,000
Total Equipment Account #530	89,985	51,560	80,600	40,000	82,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	89,985	51,560	80,600	40,000	82,000

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

To: Chris Conrad; Interim City Manager, Mayor Joe Michaelis, City Council Members

From: Mark Rosen, Director of Parks & Recreation

Subject: Preliminary 2021-2022 Budget Goals

Date: December 8, 2020

I am submitting tentative budget goals in preparation for the 2021-2022 fiscal year. Realizing that priorities change rather quickly; especially this year. The costs associated with each goal is general in nature as they were gathered over the course of several months by contractors. I have listed goals in order.

1. Replace the 1996 Chevrolet Pick-up Truck
 - a. \$28,000
2. Replace retaining walls around parking areas at Silver Lake Park. The current walls are railroad ties that were installed in 1994.
 - a. \$5,000 - \$9,000/parking site; 4 separate parking sites.
3. Replace vegetation around the Fountain on the Square with a solid surface. This will eliminate a considerable amount of labor to routinely clean out the filter and spray nozzles.
 - a. \$15,000
4. Reseal the walking trail around Glik Park/Korte Recreation Center.
 - a. \$15,000
5. Utilize grants to replace the playground at Hoffman Park.
 - a. City portion \$85,000
6. Paint the west elevation of the Korte Recreation Center.
 - a. \$14,000

KORTE REC CENTER

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Daily Admission	\$ 118,000	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551
Passes	465,800	302,000	308,040	314,201	320,485	326,895
Concessions / Vending	19,000	14,000	14,280	14,566	14,857	15,154
Facility Rental	7,000	2,500	2,550	2,601	2,653	2,706
League / Program Registration	55,000	40,000	41,200	42,436	43,709	45,020
Party Packages	69,000	51,000	52,020	53,060	54,122	55,204
Sales - Contracted Trainers	12,000	8,000	8,160	8,323	8,490	8,659
Administration Fees	33,000	33,000	33,660	34,333	35,020	35,720
Misc Revenues	27,700	52,700	53,227	53,759	54,297	54,840
Operating Transfer In	-	300,000	370,000	370,000	370,000	370,000
Total Revenues Projected	\$ 806,500	\$ 903,200	\$ 986,137	\$ 999,369	\$ 1,012,905	\$ 1,026,749
Revenue Allocation:						
Operating & Maintenance Allocation	85%	685,525	767,720	838,216	849,464	860,969
Capital Expenditures Allocation	10%	80,650	90,320	98,614	99,937	101,290
Cash Reserve & Equip Repl Allocation	5%	40,325	45,160	49,307	49,968	51,337
Operating & Maintenance:						
Personnel	\$ 426,500	\$ 382,500	\$ 395,888	\$ 409,744	\$ 424,085	\$ 438,928
Professional	1,600	2,500	2,550	2,601	2,653	2,706
Contractual	274,505	263,500	268,770	274,145	279,628	285,221
Supplies	101,400	70,200	71,604	73,036	74,497	75,987
Total O&M Projected	804,005	718,700	738,812	759,526	780,863	802,841
Capital Projection	0	0	80,000	210,000	225,000	400,000
Capital Reserve Transfer in	0	0	0	2,500	2,000	65,000
Debt Service Transfer In	434,515	0	0	0	0	0
Debt Service Bond Payment	(434,515)	0	0	0	0	0
Transfer to Reserves	0	0	66,000	0	0	0
Transfer to Reserves 004 Repayment	2,400	184,000	101,000	0	0	0
Cash Expenditures	1,238,520	718,700	818,812	969,526	1,005,863	1,202,841
Transfers Out	2,400	184,000	167,000	32,000	9,000	0
Total Expenditures & Transfers Projected	\$ 1,240,920	\$ 902,700	\$ 985,812	\$ 1,001,526	\$ 1,014,863	\$ 1,202,841

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 95	\$ 500	\$ 326	\$ 343	\$ 42	\$ (111,092)
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KORTE REC CENTER'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	99.7%	79.6%	74.9%	76.0%	77.1%	78.2%
Revenue Dedicated to Personnel Costs will not exceed 56%						
Actual Revenue Dedicated to Personnel Costs	52.9%	42.3%	40.1%	41.0%	41.9%	42.7%
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member						
Actual Revenue per Member	\$302.51	\$338.28				
Actual O&M Cost per Member	\$301.58	\$269.18				
Members (Estimated)	2,666	2,670				
Reserves Balance October 2020	\$4,153	\$4,153	\$70,153	\$67,653	\$65,653	\$653
Reserves to Cover 90 days O&M Costs	\$198,248	\$177,214	\$182,173	\$187,280	\$192,541	\$197,961

KORTE RECREATION CENTER								
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments	
009-009-4-321-20	CATV Franchise			16,927.58		35,000.00		
009-009-4-341-09	Admin Rev-Frm 016 & 503	33,000.00	33,000.00	16,500.00	33,000.00	33,000.00	Shared with Pool	
009-009-4-347-10	Daily Admission	118,500.53	98,075.15	12,607.78	118,000.00	100,000.00		
009-009-4-347-21	Rec Annual Passes	461,250.73	346,631.05	82,870.17	460,000.00	300,000.00		
009-009-4-347-22	Rec Value Card Passes	8,096.20	7,052.50	180.00	5,800.00	2,000.00		
009-009-4-347-40	Concessions	16,186.73	13,717.23	605.55	19,000.00	14,000.00		
009-009-4-347-77	Facility Rental	6,741.00	3,926.50	440.00	7,000.00	2,500.00		
009-009-4-347-78	League/Prog.Registration \$	53,341.66	45,606.69	10,188.15	55,000.00	40,000.00		
009-009-4-347-79	Rec Party Packages	76,015.50	54,930.50	912.00	69,000.00	51,000.00		
009-009-4-347-80	Child Care Fees	3,764.00	3,219.50	(43.24)	5,000.00	1,500.00		
009-009-4-347-85	Sales-Soda Vending Machine	4,421.05	6,073.60	75.70	5,000.00	2,100.00		
009-009-4-347-86	Sales-Retail				200.00	100.00		
009-009-4-347-87	Sales-Contracted Trainers	11,241.17	4,751.00	(36.00)	12,000.00	8,000.00		
009-009-4-347-88	Advertising Sales							
009-009-4-371-10	Misc Revenue	2,765.87	7,837.01	16,955.26	5,000.00	5,000.00		
009-009-4-371-14	Memorials / Bequests							
009-009-4-371-15	Grants							
009-009-4-371-20	Credit Card Discounts/Fees	(7,053.57)	(6,777.89)	(858.76)	(7,500.00)	(5,000.00)		
009-009-4-371-40	Donations		420.00					
009-009-4-371-50	Comm Foundation Contribut.	22,750.00	20,900.00	14,250.00	20,000.00	14,000.00		
009-009-4-381-10	From General Admin Fund	434,500.00	432,705.00	434,515.00	434,515.00	300,000.00	shared with Recreation Fund	
009-009-4-381-20	From Swim Pool Fund							
009-009-4-381-21	From City Prop/Eq/Reserves							
TOTAL REVENUE		1,243,520.87	1,072,067.84	606,089.19	1,241,015.00	903,200.00		
009-009-5-110-00	Regular Salaries	397,176.63	346,775.85	108,460.23	410,000.00	358,000.00		
009-009-5-120-00	Overtime	(1,134.64)	295.70	37.28	1,500.00	500.00		
009-009-5-130-00	Benefits - Health & Life	20,658.09	16,360.49	9,833.30	15,000.00	24,000.00		
009-009-5-131-00	Benefits - Other		231.79					
009-009-5-140-00	Benefit Social Sec/Medicare							
009-009-5-150-00	Benefit IMRF							
009-009-5-160-00	Unemployment Ins							
009-009-5-220-00	Legal / Attorney Fees	1,018.10	851.56	2,670.91	800.00	1,000.00		
009-009-5-240-00	Training And Travel	1,400.02	2,475.90	1,026.00	800.00	1,500.00		
009-009-5-310-00	Telephone / Communications	3,636.31	2,635.05	1,350.05	3,500.00	3,000.00		
009-009-5-320-00	Postage	2,167.28	1,610.45	149.00	1,700.00	1,500.00		
009-009-5-330-00	Utilities	124,839.82	115,346.46	45,732.51	125,000.00	110,000.00		
009-009-5-340-00	Rentals And Leases	110.00			500.00	400.00		
009-009-5-350-00	Insurance	7,889.65	7,974.47		8,000.00	8,000.00		
009-009-5-360-00	Equipment Maint And Repair	69.48	107.93		8,500.00	5,000.00		
009-009-5-360-10	Vehicle Maint/Repair	92.52	57.98	318.05	100.00	100.00		
009-009-5-380-00	Building Maintenance	13,687.21	5,342.35		19,000.00	10,000.00		
009-009-5-380-01	Custodial Services	20,372.00	23,152.50	9,989.10	22,500.00	23,000.00		
009-009-5-390-00	Other Contractual Services	55,001.19	110,405.30	41,052.54	53,000.00	77,000.00		
009-009-5-390-09	Contracted Trainers	10,025.98	4,365.78		11,000.00	7,000.00		
009-009-5-390-33	Marketing	4,051.82	1,831.40	200.00	2,100.00	1,500.00		
009-009-5-390-50	Contractual/Technological	1,994.35	4,101.49	2,005.38	7,000.00	4,000.00		
009-009-5-391-00	Technological IT	22,377.31	30,356.98	10,518.44	12,605.00	13,000.00		
009-009-5-410-00	Office Supplies		53.36		400.00	400.00		
009-009-5-420-00	Fuels For Vehicles/Equip							
009-009-5-430-00	Operating Supplies	38,362.45	26,957.75	5,133.05	32,000.00	24,000.00		
009-009-5-430-50	Retail/Concession Supplies	25,674.01	19,471.29	2,055.68	17,000.00	13,000.00		
009-009-5-440-00	Safety & Uniform Supplies	2,295.70	2,683.82	1,589.50	2,000.00	1,500.00		
009-009-5-450-00	Maint/Repair Supplies	10,813.66	9,366.47	2,407.10	12,000.00	8,500.00		
009-009-5-450-01	Custodial Supplies				1,000.00	800.00		
009-009-5-470-00	Minor Equipment	7,190.20	11,386.75	7,250.43	30,000.00	16,000.00		
009-009-5-490-00	Generat.Fuel/Chemical Sup	8,854.20	5,237.19	986.05	7,000.00	6,000.00		
009-009-5-520-00	Buildings							
009-009-5-530-00	Equipment							
009-009-5-540-00	Lines Roads Etc							
009-009-5-550-00	Other Capital Improvements							
009-009-5-595-00	Depreciation Expenses	358,678.16	376,854.06					
009-009-5-610-00	Principal Payments			430,000.00	430,000.00			
009-009-5-620-00	Interest Payments	18,800.83	12,092.50	4,515.00	4,515.00			
009-009-5-630-00	Other Debt Services	318.00	318.00	371.00				
009-009-5-640-00	Amortization							
009-009-5-730-48	Trans for City Prop/Eq/Reserves				2,400.00	184,000.00	Repay borrowed funds	
009-009-5-810-00	Bad Debt							
TOTAL EXPENSES		1,156,420.33	1,138,700.62	687,650.60	1,240,920.00	902,700.00		
REVENUE OVER EXPENSES		87,100.54	(66,632.78)	(81,561.41)	95.00	500.00		

City of Highland, Illinois
 Korte Recreation Center
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
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					
Tuckpointing/Paint			210,000		
Roof				175,000	
Total Building Account #520	0	0	210,000	175,000	0
Equipment Account #530					
Doors		20,000			
HVAC Upgrades (PoolPak)		60,000			400,000
Total Equipment Account #530	0	80,000		0	400,000
Lines, Roads, Etc Account #540					
Repave parking lot				50,000	
Total Lines, Roads, Etc Account #540	0	0	0	50,000	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	80,000	210,000	225,000	400,000
ADA Accessibility Future Costs		32,450			

PARKS AND PROGRAMS							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	FY
	Budget	2022	2023	2024	2025	2026	2026
Revenue							
Property / Replacement Tax	\$ 454,679	\$ 465,305	\$ 475,774	\$ 486,479	\$ 497,425	\$ 508,617	
Donations	40,000	15,000	15,000	15,000	15,000	15,000	
League Programs / Registration	33,000	21,000	21,420	21,848	22,285	22,731	
Concessions	27,000	14,000	14,280	14,566	14,857	15,154	
Duckblinds	33,000	30,000	30,600	31,212	31,836	32,473	
Misc Revenues	108,000	80,616	81,422	82,236	83,059	83,889	
Operating Transfer In	300,000	531,000	350,000	350,000	350,000	350,000	
Total Revenues Projected	995,679	1,156,921	988,497	1,001,342	1,014,462	1,027,865	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	846,327	983,383	840,222	851,140	862,293	873,685
Capital Expenditures Allocation	10%	99,568	115,692	98,850	100,134	101,446	102,786
Cash Reserve & Equip Repl Allocation	5%	49,784	57,846	49,425	50,067	50,723	51,393
Operating & Maintenance:							
Personnel		453,000	418,000	430,000	443,000	459,000	478,000
Professional		31,500	31,500	32,130	32,773	33,428	34,097
Contractual		266,339	317,100	283,442	289,111	294,893	300,791
Supplies		164,300	134,200	136,884	139,622	142,414	145,262
Total O&M Projected		915,139	900,800	882,456	904,505	929,735	958,150
Capital Projection		75,000	253,175	70,000	90,000	75,000	60,000
Capital Reserve Transfer In from 004		0	0	0	0	0	0
Transfer to Reserves 004	\$	5,500	\$ 2,500	\$ 36,000	\$ 6,500	\$ 9,000	\$ 9,500
Cash Expenditures		990,139	1,153,975	952,456	994,505	1,004,735	1,018,150
Transfers Out		5,500	2,500	36,000	6,500	9,000	9,500
Total Expenditures & Transfers Projected		995,639	1,156,475	988,456	1,001,005	1,013,735	1,027,650
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$	40	\$ 446	\$ 41	\$ 337	\$ 727	\$ 215

PARKS AND PROGRAM'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 95%							
Actual Revenue Dedicated to O&M		91.9%	81.4%	89.3%	90.3%	91.6%	93.2%
Property Tax as a Percentage of Revenue will not exceed 45%							
Actual Property Tax / Revenue		39.7%	37.4%				
Revenue Dedicated to Personnel Costs will not exceed 50%							
Actual Revenue Dedicated to Personnel Costs		45.5%	37.8%	43.5%	44.2%	45.2%	46.5%
Reserves Balance October 2020	\$	4,114	\$ 6,614	\$ 42,614	\$ 49,114	\$ 58,114	\$ 67,614
Reserves to Cover 90 days O&M Costs	\$	225,651	\$ 222,115	\$ 217,592	\$ 223,029	\$ 229,250	\$ 236,256

PARKS, PROGRAMS, AND COMMUNITY BUILDING							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-2022	Comments
009-016-4-311-53	Prop Tx-Playground & Rec	163,616.44	168,645.46	126,266.95	174,370.00	184,121.00	
009-016-4-311-54	Prop Tax-Community Bldg	136,286.02	140,602.96	105,270.05	145,309.00	153,434.00	
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	45,858.25	39,982.41	29,050.23	40,000.00	40,000.00	
009-016-4-311-58	Prop Tax-Comfort Station	19,992.55		26,172.69	36,000.00	36,000.00	
009-016-4-311-59	Prop Tax-Installation Contracts			21,859.06	30,000.00	30,000.00	
009-016-4-312-53	Repl Tax-Playground & Rec	15,717.77	16,198.10	8,632.40	13,500.00	10,125.00	
009-016-4-312-54	Repl Tax-Community Bldg	11,326.04	11,672.15	6,348.97	10,000.00	7,500.00	
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	3,780.85	3,896.40	2,196.87	3,500.00	2,625.00	
009-016-4-312-58	Repl Tax-Comfort Station	1,882.16	1,939.68	1,209.69	2,000.00	1,500.00	
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	300,000.00	150,000.00	300,000.00	350,000.00	
009-016-4-321-60	Duckblinds-Boat Lic-Docks	30,875.15	27,972.95	22,586.96	33,000.00	30,000.00	
009-016-4-347-40	Concessions	22,382.18	17,265.31		27,000.00	14,000.00	
009-016-4-347-50	Weinheimer Trust Fund	21,051.00	20,462.00	21,701.50	21,500.00	21,500.00	
009-016-4-347-75	Admission Fees	1,550.00	1,445.80		1,500.00	1,000.00	
009-016-4-347-77	Facility Rental	9,613.50	10,353.25	126.50	21,000.00	8,000.00	
009-016-4-347-78	League/Prog.Registration \$	17,294.24	17,198.48	3,827.50	25,000.00	18,000.00	
009-016-4-347-85	Sales-Soda Vending Machine	1,734.00	1,392.00	8,396.31	3,000.00	3,000.00	
009-016-4-361-10	Interest Income	2,217.44	(69.55)	(1,810.33)	2,000.00		
009-016-4-371-10	Misc Revenue	5,492.11	16,839.43	2,068.74	20,000.00	5,000.00	
009-016-4-371-12	Gain on Sale of Assets		7,000.00			3,000.00	
009-016-4-371-15	Grants	256,312.51	46,616.88	130,140.42	39,000.00	39,116.00	Sell (2) trucks
009-016-4-371-41	Donation-Parks And Program	145,715.40	37,866.89	56,844.83	40,000.00	15,000.00	
009-016-4-371-66	Community Programs & Trips Rev	10,580.32	22,470.01	(7,507.12)	8,000.00	3,000.00	
009-016-4-381-05	From Swim Pool Fund CATV						
009-016-4-381-10	From General Admin Fund						
009-016-4-381-21	From City Prop/Eq/Reserves	270,000.00				101,000.00	
009-016-4-381-22	Transfer from Bus Distr A		138,000.00				
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		1,493,277.93	1,047,750.61	713,382.22	995,679.00	1,156,921.00	
009-016-5-110-00	Regular Salaries	377,170.58	359,165.53	196,059.37	385,000.00	358,000.00	
009-016-5-120-00	Overtime	21,444.65	15,444.24	2,581.65	16,000.00	5,000.00	
009-016-5-130-00	Benefits - Health & Life	47,042.29	50,964.46	21,571.73	52,000.00	55,000.00	
009-016-5-131-00	Benefits - Other		(406.78)				
009-016-5-160-00	Unemployment Ins						
009-016-5-170-00	Salary/Car Allowance						
009-016-5-210-00	Auditing	250.00	250.00		500.00	500.00	
009-016-5-220-00	Legal / Attorney Fees	1,566.40	3,766.86	2,259.25	2,000.00	2,000.00	
009-016-5-230-00	Engineering / Consulting		2,967.50		2,000.00	2,000.00	
009-016-5-240-00	Training And Travel	740.25	1,723.11		1,000.00	1,000.00	
009-016-5-250-09	Admin Fees To KRC	26,004.00	26,004.00	13,002.00	26,000.00	26,000.00	
009-016-5-310-00	Telephone / Communications	3,761.58	3,726.11	1,862.74	5,200.00	5,000.00	
009-016-5-320-00	Postage	265.52	208.87	110.60	400.00	400.00	
009-016-5-330-00	Utilities	73,397.52	65,131.75	39,326.27	63,400.00	65,000.00	
009-016-5-340-00	Rentals And Leases	3,519.84	1,238.23		31,100.00	31,000.00	includes Senior Center Lease
009-016-5-350-00	Insurance	10,349.25	10,474.96		9,000.00	9,000.00	
009-016-5-360-00	Equipment Maint And Repair	11,403.30	8,849.18	3,293.73	7,000.00	7,000.00	
009-016-5-360-10	Vehicle Maint/Repair	8,167.14	4,834.28	4,922.41	5,500.00	5,500.00	
009-016-5-370-00	Transportation Reimburse				100.00	100.00	
009-016-5-380-00	Building Maintenance	24,822.77	2,150.00		8,000.00	19,600.00	Concrete Apron Fountain
009-016-5-390-00	Other Contractual Services	99,974.61	120,454.10	28,751.20	60,000.00	60,000.00	Reseal Gliik Park Trails
009-016-5-390-09	Contracted Trainers						
009-016-5-390-22	Trees-Contracted Work	4,976.06	4,475.30	1,078.00	2,500.00	5,000.00	
009-016-5-390-33	Marketing	3,936.62	270.00	955.45	2,000.00	1,500.00	
009-016-5-390-50	Contractual/Technological	2,876.51	1,676.33	1,152.85	3,000.00	2,000.00	
009-016-5-390-57	Contractual Serv-Muni Band	39,107.98	37,905.72		40,000.00	80,000.00	Levy Carryover
009-016-5-390-58	Peanut Butter & Jam Expense	4,257.69	3,883.49		4,500.00	4,000.00	
009-016-5-390-65	Services - Senior Citizens	3,139.97	2,370.18	403.48	2,500.00	2,500.00	
009-016-5-390-66	Community Program & Trips Exp	8,024.70	16,081.80	(720.54)	8,000.00	2,000.00	
009-016-5-391-00	Technological IT	11,989.70	16,331.00	9,436.00	14,139.00	17,500.00	
009-016-5-410-00	Office Supplies	677.90		10.00	600.00		
009-016-5-420-00	Fuels For Vehicles/Equip	25,966.81	23,215.71	10,420.16	22,000.00	22,000.00	Includes Transit Van
009-016-5-430-00	Operating Supplies	49,648.03	40,599.89	23,484.92	44,500.00	40,000.00	
009-016-5-430-22	Trees-Purchase&Supplies				1,000.00	1,000.00	
009-016-5-430-50	Retail/Concession Supplies	19,703.70	18,322.31		26,000.00	13,000.00	
009-016-5-440-00	Safety & Uniform Supplies	1,174.97	1,455.92	711.25	1,200.00	1,200.00	
009-016-5-450-00	Maint/Repair Supplies	20,705.93	28,588.24	9,032.24	21,000.00	19,000.00	
009-016-5-460-00	Vehicle Maint Supplies	1,474.22	1,968.77	498.30	1,000.00	1,000.00	
009-016-5-470-00	Minor Equipment	66,771.49	81,581.03	6,226.78	35,000.00	25,000.00	Mower replacements
009-016-5-490-00	Generat.Fuel/Chemical Sup	15,458.75	16,521.04	6,386.51	12,000.00	12,000.00	
009-016-5-505-00	Engineering For Capital				75,000.00		
009-016-5-510-00	Land						
009-016-5-520-00	Buildings & Structures			50,140.68			
009-016-5-530-00	Equipment			17,910.32		24,000.00	Replace (2) trucks - 1995 & 1996
009-016-5-540-00	Lines Roads Etc						
009-016-5-550-00	Other Capital Improvements			265,507.20		229,175.00	
009-016-5-550-24	50 / 50 Program						
009-016-5-550-65	Other Impr-Senior Citizens						
009-016-5-595-00	Depreciation Expenses						
009-016-5-730-01	Transfer To Fixed Assets						
009-016-5-730-48	Trans To City Prop/Eq/Reserves				5,500.00	2,500.00	
009-016-5-810-00	Bad Debt						
TOTAL EXPENSES		989,770.74	972,193.13	716,174.55	995,639.00	1,156,475.00	
REVENUE OVER EXPENSES		503,507.19	75,557.48	(2,792.33)	40.00	446.00	

City of Highland, Illinois
Parks and Programs
21/22-25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	22/23	24/25	25/26
Engineering for Capital Account #505					
Silver Lake Clean Lake Study	0	0	0	0	0
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			75,000	75,000	60,000
Total Building Account #520	0	0	75,000	75,000	60,000
Equipment Account #530					
Replace Aging Equipment			15,000		
Pickup Truck	24,000				
Total Equipment Account #530	24,000	0	15,000	0	0
Lines, Roads, Etc Account #540					
Repave Trails		40,000		0	0
Total Lines, Roads, Etc Account #540		40,000	0	0	0
Other Capital Improvements Account #550					
Comfort Station - Hoffman Park		30,000			
Concrete Retaining Wall	19,600				
Plaza Park Improvements	41,800				
Comfort Station - Plaza	142,000				
Total Other Capital Improvements #550	203,400	30,000			
Total Capital Expenditures Projected	227,400	70,000	90,000	75,000	60,000
ADA Accessibility Future Costs		26,550			

SWIMMING POOL							
	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Revenue							
CATV Franchise Fee	\$ 75,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Daily Admission	17,000	17,000	17,510	25,000	27,500	30,000	30,000
Season Passes	17,000	17,000	17,510	25,000	27,500	30,000	30,000
Lesson Fees	20,500	18,000	18,540	19,096	19,669	20,259	20,259
Concessions	10,000	8,000	8,240	8,487	8,742	9,004	9,004
Facility Rental	3,100	2,500	2,575	2,652	2,732	2,814	2,814
Misc. Revenue	0	0	0	0	0	0	0
Operating Transfer In	0	50,000	55,000	55,000	55,000	55,000	55,000
Total Revenues Projected	\$ 142,600	\$ 147,500	\$ 154,375	\$ 170,236	\$ 176,143	\$ 182,077	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	121,210	125,375	131,219	144,700	149,721	154,765
Capital Expenditures Allocation	10%	14,260	14,750	15,438	17,024	17,614	18,208
Cash Reserve & Equip Repl Allocation	5%	7,130	7,375	7,719	8,512	8,807	9,104
Operating & Maintenance:							
Personnel	\$ 75,400	\$ 77,500	\$ 80,213	\$ 83,020	\$ 85,926	\$ 88,933	\$ 88,933
Professional	9,000	9,000	9,180	9,364	9,551	9,742	9,742
Contractual	31,675	37,000	37,740	38,495	39,265	40,050	40,050
Supplies	26,400	23,500	23,970	24,449	24,938	25,437	25,437
Total O&M Projected	\$ 142,475	\$ 147,000	\$ 151,103	\$ 155,328	\$ 159,680	\$ 164,162	
Capital Projection Expenditure	3,500,000	0	0	0	0	0	0
Pool Financing Proceeds	3,500,000	0	0	0	0	0	0
Transfer to Reserves 004	0	0	3,200	14,000	16,000	17,000	17,000
Cash Expenditures	3,642,475	147,000	151,103	155,328	159,680	164,162	164,162
Transfers Out	0	0	3,200	14,000	16,000	17,000	17,000
Total Expenditures & Transfers Projected	\$ 3,642,475	\$ 147,000	\$ 154,303	\$ 169,328	\$ 175,680	\$ 181,162	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 125	\$ 500	\$ 73	\$ 908	\$ 463	\$ 915	

SWIMMING POOL'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 90%						
Actual Revenue Dedicated to O&M	99.9%	99.7%	97.9%	91.2%	90.7%	90.2%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	52.9%	52.5%	52.0%	48.8%	48.8%	48.8%
Operating Cost (Less Personnel) will not exceed \$700 per day						
Actual Operating Cost (Less Personnel)/Day	\$670.75	\$695.00	\$708.90	\$723.08	\$737.54	\$752.29
Days Open	100	100	100	100	100	100
Reserves Balance October 2020	\$188,876	\$188,876	\$192,076	\$206,076	\$222,076	\$239,076
Reserves to Cover 90 days O&M Costs	\$35,131	\$36,247	\$37,258	\$38,300	\$39,373	\$40,478

PARKS - OUTDOOR POOL

Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual		FY 2020-21 Budget	FY 2021-22 Budget	Comments
				6 months 10/31/20				
009-503-4-321-20	Catv Franchise	73,266.14	69,939.50			75,000.00	35,000.00	shared with KRC
009-503-4-347-10	Daily Admission	18,317.50	15,945.00	5,617.50		17,000.00	17,000.00	Raise Daily Rates \$0.50
009-503-4-347-20	Season Passes	16,670.00	17,065.00	8,251.00		17,000.00	17,000.00	Raise Season Passes
009-503-4-347-30	Lesson Fees	21,305.25	20,654.50	6,068.63		20,500.00	18,000.00	Contingent on Covid Restrictions
009-503-4-347-40	Concessions	9,478.89	10,015.44	586.00		10,000.00	8,000.00	
009-503-4-347-77	Facility Rental	2,655.00	3,144.50	2,210.00		3,100.00	2,500.00	
009-503-4-371-10	Misc Revenue	265.00	511.07					
009-503-4-371-15	Grants							
009-503-4-371-16	Bond Proceeds					3,500,000.00		
009-503-4-381-20	From General Admin Fund						50,000.00	Shared with Recreation Fund
009-503-4-381-21	From City Prop/Eq/Reserves		16,000.00					
TOTAL REVENUE		141,957.78	153,275.01	22,733.13		3,642,600.00	147,500.00	
009-503-5-110-00	Regular Salaries	70,292.85	80,509.08	55,003.47		73,000.00	75,000.00	Minimum wage increase
009-503-5-120-00	Overtime							
009-503-5-130-00	Benefits - Health & Life	2,123.30	2,602.12	981.05		2,400.00	2,500.00	
009-503-5-131-00	Benefits - Other							
009-503-5-160-00	Unemployment Ins							
009-503-5-230-00	Engineering / Consulting							
009-503-5-240-00	Training And Travel	2,221.16	1,510.52	456.00		2,000.00	2,000.00	
009-503-5-250-00	Admin Exp To General Admin							
009-503-5-250-09	Admin Fees To KRC	6,996.00	6,996.00	3,498.00		7,000.00	7,000.00	
009-503-5-310-00	Telephone / Communications	465.40	77.78			450.00	450.00	
009-503-5-320-00	Postage					75.00		
009-503-5-330-00	Utilities	10,327.95	5,038.52	3,221.01		8,000.00	5,000.00	
009-503-5-340-00	Rentals and Leases					100.00		
009-503-5-350-00	Insurance	2,103.25	2,121.25			2,250.00	2,250.00	
009-503-5-360-00	Equipment Maint And Repair					300.00	300.00	
009-503-5-370-00	Transportation Reimburse							
009-503-5-380-00	Building Maintenance					500.00	500.00	
009-503-5-390-00	Other Contractual Services	15,150.86	26,627.34	18,413.04		15,000.00	20,000.00	
009-503-5-390-33	Marketing	1,470.89	437.50			1,000.00	1,000.00	
009-503-5-390-50	Contractual/Technological	516.64				500.00	500.00	
009-503-5-391-00	Technological IT	5,719.00	8,158.00	2,557.00		3,500.00	7,000.00	
009-503-5-410-00	Office Supplies							
009-503-5-430-00	Operating Supplies	2,682.26	1,424.94	564.91		2,400.00	2,000.00	
009-503-5-430-50	Retail/Concession Supplies	7,414.15	7,408.14	653.21		8,000.00	8,000.00	
009-503-5-440-00	Safety & Uniform Supplies	1,761.32	1,246.62	1,106.11		1,800.00	1,500.00	
009-503-5-450-00	Maint/Repair Supplies	2,444.22	1,394.26	137.41		1,200.00	1,500.00	
009-503-5-470-00	Minor Equipment	5,171.03	1,295.95	503.98		3,000.00	2,500.00	
009-503-5-490-00	Generat.Fuel/Chemical Sup	12,258.78	7,296.85	7,419.87		10,000.00	8,000.00	
009-503-5-520-00	Buildings & Structures							
009-503-5-530-00	Equipment							
009-503-5-550-00	Other Capital Improvements					3,500,000.00		
009-503-5-595-00	Depreciation Expenses							
009-503-5-730-48	Trans To City Prop/Eq/Reserves							
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		149,119.06	154,144.87	94,515.06		3,642,475.00	147,000.00	
REVENUE OVER EXPENSES		(7,161.28)	(869.86)	(71,781.93)		125.00	500.00	

CEMETERY

	FY Current	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Grave Opening Fees	\$ 22,500	\$ 22,500	22,950	23,409	23,409	23,877
Interest Income (Cemetery Mgr Board)	10,000	9,225	9,410	9,598	9,598	9,790
Misc. Revenue	0	0	0	0	0	0
Operating Transfer In	0	10,000	10,000	10,000	10,000	10,000
Total Revenues Projected	\$ 32,500	\$ 41,725	\$ 42,360	\$ 43,007	\$ 43,007	\$ 43,667

Revenue Allocation:						
Operating & Maintenance Allocation	85%	27,625	35,466	36,006	36,556	37,117
Capital Expenditures Allocation	10%	3,250	4,173	4,236	4,301	4,367
Cash Reserve & Equip Repl Allocation	5%	1,625	2,086	2,118	2,150	2,183

Operating & Maintenance:						
Personnel	\$ 17,700	\$ 29,000	\$ 30,015	\$ 31,066	\$ 31,066	\$ 32,153
Professional	0	0	0	0	0	0
Contractual	5,200	5,200	5,304	5,410	5,410	5,518
Supplies	9,525	7,500	7,650	7,803	7,803	7,959
Total O&M Projected	\$ 32,425	\$ 41,700	\$ 42,969	\$ 44,279	\$ 44,279	\$ 45,630

Capital Projection	0	0	0	0	0	0
Capital Reserve Transfer In from 004/Cem Board	0	0	0	0	0	0
Transfer to Reserves 004	0	0	0	0	0	0

Cash Expenditures	32,425	41,700	42,969	44,279	44,279	45,630
Transfers Out	0	0	0	0	0	0
Total Expenditures & Transfers Projected	\$ 32,425	\$ 41,700	\$ 42,969	\$ 44,279	\$ 44,279	\$ 45,630

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 75	\$ 25	\$ (610)	\$ (1,272)	\$ (1,272)	\$ (1,963)
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Rate increases to cover operations will be evaluated

CEMETERY'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 98%						
Actual Revenue Dedicated to O&M	99.8%	99.9%	101.4%	103.0%	103.0%	104.5%
Revenue Dedicated to Personnel Costs will not exceed 60%						
Actual Revenue Dedicated to Personnel Costs	54.5%	69.5%	70.9%	72.2%	72.2%	73.6%
Reserves Balance October 2020	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Reserves to Cover 90 days O&M Costs (Cemetery Board of Manager Funds could cover shortfalls)	\$7,995	\$10,282	\$10,595	\$10,918	\$10,918	\$11,251

PARKS - CEMETERY							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
009-715-4-345-10	Grave Opening Fees	22,000.00	20,900.00	6,700.00	22,500.00	22,500.00	May need rate increase
009-715-4-361-10	Interest Income						
009-715-4-371-10	Misc Revenue		5,118.75				
009-715-4-381-21	Trans from 004 Reserve						
009-715-4-381-35	Trans from Cem Land Repl						
009-715-4-381-37	Trans From General Admin						
009-715-4-381-39	Trans from Cem Brd of Mgrs Int	7,693.23	9,038.02		10,000.00	10,000.00	Shared with Recreation Fund
	TOTAL REVENUE	29,693.23	35,056.77	6,700.00	32,500.00	41,725.00	
009-715-5-110-00	Regular Salaries	15,631.47	22,174.15	15,316.91	15,500.00	25,500.00	
009-715-5-120-00	Overtime	980.25	1,556.05	1,411.23	600.00	1,500.00	
009-715-5-130-00	Benefits - Health, Life	1,637.29	1,969.91	1,017.69	1,600.00	2,000.00	
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	1,590.75	1,725.89	426.18	1,100.00	1,100.00	
009-715-5-350-00	Insurance	569.33	568.66		500.00	500.00	
009-715-5-360-00	Equipment Maint / Repair	266.40	330.60	190.67	350.00	350.00	
009-715-5-360-10	Vehicle Maint/Repair		1,399.54		250.00	250.00	
009-715-5-380-00	Building Maintenance		98.00				
009-715-5-390-00	Other Contractual Services	1,255.00	9,391.45	1,172.99	3,000.00	3,000.00	
009-715-5-390-50	Contractual/Technological		500.00				
009-715-5-420-00	Fuels for Vehicles/Equip						
009-715-5-430-00	Operating Supplies	6,761.78	5,500.33	11,061.30	3,500.00	3,500.00	
009-715-5-430-22	Tress-Purchase&Supplies						
009-715-5-440-00	Uniforms/Safety Equip	164.69	32.33	114.92	75.00	50.00	
009-715-5-450-00	Maint/Repair Supplies	2,027.77	5,205.22	2,521.04	2,500.00	2,500.00	
009-715-5-460-00	Vehicle Maint Supplies	494.99	466.33	139.02	150.00	150.00	
009-715-5-470-00	Minor Equipment	46.56	606.47	293.64	300.00	300.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	3,557.01	4,828.52	817.38	3,000.00	1,000.00	
009-715-5-530-00	Equipment						
009-715-5-540-00	Roads						
009-715-5-550-00	Improvements Other Than Bldgs						
009-715-5-550-50	Storm Drainage Improvements						
009-715-5-730-48	Transfer to City Prop 004						
	TOTAL EXPENSES	34,983.29	56,353.45	34,482.97	32,425.00	41,700.00	
	REVENUE OVER EXPENSES	(5,290.06)	(21,296.68)	(27,782.97)	75.00	25.00	

City of Highland, Illinois
 Cemetery
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Cemetery Road Replacement	Funded by CEM BOM				0
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

CITY OF HIGHLAND



COMMUNITY DEVELOPMENT



City of Highland Building and Zoning

2021-2022 Budget Goals

Mission Statement

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

Vision Statement

“Together, ensuring safety and encouraging growth.”

Critical Measures:

- Revenue generated by building permits will make up at least 15% of total revenue.
- Revenue dedicated to personnel will not exceed 55%.

Budget Goals:

- Complete roll-out of EnerGov Citizen Self-Service software and train more contractors/landlords to utilize online application services.
- Bring one and two-family new construction electric inspections entirely in-house.
- Continue to make amendments to the Zoning Code in order to correct errors and clarify regulations.
- Continue to provide employees with training and networking opportunities to enhance their professional abilities.
- Continue to address violations of the City’s adopted codes, to include the use of legal remedies when needed.
- Continue to provide timely and courteous plan reviews and inspections when requested and scheduled.

BUILDING & ZONING

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Sales Tax	\$ 185,500	\$ 197,200	\$ 201,144	\$ 205,167	\$ 209,270	\$ 213,456
Income Tax	91,250	91,250	93,988	96,807	99,711	102,703
Telecommunications Tax	13,125	10,764	9,472	8,336	7,335	6,455
Building Permits	80,000	85,000	86,700	88,434	90,203	92,007
Electrical Inspections	23,000	28,000	28,560	29,131	29,714	30,308
Plumbing Inspections	17,000	8,000	8,160	8,323	8,490	8,659
Rental Inspections	7,000	7,500	7,650	7,803	7,959	8,118
Demolition Revenue	5,000	0	0	0	0	0
Misc Revenues	38,500	42,500	43,350	44,217	45,101	46,003
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 460,375	\$ 470,214	\$ 479,024	\$ 488,218	\$ 497,783	\$ 507,709
Revenue Allocation:						
Operating & Maintenance Allocation	85%	391,319	399,682	407,170	414,985	423,116
Capital Expenditures Allocation	10%	46,038	47,021	47,902	48,822	49,778
Cash Reserve & Equip Repl Allocation	5%	23,019	23,511	23,951	24,411	25,385
Operating & Maintenance:						
Personnel	\$ 247,000	\$ 247,500	\$ 240,638	\$ 249,060	\$ 257,777	\$ 266,799
Professional	66,000	66,500	67,830	69,187	70,570	71,982
Contractual	134,275	146,050	148,971	151,950	154,989	158,089
Supplies	11,300	10,100	10,302	10,508	10,718	10,933
Total O&M Projected	\$ 458,575	\$ 470,150	\$ 467,741	\$ 480,705	\$ 494,055	\$ 507,803
Capital Projection	0	0	0	0	0	0
Capital Reserve Transfer In from 004	0	0	0	0	0	500
Transfer to Reserves 004	1,700	0	11,000	7,500	3,700	0
Cash Expenditures	458,575	470,150	467,741	480,705	494,055	507,803
Transfers Out	\$ 1,700	\$ -	\$ 11,000	\$ 7,500	\$ 3,700	\$ -
Total Expenditures & Transfers Projected	\$ 460,275	\$ 470,150	\$ 478,741	\$ 488,205	\$ 497,755	\$ 507,803
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 100	\$ 64	\$ 283	\$ 13	\$ 29	\$ 407

BUILDING & ZONING FUND'S CRITICAL MEASURES

Revenue Dedicated to Personnel will not exceed 55%						
Actual Revenue Dedicated to Personnel	53.7%	52.6%	50.2%	51.0%	51.8%	52.5%
Percentage of Operating Revenue from Permit Fees will exceed 15%	17.4%	18.1%	18.1%	18.1%	18.1%	18.1%
Estimated Capita	9,919	9,919	9,919	9,919	9,919	9,919
Reserves Balance October 2020	\$443,564	\$443,564	\$454,564	\$462,064	\$465,764	\$465,264
Reserves to Cover 90 days O&M Costs	\$113,073	\$115,927	\$115,333	\$118,530	\$121,822	\$125,212

BUILDING & ZONING

Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual		FY 2020-2021 Budget	FY 2021-2022 Budget	Comments
				6 months 10/31/20	=Y			
001-013-4-313-10	Sales Tax	184,836.11	190,060.19	94,902.04		185,500.00	197,200.00	
001-013-4-315-10	State Income Tax	96,878.41	96,558.13	57,120.38		91,250.00	91,250.00	
001-013-4-321-11	Simplified Muni Telecom Tx	14,647.33	12,759.07	6,050.06		13,125.00	10,764.00	
001-013-4-321-70	Permits-Bldgs/Access Bldg	70,715.60	128,338.70	48,953.22		80,000.00	85,000.00	
001-013-4-321-71	Building Plan Review							
001-013-4-342-12	B&Z Misc. Plans Reviews	7,436.74	41,797.93	16,758.69		25,000.00	25,000.00	
001-013-4-342-13	B&Z-Electrical Inspect Fee	29,602.52	30,234.50	12,958.70		23,000.00	28,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	17,915.77	24,850.00	3,350.00		17,000.00	8,000.00	
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	6,537.00	3,568.50	3,450.00		1,500.00	4,000.00	
001-013-4-342-17	B&Z-Demolition Revenue					5,000.00		
001-013-4-342-18	B&Z-Occupancy Permits	14,600.00	13,500.00	7,500.00		12,000.00	13,500.00	
001-013-4-342-19	Rental Inspection Fees	7,025.00	8,200.00	3,475.00		7,000.00	7,500.00	
001-013-4-346-20	Miscellaneous Revenue	1,940.00	5,000.00					
001-013-4-381-19	From Comm Dev Fd							
001-013-4-381-60	From Reserves	10,000.00	18,000.00					
001-013-4-381-63	From Fire Dept-Assist	1,400.00	1,400.00					
001-013-4-381-64	From Business District B	35,000.00	70,783.20					
TOTAL REVENUE		498,534.48	645,050.22	254,518.09		460,375.00	470,214.00	
001-013-5-110-00	Regular Salaries	169,647.99	211,824.86	108,313.50		215,000.00	211,500.00	
001-013-5-120-00	Overtime	786.31				500.00	500.00	
001-013-5-130-00	Benefits - Health & Life	26,203.23	28,415.11	9,420.79		31,500.00	35,500.00	
001-013-5-131-00	Benefits - Other		1,051.71					
001-013-5-160-00	Unemployment Ins							
001-013-5-170-00	Salary/Car Allowance							
001-013-5-220-00	Legal / Attorney Fees	50,294.50	55,643.48	27,373.53		52,500.00	57,000.00	
001-013-5-230-00	Engineering / Consulting	1,020.00						
001-013-5-230-10	Bldg Plan Review (Reimb)	9,300.00				5,000.00	4,000.00	
001-013-5-230-11	Subd Plan Review (Reimb)							
001-013-5-240-00	Training And Travel	2,307.37	9,207.11	1,904.16		8,500.00	5,500.00	Certification programs
001-013-5-310-00	Telephone / Communications	4,406.97	5,085.87	1,191.34		4,000.00	4,000.00	
001-013-5-320-00	Postage	1,973.32	927.91	281.15		1,750.00	1,200.00	
001-013-5-330-00	Utilities	5,367.64	4,763.65	1,761.71		4,500.00	4,500.00	
001-013-5-340-00	Rentals and Leases	2,082.73	2,202.68	792.40		2,500.00	2,200.00	
001-013-5-350-00	Insurance	127.00	187.00			225.00	250.00	
001-013-5-360-00	Equipment Maint And Repair					100.00	100.00	
001-013-5-360-10	Vehicle Maint/Repair	365.00	83.39	950.10		1,500.00	1,500.00	
001-013-5-370-00	Transportation Reimburse							
001-013-5-380-00	Building Maintenance	1,951.71	1,546.00	85.65		1,800.00	1,800.00	
001-013-5-390-00	Other Contractual Services	63,013.00	83,770.73	13,013.61		50,000.00	40,000.00	
001-013-5-390-50	Contractual/Technological	6,928.26	6,176.54	3,123.35		3,200.00	13,000.00	Energov Annual Maintenance
001-013-5-390-81	B&Z-Electrical Inspectors	23,748.61	21,621.89	13,503.55		17,000.00	17,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	14,953.12	16,965.34	12,739.00		10,000.00	15,000.00	
001-013-5-390-83	B&Z-Occupancy Dep. Refund	13,715.00	10,125.00	10,400.00		6,000.00	13,000.00	
001-013-5-390-84	B&Z-Demolition Expenses	16,800.00	99,576.05	24,965.12		10,000.00	20,000.00	Potential Grant Funds to offset
001-013-5-390-88	Code Enforcement Expenses	230.00				700.00	500.00	
001-013-5-391-00	Technological IT	10,447.10	11,919.95	12,490.40		21,000.00	12,000.00	
001-013-5-410-00	Office Supplies	1,120.38	1,073.41	53.03		1,000.00	1,000.00	
001-013-5-420-00	Fuels For Vehicles/Equip	1,771.05	1,758.20	556.26		1,800.00	1,400.00	
001-013-5-430-00	Operating Supplies	3,933.41	4,607.41	1,813.64		3,000.00	3,000.00	
001-013-5-440-00	Safety & Uniform Supplies	1,171.78	2,198.43	482.05		1,500.00	1,200.00	
001-013-5-460-00	Vehicle Maint Supplies	291.47	357.10	726.21		500.00	500.00	
001-013-5-470-00	Minor Equipment	3,473.71	849.99	699.58		3,500.00	3,000.00	
001-013-5-510-00	Land							
001-013-5-520-00	Buildings & Structures							
001-013-5-530-00	Equipment							
001-013-5-550-00	Other Capital Improvements							
001-013-5-595-00	Depreciation Expenses							
001-013-5-730-47	Trans-City Prop Res-Mitigation							
001-013-5-730-48	Trans to City Prop/Eq/ Reserves					1,700.00		
001-013-5-730-54	Trans to Comm Dev 007							
001-013-5-810-00	Bad Debt							
TOTAL EXPENSES		437,430.66	581,938.81	246,640.13		460,275.00	470,150.00	
REVENUE OVER EXPENSES		61,103.82	63,111.41	7,877.96		100.00	64.00	

City of Highland, Illinois
Building and Zoning
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
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
ADA Accessibility Future Costs (split with Electric for building improvements)	0	4,750	0	0	0

BUSINESS DISTRICT A							Annual % Increase
	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Revenue							
Business District Tax	\$ 674,000	\$ 680,740	\$ 687,547	\$ 694,423	\$ 701,367	\$ 708,381	1%
Misc Revenues	7,500	60,000	7,500	7,575	7,651	7,727	1%
Operating Transfer In	0	0	0	0	0	0	
Total Revenues Projected	\$ 681,500	\$ 740,740	\$ 695,047	\$ 701,998	\$ 709,018	\$ 716,108	
Incentives	0	50,000	50,000	50,000	50,000	50,000	
Capital Projection	115,000	4,125,000	0	0	0	0	
Debt Service Public Safety Facility Financing	561,158	570,826	567,725	569,525	565,725	566,525	
Transfer Out		-					
Cash Expenditures	676,158	4,745,826	617,725	619,525	615,725	616,525	
Remaining Debt Certificate Funds		4,000,000					
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 5,342	\$ (5,086)	\$ 77,322	\$ 82,473	\$ 93,293	\$ 99,583	

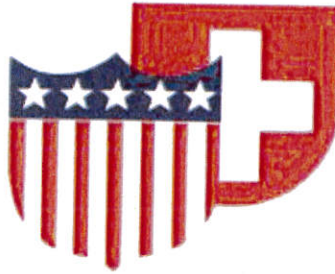
Excess Funds Available for Redevelopment Agreements or Capital Improvements within Business District Area

BUSINESS DISTRICT A							
		FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
012-000-4-313-12	Business District Sales Tax	359,151.48	635,068.36	338,341.15	674,000.00	680,740.00	1% increase
012-000-4-361-10	Interest Income	633.40	26,442.61	45,799.52	7,500.00	60,000.00	Debt Certificate Funds
012-000-4-371-17	Bond Proceeds						
TOTAL REVENUE		359,784.88	661,510.97	384,140.67	681,500.00	740,740.00	
012-012-5-390-00	Other Contractual Services		144,789.60	7,728.95			
012-012-5-430-00	Operating Supplies						
012-012-5-470-00	Minor Equipment						
012-012-5-505-00	Engineering for Capital						
012-012-5-510-00	Land			131,939.11		15,000.00	
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			1,352,630.82	115,000.00	4,110,000.00	
012-012-5-610-00	Principal Payments				305,000.00	320,000.00	
012-012-5-620-00	Interest Payments		37,665.77	124,794.38	256,158.00	250,526.00	
012-012-5-630-00	Debt Service Charges					300.00	
012-012-5-730-20	Transfer to Economic Development	41,538.85	65,777.00				
012-012-5-730-21	Transfer to Police Department	100,000.00	467,675.28				
012-012-5-730-22	Transfer to Ambulance		33,202.66				
012-012-5-730-23	Transfer to Fire Dept		33,202.66				
012-012-5-730-24	Transfer to Parks Dept		138,000.00				
012-012-5-730-80	Incentives					50,000.00	Facade program
TOTAL EXPENSES		141,538.85	920,312.97	1,617,093.26	676,158.00	4,745,826.00	
REVENUE OVER EXPENSES		218,246.03	(258,802.00)	(1,232,952.59)	5,342.00	(4,005,086.00)	
							Use Cash on hand (\$4,000,000)
BUSINESS DISTRICT B							
		FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
013-000-4-313-12	Business District Sales Tax	134,278.67	50,516.49	19.96		50.00	
013-000-4-361-00	Interest Income	248.69	1,099.99	480.55		100.00	
TOTAL REVENUE		134,527.36	51,616.48	500.51	0.00	150.00	
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	Plaza Park
013-013-5-730-20	Transfer to B & Z	35,000.00	70,783.20				
TOTAL EXPENSES		35,000.00	70,783.20	-	0.00	80,000.00	
REVENUE OVER EXPENSES		99,527.36	(19,166.72)	500.51	0.00	(79,850.00)	
							use cash on hand/District no longer in place
BUSINESS DISTRICT C							
		FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
014-000-4-313-12	Business District Sales Tax						
014-000-4-361-10	Interest Income						
TOTAL REVENUE		-	-	-	0.00	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	
REVENUE OVER EXPENSES		-	-	-	0.00	0.00	

City of Highland, Illinois
 Business District A
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Engineering for Capital					
Broadway/Zschokke Parking Lot Split with Streets	15,000				
Total Eng for Capital Account #505	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					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Broadway/Zschokke Parking Lot Split with Streets	110,000				
Remaining Public Safety Facility	4,000,000				
Total Other Capital Improvements Account #550	4,110,000	0	0	0	0
Total Capital Expenditures Projected	4,125,000	0	0	0	0



CITY OF HIGHLAND

To: Chris Conrad, Interim City Manager
Breann Speraneo, Director of Community Development
Kelly Korte, Director of Finance

From: Mallord Hubbard, Economic Development Coordinator

Date: December 16, 2020

Re: Budget Goals 2020-2021 TIF #1, TIF #2, Economic Development

**Budgetary
Initiatives**

Continue to improve and reform incentive programs to most effectively deploy resources necessary to support local investment and growth activities.

Successfully implement Economic Development marketing plan introduced by Harrison Edwards to modernize branding and profile of city

Coordinate with consultant NextSite to identify and attract new commercial & retail developments.

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

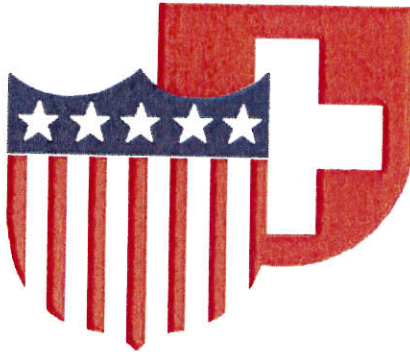
Resume attendance to all relevant conferences and trainings with focus on increasing city's profile and pursuit to obtain CECD certification through International Economic Development Council.

TIF #1						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
006-000-4-311-10	Property Tax (TIF)	137,591.66	170,725.36	145,110.78	175,000.00	188,000.00
006-000-4-361-10	Interest Income	7,100.28	10,542.01	3,622.07	4,000.00	5,000.00
006-000-4-371-10	Misc Revenue					
006-000-4-371-40	From General Admin Fund					
TOTAL REVENUE		144,691.94	181,267.37	148,732.85	179,000.00	193,000.00
006-006-5-220-00	Legal / Attorney Fees					
006-006-5-230-00	Engineering / Consulting				500.00	500.00
006-006-5-240-00	Training And Travel					
006-006-5-390-00	Other Contractual Services	6,207.50	1,017.72		700.00	1,000.00
006-006-5-430-00	Operating Supplies					
006-006-5-505-00	Engineering for Capital					
006-006-5-505-00	Other Capital Improvements			297,505.12	285,000.00	
006-006-5-595-00	Depreciation Expenses	7,950.08	7,950.08			
006-006-5-820-00	Econ Dev Incentive Disc.	12,752.78	52,234.11	95,693.63	9,000.00	185,235.00
TOTAL EXPENSES		26,910.36	61,201.91	393,198.75	295,200.00	186,735.00
REVENUE OVER EXPENSES		117,781.58	120,065.46	(244,465.90)	(116,200.00)	6,265.00
COMMUNITY DEVELOPMENT						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
007-000-4-361-10	Interest Income	545.32	1,586.19	(372.30)	500.00	500.00
007-000-4-371-10	Misc Revenue	1,816.44	2,070.30	474.00		
007-000-4-371-40	Donations					
007-000-4-381-10	From General Admin Fund	200,000.00	220,000.00	120,000.00	220,000.00	220,000.00
007-000-4-381-12	From Electric Fund	176,800.00	101,511.00		60,593.00	52,513
007-000-4-381-13	From FTTP Fund	28,600.00	16,813.40		10,075.00	8,732
007-000-4-381-14	From Water Fund	31,200.00	18,228.00		11,102.00	9,622
007-000-4-381-15	From Sewer Fund	23,400.00	14,647.60		8,231.00	7,133
007-000-4-381-48	From B&Z					
007-000-4-381-49	From Econ Develop Reserves					
007-000-4-381-50	From Business District A	41,538.85	65,777.00			
TOTAL REVENUE		503,900.61	440,433.49	120,101.70	310,501.00	298,500.00
007-007-5-110-00	Regular Salaries	33,114.80	37,810.98	19,222.28	39,000.00	40,000.00
007-007-5-130-00	Benefits Health and Life	6,031.40	5,615.47	2,449.46	6,000.00	5,500.00
007-007-5-170-00	Salary Vehicle Allowance					
007-007-5-220-00	Legal / Attorney Fees	689.72	4,569.48	3,929.50	2,000.00	8,000.00
007-007-5-230-00	Engineering / Consulting	867.50				
007-007-5-240-00	Training And Travel	2,823.85	2,128.85		2,500.00	5,000.00
007-007-5-310-00	Telephone Communications	705.64	684.14	269.25	750.00	750.00
007-007-5-320-00	Postage	76.44	207.50	8.00	150.00	200.00
007-007-5-390-00	Other Contractual Services	59,307.10	71,015.56	59,405.88	100,000.00	122,000.00
007-007-5-390-33	Marketing	4,478.34	11,137.84	5,500.00	5,000.00	7,500.00
007-007-5-390-50	Contractual/Technological	58.19				
007-007-5-391-00	Technological IT	2,964.00	4,092.17	1,298.17	3,100.00	3,750.00
007-007-5-410-00	Office Supplies				100.00	100.00
007-007-5-430-00	Operating Supplies	39.06			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	7,627.50	8,836.50			
007-007-5-730-13	Transfer To Street Div					
007-007-5-730-19	Transfer To Sewer Fd					
007-007-5-730-20	Transfer To FTTP Fund					
007-007-5-730-22	Transfer To Water Fd					
007-007-5-730-48	Trans to City Prop Reserves					
007-007-5-750-00	Trans to Building and Zoning					
007-007-5-820-00	Econ Dev Incentive Disc.	253,201.83	92,647.34	197.70	100,000.00	54,750.00
007-007-5-820-05	Business District Incentives	67,042.54	60,696.98	26,460.33	50,000.00	40,955.00
007-007-5-820-10	IDC Funding					
TOTAL EXPENSES		438,927.91	299,442.81	118,740.57	309,050.00	288,955.00
REVENUE OVER EXPENSES		64,972.70	140,990.68	1,361.13	1,451.00	9,545.00
Requests for Reimbursement						
TIF #2 Northside Conservation						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
010-000-4-311-10	Property Tax (TIF)	367,827.14	374,632.68	297,268.41	375,000.00	405,000.00
010-000-4-361-10	Interest Income	1,201.86	1,040.64	518.33	750.00	750.00
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	190,000.00	190,000.00			
TOTAL REVENUE		559,029.00	565,673.32	297,786.74	375,750.00	405,750.00
010-010-5-220-00	Legal / Attorney Fees					
010-010-5-230-00	Engineering / Consulting				500.00	500.00
010-010-5-240-00	Training And Travel					
010-010-5-390-00	Other Contractual Services	422.50	745.00	35,700.00	675.00	1,000.00
010-010-5-430-00	Operating Supplies					
010-010-5-620-00	Interest Expense	(1,046.16)	(1,046.16)	9,135.52		
010-010-5-640-00	Amortization Expense					
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	291,999.96	288,000.00	146,250.00	292,500.00	288,000.00
010-010-5-730-13	Transfer to Street Dept					
010-010-5-730-19	Transfer to Sewer Dept					
010-010-5-730-22	Transfer to Water Dept					
010-010-5-730-23	Transfer to Electric Dept					
010-010-5-800-01	Hospital Reimbursement					
010-010-5-800-02	Hospital MOB Reimbursement					
010-010-5-820-00	Econ Dev Incentive Disc.	43,712.11	44,633.63		50,000.00	54,300.00
TOTAL EXPENSES		335,088.41	332,332.47	191,085.52	343,675.00	343,800.00

REVENUE OVER EXPENSES		223,940.59	233,340.85	106,701.22	32,075.00	61,950.00
<i>TIF #2 Bond Repayment Fund</i>						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
011-000-4-361-10	Interest Income	80.19	846.19	323.30	500.00	500.00
011-000-4-381-00	From TIF #2 Northside	291,999.96	288,000.00	146,250.00	292,500.00	288,000.00
TOTAL REVENUE		292,080.15	288,846.19	146,573.30	293,000.00	288,500.00
011-011-5-390-00	Other Contractual Services					
011-011-5-610-00	Principal Payments				200,000.00	225,000.00
011-011-5-620-00	Interest Payments	100,795.84	96,362.50	46,281.25	92,562.00	63,250.00
011-011-5-630-00	Debt Service Charges	200.00	200.00	200.00	200.00	
011-011-5-730-00	Transfer to TIF #2	190,000.00	190,000.00			
TOTAL EXPENSES		290,995.84	286,562.50	46,481.25	292,762.00	288,250.00
REVENUE OVER EXPENSES		1,084.31	2,283.69	100,092.05	238.00	250.00

Development Incentives	FY 19-2020	FY 20-2021	FY 21-2022 (Proj)	FY 22-2023 (Proj)	FY 23-2024 (Proj)	FY 24-2025 (Proj)	Notes
Economic Development Incentives							
Kloss	\$ 11,250.00	\$ -	\$ 7,250.00	\$ 1,250.00	\$ -	\$ -	Job creation incentive, 10% withheld
Apex	\$ 56,629.65	\$ 50,000.00	\$ 16,000.00	\$ 5,750.00	\$ 5,000.00	\$ -	Retained jobs & Created Jobs, Electric Discount, 10% retainage withheld
Joiner	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	Jobs Incentive
Core Complex	\$ -	\$ 5,835.00	\$ -	\$ -	\$ -	\$ -	Permit Fee Reimbursements
TIO Holdings	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	Permit Fee Reimbursement
Trouw (Executive)	\$ -	\$ -	\$ 21,000.00	\$ -	\$ -	\$ -	Permits & Electric Work
Trouw (329 Madison)	\$ -	\$ 4,183.00	\$ -	\$ -	\$ -	\$ -	Permit Fee Reimbursement
Jimmy Johns	\$ -	\$ 6,326.00	\$ 6,500.00	\$ 6,750.00	\$ 7,000.00	\$ 7,250.00	Property Tax Rebate (Building)
Wröbbel Properties	\$ -	\$ 1,300.00	\$ -	\$ -	\$ -	\$ -	Permit Fee Reimbursement
	\$ 91,879.65	\$ 67,644.00	\$ 54,750.00	\$ 13,750.00	\$ 12,000.00	\$ 7,250.00	
Business District Incentives							
Kloss	\$ 10,357.01	\$ 8,772.13	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	75% of 1% Sales Tax, up to \$337,676.1 in combo with Econ Dev Incentives, \$99,577.35 paid to date
Windows on Broadway	\$ 150.00	\$ 500.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	No request for '19-'20, max \$80k in combo w/ Windows on Broadway, \$5930.70 to date (Sales Tax Increment & Fees)
Cyril B. Korte Trust	\$ -	\$ 400.00	\$ 400.00	\$ 200.00	\$ 200.00	\$ 200.00	No request for '19-'20, max \$80k in combo w/ Windows on Broadway, \$5930.70 to date (Property Tax Increment)
M5	\$ 2,942.19	\$ 3,089.96	\$ 3,200.00	\$ 3,350.00	\$ 3,500.00	\$ 3,750.00	100% of City incremental prop tax up to \$96k, \$14.7k paid to date
Jimmy Johns	\$ 5,487.06	\$ 6,428.93	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00	75% of 1% Biz Dist Tax up to \$47,400
Huddle House	\$ 8,140.48	\$ -	\$ -	\$ -	\$ -	\$ -	No future payments, Changed owners, Agreement not Assigned
RMR Dentist	\$ -	\$ 10,400.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	No request in '20, City incremental Prop Taxes, \$22k paid to date, max \$293k, projection based on request for '20 & '21 reimbursement
Powers	\$ 4,392.90	\$ 38.00	\$ 2,555.00	\$ 2,555.00	\$ 2,555.00	\$ 2,555.00	Fees Paid 1/2020, Property Taxes over 10 yrs up to \$128k, expected increase in EAV for '22 payment
Ruler Foods	\$ 29,377.35	\$ 17,735.53	\$ -	\$ -	\$ -	\$ -	Sales Tax, no further payments after 2021, max reached
TIO Holdings	\$ -	\$ -	\$ 12,000.00	\$ 33,163.00	\$ 33,163.00	\$ 33,163.00	Incremental Sales & Property Tax Rebate
Corner Keg	\$ 25,660.33	\$ -	\$ -	\$ -	\$ -	\$ -	Property & Sales tax Reimbursement going back to 2010, max reached
	\$ 86,507.32	\$ 47,364.55	\$ 40,955.00	\$ 62,068.00	\$ 62,218.00	\$ 62,468.00	
TIF #1 Incentives							
Trouw (329 Madison)	\$ -	\$ 460.97	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	Property Tax Rebate
Retko	\$ 5,327.00	\$ -	\$ -	\$ -	\$ -	\$ -	Property Tax Rebate
Klaus Service Center	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	Environmental Cleanup
HCLUSD #5	\$ 6,907.00	\$ -	\$ 158,735.00	\$ -	\$ -	\$ -	Intergovernmental Agreement
Joiner	\$ -	\$ 1,150.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	Property Tax Rebate
Trouw (Executive)	\$ 52,234.00	\$ 16,279.00	\$ 16,500.00	\$ 223,067.00	\$ 223,067.00	\$ 223,067.00	Property Tax Rebate
Animal Hospital	\$ -	\$ 17,889.97	\$ 185,235.00	\$ 249,567.00	\$ 16,500.00	\$ 16,500.00	Property Tax Rebate
	\$ 114,471.00	\$ 35,728.94	\$ 192,735.00	\$ 487,641.00	\$ 409,567.00	\$ 409,567.00	
TIF #2 Incentives							
Jimmy Johns	\$ 86.00	\$ 161.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	Property Tax Rebate (Excludes Building)
Core Complex	\$ -	\$ -	\$ 6,500.00	\$ 24,188.00	\$ 24,188.00	\$ 24,188.00	Property Tax Rebate
Sheffel Boyle	\$ 7,083.00	\$ 7,005.00	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	Property Tax Rebate
HCLUSD #5	\$ 37,463.00	\$ 40,500.00	\$ 40,500.00	\$ 46,000.00	\$ 49,000.00	\$ 52,000.00	Intergovernmental Agreement
Tut Properties	\$ 44,632.00	\$ 47,666.00	\$ 54,300.00	\$ 77,488.00	\$ 80,488.00	\$ 83,488.00	

CITY OF HIGHLAND



PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2021-2022 Budget Goals

Critical Measures

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

PW Admin/Street Division

- O&M Cost per paved lane mile will not exceed \$16,500 annually.
- Personnel costs per paved lane mile will not exceed \$11,000 annually.

Water Department

- Revenue dedicated to O&M costs will not exceed 70%.
- Revenue per 1,000 gallons sold will exceed \$6.50
- O&M cost per 1000 gallons sold will not exceed \$5.50
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Sewer Department

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

Major Initiatives

Street and Alley/Public Works Admin.

- Cost share with General Administration for construction of a parking lot at the corner of Broadway and Zschokke St.
- Replace 2001 Freightliner 2-Ton Dump Truck
- Sealcoating alleys
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city

Non Home Rule Sales Tax

Roadway Rehabilitation 20% Portion

- Resurface Broadway along the section that was upgraded with the Broadway Streetscape project
- Right-of-way purchase along Bellm Rd. for the southern peripheral route
- Begin preliminary engineering for Broadway Streetscape Phase 2 if awarded funding

Motor Fuel Tax

- Sidewalk replacement
- Sealcoating city streets program
- Reconstruction of Matter Dr. as part of the agreement with the Trow plant expansion

Water Fund

Water Treatment Plant

- Continue replacement of process control devices throughout the plant
- Clean Sludge Lagoon #2
- Continue maintenance of storage tanks
- Repair the southeast spillway retaining wall

Water Distribution

- Continue with the water meter replacement program
- Replace 2000 International Dump Truck shared with Sewer Collection

Sewer Fund

Sewer Collection

- Cured-In-Place Pipe lining project
- Trunk Main Rehabilitation
- Replace 2000 International Dump Truck shared with Water Distribution

Water Reclamation Facility

- Preparing a Phosphorus Discharge Optimization Plan per NPDES requirements
- Updating the City's CMOM plan per NPDES requirements
- Continue to streamline the Pretreatment Program

We are planning a proposal to consider implementing a yearly rate increase for sewer rates to keep pace with operational and maintenance growths.

STREETS / PW ADMIN

	Current Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Revenue							
Property / Replacement Tax	\$ 144,650	\$ 147,000	\$ 150,308	\$ 153,689	\$ 157,147	\$ 160,683	
Sales Tax	831,500	884,500	902,190	920,234	938,638	957,411	
Income Tax	391,250	391,250	402,988	415,077	427,529	440,355	
Telecommunications Tax	59,355	47,736	42,008	36,967	32,531	28,627	
Misc Revenues	32,200	32,200	32,200	32,200	32,200	32,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	15,000	0	0	0	0	0	
Total Revenues Projected	\$ 1,473,955	\$ 1,502,686	\$ 1,529,693	\$ 1,558,167	\$ 1,588,046	\$ 1,619,277	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,252,862	1,277,283	1,300,239	1,324,442	1,349,839	1,376,385
Capital Expenditures Allocation	10%	147,396	150,269	152,969	155,817	158,805	161,928
Cash Reserve & Equip Repl Allocation	5%	73,698	75,134	76,485	77,908	79,402	80,964
Operating & Maintenance:							
Personnel	\$ 704,030	\$ 743,030	769,036	\$ 795,952	\$ 823,811	\$ 852,644	
Professional	60,000	32,500	33,150	33,813	34,489	35,179	
Contractual	198,500	183,234	186,899	190,637	194,449	198,338	
Supplies	158,750	117,900	120,258	122,663	125,116	127,619	
Total O&M Projected	1,121,280	1,076,664	1,109,343	1,143,065	1,177,866	1,213,780	
Capital Projection	351,050	392,890	145,000	325,000	380,000	110,000	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves 004	0	33,000	275,000	90,000	30,000	295,000	
Cash Expenditures	1,472,330	1,469,554	1,254,343	1,468,065	1,557,866	1,323,780	
Transfers Out	0	33,000	275,000	90,000	30,000	295,000	
Total Expenditures & Transfers Projected	\$ 1,472,330	\$ 1,502,554	\$ 1,529,343	\$ 1,558,065	\$ 1,587,866	\$ 1,618,780	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 1,625	\$ 132	\$ 350	\$ 102	\$ 180	\$ 497	

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	75.3%	71.6%	72.5%	73.4%	74.2%	75.0%
O & M Cost per paved lane mile will not exceed \$16,500	\$17,798	\$16,313	\$16,808	\$17,319	\$17,846	\$18,391
Personnel Cost per paved lane mile will not exceed \$11,000	\$11,175	\$11,258	\$11,652	\$12,060	\$12,482	\$12,919
Paved Lane Miles	63	66	66	66	66	66
Reserves Balance November 2020 (\$250,000 due from NHR for Land Purchase)	\$433,780	\$466,780	\$741,780	\$831,780	\$861,780	\$1,156,780
Reserves to Cover 90 days O&M Costs	\$276,480	\$265,479	\$273,537	\$281,852	\$290,433	\$299,288

STREETS / PW ADMIN							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	137,936.65	138,131.56	90,739.45	136,000.00	137,000.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	2,314.41	7,301.53	2,951.23	4,650.00	5,500.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	3,545.14	4,787.87		4,000.00	4,500.00	
001-017-4-313-10	Sales Tax	829,044.29	852,475.85	425,663.56	831,500.00	884,500.00	
001-017-4-315-10	State Income Tax	415,382.71	414,009.44	244,913.42	391,250.00	391,250.00	
001-017-4-321-11	Simplified Muni Telecom Tx	64,957.70	56,583.77	26,830.69	59,355.00	47,736.00	
001-017-4-343-10	Rental-Street Equipment						
001-017-4-343-11	Rental/Lease Revenue	10,800.00	9,300.00	3,600.00	7,200.00	7,200.00	
001-017-4-343-20	Misc Street Div	115,283.75	151,164.52	24,686.35	25,000.00	25,000.00	
001-017-4-343-22	Government Reimbursements						
001-017-4-346-20	Gain on Sale of Asset		12,000.00				
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						
001-017-4-381-26	Transfer From MFT Fund						
001-017-4-381-50	From TIF #2 Bond Proceeds						
001-017-4-381-43	From Solid Waste Fd	15,000.00			15,000.00	-	
001-017-4-381-51	From 2007 Street Bond						
TOTAL REVENUE		1,594,264.65	1,645,754.54	819,384.70	1,473,955.00	1,502,686.00	
001-017-5-110-00	Regular Salaries	567,331.00	605,279.00	301,628.04	605,000.00	642,000.00	
001-017-5-120-00	Overtime	29,773.53	21,279.33	8,277.16	25,000.00	25,000.00	
001-017-5-130-00	Benefits - Health & Life	57,238.95	72,556.09	30,910.13	74,000.00	76,000.00	
001-017-5-131-00	Benefits - Other		8,149.23				
001-017-5-160-00	Unemployment Ins						
001-017-5-170-00	Salary/Car Allowance	26.54	26.70	12.88	30.00	30.00	
001-017-5-220-00	Legal / Attorney Fees	14,319.89	12,757.30	2,858.21	17,000.00	14,000.00	
001-017-5-230-00	Engineering / Consulting	40,360.94	3,947.50	6,864.00	40,000.00	15,000.00	
001-017-5-240-00	Training And Travel	1,933.10	1,387.17	456.37	3,000.00	3,500.00	
001-017-5-260-00	Waste Removal						
001-017-5-310-00	Telephone / Communications	2,720.46	3,194.93	1,455.93	3,500.00	3,500.00	
001-017-5-320-00	Postage	87.67	99.15	9.45	100.00	100.00	
001-017-5-330-00	Utilities	15,103.21	13,577.34	7,268.29	14,000.00	15,000.00	Irrigation for roundabouts
001-017-5-340-00	Rentals And Leases	1,069.08	1,262.50	680.34	2,000.00	3,500.00	Tar Machine rental
001-017-5-350-00	Insurance	5,857.67	5,476.33		5,000.00	5,500.00	
001-017-5-360-00	Equipment Maint And Repair	14,192.39	7,336.23	1,263.72	15,000.00	10,000.00	
001-017-5-360-10	Vehicle Maint/Repair	18,447.97	40,125.22	20,249.27	26,000.00	20,000.00	
001-017-5-370-00	Transportation Reimburse						
001-017-5-380-00	Building Maintenance	2,019.92	2,495.84	2,047.53	8,000.00	8,000.00	
001-017-5-390-00	Other Contractual Services	39,377.74	34,558.47	26,070.01	42,000.00	40,000.00	
001-017-5-390-22	Trees-Contracted Work	53,225.00	50,796.50	5,890.00	55,000.00	55,000.00	
001-017-5-390-50	Contractual/Technological	2,247.29	7,708.80	5,741.80	12,000.00	6,354.00	HCS/CodeRed/Software Renewal
001-017-5-391-00	Technological IT	6,766.38	8,423.91	7,962.00	15,900.00	16,280.00	
001-017-5-410-00	Office Supplies	87.03	135.50	171.96	250.00	200.00	
001-017-5-420-00	Fuels For Vehicles/Equip	22,463.52	24,271.81	6,736.62	25,000.00	25,000.00	
001-017-5-430-00	Operating Supplies	16,194.04	33,470.03	7,173.62	22,000.00	22,000.00	
001-017-5-430-22	Trees-Purchase&Supplies						
001-017-5-440-00	Safety & Uniform Supplies	3,393.84	2,619.05	1,008.98	3,300.00	2,500.00	
001-017-5-450-00	Maint/Repair Supplies	5,761.61	5,650.71	1,210.52	10,000.00	7,000.00	
001-017-5-460-00	Vehicle Maint Supplies	2,097.44	1,924.00	1,733.27	3,000.00	2,200.00	
001-017-5-470-00	Minor Equipment	7,858.30	51,748.07	7,001.00	79,000.00	40,000.00	
001-017-5-470-90	Minor Eq.-Storm Drainage	1,466.69	8,522.88	68.04	10,000.00	15,000.00	
001-017-5-490-00	Generat.Fuel/Chemical Sup	3,147.62	2,491.47	3,507.06	6,200.00	4,000.00	
001-017-5-505-00	Engineering For Capital			8,097.50	-	15,000.00	
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						
001-017-5-530-00	Equipment			70,869.82	241,050.00	187,890.00	
001-017-5-540-00	Lines Roads Etc - New/Repl			16,746.03	85,000.00	70,000.00	
001-017-5-550-00	Other Capital Improvements			298.10	-	110,000.00	
001-017-5-550-10	Impr-Troxler/ IL160						
001-017-5-550-24	50 / 50 Program						
001-017-5-550-50	Storm Drainage			961.57	25,000.00	10,000.00	
001-017-5-595-00	Depreciation Expenses	735,980.46	755,520.29				
001-017-5-620-00	Interest Expense	3,404.26	2,421.89				
001-017-5-730-39	Trans To 004/Util Facility						
001-017-5-730-48	Trans To City Prop/Eq/Reserves	90,000.00	125,000.00			33,000.00	
001-017-5-810-00	Bad Debt						
TOTAL EXPENSES		1,763,953.54	1,914,213.24	555,229.22	1,472,330.00	1,502,554.00	
REVENUE OVER EXPENSES		(169,688.89)	(268,458.70)	264,155.48	1,625.00	132.00	

City of Highland, Illinois
 Street Department
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Engineering for Capital Account #505					
Broadway and Zschokke Parking Lot (split w/business tax funds)	15,000				
Total Engineering for Capital Account #505	15,000	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace 2011 International 2 Ton Dump Truck (2)			145,000	145,000	
Replace 2001 Freightliner 2-Ton Dump Truck	145,000				
Replace 2000 Case Tractor Mower		35,000			
Replace 2009 Excavator			70,000		
Replace 2015 Backhoe				125,000	
Street Sweeper (Lease purchase)	42,890				
Total Equipment Account #530	187,890	35,000	215,000	270,000	0
Lines, Roads, Etc Account #540					
Sidewalks/Road Improvements	50,000	50,000	50,000	50,000	50,000
Seal Coating Alleys	20,000	10,000	10,000	10,000	10,000
Total Lines, Roads, Etc Account #540	70,000	60,000	60,000	60,000	60,000
Other Capital Improvements Account #550					
Broadway and Zschokke Parking Lot (split w/business tax funds)	110,000				
Total Other Capital Improvements Account #550	110,000	0	0	0	0
Storm Drainage Account #550-50					
Storm Drainage	10,000	50,000	50,000	50,000	50,000
Total Storm Drainage Account #550-50	10,000	50,000	50,000	50,000	50,000
Total Capital Improvements	392,890	145,000	325,000	380,000	110,000

NHR Street Bond Fund

	Current Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Sales Tax	\$ 1,410,000	1,425,000	1,439,250	1,453,643	1,468,179	1,482,861
Misc Revenues	127,500	2,750	2,778	2,805	2,833	2,862
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 1,537,500	\$ 1,427,750	\$ 1,442,028	\$ 1,456,448	\$ 1,471,012	\$ 1,485,722
Operating Costs	0	20,000	20,000	20,000	20,000	20,000
Capital Projection	1,477,500	740,000	800,400	1,078,000	880,500	850,500
Transfer in from Prior Year						
Bond Payment Transfer Out	535,000	535,000	535,000	535,000	535,000	535,000
Total Expenditures & Transfers Projected	\$ 2,012,500	\$ 1,295,000	\$ 1,355,400	\$ 1,633,000	\$ 1,435,500	\$ 1,405,500
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (475,000)	\$ 132,750	\$ 86,628	\$ (176,552)	\$ 35,512	\$ 80,222

Street Bond owes \$250,000 To Reserves

Motor Fuel Tax							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Allotment	261,804.92	388,520.51	179,491.27	275,000.00	375,000.00	Include renewal allotment
008-000-4-361-10	Interest Income	10,446.80	12,654.40	2,843.77		5,000.00	
008-000-4-371-10	Misc Revenue						
008-000-4-371-15	Grants						
TOTAL REVENUE		272,251.72	381,174.91	217,900.38	275,000.00	218,000.00	Rebuild Funds
				400,235.42		598,000.00	
008-008-5-340-00	Rentals And Leases						
008-008-5-430-00	Operating Supplies	203,502.91	240,166.22	161,720.82	275,000.00	355,000.00	
008-008-5-505-00	Engineering For Capital						
008-008-5-540-00	Lines Roads Etc - New/Repl					115,000.00	Matter Drive Reconstruction REBUILD
008-008-5-550-00	Other Capital Improvements				300,000.00	580,000.00	Matter Drive Reconstruction REBUILD/Sidewalk Improvements
008-008-5-730-13	Transfer to Street Dept						
TOTAL EXPENSES		203,502.91	240,166.22	161,720.82	575,000.00	1,050,000.00	
REVENUE OVER EXPENSES		68,748.81	141,008.69	238,514.60	(300,000.00)	(452,000.00)	use excess cash on hand see note below
Street Bond Construction							
MFT has \$1,200,000 in cash including \$435,000 for rebuild funds leaving \$765,000 before remaining operating supplies expended							
\$218,000 more Rebuild funds will be received in the next fiscal year							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
050-000-4-311-10	Property Tax-General						
050-000-4-313-12	Non-Home Rule Sales Tax	1,458,084.66	1,459,030.02	718,382.98	1,410,000.00	1,425,000.00	
050-000-4-361-10	Interest Income	2,123.28	3,410.20	1,895.88	2,500.00	2,750.00	
050-000-4-371-10	Miscellaneous Revenue						
050-000-4-381-25	Transfer from Street Bond Int	735,000.00			125,000.00		
TOTAL REVENUE		2,195,207.94	1,462,440.22	720,278.86	1,537,500.00	1,427,750.00	
050-050-5-110-00	Regular Salaries						
050-050-5-120-00	Overtime						
050-050-5-130-00	Benefits - Health & Life						
050-050-5-220-00	Legal / Attorney Fees						
050-050-5-230-00	Engineering / Consulting						
050-050-5-240-00	Training and Travel					20,000.00	Grant Applications
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	250.00	500.00	405.00			
050-050-5-410-00	Office Supplies						
050-050-5-420-00	Fuels For Vehicles/Equip						
050-050-5-430-00	Operating Supplies						
050-050-5-470-00	Minor Equipment						
050-050-5-505-00	Engineering For Capital			57,940.00	167,500.00	200,000.00	
050-050-5-510-00	Land				50,000.00	240,000.00	
050-050-5-510-10	Right Of Way						
050-050-5-510-20	Easement						
050-050-5-520-00	Buildings & Structures						
050-050-5-540-00	Lines Roads Etc - New/Repl						
050-050-5-540-10	Road Rehab - 20% NHR			608,351.64	1,260,000.00	300,000.00	
050-050-5-550-00	Other Capital Improvements						
050-050-5-550-50	Storm Drainage						
050-050-5-595-00	Depreciation Expenses	960,719.83	962,824.98				
050-050-5-610-00	Principal Payments						
050-050-5-620-00	Interest Payments	(8,798.15)					
050-050-5-630-00	Other Debt Services	100.00	100.00	100.00			
050-050-5-630-01	Accrued Interest Expense						
050-050-5-640-00	Amortization Expense						
050-050-5-730-28	Trans to NHRST/Street Bond 051	743,004.00	534,996.00	267,498.00			
050-050-5-730-29	Transfer to 2010 Street Bond				535,000.00	535,000.00	
050-050-5-730-30	Transfer to Street Dept						
TOTAL EXPENSES		1,695,275.68	1,498,420.98	934,294.64	2,012,500.00	1,295,000.00	
REVENUE OVER EXPENSES		499,932.26	(35,980.76)	(214,015.78)	(475,000.00)	132,750.00	
							Street Bond owes \$250,000 for prior land purchase
Street Bond and Interest							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
051-000-4-361-10	Interest Income	5,397.40	5,402.49	1,965.01			
051-000-4-371-10	Miscellaneous Revenue						
051-000-4-381-31	From 050 NHR Sales Tax	743,004.00					bond paid in full
TOTAL REVENUE		748,401.40	5,402.49	1,965.01			
051-051-5-390-00	Other Contractual Services						
051-051-5-610-00	Principal Payments						
051-051-5-620-00	Interest Payments	7,840.00					
051-051-5-630-00	Other Debt Services	450.50					
051-051-5-730-25	Transfer to Street Bond Const	735,000.00		229,301.46			
TOTAL EXPENSES		743,290.50		229,301.46			
REVENUE OVER EXPENSES		5,110.90	5,402.49	(227,336.45)			
2010 Street Bond Construction							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 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		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 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
052-052-5-510-10	Right Of Way						
052-052-5-510-20	Easement						
052-052-5-520-00	Buildings & Structures						
052-052-5-540-00	Lines Roads Etc - New/Repl						
052-052-5-540-10	Road Rehab - 20% NHR						
052-052-5-550-00	Other Capital Improvements						
052-052-5-550-50	Storm Drainage						
052-052-5-595-00	Depreciation Expenses						
052-052-5-610-00	Principal Payments						
052-052-5-620-00	Interest Payments	143,500.55	143,500.55				
052-052-5-630-00	Other Debt Services						
052-052-5-640-00	Amortization Expense						
052-052-5-730-28	Trans To NHRST/Street Bond						
TOTAL EXPENSES		143,500.55	143,500.55				
REVENUE OVER EXPENSES		(143,500.55)	391,499.45				
2010 Street Bond Construction							
				YTD Actual			
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
053-053-4-361-10	Interest Income		946.95	1137.57	500	1,000.00	
053-053-4-381-31	From Street Bond Construction 050		534996	267498	535000	535,000.00	
053-000-4-381-32	Transfer from 2007 Bond Repayment Fund			229301.46			
TOTAL REVENUE			535,942.95	497,937.03	535000	536,000.00	
053-053-5-390-00	Other Contractual Services						
053-053-5-610-00	Principal Payments				362923	341,036.00	
053-053-5-620-00	Interest Payments				172077	193,964.00	
053-053-5-630-00	Other Debt Services						
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons		535000				
TOTAL EXPENSES			535,000.00		535000	535,000.00	
REVENUE OVER EXPENSES			942.95	497,937.03	500	1,000.00	

NHR Sales Tax
21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Engineering for Capital Account #505					
Pavement Rehabilitation Prelim. Eng.				80,500	80,500
Pavement Rehabilitation Const. Eng.				20,000	20,000
Broadway Resurfacing (Lemon to Laurel) Const. Eng.	25,000				
Oak Street Reconstruction Prelim. Eng. FY 26/27					
6th Street Reconstruction Prelim. Eng.		215,000			
6th Street Reconstruction Const. Eng.			50,000		
Broadway Streetscape Phase 2 Prelim. Eng.	175,000				
Broadway Streetscape Phase 2 Const. Eng.		20,000			
Total Engineering for Capital Account #505	200,000	235,000	50,000	100,500	100,500
Land Account #510					
Gelly property Acquisition Bellm Road-Southern Peripheral 9 acres	230,000	202,000	219,000		
Oak Street Reconstruction ROW Acquisition FY 26/27					
Broadway Streetscape Phase 2 Property-Easement Acquisition	10,000				
Vulliet Road ROW Acquisition				80,000	
Grandview Farms ROW purchase SW peripheral (Bellm Rd)			493,000		
Total Land Account #510	240,000	202,000	712,000	80,000	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Road Rehab 20% NHR Account #540-10					
Maintenance of Existing Streets and Sidewalks by City Forces	0	0	50,000	50,000	50,000
Pavement Rehabilitation	0	0	0	650,000	700,000
Oak Street Reconstruction FY 27/28					
Broadway Resurfacing (Lemon to Laurel)	300,000				
Broadway Streetscape Phase 2		363,400			
6th Street Reconstruction			266,000		
Total Road Rehab 20% NHR Account #540-10	300,000	363,400	316,000	700,000	750,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	740,000	800,400	1,078,000	880,500	850,500

WATER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025
Revenue						
Utility Sales	\$ 2,719,228	\$ 2,940,000	\$ 2,984,100	\$ 3,028,862	\$ 3,074,294	\$ 3,120,409
Connection Fees	90,000	50,000	51,000	52,020	53,060	54,122
Misc Revenues	52,000	55,000	55,550	56,106	56,667	57,233
Operating Transfers In						
Total Revenues Projected	\$ 2,861,228	\$ 3,045,000	\$ 3,090,650	\$ 3,136,987	\$ 3,184,021	\$ 3,231,764
Revenue Allocation:						
Operating & Maintenance Allocation 85%	2,432,044	2,588,250	2,627,053	2,666,439	2,706,418	2,746,999
Capital Expenditures Allocation 10%	286,123	304,500	309,065	313,699	318,402	323,176
Cash Reserve & Equip Repl Allocation 5%	143,061	152,250	154,533	156,849	159,201	161,588
Operating & Maintenance:						
Personnel - Admin	\$ 108,030	\$ 123,530	\$ 127,854	\$ 132,328	\$ 136,960	\$ 141,754
Professional Svcs - Admin	229,553	219,553	223,944	228,423	232,991	237,651
Contractual Svcs - Admin	87,200	83,277	84,943	86,641	88,374	90,142
Supplies - Admin	2,400	2,400	2,448	2,497	2,547	2,598
Sub Total -Admin	427,183	428,760	439,188	449,890	460,872	472,144
Personnel - WTP	430,000	412,000	426,420	441,345	456,792	472,779
Professional Svcs - WTP	11,200	11,000	11,220	11,444	11,673	11,907
Contractual Svcs - WTP	224,900	260,349	265,556	270,867	276,284	281,810
Supplies - WTP	182,150	241,250	206,075	210,197	214,400	218,688
Sub Total	848,250	924,599	909,271	933,853	959,150	985,185
Personnel - Distribution	435,500	477,900	494,627	511,938	529,856	548,401
Professional Svcs - Distribution	11,200	1,000	1,020	1,040	1,061	1,082
Contractual Svcs - Distribution	33,600	30,839	31,456	32,085	32,727	33,381
Supplies - Distribution	82,200	73,500	74,970	76,469	77,999	79,559
Sub Total	562,500	583,239	602,072	621,533	641,643	662,424
Total O&M Projected	1,837,933	1,936,598	1,950,531	2,005,276	2,061,665	2,119,753
Capital Projection	1,070,979	855,779	929,279	669,279	569,279	569,279
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	350,000	50,000	51,000	0	0	0
Bond/Debt Payments	201,000	201,000	200,645	200,718	199,571	199,241
Transfer to Economic Development	11,102	9,622	9,650	9,650	9,650	9,650
Transfer to Reserves / Surplus	90,000	91,500	51,000	252,000	343,000	333,000
Cash Expenditures	2,908,912	2,792,377	2,879,810	2,674,555	2,630,944	2,689,032
Transfers Out	302,102	302,122	261,295	462,368	552,221	541,891
Total Expenditures & Transfers Projected	\$ 3,211,014	\$ 3,094,499	\$ 3,141,105	\$ 3,136,923	\$ 3,183,165	\$ 3,230,923

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 214	\$ 501	\$ 545	\$ 64	\$ 856	\$ 841
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WATER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	64.2%	63.6%	63.1%	63.9%	64.8%	65.6%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.68	\$ 5.99	\$ 6.03	\$ 6.20	\$ 6.37	\$ 6.55
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.84	\$ 9.41	\$ 9.55	\$ 9.70	\$ 9.84	\$ 9.99
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	166	157	156	152	148	144
Cash Balance at EOFY	\$ 835,079	\$ 835,580	\$ 836,125	\$ 836,189	\$ 837,045	\$ 837,886
Gallons sold for FY 2019-2020	323,547,200	323,547,200	323,547,200	323,547,200	323,547,200	323,547,200
Reserves Balance October 2020	\$ 3,178,793	\$ 3,220,293	\$ 3,220,293	\$ 3,472,293	\$ 3,815,293	\$ 4,148,293
Reserves will cover 45 days O & M Costs	226,594	238,759	240,476	247,226	254,178	261,339

WATER FUND
O&M ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Utility Sales	\$ 2,719,228	\$ 2,940,000	\$ 2,984,100	\$ 3,028,862	\$ 3,074,294	\$ 3,120,409
Connection Fees	90,000	50,000	51,000	52,020	53,060	54,122
Misc Revenues	52,000	55,000	55,550	56,106	56,667	57,233
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,861,228	\$ 3,045,000	\$ 3,090,650	\$ 3,136,987	\$ 3,184,021	\$ 3,231,764
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,432,044	2,588,250	2,627,053	2,666,439	2,706,418
Capital Expenditures Allocation	10%	286,123	304,500	309,065	313,699	318,402
Cash Reserve & Equip Repl Allocation	5%	143,061	152,250	154,533	156,849	159,201
Operating & Maintenance:						
Personnel - Admin	\$ 108,030	\$ 123,530	\$ 127,854	\$ 132,328	\$ 136,960	\$ 141,754
Personnel - WTP	430,000	412,000	426,420	441,345	456,792	472,779
Personnel - Distribution	435,500	477,900	494,627	511,938	529,856	548,401
Sub Total	973,530	1,013,430	1,048,900	1,085,612	1,123,608	1,162,934
Professional Svcs - Admin	229,553	219,553	223,944	228,423	232,991	237,651
Professional Svcs - WTP	11,200	11,000	11,220	11,444	11,673	11,907
Professional Svcs - Distribution	11,200	1,000	1,020	1,040	1,061	1,082
Sub Total	251,953	231,553	236,184	240,908	245,726	250,640
Contractual Svcs - Admin	87,200	83,277	84,943	86,641	88,374	90,142
Contractual Svcs - WTP	224,900	260,349	265,556	270,867	276,284	281,810
Contractual Svcs - Distribution	33,600	30,839	31,456	32,085	32,727	33,381
Sub Total	345,700	374,465	381,954	389,593	397,385	405,333
Supplies - Admin	2,400	2,400	2,448	2,497	2,547	2,598
Supplies - WTP	182,150	241,250	206,075	210,197	214,400	218,688
Supplies - Distribution	82,200	73,500	74,970	76,469	77,999	79,559
Sub Total	266,750	317,150	283,493	289,163	294,946	300,845
Total O&M Projected	1,837,933	1,936,598	1,950,531	2,005,276	2,061,665	2,119,753
Capital Projection	1,070,979	855,779	929,279	669,279	569,279	569,279
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	350,000	50,000	51,000	0	0	0
Bond/Debt Payments	201,000	201,000	200,645	200,718	199,571	199,241
Transfer to Economic Development	11,102	9,622	9,650	9,650	9,650	9,650
Transfer to Reserves / Surplus	90,000	91,500	51,000	252,000	343,000	333,000
Cash Expenditures	2,908,912	2,792,377	2,879,810	2,674,555	2,630,944	2,689,032
Transfers Out	302,102	302,122	261,295	462,368	552,221	541,891
Total Expenditures & Transfers Projected	\$ 3,211,014	\$ 3,094,499	\$ 3,141,105	\$ 3,136,923	\$ 3,183,165	\$ 3,230,923

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 214	\$ 501	\$ 545	\$ 64	\$ 856	\$ 841
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WATER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	64.2%	63.6%	63.1%	63.9%	64.8%	65.6%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.68	\$ 5.99	\$ 6.03	\$ 6.20	\$ 6.37	\$ 6.55
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.84	\$ 9.41	\$ 9.55	\$ 9.70	\$ 9.84	\$ 9.99
	1.8	3.2	3.4	3.5	3.5	3.4
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	166	157	156	152	148	144
Cash Balance at EOFY	\$ 835,079	\$ 835,580	\$ 836,125	\$ 836,189	\$ 837,045	\$ 837,886
Gallons sold for FY 2019-2020	323,547,200	323,547,200	323,547,200	323,547,200	323,547,200	323,547,200
Reserves Balance October 2020	\$ 3,178,793	\$ 3,220,293	\$ 3,220,293	\$ 3,472,293	\$ 3,815,293	\$ 4,148,293
Reserves will cover 45 days O & M Costs	226,594	238,759	240,476	247,226	254,178	261,339

Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
201-203-5-380-00	Building Maintenance	1,425.25	1,895.81	175.00	5,000.00	5,000.00	
201-203-5-390-00	Other Contractual Services	6,450.93	16,837.32	2,564.12	8,000.00	7,000.00	
201-203-5-390-23	Lab Testing	3,247.71	2,145.90	1,004.10	3,300.00	2,500.00	
201-203-5-390-50	Contractual Technological	694.62			800.00	204.00	
201-203-5-391-00	Technological IT	2,864.00	4,080.00	1,821.00	4,200.00	4,235.00	
201-203-5-420-00	Fuels For Vehicles/Equip	5,073.34	6,413.10	2,488.02	8,000.00	7,000.00	
201-203-5-430-00	Operating Supplies	54,441.12	59,150.71	18,379.02	50,000.00	40,000.00	
201-203-5-440-00	Safety & Uniform Supplies	1,443.66	4,316.15	974.69	1,500.00	1,800.00	
201-203-5-450-00	Main/Repair Supplies	12,715.34	8,081.27	6,142.34	12,000.00	14,000.00	
201-203-5-460-00	Vehicle Maint Supplies	2,017.76	4,797.39	984.78	3,200.00	3,200.00	
201-203-5-470-00	Minor Equipment	5,166.81	6,090.20	1,879.29	7,500.00	7,500.00	
201-203-5-505-00	Engineering For Capital		0.20	14,612.47	40,000.00	-	
201-203-5-510-00	Land			6,072.62			
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					80,000.00	
201-203-5-530-60	Meters			42,680.17	70,000.00	70,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl			81,877.30	620,000.00	50,000.00	Keeven Water Line Replacement
201-203-5-550-00	Other Capital Improvements						
201-203-5-580-00	New Service Connections						
201-203-5-595-00	Depreciation Expenses						
TOTAL EXPENSES		3,048,311.04	2,969,835.97	1,130,469.39	3,211,014.00	3,094,499.00	
REVENUE OVER EXPENSES		(192,691.04)	(189,546.35)	367,774.76	214.00	501.00	
WATER SURPLUS							
				YTD Actual			
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
205-000-4-361-10	Interest Income	40,075.05	68,230.28	26,954.45	35,000.00	40,000.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-10	From Water Fund	624,720.45	421,997.17	11,910.00	90,000.00	91,500.00	
TOTAL REVENUE		664,795.50	490,227.43	38,864.45	125,000.00	131,500.00	
205-205-5-730-22	Transfer To Water Fd				350,000.00	50,000.00	
TOTAL EXPENSES		-	-	-	350,000.00	50,000.00	
REVENUE OVER EXPENSES		664,795.50	490,227.43	38,864.45	(225,000.00)	81,500.00	
WATER DEPR / EQUIP REPLACEMENT							
				YTD Actual			
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
207-000-4-361-10	Interest Income	6,649.64	904.24				
207-000-4-371-10	Miscellaneous Revenue						
207-000-4-371-17	Bond/Loan Proceeds						
207-000-4-381-89	From Water Bond Reserve	72,000.00	143,000.00				
TOTAL REVENUE		78,649.64	143,904.24	-	-	-	
207-207-5-390-00	Other Contractual Services	23,322.50					
207-207-5-540-00	Lines, Roads Etc						
207-207-5-595-00	Depreciation Expense		45,056.50				
207-207-5-730-22	Transfer To Water Fd	104,436.97					
TOTAL EXPENSES		127,759.47	45,056.50	-	-	-	
REVENUE OVER EXPENSES		(49,109.83)	98,847.74	-	-	-	
WATER ALT BND INT & RED							
				YTD Actual			
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
208-000-4-361-10	Interest Income	(145.96)	345.28	192.31	300.00	300.00	
208-000-4-371-10	Miscellaneous Revenue						
208-000-4-381-81	From Water Fund	99,000.00	201,000.00	100,500.00	201,000.00	201,000.00	
TOTAL REVENUE		98,854.04	201,345.28	100,692.31	201,300.00	201,300.00	
208-208-5-610-00	Principal Payments			74,000.00	149,000.00	154,000.00	
208-208-5-620-00	Interest Payments	31,860.19	56,722.90	26,607.50	51,858.00	46,353.00	
208-208-5-630-00	Other Debt Services						
208-208-5-640-00	Transfer to Water Fund	72,000.00	143,000.00				
TOTAL EXPENSES		103,860.19	199,722.90	100,607.50	200,858.00	200,353.00	
REVENUE OVER EXPENSES		(5,006.15)	1,622.38	84.81	442.00	947.00	

City of Highland, Illinois
 Water Treatment Plant
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Engineering for Capital Account #505					
Replace Raw Water Pump House Drawings		10,000			
Spillway Retaining Wall Repair	40,000				
Total Engineering Account #505	40,000	10,000	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Replace Raw Water Pump House		70,000			
Total Building Account #520	0	70,000	0	0	0
Equipment Account #530					
New Handheld Reader (split w/ electric)	16,500				
Total Equipment Account #530	16,500	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Spillway Retaining Wall Repair	300,000				
Clean Sludge Lagoon #1		95,000			
Clean Sludge Lagoon #2	95,000				
Heartland Conservatory Shared Costs	35,000	35,000			
Elevated Tank Maintenance	21,000	21,000	21,000	21,000	21,000
1.5 MG Standpipe Maintenance	97,450	97,450	97,450	97,450	97,450
1.0 MG Ground Storage Tank Maintenance	50,829	50,829	50,829	50,829	50,829
Total Other Capital Improvements Account #550	599,279	299,279	169,279	169,279	169,279
Total Capital Expenditures Projected	655,779	379,279	169,279	169,279	169,279

City of Highland, Illinois
Water Distribution
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Engineering for Capital Account #505					
Water Main Replacements	0	30,000	30,000	30,000	30,000
Total Engineering Account #505	0	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					
Replace 1992 Boring Rig		150,000			
Replace 2000 Dump Truck (split w/sew coll)	80,000				
Replace backhoe (split w/sew coll)			100,000		
Total Equipment Account #530	80,000	150,000	100,000	0	0
Meters Account #530-60					
Auto Meter Reading	70,000	70,000	70,000	70,000	70,000
Total Meters Account #530-60	70,000	70,000	70,000	70,000	70,000
Lines, Roads, Etc Account #540					
Keeven Water Main Replacement	50,000				
Water Main Replacements		300,000	300,000	300,000	300,000
Total Lines, Roads, Etc Account #540	50,000	300,000	300,000	300,000	300,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	200,000	550,000	500,000	400,000	400,000

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

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 2,069,424	\$ 2,109,000	\$ 2,140,635	\$ 2,172,745	\$ 2,205,336	\$ 2,238,416
Pretreatment Revenue	220,000	210,000	210,000	210,000	210,000	210,000
Connection Fees	75,000	75,000	75,000	75,000	75,000	75,000
Interest Income	30,000	37,000	37,000	37,000	37,000	37,000
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,394,424	\$ 2,431,000	\$ 2,462,635	\$ 2,494,745	\$ 2,527,336	\$ 2,560,416

Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,035,260	2,066,350	2,093,240	2,120,533	2,148,235	2,176,353
Capital Expenditures Allocation	10%	239,442	243,100	246,264	249,474	252,734	256,042
Cash Reserve & Equip Repl Allocation	5%	119,721	121,550	123,132	124,737	126,367	128,021

Operating & Maintenance:						
Personnel - Admin	\$ 108,280	\$ 125,330	\$ 129,717	\$ 134,257	\$ 138,956	\$ 143,819
Professional Svcs - Admin	175,924	171,174	174,597	178,089	181,651	185,284
Contractual Svcs - Admin	83,130	76,169	77,692	79,246	80,831	82,448
Supplies - Admin	1,900	1,900	1,938	1,977	2,016	2,057
Sub Total	369,234	374,573	383,944	393,569	403,454	413,608
Personnel - Collection	189,500	195,800	202,653	209,746	217,087	224,685
Professional Svcs - Collection	800	500	510	520	531	541
Contractual Svcs - Collection	28,500	26,639	27,172	27,715	28,270	28,835
Supplies - Collection	56,500	51,500	52,530	53,581	54,652	55,745
Sub Total	275,300	274,439	282,865	291,562	300,539	309,806
Personnel - WRF	400,500	323,500	334,823	346,541	358,670	371,224
Professional Svcs - WRF	2,000	2,000	2,040	2,081	2,122	2,165
Contractual Svcs - WRF	219,100	239,509	244,299	249,185	254,169	259,252
Supplies - WRF	74,750	82,750	84,405	86,093	87,815	89,571
Sub Total	696,350	647,759	665,567	683,900	702,776	722,212
Personnel - Pretreatment	0	0	-	-	-	-
Professional Svcs - Pretreatment	17,500	17,500	17,850	18,207	18,571	18,943
Contractual Svcs - Pretreatment	6,500	4,000	4,080	4,162	4,245	4,330
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	24,000	21,500	21,930	22,369	22,816	23,272
Total O&M Projected	1,364,884	1,318,271	1,354,306	1,391,400	1,429,586	1,468,898

Capital Projection	5,979,700	3,505,000	310,000	100,000	310,000	310,000
Bond Debt Repayment Transfer Out	199,000	721,000	722,000	851,000	852,000	853,000
Bond/Debt Proceeds	5,250,000	2,825,000	0	0	0	0
Capital Reserve Transfer In	0	500,000	0	0	147,000	154,000
Transfer to Economic Development	8,231	7,133	7,200	7,200	7,200	7,200
Transfer to Reserves / Surplus	92,000	204,000	69,000	145,000	75,000	75,000

Cash Expenditures	7,344,584	4,823,271	1,664,306	1,491,400	1,739,586	1,778,898
Transfers Out	299,231	932,133	798,200	1,003,200	934,200	935,200
Total Expenditures & Transfers Projected	\$ 7,643,815	\$ 5,755,404	\$ 2,462,506	\$ 2,494,600	\$ 2,673,786	\$ 2,714,098

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 609	\$ 596	\$ 129	\$ 145	\$ 550	\$ 317
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SEWER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	57.0%	54.2%	55.0%	55.8%	56.6%	57.4%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.60	\$ 5.26	\$ 5.40	\$ 5.55	\$ 5.70	\$ 5.86
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.82	\$ 9.70	\$ 9.82	\$ 9.95	\$ 10.08	\$ 10.21
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	282	292	284	276	269	262
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,569	\$ 1,053,698	\$ 1,053,843	\$ 1,054,392	\$ 1,054,710
Gallons billed for FY 2019-2020	243,834,300	250,721,600	250,721,600	250,721,600	250,721,600	250,721,600
Reserves Balance October 2020	\$1,883,705	\$1,587,705	\$1,656,705	\$1,801,705	\$1,729,705	\$1,650,705
Debt Reserves Required IEPA			\$525,000	\$525,000	\$653,000	\$653,000
Available Reserves	\$1,883,705	\$1,587,705	\$1,131,705	\$1,276,705	\$1,076,705	\$997,705
Reserves to Cover 45 days O&M Costs	\$168,273	\$162,527	\$166,969	\$171,542	\$176,250	\$181,097

SEWER FUND							
O&M ALLOCATED BY CATEGORY							
	Current	FY	FY	FY	FY	FY	
	Fiscal Year	2022	2023	2024	2025	2026	
	Budget						
Revenue							
Utility Sales	\$ 2,069,424	\$ 2,109,000	\$ 2,140,635	\$ 2,172,745	\$ 2,205,336	\$ 2,238,416	
Pretreatment Revenue	220,000	210,000	210,000	210,000	210,000	210,000	
Connection Fees	75,000	75,000	75,000	75,000	75,000	75,000	
Misc Income	30,000	37,000	37,000	37,000	37,000	37,000	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 2,394,424	\$ 2,431,000	\$ 2,462,635	\$ 2,494,745	\$ 2,527,336	\$ 2,560,416	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,035,260	2,066,350	2,093,240	2,120,533	2,148,235	2,176,353
Capital Expenditures Allocation	10%	239,442	243,100	246,264	249,474	252,734	256,042
Cash Reserve & Equip Repl Allocation	5%	119,721	121,550	123,132	124,737	126,367	128,021
Operating & Maintenance:							
Personnel - Admin	\$ 108,280	\$ 125,330	\$ 129,717	\$ 134,257	\$ 138,956	\$ 143,819	
Personnel - Collection	189,500	195,800	202,653	209,746	217,087	224,685	
Personnel - WRF	400,500	323,500	334,823	346,541	358,670	371,224	
Personnel - Pretreatment	0	0	-	-	-	-	
Sub Total	698,280	644,630	667,192	690,544	714,713	739,728	
Professional Svcs - Admin	175,924	171,174	174,597	178,089	181,651	185,284	
Professional Svcs - Collection	800	500	510	520	531	541	
Professional Svcs - WRF	2,000	2,000	2,040	2,081	2,122	2,165	
Professional Svcs - Pretreatment	17,500	17,500	17,850	18,207	18,571	18,943	
Sub Total	196,224	191,174	194,997	198,897	202,875	206,933	
Contractual Svcs - Admin	83,130	76,169	77,692	79,246	80,831	82,448	
Contractual Svcs - Collection	28,500	26,639	27,172	27,715	28,270	28,835	
Contractual Svcs - WRF	219,100	239,509	244,299	249,185	254,169	259,252	
Contractual Svcs - Pretreatment	6,500	4,000	4,080	4,162	4,245	4,330	
Sub Total	337,230	346,317	353,243	360,308	367,514	374,865	
Supplies - Admin	1,900	1,900	1,938	1,977	2,016	2,057	
Supplies - Collection	56,500	51,500	52,530	53,581	54,652	55,745	
Supplies - WRF	74,750	82,750	84,405	86,093	87,815	89,571	
Supplies - Pretreatment	0	0	-	-	-	-	
Sub Total	133,150	136,150	138,873	141,650	144,483	147,373	
Total O&M Projected	1,364,884	1,318,271	1,354,306	1,391,400	1,429,586	1,468,898	
Capital Projection	5,979,700	3,505,000	310,000	100,000	310,000	310,000	
Bond Debt Repayment Transfer Out	199,000	721,000	722,000	851,000	852,000	853,000	
Bond/Debt Proceeds	5,250,000	2,825,000	0	0	0	0	
Capital Reserve Transfer In	0	500,000	0	0	147,000	154,000	
Transfer to Economic Development	8,231	7,133	7,200	7,200	7,200	7,200	
Transfer to Reserves / Surplus	92,000	204,000	69,000	145,000	75,000	75,000	
Cash Expenditures	7,344,584	4,823,271	1,664,306	1,491,400	1,739,586	1,778,898	
Transfers Out	299,231	932,133	798,200	1,003,200	934,200	935,200	
Total Expenditures & Transfers Projected	\$ 7,643,815	\$ 5,755,404	\$ 2,462,506	\$ 2,494,600	\$ 2,673,786	\$ 2,714,098	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 609	\$ 596	\$ 129	\$ 145	\$ 550	\$ 317	

SEWER DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 65%							
Actual Revenue Dedicated to O&M	57.0%	54.2%	55.0%	55.8%	56.6%	57.4%	
O & M Cost per 1000 gallons sold will not exceed \$ 5.50							
Actual Cost per 1,000 Gallons sold	\$ 5.60	\$ 5.41	\$ 5.55	\$ 5.71	\$ 5.86	\$ 6.02	
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$ 9.82	\$ 9.97	\$ 10.10	\$ 10.23	\$ 10.36	\$ 10.50	
	4.22	4.56	4.55	4.52	4.5	4.48	
Cash Balance will exceed 45 days of O&M expenses							
Actual Days of Cash Coverage	282	292	284	276	269	262	
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,569	\$ 1,053,698	\$ 1,053,843	\$ 1,054,392	\$ 1,054,710	
Gallons billed for FY 2019-2020	243,834,300	243,834,300	243,834,300	243,834,300	243,834,300	243,834,300	
Reserves Balance October 2020	\$1,883,705	\$1,587,705	\$1,656,705	\$1,801,705	\$1,729,705	\$1,650,705	
Debt Reserves Required IEPA			\$525,000	\$525,000	\$653,000	\$653,000	
Available Reserves	\$1,883,705	\$1,587,705	\$1,131,705	\$1,276,705	\$1,076,705	\$997,705	
Reserves to Cover 45 days O&M Costs	\$168,273	\$162,527	\$166,969	\$171,542	\$176,250	\$181,097	

SEWER FUND							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
301-000-4-344-41	Pre-Treatment Revenue	241,165.47	207,243.13	103,261.82	220,000.00	210,000.00	
301-000-4-346-10	Sales / Extra Sales	1,959,866.71	1,986,527.24	1,054,385.21	2,069,424.00	2,109,000.00	
301-000-4-346-20	Gain On Sale Of Assets						
301-000-4-346-30	Connection Fees	76,530.00	110,446.34	33,163.00	75,000.00	75,000.00	
301-000-4-361-10	Interest Income	19,886.10	33,356.10	14,355.33	15,000.00	25,000.00	
301-000-4-371-10	Misc Revenue	11,233.59	9,541.94	12,594.19	15,000.00	12,000.00	
301-000-4-371-15	Grants						
301-000-4-371-18	Note Payable Proceeds			3,344,280.63	5,250,000.00	2,825,000.00	SRF loan for trunk main
301-000-4-371-90	Overpayments						
301-000-4-381-50	From Sewer Surplus/Repl						
301-000-4-381-51	From TIF #2 Bond Proceeds					500,000.00	Carry over \$500k from last year for CIPP project
301-000-4-381-78	From Sewer Construction						
TOTAL REVENUE		2,308,681.87	2,347,114.75	4,562,040.18	7,644,424.00	5,756,000.00	
SEWER ADMIN							
301-301-5-110-00	Regular Salaries	71,538.02	86,748.00	43,452.43	89,000.00	92,000.00	
301-301-5-120-00	Overtime	542.67	1,116.12	324.65	1,000.00	1,000.00	
301-301-5-130-00	Benefits - Health & Life	11,409.42	13,872.99	5,756.57	13,500.00	15,500.00	
301-301-5-131-00	Benefits - Other						
301-301-5-140-00	Social Security	1,450.71	1,329.52	695.80	2,000.00	7,000.00	
301-301-5-150-00	Retirement	1,869.30	1,874.56	1,045.49	2,750.00	9,800.00	
301-301-5-160-00	Unemployment Ins						
301-301-5-170-00	Salary/Car Allowance	25.81	25.95	12.48	30.00	30.00	
301-301-5-210-00	Auditing	500.00	500.00		500.00	1,750.00	
301-301-5-220-00	Legal / Attorney Fees	2,474.17	706.55		2,000.00	2,000.00	
301-301-5-230-00	Engineering / Consulting	6,998.33			5,000.00	-	
301-301-5-240-00	Training And Travel	864.94	682.27	456.33	2,000.00	1,000.00	
301-301-5-250-00	Admin Exp To General Admin	159,960.00	163,164.00	83,214.00	166,424.00	166,424.00	
301-301-5-260-00	Waste Removal						
301-301-5-310-00	Telephone / Communications	254.26	63.98		300.00	300.00	
301-301-5-320-00	Postage	9.88	5.15		30.00	30.00	
301-301-5-330-00	Utilities	2,295.14	1,641.39	727.34	2,000.00	2,000.00	
301-301-5-340-00	Rentals And Leases	999.76	940.04	473.50	1,200.00	1,200.00	
301-301-5-350-00	Insurance	48,881.42	45,466.67		47,500.00	42,500.00	
301-301-5-360-00	Equipment Maint And Repair	30.75					
301-301-5-360-10	Vehicle Maint/Repair	59.15		444.02	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	16,621.44	15,835.67	8,545.17	20,000.00	18,000.00	
301-301-5-390-37	Utility Assist To Agencies						
301-301-5-390-50	Contractual/Technological	7,534.02	9,366.02	7,642.15	8,000.00	8,066.00	
301-301-5-391-00	Technological IT	3,944.80	4,114.82	1,280.00	3,100.00	3,073.00	
301-301-5-410-00	Office Supplies	113.92		171.95	200.00	200.00	
301-301-5-420-00	Fuels For Vehicles/Equip						
301-301-5-430-00	Operating Supplies	344.66	350.46	229.26	500.00	500.00	
301-301-5-440-00	Safety & Uniform Supplies		98.39		100.00	100.00	
301-301-5-450-00	Maint/Repair Supplies	24.99					
301-301-5-460-00	Vehicle Maint Supplies	80.75			100.00	100.00	
301-301-5-470-00	Minor Equipment	980.30		62.50	1,000.00	1,000.00	
301-301-5-520-00	Buildings & Structures						
301-301-5-530-00	Equipment				11,700.00		
301-301-5-550-00	Other Capital Improvements						
301-301-5-595-00	Depreciation Expenses	307,162.42	269,410.18				
301-301-5-650-00	Prior Year Adjustment						
301-301-5-730-24	Transfer To Sewer Surplus	601,530.00	295,446.34	33,163.00	92,000.00	204,000.00	
301-301-5-730-31	Transfer to WRF Loan Payment					525,000.00	
301-301-5-730-39	Trans To 004/Util Facility						
301-301-5-730-41	Transfer To Sewer Constr	197,004.00	197,004.00	99,498.00	199,000.00	196,000.00	
301-301-5-730-54	Transfer to Economic Development	23,400.00	14,647.60		8,231.00	7,133.00	
301-301-5-810-00	Bad Debt	(71.60)	(285.13)	(12.85)			
301-301-5-820-00	Econ Dev Incentive Disc.						
SEWER COLLECTION							
301-303-5-110-00	Regular Salaries	132,744.74	136,654.76	67,422.53	140,000.00	145,500.00	
301-303-5-120-00	Overtime	8,041.25	8,364.57	1,682.62	7,500.00	7,500.00	
301-303-5-130-00	Benefits - Health & Life	14,826.37	16,520.61	6,601.69	16,000.00	17,000.00	
301-303-5-131-00	Benefits - Other		1,013.65				
301-303-5-140-00	Social Security	10,488.98	10,811.91	5,168.68	11,000.00	11,500.00	
301-303-5-150-00	Retirement	13,816.76	13,368.04	7,411.02	15,000.00	14,300.00	
301-303-5-160-00	Unemployment Ins						
301-303-5-230-00	Engineering / Consulting						
301-303-5-240-00	Training And Travel	379.50	23.00		800.00	500.00	
301-303-5-260-00	Waste Removal						
301-303-5-310-00	Telephone / Communications	598.75	488.48	159.16	1,000.00	400.00	
301-303-5-330-00	Utilities	5,958.46	5,744.93	1,836.25	6,000.00	6,000.00	
301-303-5-340-00	Rentals And Leases						
301-303-5-360-00	Equipment Maint And Repair	1,266.50	1,075.21	210.64	1,400.00	1,400.00	
301-303-5-360-10	Vehicle Maint/Repair	2,916.00	791.09	1,750.49	1,000.00	2,000.00	
301-303-5-380-00	Building Maintenance	1,425.25	1,895.83	174.99	2,000.00	2,500.00	
301-303-5-390-00	Other Contractual Services	11,281.36	10,148.25	1,591.36	12,000.00	10,000.00	
301-303-5-390-50	Contractual/Technological	794.61			900.00	204.00	share with water dist
301-303-5-391-00	Technological IT	2,871.00	4,147.00	1,821.00	4,200.00	4,135.00	
301-303-5-420-00	Fuels For Vehicles/Equip	5,073.28	6,413.11	2,488.04	8,000.00	8,000.00	
301-303-5-430-00	Operating Supplies	10,426.51	13,439.56	3,390.15	20,000.00	15,000.00	
301-303-5-440-00	Safety & Uniform Supplies	1,278.33	4,331.06	983.48	3,000.00	3,000.00	
301-303-5-450-00	Maint/Repair Supplies	4,482.04	5,585.16	1,130.08	8,000.00	8,000.00	
301-303-5-460-00	Vehicle Maint Supplies	2,041.62	3,711.55	1,218.40	3,000.00	3,000.00	
301-303-5-470-00	Minor Equipment	5,495.25	10,967.90	4,321.26	14,500.00	14,500.00	
301-303-5-470-70	Minor Eq/New Service Conn						
301-303-5-505-00	Engineering For Capital			8,965.00	80,000.00	25,000.00	
301-303-5-510-10	Right Of Way						
301-303-5-510-20	Easement						
301-303-5-520-00	Buildings & Structures						
301-303-5-530-00	Equipment					80,000.00	
301-303-5-540-00	Lines Roads Etc - New/Repl			3,494.00	2,928,000.00	3,300,000.00	
301-303-5-550-00	Other Capital Improvements						
301-303-5-595-00	Depreciation Expenses						
301-303-5-620-00	Interest Expense						

Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
WATER RECLAMATION FACILITY							
301-304-5-110-00	Regular Salaries	277,501.22	299,671.01	134,695.95	301,500.00	242,000.00	Non replacement of staff
301-304-5-120-00	Overtime	8,091.77	7,835.30	7,670.64	7,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	25,361.80	31,526.26	10,815.16	32,000.00	27,500.00	Non replacement of staff
301-304-5-131-00	Benefits - Other		(8,849.02)				
301-304-5-140-00	Social Security	20,743.50	22,290.86	10,318.55	24,000.00	19,500.00	Non replacement of staff
301-304-5-150-00	Retirement	27,936.56	28,466.38	15,290.23	35,500.00	27,000.00	Non replacement of staff
301-304-5-160-00	Unemployment Ins						
301-304-5-220-00	Legal / Attorney Fees						
301-304-5-230-00	Engineering / Consulting		12,450.00				
301-304-5-240-00	Training And Travel	1,213.33	655.66	120.33	2,000.00	2,000.00	
301-304-5-310-00	Telephone / Communications	766.80	828.56	701.37	2,200.00	2,200.00	on-call phone, lift sta cells, aircards
301-304-5-320-00	Postage	228.27	192.13		250.00	250.00	
301-304-5-330-00	Utilities	129,261.82	140,491.78	70,034.50	130,000.00	145,000.00	New equipment with plant upgrade
301-304-5-330-22	Utilities - Lift Station	2,705.76	3,279.05	1,491.24	3,750.00	3,750.00	
301-304-5-340-00	Rentals And Leases		2,070.00	2,070.00	5,000.00	10,500.00	Wheel loader lease and tractor rental
301-304-5-360-00	Equipment Maint And Repair	15,267.93	15,536.02	10,007.18	15,000.00	15,000.00	
301-304-5-360-10	Vehicle Maint/Repair	4,563.31	1,742.39	121.83	2,500.00	2,500.00	
301-304-5-370-00	Transportation Reimburse						
301-304-5-380-00	Building Maintenance	636.65	1,174.40	310.00	1,000.00	2,500.00	3 new buildings for 7 total
301-304-5-390-00	Other Contractual Services	25,075.17	46,783.47	19,311.65	32,500.00	32,500.00	
301-304-5-390-23	Lab Testing	8,499.81	8,954.84	2,345.97	10,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	2,964.33	1,696.06	902.97	3,600.00	1,800.00	
301-304-5-391-00	Technological IT	7,997.00	12,825.00	4,917.00	13,300.00	13,509.00	
301-304-5-410-00	Office Supplies						
301-304-5-420-00	Fuels For Vehicles/Equip	3,355.34	3,421.81	1,171.86	4,000.00	4,000.00	
301-304-5-430-00	Operating Supplies	5,619.20	9,369.57	2,365.43	9,000.00	9,000.00	NPDES test supplies & process monitoring
301-304-5-430-22	Trees-Purchase&Supplies						
301-304-5-440-00	Safety & Uniform Supplies	2,173.47	4,377.04	58.37	2,000.00	2,000.00	
301-304-5-450-00	Maint/Repair Supplies	14,638.39	8,562.18	4,488.77	15,000.00	10,000.00	
301-304-5-460-00	Vehicle Maint Supplies	364.38	351.76	155.21	750.00	750.00	
301-304-5-470-00	Minor Equipment	18,273.91	1,839.71		24,000.00	15,000.00	Sampler replacement/update lab equipment
301-304-5-490-00	Generat.Fuel/Chemical Sup	14,996.09	9,980.26	14,940.64	20,000.00	42,000.00	Polymer & phosphorus removal
301-304-5-505-00	Engineering For Capital			163,189.19	-	-	
301-304-5-510-00	Land				-	-	
301-304-5-520-00	Buildings & Structures				-	-	
301-304-5-530-00	Equipment				160,000.00	100,000.00	
301-304-5-540-00	Lines Roads Etc - New/Repl				-	-	
301-304-5-550-00	Other Capital Improvements			2,705,884.97	2,800,000.00	-	
301-304-5-595-00	Depreciation Expenses						
301-304-5-730-24	Transfer To Sewer Surplus						
SEWER PRETREATMENT							
301-305-5-110-00	Regular Salaries	24,239.84	670.56				
301-305-5-120-00	Overtime						
301-305-5-130-00	Benefits - Health & Life	2,109.95					
301-305-5-131-00	Benefits - Other						
301-305-5-140-00	Social Security	1,852.42	51.29				
301-305-5-150-00	Retirement	2,388.27	56.45				
301-305-5-160-00	Unemployment Ins						
301-305-5-220-00	Legal / Attorney Fees		2,775.00		2,500.00	2,500.00	Respond to Pretreatment Desk Audit
301-305-5-230-00	Engineering / Consulting		14,625.00	1,650.00	15,000.00	15,000.00	Program Guidance/Pretreatment Audit Response
301-305-5-240-00	Training And Travel						
301-305-5-310-00	Telephone / Communications						
301-305-5-330-00	Utilities	407.92	378.64	140.16	500.00	500.00	
301-305-5-340-00	Rentals And Leases						
301-305-5-350-00	Insurance						
301-305-5-360-00	Equipment Maint And Repair				500.00		
301-305-5-360-10	Vehicle Maint/Repair						
301-305-5-370-00	Transportation Reimburse						
301-305-5-380-00	Building Maintenance						
301-305-5-390-00	Other Contractual Services						
301-305-5-390-23	Lab Testing	2,032.00	3,409.35		5,500.00	3,500.00	
301-305-5-410-00	Office Supplies						
301-305-5-420-00	Fuels For Vehicles/Equip						
301-305-5-430-00	Operating Supplies	377.00					
301-305-5-440-00	Safety & Uniform Supplies						
301-305-5-450-00	Maint/Repair Supplies						
301-305-5-460-00	Vehicle Maint Supplies						
301-305-5-470-00	Minor Equipment						
301-305-5-530-00	Equipment						
301-305-5-550-00	Other Capital Improvements						
301-305-5-595-00	Depreciation Expenses						
TOTAL EXPENSES		2,354,683.20	2,067,029.98	3,594,171.80	7,643,815.00	5,755,404.00	
REVENUE OVER EXPENSES		(46,001.33)	280,084.77	967,868.38	609.00	596.00	
SEWER SURPLUS							
				YTD Actual			
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
307-000-4-361-10	Interest Income	22,333.87	38,866.04	15,843.19	20,000.00	25,000.00	
307-000-4-371-10	Miscellaneous Revenue						
307-000-4-381-82	From Sewer Fund	601,530.00	295,446.34	33,163.00	92,000.00	204,000.00	
TOTAL REVENUE		623,863.87	334,312.38	49,006.19	112,000.00	229,000.00	
307-307-5-730-19	Transfer To Sewer Fd	-	-	-	-	500,000.00	Excess funds from CIPP not done in FY 2021
TOTAL EXPENSES		-	-	-	-	500,000.00	
REVENUE OVER EXPENSES		623,863.87	334,312.38	49,006.19	112,000.00	(271,000.00)	
WATER RECLAMATION REPAYMENT FUND							
				YTD Actual			
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
308-000-4-361-10	Interest Income	149.34	4,928.03	116.00	500.00	250.00	
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	

Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
TOTAL REVENUE		149.34	4,928.03	116.00	500.00	525,250.00	
308-308-5-610-00	Principal Payments						
308-308-5-620-00	Interest Payments					400,000.00	
308-308-5-630-00	Other Debt Services					124,150.00	
TOTAL EXPENSES		-	-	-	-	524,150.00	
REVENUE OVER EXPENSES		149.34	4,928.03	116.00	500.00	1,100.00	
SEWER BOND CONSTRUCTION							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
309-000-4-361-10	Interest Income						
309-000-4-371-10	Miscellaneous Revenue						
309-000-4-371-16	Loan Proceeds						
309-000-4-381-10	From General Admin Fund						
309-000-4-381-82	From Sewer Fund	197,004.00	197,004.00	99,498.00	199,000.00	196,000.00	
TOTAL REVENUE		197,004.00	197,004.00	99,498.00	199,000.00	196,000.00	
309-309-5-390-00	Other Contractual Services						
309-309-5-550-10	Sewer Bond Improvements						
309-309-5-595-00	Depreciation	134,924.47	134,924.47				
309-309-5-610-00	Principal Payments			125,000.00	125,000.00	125,000.00	
309-309-5-620-00	Interest Payments	78,473.00	75,407.16	37,712.50	73,800.00	70,613.00	
309-309-5-630-00	Other Debt Services	150.00	150.00				
TOTAL EXPENSES		213,547.47	210,481.63	162,712.50	198,800.00	195,613.00	
REVENUE OVER EXPENSES		(16,543.47)	(13,477.63)	(63,214.50)	200.00	387.00	

City of Highland, Illinois
Sewer Collection
21/22 thru 25/26

PROJECTS BY BUDGET ITEM

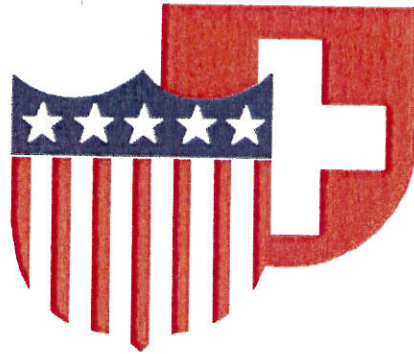
Budget Item	21/22	22/23	23/24	24/25	25/26
Engineering for Capital Account #505					
CIPP Projects (remaining clay pipe in system)		10,000		10,000	10,000
Trunk Main Rehabilitation-Const. Eng.	25,000 (SRF loan reimbursable)				
Total Engineering Account #505	25,000	10,000	0	10,000	10,000
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace 2000 Dump Truck (split w/wtr dist)	80,000				
Replace backhoe (50/50 share with water dist)			100,000		
Total Equipment Account #530	80,000	0	100,000	0	0
Lines, Roads, Etc Account #540					
Trunk Main Rehabilitation	2,800,000 (SRF loan reimbursable)				
CIPP Projects (remaining clay pipe in system)	500,000	300,000	0	300,000	300,000
Total Lines, Roads, Etc Account #540	3,300,000	300,000	0	300,000	300,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	3,405,000	310,000	100,000	310,000	310,000

City of Highland, Illinois
 Water Reclamation Facility
 21/22 thru 25/26

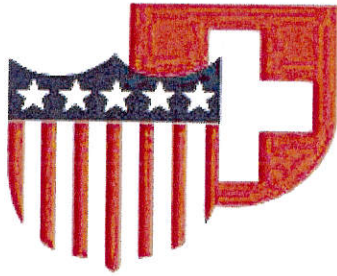
PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
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					
Replace 2005 Bobcat Skid Loader w/ compact wheel loader	100,000	optional if lease does not work out			
Total Equipment Account #530	100,000	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					
Total Other Capital Improvements Account #550					
Total Capital Expenditures Projected	100,000	0	0	0	0

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2021-2022 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 \$0.11.
- Total O&M cost per kWh sold will not exceed \$0.10.
- 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. Refresh cost of service study and adjust rates.
2. Create ordinance establishing infrastructure charges for developers.
3. Continue to validate current revenue stream thru testing and repair of large Commercial/industrial metering systems.

Electric Production Goals:

1. Replace one pickup truck.
2. Paint South and East exterior walls on power plant main building.
3. Purchase new Zero Turn mower and sell old backup mower.
4. Perform some ADA accessibility modifications to the building.
5. Purchase some LED bulbs and replacement strings of incandescent lights to maintain Christmas decorations for the Square and Walnut.

Electric Distribution Goals:

1. Continue deployment of Smart Grid meters.
2. Continue Pole Inspection to identify "Bad" poles and replace where necessary (20% of total poles in system).
3. Replace battery bank at Northtown Substation.
4. Purchase replacement Tree Truck and chipper.
5. Replace light poles along Broadway to coincide with Broadway Beautification Project. (dependent on receipt of funding for phase II from the state)
6. Replace peripheral route lights and other street lights with LED heads to minimize truck rolls and lower power cost.
7. Perform Eastside Circuit upgrades as suggested in system planning study.
8. Work towards 2400 volt circuit elimination.
9. Replace existing inoperable capacitor bank at Westside substation

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Revenue							
Utility Sales	\$ 15,826,910	\$ 16,365,000	\$ 16,692,300	\$ 17,026,146	\$ 17,366,669	\$ 17,714,002	
Connection Fees	35,000	20,000	20,400	20,808	21,224	21,648	
Misc Revenues	107,604	175,604	112,360	113,484	114,619	115,765	
Total Revenues Projected	\$ 15,969,514	\$ 16,560,604	\$ 16,825,060	\$ 17,160,438	\$ 17,502,512	\$ 17,851,415	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	13,574,087	14,076,513	14,301,301	14,586,372	14,877,135	15,173,703
Capital Expenditures Allocation	10%	1,596,951	1,856,060	1,682,506	1,716,044	1,750,251	1,785,142
Cash Reserve & Equip Repl Allocation	5%	798,476	828,030	841,253	858,022	875,126	892,571
Operating & Maintenance:							
Personnel - Admin	\$ 500,780	\$ 513,830	\$ 531,814	\$ 550,427	\$ 569,692	\$ 589,631	
Professional Svcs - Admin	821,157	797,407	813,355	829,622	846,214	863,138	
Contractual Svcs - Admin	388,850	398,350	406,317	414,443	422,732	431,187	
Supplies - Admin	18,700	12,000	12,240	12,485	12,735	12,990	
Sub Total Admin	1,729,487	1,721,587	1,763,726	1,806,977	1,851,373	1,896,946	
Personnel - Production	156,500	158,800	164,358	170,111	176,065	182,227	
Professional Svcs - Production	25,500	24,000	24,480	24,970	25,469	25,978	
Contractual Svcs - Production	10,017,034	10,652,700	10,870,504	11,083,164	11,304,827	11,530,924	
Supplies - Production	80,400	105,900	108,018	110,178	112,382	114,630	
Sub Total Production	10,279,434	10,941,400	11,167,360	11,388,423	11,618,743	11,853,759	
Personnel - Distribution	1,342,200	1,206,250	1,248,469	1,292,165	1,337,391	1,384,200	
Professional Svcs - Distribution	50,000	45,000	45,900	46,818	47,754	48,709	
Contractual Svcs - Distribution	154,025	133,000	135,660	138,373	141,140	143,963	
Supplies - Distribution	191,000	207,000	211,140	215,363	219,670	224,063	
Sub Total Distribution	1,737,225	1,591,250	1,641,169	1,692,719	1,745,955	1,800,935	
Total O&M Projected	13,746,146	14,254,237	14,572,255	14,888,119	15,216,071	15,551,640	
Capital Projection	1,293,564	870,000	1,397,800	1,073,000	570,000	245,000	
Capital Reserve Transfer In	0	0	0	0	0	0	
Transfer to Economic Development	60,593	52,513	50,000	50,000	50,000	50,000	
Transfer to Reserves / Surplus	869,000	1,383,000	804,500	1,149,000	1,666,000	2,004,000	
Cash Expenditures	15,039,710	15,124,237	15,970,055	15,961,119	15,786,071	15,796,640	
Transfers Out	929,593	1,435,513	854,500	1,199,000	1,716,000	2,054,000	
Total Expenditures & Transfers Projected	\$ 15,969,303	\$ 16,559,750	\$ 16,824,555	\$ 17,160,119	\$ 17,502,071	\$ 17,850,640	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 211	\$ 854	\$ 505	\$ 319	\$ 441	\$ 775	

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	86.1%	86.1%	86.6%	86.8%	86.9%	87.1%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	12.5%	11.3%	11.6%	11.7%	11.9%	12.1%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1288	0.1303	0.1292	0.1285	0.1279	0.1273
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1109	0.1122	0.1119	0.1115	0.1112	0.1109
Operating Income will exceed .010 cents per KWH	0.0179	0.0181	0.0173	0.0170	0.0167	0.0164
Projected KWH per Year with 2.5% increase over Actual 2019-2020 KWH	123,977,147	127,076,576	130,253,490	133,509,827	136,847,573	140,268,762
Reserves Balance October 2020	\$8,568,579	\$9,951,579	\$10,756,079	\$11,905,079	\$13,571,079	\$15,575,079
Reserves to Cover 45 days O&M Costs	\$1,694,730	\$1,757,372	\$1,796,579	\$1,835,522	\$1,875,954	\$1,917,325

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY						
	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Utility Sales	\$ 15,826,910	16,365,000	16,692,300	17,026,146	17,366,669	17,714,002
Connection Fees	35,000	20,000	20,400	20,808	21,224	21,648
Misc Revenues	107,604	175,604	112,360	113,484	114,619	115,765
Total Revenues Projected	\$ 15,969,514	\$ 16,560,604	\$ 16,825,060	\$ 17,160,438	\$ 17,502,512	\$ 17,851,415
Revenue Allocation:						
Operating & Maintenance Allocation	85%	13,574,087	14,076,513	14,301,301	14,586,372	15,173,703
Capital Expenditures Allocation	10%	1,596,951	1,656,060	1,682,506	1,716,044	1,785,142
Cash Reserve & Equip Repl Allocation	5%	798,476	828,030	841,253	858,022	892,571
Operating & Maintenance:						
Personnel - Admin	\$ 500,780	\$ 513,830	\$ 531,814	\$ 550,427	\$ 569,692	\$ 589,631
Personnel - Production	156,500	158,800	164,358	170,111	176,065	182,227
Personnel - Distribution	1,342,200	1,206,250	1,248,469	1,292,165	1,337,391	1,384,200
Sub Total	1,999,480	1,878,880	1,944,641	2,012,703	2,083,148	2,156,058
Professional Svcs - Admin	821,157	797,407	813,355	829,622	846,214	863,138
Professional Svcs - Production	25,500	24,000	24,480	24,970	25,469	25,978
Professional Svcs - Distribution	50,000	45,000	45,900	46,818	47,754	48,709
Sub Total	896,657	866,407	883,735	901,410	919,437	937,825
Contractual Svcs - Admin	388,850	398,350	406,317	414,443	422,732	431,187
Contractual Svcs - Production	10,017,034	10,652,700	10,870,504	11,083,164	11,304,827	11,530,924
Contractual Svcs - Distribution	154,025	133,000	135,660	138,373	141,140	143,963
Sub Total	10,559,909	11,184,050	11,412,481	11,635,980	11,868,699	12,106,074
Supplies - Admin	18,700	12,000	12,240	12,485	12,735	12,990
Supplies - Production	80,400	105,900	108,018	110,178	112,382	114,630
Supplies - Distribution	191,000	207,000	211,140	215,363	219,670	224,063
Sub Total	290,100	324,900	331,398	338,026	344,787	351,683
Total O&M Projected	\$ 13,746,146	\$ 14,254,237	\$ 14,572,255	\$ 14,888,119	\$ 15,216,071	\$ 15,551,640
Capital Projection	1,293,564	870,000	1,397,800	1,073,000	570,000	245,000
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	60,593	52,513	50,000	50,000	50,000	50,000
Transfer to Reserves / Surplus	869,000	1,383,000	804,500	1,149,000	1,666,000	2,004,000
Cash Expenditures	15,039,710	15,124,237	15,970,055	15,961,119	15,786,071	15,796,640
Transfers Out	929,593	1,435,513	854,500	1,199,000	1,716,000	2,054,000
Total Expenditures & Transfers Projected	\$ 15,969,303	\$ 16,559,750	\$ 16,824,555	\$ 17,160,119	\$ 17,502,071	\$ 17,850,640
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 211	\$ 854	\$ 505	\$ 319	\$ 441	\$ 775

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	86.1%	86.1%	86.6%	86.8%	86.9%	87.1%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	12.5%	11.3%	11.6%	11.7%	11.9%	12.1%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1288	0.1303	0.1292	0.1285	0.1279	0.1273
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1109	0.1122	0.1119	0.1115	0.1112	0.1109
Operating Income will exceed .010 cents per KWH	0.0179	0.0181	0.0173	0.0170	0.0167	0.0164
Projected KWH per Year with 2.5% increase over Actual 2019-2020 KWH	123,977,147	127,076,576	130,253,490	133,509,827	136,847,573	140,268,762
Net income per revenue dollar shall exceed \$.047	0.0544	0.0836	0.0478	0.0670	0.0952	0.1123
Reserves Balance October 2020	\$8,568,579	\$9,951,579	\$10,756,079	\$11,905,079	\$13,571,079	\$15,575,079
Reserves to Cover 45 days O&M Costs	\$1,694,730	\$1,757,372	\$1,796,579	\$1,835,522	\$1,875,954	\$1,917,325

ELECTRIC DEPARTMENT

Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
101-000-4-313-20	Utility Tax	425,916.27	402,715.73	213,775.05	525,339.00	551,605.00
101-000-4-321-40	Pole Attachment-CATV	16,903.68	16,903.68		16,904.00	16,904.00
101-000-4-321-41	Pole Attachment-Phone	9,393.84	11,200.59		11,200.00	11,200.00
101-000-4-321-42	Pole Attachment - Collectors		960.00		7,500.00	7,500.00
101-000-4-346-10	Sales / Extra Sales	14,684,925.58	14,258,563.26	7,841,804.61	15,826,910.00	16,385,000.00
101-000-4-346-20	Gain On Sale Of Assets		(571,344.20)			30,000.00
101-000-4-346-30	Connection Fees	27,333.24	50,381.80	4,900.00	35,000.00	20,000.00
101-000-4-346-41	Fuel Reimbursement	39,411.60	28,014.47	7,689.63	32,000.00	20,000.00
101-000-4-346-42	Generating Capacity Credit	540,498.10	538,836.80	266,144.12	554,000.00	550,000.00
101-000-4-361-10	Interest Income	41,846.37	62,461.93	22,558.96	30,000.00	35,000.00
101-000-4-371-10	Misc Revenue	28,995.72	27,196.35	94,604.80	42,000.00	75,000.00
101-000-4-371-17	Bond Proceeds					
101-000-4-371-20	Credit Card Discounts/Fees	(77,931.65)	(84,692.08)	(45,834.44)	(70,000.00)	(80,000.00)
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		15,737,292.75	14,741,198.33	8,405,642.73	17,010,853.00	17,602,209.00

ELECTRIC ADMIN

101-101-5-110-00	Regular Salaries	175,704.23	379,858.17	188,270.82	372,000.00	383,000.00
101-101-5-120-00	Overtime	1,080.40	306.50	47.84	1,000.00	500.00
101-101-5-130-00	Benefits - Health & Life	30,404.66	55,082.16	24,079.07	57,000.00	59,250.00
101-101-5-131-00	Benefits - Other		5,943.51			
101-101-5-140-00	Social Security	11,447.88	25,450.54	12,579.80	28,600.00	29,500.00
101-101-5-150-00	Retirement	13,963.65	33,353.34	16,983.71	42,100.00	41,500.00
101-101-5-160-00	Unemployment Ins					
101-101-5-170-00	Salary/Car Allowance	78.29	78.56	37.86	80.00	80.00
101-101-5-210-00	Auditing	2,000.00	2,000.00		2,250.00	3,500.00
101-101-5-220-00	Legal / Attorney Fees	15,067.20	15,157.33	2,604.10	20,000.00	15,000.00
101-101-5-230-00	Engineering / Consulting	14,400.66	9,224.18		35,000.00	15,000.00
101-101-5-240-00	Training And Travel	10,035.53	7,416.62		15,000.00	15,000.00
101-101-5-250-00	Admin Exp To General Admin	719,832.00	734,220.00	374,454.00	748,907.00	748,907.00
101-101-5-260-00	Waste Removal					
101-101-5-310-00	Telephone / Communications	2,991.04	2,392.42	989.15	2,500.00	2,500.00
101-101-5-320-00	Postage	300.11	530.49	134.48	500.00	500.00
101-101-5-330-00	Utilities	11,764.40	10,569.37	4,020.77	10,000.00	10,000.00
101-101-5-340-00	Rentals And Leases	2,082.63	1,661.38	832.17	2,000.00	2,000.00
101-101-5-350-00	Insurance	136,991.62	126,833.66		137,500.00	135,000.00
101-101-5-360-00	Equipment Maint And Repair	2,878.49	3,870.78	2,504.73	3,000.00	4,000.00
101-101-5-360-10	Vehicle Maint/Repair	49.65	1,354.41	423.27	2,000.00	2,000.00
101-101-5-370-00	Transportation Reimburse					
101-101-5-380-00	Building Maintenance	4,654.71	2,215.42	994.59	5,000.00	4,000.00
101-101-5-390-00	Other Contractual Services	39,390.49	40,323.83	15,530.44	35,000.00	35,000.00
101-101-5-390-24	Collection Agency Fees	4,706.47	2,361.82	3,496.82	6,000.00	6,000.00
101-101-5-390-25	Overpayments					
101-101-5-390-37	Utility Assist To Agencies					
101-101-5-390-50	Contractual/Technological	74,456.06	68,185.13	65,656.17	68,000.00	70,000.00
101-101-5-391-00	Technological IT	14,911.91	18,363.63	8,116.80	7,350.00	7,350.00
101-101-5-410-00	Office Supplies	421.60	2,233.70	330.88	1,000.00	1,000.00
101-101-5-420-00	Fuels For Vehicles/Equip	2,808.84	3,260.73	954.30	4,000.00	3,500.00
101-101-5-430-00	Operating Supplies	3,936.76	4,267.91	1,861.01	3,500.00	3,000.00
101-101-5-440-00	Safety & Uniform Supplies	1,418.70	749.93	466.97	1,700.00	1,500.00
101-101-5-450-00	Main/Repair Supplies	134.13	344.41	670.25	500.00	500.00
101-101-5-460-00	Vehicle Maint Supplies	346.83	217.26	225.91	1,000.00	500.00
101-101-5-470-00	Minor Equipment	306.23	582.65	1,340.99	7,000.00	2,000.00
101-101-5-505-00	Engineering For Capital					
101-101-5-510-00	Land					
101-101-5-520-00	Buildings & Structures					
101-101-5-530-00	Equipment					
101-101-5-550-00	Other Capital Improvements					
101-101-5-595-00	Depreciation Expenses	1,010,604.60	1,170,913.76			
101-101-5-650-00	Prior Year Adjustment					
101-101-5-710-00	Utility Tax	427,175.20	403,640.47	213,925.54	525,339.00	551,605.00
101-101-5-730-15	Transfer To Electric					
101-101-5-730-18	Transfer To Street Dept					
101-101-5-730-25	Transfer To Elec Bnd/Const					
101-101-5-730-26	Transfer To Elec Bnd & Int					
101-101-5-730-32	Transfer To Elec Surplus	1,077,333.24	1,400,381.80	4,900.00	869,000.00	1,383,000.00
101-101-5-730-39	Trans To 004/Util Facility	150,000.00	150,000.00			
101-101-5-730-54	Transfer to Economic Development	176,800.00	101,511.00		60,593.00	52,513.00
101-101-5-730-55	Transfer to FTFP Bond & Int					
101-101-5-810-00	Bad Debt	46,830.66	(2,830.78)	(1,999.72)	40,000.00	40,000.00
101-101-5-820-00	Econ Dev Incentive Disc.					

ELECTRIC PRODUCTION

101-102-5-110-00	Regular Salaries	106,383.27	114,445.69	57,363.28	118,000.00	121,000.00
101-102-5-120-00	Overtime	1,032.50	327.43	35.88	1,000.00	500.00
101-102-5-130-00	Benefits - Health & Life	12,032.71	15,389.41	6,061.12	14,500.00	15,000.00
101-102-5-131-00	Benefits - Other		2,679.09			
101-102-5-140-00	Social Security	7,935.71	8,422.63	4,181.44	9,500.00	9,300.00
101-102-5-150-00	Retirement	10,523.42	10,595.89	6,148.36	13,500.00	13,000.00
101-102-5-160-00	Unemployment Ins					
101-102-5-220-00	Legal / Attorney Fees	32,033.05	3,926.14		5,000.00	4,000.00
101-102-5-230-00	Engineering / Consulting	18,907.06	8,975.00	4,173.11	15,000.00	15,000.00
101-102-5-240-00	Training And Travel	900.00	1,973.00		2,500.00	2,000.00
101-102-5-260-00	Waste Removal	1,166.85	3,519.25	1,108.54	3,000.00	3,000.00
101-102-5-310-00	Telephone / Communications					
101-102-5-330-00	Utilities	64,123.10	60,624.35	27,118.73	60,000.00	60,000.00
101-102-5-340-00	Rentals And Leases	185.67	608.79	171.75	1,000.00	1,000.00
101-102-5-360-00	Equipment Maint And Repair	15,922.40	16,617.05	5,208.78	30,000.00	20,000.00
101-102-5-360-10	Vehicle Maint/Repair	773.10	767.50		1,500.00	1,000.00
101-102-5-370-00	Transportation Reimburse					
101-102-5-380-00	Building Maintenance	665.63	5,894.00	1,588.11	3,000.00	13,000.00
101-102-5-390-00	Other Contractual Services	20,894.02	33,536.35	5,197.56	30,000.00	20,000.00
101-102-5-390-20	Purchase Power-Imea	9,921,902.54	10,004,798.14	5,516,484.76	10,473,954.00	11,105,000.00
101-102-5-390-50	Contractual/Technological	806.08	22.00	14.00	500.00	200.00
101-102-5-391-00	Technological IT	2,864.00	4,080.00	1,564.62	3,080.00	2,500.00
101-102-5-410-00	Office Supplies	6.91	174.71	62.45	150.00	150.00
101-102-5-420-00	Fuels For Vehicles/Equip	6,594.41	8,190.13	3,962.35	8,000.00	9,000.00

Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
101-102-5-430-00	Operating Supplies	9,346.32	4,603.95	2,000.51	5,000.00	4,500.00	
101-102-5-440-00	Safety & Uniform Supplies	864.28	1,086.31	690.33	1,250.00	1,250.00	
101-102-5-450-00	Maint/Repair Supplies	5,249.36	7,692.70	7,317.53	10,000.00	10,000.00	
101-102-5-460-00	Vehicle Maint Supplies	857.24	1,622.34	118.31	1,000.00	1,000.00	
101-102-5-470-00	Minor Equipment	13,036.90	11,817.86	2,730.79	15,000.00	50,000.00	Meter readers/Mowers/Christmas Decorations
101-102-5-490-00	Generat.Fuel/Chemical Sup	57,740.00	37,723.52		40,000.00	30,000.00	
101-102-5-505-00	Engineering For Capital				-	-	
101-102-5-520-00	Buildings & Structures				60,000.00		
101-102-5-530-00	Equipment			24,080.00	55,000.00	30,000.00	
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	857,584.23	858,386.38	456,380.23	950,000.00	870,000.00	
101-104-5-120-00	Overtime	77,658.08	58,580.94	60,977.14	80,000.00	70,000.00	
101-104-5-130-00	Benefits - Health & Life	73,512.54	94,214.18	49,978.13	119,100.00	95,000.00	
101-104-5-131-00	Benefits - Other		(17,092.11)				
101-104-5-140-00	Social Security	68,735.20	69,356.50	39,337.29	79,000.00	72,000.00	
101-104-5-150-00	Retirement	91,897.25	85,675.95	55,543.97	114,100.00	99,250.00	
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	13,978.52	8,352.78	6,308.25	10,000.00	15,000.00	
101-104-5-240-00	Training And Travel	12,774.05	10,546.86	850.00	40,000.00	30,000.00	Ameren Lineman Training
101-104-5-260-00	Waste Removal						
101-104-5-310-00	Telephone/Communications	631.75	1,151.45	562.58	1,500.00	1,500.00	
101-104-5-330-00	Utilities	2,130.14	1,224.03	382.94	3,000.00	1,500.00	
101-104-5-340-00	Rentals And Leases	4,765.49	16,443.73	15,200.00	16,000.00	16,000.00	
101-104-5-360-00	Equipment Maint And Repair	49,335.11	32,287.98	13,166.71	40,000.00	40,000.00	
101-104-5-360-10	Vehicle Maint/Repair	1,384.30	6,113.54	948.28	6,000.00	6,000.00	
101-104-5-370-00	Transportation Reimburse						
101-104-5-380-00	Building Maintenance	6,979.36	3,793.81	1,175.44	5,000.00	5,000.00	
101-104-5-390-00	Other Contractual Services	44,492.37	107,584.44	5,183.95	60,000.00	40,000.00	
101-104-5-390-40	Trees-Distribution		14,000.00				
101-104-5-390-41	Trees-Transmission Lines						
101-104-5-390-50	Contractual/Technological	1,920.48	3,168.19	864.24	2,400.00	2,000.00	
101-104-5-391-00	Technological IT	2,864.00	4,350.28	9,071.87	20,125.00	21,000.00	
101-104-5-420-00	Fuels For Vehicles/Equip	18,934.29	15,796.85	7,132.14	25,000.00	20,000.00	
101-104-5-430-00	Operating Supplies	85,426.74	136,840.63	80,903.78	120,000.00	140,000.00	
101-104-5-430-41	Operating Supplies-Transmi						
101-104-5-440-00	Safety & Uniform Supplies	19,388.25	27,223.07	5,581.29	15,000.00	15,000.00	
101-104-5-450-00	Maint/Repair Supplies	2,533.02	3,782.21	2,876.37	4,000.00	4,500.00	
101-104-5-460-00	Vehicle Maint Supplies	6,189.68	6,504.55	5,046.41	7,000.00	7,500.00	
101-104-5-470-00	Minor Equipment	13,043.24	20,462.91	4,673.27	20,000.00	20,000.00	
101-104-5-505-00	Engineering For Capital			2,019.80	55,000.00		
101-104-5-510-00	Land				98,564.00	-	
101-104-5-510-10	Right Of Way						
101-104-5-510-20	Easement						
101-104-5-520-00	Buildings & Structures						
101-104-5-530-00	Equipment			7,756.55	365,000.00	385,000.00	
101-104-5-530-60	Meters			2,985.50	400,000.00	150,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl						
101-104-5-540-03	Lines-Transmission						
101-104-5-540-10	Electric Poles			21,969.96	75,000.00	50,000.00	
101-104-5-540-20	Electric Transformers			92,637.29	100,000.00	120,000.00	
101-104-5-540-30	Electric Cable			46,351.38	50,000.00	50,000.00	
101-104-5-550-00	Other Capital Improvements			510,810.49	35,000.00	85,000.00	
101-104-5-560-00	Substations						
101-104-5-595-00	Depreciation Expenses						
101-104-5-630-00	Other Debt Services						
TOTAL EXPENSES		15,956,211.49	16,720,868.47	8,130,470.28	17,010,642.00	17,601,355.00	
REVENUE OVER EXPENSES		(218,918.74)	(1,979,670.14)	275,172.45	211.00	854.00	
Electric Surplus							
105-000-4-361-10	Interest Income	104,570.91	169,684.64	70,438.15	96,000.00	125,000.00	
105-000-4-371-10	Miscellaneous Revenue						
105-000-4-381-75	From City Property Utility Facility Fund						
105-000-4-381-80	From Electric	1,077,333.24	1,400,381.80	4,900.00	869,000.00	1,383,000.00	
TOTAL REVENUE		1,181,904.15	1,570,066.44	75,338.15	965,000.00	1,508,000.00	
105-105-5-730-15	Transfer To Electric						
105-105-7-30-20	Transfer To FTTP Fund						
TOTAL EXPENSES		-	-	-	-	-	
REVENUE OVER EXPENSES		1,181,904.15	1,570,066.44	75,338.15	965,000.00	1,508,000.00	

City of Highland, Illinois
Electric Production
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
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					
Power Plant Pickup Truck	30,000				
Total Equipment Account #530	30,000	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					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	30,000	0	0	0	0

City of Highland, Illinois
Electric Distribution
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Grandview Farms Option Purchase			493,000		
Total Land Account #510	0	0	493,000	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tree Chipper				25,000	
Tree Trimmer Truck	165,000				
Materials for 2400 circuit elimination project	30,000				
Customer Portal		27,000			
Miscellaneous equipment for Bellm Road Cross Tie		26,800			
Eastside Circuit Upgrades	105,000				
Miscellaneous costs associated with 2nd 138 feed		300,000			
Westside substation breaker upgrades			300,000		
Northtown substation breaker upgrades				300,000	
Capacitor Bank to replace existing	50,000				
Batteries for Northtown Substation Control House	20,000				
Misc Control Devices	15,000	25,000	25,000		
Total Equipment Account #530	385,000	378,800	325,000	325,000	0
Meters Account #530-60					
Electric Meters	150,000	150,000	50,000	50,000	50,000
Total Electric Meters Account #530-60	150,000	150,000	50,000	50,000	50,000
Lines, Roads, Etc Account #540					
138kv Line Clearance Trimming		100,000			
Total Lines, Roads, Etc Account #540	0	100,000	0	0	0
Electric Poles Account #540-10					
Bellm Road Cross Tie		25,000			
Electric Poles	50,000	75,000	50,000	50,000	50,000
Total Electric Poles #540-10	50,000	75,000	50,000	50,000	50,000
Electric Transformers Account #540-20					
2400 volt circuit elimination project	20,000				
Electric Transformers	100,000	70,000	70,000	70,000	70,000
Total Electric Transformers Account #540-20	120,000	70,000	70,000	70,000	70,000
Electric Cable Account #540-30					
Bellm Road Cross Tie		75,000			
New Electric Lines	50,000	50,000	50,000	50,000	50,000
Total Electric Cable Account #540-30	50,000	50,000	50,000	50,000	50,000
Other Capital Improvements Account #550					
Upgrade/Replace SCADA System		350,000			
Willow Creek Upgraded Lighting (partially reimbursed)	50,000				
Lighting for Broadway Streetscape Phase II City Portion		189,000			
LED Streetlights	35,000	35,000	35,000	25,000	25,000
Total Other Capital Improvements Account #550	85,000	574,000	35,000	25,000	25,000
Total Capital Expenditures Projected	840,000	1,397,800	1,073,000	570,000	245,000



City of Highland

HCS

FY 2022 Budget Goals

Critical Measures

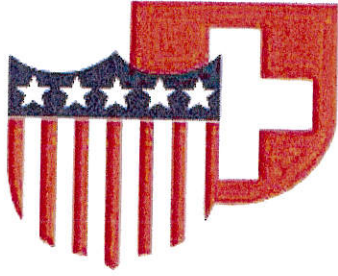
- Revenue dedicated to OM will not exceed 85%
- Revenue dedicated to Personnel will equal 20%

Benchmarks to track for Critical Measures in next budget years:

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

Major Initiatives

- Support completion of build out to premises within City limits construction commences.
- Advertise locally and regionally to draw in businesses and new residents.
- Limit unplanned/unbilled overtime costs to less than 20% of the overall personnel costs.
- Complete migration to IPTV solution.
- Create maintenance program for Fiber Network.
- Initiate products for non HCS customers.
- Wire public safety building.



City of Highland

Information Technology

FY 2022 Budget Goals

Critical Measures

- Maintain current headcount under growing IT demand.

Major Initiatives

- Create records retention program; seek document management solution.
- Enter into 3rd party contract for regular penetration and network security testing.
- Support software search, selection and deployment effort

FIBER FUND - 111
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Revenue						
Sales - Voice, Video, Data, STB	\$ 2,771,282	\$ 3,019,819	\$ 3,080,215	\$ 3,141,820	\$ 3,204,656	\$ 3,268,749
Home Automation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wire Maintenance	\$ 61,200	\$ 64,800	\$ 66,096	\$ 67,418	\$ 68,766	\$ 70,142
Misc Revenues	(71,500)	(127,500)	(130,050)	(132,651)	(135,304)	(138,010)
Total Revenues Projected	\$ 2,760,982	\$ 2,957,119	\$ 3,016,261	\$ 3,076,587	\$ 3,138,118	\$ 3,200,881
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,346,835	2,513,551	2,563,822	2,615,099	2,720,749
Capital Expenditures Allocation	10%	276,098	295,712	301,626	307,659	320,088
Cash Reserve & Equip Repl Allocation	5%	138,049	147,856	150,813	153,829	160,044
Operating & Maintenance:						
Personnel	\$ 441,000	\$ 455,500	\$ 471,443	\$ 487,943	\$ 505,021	\$ 522,697
Professional Svcs	54,486	43,098	43,960	44,839	45,736	46,651
Contractual Svcs	1,963,548	1,956,397	1,995,525	2,035,435	2,076,144	2,117,667
Supplies	26,972	23,704	24,178	24,662	25,155	25,658
Total O&M Projected	\$ 2,486,006	\$ 2,478,699	\$ 2,535,105	\$ 2,592,879	\$ 2,652,056	\$ 2,712,672
Capital Projection						
Bond Debt Repayment Transfer Out	1,012,950	288,188	140,800	140,800	155,800	155,800
Capital Reserve Transfer In from Surplus	950,000	949,000	951,764	955,132	953,068	950,680
Transfer to Reserves / Surplus	0	0	0	0	0	0
Transfer to Economic Development	0	0	0	0	0	0
Cash Expenditures	10,075	8,732	8,700	8,700	8,700	8,700
Transfers Out	3,498,956	2,766,887	2,675,905	2,733,679	2,807,856	2,868,472
Total Expenditures & Transfers Projected	\$ 4,459,031	\$ 3,724,619	\$ 3,636,369	\$ 3,697,511	\$ 3,769,624	\$ 3,827,852

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (1,698,049)	\$ (767,500)	\$ (620,108)	\$ (620,925)	\$ (631,506)	\$ (626,972)
Revenue over O&M	\$ 274,976	\$ 478,420	\$ 481,156	\$ 483,707	\$ 486,062	\$ 488,208

FIBER FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	90.0%	83.8%	84.0%	84.3%	84.5%	84.7%
Revenue Dedicated to Personnel will equal 20%						
Actual Revenue Dedicated to Personnel	16.0%	15.4%	15.6%	15.9%	16.1%	16.3%
Revenues Available for Debt Service Electric	1,875,128	2,431,367	2,377,805	2,397,319	2,411,441	2,424,775
Revenues Available for Debt Service Fiber	524,404	482,920	485,656	488,207	490,562	492,708
Net Revenues Available for Debt Service	2,399,532	2,914,287	2,863,461	2,885,526	2,902,003	2,917,483
FFTP Debt Service Payments	948,948.00	953,072.00	951,764.00	955,132.00	953,068.00	950,680.00
110% Coverage of Fiber Payments	253%	306%	301%	302%	304%	307%

Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	Comments
111-000-4-346-11	Sales of Voice	348,066.94	353,997.79	178,496.02	368,096.00	374,842.00	with rate increase
111-000-4-346-12	Sales of Video	952,915.97	1,009,870.64	511,641.21	1,071,063.00	1,290,600.00	with rate increase
111-000-4-346-13	Sales of Data (Internet)	1,033,601.72	1,158,042.25	627,815.14	1,332,123.00	1,354,377.00	
111-000-4-346-14	Sales of Set Top Boxes (STB's)						
111-000-4-346-15	Sales of MDU						
111-000-4-346-16	Home Automation						
111-000-4-346-17	Wire Maintenance		55,466.86	29,148.80	61,200.00	64,800.00	Based on 2700 customers
111-000-4-346-20	Gain On Sale Of Assets		15,000.00				
111-000-4-346-30	Connection Fees						
111-000-4-361-10	Interest Income	(115,989.20)	(186,107.18)	(80,790.57)	(90,000.00)	(150,000.00)	
111-000-4-371-10	Misc Revenue	11,480.37	2,144.90	877.20	2,500.00	20,000.00	Surplus bucket truck
111-000-4-381-42	From Elec Surplus/Eq Repl						
111-000-4-381-50	From FTTP Bond Reserve	15,000.00	12,971.99	2,397.31	16,000.00	2,500.00	Decreased with Refinancing at Regions
111-000-4-381-51	Transfer from FTTP Bond Constr 118						
TOTAL REVENUE		2,245,075.80	2,421,387.25	1,269,585.11	2,760,982.00	2,957,119.00	Total 5% estimate growth Over Actual Current FY
FIBER ADMIN							
111-111-5-110-00	Regular Salaries	246,358.09	302,057.28	165,504.64	328,000.00	338,000.00	
111-111-5-120-00	Overtime	10,658.13	10,076.75	3,392.99	15,000.00	10,000.00	
111-111-5-130-00	Benefits - Health & Life	26,219.14	41,419.91	19,038.74	43,500.00	45,000.00	
111-111-5-131-00	Benefits - Other		23,335.89				
111-111-5-140-00	Social Security	15,648.32	20,911.33	11,439.35	23,500.00	27,000.00	
111-111-5-150-00	Retirement	21,092.79	25,679.69	16,157.54	33,000.00	35,500.00	
111-111-5-160-00	Unemployment Ins						
111-111-5-170-00	Salary Car Allowance	23.46	23.52	11.31			
111-111-5-210-00	Auditing	1,000.00	1,000.00		1,250.00	1,750.00	
111-111-5-220-00	Legal and Attorney Fees	11,321.03	12,754.77	4,052.32	13,673.00	5,570.00	
111-111-5-230-00	Engineering / Consulting	2,680.00	2,930.00	480.00	5,027.00	4,067.00	
111-111-5-240-00	Training And Travel	7,257.42	9,272.02	545.00	7,475.00	4,650.00	
111-111-5-250-00	Admin Exp to Gen Admin	26,016.00	26,532.00	13,530.00	27,061.00	27,061.00	
111-111-5-310-00	Telephone / Communications	1,641.87	2,035.33	1,257.00	1,861.00	2,500.00	
111-111-5-320-00	Postage	14,758.75	12,671.97	3,760.14	8,814.00	7,520.00	
111-111-5-330-00	Utilities	28,938.40	29,031.08	17,008.45	31,248.00	35,000.00	
111-111-5-340-00	Rentals And Leases	3,189.07	3,664.74	1,490.36	3,403.00	2,981.00	
111-111-5-350-00	Insurance	50,506.04	43,896.16		50,000.00	52,000.00	
111-111-5-360-00	Equipment Maint And Repair	475.47	959.70	3,278.52	1,739.00	4,000.00	
111-111-5-360-10	Vehicle Maint/Repair	2,475.05	1,178.57	785.60	3,000.00	3,000.00	
111-111-5-370-00	Transportation Reimburse						
111-111-5-380-00	Building Maintenance	4,836.17	9,108.85	2,974.82	6,300.00	14,450.00	Batteries need replaced
111-111-5-390-00	Other Contractual Services	85,071.10	93,958.91	45,595.61	80,000.00	90,000.00	
111-111-5-390-33	Marketing	26,597.25	18,057.95	13,023.09	16,400.00	28,000.00	Drive Social Media
111-111-5-390-50	Contractual/Technological	34,190.47	40,719.62	21,669.62	53,043.00	43,340.00	
111-111-5-391-00	Technological IT	6,446.48	8,691.45	3,487.72	5,606.00	5,606.00	
111-111-5-390-51	Contractual/Voice Content Fee	156,434.35	165,148.06	75,869.29	180,311.00	161,000.00	
111-111-5-390-52	Contractual/Video Content Fee	1,033,362.92	1,317,293.52	629,734.07	1,386,823.00	1,360,000.00	
111-111-5-390-53	Contractual/Data Content Fee	164,600.32	121,423.07	82,969.03	125,000.00	147,000.00	
111-111-5-410-00	Office Supplies	3,109.77	4,087.74	1,672.29	4,000.00	3,345.00	
111-111-5-420-00	Fuels For Vehicles/Equip	2,526.88	3,686.75	1,152.81	1,975.00	2,306.00	
111-111-5-430-00	Operating Supplies	8,326.07	5,337.98	2,103.60	8,000.00	8,415.00	
111-111-5-440-00	Safety & Uniform Supplies	1,168.52	606.68	374.84	6,000.00	1,500.00	
111-111-5-450-00	Maint/Repair Supplies	686.42	2,125.91	119.79	1,297.00	240.00	
111-111-5-460-00	Vehicle Maint Supplies	394.50	1,918.39	514.26	2,700.00	1,029.00	
111-111-5-470-00	Minor Equipment	20,957.86	20,628.92	3,434.24	3,000.00	6,869.00	
111-111-5-505-00	Engineering For Capital			38,309.39	20,000.00	15,000.00	
111-111-5-520-00	Buildings & Structures				0.00	0.00	
111-111-5-530-00	Equipment			252,574.07	285,950.00	233,188.00	
111-111-5-540-00	Lines, Roads, Etc				0.00	40,000.00	
111-111-5-550-00	Other Capital Improvements				0.00	0.00	
111-111-5-595-00	Depreciation Expenses	95,420.31	112,210.22				
111-111-5-730-20	Transfer to 119 Bond Payment	1,038,996.00	1,041,996.00	475,002.00	950,000.00	949,000.00	
111-111-5-730-54	Transfer to Economic Development	28,600.00	16,613.40		10,075.00	8,732.00	
111-111-5-810-00	Bad Debt	13,259.14	19,508.65	(628.27)			
FIBER DISTRIBUTION							
111-114-5-110-00	Regular Salaries						
111-114-5-120-00	Overtime						
111-114-5-130-00	Benefits - Health & Life						
111-114-5-131-00	Benefits - Other						
111-114-5-140-00	Social Security						
111-114-5-150-00	Retirement						
111-114-5-160-00	Unemployment Ins						
111-114-5-230-00	Engineering / Consulting						
111-114-5-240-00	Training And Travel						
111-114-5-260-00	Waste Removal						
111-114-5-310-00	Telephone / Communications						
111-114-5-330-00	Utilities						
111-114-5-340-00	Rentals And Leases						
111-114-5-360-00	Equipment Maint And Repair						
111-114-5-360-10	Vehicle Maint/Repair						
111-114-5-370-00	Transportation Reimburse						
111-114-5-380-00	Building Maintenance						
111-114-5-390-00	Other Contractual Services	1,612.58	696.31				
111-114-5-390-50	Contractual/Technological		4,140.00				
111-114-5-410-00	Office Supplies						
111-114-5-420-00	Fuels for Vehicles						
111-114-5-430-00	Operating Supplies	724.69	726.09				
111-114-5-440-00	Uniform and Safety Supplies						
111-114-5-450-00	Maint Repair Supplies						
111-114-5-460-00	Vehicle Maint Supplies						
111-114-5-470-00	Minor Equipment	217.30	169.16				
111-114-5-505-00	Engineering for Capital				0.00	0.00	
111-114-5-520-00	Buildings and Structures				0.00	0.00	
111-114-5-530-00	Equipment			655.65	155,000.00	0.00	
111-114-5-540-00	Lines New/Repl				552,000.00	0.00	
111-114-5-550-00	Other Capital Improvements					0.00	
111-114-5-595-00	Depreciation Expense						
TOTAL EXPENSES		3,197,796.13	3,578,284.14	1,912,339.88	4,459,031.00	3,724,619.00	
REVENUE OVER EXPENSES		(952,720.33)	(1,156,896.89)	(642,754.77)	(1,698,049.00)	(767,500.00)	
FTTP Bond Construction Fd 118							
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget	
118-000-4-361-10	Interest Income						bond funds depleted no longer needed
118-000-4-371-10	Miscellaneous Revenue						

118-000-4-371-17	Bond Proceeds					
118-000-4-381-21	From City Prop/Eq/Res Util Fac					
118-000-4-381-42	Transfer from Electric Surplus					
118-000-4-381-55	From FTTP Bond and Interest 119	1,164,852.50	1,009,545.00			
118-000-4-381-56	Transfer From Econ Dev 007					
TOTAL REVENUE		1,164,852.50	1,009,545.00			
118-118-5-110-00	Regular Salaries					
118-118-5-120-00	Overtime					
118-118-5-130-00	Benefits - Health & Life					
118-118-5-131-00	Benefits - Other					
118-118-5-140-00	Social Security					
118-118-5-150-00	Retirement					
118-118-5-160-00	Unemployment					
118-118-5-220-00	Legal / Attorney Fees					
118-118-5-230-00	Engineering / Consulting					
118-118-5-240-00	Training and Travel					
118-118-5-310-00	Telephone / Communications					
118-118-5-340-00	Rentals And Leases					
118-118-5-350-00	Insurance					
118-118-5-380-00	Building Maintenance					
118-118-5-390-00	Other Contractual Services					
118-118-5-390-33	Marketing					
118-118-5-420-00	Fuels For Vehicles/Equip					
118-118-5-430-00	Operating Supplies					
118-118-5-440-00	Safety and Uniform Supplies					
118-118-5-470-00	Minor Equipment					
118-118-5-505-00	Engineering For Capital					
118-118-5-510-00	Land					
118-118-5-510-10	Right of Way					
118-118-5-510-20	Easement					
118-118-5-520-00	Buildings & Structures					
118-118-5-530-00	Equipment					
118-118-5-530-50	Software					
118-118-5-530-60	Meters					
118-118-5-530-70	FTTP Equipment					
118-118-5-530-71	Voice Equipment					
118-118-5-530-72	Video Equipment					
118-118-5-530-73	Data Equipment					
118-118-5-540-00	Lines					
118-118-5-550-00	Other Capital Improvements					
118-118-5-595-00	Depreciation Expenses	479,621.99	479,621.99			
118-118-5-620-00	Interest Expense	527,069.16	440,360.17			
118-118-5-640-10	Amortization Expense					
118-118-5-730-56	Transfer to Bond Reserve Fund					
118-118-5-730-20	Transfer to FTTP Fund 111					
118-118-5-730-55	Transfer to FTTP Bond & Int 119					
TOTAL EXPENSES		1,006,691.15	919,982.16		0.00	0.00
REVENUE OVER EXPENSES		158,161.35	89,562.84		0.00	0.00
FTTP Bond & Interest Fd 119						
	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
119-000-4-361-10	Interest Income	29.03	30,655.79	3,380.05	1,000.00	4,500.00
119-000-4-371-10	Miscellaneous Revenue	125,221.80	57,184.08		0.00	
119-000-4-381-80	From Electric Fund					
119-000-4-381-51	From FTTP Bond Constr 118	1,038,996.00	1,041,996.00	475,002.00		
119-000-4-381-52	From Fiber Operations				950,000.00	949,000.00
119-000-4-381-82	From FTTP Bond Reserves		75,205.25			
TOTAL REVENUE		1,164,246.83	1,205,051.12	478,382.06	951,000.00	953,500.00
119-119-5-390-00	Other Contractual Services		84,350.00			
119-119-5-610-00	Principal Payments				735,000.00	755,000.00
119-119-5-620-00	Interest Payments			106,974.00	213,948.00	198,072.00
119-119-5-630-00	Other Debt Services	250.00	650.00	150.00	250.00	250.00
119-119-5-730-32	Transfer to FTTP Bond Reserve					
119-119-5-730-51	Transfer to FTTP Bond Const 118	1,164,852.50	1,009,545.00			
TOTAL EXPENSES		1,165,102.50	1,094,545.00	107,124.00	949,198.00	953,322.00
REVENUE OVER EXPENSES		(855.67)	110,506.12	371,258.06	1,802.00	178.00
FTTP Bond Reserve Fund 120						
	Description	FY 2018-19 Actual	FY 2019-20 Actual	6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
120-000-4-361-10	Interest Income	19,344.27	7,323.97	48.04	16,000.00	2,500.00
120-000-4-381-79	From Fiber Bond Constr					
120-000-4-381-80	From FTTP Bond and Interest					
TOTAL REVENUE		19,344.27	7,323.97	48.04	16,000.00	2,500.00
120-120-5-730-01	Transfer to Fiber Operations	15,000	12,971.99	2,397.31	16,000.00	2,500.00
120-120-5-730-54	Transfer to FTTP Bond Payment		75,205.25			
TOTAL EXPENSES		15,000.00	88,177.24	2,397.31	16,000.00	2,500.00
REVENUE OVER EXPENSES		4,344.27	(80,853.27)	(2,349.27)	0.00	0.00

City of Highland, Illinois
 FTTP Operations
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
Engineering for Capital Account #505					
Engineering Support	15,000	15,000	15,000	30,000	30,000
Total Engineering for Capital Account #505	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>30,000</u>	<u>30,000</u>
Building Account #520					
Total Building Account #520	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equipment Account #530					
EAS	4,000				
ONT's	94,688	75,000	75,000	75,000	75,000
Sticks (new)	58,500				
Bucket Truck	65,000				
Sticks (replacement)		4,000	4,000	4,000	4,000
Switches (replacement)	6,000	1,800	1,800	1,800	1,800
Card CMS (replacement)	5,000	5,000	5,000	5,000	5,000
Total Equipment Account #530	<u>233,188</u>	<u>85,800</u>	<u>85,800</u>	<u>85,800</u>	<u>85,800</u>
Lines, Roads, Etc Account #540					
Fiber Splicing	40,000	40,000	40,000	40,000	40,000
Total Lines, Roads, Etc Account #540	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures Projected	<u><u>288,188</u></u>	<u><u>140,800</u></u>	<u><u>140,800</u></u>	<u><u>155,800</u></u>	<u><u>155,800</u></u>

City of Highland, Illinois
 FTTP Distribution
 21/22 thru 25/26

PROJECTS BY BUDGET ITEM

Budget Item	21/22	22/23	23/24	24/25	25/26
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 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
004-000-4-341-10	Miscellaneous Revenue					
004-000-4-361-09	Int-KRC Bond Money Bal	71.67	93.80	37.44	60.00	60.00
004-000-4-361-10	Interest Income					
004-000-4-361-12	Interest Tri-Centennial Fd	12.48	16.22	6.48	10.00	10.00
004-000-4-361-20	Int-General Admin	10,174.98	14,501.59	5,884.24	7,500.00	9,500.00
004-000-4-361-21	Int-Fire Dept	3,088.39	3,048.79	1,107.35	2,500.00	2,500.00
004-000-4-361-22	Int-Swim Pool	3,640.97	4,505.66	1,783.05	2,750.00	3,000.00
004-000-4-361-24	Int-Parks Prog Comm Bldg	70.92	92.89	37.14	60.00	60.00
004-000-4-361-27	Int-Gen Fd Reserves	6,253.35	13,674.82	2,086.82	4,000.00	3,500.00
004-000-4-361-28	Int-Police	14,775.19	21,616.03	8,880.42	10,000.00	10,000.00
004-000-4-361-29	Int-PW Admin	(0.03)	0.05	0.03		
004-000-4-361-30	Int-Emerg Mgt Agency	(0.03)	0.01	0.03		
004-000-4-361-36	Int-B&Z	8,388.70	10,352.96	4,080.76	6,000.00	6,000.00
004-000-4-361-37	Int-Street Division	7,599.29	13,218.90	5,531.22	6,500.00	7,000.00
004-000-4-361-38	Int-Ambulance Fund Reserve	1,118.65	134.22	2.32	200.00	
004-000-4-361-39	Int-Utility Facility	34,476.08	49,175.34	19,996.15	10,000.00	17,500.00
004-000-4-361-47	Int-B&Z for Mitigation	1,350.33	377.62	8.47	600.00	
004-000-4-361-53	Int-Tree Commission					
004-000-4-361-54	Int-Comm Dev	3.10	4.20	1.63		
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					
004-000-4-381-10	From General Admin Fund	25,000.00	140,000.00		2,400.00	184,000.00
004-000-4-381-11	From Gen Fd Reserves				35,000.00	20,000.00
004-000-4-381-15	From PW Admin					
004-000-4-381-22	From Streets	90,000.00	125,000.00			33,000.00
004-000-4-381-37	For Utility Facility	150,000.00	150,000.00			
004-000-4-381-38	From Police Dept		650,000.00			39,000.00
004-000-4-381-39	From Cem Brd Of Mgrs 717					
004-000-4-381-40	From Swim Pool					
004-000-4-381-47	From B&Z From Mitigation				1,700.00	
004-000-4-381-48	From B&Z				5,500.00	2,500.00
004-000-4-381-52	From Parks Prog Comm Bldg					
004-000-4-381-53	From Tree Commission					
004-000-4-381-54	From Comm Dev					
004-000-4-381-59	From Emerg Mgt Agency					
004-000-4-381-63	From Fire Dept		38,000.00			21,000.00
004-000-4-381-70	From Ambulance Dept				86,000.00	
004-000-4-381-91	From P&R Cemetery Fd 715					
TOTAL REVENUE		356,024.04	1,233,813.10	49,443.55	180,780.00	358,380.00
004-004-5-730-10	Transfer To General Admin					
004-004-5-730-11	Transfer To Police	210,000.00			38,000.00	600,000.00
004-004-5-730-12	Transfer To Fire	90,000.00				
004-004-5-730-14	Trans To Parks Prog Comm Bldg	270,000.00				
004-004-5-730-16	Transfer To Swim Pool		16,000.00			
004-004-5-730-18	Transfer To Street Dept					
004-004-5-730-21	Transfer To B&Z	10,000.00	18,000.00			
004-004-5-730-23	Transfer To Ambulance Fd	187,000.00				
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		767,000.00	34,000.00	-	38,000.00	600,000.00
REVENUE OVER EXPENSES		(410,975.96)	1,199,813.10	49,443.55	142,780.00	(241,620.00)
POLICE PENSION FUND						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
702-000-4-311-10	Property Tax-General	573,244.09	633,293.69	477,890.11	660,000.00	728,442.00
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	159,750.64	160,993.18	85,453.98	162,500.00	170,000.00
702-000-4-361-10	Interest Income	611,327.08	332,720.71	111,973.88	250,000.00	250,000.00
702-000-4-361-20	Realized/Unrealized Gain Loss on Investments		(404,757.78)			
702-000-4-371-10	Misc Revenue		226.31			
TOTAL REVENUE		1,351,221.81	729,376.11	675,317.97	1,079,400.00	1,155,342.00
702-702-5-150-00	Retirement	785,270.24	816,504.68	413,754.54	857,000.00	920,000.00
702-702-5-240-00	Training	938.00	850.00		5,000.00	5,000.00
702-702-5-390-00	Other Contractual Services	38,691.20	39,864.95	55,535.03	15,000.00	35,000.00
702-702-5-640-00	Amortization Expense					
TOTAL EXPENSES		824,899.44	857,219.63	469,289.57	877,000.00	960,000.00
REVENUE OVER EXPENSES		526,322.37	(127,843.52)	206,028.40	202,400.00	195,342.00
IMRF / SOCIAL SECURITY						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
704-000-4-311-10	Property Tax-General	897,320.12	873,175.60	622,707.46	860,000.00	860,000.00
704-000-4-312-10	Replacement Tax-General		8,275.00		8,275.00	8,275.00
704-000-4-361-10	Interest Income	6,447.68	8,490.14	2,513.94	4,000.00	3,500.00
704-000-4-371-10	Miscellaneous Revenue					
TOTAL REVENUE		903,767.80	889,940.74	625,221.40	872,275.00	871,775.00
704-704-5-140-00	Social Security	478,047.06	484,236.46	235,524.72	450,000.00	485,000.00
704-704-5-150-00	Retirement	416,752.16	404,148.04	226,402.21	435,000.00	398,000.00
TOTAL EXPENSES		894,799.22	888,384.50	461,926.93	885,000.00	883,000.00
REVENUE OVER EXPENSES		8,968.58	1,556.24	163,294.47	(12,725.00)	(11,225.00)
						Use cash on hand
						Cures Funding Reimbursement FY 2021

AUDIT FUND						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
705-000-4-311-10	Property Tax-General	15,957.44	20,086.13	14,525.09	20,000.00	25,000.00
705-000-4-312-10	Replacement Tax-General	3,136.94	3,232.81	1,866.12	3,000.00	2,500.00
705-000-4-361-10	Interest Income	438.44	381.67	149.70	350.00	300.00
705-000-4-371-10	Miscellaneous Revenue	-	-	-	-	-
TOTAL REVENUE		19,532.82	23,700.61	16,540.91	23,350.00	27,800.00
705-705-5-210-00	Auditing	28,055.00	30,540.00	-	30,000.00	26,600.00
705-705-5-220-00	Legal / Attorney Fees	190.00	-	-	200.00	200.00
TOTAL EXPENSES		28,245.00	30,540.00	-	30,200.00	26,800.00
REVENUE OVER EXPENSES		(8,712.18)	(6,839.39)	16,540.91	(6,850.00)	1,000.00
LIABILITY INSURANCE FUND						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
706-000-4-311-10	Property Tax-General	327,049.80	324,408.86	235,422.24	325,000.00	325,000.00
706-000-4-312-10	Replacement Tax-General	20,753.41	21,387.63	10,789.45	16,500.00	8,000.00
706-000-4-361-10	Interest Income	2,825.82	4,034.63	1,592.48	2,000.00	2,000.00
706-000-4-371-10	Misc Revenue	-	-	-	-	-
TOTAL REVENUE		350,629.03	349,831.12	247,804.17	343,500.00	335,000.00
706-706-5-350-00	Insurance	299,516.67	318,662.00	-	340,000.00	320,000.00
TOTAL EXPENSES		299,516.67	318,662.00	-	340,000.00	320,000.00
REVENUE OVER EXPENSES		51,112.36	31,169.12	247,804.17	3,500.00	15,000.00
SOLID WASTE FUND						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
713-000-4-344-51	Trash Stickers	8.00	-	-	-	-
713-000-4-344-52	Kraft Yard Waste Bags	-	-	-	-	-
713-000-4-346-10	Sales / Extra Sales	1,674,766.05	1,675,783.07	840,601.65	1,675,000.00	1,680,000.00
713-000-4-361-10	Interest Income	12,133.24	15,260.03	5,526.30	9,000.00	8,000.00
713-000-4-371-10	Misc Revenue	-	1,482.53	858.96	1,000.00	1,000.00
713-000-4-371-15	Grants	-	-	-	-	-
713-000-4-371-40	Donations	-	-	-	-	-
713-000-4-371-90	Overpayments	-	-	-	-	-
TOTAL REVENUE		1,686,907.29	1,692,525.63	846,986.91	1,685,000.00	1,689,000.00
713-713-5-210-00	Auditing	-	-	-	1,250.00	-
713-713-5-220-00	Legal / Attorney Fees	-	-	-	-	-
713-713-5-250-00	Admin Exp To General Admin	130,104.00	132,708.00	67,680.00	135,358.00	135,358.00
713-713-5-320-00	Postage	-	-	8.00	-	-
713-713-5-350-00	Insurance	-	-	-	500.00	500.00
713-713-5-390-00	Other Contractual Services	1,506,734.18	1,527,207.15	768,742.65	1,525,000.00	1,625,000.00
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	-	29,028.00	-	7,500.00	7,500.00
713-713-5-730-18	Transfer To Street Dept	15,000.00	-	-	15,000.00	-
713-713-5-810-00	Bad Debt	659.37	3,021.54	(1,078.00)	-	-
TOTAL EXPENSES		1,652,497.55	1,691,964.69	835,352.65	1,684,608.00	1,768,358.00
REVENUE OVER EXPENSES		34,409.74	560.94	11,634.26	392.00	(79,358.00)
						use cash on hand
CEMETERY LAND REPLACEMENT						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
716-000-4-345-20	Sale Of Lots	5,050.00	5,250.00	1,500.00	6,000.00	6,500.00
716-000-4-361-10	Interest Income	600.16	722.70	268.94	500.00	550.00
716-000-4-371-10	Miscellaneous Revenue	1,371.91	1,371.91	1,028.93	1,000.00	1,200.00
716-000-4-381-11	From Gen Fd Reserve 004	-	-	-	-	-
TOTAL REVENUE		7,022.07	7,344.61	2,797.87	7,500.00	8,250.00
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		7,022.07	7,344.61	2,797.87	-	750.00
						Evaluate rate increase 10/21
CEMETERY BOARD OF MANAGERS						
Account Number	Description	FY 2018-19 Actual	FY 2019-20 Actual	YTD Actual 6 months 10/31/20	FY 2020-21 Budget	FY 2021-22 Budget
717-000-4-347-90	Perpetual Care Revenue	9,150.00	9,100.00	2,100.00	9,000.00	9,500.00
717-000-4-361-10	Interest Income	13,008.99	14,563.08	6,229.33	15,000.00	12,000.00
TOTAL REVENUE		22,158.99	23,663.08	8,329.33	24,000.00	21,500.00
717-717-5-110-00	Regular Salaries	-	-	-	-	-
717-717-5-360-00	Equipment Maint And Repair	-	-	-	-	-
717-717-5-390-00	Other Contractual Services	-	-	-	-	-
717-717-5-430-00	Operating Supplies	-	-	4,667.96	-	-
717-717-5-450-00	Maint/Repair Supplies	-	-	-	-	-
717-717-5-470-00	Minor Equipment	-	-	480.00	-	-
717-717-5-520-00	Buildings & Structures	-	-	-	-	-
717-717-5-550-00	Other Capital Improvements	-	-	21,993.85	50,000.00	50,000.00
717-717-5-730-27	Transfer To Cemetery 009-715	7,693.23	9,038.02	-	10,000.00	9,225.00
TOTAL EXPENSES		7,693.23	9,038.02	27,141.81	60,000.00	59,225.00
REVENUE OVER EXPENSES		14,465.76	14,625.06	(18,812.48)	(36,000.00)	(37,725.00)
						From Trust Funds

Account Number	Description	Actual FY 18-19	Actual FY 19-20	YTD Actual		FY 20-21 Budget	FY 21-22 Budget	Comments
				6 mths 10/31/20	FY 20-21 Budget	FY 21-22 Budget		
Library Working Account								
601-000-4-347-11	Fines	3,100.23	2,518.20					
601-000-4-347-12	Non-Resident Fees	7,570.00	7,820.00	695.00		3,000.00	1,000.00	
601-000-4-347-13	Gifts / Donations	2,838.62	4,309.86	4,589.00		8,500.00	9,000.00	
601-000-4-347-14	Copier Fees	2,825.10	2,303.75	3,154.90		3,500.00	5,000.00	
601-000-4-347-15	Microfilm			641.52		2,500.00	1,500.00	
601-000-4-347-16	Fax Fees	389.55	170.45					
601-000-4-347-17	Miscellaneous	3,570.96	1,624.03	42.50		500.00	250.00	
601-000-4-347-18	Lost Books	748.80	782.48	1,187.69		1,800.00	2,000.00	
601-000-4-347-19	Internet Fees			372.00		750.00	750.00	
601-000-4-361-10	Interest Income	181.45	209.90					
601-000-4-371-20	Credit Card Fees			19.57				
601-000-4-371-66	Community Programs							
TOTAL REVENUE		21,224.71	19,738.67	10,702.18		20,550.00	19,500.00	
601-601-5-240-00	Training and Travel	62.10				250.00	250.00	
601-601-5-320-00	Postage	270.20	266.36	284.15		500.00	500.00	
601-601-5-330-00	Utilities							
601-601-5-390-00	Other Contractual Services	439.66	279.59					
601-601-5-390-66	Community Programs	682.59	396.23	671.65		250.00	1,200.00	
601-601-5-430-00	Operating Supplies	19.85		178.33		1,000.00	1,000.00	
601-601-5-450-00	Maint/Repair Supplies	418.04	1,107.44	793.54		500.00	1,500.00	
601-601-5-470-00	Minor Equipment			1,281.21		500.00	1,500.00	
601-601-5-470-01	Books/Adult	84.00	777.01	138.11				
601-601-5-470-02	Books/Juvenile					250.00	250.00	
601-601-5-470-03	Books/Young People							
601-601-5-470-04	Magazine Subscriptions							
601-601-5-480-00	Audio/Visual (Past)					200.00	200.00	
601-601-5-480-01	DVD's	1,399.78	2,125.11					
601-601-5-480-02	CD's			152.91		2,000.00	1,000.00	
601-601-5-730-35	Transfer to Library Tax Account	15,000.00	10,000.00			250.00	250.00	
601-601-5-730-56	Transfer to Endowment Acct					12,500.00	11,000.00	
TOTAL EXPENSES		18,376.22	14,951.74	3,499.90		18,200.00	18,650.00	
REVENUE OVER EXPENSES		2,848.49	4,786.93	7,202.28		2,350.00	850.00	
Library Tax Account								
602-000-4-311-10	Property Tax -General	272,587.45	281,016.51	210,534.80		290,618.00	305,869.00	
602-000-4-312-10	Replacement Tax - General	12,580.82	12,965.29	7,694.61		12,500.00	9,375.00	
602-000-4-347-13	Gifts / Donations	2,500.00	1,000.00	3,000.00		2,500.00	1,500.00	
602-000-4-361-10	Interest Income	33.04	38.26	6.47				
602-000-4-371-10	Misc Revenue	30.73	35.04	19.12				
602-000-4-371-11	Per Capita Grant Revenue	12,398.75	12,398.75	12,398.75		12,300.00	12,300.00	
602-000-4-371-15	Grants	3,100.00	2,300.00	2,350.00		2,500.00	3,500.00	
602-000-4-371-66	Community Programs							
602-000-4-381-68	From Children's Library					10,000.00	10,000.00	
602-000-4-381-69	From Library Working Fund	15,000.00	10,000.00			12,500.00	11,000.00	
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		318,230.79	319,753.85	236,003.75		353,418.00	364,044.00	
602-602-5-110-00	Regular Salaries	182,089.48	183,606.38	88,059.52		190,000.00	190,000.00	
602-602-5-120-00	Overtime			128.05				
602-602-5-130-00	Benefits - Health & Life	13,886.85	14,569.03	7,202.27		12,500.00	15,000.00	
602-602-5-131-00	Benefits - Other		5,186.47					
602-602-5-160-00	Unemployment Insurance							
602-602-5-240-00	Training and Travel	71.92	174.19			2,500.00	2,000.00	
602-602-5-310-00	Telephone / Communications	2,276.91				4,200.00		
602-602-5-330-00	Utilities	19,748.32	21,486.33	16,361.83		22,000.00	25,000.00	
602-602-5-340-00	Rentals and Leases	1,050.00	2,893.12	1,428.32		2,500.00	3,000.00	
602-602-5-350-00	Insurance		30.00					
602-602-5-360-00	Equipment Maint and Repair		9.05					
602-602-5-380-00	Building Maintenance	6,333.70	5,721.94	1,362.32		1,000.00	1,500.00	
602-602-5-390-00	Other Contractual Services	7,826.67	5,850.19	6,550.92				
602-602-5-390-50	Technology Services	9,459.58	11,786.17	7,839.32		5,000.00	16,000.00	
602-602-5-390-66	Community Programs	6,357.70	3,919.28	9,962.87		16,000.00	18,000.00	
602-602-5-410-00	Office Supplies	1,790.42	2,056.54	2,509.31		6,000.00	6,000.00	
602-602-5-430-00	Operating Supplies	5,607.16	3,038.35	357.31		3,000.00	3,000.00	
602-602-5-450-00	Maint. Repair Supply			4,100.62		6,000.00	6,000.00	
602-602-5-470-00	Minor Equipment	18,067.67	8,833.27	150.00				
602-602-5-470-01	Books/Adult	17,136.62	16,462.65	2,711.91		12,000.00	10,000.00	
602-602-5-470-02	Books/Juvenile	4,965.01	4,815.62	8,451.36		24,000.00	24,000.00	
602-602-5-470-03	Books/Young People	737.94	1,134.66	3,705.28		6,000.00	6,000.00	
602-602-5-470-04	Magazine Subscriptions	2,888.33	225.96	241.19		1,500.00	1,500.00	
602-602-5-470-05	E-Books	2303.45	1370.82	1,643.00		1,500.00	1,500.00	
602-602-5-480-01	DVD's	667.97	1,199.26	1860.79		3,000.00	3,000.00	
602-602-5-480-02	CD's	291.34	207.57	925.53		1,500.00	1,500.00	
602-602-5-480-03	Audio Books/Adult	2,519.20	1,194.61	25.55		500.00	500.00	
602-602-5-480-04	Audio Books/Juvenile			833.93		1,500.00		
602-602-5-480-05	Audio Books/Young People							
602-602-5-490-00	E-Magazine Subscriptions		442.00			1,500.00	1,500.00	
602-602-5-530-00	Equipment							
602-602-5-550-00	Other Capital Improvements					10,000.00		
602-602-5-730-56	Transfer to Endowment							
TOTAL EXPENSES		306,076.24	296,713.46	166,411.20		333,700.00	335,000.00	
REVENUE OVER EXPENSES		12,154.55	23,040.39	69,592.55		19,718.00	29,044.00	
Library Endowment Account								
603-000-4-311-10	Property Tax-General	35,036.54	35,434.97	26,173.02		36,000.00	35,000.00	
603-000-4-347-13	Gifts/Donations	1,000.00	1,000.00	6,000.00				

603-000-4-361-10	Interest Income	264.09	343.79	51.87	20,000.00	20,000.00	
603-000-4-371-10	Misc Revenue			2,162.15			
603-000-4-371-15	Grants/From General Admin	21,761.63	19,651.37	70,124.50		15,000.00	
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					50,000.00	
TOTAL REVENUE		58,062.26	56,430.13	104,511.54	56,000.00	120,000.00	
603-603-5-220-00	Legal Fees						
603-603-5-350-00	Insurance	5,229.00	4,615.00		5,000.00	4,750.00	
603-603-5-360-00	Equipment Maint and Repair	15,693.83	9,057.87	2,629.40	7,500.00	7,500.00	
603-603-5-380-00	Building Maintenance	10,307.89	25,308.79	8,571.26	5,000.00	50,000.00	
603-603-5-380-04	Building Safety Main.	3,717.76		20,127.85	25,000.00	25,000.00	
603-603-5-390-00	Other Contractual Services	2,700.00	15.00				
603-603-5-430-00	Operating Supplies		563.87		750.00	750.00	
603-603-5-450-00	Maint/Repair Supplies			32.49			
603-603-5-470-00	Minor Equipment	5,577.00		595.89			
603-603-5-520-00	Buildings and Structures			23,000.00		25,000.00	
603-603-5-530-00	Equipment						
603-603-5-550-00	Other Capital Improvements						
603-603-5-595-00	Depreciation Expense	55,985.88	56,937.45			25,000.00	
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		99,211.36	96,497.98	54,956.89	53,750.00	148,500.00	
REVENUE OVER EXPENSES		(41,149.10)	(40,067.85)	49,554.65	2,250.00	(28,500.00)	
Account Number	Description	Actual FY 18-19	Actual FY 19-20	YTD Actual 6 mths 10/31/20	FY 20-21 Budget	FY 21-22 Budget	Comments
Children's Library Account							
604-000-4-361-10	Interest Income	3,184.85	(10,681.65)	27.49	2,500.00	2,500.00	
604-000-4-371-10	Misc Income						
604-000-4-371-11	Transfer per By-Laws						
TOTAL REVENUE		3,184.85	(10,681.65)	27.49	2,500.00	2,500.00	
604-604-5-390-00	Other Contractual Services		84.54				
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		-	84.54	-	10,000.00	10,000.00	
REVENUE OVER EXPENSES		3,184.85	(10,766.19)	27.49	(7,500.00)	(7,500.00)	
Account Number	Description	Actual FY 18-19	Actual FY 19-20	YTD Actual 6 mths 10/31/20	FY 20-21 Budget	FY 21-22 Budget	Comments
Library Special Projects Account							
605-000-4-347-13	Gifts/Donations						
605-000-4-361-10	Interest Income	487.24	806.65		600.00		
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		487.24	806.65	-	600.00	-	
605-605-5-180-00	Spec Proj/Community Service						
605-605-5-210-00	Auditing						
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					50,000.00	
TOTAL EXPENSES		-	-	-	-	50,000.00	
REVENUE OVER EXPENSES		487.24	806.65	-	600.00	(50,000.00)	
TOTAL REVENUE		401,189.85	386,047.65	351,244.96	433,068.00	506,044.00	
TOTAL EXPENSES		423,663.82	408,247.72	224,867.99	415,650.00	562,150.00	
GRAND TOTALS		(22,473.97)	(22,200.07)	126,376.97	17,418.00	(56,106.00)	