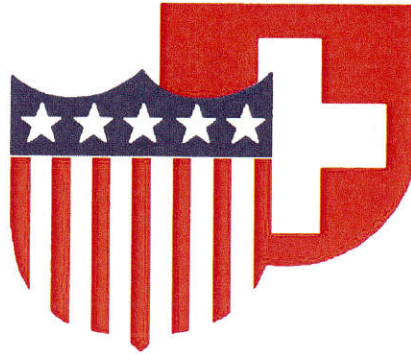


# **CITY OF HIGHLAND**



## *BUDGET SUMMARY*

**FISCAL YEAR 2020-21**



### **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 20, 2020

CITY COUNCIL

Mayor Joseph R. Michaelis

CITY MANAGER

Mark Latham

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
Chris Conrad	Public Safety
Joe Gillespie	Public Works
Angela Imming	Technology & Innovation
Breann Speraneo	Community Development

CITY OF HIGHLAND  
BUDGET CALENDAR FOR ADOPTING FY 2020-2021 BUDGET

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**2019**

Nov 4th - Nov 15th Staff members should be preparing their budget goals and capital

Dec 2nd EOM financials for first 6 months thru Oct 30th to Staff Members

Dec 11th Staff provide budget goals to Finance and City Manager for Council

Dec 16th Budget goals included with Council Packet for Mayor and Council

**2020**

Jan 6 - Jan 10 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 13th Info on Employee evaluations and PAF's to City Manager

Jan 31st Staff turn in their completed budgets to Director of Finance

Feb 10th-Feb 14th City Manager / Director of Finance meet with Staff for budget review.

March 6th Council receives a copy of the proposed budget.

March 16th - 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 6th Council Meeting -

Council makes statement to have the tentative annual budget available for public review at City Hall after Apr 9th and establish a public hearing on the tentative annual budget for April 20, 2020

April 8th 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 8th Publish notice of public hearing for April 20, 2020 on tentative budget. (Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)

April 20th Council Meeting -

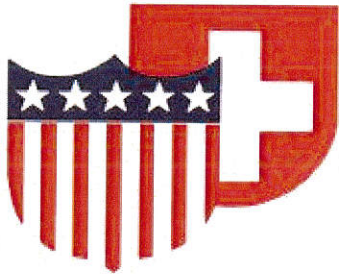
Public hearing on tentative budget. (Before the final budget approval.)

April 20th City Council adopts the Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)

After April 20th Directors / Supervisors may discuss salary changes with their staff.

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



# City of Highland

## City Manager

To: Mayor Michaelis and Council Members  
From: Mark Latham, City Manager  
Date: March 6, 2020  
Subject: FY 2020-2021 Budget Summary

The FY 2020-2021 budget has been prepared based on the starting guidelines of 85% for O&M, 10% for capital, and 5% for replacement / reserves. Several funds have to adjust these guidelines due to the large percent of personnel (i.e. Police Department, EMS) compared to the rest of their O&M budget. Some have large capital needs (i.e. Streets / Public Works) compared to their personnel costs. Each Fund has a set of critical measures included with their Budget Projection sheet that have been customized for them. This budget has also been prepared based on reports provided at a capital planning session held earlier this year.

Economic conditions relative to tax revenues received by the City are slowly beginning to rebound leading us to budget for conservative increases for income and local use tax as well as the traditional sales taxes. We have prepared our budget with a very conservative approach, leaving room for unforeseen increases in costs and possible revenue fluctuations due to weather conditions for the utility funds.

**Public Safety** will continue to work towards completing a new Public Safety Facility and needed technology and equipment to be prepared for all public safety needs of our citizens. The actual costs of the new facility once known will be incorporated into the Business District Fund and based on timing may require a budget amendment in the upcoming year.

**Public Works** will continue on its course to replace aging water and sewer infrastructure and investing in the upgrades needed to the waste water treatment plant. Street and Alley will continue to upgrade existing streets, complete trails, invest in our downtown area with a streetscape project, along with signalization of the Hemlock/US 40 intersection.

**Electric** will continue to invest in smart meters in an effort to upgrade all remaining meters along with equipment replacements and upgraded street lights for the Streetscape project.

**Fiber** plans to complete construction to all available locations within the city limits and complete a migration to an IPTV Video solution while gaining additional customers.

**Park and Recreation** is looking to maintain its facilities and monitor personnel costs while continuing to research options for a new outdoor swimming pool .

**Community Development** will begin to implement their new software program and 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.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2020/2021. Items to note include the following:

- A 4% increase in Operating and Maintenance (O&M) expenditures, coupled with a 2% increase in operating revenues.
- Transfers to reserves equal \$1,181,600, in an effort to begin rebuilding reserves for future needs.
- Total expenses are at a 6% increase from the previous year's budget due to major investments in our utility infrastructure.

In closing let me thank all the Directors and Department Heads, and Kelly for their cooperation during this budget process.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Latham", written in a cursive style.

Mark Latham, City Manager



# City of Highland

## 2020-2021

### 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 as new service areas are added to complete the buildout in City limits. Road improvements throughout town continue along with streetscape improvements in the downtown area. The Water Reclamation Facility is undergoing major improvement and numerous developments have revitalized vacant properties hopefully leading to an increased tax base for Highland. The new public safety facility is in the final stages of planning before construction will begin while the downtown fire station is completing greatly needed renovations. A new swimming pool is being considered and trails are being completed.

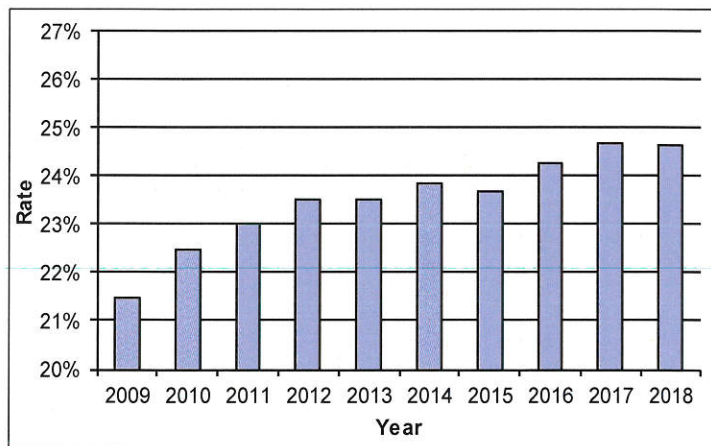
Highland is located in a rapidly changing region, and is experiencing pressures associated with its evolution from rural to suburban community. The City of Highland has a significant capacity for new growth, with a projected population increase that could likely reach close to 15,000 by the year 2025. 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.

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

The City of Highland experienced an increase of 3.22% in assessed valuation in 2018. Since economic conditions are still unpredictable, we anticipate a slight 2% increase in our assessed valuation based on the prior year’s results. As of the most recent figure released in April of 2019, the city-wide assessed value is



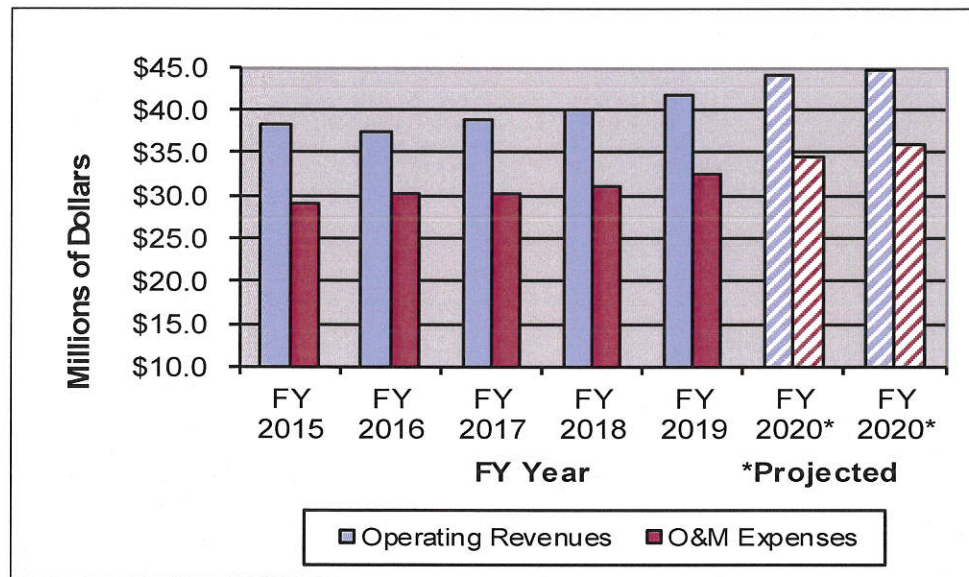
\$190 million. Over the past ten years, the average annual percentage increase in assessed value is .07%. In addition, the property tax rate of \$2.0575 per \$100 of assessed value for the tax levy year of 2018, collected in 2019, is only slightly higher than the rate was in 2003 when the rate was 2.0413 per \$100.



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. An updated census figure for 2020 will be available for next year's reporting.

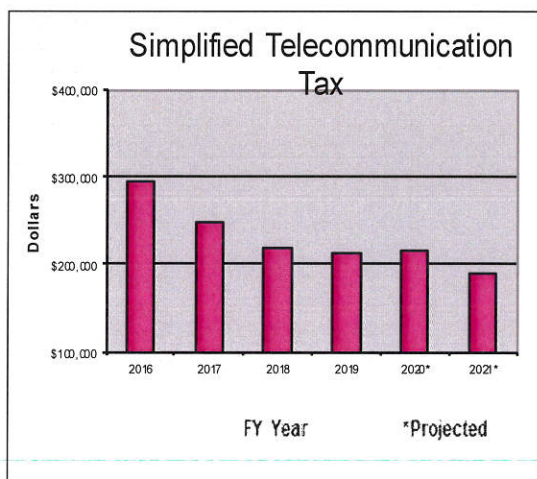
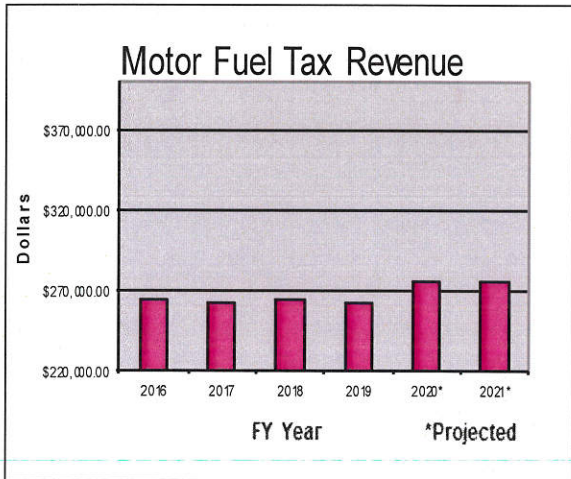
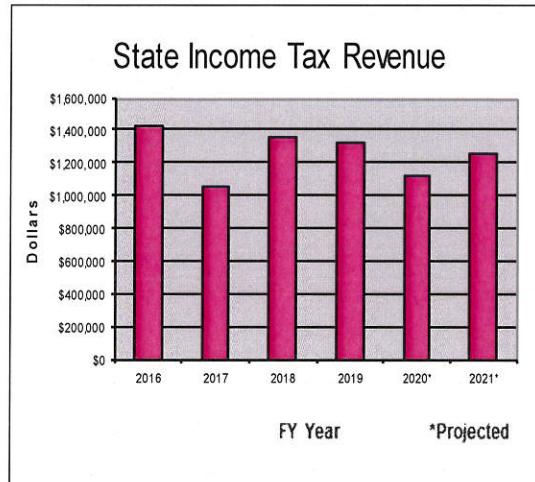
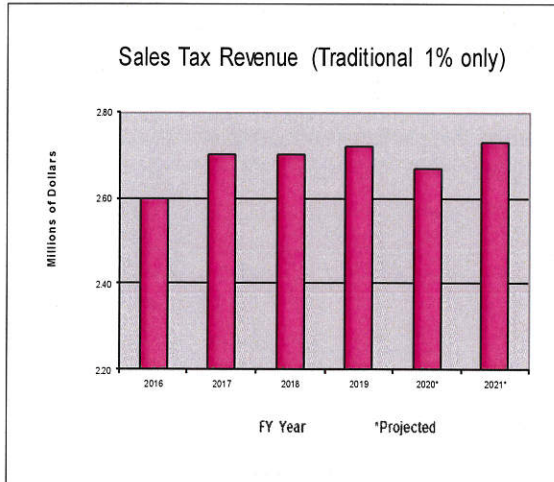
## *Revenues & Expenses*

The proposed 2021 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements and maintaining existing assets. This budget presents a \$1.38 million deficit. The City continues to use conservative methods for budgeting attempting to ensure that the critical measures are continued to be met by each department.

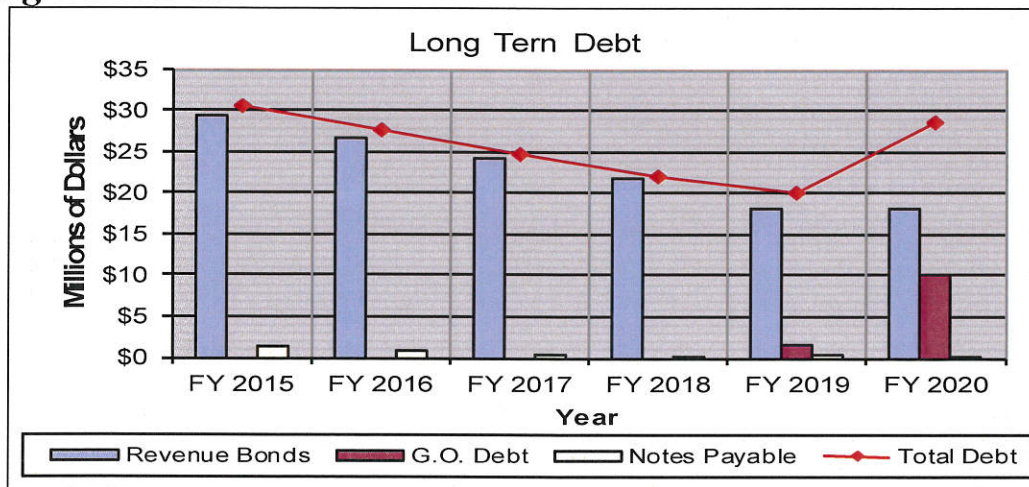


From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2021 reflect an increase of 4% from FY 2020, and equals 80% of operating expenses. This meets management's goal of 85%. Operating revenues are expected to increase by 2% based on a conservative expectation for tax revenues and utility revenues.

A majority of governmental revenues have begun to rebound in growth due to the economy and we are anticipating conservative increases for most. Property Taxes collected continue to increase reflecting an increase in our assessed valuation. For the FY 2021 budget sales tax has been estimated to be \$2.73 million which represents a 3% increase due to additional retail offerings and current collections. State income and local use tax was also projected to increase based on most recent collections and additional amounts expected for online retail sales. We actively monitor reductions in this funding and will be able to react accordingly if we lose some of this needed funding.



## Long Term Debt



The City has shifted the classification of debt in recent years largely to revenue bonds only recently adding some 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 include those for the purchase of the Korte Recreation Center (maturity date 2020), for redevelopment costs associated with the new hospital in 2012 for sewer line improvements issued 2013, and two fiber bonds that were refinanced 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.

It should also be noted that the above chart and debt schedules provided in the budget document do not include the amounts borrowed from the IEPA to finance the City's water reclamation facility improvements. The Final payment amounts will not be confirmed until closer to completion of the project but anticipated debt payments have been included in future years of the Sewer Fund budget. The borrowing amount authorized less principal forgiveness is \$9,350,000 and payments are estimated to be \$540,000 annually beginning in July of 2021.

Additional budget considerations involving debt include that preliminary amounts have been included for estimated debt payments for possible future debt issuances for the construction of a new outdoor swimming pool and financing sewer trunk main improvements. The financings have not been completed but this budget reflects possible payments in future budget years for your information.

### ***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 2021 budget is hereby presented for consideration – setting forth a work plan we believe will provide the best services Highland residents have come to expect from the City.

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

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

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

**CITY OF HIGHLAND  
TOTAL CITY BUDGET BY CATEGORY 2020-21**

	Budget FY 2019	Budget FY 2020	% of Operating Revenue	Proposed Budget FY 2021	% of Operating Revenue	% of Revenue Guidelines
<b>Operating Revenues</b>	\$ 41,477,099	\$ 44,021,417		\$ 44,700,555		
% Increase (Decrease) per Year	4%	6%		2%		
Bond Proceeds	8,593,000	8,050,000		8,750,000		
Operating Transfers From Other Funds	5,363,400	4,297,812		4,532,616		
<b>Total Revenues</b>	\$ 55,433,499	\$ 56,369,229		\$ 57,983,171		
	21%	2%		3%		
<b>O&amp;M Expenses</b>	\$ 33,357,999	\$ 34,529,855	78%	\$ 35,916,568	80%	85%
% Increase (Decrease) per Year	4%	4%		4%		
Capital	12,821,110	15,054,536	34%	15,729,803	35%	10%
Debt Service	3,021,520	3,160,066	7%	3,172,291	7%	
Transfers To Reserves	1,875,500	912,700	2%	1,181,600	3%	5%
Transfers To Other Funds	3,494,000	3,447,212	8%	3,358,516	8%	
<b>Total Expenditures</b>	\$ 54,570,129	\$ 57,104,369	130%	\$ 59,358,778	133%	
% Increase (Decrease) per Year	20%	5%		4%		
<b>Excess (Deficiency) of Revenues over Expenses</b>	\$ 863,370	\$ (735,140)		\$ (1,375,607)		
Operating Revenue % Increase per Year	4.48%	6.13%		1.54%		
O&M % Increase per Year	3.96%	3.51%		4.02%		

<b>Acct Type</b>	<b>Acct Description</b>	<b>% Chg</b>	<b>Proposed 2020-2021</b>	<b>Adopted 2019-2020</b>
<b>REVENUES</b>				
R10	Property Taxes Levied for Govt Fds	4%	4,732,450	4,529,639
R12	Replacement tax	17%	176,325	150,075
R13	State Income Tax / Local Use Tax	12%	1,250,000	1,120,000
R14	Simplified Telecom Tax	-12%	190,000	215,000
R15	Other Intergovernmental	2%	2,063,326	2,016,124
R16	Sales Tax	3%	2,726,500	2,660,000
R17	NHR Sales Tax	0%	1,410,000	1,410,000
R18	Utility Tax	5%	525,339	500,885
R20	Charges for Services -Govt Fds	4%	2,814,261	2,714,830
R21	Charges for Services -Enterprise Fds	4%	25,343,044	24,400,201
R30	Building Permits and Fees	6%	170,500	160,100
R31	Connections Fees	8%	200,000	185,000
R32	Licenses and other taxes	4%	49,000	47,200
R40	Fines and Forfeitures	-17%	15,000	18,000
R50	Miscellaneous Revenue	-52%	978,080	2,023,503
R52	Fuel Reimb/Gen Cap Credits	-1%	586,000	590,000
R53	Revenue from Use of Property	0%	92,200	92,200
R55	Bond/Loan Proceeds	9%	8,750,000	8,050,000
R60	Interest Income	51%	571,580	378,660
R65	Grants	-7%	39,000	42,000
R73	Transfers In	5%	4,532,616	4,297,812
R80	Library Revenue	0%	93,950	94,000
R81	Business District Tax	100%	674,000	674,000
<b>TOTAL REVENUES</b>		<b>3%</b>	<b>57,983,171</b>	<b>56,369,229</b>
<b>EXPENSES</b>				
E10	Personnel Services - salaries	3%	9,759,890	9,500,339
E11	Training	7%	150,055	139,750
E12	Benefits-Retirement and Taxes	4%	2,298,850	2,212,300
E13	Benefits-Health,Life,Clothing	22%	1,202,600	984,850
E20	Professional Services	7%	421,400	393,900
E25	Administrative Expenses	2%	1,364,036	1,339,338
E30	Contractual Services	14%	4,814,464	4,221,277
E31	Utilities	1%	758,719	748,268
E32	Maint of Bldgs,Eq and Vehicles	0%	541,186	540,597
E33	Insurance	-1%	687,475	694,450
E34	Trees	10%	58,500	53,000
E35	Purchase Power - IMEA	2%	10,473,954	10,218,492
E37	Building & Zoning	16%	43,000	37,000
E38	Assist other Organizations	3%	61,000	59,000
E39	Minor Equipment	39%	362,250	260,950
E40	Supplies and Materials	5%	1,050,125	995,484
E41	Fuels	-4%	228,025	237,775
E42	Library	3%	127,700	124,200
E70	Utility Tax	5%	525,339	500,885
E71	Incentives	-59%	209,000	508,000
E80	Bad Debt	3%	779,000	760,000
<b>Total O &amp; M Expenses (Including Fiber)</b>		<b>4%</b>	<b>35,916,568</b>	<b>34,529,855</b>
E50	Depr and Amortization	0%	0	0
E51	Capital	4%	15,729,803	15,054,536
E61	Prin Retirement	3%	2,306,923	2,249,787
E62	Int and Fixed Charges Exp	-5%	864,918	909,829
E63	Other Debt Service Fees	0%	450	450
E73	Transfers Out - Reserves	29%	1,181,600	912,700
E74	Transfers Out - Bnd Payment	-3%	2,612,015	2,695,705
E75	Transfer to Other Funds	-1%	746,501	751,507
<b>TOTAL EXPENSES</b>		<b>4%</b>	<b>59,358,778</b>	<b>57,104,369</b>
<b>Net Revenue over (under) Expenses</b>			<b>(1,375,607)</b>	<b>(735,140)</b>

CITY OF HIGHLAND  
DEBT SERVICE

**REVENUE BONDS**

		As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>FINANCING DESCRIPTION</u>	<u>DUE</u>	
		<u>REMAINING</u>	<u>PURCHASED</u>			
\$ 5,395,000	\$	430,000	2003	KORTE RECREATION CENTER		10-01-2020
\$ 3,199,367	\$	2,817,580	2010	2010 STREET ALTERNATE REVENUE		01-01-2030
\$ 13,210,000	\$	9,905,000	2010/2012	2019 REFINANCED FFTP REVENUE BONDS		01-01-2032
\$ 3,750,000	\$	2,830,000	2012	TIF #2 GO Bonds (Alternate Revenue)		01-01-2032
\$ 2,745,000	\$	2,110,000	2013	2013 SEWER ALTERNATE REVENUE		10-01-2033
\$ 28,299,367	\$	18,092,580				

**GENERAL OBLIGATION DEBT**

		As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>FINANCING DESCRIPTION</u>	<u>DUE</u>	
		<u>REMAINING</u>	<u>PURCHASED</u>			
\$ 1,665,000	\$	1,450,000	2018	2018 Water Main Improvements		10-01-2028
\$ 300,000	\$	300,000	2019	2019 Senior Center Lease		01-01-2030
\$ 8,475,000	\$	8,475,000	2020	2020 Public Safety Facility		02-01-2040
\$ 10,440,000	\$	10,225,000				

**NOTES PAYABLE**

		As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>FINANCING DESCRIPTION</u>	<u>DUE</u>	
		<u>REMAINING</u>	<u>PURCHASED</u>			
\$ 221,000	\$	87,731	2017	Street Sweeper		3-15-2022
\$ 193,723	\$	147,103	2018	2017 Ford F450 Chassis		5-17-2022
\$ 414,723	\$	234,834				

CITY OF HIGHLAND  
KORTE RECREATION CENTER

\$5,395,000 2003 KRC ALTERNATE REVENUE BOND

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	Interest Rate
20-21	10/01/20	430,000.00	4,515.00	434,515.00	-	2.100%
TOTAL \$		430,000.00 \$	4,515.00 \$	434,515.00		

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					
20-21	535,000.00	362,922.60	172,077.40		2,454,657.30
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)
TOTAL		2,817,579.90	2,537,420.10	5,355,000.00	



CITY OF HIGHLAND  
FTTP BOND CONSTRUCTION

2019 ELECTRIC SYSTEM BONDS (FTTP REFUNDING)

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					9,905,000.00
20-21	7/1/2020		106,974.00	106,974.00	9,905,000.00
20-21	1/1/2021	735,000.00	106,974.00	841,974.00	9,170,000.00
21-22	7/1/2021		99,036.00	99,036.00	9,170,000.00
21-22	1/1/2022	755,000.00	99,036.00	854,036.00	8,415,000.00
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	7,645,000.00
23-24	7/1/2023		82,566.00	82,566.00	7,645,000.00
23-24	1/1/2024	790,000.00	82,566.00	872,566.00	6,855,000.00
24-25	7/1/2024		74,034.00	74,034.00	6,855,000.00
24-25	1/1/2025	805,000.00	74,034.00	879,034.00	6,050,000.00
25-26	7/1/2025		65,340.00	65,340.00	6,050,000.00
25-26	1/1/2026	820,000.00	65,340.00	885,340.00	5,230,000.00
26-27	7/1/2026		56,484.00	56,484.00	5,230,000.00
26-27	1/1/2027	840,000.00	56,484.00	896,484.00	4,390,000.00
27-28	7/1/2027		47,412.00	47,412.00	4,390,000.00
27-28	1/1/2028	855,000.00	47,412.00	902,412.00	3,535,000.00
28-29	7/1/2028		38,178.00	38,178.00	3,535,000.00
28-29	1/1/2029	875,000.00	38,178.00	913,178.00	2,660,000.00
29-30	7/1/2029		28,728.00	28,728.00	2,660,000.00
29-30	1/1/2030	890,000.00	28,728.00	918,728.00	1,770,000.00
30-31	7/1/2030		19,116.00	19,116.00	1,770,000.00
30-31	1/1/2031	915,000.00	19,116.00	934,116.00	855,000.00
31-32	7/1/2031		9,234.00	9,234.00	855,000.00
31-32	1/1/2032	855,000.00	9,234.00	864,234.00	-
	TOTAL	9,905,000.00	1,435,968.00	11,340,968.00	

CITY OF HIGHLAND  
TIF #2 IMPROVEMENTS

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

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					3,750,000.00
20-21	7/1/2020		46,281.25	46,281.25	2,830,000.00
20-21	1/1/2021	200,000.00	46,281.25	246,281.25	2,630,000.00
21-22	7/1/2021		43,281.25	43,281.25	2,630,000.00
21-22	1/1/2022	205,000.00	43,281.25	248,281.25	2,425,000.00
22-23	7/1/2022		40,206.25	40,206.25	2,425,000.00
22-23	1/1/2023	210,000.00	40,206.25	250,206.25	2,215,000.00
23-24	7/1/2023		37,056.25	37,056.25	2,215,000.00
23-24	1/1/2024	215,000.00	37,056.25	252,056.25	2,000,000.00
24-25	7/1/2024		33,831.25	33,831.25	2,000,000.00
24-25	1/1/2025	225,000.00	33,831.25	258,831.25	1,775,000.00
25-26	7/1/2025		30,175.00	30,175.00	1,775,000.00
25-26	1/1/2026	230,000.00	30,175.00	260,175.00	1,545,000.00
26-27	7/1/2026		26,437.50	26,437.50	1,545,000.00
26-27	1/1/2027	235,000.00	26,437.50	261,437.50	1,310,000.00
27-28	7/1/2027		22,618.75	22,618.75	1,310,000.00
27-28	1/1/2028	245,000.00	22,618.75	267,618.75	1,065,000.00
28-29	7/1/2028		18,637.50	18,637.50	1,065,000.00
28-29	1/1/2029	255,000.00	18,637.50	273,637.50	810,000.00
29-30	7/1/2029		14,175.00	14,175.00	810,000.00
29-30	1/1/2030	260,000.00	14,175.00	274,175.00	550,000.00
30-31	7/1/2030		9,625.00	9,625.00	550,000.00
30-31	1/1/2031	270,000.00	9,625.00	279,625.00	280,000.00
31-32	7/1/2031		4,900.00	4,900.00	280,000.00
31-32	1/1/2032	280,000.00	4,900.00	284,900.00	-
<hr/>					
	TOTAL	2,830,000.00	654,450.00	3,484,450.00	

CITY OF HIGHLAND  
SEWER SYSTEM IMPROVEMENTS

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

<u>expenses</u> <u>in F.Y.</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING</u> <u>BALANCE</u>
FY					2,745,000.00
20-21	10/1/2020	125,000.00	37,712.50	162,712.50	1,985,000.00
20-21	4/1/2021		36,087.50	36,087.50	1,985,000.00
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		2,110,000.00	609,662.50	2,719,662.50	

CITY OF HIGHLAND  
WATER MAIN IMPROVEMENTS

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

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,593,000.00
20-21	10/1/2020	74,000.00	26,607.50	100,607.50	1,376,000.00
20-21	4/1/2021	75,000.00	25,249.60	100,249.60	1,301,000.00
21-22	10/1/2021	76,000.00	23,873.35	99,873.35	1,225,000.00
21-22	4/1/2022	78,000.00	22,478.75	100,478.75	1,147,000.00
22-23	10/1/2022	79,000.00	21,047.45	100,047.45	1,068,000.00
22-23	4/1/2023	81,000.00	19,597.80	100,597.80	987,000.00
23-24	10/1/2023	82,000.00	18,111.45	100,111.45	905,000.00
23-24	4/1/2024	84,000.00	16,606.75	100,606.75	821,000.00
24-25	10/1/2024	85,000.00	15,065.35	100,065.35	736,000.00
24-25	4/1/2025	86,000.00	13,505.60	99,505.60	650,000.00
25-26	10/1/2025	88,000.00	11,927.50	99,927.50	562,000.00
25-26	4/1/2026	89,000.00	10,312.70	99,312.70	473,000.00
26-27	10/1/2026	91,000.00	8,679.55	99,679.55	382,000.00
26-27	4/1/2027	93,000.00	7,009.70	100,009.70	289,000.00
27-28	10/1/2027	94,000.00	5,303.15	99,303.15	195,000.00
27-28	4/1/2028	97,000.00	3,578.25	100,578.25	98,000.00
28-29	10/1/2028	98,000.00	1,798.30	99,798.30	-
	TOTAL	1,450,000.00	250,752.75	1,700,752.75	

CITY OF HIGHLAND  
SENIOR CENTER

\$300,000 2019 SENIOR CENTER INSTALLMENT LEASE

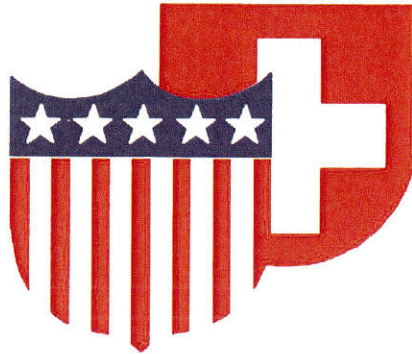
<u>expenses in F.Y.</u>	<u>DUE</u>	<u>LEASE</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					300,000.00
20-21	1/1/2021	30,000.00		30,000.00	270,000.00
21-22	1/1/2022	30,000.00		30,000.00	240,000.00
22-23	1/1/2023	30,000.00		30,000.00	210,000.00
23-24	1/1/2024	30,000.00		30,000.00	180,000.00
24-25	1/1/2025	30,000.00		30,000.00	150,000.00
25-26	1/1/2026	30,000.00		30,000.00	120,000.00
26-27	1/1/2027	30,000.00		30,000.00	90,000.00
27-28	1/1/2028	30,000.00		30,000.00	60,000.00
28-29	1/1/2029	30,000.00		30,000.00	30,000.00
29-30	1/1/2030	30,000.00		30,000.00	-
	TOTAL	300,000.00	-	300,000.00	

CITY OF HIGHLAND  
PUBLIC SAFETY FACILITY

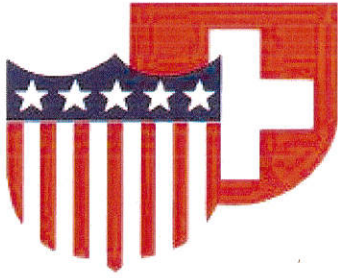
\$8,475,000 2020 GENERAL OBLIGATION LIMITED TAX PUBLIC SAFETY FACILITY

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					8,475,000.00
20-21	8/1/2020		124,794.38	124,794.38	8,475,000.00
20-21	2/1/2021	305,000.00	131,362.50	436,362.50	8,170,000.00
21-22	8/1/2021		125,262.50	125,262.50	8,170,000.00
21-22	2/1/2022	320,000.00	125,262.50	445,262.50	7,850,000.00
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	7,520,000.00
23-24	8/1/2023		112,262.50	112,262.50	7,520,000.00
23-24	2/1/2024	345,000.00	112,262.50	457,262.50	7,175,000.00
24-25	8/1/2024		105,362.50	105,362.50	7,175,000.00
24-25	2/1/2025	355,000.00	105,362.50	460,362.50	6,820,000.00
25-26	8/1/2025		98,262.50	98,262.50	6,820,000.00
25-26	2/1/2026	370,000.00	98,262.50	468,262.50	6,450,000.00
26-27	8/1/2026		90,862.50	90,862.50	6,450,000.00
26-27	2/1/2027	385,000.00	90,862.50	475,862.50	6,065,000.00
27-28	8/1/2027		83,162.50	83,162.50	6,065,000.00
27-28	2/1/2028	400,000.00	83,162.50	483,162.50	5,665,000.00
28-29	8/1/2028		79,162.50	79,162.50	5,665,000.00
28-29	2/1/2029	410,000.00	79,162.50	489,162.50	5,255,000.00
29-30	8/1/2029		75,062.50	75,062.50	5,255,000.00
29-30	2/1/2030	420,000.00	75,062.50	495,062.50	4,835,000.00
30-31	8/1/2030		70,600.00	70,600.00	4,835,000.00
30-31	2/1/2031	425,000.00	70,600.00	495,600.00	4,410,000.00
31-32	8/1/2031		65,818.75	65,818.75	4,410,000.00
31-32	2/1/2032	435,000.00	65,818.75	500,818.75	3,975,000.00
32-33	8/1/2032		60,925.00	60,925.00	3,975,000.00
32-33	2/1/2033	445,000.00	60,925.00	505,925.00	3,530,000.00
33-34	8/1/2033		54,250.00	54,250.00	3,530,000.00
33-34	2/1/2034	460,000.00	54,250.00	514,250.00	3,070,000.00
34-35	8/1/2034		47,350.00	47,350.00	3,070,000.00
34-35	2/1/2035	475,000.00	47,350.00	522,350.00	2,595,000.00
35-36	8/1/2035		40,225.00	40,225.00	2,595,000.00
35-36	2/1/2036	490,000.00	40,225.00	530,225.00	2,105,000.00
36-37	8/1/2036		32,875.00	32,875.00	2,105,000.00
36-37	2/1/2037	500,000.00	32,875.00	532,875.00	1,605,000.00
37-38	8/1/2037		25,375.00	25,375.00	1,605,000.00
37-38	2/1/2038	520,000.00	25,375.00	545,375.00	1,085,000.00
38-39	8/1/2038		16,275.00	16,275.00	1,085,000.00
38-39	2/1/2039	550,000.00	16,275.00	566,275.00	535,000.00
39-40	8/1/2039		8,250.00	8,250.00	535,000.00
39-40	2/1/2040	535,000.00	8,250.00	543,250.00	-
		8,475,000.00	2,876,569.38	11,351,569.38	

# CITY OF HIGHLAND



## GENERAL ADMINISTRATION



# City of Highland

*General Administration*

Kelly Korte, Director of Finance

David Slover, Director of Human Resources

## 2020-2021 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 10%.

### Major Initiatives

- Continue to offer the best possible customer service for our residents and city personnel.
- 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 improve the use of technology for employees and citizens and to set aside funds for technology upgrades without sacrificing direct customer service interaction.
- Implement a smooth transition for upcoming retirements and incoming staff members.
- Complete internal feasibility study on Human Resource related software specific to City functions.
- Design and/or Develop a Human Resource Recruitment and Retention Plan for staff succession planning.
- Provide Human Resource education on Safety Incident Reporting to all staff members.



GENERAL ADMINISTRATION							
	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<b>Revenue</b>							
Property / Replacement Tax	\$ 655,000	\$ 693,172	707,035	721,176	735,600	750,312	
Sales Tax	45,000	46,350	47,277	48,223	49,187	50,171	
Income Tax	24,000	27,500	28,050	28,611	29,183	29,767	
Telecommunications Tax	7,095	6,270	6,270	6,270	6,270	6,270	
Auto Rental Tax	8,750	10,000	10,100	10,201	10,303	10,406	
Hotel Tax	46,000	46,000	46,460	46,925	47,394	47,868	
Administration Fees	1,304,938	1,331,036	1,357,657	1,384,810	1,412,506	1,440,756	
Parks Allocation	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
Rental / Leases	60,000	60,000	60,000	60,000	60,000	60,000	
Interest Income	40,000	60,000	60,600	61,206	61,818	62,436	
Operating Transfers In	0	0	0	0	0	0	
Misc Revenues	204,000	210,000	212,100	214,221	216,363	218,527	
<b>Total Revenues Projected</b>	<b>2,094,783</b>	<b>2,190,328</b>	<b>2,235,549</b>	<b>2,281,642</b>	<b>2,328,624</b>	<b>2,376,512</b>	
<b>Operating Transfers Out</b>	<b>(432,705)</b>	<b>(434,515)</b>	<b>(435,000)</b>	<b>(435,000)</b>	<b>(435,000)</b>	<b>(435,000)</b>	
<b>Revenue for Operations</b>	<b>\$ 1,662,078</b>	<b>\$ 1,755,813</b>	<b>\$ 1,800,549</b>	<b>\$ 1,846,642</b>	<b>\$ 1,893,624</b>	<b>\$ 1,941,512</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	1,412,766	1,492,441	1,530,467	1,569,646	1,609,580	1,650,286
Capital Expenditures Allocation	10%	166,208	175,581	180,055	184,664	189,362	194,151
Cash Reserve & Equip Repl Allocation	5%	83,104	87,791	90,027	92,332	94,681	97,076
<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 1,024,620	\$ 1,081,620	\$ 1,088,252	\$ 1,110,017	\$ 1,132,218	\$ 1,154,862	
Professional	112,500	87,500	73,250	74,715	76,209	77,733	
Contractual	237,000	257,965	256,624	261,757	266,992	272,332	
Supplies	32,900	23,650	24,123	24,605	25,098	25,600	
<b>Total O&amp;M Projected</b>	<b>\$ 1,407,020</b>	<b>\$ 1,450,735</b>	<b>\$ 1,442,250</b>	<b>\$ 1,471,095</b>	<b>\$ 1,500,517</b>	<b>\$ 1,530,527</b>	
Capital Projection	35,000	50,000	50,000	60,000	0	0	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves for Gen Admin & Comm Dev	220,000	255,000	308,000	315,000	393,000	410,000	
<b>Cash Expenditures</b>	<b>1,442,020</b>	<b>1,500,735</b>	<b>1,492,250</b>	<b>1,531,095</b>	<b>1,500,517</b>	<b>1,530,527</b>	
<b>Transfers Out</b>	<b>652,705</b>	<b>689,515</b>	<b>743,000</b>	<b>750,000</b>	<b>828,000</b>	<b>845,000</b>	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 2,094,725</b>	<b>\$ 2,190,250</b>	<b>\$ 2,235,250</b>	<b>\$ 2,281,095</b>	<b>\$ 2,328,517</b>	<b>\$ 2,375,527</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 58</b>	<b>\$ 78</b>	<b>\$ 299</b>	<b>\$ 547</b>	<b>\$ 107</b>	<b>\$ 985</b>	

GENERAL ADMINISTRATION'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	67.2%	66.2%	64.5%	64.5%	64.4%	64.4%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	29.6%	29.5%	30.1%	30.1%	30.1%	30.1%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	48.9%	49.4%	48.7%	48.6%	48.6%	48.6%
Reserves Balance October 2019	\$596,824	\$631,824	\$719,824	\$814,824	\$987,824	\$1,177,824
Reserves to Cover 90 days O&M Costs	\$346,936	\$357,715	\$355,623	\$362,736	\$369,990	\$377,390

GENERAL ADMINISTRATION

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
001-011-4-311-10	Property Tax-General	592,232.19	604,945.68	468,633.08	620,000.00	645,172.00	
001-011-4-312-10	Replacement Tax-General	42,874.91	50,339.84	37,866.50	35,000.00	48,000.00	
001-011-4-313-10	Sales Tax	40,674.82	46,209.02	23,707.18	45,000.00	46,350.00	
001-011-4-313-11	Hotel/Motel Tax	44,959.45	44,710.04	26,340.68	46,000.00	46,000.00	
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)	(300,000.00)	
001-011-4-315-10	State Income Tax	26,474.77	29,196.21	16,316.29	24,000.00	27,500.00	
001-011-4-321-11	Simplified Muni Telecom Tx	8,528.60	7,005.24	3,146.46	7,095.00	6,270.00	
001-011-4-321-21	Auto Rental Tax	8,887.37	9,954.91	5,675.59	8,750.00	10,000.00	
001-011-4-341-10	Misc General Admin	204,291.67	199,155.75	118,822.91	200,000.00	205,500.00	Includes Reimb for IT Salary time splits
001-011-4-341-11	Minutes Of Council Mtgs						
001-011-4-341-20	Admin Rev-Frm Electric	705,708.00	719,832.00	367,110.00	734,223.00	748,907.00	
001-011-4-341-21	Admin Rev From Water	198,648.00	202,620.00	103,338.00	206,670.00	210,803.00	
001-011-4-341-22	Admin Rev From Sewer	156,828.00	159,960.00	81,562.00	163,161.00	166,424.00	
001-011-4-341-23	Admin Rev From Ambulance	40,032.00	40,836.00	20,826.00	41,650.00	42,483.00	
001-011-4-341-25	Admin Rev From Solid Waste	127,548.00	130,104.00	66,354.00	132,704.00	135,358.00	
001-011-4-341-26	Admin Rev From FTTP	25,500.00	26,016.00	13,266.00	26,530.00	27,061.00	
001-011-4-341-30	Admin Rev From Swim Pool						
001-011-4-343-11	Rental/Lease Revenue Gen.	60,144.00	60,870.00	30,261.00	60,000.00	60,000.00	
001-011-4-361-10	Interest Income	30,010.39	62,140.91	33,101.86	40,000.00	60,000.00	
001-011-4-371-15	Grants						
001-011-4-371-16	Loan Proceeds						
001-011-4-371-42	Donations-Good Samaritan	4,144.86	5,553.29	2,134.90	4,000.00	4,500.00	
001-011-4-371-90	Overpayments						
001-011-4-381-21	From City Prop/Eq/Reserves						
001-011-4-381-80	From Electric						
<b>TOTAL REVENUE</b>		<b>2,017,487.03</b>	<b>2,099,448.89</b>	<b>1,268,482.45</b>	<b>2,094,783.00</b>	<b>2,190,328.00</b>	
001-011-5-110-00	Regular Salaries	825,508.60	816,335.24	392,964.77	896,000.00	935,000.00	
001-011-5-120-00	Overtime	2,345.13	2,493.99	60.58	1,500.00	1,500.00	
001-011-5-130-00	Benefits - Health & Life	93,286.25	116,116.00	52,325.31	127,000.00	145,000.00	
001-011-5-131-00	Benefits - Other						
001-011-5-160-00	Unemployment Ins						
001-011-5-170-00	Salary/Car Allowance	95.59	133.12	60.24	120.00	120.00	
001-011-5-220-00	Legal / Attorney Fees	103,010.33	80,750.14	30,966.72	90,000.00	70,000.00	
001-011-5-230-00	Engineering / Consulting	7,640.00			5,000.00		
001-011-5-240-00	Training And Travel	17,736.03	15,896.95	12,031.26	17,500.00	17,500.00	
001-011-5-310-00	Telephone / Communications	7,890.03	6,879.06	3,547.57	7,500.00	8,000.00	
001-011-5-320-00	Postage	33,052.80	35,402.49	16,570.16	37,500.00	36,000.00	
001-011-5-330-00	Utilities	13,599.12	13,186.64	4,427.75	12,500.00	13,000.00	
001-011-5-340-00	Rentals And Leases	6,343.97	5,422.34	3,552.90	5,000.00	6,000.00	
001-011-5-350-00	Insurance	18,337.39	12,838.73	3,754.16	11,500.00	11,000.00	
001-011-5-360-00	Equipment Maint And Repair	4,143.48	7,265.44	5,190.02	4,500.00	7,500.00	
001-011-5-360-10	Vehicle Maint/Repair	1,863.97	572.38	101.10	1,000.00	1,000.00	
001-011-5-370-00	Transportation Reimburse						
001-011-5-380-00	Building Maintenance	8,383.11	5,426.80	1,085.53	1,500.00	2,000.00	
001-011-5-390-00	Other Contractual Services	63,937.79	83,093.92	38,971.25	55,000.00	70,000.00	
001-011-5-390-31	Tourism & Convention	20,184.88	17,543.60	19,919.61	46,000.00	46,000.00	
001-011-5-390-32	Chamber Of Commerce	18,000.00	22,000.00		-		
001-011-5-390-37	Utility Assist.To Agencies						
001-011-5-390-50	Contractual/Technological	10,568.82	11,972.33	9,903.85	12,500.00	15,000.00	
001-011-5-391-00	Technological IT Services	42,680.78	42,308.87	26,874.59	42,500.00	42,465.00	
001-011-5-410-00	Office Supplies	1,153.11	5,392.45	1,877.88	3,500.00	3,500.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,461.32	1,649.88	1,191.29	1,600.00	1,750.00	
001-011-5-430-00	Operating Supplies	13,670.57	12,826.04	7,067.26	10,000.00	12,000.00	
001-011-5-440-00	Safety & Uniform Supplies	54.00	958.07	950.26	1,000.00	1,000.00	
001-011-5-450-00	Maint/Repair Supplies	199.02			300.00	200.00	
001-011-5-460-00	Vehicle Maint Supplies		46.96		500.00	200.00	
001-011-5-470-00	Minor Equipment	7,052.20	10,928.49	204.00	16,000.00	5,000.00	
001-011-5-510-00	Land						
001-011-5-520-00	Buildings & Structures				-		
001-011-5-530-00	Equipment				-		
001-011-5-550-00	Other Capital Improvements			23,035.62	35,000.00	50,000.00	
001-011-5-595-00	Depreciation Expenses	120,332.22	120,619.20				
001-011-5-730-30	Transfer to Gen Fd Reserve						
001-011-5-730-48	Trans to City Prop/Eq/Reserves		25000		-	35,000.00	
001-011-5-730-54	Trans to Comm Dev Reserve	175,000.00	200,000.00	120,000.00	220,000.00	220,000.00	
001-011-5-730-58	Transfer To Rec Facility	434,500.00	434,500.00	432,705.00	432,705.00	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						
001-011-5-730-62	Transfer to Cemetery Operations						
001-011-5-810-00	Bad Debt	10407.5					
001-011-5-810-10	Non-Billable Write Offs						
001-011-5-812-00	Voided Checks						
<b>TOTAL EXPENSES</b>		<b>2,062,438.01</b>	<b>2,107,559.13</b>	<b>1,209,338.68</b>	<b>2,094,725.00</b>	<b>2,190,250.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(44,950.98)</b>	<b>(8,110.24)</b>	<b>59,143.77</b>	<b>58.00</b>	<b>78.00</b>	

City of Highland, Illinois  
 General Administration  
 20/21 Thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Land Account #510</b>					
Total Land Account #510	0	0	0	0	0
<b>Building Account #520</b>					
Roof Replacement		0	60,000	0	0
Total Building Account #520	0	0	60,000	0	0
<b>Equipment Account #530</b>					
Software Upgrade		50,000			
Total Equipment Account #530	0	50,000	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Wayfinding Signage	50,000				
Total Other Capital Improvements Account #550	50,000	0	0	0	0
<b>Total Capital Expenditures Projected</b>	<b>50,000</b>	<b>50,000</b>	<b>60,000</b>	<b>0</b>	<b>0</b>

# CITY OF HIGHLAND



## PUBLIC SAFETY

Police Department  
Ambulance Service (EMS)  
Fire Department



# City of Highland Public Safety Department

Christopher J. Conrad, Public Safety Director

**To:** Honorable Mayor Michaelis, City Council and City Manager Latham  
**From:** Chief Chris Conrad, Public Safety Director, Emergency Services Chief Wilson  
**Date:** March 3, 2020  
**Re:** Combined Public Safety Budget Briefing for FY 20-21

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The Public Safety Department, consisting of the Fire, EMS and Police Departments, are reporting that we are submitting balanced budgets for Fire and EMS, and a deficit budget for the Police department due to a one time payout for a pending retirement. The staffing changes in the Fire and Police Departments made last year assisted in the balancing of the budgets this year. We continue to move forward in modernizing our departments and are using technology to realize some efficiencies within our operations.

This briefing will be divided into 4 sections: **Section 1** will address common budget goals between the departments; **Section 2** will cover department specific budget goals and capital projects; **Section 3** will cover staffing; and **Section 4** will cover budget concerns and economic threats.

## SECTION 1: COMMON BUDGET GOALS

- We are starting construction on the Station 1 remodel with that project expected to be complete by August of 2020.
- We are at about the 50% mark in the redesign phase of the Combined Public Safety Building. We have reduced the building to about 20,000 square feet which should easily put us within budget for the project. The building will be pretty innovative in both the floor plan and physical layout on the property in order to realize maximum efficiencies and cost savings. We expect to go to bid in early to mid-summer of 2020, with construction to take 18 months.
- All Departments continue to see increases in training and certification demands and an increase in mandated policy and procedure requirements from both the federal and state level. The Departments last year purchased the Lexipol Standard Operating Procedures/Guidelines (SOP/SOG) support program for police, fire and ems agencies and those build-outs are ongoing. In addition to allowing the departments to create and maintain current and legally actionable policies, procedures and guidelines reducing liability for the City of Highland; once completed, the service provides updates and training to keep our departments compliant with applicable State and Federal mandates. In addition to the reduction in liability, this service is expected to reduce required command staff man hours currently dedicated to the research and maintenance of our SOP/SOG manuals. No new money is being budgeted this year for this project, and we have scaled our training budgets in anticipation of realized efficiencies from this program. Build out is ongoing.
- Continued investment in technology hardware so that we can fully utilize the New World Software between the 3 public safety departments. For example, we have begun using a

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module in the Fire Records program to benefit an inspection and planning function in conjunction with the Building and Zoning Department. This is called pre-incident planning and mapping and we are upgrading hardware for use by responders across all departments.

## **SECTION 2: DEPARTMENT SPECIFIC GOALS AND CAPITAL PROJECTS**

Under this section we will outline specific projects (non-personnel) within each department that exceed normal day-to-day, operational expenses.

### **EMS:**

- Replace 2-3 cardiac monitor/defibrillators as scheduled in the long-term capital replacement program. Order/Bids to take place in May.

### **FIRE:**

- Purchase of 5-6 complete sets of bunker gear and personal protective equipment as part of a long-term replacement strategy. Order/bids to take place in May. This is a mandatory capital expense, currently fire officials from across the state are lobbying to allow for testing of gear to determine serviceability rather than mandatory replacement after 10 years. If agreed to by DOL and OSHA, this could allow the department to replace bunker gear as needed, rather than expend funds on gear replacement that is likely still serviceable. This could be a cost savings in the future.

### **POLICE:**

- Purchase 1 new patrol vehicle as part of our replacement program. Expect to go to bid in May/June with delivery within 90 days.
- Continue the expansion and build-out of the citywide camera system.
- Continue our in-house IT replacement schedule and add in the purchase of 2 surface pro tablets for use by investigations.
- Address current facility issues as needed while the PSB project is underway.

## **SECTION 3: STAFFING**

### **EMS:**

- Maintain current Full-time staffing while maintaining focus on emergency medical response.
- Utilize increased part-time staff to reduce overtime costs by 10% while still providing responsive patient transfer service to St. Joseph's Hospital. (In Progress)

### **FIRE:**

- Through recruitment and retention, rebuild to a staffing level of 35 firemen, (40 max). Ongoing.
- Continue to leave one Assistant Chief Position and one Captain Position unfilled. Intent is to use efficiencies created through the purchase of the SOG draft and maintenance service and

an increased use of the New World software with the duty officer's being provided remote access through a tablet to offset the workload. (In Progress)

- Increase training and readiness within the ranks. Cross-train firefighters as EMT-Basics so they are available to support EMS Department with staffing and transport services. (In Progress)
- As part of our outreach and recruitment efforts, we are looking to implement an explorer program at the HS level. This could benefit the department in identifying potential future recruits and help foster an interest in volunteerism.

## **POLICE:**

- Send Sgt. Steinbeck to the Southern Police Institute, a law enforcement staff and command school. The professional development of our command staff is instrumental in the professional delivery of service to our community. Our intent is to send one staff member a year until all have been through a class. Currently Sgt. Schlarmann is our only other staff member who has attended a command and staff training.
- Increase in training budget to provide opportunities for officers to seek more technological and advanced police technique trainings not available locally and to make up for the lack of training reimbursement from the state due to funding changes. (Ongoing)
- Continue our department emphasis on hotspot policing and community policing. This has been very effective at building relationships within the community and addressing specific problems within our city. (Ongoing)
- We have one employee who has notified us of his intent to retire during the budget year. We have budgeted to hire his backfill position in a timely fashion in order to maintain patrol staffing. The retirement payout of benefit time is a one-time expense that required the transfer of money from reserves for this year.
- Continue to plan for the eventual 911 consolidation and the impact that will have on our staffing and PD services.

## **SECTION 4: BUDGET CONCERNS AND THREATS**

### **EMS:**

- Low Medicare payment levels and the increasing population served by the district covered by Medicare remains a concern. Medicare pays flat rates regardless of the amount billed so even as calls for service increase, our profit margins for these calls are remaining flat or even falling. This is a main driver of the need to evaluate rates on a yearly basis as they apply to EMS billing and will likely require nominal annual increases.
- Staffing remains a concern and is a main driver of our overtime costs. It is our intent to increase part-time staffing to reduce both budget pressure for overtime and reduce the risk of burnout for our full-time employees.
- We now have a second employee assisting with medical billing and hope to see a return on that investment in our billing and collection efforts. Our hope is to reduce the percentage of bad debt write-offs which any percentage increase would be additional revenue.
- As calls increase and the department stabilizes cash flow, we will have to find a solution for first line supervision. Currently we have 2 administrative staff to supervise 16 full-time employees and several part-time employees, this is not effective long-term.

## FIRE:

- The minimum wage increase (which applies to all FD personnel) coupled with additional training and certification requirements will create budget pressure on the department. While we were able to make things work this year, we are examining several staffing and policy options in order to mitigate impact in the future. There is very little discretionary spending in the FD budget, so this situation should be monitored closely over the next few years regarding both the revenue and expense side of the budget. The potential DOL and OSHA rule change concerning bunker gear would be a welcome budgetary relief during this period of adjustment with the minimum wage increases.
- As an alternative, we are exploring a potential user fee that may eventually be presented to council. Some Fire Protection districts charge a flat fee for technical rescue for accidents. These fees get billed to the vehicle owner's insurance similar to what we currently do with commercial vehicles. We are currently evaluating this program to determine what potential impact it would have for the FD, if it is not feasible, this may be the last you hear of it, but we are exploring all options.

## POLICE:

- The State continues to add additional training requirements and mandates for law enforcement. This increases the amount of time every officer must be in training and not on the street, so it creates staffing pressures for the department. The legislature this past year severely reduced the funding for our SILEC, which is pushing more training either online or will require us to travel further for training. We have dramatically increased our use of online training to meet these requirements which allows the officers to complete training while on shift. As the state defunds our traditional method of training, we will continue to look to technology to help us meet the requirements and stay compliant.
- Yearly increases in the cost of employee benefits continue to outpace revenue growth creating a situation each year that requires reducing funding elsewhere to meet the obligations of employee benefits (primarily health insurance). This is not unique to the police department and is a city-wide issue.
- Declining and stagnate revenue streams are creating budget pressure on the department. Sales tax, our primary source of revenue, was essentially stagnate last year (.9%). In addition, the municipal telecom tax continues to decline as more households "cut the cord". Our belief is that recent business and residential developments in the city combined with changes at the state level regarding municipal funding in light of the growth of online sales will result in revenue growth that has been missing for the last 4 years. As such, we have not budgeted to reinstate the Deputy Chief position, to do so would have required a multi-year commitment from our reserves which is not responsible management. We will continue to monitor the situation and trends of revenue.

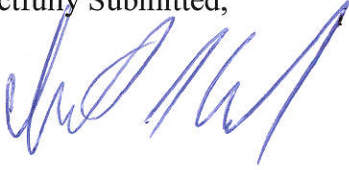
## CONCLUSION

The Public Safety Departments are experiencing budget challenges from several sources. However we have been very active and have received a lot of support from our staff in seeking out solutions both human and technological in order to meet those challenges. As you can see from our list of projects, we are focused on projects that reduce liability, reduce cost, and make us more efficient all while increasing response capabilities. The Public Safety Department is well aware the legacy cost impact additional personnel have on the departments and city budgets. As such, we will stay committed to seeking out technological and policy solutions that allow us to be more efficient and effective in how we deliver our services to the citizens.



We are very proud to be able to submit the attached budgets that contain the projects listed above. We are very appreciative of the support and faith the Council and City Staff have placed in us to be good stewards of the taxpayer dollar. The Public Safety Department will continue to monitor both expenses and revenues on a monthly basis and stand prepared to make adjustments when necessary. As we move forward with the Combined Public Safety Building project we will continue to be mindful in the decisions we make and work diligently to get the best value for our citizens.

Respectfully Submitted,



Chief Christopher Conrad  
Chief of Police, Public Safety Director



Chief J. Brian Wilson  
Emergency Services Chief

**POLICE DEPARTMENT BUDGET PROJECTIONS**

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Property / Replacement Tax	\$ 160,750	\$ 169,309	172,695	176,149	179,672	183,266
Sales Tax	1,550,000	1,586,800	1,618,536	1,650,907	1,683,925	1,717,603
Public Safety Sales Tax	0	0	0	0	0	0
Income Tax	649,000	723,750	738,225	752,990	768,049	783,410
Telecommunications Tax	127,280	111,250	111,250	111,250	111,250	111,250
Fines	18,000	16,000	16,320	16,646	16,979	17,319
Grants	1,000	0	0	0	0	0
Video Gaming	105,000	120,000	122,400	124,848	127,345	129,892
Overtime / SRO Reimbursement	71,546	72,976	74,436	75,924	77,443	78,992
Misc Revenues	69,200	61,000	42,525	43,588	44,678	45,795
<b>Total Revenues Projected</b>	<b>2,751,776</b>	<b>2,861,085</b>	<b>2,896,387</b>	<b>2,952,302</b>	<b>3,009,341</b>	<b>3,067,526</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	95%	2,614,187	2,718,031	2,751,567	2,804,687	2,858,874
Capital Expenditures Allocation	3%	82,553	85,833	86,892	88,569	90,280
Cash Reserve & Equip Repl Allocation	2%	55,036	57,222	57,928	59,046	60,187
<b>Operating &amp; Maintenance:</b>						
Personnel		2,417,824	2,544,000	2,534,000	2,584,680	2,636,374
Professional		38,000	42,830	43,687	44,560	45,452
Contractual		168,660	149,380	152,368	155,415	158,523
Supplies		90,400	96,900	98,838	100,815	102,831
<b>Total O&amp;M Projected</b>		<b>2,714,884</b>	<b>2,833,110</b>	<b>2,828,892</b>	<b>2,885,470</b>	<b>2,943,179</b>
<b>Capital Projection</b>		<b>30,000</b>	<b>65,000</b>	<b>35,000</b>	<b>35,000</b>	<b>70,000</b>
Capital Reserve Transfer In from 004		0	38,000	0	0	4,000
Transfer to Reserves 004		6,700	0	32,000	31,000	0
<b>Cash Expenditures</b>		<b>2,744,884</b>	<b>2,898,110</b>	<b>2,863,892</b>	<b>2,920,470</b>	<b>3,013,179</b>
Transfers Out		6,700	0	32,000	31,000	0
<b>Total Expenditures &amp; Transfers Projected</b>		<b>2,751,584</b>	<b>2,898,110</b>	<b>2,895,892</b>	<b>2,951,470</b>	<b>3,013,179</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>		<b>\$ 192</b>	<b>\$ 975</b>	<b>\$ 494</b>	<b>\$ 832</b>	<b>\$ 162</b>
						<b>\$ 83</b>

**POLICE DEPARTMENT'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 96%						
Actual Revenue Dedicated to O&M	98.7%	99.0%	97.7%	97.7%	97.8%	97.9%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	1.1%	2.3%	1.2%	1.2%	2.3%	2.3%
Revenue Dedicated to Personnel Costs will not exceed 86%						
Actual Revenue Dedicated to Personnel Costs	87.9%	88.9%	87.5%	87.5%	87.6%	87.7%
O&M Costs per Capita will not exceed \$275	\$274	\$286				
O&M Cost per Service Call will not exceed \$250	\$217	\$227				
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	12,500				
Number of Sworn Officers Including Chief	20	20				
Reserves Balance October 2019	\$672,261	\$634,261	\$666,261	\$697,261	\$693,261	\$688,661
Reserves to Cover 90 days O&M Costs	\$669,423	\$698,575	\$697,535	\$711,486	\$725,715	\$740,230

POLICE DEPARTMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
001-012-4-311-11	P.Tax-Police	133,473.07	136,286.02	105,659.87	140,000.00	145,309.00	
001-012-4-311-17	P.Tax-Crossing Guards	10,113.67	10,087.83	6,835.09	9,000.00	9,000.00	
001-012-4-312-11	R.Tax-Police	11,788.37	13,835.60	10,407.40	11,000.00	14,000.00	
001-012-4-312-17	R.Tax-Crossing Guards	807.83	941.09	707.91	750.00	1,000.00	
001-012-4-313-10	Sales Tax	1,585,389.27	1,581,979.59	811,622.34	1,550,000.00	1,586,800.00	
001-012-4-313-11	Public Safety Sales Tax						
001-012-4-315-10	State Income Tax	799,305.60	768,391.68	429,414.57	649,000.00	723,750.00	
001-012-4-321-11	Simplified Muni Telecom Tx	129,478.24	125,669.82	56,445.54	127,280.00	111,250.00	
001-012-4-321-50	License-Liquor Peddler Etc	16,176.80	17,038.00	16,413.00	16,000.00	16,000.00	
001-012-4-321-51	Video Gaming Revenue	104,340.93	108,948.42	60,740.26	105,000.00	120,000.00	
001-012-4-321-52	Pet Tags Only	210.00	220.00	100.00	200.00		No fee required/one time application
001-012-4-342-10	Misc Police	32,671.37	50,724.11	29,461.47	53,000.00	45,000.00	Includes Madison County Reimb for 911
001-012-4-342-39	DUI Fine Money	940.00	1,608.00	1,466.00	1,000.00	1,000.00	
001-012-4-342-40	Drug Seizure Rev-Federal						
001-012-4-342-41	Drug Seizure Rev-State	790.49	70.49	250.00			
001-012-4-342-44	Donations - Police Dept	2,150.00	2,075.00				
001-012-4-342-45	Overtime/Sro Reimbursement		59,692.20	35,648.06	71,546.00	72,976.00	
001-012-4-346-20	Gain on Sale of Asset						
001-012-4-351-10	Fines & Penalties Police	16,614.26	17,934.16	7,148.24	17,000.00	15,000.00	
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		1,000.00		
001-012-4-381-21	Transfer from City Prop Reserves	-	210,000.00			38,000.00	Capital Reimbursement
001-012-4-381-22	Transfer from Business District A		100,000.00				
<b>TOTAL REVENUE</b>		<b>2,844,249.90</b>	<b>3,207,317.01</b>	<b>1,572,319.75</b>	<b>2,751,776.00</b>	<b>2,899,085.00</b>	
001-012-5-110-00	Regular Salaries	1,989,330.34	2,092,913.11	933,408.10	\$2,068,474.00	\$2,157,000.00	see personnel sheet no DC for Detail
001-012-5-110-10	Salaries-SRO Reimbursable						
001-012-5-110-17	Salaries-Crossing Guards	8,760.00	9,035.00	2,760.00	9,000.00	9,000.00	
001-012-5-120-00	Overtime	97,811.53	72,762.49	33,996.23	88,000.00	83,000.00	
001-012-5-120-10	Overtime-School Reimbursed						
001-012-5-120-11	Overtime-Races Reimbursed						
001-012-5-130-00	Benefits - Health & Life	250,374.65	239,223.32	108,559.08	240,600.00	295,000.00	* actual current rates and renewal est \$7,000
001-012-5-131-00	Benefits - Other						
001-012-5-131-10	Cleaning Allowance	11,650.00			11,750.00		Included in regular salaries
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	15,390.93	35,065.96	14,529.32	20,000.00	20,000.00	
001-012-5-240-00	Training And Travel	14,369.71	28,517.11	9,726.78	18,000.00	22,830.00	* add'l mandates/decreased reimb from state
001-012-5-260-00	Waste Removal						
001-012-5-310-00	Telephone / Communications	16,126.76	10,128.06	5,215.23	15,420.00	13,260.00	
001-012-5-320-00	Postage	368.95	586.93	294.33	850.00	850.00	
001-012-5-330-00	Utilities	15,708.93	14,943.54	7,580.10	17,420.00	15,900.00	
001-012-5-340-00	Rentals And Leases	6,799.51	3,240.82	184.37	1,020.00	1,020.00	
001-012-5-350-00	Insurance	10,900.18	6,199.20	1,234.75	5,500.00	5,500.00	
001-012-5-360-00	Equipment Maint And Repair	4,249.34	8,814.89	5,411.81	5,000.00	7,400.00	
001-012-5-360-10	Vehicle Maint/Repair	11,493.78	14,161.55	7,375.54	15,600.00	17,100.00	
001-012-5-370-00	Transportation Reimburse						
001-012-5-380-00	Building Maintenance	5,917.75	1,914.23		3,000.00	3,000.00	
001-012-5-390-00	Other Contractual Services	49,966.89	27,735.37	6,505.54	23,000.00	20,000.00	
001-012-5-390-21	Police & Fire Commission	375.00	2,230.00	375.00	2,300.00	1,000.00	
001-012-5-390-50	Contractual/Technological	10,775.64	11,275.45	46,563.46	35,400.00	17,200.00	
001-012-5-391-00	Technological IT	43,467.63	39,735.35	22,367.45	44,000.00	47,000.00	
001-012-5-390-89	Animal Shelter/Impoundment	25.00	116.00		150.00	150.00	
001-012-5-410-00	Office Supplies	199.49	560.58	434.07	1,000.00	1,500.00	
001-012-5-420-00	Fuels For Vehicles/Equip	37,265.42	37,809.14	20,487.53	44,000.00	42,000.00	
001-012-5-430-00	Operating Supplies	8,992.59	9,544.03	5,442.15	12,000.00	12,500.00	
001-012-5-440-00	Safety & Uniform Supplies	17,481.52	21,109.63	9,144.03	20,400.00	20,700.00	
001-012-5-450-00	Main/Repair Supplies	153.89	228.97	32.13	500.00	500.00	
001-012-5-460-00	Vehicle Maint Supplies	857.89	232.95	187.44	1,000.00	1,000.00	
001-012-5-470-00	Minor Equipment	13,692.59	22,701.35	920.99	11,500.00	18,700.00	equipment for new cars/2 citywide camera
001-012-5-470-15	Emergency Mgt Agency						
001-012-5-510-00	Land			3,986.06	-	-	
001-012-5-520-00	Buildings & Structures						
001-012-5-530-00	Equipment				30,000.00	65,000.00	1 New Patrol/Energov
001-012-5-550-00	Other Capital Improvements			129,495.28			
001-012-5-590-00	Reimbursable Expenses						
001-012-5-595-00	Depreciation Expenses	161,711.30	159,851.80				
001-012-5-564-00	Amortization Expense	190.00	162.86				
001-012-5-730-48	Trans To City Prop/Equip/Reserves	100,000.00			6,700.00		
001-012-5-810-00	Bad Debt						
<b>TOTAL EXPENSES</b>		<b>2,904,407.21</b>	<b>2,870,799.69</b>	<b>1,376,216.77</b>	<b>2,751,584.00</b>	<b>\$2,898,110.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(60,157.31)</b>	<b>336,517.32</b>	<b>196,102.98</b>	<b>192.00</b>	<b>975.00</b>	

City of Highland, Illinois  
 Police Department  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Energov Licensing Software	30,000				
Vehicle Replacement	35,000	35,000	35,000	70,000	70,000
<b>Total Equipment Account #530</b>	65,000	35,000	35,000	70,000	70,000
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	65,000	35,000	35,000	70,000	70,000
 ADA Accessibility Future Costs					
		37,700			
		new building in plans to address ADA issues			

Ambulance						
	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Property / Replacement Tax	\$ 482,000	\$ 499,863	\$ 504,862	\$ 509,910	\$ 515,009	\$ 520,159
Charges for Services	1,750,000	1,850,000	1,896,250	1,943,656	1,992,248	2,042,054
Intergovernmental Taxes	318,966	340,351	347,158	354,101	361,183	368,407
Misc Revenues	15,200	1,600	(9,384)	(9,478)	(9,573)	(9,668)
Operating Transfer In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>2,566,166</b>	<b>2,691,814</b>	<b>2,738,886</b>	<b>2,798,190</b>	<b>2,858,868</b>	<b>2,920,952</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Alloca	85%	2,181,241	2,288,042	2,328,053	2,378,461	2,430,037
Capital Expenditures Allocation	10%	256,617	269,181	273,889	279,819	285,887
Cash Reserve & Equip Repl Alloc	5%	128,308	134,591	136,944	139,909	142,943
<b>Operating &amp; Maintenance:</b>						
Personnel		1,487,012	1,495,500	1,532,888	1,571,210	1,610,490
Professional		56,650	51,483	52,770	54,089	55,442
Contractual		137,400	132,800	118,120	121,073	124,100
Supplies		102,000	97,700	100,143	127,646	113,837
Bad Debt / Non Billable Writeoffs		710,000	739,000	757,475	776,412	795,822
<b>Total O&amp;M Projected</b>		<b>2,493,062</b>	<b>2,516,483</b>	<b>2,561,395</b>	<b>2,650,430</b>	<b>2,699,691</b>
Capital Projection		157,210	89,060	129,985	91,560	138,100
Capital Reserve Transfer In from 004		0	0	0	0	0
Transfer to Reserves 004		\$ 13,000	\$ 86,000	\$ 47,000	\$ 56,000	\$ 21,000
<b>Total Capital Projected</b>		<b>\$ 170,210</b>	<b>\$ 89,060</b>	<b>\$ 176,985</b>	<b>\$ 147,560</b>	<b>\$ 159,100</b>
Cash Expenditures		2,650,272	2,605,543	2,691,380	2,741,990	2,837,791
Transfers Out		13,000	86,000	47,000	56,000	21,000
<b>Total Expenditures &amp; Transfers Projected</b>		<b>2,663,272</b>	<b>2,691,543</b>	<b>2,738,380</b>	<b>2,797,990</b>	<b>2,920,683</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>						
		\$ (97,106)	\$ 271	\$ 506	\$ 200	\$ 77
						\$ 269

<b>AMBULANCE DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%						
Actual Revenue Dedicated to O&M		69.5%	66.0%	65.9%	67.0%	66.6%
Revenue Dedicated to Capital will not exceed 10%						
Actual Revenue Dedicated to Capital		6.1%	3.3%	4.7%	3.3%	4.8%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel		57.9%	55.6%	56.0%	56.2%	56.3%
Net Revenue per Service Call will Exceed \$370						
Number of Service Calls (including transfers)		\$501	\$522			
		2,711	2,779			
Estimated Net Collection Rate						
		82%				
Highland - Per Capita						
Cost of Taxes Per Call - Highland		\$ 9,919	\$ 9,919			
Highland - Number of Calls	Estimated	2,108	2,108			
Grantfork FD - Per Capita						
Cost of Taxes Per Call - Grantfork FD		\$ 1,000	\$ 1,000			
Grantfork FD - Number of Calls	Estimated	43	43			
Highland Pierron FD - Per Capita						
Cost of Taxes Per Call - Highland Pierron FD		\$ 8,500	\$ 8,500			
Highland Pierron FD - Number of C	Estimated	272	272			
St. Jacob FD - Per Capita						
Cost of Taxes Per Call - St. Jacob FD		\$ 2,273	\$ 2,273			
St. Jacob FD - Number of Calls	Estimated	123	123			
St. Rose FD - Per Capita						
Cost of Taxes Per Call - St. Rose FD		\$ 1,700	\$ 1,700			
St. Rose FD - Number of Calls	Estimated	60	60			
Marine FD - Per Capita						
Cost of Taxes Per Call - Marine FD		\$ 5,000	\$ 5,000			
Marine FD - Number of Calls	Estimated	173	173			
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only						
		\$ 48.59	\$ 50.39			
Reserves Balance October 2019						
		\$261	\$86,261	\$133,261	\$189,261	\$210,261
Reserves to Cover 90 days O&M Costs (without writeoffs)						
		\$439,659	\$438,283	\$444,802	\$462,087	\$478,964

AMBULANCE

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6months 10/31/2019				
401-000-4-311-10	Property Tax-General	444,672.12	454,163.47	351,865.78		469,000.00	484,363.00	
401-000-4-312-10	Replacement Tax-General	13,942.59	16,345.16	12,295.13		13,000.00	15,500.00	
401-000-4-346-20	Gain On Sale Of Assets	8,179.00	12,469.00					
401-000-4-349-10	Charges For Ambulance Serv	1,388,944.27	1,704,618.94	957,997.10		1,750,000.00	1,850,000.00	
401-000-4-349-20	C. Pymt-Hpfd	109,487.00	129,428.00	129,428.00		129,428.00	133,815.00	
401-000-4-349-30	C. Pymt-Grantfork Fire Dis	24,634.00	27,180.00	27,180.00		27,180.00	29,858.00	
401-000-4-349-34	C. Pymt-St. Jacob Fd	46,738.00	56,747.00	56,747.00		56,747.00	61,917.00	
401-000-4-349-35	C. Pymt-St.Rose Fire Dist	25,784.00	28,214.00	28,214.00		28,214.00	31,711.00	
401-000-4-349-36	C. Pymt-Marine Fire Dist	75,029.00	77,397.00	77,397.00		77,397.00	83,050.00	
401-000-4-349-45	Training Fees	30.00	29.10	844.00		1,000.00	1,000.00	
401-000-4-361-10	Interest Income	1,021.43	616.68	(1,393.22)		1,000.00	-	based on billing cash flow
401-000-4-371-10	Misc Revenue	5,422.94	6,172.54	701.00		14,500.00	2,000.00	
401-000-4-371-20	Credit Card Collection Fees	(827.95)	(1,373.08)	(784.07)		(1,300.00)	(1,400.00)	
401-000-4-371-40	Donations		1,328.36					
401-000-4-371-90	Overpayments							
401-000-4-381-21	From City Prop/Eq/Reserves	150,000.00	187,000.00					
<b>TOTAL REVENUE</b>		<b>2,293,056.40</b>	<b>2,700,336.17</b>	<b>1,640,491.72</b>		<b>2,566,166.00</b>	<b>2,691,814.00</b>	
401-401-5-110-00	Regular Salaries	1,084,035.59	1,024,668.77	478,143.04		1,178,512.00	1,100,000.00	
401-401-5-120-00	Overtime	254,026.23	408,494.24	157,338.91		180,000.00	225,000.00	
401-401-5-130-00	Benefits - Health & Life	120,491.30	124,291.46	58,148.54		128,000.00	170,000.00	
401-401-5-131-00	Benefits - Other							
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	2,402.61	37,854.36	1,303.70		5,000.00	4,000.00	
401-401-5-240-00	Training And Travel	5,634.44	6,075.00	1,761.81		10,000.00	5,000.00	
401-401-5-250-00	Admin Exp To General Admin	40,032.00	40,836.00	20,826.00		41,650.00	42,483.00	
401-401-5-260-00	Waste Removal	67.50	32.75	7.75		500.00	200.00	
401-401-5-310-00	Telephone / Communications	5,191.19	3,914.60	2,390.61		4,500.00	4,700.00	
401-401-5-320-00	Postage	1,590.47	2,830.21	951.95		2,500.00	2,500.00	
401-401-5-330-00	Utilities	293.38	373.63	124.32		300.00	300.00	
401-401-5-340-00	Rentals And Leases	25,716.57	25,452.49	12,927.41		25,000.00	25,000.00	
401-401-5-350-00	Insurance	8,765.00	2,524.00	638.75		3,500.00	3,000.00	
401-401-5-360-00	Equipment Maint And Repair		980.62	1,146.60		3,000.00	3,000.00	
401-401-5-360-10	Vehicle Maint/Repair	54,753.86	40,534.90	16,734.37		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	63,933.81	124,846.13	12,888.94		45,000.00	40,000.00	
401-401-5-390-24	Collection Agency Fees	382.17	148.46			1,000.00	1,000.00	
401-401-5-390-25	Overpayments	551.01	(313.41)			1,000.00	1,000.00	
401-401-5-390-50	Contractual/Technological	2,571.12	2,669.24	2,148.39		3,000.00	4,000.00	
401-401-5-391-00	Technological IT	19,899.00	20,199.00	11,187.49		23,000.00	23,000.00	
401-401-5-410-00	Office Supplies	419.88	668.26	536.25		1,000.00	1,200.00	
401-401-5-420-00	Fuels For Vehicles/Equip	25,003.60	27,675.71	14,849.44		30,000.00	30,000.00	
401-401-5-430-00	Operating Supplies	28,149.02	42,780.28	17,084.74		30,000.00	30,000.00	
401-401-5-440-00	Safety & Uniform Supplies	10,696.17	14,308.92	5,953.61		15,000.00	14,000.00	
401-401-5-450-00	Maint/Repair Supplies	1,090.65	63.24	9.99		1,500.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	3,995.29	3,332.23	6,507.72		4,500.00	6,000.00	
401-401-5-470-00	Minor Equipment	16,105.05	11,624.38	295.00		20,000.00	15,000.00	
401-401-5-510-00	Land			1,328.69				
401-401-5-520-00	Buildings & Structures						-	
401-401-5-530-00	Equipment			51,559.67		157,210.00	89,060.00	
401-401-5-550-00	Other Capital Improvements			17,151.67			-	
401-401-5-595-00	Depreciation Expenses	80,018.79	97,152.83					
401-401-5-620-00	Interest Payments		4,709.86					
401-401-5-730-48	Trans To City Prop/Eq/Reserves					13,000.00	86,000.00	
401-401-5-810-00	Bad Debt	361,148.74	102,272.69	99,495.77		95,000.00	90,000.00	
401-401-5-810-10	Non-Billable Write Offs	396,365.66	607,679.68	317,097.07		615,000.00	649,000.00	
<b>TOTAL EXPENSES</b>		<b>2,613,330.10</b>	<b>2,778,680.53</b>	<b>1,310,538.20</b>		<b>2,663,272.00</b>	<b>2,691,543.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(320,273.70)</b>	<b>(78,344.36)</b>	<b>329,953.52</b>		<b>(97,106.00)</b>	<b>271.00</b>	

City of Highland, Illinois  
 Ambulance  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Ambulance Replacement 2001 Int'l Lease	51,560	51,560	51,560		
Ambulance Replacement 2013 Int'l		40,000	40,000	40,000	40,000
Ambulance Replacement 2006 Ford				57,500	57,500
Ambulance Chassis Replacement 2014 Ford					45,000
Cardiac Monitors (1 per year as indicated)	37,500	38,425		40,600	
<b>Total Equipment Account #530</b>	89,060	129,985	91,560	138,100	142,500
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	89,060	129,985	91,560	138,100	142,500

**FIRE DEPARTMENT**

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Property / Replacement Tax	\$ 151,500	\$ 158,309	\$ 159,892	\$ 161,491	\$ 163,106	\$ 164,737
Sales Tax	75,000	76,350	77,877	79,435	81,023	82,644
Income Tax	15,000	16,250	16,575	16,907	17,245	17,590
Foreign Fire Insurance	20,000	26,000	26,520	27,050	27,591	28,143
Misc Revenues	101,000	45,000	25,000	25,000	25,000	25,000
Transfer from General Admin						
Transfer from City Prop Eq Reserve	29,000	0				
<b>Total Revenues Projected</b>	<b>391,500</b>	<b>321,909</b>	<b>305,864</b>	<b>309,882</b>	<b>313,965</b>	<b>318,113</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	332,775	273,623	259,984	263,400	270,396
Capital Expenditures Allocation	10%	39,150	32,191	30,586	30,988	31,811
Cash Reserve & Equip Repl Allocation	5%	19,575	16,095	15,293	15,494	15,906
<b>Operating &amp; Maintenance:</b>						
Personnel	126,000	114,800	123,700	135,500	150,200	150,200
Professional	8,400	6,000	6,120	6,242	6,367	6,495
Contractual	114,650	115,850	118,167	120,530	122,941	125,400
Supplies	24,500	66,500	87,830	89,587	91,378	93,206
<b>Total O&amp;M Projected</b>	<b>273,550</b>	<b>303,150</b>	<b>335,817</b>	<b>351,859</b>	<b>370,887</b>	<b>375,300</b>
Capital Projection	117,000	15,000	0	0	0	0
Transfer to Reserves 004	0	0	0	0	0	0
Cash Expenditures	390,550	318,150	335,817	351,859	370,887	375,300
Transfers Out	0	0	0	0	0	0
<b>Total Expenditures &amp; Transfers Projected</b>	<b>390,550</b>	<b>318,150</b>	<b>335,817</b>	<b>351,859</b>	<b>370,887</b>	<b>375,300</b>

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 950	\$ 3,759	\$ (29,953)	\$ (41,977)	\$ (56,921)	\$ (57,187)
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Addressed in the Budget Goals

Cost of Fire Protection Service per capita	\$ 39.37	\$ 32.07				
Population estimate	9,919	9,919				
	2018	2019				
# of Responses per Year	179	202				
# of Structure Fires	6	11				
Vehicle Fires	2	2				
False Alarms	35	40				
Misc	136	149				
Cost of Response per yr	\$ 1,528.21	\$ 1,500.74				
Reserves Balance October 2019	\$102,937	\$102,937	\$102,937	\$102,937	\$102,937	\$102,937
Reserves to Cover 90 days O&M Costs	\$67,451	\$74,749	\$82,804	\$86,760	\$91,451	\$92,540



FIRE DEPARTMENT

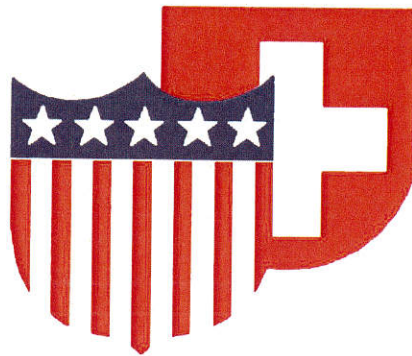
Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months 10/31/19				
001-014-4-311-12	P.Tax-Fire	133,473.07	136,286.02	105,659.87		140,000.00	145,309.00	
001-014-4-312-12	R.Tax-Fire	12,326.91	14,463.00	10,879.33		11,500.00	13,000.00	
001-014-4-313-10	Sales Tax	73,698.75	76,108.99	39,047.13		75,000.00	76,350.00	
001-014-4-313-11	Public Safety Sales Tax							
001-014-4-315-10	State Income Tax	50,230.61	17,252.33	9,641.44		15,000.00	16,250.00	
001-014-4-321-11	Simplified Muni Telecom Tx							
001-014-4-321-30	Foreign Fire Insurance	23,371.72	23,673.78	26,027.66		20,000.00	26,000.00	
001-014-4-342-11	Misc Fire	13,455.00	1,688.50			76,000.00	20,000.00	Surplus truck proceeds
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	24,996.00	12,498.00		25,000.00	25,000.00	
001-014-4-371-15	Grants							
001-014-4-371-40	Donations							
001-014-4-381-21	From City Prop/Eq/Reserves		90,000.00			29,000.00		
<b>TOTAL REVENUE</b>		<b>331,552.06</b>	<b>384,468.62</b>	<b>203,753.43</b>		<b>391,500.00</b>	<b>321,909.00</b>	
001-014-5-110-00	Regular Salaries	87,725.20	76,033.87	34,157.97		115,500.00	110,000.00	
001-014-5-120-00	Overtime	8,768.53				5,000.00	1,000.00	
001-014-5-130-00	Benefits - Health & Life	1,285.44	2,529.82	1,438.82		5,000.00	3,000.00	
001-014-5-131-00	Benefits - Other							
001-014-5-140-00	Benefit Social Sec/Medicare	248.21	188.21	55.87		500.00	500.00	
001-014-5-150-00	Retirement	815.26	255.82	68.80			300.00	
001-014-5-160-00	Unemployment Ins							
001-014-5-220-00	Legal / Attorney Fees	196.06	1,214.76	466.55		1,000.00	1,000.00	
001-014-5-240-00	Training And Travel	2,760.74	747.42	525.00		6,000.00	5,000.00	
001-014-5-240-13	Admin fee to CD-Assist	1,200.00	1,400.00			1,400.00		Procedural Change/now performed by Fire Ca
001-014-5-260-00	Waste Removal		6.00	10.00				
001-014-5-310-00	Telephone / Communications	2,626.77	1,641.64	247.31		2,400.00	600.00	
001-014-5-320-00	Postage	26.96	142.04			50.00	50.00	
001-014-5-330-00	Utilities	18,209.32	21,059.96	8,323.80		16,000.00	17,000.00	
001-014-5-350-00	Insurance	14,310.52	13,683.77	2,960.25		13,500.00	14,000.00	newer vehicles insured
001-014-5-360-00	Equipment Maint And Repair	4,712.87	4,994.00	1,719.79		7,000.00	6,000.00	
001-014-5-360-10	Vehicle Maint/Repair	17,192.54	29,372.08	9,661.81		17,000.00	18,000.00	
001-014-5-370-00	Transportation Reimburse					200.00	200.00	
001-014-5-380-00	Building Maintenance	6,161.04	6,260.72	4,826.64		7,500.00	6,000.00	
001-014-5-390-00	Other Contractual Services	40,239.19	42,737.92	21,717.83		40,000.00	42,000.00	
001-014-5-390-50	Contractual/Technological	1,567.49	6,696.14	3,008.30		5,000.00	6,000.00	
001-014-5-391-00	Technological IT	2,844.00	2,864.00	1,606.98		6,000.00	6,000.00	
001-014-5-420-00	Fuels For Vehicles/Equip	2,206.94	1,854.01	1,302.03		6,000.00	5,000.00	
001-014-5-430-00	Operating Supplies	2,914.28	12,926.49	3,930.93		4,000.00	6,000.00	
001-014-5-440-00	Safety & Uniform Supplies	1,647.29	11,693.02	10,218.95		5,000.00	22,000.00	5 new sets of bunker gear
001-014-5-450-00	Maint/Repair Supplies	916.87	2,882.16	314.97		500.00	500.00	
001-014-5-460-00	Vehicle Maint Supplies	345.55	2,317.68	1,602.13		1,000.00	3,000.00	
001-014-5-470-00	Minor Equipment	12,221.97	17,093.63	7,948.25		8,000.00	30,000.00	Turnout gear and hose
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					117,000.00	15,000.00	
001-014-5-550-00	Other Capital Improvements			17,151.68				
001-014-5-595-00	Depreciation Expenses	38,838.34	40,713.81					
001-014-5-730-48	Trans to City Prop/Eq/Reserves	30,000.00						
<b>TOTAL EXPENSES</b>		<b>299,981.38</b>	<b>301,308.97</b>	<b>133,264.66</b>		<b>390,550.00</b>	<b>318,150.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>31,570.68</b>	<b>83,159.65</b>	<b>70,488.77</b>		<b>950.00</b>	<b>3,759.00</b>	

City of Highland, Illinois  
 Fire Department  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Land Account #510</b>					
Total Land Account #510	0	0	0	0	0
<b>Building Account #520</b>					
Total Building Account #520	0	0	0	0	0
<b>Equipment Account #530</b>					
Gear Extractor	15,000				
Total Equipment Account #530	15,000	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Total Other Capital Improvements Account #550	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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

## **Budget Highlights and Goals – Parks & Recreation 2020-2021**

Mission statement; “*to provide and protect our parks, recreation and cultural opportunities for the enjoyment and education of present and future generations.*” We take this statement serious and realize that the work we produce ultimately reflects on the city as a whole.

Below are major accomplishments completed in 2019.

- Welcomed over 100 different athletic teams and their guests from other communities to Glik Park.
- Officially opened Daley Discovery Playground.
- Installed new restroom at Silver Lake Park.
- Installed multiple Silver Lake Watershed projects under the 319 Grant.
- Completed the Outdoor Pool Audit.
- Completed making repairs to the water slide in the KRC.
- Installed a new HVAC system at the WCC.
- Over 130,000 guests used the Korte Recreation Center

### **2020-2021 Budget Goals**

#### **Critical Measures**

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

- KRC – Maintain an average 14 FTE/week.
- KRC – increase the member/revenue
- Parks & Programs – Maintain an average of 8 FTE/week
- Pool – Sustain the pool operations

#### **2020 Major Initiatives**

- Make ADA upgrades per ADA master plan as permitted.
- Hire a “Special Event” manager to be groomed for Nancy’s retirement.

#### **Outdoor Pool**

- Address the “low hanging” projects for the Outdoor Pool - +/- \$65,000
  - Replace steps leading to basement
  - Raise or replace sunken deck surrounding the pool and foundation

#### **Parks & Programs**

- Repair/replace parking lot retaining walls at Silver Lake Park - \$25,000
- Complete Daley Discovery Playground - \$75,000
  - Dual Zip Lines
  - Disc Swing
  - Surfacing
- Increase fitness related programs/events to assist in retaining KRC members and generate revenue for Parks & Programs.
- Complete re-establishing the peninsula in Silver Lake as part of the 319 Grant.
- Replace WCC gymnasium ceiling tile - \$85,000
- Complete an updated Silver Lake, Silver Lake Watershed Comprehensive Plan to set Highland up for better funding opportunities - \$75,000
- Replace vegetation around Fountain with solid surface - \$15,000

### Korte Recreation Center

- Paint the exterior of the west elevation - \$14,000
- Make routine repairs as needed.
- Develop a fitness equipment replacement schedule.
- Explore partnering with assisted living centers to increase fitness awareness and revenue possibilities.

**KORTE REC CENTER**

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Daily Admission	\$ 118,000	\$ 118,000	\$ 121,540	\$ 125,186	\$ 128,942	\$ 132,810
Passes	465,500	465,800	475,116	484,618	494,311	504,197
Concessions / Vending	21,000	19,000	19,380	19,768	20,163	20,566
Facility Rental	8,000	7,000	7,140	7,283	7,428	7,577
League / Program Registration	55,000	55,000	56,650	58,350	60,100	61,903
Party Packages	69,000	69,000	70,380	71,788	73,223	74,688
Sales - Contracted Trainers	14,000	12,000	12,240	12,485	12,734	12,989
Administration Fees	33,000	33,000	33,660	34,333	35,020	35,720
Misc Revenues	25,300	27,700	28,254	28,819	29,395	29,983
Operating Transfer In	-	-	-	-	-	-
<b>Total Revenues Projected</b>	<b>\$ 808,800</b>	<b>\$ 806,500</b>	<b>\$ 824,360</b>	<b>\$ 842,629</b>	<b>\$ 861,317</b>	<b>\$ 880,434</b>

Revenue Allocation:							
Operating & Maintenance Allocation	85%	687,480	685,525	700,706	716,235	732,119	748,369
Capital Expenditures Allocation	10%	80,880	80,650	82,436	84,263	86,132	88,043
Cash Reserve & Equip Repl Allocation	5%	40,440	40,325	41,218	42,131	43,066	44,022

Operating & Maintenance:							
Personnel	\$ 417,700	\$ 426,500	\$ 451,500	\$ 476,500	\$ 501,500	\$ 526,500	
Professional	1,600	1,600	1,632	1,665	1,698	1,732	
Contractual	288,050	274,505	279,995	285,595	291,307	297,133	
Supplies	77,400	101,400	103,428	105,497	107,606	109,759	
<b>Total O&amp;M Projected</b>	<b>784,750</b>	<b>804,005</b>	<b>836,555</b>	<b>869,256</b>	<b>902,111</b>	<b>935,124</b>	

Capital Projection	0	0	0	60,000	150,000	75,000
Capital Reserve Transfer In Remainder Debt Payment	0	0	100,000	100,000	100,000	130,000
Capital Reserve Transfer in	0	0	0	0	91,000	0
Debt Service Transfer In	432,705	434,515	0	0	0	0
Debt Service Bond Payment	(432,705)	(434,515)	0	0	0	0
Transfer to Reserves 004	24,000	2,400	87,000	13,000	0	0

Cash Expenditures	1,217,455	1,238,520	836,555	929,256	1,052,111	1,010,124
Transfers Out	24,000	2,400	87,000	13,000	0	0
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 1,241,455</b>	<b>\$ 1,240,920</b>	<b>\$ 923,555</b>	<b>\$ 942,256</b>	<b>\$ 1,052,111</b>	<b>\$ 1,010,124</b>

Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 50	\$ 95	\$ 805	\$ 373	\$ 206	\$ 310	

**KORTE REC CENTER'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	97.0%	99.7%	101.5%	103.2%	104.7%	106.2%
Revenue Dedicated to Personnel Costs will not exceed 56%						
Actual Revenue Dedicated to Personnel Costs	51.6%	52.9%	54.8%	56.5%	58.2%	59.8%
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member						
Actual Revenue per Member	\$303.38	\$302.06				
Actual O&M Cost per Member	\$294.35	\$301.13				
Members (Estimated)	2,666	2,670				
Reserves Balance October 2019	\$4,051	\$6,451	\$93,451	\$106,451	\$15,451	\$15,451
Reserves to Cover 90 days O&M Costs	\$193,500	\$198,248	\$206,274	\$214,337	\$222,438	\$230,578

Mark will evaluate maintenance needed and how much to set aside with possible future rate increases for next budget years

KORTE RECREATION CENTER

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months	10/31/19			
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	
009-009-4-347-10	Daily Admission	116,844.06	118,500.53	49,807.81		118,000.00	118,000.00	
009-009-4-347-21	Rec Annual Passes	459,478.65	461,250.73	175,340.81		460,000.00	460,000.00	
009-009-4-347-22	Rec Value Card Passes	6,641.50	6,096.20	2,851.00		5,500.00	5,800.00	
009-009-4-347-40	Concessions	16,143.82	16,186.73	6,386.69		21,000.00	19,000.00	
009-009-4-347-77	Facility Rental	5,574.50	6,741.00	1,579.00		8,000.00	7,000.00	
009-009-4-347-78	League/Prog.Registration \$	51,833.56	53,341.66	25,224.63		55,000.00	55,000.00	
009-009-4-347-79	Rec Party Packages	67,042.00	76,015.50	24,168.00		69,000.00	69,000.00	
009-009-4-347-80	Child Care Fees	5,732.26	3,764.00	1,632.00		5,600.00	5,000.00	
009-009-4-347-85	Sales-Soda Vending Machine	7,817.59	4,421.05	4,826.00		5,000.00	5,000.00	
009-009-4-347-86	Sales-Retail					200.00	200.00	
009-009-4-347-87	Sales-Contracted Trainers	14,204.29	11,241.17	2,070.00		14,000.00	12,000.00	
009-009-4-347-88	Advertising Sales							
009-009-4-371-10	Misc Revenue	8,585.83	2,765.87	1,205.25		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	(7,025.71)	(7,053.57)	(3,372.29)		(7,500.00)	(7,500.00)	
009-009-4-371-40	Donations	1.00						
009-009-4-371-50	Comm Foundation Contribut.	10,700.00	22,750.00	20,900.00		17,000.00	20,000.00	
009-009-4-381-10	From General Admin Fund	434,500.00	434,500.00	432,705.00		432,705.00	434,515.00	
009-009-4-381-20	From Swim Pool Fund							
009-009-4-381-21	From City Prop/Eq/Reserves							
<b>TOTAL REVENUE</b>		<b>1,231,073.35</b>	<b>1,243,520.87</b>	<b>761,823.90</b>		<b>1,241,505.00</b>	<b>1,241,015.00</b>	
009-009-5-110-00	Regular Salaries	390,036.07	397,176.63	179,334.42		407,500.00	410,000.00	monitoring Full time equivalents to control cost
009-009-5-120-00	Overtime	1,021.10	(1,134.64)	(241.97)		1,200.00	1,500.00	
009-009-5-130-00	Benefits - Health & Life	13,150.48	20,658.09	5,541.90		9,000.00	15,000.00	
009-009-5-131-00	Benefits - Other							
009-009-5-140-00	Benefit Social Sec/Medicare	39.50						
009-009-5-150-00	Benefit IMRF							
009-009-5-160-00	Unemployment Ins							
009-009-5-220-00	Legal / Attorney Fees	2,084.73	1,018.10	388.64		800.00	800.00	
009-009-5-240-00	Training And Travel	505.00	1,400.02	1,613.90		800.00	800.00	
009-009-5-310-00	Telephone / Communications	4,894.79	3,636.31	1,282.35		3,500.00	3,500.00	
009-009-5-320-00	Postage	1,426.70	2,167.28	394.60		1,700.00	1,700.00	
009-009-5-330-00	Utilities	129,224.23	124,839.82	52,624.81		125,000.00	125,000.00	
009-009-5-340-00	Rentals And Leases	288.98	110.00			500.00	500.00	
009-009-5-350-00	Insurance	7,492.00	7,889.65	1,881.70		7,750.00	8,000.00	
009-009-5-360-00	Equipment Maint And Repair	592.20	69.48			28,000.00	8,500.00	Fire panel upgrade
009-009-5-360-10	Vehicle Maint/Repair	83.70	92.52	57.98			100.00	
009-009-5-380-00	Building Maintenance	3,500.00	13,687.21	5,342.35		23,000.00	19,000.00	
009-009-5-380-01	Custodial Services	22,224.00	20,372.00	12,964.00		22,500.00	22,500.00	
009-009-5-390-00	Other Contractual Services	80,687.23	55,001.19	74,440.37		52,000.00	53,000.00	
009-009-5-390-09	Contracted Trainers	12,886.74	10,025.98	2,212.06		11,500.00	11,000.00	
009-009-5-390-33	Marketing	7,427.71	4,051.82	345.00		2,100.00	2,100.00	
009-009-5-390-50	Contractual/Technological	967.34	1,994.35	2,075.94		1,500.00	7,000.00	
009-009-5-391-00	Technological IT	20,094.99	22,377.31	11,878.98		9,000.00	12,605.00	
009-009-5-410-00	Office Supplies	368.48		53.36		400.00	400.00	
009-009-5-420-00	Fuels For Vehicles/Equip							
009-009-5-430-00	Operating Supplies	36,993.21	38,362.45	13,132.30		34,000.00	32,000.00	
009-009-5-430-50	Retail/Concession Supplies	24,404.26	25,674.01	10,282.94		17,000.00	17,000.00	
009-009-5-440-00	Safety & Uniform Supplies	2,729.23	2,295.70	2,551.49		1,500.00	2,000.00	
009-009-5-450-00	Maint/Repair Supplies	9,096.66	10,813.66	5,112.36		8,000.00	12,000.00	
009-009-5-450-01	Custodial Supplies					1,000.00	1,000.00	
009-009-5-470-00	Minor Equipment	12,630.70	7,190.20	3,187.07		9,000.00	30,000.00	new fitness equipment
009-009-5-490-00	Generat.Fuel/Chemical Sup	3,427.54	8,854.20	1,102.64		6,500.00	7,000.00	
009-009-5-520-00	Buildings							
009-009-5-530-00	Equipment							
009-009-5-550-00	Other Capital Improvements			12,000.00				
009-009-5-595-00	Depreciation Expenses	335,662.59	358,678.16					
009-009-5-610-00	Principal Payments			420,000.00		420,000.00	430,000.00	
009-009-5-620-00	Interest Payments	24,111.88	18,800.83	8,190.00		12,705.00	4,515.00	
009-009-5-630-00	Other Debt Services	318.00	318.00	318.00				
009-009-5-640-00	Amortization							
009-009-5-730-48	Trans for City Prop/Eq/Reserves					24,000.00	2,400.00	
009-009-5-810-00	Bad Debt							
<b>TOTAL EXPENSES</b>		<b>1,148,370.04</b>	<b>1,156,420.33</b>	<b>828,067.19</b>		<b>1,241,455.00</b>	<b>1,240,920.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>82,703.31</b>	<b>87,100.54</b>	<b>(66,243.29)</b>		<b>50.00</b>	<b>95.00</b>	

City of Highland, Illinois  
 Korte Recreation Center  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
HVAC Upgrades			60,000		
<b>Total Equipment Account #530</b>	0	0	60,000	0	0
<b>Lines, Roads, Etc Account #540</b>					
Repave parking lot				150,000	75,000
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	150,000	75,000
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	0	0	60,000	150,000	75,000
<b>ADA Accessibility Future Costs</b>		32,450			



<b>PARKS AND PROGRAMS</b>						
	Current	FY	FY	FY	FY	FY
	Fiscal Year	2021	2022	2023	2024	2025
	Budget					
<b>Revenue</b>						
Property / Replacement Tax	\$ 374,000	\$ 454,679	\$ 459,226	\$ 463,818	\$ 468,456	\$ 473,141
Donations	38,500	40,000	40,000	40,000	40,000	40,000
League Programs / Registration	28,000	33,000	33,660	34,333	35,020	35,720
Concessions	34,000	27,000	27,540	28,091	28,653	29,226
Duckblinds	31,000	33,000	33,660	34,333	35,020	35,720
Misc Revenues	100,500	108,000	108,000	108,000	108,000	108,000
Operating Transfer In	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total Revenues Projected</b>	<b>906,000</b>	<b>995,679</b>	<b>1,002,086</b>	<b>1,008,575</b>	<b>1,015,149</b>	<b>1,021,807</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	770,100	846,327	851,773	857,289	862,876
Capital Expenditures Allocation	10%	90,600	99,568	100,209	100,858	101,515
Cash Reserve & Equip Repl Allocation	5%	45,300	49,784	50,104	50,429	51,090
<b>Operating &amp; Maintenance:</b>						
Personnel	422,500	453,000	465,000	478,000	494,000	513,000
Professional	31,250	31,500	32,130	32,773	33,428	34,097
Contractual	206,950	266,339	271,666	277,099	282,641	288,294
Supplies	164,100	164,300	167,586	170,938	174,356	177,844
<b>Total O&amp;M Projected</b>	<b>824,800</b>	<b>915,139</b>	<b>936,382</b>	<b>958,809</b>	<b>984,426</b>	<b>1,013,234</b>
Capital Projection	81,000	75,000	141,000	125,000	105,000	50,000
Capital Reserve Transfer Remaining Debt Transfer			100,000	100,000	100,000	70,000
Capital Reserve Transfer In from 004	0	0	0	0	0	0
Transfer to Reserves 004	\$ -	\$ 5,500	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
<b>Cash Expenditures</b>	<b>905,800</b>	<b>990,139</b>	<b>1,077,382</b>	<b>1,083,809</b>	<b>1,089,426</b>	<b>1,063,234</b>
Transfers Out	0	5,500	24,000	24,000	24,000	24,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>905,800</b>	<b>995,639</b>	<b>1,101,382</b>	<b>1,107,809</b>	<b>1,113,426</b>	<b>1,087,234</b>

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 200	\$ 40	\$ 704	\$ 766	\$ 1,723	\$ 4,573
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<b>PARKS AND PROGRAM'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	91.0%	96.8%	93.4%	95.1%	97.0%	99.2%
Property Tax as a Percentage of Revenue will not exceed 45%						
Actual Property Tax / Revenue	38.4%	41.8%				
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	46.6%	47.9%	46.4%	47.4%	48.7%	50.2%
Reserves Balance October 2019	\$ 4,014	\$ 9,514	\$ 33,514	\$ 57,514	\$ 81,514	\$ 105,514
Reserves to Cover 90 days O&M Costs	\$ 203,375	\$ 225,651	\$ 230,889	\$ 236,419	\$ 242,735	\$ 249,839

PARKS, PROGRAMS, AND COMMUNITY BUILDING

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months	10/31/19			
009-016-4-311-53	Prop Tx-Playground & Rec	160,204.78	163,616.44	126,733.13	168,000.00	174,370.00		
009-016-4-311-54	Prop Tax-Community Bldg	133,473.07	136,286.02	105,659.87	140,000.00	145,309.00		
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	46,055.86	45,858.25	30,045.83	40,000.00	40,000.00		
009-016-4-311-58	Prop Tax-Comfort Station	15,172.23	19,992.55		-	36,000.00		
009-016-4-311-59	Prop Tax-Installment Contracts					30,000.00		
009-016-4-312-53	Repl Tax-Playground & Rec	13,404.03	15,717.77	11,823.21	12,500.00	13,500.00		
009-016-4-312-54	Repl Tax-Community Bldg	9,649.11	11,326.04	8,519.66	9,000.00	10,000.00		
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	3,216.36	3,780.85	2,844.03	3,000.00	3,500.00		
009-016-4-312-58	Repl Tax-Comfort Station	1,615.65	1,882.16	1,415.80	1,500.00	2,000.00		
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00		
009-016-4-321-60	Duckblinds-Boat Lic-Docks	29,143.50	30,875.15	18,547.95	31,000.00	33,000.00		
009-016-4-347-40	Concessions	24,757.28	22,382.18	12,907.16	34,000.00	27,000.00		
009-016-4-347-50	Weinheimer Trust Fund	24,293.00	21,051.00	10,231.00	21,500.00	21,500.00		
009-016-4-347-75	Admission Fees	70.80	1,550.00	346.80		1,500.00		
009-016-4-347-77	Facility Rental	8,896.75	9,613.50	6,992.25	13,000.00	21,000.00		Includes Senior Center Partial Rental
009-016-4-347-78	League/Prog.Registration \$	15,241.11	17,294.24	28,019.88	20,000.00	25,000.00		
009-016-4-347-85	Sales-Soda Vending Machine	3,391.27	1,734.00	574.00	3,000.00	3,000.00		
009-016-4-361-10	Interest Income	857.05	2,217.44	(1,049.58)	2,000.00	2,000.00		
009-016-4-371-10	Misc Revenue	121,347.88	5,492.11	10,842.48	20,000.00	20,000.00		
009-016-4-371-15	Grants	245,378.66	256,312.51		41,000.00	39,000.00		PEP Grant
009-016-4-371-41	Donation-Parks And Program	15,025.82	145,715.40	25,062.27	38,500.00	40,000.00		Foundation toward playground
009-016-4-371-66	Community Programs & Trips Rev	9,045.72	10,580.32	5,121.00	8,000.00	8,000.00		
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					
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							
<b>TOTAL REVENUE</b>		<b>1,180,239.93</b>	<b>1,493,277.93</b>	<b>554,636.74</b>	<b>906,000.00</b>	<b>995,679.00</b>		
009-016-5-110-00	Regular Salaries	381,382.01	377,170.58	171,473.29	373,500.00	385,000.00		Monitor Full time equivalents to control cost
009-016-5-120-00	Overtime	17,420.77	21,444.65	11,425.04	12,000.00	16,000.00		
009-016-5-130-00	Benefits - Health & Life	40,908.76	47,042.29	19,047.70	37,000.00	52,000.00		
009-016-5-131-00	Benefits - Other							
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		250.00	500.00		
009-016-5-220-00	Legal / Attorney Fees	3,720.11	1,566.40	862.42	2,000.00	2,000.00		
009-016-5-230-00	Engineering / Consulting				2,000.00	2,000.00		
009-016-5-240-00	Training And Travel	163.00	740.25	1,112.50	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	5,172.28	3,761.58	1,935.67	5,200.00	5,200.00		
009-016-5-320-00	Postage	93.71	265.52	55.50	400.00	400.00		
009-016-5-330-00	Utilities	69,391.42	73,397.52	36,585.02	53,000.00	63,400.00		Includes Senior Center Utilities
009-016-5-340-00	Rentals And Leases	910.65	3,519.84	1,174.98	1,000.00	31,100.00		Includes Senior Center Leases
009-016-5-350-00	Insurance	12,525.74	10,349.26	1,994.32	8,250.00	9,000.00		
009-016-5-360-00	Equipment Maint And Repair	12,219.26	11,403.30	1,902.51	7,000.00	7,000.00		
009-016-5-360-10	Vehicle Maint/Repair	5,433.93	8,167.14	2,522.64	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		4,000.00	8,000.00		
009-016-5-390-00	Other Contractual Services	86,680.18	99,974.61	68,837.88	50,000.00	60,000.00		
009-016-5-390-09	Contracted Trainers							
009-016-5-390-22	Trees-Contracted Work	4,534.50	4,976.06	2,448.60	2,000.00	2,500.00		
009-016-5-390-33	Marketing	4,464.47	3,936.62	150.00	2,000.00	2,000.00		
009-016-5-390-50	Contractual/Technological	4,261.68	2,876.51	1,583.50	3,500.00	3,000.00		
009-016-5-390-57	Contractual Serv-Muni Band	39,124.94	39,107.98	32,667.22	40,000.00	40,000.00		
009-016-5-390-58	Peanut Butter & Jam Expense	3,756.84	4,257.69	3,883.49	4,500.00	4,500.00		
009-016-5-390-65	Services - Senior Citizens	2,415.03	3,139.97	1,451.07	2,500.00	2,500.00		
009-016-5-390-66	Community Program & Trips Exp	12,578.39	8,024.70	7,750.98	6,000.00	8,000.00		
009-016-5-391-00	Technological IT	11,660.82	11,989.70	6,339.00	12,000.00	14,139.00		
009-016-5-410-00	Office Supplies	145.48	677.90		600.00	600.00		
009-016-5-420-00	Fuels For Vehicles/Equip	23,303.29	25,966.81	15,508.67	21,500.00	22,000.00		
009-016-5-430-00	Operating Supplies	45,092.79	49,648.03	22,085.59	44,000.00	44,500.00		
009-016-5-430-22	Trees-Purchase&Supplies	185.93			1,000.00	1,000.00		
009-016-5-430-50	Retail/Concession Supplies	26,388.73	19,703.70	13,420.81	28,000.00	26,000.00		
009-016-5-440-00	Safety & Uniform Supplies	1,776.52	1,174.97	872.63	1,500.00	1,200.00		
009-016-5-450-00	Maint/Repair Supplies	21,624.85	20,705.93	18,746.93	21,000.00	21,000.00		
009-016-5-460-00	Vehicle Maint Supplies	3,546.96	1,474.22	1,517.47	1,000.00	1,000.00		
009-016-5-470-00	Minar Equipment	50,138.08	66,771.49	26,735.62	35,000.00	35,000.00		
009-016-5-490-00	Generat.Fuel/Chemical Sup	12,171.44	15,458.75	10,333.17	10,500.00	12,000.00		
009-016-5-505-00	Engineering For Capital			37,317.50	30,000.00	75,000.00		Silver Lake Study/Possible 319 Grant funding
009-016-5-510-00	Land			2,210.00				
009-016-5-520-00	Buildings & Structures			39,869.29	51,000.00			
009-016-5-530-00	Equipment			46,704.00				
009-016-5-550-00	Other Capital Improvements							
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		
009-016-5-810-00	Bad Debt							
<b>TOTAL EXPENSES</b>		<b>929,446.56</b>	<b>989,770.74</b>	<b>623,526.01</b>	<b>905,800.00</b>	<b>995,639.00</b>		
<b>REVENUE OVER EXPENSES</b>		<b>250,793.37</b>	<b>503,507.19</b>	<b>(68,889.27)</b>	<b>200.00</b>	<b>40.00</b>		

City of Highland, Illinois  
Parks and Programs  
20/21-24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	22/23	24/25
<b>Engineering for Capital Account #505</b>					
Silver Lake Clean Lake Study	75,000	0	0	0	0
<b>Total Engineering for Capital Account #505</b>	75,000	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Playground improvements				90,000	50,000
ADA Playground - Hoffmann		85,000			
<b>Total Building Account #520</b>	0	85,000	0	90,000	50,000
<b>Equipment Account #530</b>					
Replace Aging Equipment				15,000	
<b>Total Equipment Account #530</b>	0	0	0	15,000	0
<b>Lines, Roads, Etc Account #540</b>					
Repave Trails		20,000	95,000		0
<b>Total Lines, Roads, Etc Account #540</b>	0	20,000	95,000	0	0
<b>Other Capital Improvements Account #550</b>					
Comfort Station - Hoffman Park			30,000		
Comfort Station - Silver Lake Park		36,000			
<b>Total Other Capital Improvements #550</b>	0	36,000	30,000		
<b>Total Capital Expenditures Projected</b>	75,000	141,000	125,000	105,000	50,000
<b>ADA Accessibility Future Costs</b>		26,550			

<b>SWIMMING POOL</b>							
	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Revenue</b>							
CATV Franchise Fee	\$ 82,000	\$ 75,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413	
Daily Admission	18,500	17,000	17,510	25,000	27,500	30,000	
Season Passes	16,700	17,000	17,510	25,000	27,500	30,000	
Lesson Fees	21,000	20,500	21,115	21,748	22,401	23,073	
Concessions	10,500	10,000	10,300	10,609	10,927	11,255	
Facility Rental	3,100	3,100	3,193	10,000	10,300	10,609	
Misc. Revenue	0	0	0	0	0	0	
<b>Total Revenues Projected</b>	<b>\$ 151,800</b>	<b>\$ 142,600</b>	<b>\$ 146,878</b>	<b>\$ 171,925</b>	<b>\$ 180,583</b>	<b>\$ 189,350</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	129,030	121,210	124,846	146,136	153,495	160,948
Capital Expenditures Allocation	10%	15,180	14,260	14,688	17,192	18,058	18,935
Cash Reserve & Equip Repl Allocation	5%	7,590	7,130	7,344	8,596	9,029	9,468
<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 75,000	\$ 75,400	\$ 77,750	\$ 92,750	\$ 102,750	\$ 112,750	
Professional	9,000	9,000	9,270	9,548	9,835	10,130	
Contractual	26,725	31,675	32,625	33,604	34,612	35,650	
Supplies	25,900	26,400	27,192	28,008	28,848	29,713	
<b>Total O&amp;M Projected</b>	<b>\$ 136,625</b>	<b>\$ 142,475</b>	<b>\$ 146,837</b>	<b>\$ 163,910</b>	<b>\$ 176,045</b>	<b>\$ 188,244</b>	
Capital Projection Expenditure	0	3,500,000	0	0	0	0	
Pool Financing Proceeds		3,500,000	0	0	0	0	
Transfer in for Debt Payment	0	0	235,000	235,000	235,000	235,000	
Pool Debt Payment			235,000	235,000	235,000	235,000	
Transfer to Reserves 004	15,000	0	0	8,000	4,500	1,000	
Cash Expenditures	136,625	3,642,475	146,837	163,910	176,045	188,244	
Transfers Out	15,000	0	0	8,000	4,500	1,000	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 151,625</b>	<b>\$ 3,642,475</b>	<b>\$ 146,837</b>	<b>\$ 171,910</b>	<b>\$ 180,545</b>	<b>\$ 189,244</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>							
	\$ 175	\$ 125	\$ 41	\$ 15	\$ 38	\$ 107	

<b>SWIMMING POOL'S CRITICAL MEASURES</b>							
<b>Revenue Dedicated to O&amp;M will not exceed 90%</b>							
Actual Revenue Dedicated to O&M	90.0%	99.9%	100.0%	95.3%	97.5%	99.4%	
<b>Revenue Dedicated to Personnel Costs will not exceed 50%</b>							
Actual Revenue Dedicated to Personnel Costs	49.4%	52.9%	52.9%	53.9%	56.9%	59.5%	
<b>Operating Cost (Less Personnel) will not exceed \$700 per day</b>							
Actual Operating Cost (Less Personnel)/Day	\$616.25	\$670.75	\$690.87	\$711.60	\$732.95	\$754.94	
Days Open	100	100	100	100	100	100	
Reserves Balance October 2019	\$200,052	\$200,052	\$200,052	\$208,052	\$212,552	\$213,552	
Reserves to Cover 90 days O&M Costs	\$33,688	\$35,131	\$36,206	\$40,416	\$43,408	\$46,416	

PARKS - OUTDOOR POOL

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months	10/31/19			
009-503-4-321-20	Catv Franchise	74,559.08	73,266.14	35,304.57		82,000.00	75,000.00	
009-503-4-347-10	Daily Admission	18,919.53	18,317.50	15,945.00		18,500.00	17,000.00	
009-503-4-347-20	Season Passes	16,644.00	16,670.00	17,065.00		16,700.00	17,000.00	
009-503-4-347-30	Lesson Fees	18,508.50	21,305.25	20,654.50		21,000.00	20,500.00	
009-503-4-347-40	Concessions	10,678.00	9,478.89	10,015.44		10,500.00	10,000.00	
009-503-4-347-77	Facility Rental	3,736.00	2,655.00	3,144.50		3,100.00	3,100.00	
009-503-4-371-10	Misc Revenue	95.00	265.00	11.07				
009-503-4-371-15	Grants							
009-503-4-371-16	Bond Proceeds						3,500,000.00	pool financing
009-503-4-381-21	From City Prop/Eq/Reserves	35,000.00						
<b>TOTAL REVENUE</b>		<b>178,140.11</b>	<b>141,957.78</b>	<b>102,140.08</b>		<b>151,800.00</b>	<b>3,642,600.00</b>	
009-503-5-110-00	Regular Salaries	71,563.85	70,292.85	61,288.57		73,500.00	73,000.00	Monitor Full time equivalents to control costs
009-503-5-120-00	Overtime							
009-503-5-130-00	Benefits - Health & Life	1,951.27	2,123.30	1,106.51		1,500.00	2,400.00	
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	1,213.56	2,221.16	1,464.52		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	452.32	465.40	77.78		450.00	450.00	
009-503-5-320-00	Postage	68.45				75.00	75.00	
009-503-5-330-00	Utilities	10,209.49	10,327.95	4,597.39		9,500.00	8,000.00	
009-503-5-340-00	Rentals and Leases					100.00	100.00	
009-503-5-350-00	Insurance	1,998.59	2,103.25	528.98		2,500.00	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	11,982.78	15,150.86	17,082.84		9,000.00	15,000.00	
009-503-5-390-33	Marketing	2,123.41	1,470.89	437.50		1,300.00	1,000.00	
009-503-5-390-50	Contractual/Technological		516.64			500.00	500.00	
009-503-5-391-00	Technological IT	5,685.00	5,719.00	3,160.00		2,500.00	3,500.00	
009-503-5-410-00	Office Supplies							
009-503-5-430-00	Operating Supplies	2,589.38	2,682.26	1,400.95		2,400.00	2,400.00	
009-503-5-430-50	Retail/Concession Supplies	7,178.64	7,414.15	7,408.14		8,000.00	8,000.00	
009-503-5-440-00	Safety & Uniform Supplies	1,586.61	1,761.32	1,246.62		1,800.00	1,800.00	
009-503-5-450-00	Maint/Repair Supplies	632.95	2,444.22	996.22		1,200.00	1,200.00	
009-503-5-470-00	Minor Equipment	3,160.03	5,171.03	82.95		3,000.00	3,000.00	
009-503-5-490-00	Generat Fuel/Chemical Sup	6,991.60	12,258.78	7,296.85		9,500.00	10,000.00	
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	New pool construction
009-503-5-595-00	Depreciation Expenses							
009-503-5-730-48	Trans To City Prop/Eq/Reserves					15,000.00		
009-503-5-730-49	Trans to Parks Prog							
009-503-5-730-50	Trans to KRC							
009-503-5-810-00	Bad Debt							
<b>TOTAL EXPENSES</b>		<b>136,383.93</b>	<b>149,119.06</b>	<b>111,673.82</b>		<b>151,625.00</b>	<b>3,642,475.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>41,756.18</b>	<b>(7,161.28)</b>	<b>(9,533.74)</b>		<b>175.00</b>	<b>125.00</b>	

**CEMETERY**

	FY 2019	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Grave Opening Fees	\$ 22,500	\$ 22,500	22,950	23,409	23,409	23,877
Interest Income (Cemetery Mgr Board)	6,000	10,000	10,200	10,404	10,404	10,612
Misc. Revenue	0	0	0	0	0	0
Operating Transfer In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 28,500</b>	<b>\$ 32,500</b>	<b>\$ 33,150</b>	<b>\$ 33,813</b>	<b>\$ 33,813</b>	<b>\$ 34,489</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	24,225	27,625	28,178	28,741	29,316
Capital Expenditures Allocation	10%	2,850	3,250	3,315	3,381	3,449
Cash Reserve & Equip Repl Allocation	5%	1,425	1,625	1,658	1,691	1,724
<b>Operating &amp; Maintenance:</b>						
Personnel	\$ 16,100	\$ 17,700	\$ 18,054	\$ 18,415	\$ 18,415	\$ 18,783
Professional	0	0	0	0	0	0
Contractual	6,150	5,200	5,304	5,410	5,410	5,518
Supplies	6,225	9,525	9,716	9,910	9,910	10,108
<b>Total O&amp;M Projected</b>	<b>\$ 28,475</b>	<b>\$ 32,425</b>	<b>\$ 33,074</b>	<b>\$ 33,735</b>	<b>\$ 33,735</b>	<b>\$ 34,410</b>
Capital Projection	0	0	200,000	0	0	0
Capital Reserve Transfer In from 004/Cem Board	0	0	200,000	0	0	0
Transfer to Reserves 004	0	0	0	0	0	0
Cash Expenditures	28,475	32,425	233,074	33,735	33,735	34,410
Transfers Out	0	0	0	0	0	0
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 28,475</b>	<b>\$ 32,425</b>	<b>\$ 233,074</b>	<b>\$ 33,735</b>	<b>\$ 33,735</b>	<b>\$ 34,410</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 25</b>	<b>\$ 75</b>	<b>\$ 77</b>	<b>\$ 78</b>	<b>\$ 78</b>	<b>\$ 80</b>

**CEMETERY'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 98%						
Actual Revenue Dedicated to O&M	99.9%	99.8%	99.8%	99.8%	99.8%	99.8%
Revenue Dedicated to Personnel Costs will not exceed 60%						
Actual Revenue Dedicated to Personnel Costs	56.5%	54.5%	54.5%	54.5%	54.5%	54.5%
Reserves Balance October 2019	\$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)	\$7,021	\$7,995	\$8,155	\$8,318	\$8,318	\$8,485

PARKS - CEMETERY

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
009-715-4-345-10	Grave Opening Fees	19,150.00	22,000.00	8,500.00	22,500.00	22,500.00	
009-715-4-361-10	Interest Income						
009-715-4-371-10	Misc Revenue			2,800.00			Insurance Reimb current year
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	19,808.19	7,693.23		6,000.00	10,000.00	Investment earnings increase
<b>TOTAL REVENUE</b>		<b>38,958.19</b>	<b>29,693.23</b>	<b>11,300.00</b>	<b>28,500.00</b>	<b>32,500.00</b>	
009-715-5-110-00	Regular Salaries	13,482.01	15,631.47	12,719.88	14,000.00	15,500.00	
009-715-5-120-00	Overtime	1,320.02	980.25	703.82	600.00	600.00	
009-715-5-130-00	Benefits - Health, Life	1,617.02	1,637.29	791.01	1,500.00	1,600.00	
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	1,918.05	1,590.75	963.25	1,000.00	1,100.00	
009-715-5-350-00	Insurance	574.67	569.33	58.50	500.00	500.00	
009-715-5-360-00	Equipment Maint / Repair		266.40	330.60	350.00	350.00	
009-715-5-360-10	Vehicle Maint/Repair	676.00		120.00	300.00	250.00	
009-715-5-380-00	Building Maintenance						
009-715-5-390-00	Other Contractual Services	5,452.32	1,255.00	3,500.00	4,000.00	3,000.00	
009-715-5-390-50	Contractual/Technological			450.00			
009-715-5-420-00	Fuels for Vehicles/Equip	105.19					
009-715-5-430-00	Operating Supplies	5,904.13	6,761.78	1,788.53	3,500.00	3,500.00	
009-715-5-430-22	Tress-Purchase&Supplies						
009-715-5-440-00	Uniforms/Safety Equip	132.84	164.69	(39.65)	75.00	75.00	
009-715-5-450-00	Maint/Repair Supplies	6,286.58	2,027.77	4,270.76	1,200.00	2,500.00	
009-715-5-460-00	Vehicle Maint Supplies	405.05	494.99	225.97	150.00	150.00	
009-715-5-470-00	Minor Equipment	667.69	46.56	264.46	300.00	300.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	3,066.33	3,557.01	2,203.12	1,000.00	3,000.00	
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				-	-	
<b>TOTAL EXPENSES</b>		<b>41,607.90</b>	<b>34,983.29</b>	<b>28,350.25</b>	<b>28,475.00</b>	<b>32,425.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(2,649.71)</b>	<b>(5,290.06)</b>	<b>(17,050.25)</b>	<b>25.00</b>	<b>75.00</b>	

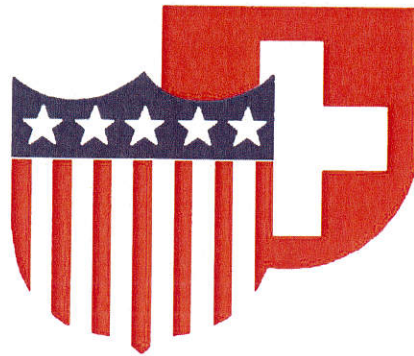
City of Highland, Illinois  
Cemetery  
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Land Account #510</b>					
Total Land Account #510	0	0	0	0	0
<b>Building Account #520</b>					
Total Building Account #520	0	0	0	0	0
<b>Equipment Account #530</b>					
Total Equipment Account #530	0	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
Cemetery Road Replacement		200,000	0		
Total Lines, Roads, Etc Account #540	0	200,000	0	0	0
<b>Other Capital Improvements Account #550</b>					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	200,000	0	0	0



# CITY OF HIGHLAND



## COMMUNITY DEVELOPMENT



City of Highland  
Building and Zoning

**2020-2021 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.
- Electrical inspection fees will cover costs at 100%.
- Plumbing inspection fees will cover costs at 100%.
- Revenue dedicated to Personnel will not exceed 60%.

**Budget Goals:**

- Implement EnerGov software into department processes to provide quality citizen service, including online citizen self-service.
- Upgrade office computers/tablets to maximize capabilities of EnerGov.
- Streamline internal processes through the use of technology.
- Increase landlord participation within the rental inspection program.
- Continue to provide employees with training and networking opportunities to enhance their professional abilities.
- Continue to address violations of the City’s adopted codes, to include the use of legal remedies when needed.
- Continue to provide timely and courteous plan reviews and inspections when requested and scheduled.

<b>BUILDING &amp; ZONING</b>						
	Current	FY	FY	FY	FY	FY
	Fiscal Year	2021	2022	2023	2024	2025
	Budget					
Revenue						
Sales Tax	\$ 180,000	\$ 185,500	\$ 189,210	\$ 192,994	\$ 196,854	\$ 200,791
Income Tax	82,000	91,250	93,075	94,937	96,835	98,772
Telecommunications Tax	14,835	13,125	13,125	13,125	13,125	13,125
Building Permits	70,600	80,000	81,600	83,232	84,897	86,595
Electrical Inspections	22,000	23,000	23,460	23,929	24,408	24,896
Plumbing Inspections	16,000	17,000	17,340	17,687	18,041	18,401
Rental Inspections	10,000	7,000	7,140	7,283	7,428	7,577
Demolition Revenue	0	5,000	5,100	5,202	5,306	5,412
Misc Revenues	41,500	38,500	39,270	40,055	40,857	41,674
Operating Transfer In	1,400	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 438,335</b>	<b>\$ 460,375</b>	<b>\$ 469,320</b>	<b>\$ 478,444</b>	<b>\$ 487,750</b>	<b>\$ 497,243</b>
Revenue Allocation:						
Operating & Maintenance Allocation	85%	372,585	391,319	398,922	406,677	414,588
Capital Expenditures Allocation	10%	43,834	46,038	46,932	47,844	49,724
Cash Reserve & Equip Repl Allocation	5%	21,917	23,019	23,466	23,922	24,862
Operating & Maintenance:						
Personnel	\$ 207,750	\$ 247,000	\$ 251,940	\$ 256,979	\$ 262,118	\$ 267,361
Professional	51,000	66,000	67,320	68,666	70,040	71,441
Contractual	120,900	134,275	136,961	139,700	142,494	145,344
Supplies	13,550	11,300	11,526	11,757	11,992	12,231
<b>Total O&amp;M Projected</b>	<b>\$ 393,200</b>	<b>\$ 458,575</b>	<b>\$ 467,747</b>	<b>\$ 477,101</b>	<b>\$ 486,643</b>	<b>\$ 496,376</b>
Capital Projection	80,000	0	0	0	0	0
Capital Reserve Transfer In from 004	35,000	0	0	0	0	0
Transfer to Reserves 004	0	1,700	1,500	1,300	1,100	800
Cash Expenditures	473,200	458,575	467,747	477,101	486,643	496,376
Transfers Out	\$ -	\$ 1,700	\$ 1,500	\$ 1,300	\$ 1,100	\$ 800
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 473,200</b>	<b>\$ 460,275</b>	<b>\$ 469,247</b>	<b>\$ 478,401</b>	<b>\$ 487,743</b>	<b>\$ 497,176</b>
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 135	\$ 100	\$ 74	\$ 42	\$ 7	\$ 66

<b>BUILDING &amp; ZONING FUND'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 90%						
Actual Revenue Dedicated to O&M	89.7%	99.6%	99.7%	99.7%	99.8%	99.8%
Revenue Dedicated to Personnel will not exceed 60%						
Actual Revenue Dedicated to Personnel	47.4%	53.7%	53.7%	53.7%	53.7%	53.8%
Percentage of Operating Revenue from Permit Fees will exceed 15%	16.1%	17.4%	17.4%	17.4%	17.4%	17.4%
Estimated Capita	9,919	9,919	9,919	9,919	9,919	9,919
Reserves Balance October 2019	\$450,481	\$452,181	\$453,681	\$454,981	\$456,081	\$456,881
Reserves to Cover 90 days O&M Costs	\$96,953	\$113,073	\$115,335	\$117,641	\$119,994	\$122,394

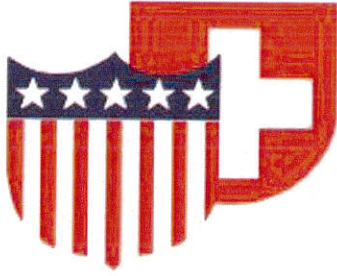
BUILDING & ZONING

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-2021 Budget	Comments
				6 months	10/31/19			
001-013-4-313-10	Sales Tax	183,114.28	184,836.11	94,828.72		180,000.00	185,500.00	
001-013-4-315-10	State Income Tax	72,330.05	96,878.41	54,140.37		82,000.00	91,250.00	
001-013-4-321-11	Simplified Muni Telecom Tx	15,318.55	14,647.33	6,578.96		14,835.00	13,125.00	
001-013-4-321-70	Permits-Bldgs/Access Bldg	39,200.23	70,715.60	96,481.29		70,000.00	80,000.00	Last year was high due to 2 new developments
001-013-4-321-71	Building Plan Review					600.00	-	
001-013-4-342-12	B&Z Misc. Plans Reviews	34,494.78	7,436.74	41,273.93		25,000.00	25,000.00	
001-013-4-342-13	B&Z-Electrical Inspect Fee	19,337.00	29,602.52	20,904.80		22,000.00	23,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	11,172.50	17,915.77	22,190.00		16,000.00	17,000.00	
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	2,900.00	6,537.00	2,100.00		3,500.00	1,500.00	Cleaned up zoning code to reduce variances
001-013-4-342-17	B&Z-Demolition Revenue						5,000.00	Sale of lot(s) demolished property
001-013-4-342-18	B&Z-Occupancy Permits	8,500.00	14,600.00	8,500.00		13,000.00	12,000.00	
001-013-4-342-19	Rental Inspection Fees		7,025.00	5,100.00		10,000.00	7,000.00	Most properties are now registered & inspected
001-013-4-346-20	Miscellaneous Revenue		1,940.00					
001-013-4-381-19	From Comm Dev Fd					-	-	
001-013-4-381-60	From Reserves	40,000.00	10,000.00			35,000.00		
001-013-4-381-63	From Fire Dept-Assist	1,200.00	1,400.00			1,400.00		
001-013-4-381-64	From Business District B		35,000.00					
<b>TOTAL REVENUE</b>		<b>427,567.39</b>	<b>498,534.48</b>	<b>352,098.07</b>		<b>473,335.00</b>	<b>460,375.00</b>	
001-013-5-110-00	Regular Salaries	206,431.33	169,647.99	92,436.22		178,750.00	215,000.00	
001-013-5-120-00	Overtime	194.54	786.31			1,500.00	500.00	
001-013-5-130-00	Benefits - Health & Life	8,915.58	26,203.23	11,876.98		27,500.00	31,500.00	
001-013-5-131-00	Benefits - Other					-	-	
001-013-5-160-00	Unemployment Ins					-	-	
001-013-5-170-00	Salary/Car Allowance	4.20				-	-	
001-013-5-220-00	Legal / Attorney Fees	58,169.62	50,294.50	32,466.27		45,000.00	52,500.00	
001-013-5-230-00	Engineering / Consulting	4,173.50	1,020.00				-	
001-013-5-230-10	Bldg Plan Review (Reimb)		9,300.00				5,000.00	
001-013-5-230-11	Subd Plan Review (Reimb)						-	
001-013-5-240-00	Training And Travel	5,596.22	2,307.37	4,609.93		7,000.00	8,500.00	cross-training / in-house inspections
001-013-5-310-00	Telephone / Communications	4,047.45	4,406.97	3,184.19		4,000.00	4,000.00	
001-013-5-320-00	Postage	1,224.32	1,973.32	628.06		2,000.00	1,750.00	
001-013-5-330-00	Utilities	4,648.93	5,367.64	1,884.87		4,000.00	4,500.00	
001-013-5-340-00	Rentals and Leases	1,791.50	2,082.73	1,122.17		2,500.00	2,500.00	
001-013-5-350-00	Insurance	96.00	127.00	53.75		200.00	225.00	
001-013-5-360-00	Equipment Maint And Repair					100.00	100.00	
001-013-5-360-10	Vehicle Maint/Repair	(2,344.18)	365.00	83.39		1,500.00	1,500.00	
001-013-5-370-00	Transportation Reimburse						-	
001-013-5-380-00	Building Maintenance	4,339.28	1,951.71	1,052.00		1,800.00	1,800.00	
001-013-5-390-00	Other Contractual Services	49,186.63	63,013.00	57,161.80		55,000.00	50,000.00	
001-013-5-390-50	Contractual/Technological	2,191.68	6,928.26	2,266.82		2,000.00	3,200.00	
001-013-5-390-81	B&Z-Electrical Inspectors	15,364.04	23,748.61	9,137.49		17,000.00	17,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	11,153.87	14,953.12	7,346.34		14,000.00	10,000.00	1-2 family home inspections done by State
001-013-5-390-83	B&Z-Occupancy Dep. Refund	6,166.25	13,715.00	3,100.00		6,000.00	6,000.00	
001-013-5-390-84	B&Z-Demolition Expenses		16,800.00	62,624.20		-	10,000.00	
001-013-5-390-88	Code Enforcement Expenses	632.90	230.00			800.00	700.00	
001-013-5-391-00	Technological IT	10,357.19	10,447.10	3,951.00		10,000.00	21,000.00	computer/tablet upgrade & software annual fees
001-013-5-410-00	Office Supplies	798.06	1,120.38	1,009.10		1,000.00	1,000.00	
001-013-5-420-00	Fuels For Vehicles/Equip	948.55	1,771.05	1,122.47		1,800.00	1,800.00	
001-013-5-430-00	Operating Supplies	2,395.54	3,933.41	2,525.23		2,750.00	3,000.00	
001-013-5-440-00	Safety & Uniform Supplies	1,533.39	1,171.78	1,472.49		1,500.00	1,500.00	
001-013-5-460-00	Vehicle Maint Supplies	17.00	291.47	276.06		500.00	500.00	
001-013-5-470-00	Minor Equipment	9,431.12	3,473.71			6,000.00	3,500.00	
001-013-5-510-00	Land					0	-	
001-013-5-520-00	Buildings & Structures						-	
001-013-5-530-00	Equipment			40,106.10		80,000.00	-	
001-013-5-550-00	Other Capital Improvements			12,649.00			-	
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						-	
<b>TOTAL EXPENSES</b>		<b>407,464.51</b>	<b>437,430.66</b>	<b>354,145.93</b>		<b>473,200.00</b>	<b>460,275.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>20,102.88</b>	<b>61,103.82</b>	<b>(2,047.86)</b>		<b>135.00</b>	<b>100.00</b>	

City of Highland, Illinois  
*Building and Zoning*  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
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)		4,750		0	0



# CITY OF HIGHLAND

To: Mark Latham, City Manager  
Kelly Korte, Director of Finance

From: Mallord Hubbard, Economic & Business Recruitment Coordinator

Date: December 11, 2019

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

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**Budgetary  
Initiatives**

Deploy resources through TIFs & incentive programs to make necessary infrastructure improvements and support to projects that would not move forward “but for” business assistance.

Continue to identify and improve avenues for marketing efforts aimed at attracting and retaining business and residents.

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

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

Continue to plan events aimed at attracting tourists and promoting community as a whole.

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BUSINESS DISTRICT A						
	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Business District Tax	\$ 592,000	\$ 674,000	\$ 680,740	\$ 687,547	\$ 694,423	\$ 701,367
Misc Revenues	3,500	7,500	7,650	7,803	7,959	8,118
Operating Transfer In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 595,500</b>	<b>\$ 681,500</b>	<b>\$ 688,390</b>	<b>\$ 695,350</b>	<b>\$ 702,382</b>	<b>\$ 709,485</b>
Redevelopment Agreements	0	0	35,000	75,000	75,000	75,000
Capital Projection	250,000	115,000	0	0	0	0
Debt Service Public Safety Facility Financing	345,000	561,158	570,525	567,725	569,525	565,725
<b>Cash Expenditures</b>	<b>595,000</b>	<b>676,158</b>	<b>605,525</b>	<b>642,725</b>	<b>644,525</b>	<b>640,725</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 500</b>	<b>\$ 5,342</b>	<b>\$ 82,865</b>	<b>\$ 52,625</b>	<b>\$ 57,857</b>	<b>\$ 68,760</b>

Annual %  
Increase

1%  
2%  
2%

**BUSINESS DISTRICT A**

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
012-000-4-313-12	Business District Sales Tax	359,151.48	266,084.29	592,000.00	674,000.00
012-000-4-361-10	Interest Income	633.40	1,348.12	3,500.00	7,500.00
012-000-4-371-17	Bond Proceeds				
<b>TOTAL REVENUE</b>		<b>- 359,784.88</b>	<b>267,432.41</b>	<b>595,500.00</b>	<b>681,500.00</b>
012-012-5-390-00	Other Contractual Services				
012-012-5-430-00	Operating Supplies				
012-012-5-470-00	Minor Equipment				
012-012-5-505-00	Engineering for Capital			50,000.00	
012-012-5-510-00	Land				
012-012-5-520-00	Buildings				
012-012-5-530-00	Equipment				
012-012-5-540-00	Lines, Roads Etc				
012-012-5-550-00	Other Capital Improvements			200,000.00	115,000.00
012-012-5-610-00	Principal Payments			345,000.00	305,000.00
012-012-5-620-00	Interest Payments				256,158.00
012-012-5-630-00	Debt Service Charges				
012-012-5-730-20	Transfer to Economic Development	41,538.85			
012-012-5-730-21	Transfer to Police Department	100,000.00			
<b>TOTAL EXPENSES</b>		<b>- 141,538.85</b>	<b>-</b>	<b>595,000.00</b>	<b>676,158.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>- 218,246.03</b>	<b>267,432.41</b>	<b>500.00</b>	<b>5,342.00</b>

**BUSINESS DISTRICT B**

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
013-000-4-313-12	Business District Sales Tax	134,279.67	76,641.70	82,000.00	
013-000-4-361-00	Interest Income	249.69	460.14	1,000.00	
<b>TOTAL REVENUE</b>		<b>- 134,529.36</b>	<b>77,101.84</b>	<b>83,000.00</b>	<b>0.00</b>
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			20,000.00	
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			63,000.00	
013-013-5-610-00	Principal Payments				
013-013-5-620-00	Interest Payments				
013-013-5-630-00	Debt Service Charges				
013-013-5-730-20	Transfer to B & Z	35,000.00			
<b>TOTAL EXPENSES</b>		<b>- 35,000.00</b>	<b>-</b>	<b>83,000.00</b>	<b>0.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>- 99,529.36</b>	<b>77,101.84</b>	<b>0.00</b>	<b>0.00</b>

**BUSINESS DISTRICT C**

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
014-000-4-313-12	Business District Sales Tax				
014-000-4-361-10	Interest Income				
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
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				
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>-</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>

Fema Drainage Improvements



City of Highland, Illinois  
 Business District A  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital</b>					
Total Eng for Capital Account #505	0				
<b>Land Account #510</b>					
Total Land Account #510	0	0	0	0	0
<b>Building Account #520</b>					
Total Building Account #520	0	0	0	0	0
<b>Equipment Account #530</b>					
Total Equipment Account #530	0	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
FEMA Culvert Drainage	115,000				
Total Other Capital Improvements Account #550	115,000	0	0	0	0
Total Capital Expenditures Projected	115,000	0	0	0	0

(Note: Public Safety Facility will be recorded here with remaining Debt Certificate Proceeds)

<b>Available to Be Allocated</b>	80000	50000	55000	65000
(Based on future eligible project costs)				

TIF #1

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
006-000-4-311-10	Property Tax (TIF)	117,593.26	137,591.66	141,616.72		135,000.00	175,000.00
006-000-4-361-10	Interest Income	3,070.32	7,100.28	3,212.18		3,000.00	4,000.00
006-000-4-371-10	Misc Revenue						
006-000-4-371-40	From General Admin Fund						
<b>TOTAL REVENUE</b>		<b>120,663.58</b>	<b>144,691.94</b>	<b>144,828.90</b>		<b>138,000.00</b>	<b>179,000.00</b>
006-006-5-220-00	Legal / Attorney Fees					500.00	500.00
006-006-5-230-00	Engineering / Consulting	32,125.80					
006-006-5-240-00	Training And Travel						
006-006-5-390-00	Other Contractual Services	672.50	6,207.50	272.72		5,000.00	700.00
006-006-5-430-00	Operating Supplies						
006-006-5-505-00	Engineering for Capital					50,000.00	
006-006-5-505-00	Other Capital Improvements						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.	5,565.85	12,752.78			82,000.00	9,000.00
<b>TOTAL EXPENSES</b>		<b>46,314.23</b>	<b>26,910.36</b>	<b>92,540.72</b>		<b>137,500.00</b>	<b>295,200.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>74,349.35</b>	<b>117,781.58</b>	<b>52,288.18</b>		<b>500.00</b>	<b>(116,200.00)</b>

Prior year funds available

COMMUNITY DEVELOPMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
007-000-4-361-10	Interest Income	115.55	545.32	569.55		300.00	500.00
007-000-4-371-10	Misc Revenue	63,745.82	1,816.44	2,070.30		1,000.00	
007-000-4-371-40	Donations						
007-000-4-381-10	From General Admin Fund	175,000.00	200,000.00	120,000.00		220,000.00	220,000.00
007-000-4-381-12	From Electric Fund		176,800.00			190,867.00	60,593.00
007-000-4-381-13	From FTTP Fund		28,600.00			31,040.00	10,075.00
007-000-4-381-14	From Water Fund		31,200.00			34,450.00	11,102.00
007-000-4-381-15	From Sewer Fund		23,400.00			25,650.00	8,231.00
007-000-4-381-48	From B&Z						
007-000-4-381-49	From Econ Develop Reserves						
007-000-4-381-50	From Business District A		41,538.85				
<b>TOTAL REVENUE</b>		<b>240,462.37</b>	<b>503,900.61</b>	<b>122,639.85</b>		<b>503,307.00</b>	<b>310,501.00</b>
007-007-5-110-00	Regular Salaries	39,684.74	33,114.80	17,256.44		38,000.00	39,000.00
007-007-5-130-00	Benefits Health and Life	6,056.70	6,031.40	2,199.41		5,000.00	6,000.00
007-007-5-170-00	Salary Vehicle Allowance	5.40					
007-007-5-220-00	Legal / Attorney Fees	954.51	689.72	1,796.44		1,000.00	2,000.00
007-007-5-230-00	Engineering / Consulting	21,417.20	176,800.00	12,337.50			
007-007-5-240-00	Training And Travel	751.41	2,823.85	673.59		2,500.00	2,500.00
007-007-5-310-00	Telephone Communications	513.61	705.64	402.15		750.00	750.00
007-007-5-320-00	Postage	131.17	76.44	202.00		100.00	150.00
007-007-5-390-00	Other Contractual Services	8,153.07	59,307.10	20,141.36		87,500.00	100,000.00
007-007-5-390-33	Marketing	1,658.00	4,478.34	6,324.50		4,500.00	5,000.00
007-007-5-390-50	Contractual/Technological		58.19				
007-007-5-391-00	Technological IT	2,844.00	2,864.00	1,593.17		3,000.00	3,100.00
007-007-5-410-00	Office Supplies	57.24				100.00	100.00
007-007-5-430-00	Operating Supplies	151.16	39.06			500.00	200.00
007-007-5-470-00	Minor Equipment	199.00				250.00	250.00
007-007-5-505-00	Engineering for Capital			28,967.00		10,000.00	
007-007-5-510-00	Land			20,000.00			
007-007-5-550-00	Other Capital Improvements						
007-007-5-595-00	Depreciation Expense	7,627.50	7,627.50				
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.	3,681.37	253,201.83	767.69		300,000.00	100,000.00
007-007-5-820-05	Business District Incentives	57,402.67	67,042.54			50,000.00	50,000.00
007-007-5-820-10	IDC Funding						
<b>TOTAL EXPENSES</b>		<b>151,288.75</b>	<b>438,927.91</b>	<b>112,661.25</b>		<b>503,200.00</b>	<b>309,050.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>89,173.62</b>	<b>64,972.70</b>	<b>9,978.60</b>		<b>107.00</b>	<b>1,451.00</b>

Based on estimated requests for reimbursement

TIF #2 Northside Conservation

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
010-000-4-311-10	Property Tax (TIF)	359,598.26	367,827.14	280,316.49		365,000.00	375,000.00
010-000-4-361-10	Interest Income	648.52	1,201.86	517.04		600.00	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	185,000.00	190,000.00				
<b>TOTAL REVENUE</b>		<b>545,246.78</b>	<b>559,029.00</b>	<b>280,833.53</b>		<b>365,600.00</b>	<b>375,750.00</b>
010-010-5-220-00	Legal / Attorney Fees					500.00	500.00
010-010-5-230-00	Engineering / Consulting						
010-010-5-240-00	Training And Travel						
010-010-5-390-00	Other Contractual Services	672.50	422.50			750.00	675.00
010-010-5-430-00	Operating Supplies						
010-010-5-620-00	Interest Expense	(1,046.16)	(1,046.16)				
010-010-5-640-00	Amortization Expense						
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	291,999.96	291,999.96	144,000.00		288,000.00	292,500.00
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.	42,940.67	43,712.11			76,000.00	50,000.00
<b>TOTAL EXPENSES</b>		<b>334,566.97</b>	<b>335,088.41</b>	<b>144,000.00</b>		<b>365,250.00</b>	<b>343,675.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>210,679.81</b>	<b>223,940.59</b>	<b>136,833.53</b>		<b>350.00</b>	<b>32,075.00</b>

TIF #2 Bond Repayment Fund

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
011-000-4-361-10	Interest Income	659.98	80.19	332.07		500.00	500.00

011-000-4-381-00	From TIF #2 Northside	291,999.96	291,999.96	144,000.00	288,000.00	292,500.00	
<b>TOTAL REVENUE</b>		<b>292,659.94</b>	<b>292,080.15</b>	<b>144,332.07</b>	<b>288,500.00</b>	<b>293,000.00</b>	
011-011-5-390-00	Other Contractual Services				190,000.00	200,000.00	Based on actual/not refinanced values
011-011-5-610-00	Principal Payments				98,262.00	92,562.00	Based on actual/not refinanced values
011-011-5-620-00	Interest Payments	104,529.16	100,795.84	49,131.25			
011-011-5-630-00	Debt Service Charges	200.00	200.00	200.00	200.00	200.00	
011-011-5-730-00	Transfer to TIF #2	185,000.00	190,000.00				
<b>TOTAL EXPENSES</b>		<b>289,729.16</b>	<b>290,995.84</b>	<b>49,331.25</b>	<b>288,462.00</b>	<b>292,762.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>2,930.78</b>	<b>1,084.31</b>	<b>95,000.82</b>	<b>38.00</b>	<b>238.00</b>	

# CITY OF HIGHLAND



## PUBLIC WORKS

Streets / PW Admin  
Water Funds  
Sewer Funds



# City of Highland

## *Public Works*

Joe Gillespie, Director of Public Works

### 2020-2021 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***

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

#### **Roadway Rehabilitation 20% Portion**

- IL 160 Shared Use Path
- Signalization of U.S. Hwy. 40/Hemlock Street/Frank Watson Parkway
- Broadway Streetscape

### **Motor Fuel Tax**

- Sidewalk replacement
- Sealcoating city streets program

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

- Replace wheel loader (cost share with WRF)
- Purchase new tar machine
- Purchase new asphalt hot box
- Replace resident engineer vehicle
- Sealcoating alleys
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city

### **Water Treatment Plant**

- Continue maintenance of storage tanks
- Replace filter controllers

### **Water Reclamation Facility**

- Construction of the improvements for the plant upgrade
- Replace new all-purpose spreader
- Develop a Phosphorus Discharge Optimization and Capacity, Management, Operations, and Maintenance Plan as part of the NPDES plant permit that evaluates phosphorus limits and discharge

### **Water Distribution/Sewer Collection**

- Continue with the water main replacement program
- Replace Keeven Water Main along IL 143
- Continue cured in place pipe in clay pipe sewer mains
- Sanitary sewer trunk main rehabilitation

**STREETS / PW ADMIN**

	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Revenue</b>							
Property / Replacement Tax	\$ 141,150	\$ 144,650	\$ 146,097	\$ 147,557	\$ 149,033	\$ 150,523	
Sales Tax	810,000	831,500	848,130	865,093	882,394	900,042	
Income Tax	350,000	391,250	399,075	407,057	415,198	423,502	
Telecommunications Tax	65,790	59,355	59,949	60,548	61,154	61,765	
Misc Revenues	48,391	32,200	32,200	32,200	32,200	32,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	15,000	15,000	15,000	15,000	15,000	15,000	
<b>Total Revenues Projected</b>	<b>\$ 1,430,331</b>	<b>\$ 1,473,955</b>	<b>\$ 1,500,450</b>	<b>\$ 1,527,455</b>	<b>\$ 1,554,979</b>	<b>\$ 1,583,032</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	1,215,781	1,252,862	1,275,383	1,298,336	1,321,732	1,345,577
Capital Expenditures Allocation	10%	143,033	147,396	150,045	152,745	155,498	158,303
Cash Reserve & Equip Repl Allocation	5%	71,517	73,698	75,023	76,373	77,749	79,152
<b>Operating &amp; Maintenance:</b>							
Personnel	\$ 698,027	\$ 704,030	\$ 696,228	\$ 710,152	\$ 724,355	\$ 738,842	
Professional	37,000	60,000	61,200	62,424	63,672	64,946	
Contractual	178,554	198,500	202,470	206,519	210,650	214,863	
Supplies	116,200	158,750	161,925	165,164	168,467	171,836	
<b>Total O&amp;M Projected</b>	<b>1,029,781</b>	<b>1,121,280</b>	<b>1,121,823</b>	<b>1,144,259</b>	<b>1,167,144</b>	<b>1,190,487</b>	
Capital Projection	544,350	351,050	377,900	340,000	100,000	225,000	
Capital Reserve Transfer In from 004	144,000	0	0	0	0	0	
Transfer to Reserves 004	0	0	0	43,000	287,000	167,000	
<b>Cash Expenditures</b>	<b>1,574,131</b>	<b>1,472,330</b>	<b>1,499,723</b>	<b>1,484,259</b>	<b>1,267,144</b>	<b>1,415,487</b>	
Transfers Out	0	0	0	43,000	287,000	167,000	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 1,574,131</b>	<b>\$ 1,472,330</b>	<b>\$ 1,499,723</b>	<b>\$ 1,527,259</b>	<b>\$ 1,554,144</b>	<b>\$ 1,582,487</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 200</b>	<b>\$ 1,625</b>	<b>\$ 728</b>	<b>\$ 196</b>	<b>\$ 834</b>	<b>\$ 545</b>	

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

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	72.1%	76.1%	74.8%	74.9%	75.1%	75.2%
O & M Cost per paved lane mile will not exceed \$16,500	\$16,346	\$16,989	\$16,997	\$17,337	\$17,684	\$18,038
Personnel Cost per paved lane mile will not exceed \$11,000	\$11,080	\$10,667	\$10,549	\$10,760	\$10,975	\$11,195
Paved Lane Miles	63	66	66	66	66	66
Reserves Balance October 2019	\$543,014	\$543,014	\$543,014	\$586,014	\$873,014	\$1,040,014
Reserves to Cover 90 days O&M Costs	\$253,919	\$276,480	\$276,614	\$282,146	\$287,789	\$293,545

## STREETS / PW ADMIN

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	136,242.22	137,936.65	104,120.89	132,500.00	136,000.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	4,641.54	2,314.41	4,770.56	4,650.00	4,650.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	3,826.88	3,545.14		4,000.00	4,000.00	
001-017-4-313-10	Sales Tax	809,979.61	829,044.29	425,334.73	810,000.00	831,500.00	
001-017-4-315-10	State Income Tax	410,922.07	415,382.71	232,136.07	350,000.00	391,250.00	
001-017-4-321-11	Simplified Muni Telecom Tx	66,010.75	64,957.70	29,176.24	65,790.00	59,355.00	
001-017-4-343-10	Rental-Street Equipment						
001-017-4-343-11	Rental/Lease Revenue	5,742.98	10,800.00	5,400.00	7,200.00	7,200.00	
001-017-4-343-20	Misc Street Div	37,868.40	115,283.75	15,568.76	41,191.00	25,000.00	
001-017-4-343-22	Government Reimbursements						
001-017-4-346-20	Gain on Sale of Asset	1,800.00					
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				144,000.00		
001-017-4-381-26	Transfer From MFT Fund						
001-017-4-381-50	From TIF #2 Bond Proceeds						
001-017-4-381-43	From Solid Waste Fd		15,000.00		15,000.00	15,000.00	
001-017-4-381-51	From 2007 Street Bond						
<b>TOTAL REVENUE</b>		<b>1,477,034.45</b>	<b>1,594,264.65</b>	<b>816,507.25</b>	<b>1,574,331.00</b>	<b>1,473,955.00</b>	
001-017-5-110-00	Regular Salaries	530,841.67	567,331.00	280,253.84	601,000.00	605,000.00	
001-017-5-120-00	Overtime	22,938.81	29,773.53	9,183.17	25,000.00	25,000.00	
001-017-5-130-00	Benefits - Health & Life	62,382.41	57,238.95	27,681.65	72,000.00	74,000.00	
001-017-5-131-00	Benefits - Other						
001-017-5-160-00	Unemployment Ins						
001-017-5-170-00	Salary/Car Allowance	26.60	26.54	12.04	27.00	30.00	
001-017-5-220-00	Legal / Attorney Fees	3,018.04	14,319.89	8,516.98	5,000.00	17,000.00	
001-017-5-230-00	Engineering / Consulting	15,370.00	40,360.94	5,117.50	30,000.00	40,000.00	
001-017-5-240-00	Training And Travel	3,125.51	1,933.10	441.70	2,000.00	3,000.00	
001-017-5-260-00	Waste Removal						
001-017-5-310-00	Telephone / Communications	3,807.32	2,720.46	1,700.78	3,096.00	3,500.00	
001-017-5-320-00	Postage	34.34	87.67	18.35	100.00	100.00	
001-017-5-330-00	Utilities	13,869.51	15,103.21	5,371.98	12,000.00	14,000.00	New roundabout watering costs
001-017-5-340-00	Rentals And Leases	3,215.78	1,069.08	537.88	6,000.00	2,000.00	
001-017-5-350-00	Insurance	8,068.33	5,857.67	1,147.75	6,250.00	5,000.00	
001-017-5-360-00	Equipment Maint And Repair	6,490.17	14,192.39	2,001.67	15,000.00	15,000.00	
001-017-5-360-10	Vehicle Maint/Repair	35,941.06	18,447.97	11,957.91	25,000.00	26,000.00	Repairs on International not being replaced
001-017-5-370-00	Transportation Reimburse						
001-017-5-380-00	Building Maintenance	3,957.42	2,019.92	1,033.91	8,000.00	8,000.00	Work on parking lot
001-017-5-390-00	Other Contractual Services	25,532.04	39,377.74	16,794.65	45,000.00	42,000.00	
001-017-5-390-22	Trees-Contracted Work	52,374.00	53,225.00	14,861.50	50,000.00	55,000.00	
001-017-5-390-50	Contractual/Technological	7,232.48	2,247.29	5,974.60	1,108.00	12,000.00	
001-017-5-391-00	Technological IT	5,799.07	6,766.38	3,425.91	7,000.00	15,900.00	
001-017-5-410-00	Office Supplies	158.95	87.03	135.50	200.00	250.00	
001-017-5-420-00	Fuels For Vehicles/Equip	20,357.81	22,463.52	13,126.39	24,000.00	25,000.00	inflation increase
001-017-5-430-00	Operating Supplies	31,193.00	16,194.04	8,574.35	25,000.00	22,000.00	
001-017-5-430-22	Trees-Purchase&Supplies						
001-017-5-440-00	Safety & Uniform Supplies	1,739.08	3,393.84	1,614.43	3,000.00	3,300.00	
001-017-5-450-00	Maint/Repair Supplies	10,124.47	5,761.61	3,073.68	10,000.00	10,000.00	
001-017-5-460-00	Vehicle Maint Supplies	1,369.48	2,097.44	352.75	3,000.00	3,000.00	
001-017-5-470-00	Minor Equipment	22,678.81	7,858.30	6,487.00	35,000.00	79,000.00	elec message boards/computers/milling attachmt
001-017-5-470-90	Minor Eq.-Storm Drainage	3,918.03	1,466.69	5,099.78	10,000.00	10,000.00	
001-017-5-490-00	Generat.Fuel/Chemical Sup	3,427.55	3,147.62	2,491.47	6,000.00	6,200.00	inflation increase
001-017-5-505-00	Engineering For Capital	(0.03)		37,184.05	25,000.00	-	
001-017-5-505-10	Engineering-Troxler/ IL160						
001-017-5-510-00	Land			9,967.50	-	-	
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			125,996.19	181,850.00	241,050.00	
001-017-5-540-00	Lines Roads Etc - New/Repl			112,416.19	42,500.00	85,000.00	
001-017-5-550-00	Other Capital Improvements			12,434.10	270,000.00	-	
001-017-5-550-10	Impr-Troxler/ IL160						
001-017-5-550-24	50 / 50 Program						
001-017-5-550-50	Storm Drainage			628.02	25,000.00	25,000.00	
001-017-5-595-00	Depreciation Expenses	762,073.00	735,980.46				
001-017-5-620-00	Interest Expense	4,364.89	3,404.26				
001-017-5-730-39	Trans To 004/Util Facility						
001-017-5-730-48	Trans To City Prop/Eq/Reserves	150,000.00	90,000.00		-		
001-017-5-810-00	Bad Debt	130.00					
<b>TOTAL EXPENSES</b>		<b>1,815,559.60</b>	<b>1,783,953.54</b>	<b>735,615.17</b>	<b>1,574,131.00</b>	<b>1,472,330.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(338,525.15)</b>	<b>(189,688.89)</b>	<b>80,892.08</b>	<b>200.00</b>	<b>1,625.00</b>	



City of Highland, Illinois  
 Street Department  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
Total Engineering for Capital Account #505	0	0	0	0	0
<b>Land Account #510</b>					
Total Land Account #510	0	0	0	0	0
<b>Building Account #520</b>					
Total Building Account #520	0	0	0	0	0
<b>Equipment Account #530</b>					
Replace International 2 Ton Dump Truck (2)			240,000		
Replace Freightliner 2-Ton Dump Truck		120,000			
Replace Wheel Loader (60-40 split with WRF)	110,000				
Replace Case Tractor Mower		35,000			
Replace Excavator		70,000			
Tar Machine	49,500				
Asphalt Hot Box	23,000				
Replace Backhoe					125,000
Vehicle Replacement for Resident Eng (1/3 split admin acct)	11,700				
Street Sweeper (Lease purchase)	46,850	42,900			
<b>Total Equipment Account #530</b>	<b>241,050</b>	<b>267,900</b>	<b>240,000</b>	<b>0</b>	<b>125,000</b>
<b>Lines, Roads, Etc Account #540</b>					
Seal Coating Alleys	30,000	20,000	20,000	20,000	20,000
Sidewalk/Road Improvements	55,000	55,000	30,000	30,000	30,000
<b>Total Lines, Roads, Etc Account #540</b>	<b>85,000</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Storm Drainage Account #550-50</b>					
Storm Drainage	25,000	35,000	50,000	50,000	50,000
<b>Total Storm Drainage Account #550-50</b>	<b>25,000</b>	<b>35,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Capital Improvements</b>	<b>351,050</b>	<b>377,900</b>	<b>340,000</b>	<b>100,000</b>	<b>225,000</b>

**NHR Street Bond Fund**

	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Sales Tax	\$ 1,410,000	1,410,000	1,413,525	1,417,059	1,420,601	1,424,153
Misc Revenues	1,000	127,500	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 1,411,000</b>	<b>\$ 1,537,500</b>	<b>\$ 1,413,525</b>	<b>\$ 1,417,059</b>	<b>\$ 1,420,601</b>	<b>\$ 1,424,153</b>
<b>Capital Projection</b>	<b>1,300,000</b>	<b>1,477,500</b>	<b>616,408</b>	<b>383,204</b>	<b>1,646,000</b>	<b>888,000</b>
Transfer in from Prior Year	425,000			262,117	760,971	
Bond Payment Transfer Out	535,000	535,000	535,000	535,000	535,000	535,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 1,835,000</b>	<b>\$ 2,012,500</b>	<b>\$ 1,151,408</b>	<b>\$ 918,204</b>	<b>\$ 2,181,000</b>	<b>\$ 1,423,000</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 1,000</b>	<b>\$ (475,000)</b>	<b>\$ 262,117</b>	<b>\$ 760,971</b>	<b>\$ 572</b>	<b>\$ 1,153</b>

Motor Fuel Tax

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Allotment	263,385.95	261,804.92	152,158.48	275,000.00	275,000.00	
008-000-4-361-10	Interest Income	6,631.32	10,446.80	6,746.88			
008-000-4-371-10	Misc Revenue						
<b>TOTAL REVENUE</b>		<b>270,017.27</b>	<b>272,251.72</b>	<b>158,905.36</b>	<b>275,000.00</b>	<b>275,000.00</b>	
008-008-5-340-00	Rentals And Leases						
008-008-5-430-00	Operating Supplies	134,079.31	203,502.91	143,141.13	275,000.00	275,000.00	
008-008-5-505-00	Engineering For Capital						
008-008-5-540-00	Lines Roads Etc - New/Repl	-	-			300,000.00	Sidewalk Improvements
008-008-5-550-00	Other Capital Improvements	-	-				
008-008-5-730-13	Transfer to Street Dept	-	-				
<b>TOTAL EXPENSES</b>		<b>134,079.31</b>	<b>203,502.91</b>	<b>143,141.13</b>	<b>275,000.00</b>	<b>575,000.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>135,937.96</b>	<b>68,748.81</b>	<b>15,764.23</b>	<b>-</b>	<b>(300,000.00)</b>	use funds on hand

Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
050-000-4-311-10	Property Tax-General						
050-000-4-313-12	Non-Home Rule Sales Tax	1,402,969.03	1,458,084.66	732,700.95	1,410,000.00	1,410,000.00	
050-000-4-361-10	Interest Income	952.22	2,123.28	1,725.58	1,000.00		
050-000-4-371-10	Miscellaneous Revenue	117,424.97				125,000.00	Madison County Funding Broadway Resurfacing
050-000-4-381-25	Transfer from Street Bond Int	1,175,000.00	735,000.00				
<b>TOTAL REVENUE</b>		<b>2,696,346.22</b>	<b>2,195,207.94</b>	<b>734,426.53</b>	<b>1,411,000.00</b>	<b>1,537,500.00</b>	
050-050-5-110-00	Regular Salaries						
050-050-5-120-00	Overtime						
050-050-5-130-00	Benefits - Health & Life						
050-050-5-220-00	Legal / Attorney Fees						
050-050-5-230-00	Engineering / Consulting						
050-050-5-240-00	Training and Travel						
050-050-5-310-00	Telephone / Communications						
050-050-5-360-00	Equipment Maint And Repair						
050-050-5-360-10	Vehicle Maint/Repair						
050-050-5-390-00	Other Contractual Services		250.00				
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			123,732.50	105,000.00	167,500.00	
050-050-5-510-00	Land					50,000.00	
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			486.00			
050-050-5-540-10	Road Rehab - 20% NHR			9,677.69	1,195,000.00	1,260,000.00	
050-050-5-550-00	Other Capital Improvements						
050-050-5-550-50	Storm Drainage						
050-050-5-595-00	Depreciation Expenses	953,025.10	960,719.83				
050-050-5-610-00	Principal Payments						
050-050-5-620-00	Interest Payments	(11,730.72)	(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	1,197,000.00	743,004.00	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						
<b>TOTAL EXPENSES</b>		<b>2,138,394.38</b>	<b>1,695,275.68</b>	<b>401,494.19</b>	<b>1,835,000.00</b>	<b>2,012,500.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>557,951.84</b>	<b>499,932.26</b>	<b>332,932.34</b>	<b>(424,000.00)</b>	<b>(475,000.00)</b>	Hemlock funds carryover and possible Madison County funding for Broadway Streetscape

Street Bond and Interest

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
051-000-4-361-10	Interest Income	4,682.95	5,397.40	1,637.84			bond paid in full
051-000-4-371-10	Miscellaneous Revenue						
051-000-4-381-31	From 050 NHR Sales Tax	1,197,000.00	743,004.00				
<b>TOTAL REVENUE</b>		<b>1,201,682.95</b>	<b>748,401.40</b>	<b>1,637.84</b>	<b>-</b>	<b>-</b>	
051-051-5-390-00	Other Contractual Services						
051-051-5-610-00	Principal Payments						
051-051-5-620-00	Interest Payments	21,160.00	7,840.00				
051-051-5-630-00	Other Debt Services	318.00	450.50				
051-051-5-730-25	Transfer to Street Bond Const	1,175,000.00	735,000.00				
<b>TOTAL EXPENSES</b>		<b>1,196,478.00</b>	<b>743,290.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>REVENUE OVER EXPENSES</b>		<b>5,204.95</b>	<b>5,110.90</b>	<b>1,637.84</b>	<b>-</b>	<b>-</b>	

2010 Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 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						
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
052-052-5-110-00	Regular Salaries						
052-052-5-120-00	Overtime						
052-052-5-130-00	Benefits - Health & Life						
052-052-5-220-00	Legal / Attorney Fees						
052-052-5-230-00	Engineering / Consulting						
052-052-5-240-00	Training and Travel						
052-052-5-310-00	Telephone / Communications						
052-052-5-360-00	Equipment Maint And Repair						
052-052-5-360-10	Vehicle Maint/Repair						
052-052-5-390-00	Other Contractual Services						
052-052-5-410-00	Office Supplies						
052-052-5-420-00	Fuels For Vehicles/Equip						
052-052-5-430-00	Operating Supplies						
052-052-5-470-00	Minor Equipment						

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
052-052-5-505-00	Engineering For Capital						
052-052-5-510-00	Land						
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						
<b>TOTAL EXPENSES</b>		<b>143,500.55</b>	<b>143,500.55</b>	<b>-</b>			
<b>REVENUE OVER EXPENSES</b>		<b>(143,500.55)</b>	<b>(143,500.55)</b>	<b>-</b>			

2010 Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
053-053-4-381-10	Interest Income			346.74	500	500.00
053-053-4-381-31	From Street Bond Construction 050			267,498	535,000	535,000.00
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>	<b>267,844.74</b>	<b>535,500</b>	<b>535,500.00</b>
053-053-5-390-00	Other Contractual Services					
053-053-5-610-00	Principal Payments				381,787	362,923.00
053-053-5-620-00	Interest Payments				153,213	172,077.00
053-053-5-630-00	Other Debt Services					
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons					
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>535,000</b>	<b>535,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>-</b>	<b>-</b>	<b>267,844.74</b>	<b>500</b>	<b>500.00</b>

NHR Sales Tax  
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					75,000
Pavement Rehabilitation					
Broadway Resurfacing (Lemon to Laurel) Const. Eng.		25,000			
Oak Street Reconstruction Prelim. Eng.				135,000	
6th Street Reconstruction Prelim. Eng.			215,000		
6th Street Reconstruction Const. Eng.				50,000	
US 40/Hemlock and Frank Watson Prkwy Signalization	50,000				
IL 160 Shared Use Path Const. Eng.	30,000				
Broadway Streetscape Const. Eng.	50,000				
Broadway Streetscape ROW Documents-Negotiations	37,500				
<b>Total Engineering for Capital Account #505</b>	<b>167,500</b>	<b>25,000</b>	<b>215,000</b>	<b>185,000</b>	<b>75,000</b>
<b>Land Account #510</b>				50,000	
Oak Street Reconstruction ROW Acquisition				50,000	
Broadway Streetscape Property-Easement Acquisition	50,000				
Vulliet Road ROW Acquisition					50,000
Grandview Farms ROW purchase SW peripheral (Bellm Rd)		246,408	123,204		
<b>Total Land Account #510</b>	<b>50,000</b>	<b>246,408</b>	<b>123,204</b>	<b>0</b>	<b>50,000</b>
Grandview Farm Purchase option future expansion 50% of project costs to be paid 8/1/23 \$985,635.36 total. Sharing 50/50 with Electric					
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment Account #530</b>					
<b>Total Equipment Account #530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Road Rehab 20% NHR Account #540-10</b>					
Maintenance of Existing Streets by City Forces		25,000	25,000	25,000	25,000
Sidewalk Replacement		20,000	20,000	20,000	20,000
Pavement Rehabilitation					718,000
Oak Street Reconstruction				900,000	
Broadway Resurfacing (Lemon to Laurel)		300,000			
IL 160 Shared Use Path	290,000				
Broadway Streetscape	565,000				
US 40/Hemlock and Frank Watson Prkwy Signalization	405,000				
6th Street Reconstruction				516,000	
<b>Total Road Rehab 20% NHR Account #540-10</b>	<b>1,260,000</b>	<b>345,000</b>	<b>45,000</b>	<b>1,461,000</b>	<b>763,000</b>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Expenditures Projected</b>	<b>1,477,500</b>	<b>616,408</b>	<b>383,204</b>	<b>1,646,000</b>	<b>888,000</b>

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

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023 thru 01/2023	FY 2024 no increase	FY 2025 no increase
Revenue						
Utility Sales	\$ 2,764,776	\$ 2,719,228	\$ 2,760,016	\$ 2,801,417	\$ 2,801,417	\$ 2,801,417
Connection Fees	50,000	90,000	91,800	93,636	95,509	97,419
Misc Revenues	47,000	52,000	53,040	54,101	55,183	56,286
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 2,861,776</b>	<b>\$ 2,861,228</b>	<b>\$ 2,904,856</b>	<b>\$ 2,949,153</b>	<b>\$ 2,952,108</b>	<b>\$ 2,955,122</b>
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,432,510	2,432,044	2,469,128	2,506,780	2,511,854
Capital Expenditures Allocation	10%	286,178	286,123	290,486	294,915	295,512
Cash Reserve & Equip Repl Allocation	5%	143,089	143,061	145,243	147,458	147,756
Operating & Maintenance:						
Personnel - Admin	\$ 112,526	\$ 108,030	\$ 110,191	\$ 112,394	\$ 114,642	\$ 116,935
Personnel - WTP	399,750	430,000	438,600	447,372	456,319	465,446
Personnel - Distribution	367,000	435,500	444,210	453,094	462,156	471,399
Sub Total	879,276	973,530	993,001	1,012,861	1,033,118	1,053,780
Professional Svcs - Admin	227,170	229,553	234,144	238,827	243,603	248,476
Professional Svcs - WTP	11,200	11,200	11,424	11,652	11,886	12,123
Professional Svcs - Distribution	1,200	11,200	11,424	11,652	11,886	12,123
Sub Total	239,570	251,953	256,992	262,132	267,375	272,722
Contractual Svcs - Admin	78,608	87,200	88,944	90,723	92,537	94,388
Contractual Svcs - WTP	223,612	224,900	229,398	233,986	238,666	243,439
Contractual Svcs - Distribution	29,336	33,600	34,272	34,957	35,657	36,370
Sub Total	331,556	345,700	352,614	359,666	366,860	374,197
Supplies - Admin	1,850	2,400	2,448	2,497	2,547	2,598
Supplies - WTP	187,150	182,150	185,793	189,509	193,299	197,165
Supplies - Distribution	71,300	82,200	83,844	85,521	87,231	88,976
Sub Total	260,300	266,750	272,085	277,527	283,077	288,739
<b>Total O&amp;M Projected</b>	<b>1,710,702</b>	<b>1,837,933</b>	<b>1,874,692</b>	<b>1,912,185</b>	<b>1,950,429</b>	<b>1,989,438</b>
Capital Projection	809,279	1,070,979	919,279	914,279	769,279	669,279
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	0	350,000	182,000	172,000	64,000	1,000
Bond/Debt Payments	201000	201,000	200,352	200,645	200,718	199,571
Transfer to Economic Development	34450	11,102				
Transfer to Reserves / Surplus	106,000	90,000	91,800	93,636	95,509	97,419
Cash Expenditures	2,519,981	2,908,912	2,793,971	2,826,464	2,719,708	2,658,717
Transfers Out	341,450	302,102	292,152	294,281	296,227	296,990
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 2,861,431</b>	<b>\$ 3,211,014</b>	<b>\$ 3,086,123</b>	<b>\$ 3,120,745</b>	<b>\$ 3,015,935</b>	<b>\$ 2,955,707</b>
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 345	\$ 214	\$ 734	\$ 408	\$ 173	\$ 415

**WATER DEPARTMENT'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	59.8%	64.2%	64.5%	64.8%	66.1%	67.3%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.26	\$ 5.65	\$ 5.77	\$ 5.88	\$ 6.00	\$ 6.12
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.80	\$ 8.80	\$ 8.94	\$ 9.07	\$ 9.08	\$ 9.09
	1.8	3.5	3.2	3.2	3.1	3.0
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	201	187	183	180	176	173
Cash Balance at EOFY	\$ 940,437	\$ 940,651	\$ 941,385	\$ 941,793	\$ 941,966	\$ 942,381
Gallons sold for FY 2018/19	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900
Reserves Balance October 2019	\$ 2,757,815	\$ 2,497,815	\$ 2,407,615	\$ 2,329,251	\$ 2,360,760	\$ 2,457,179
Reserves will cover 45 days O & M Costs	210,908	226,594	231,126	235,749	240,464	245,273

**WATER FUND**

**O&M ALLOCATED BY DEPARTMENT**

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Revenue</b>							
Utility Sales	\$ 2,764,776	\$ 2,719,228	\$ 2,760,016	\$ 2,801,417	\$ 2,801,417	\$ 2,801,417	
Connection Fees	50,000	90,000	91,800	93,636	95,509	97,419	
Misc Revenues	47,000	52,000	53,040	54,101	55,183	56,286	
Operating Transfers In							
<b>Total Revenues Projected</b>	<b>\$ 2,861,776</b>	<b>\$ 2,861,228</b>	<b>\$ 2,904,856</b>	<b>\$ 2,949,153</b>	<b>\$ 2,952,108</b>	<b>\$ 2,955,122</b>	
<b>Revenue Allocation:</b>							
Operating & Maintenance Allocation	85%	2,432,510	2,432,044	2,469,128	2,506,780	2,509,292	2,511,854
Capital Expenditures Allocation	10%	286,178	286,123	290,486	294,915	295,211	295,512
Cash Reserve & Equip Repl Allocation	5%	143,089	143,061	145,243	147,458	147,605	147,756
<b>Operating &amp; Maintenance:</b>							
Personnel - Admin	\$ 112,526	\$ 108,030	\$ 110,191	\$ 112,394	\$ 114,642	\$ 116,935	
Professional Svcs - Admin	227,170	229,553	234,144	238,827	243,603	248,476	
Contractual Svcs - Admin	78,608	87,200	88,944	90,723	92,537	94,388	
Supplies - Admin	1,850	2,400	2,448	2,497	2,547	2,598	
Sub Total -Admin	420,154	427,183	435,727	444,441	453,330	462,397	
Personnel - WTP	399,750	430,000	438,600	447,372	456,319	465,446	
Professional Svcs - WTP	11,200	11,200	11,424	11,652	11,886	12,123	
Contractual Svcs - WTP	223,612	224,900	229,398	233,986	238,666	243,439	
Supplies - WTP	187,150	182,150	185,793	189,509	193,299	197,165	
Sub Total	821,712	848,250	865,215	882,519	900,170	918,173	
Personnel - Distribution	367,000	435,500	444,210	453,094	462,156	471,399	
Professional Svcs - Distribution	1,200	11,200	11,424	11,652	11,886	12,123	
Contractual Svcs - Distribution	29,336	33,600	34,272	34,957	35,657	36,370	
Supplies - Distribution	71,300	82,200	83,844	85,521	87,231	88,976	
Sub Total	468,836	562,500	573,750	585,225	596,930	608,868	
<b>Total O&amp;M Projected</b>	<b>1,710,702</b>	<b>1,837,933</b>	<b>1,874,692</b>	<b>1,912,185</b>	<b>1,950,429</b>	<b>1,989,438</b>	
<b>Capital Projection</b>	<b>809,279</b>	<b>1,070,979</b>	<b>919,279</b>	<b>914,279</b>	<b>769,279</b>	<b>669,279</b>	
Bond/Debt Proceeds	0	0	0	0	0	0	
Capital Reserve Transfer In	0	350,000	182,000	172,000	64,000	1,000	
Bond/Debt Payments	201,000	201,000	200,352	200,645	200,718	199,571	
Transfer to Economic Development	34,450	11,102					
Transfer to Reserves / Surplus	106,000	90,000	91,800	93,636	95,509	97,419	
<b>Cash Expenditures</b>	<b>2,519,981</b>	<b>2,908,912</b>	<b>2,793,971</b>	<b>2,826,464</b>	<b>2,719,708</b>	<b>2,658,717</b>	
<b>Transfers Out</b>	<b>341,450</b>	<b>302,102</b>	<b>292,152</b>	<b>294,281</b>	<b>296,227</b>	<b>296,990</b>	
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 2,861,431</b>	<b>\$ 3,211,014</b>	<b>\$ 3,086,123</b>	<b>\$ 3,120,745</b>	<b>\$ 3,015,935</b>	<b>\$ 2,955,707</b>	
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 345</b>	<b>\$ 214</b>	<b>\$ 734</b>	<b>\$ 408</b>	<b>\$ 173</b>	<b>\$ 415</b>	

**WATER DEPARTMENT'S CRITICAL MEASURES**

<b>Revenue Dedicated to O&amp;M will not exceed 70%</b>						
Actual Revenue Dedicated to O&M	59.8%	64.2%	64.5%	64.8%	66.1%	67.3%
<b>O &amp; M Cost per 1000 gallons sold will not exceed \$5.50</b>						
Actual Cost per 1,000 Gallons sold	\$ 5.26	\$ 5.65	\$ 5.77	\$ 5.88	\$ 6.00	\$ 6.12
<b>Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons</b>						
Actual Revenue per 1,000 Gallons	\$ 8.80	\$ 8.80	\$ 8.94	\$ 9.07	\$ 9.08	\$ 9.09
<b>Cash Balance will exceed 45 days of O&amp;M expenses</b>						
Actual Days of Cash Coverage	201	187	183	180	176	173
<b>Cash Balance at EOFY</b>	<b>\$ 940,437</b>	<b>\$ 940,651</b>	<b>\$ 941,385</b>	<b>\$ 941,793</b>	<b>\$ 941,966</b>	<b>\$ 942,381</b>
<b>Gallons sold for FY 2018-2019</b>	<b>325,061,900</b>	<b>325,061,900</b>	<b>325,061,900</b>	<b>325,061,900</b>	<b>325,061,900</b>	<b>325,061,900</b>
<b>Reserves Balance October 2019</b>	<b>\$ 2,757,815</b>	<b>\$ 2,497,815</b>	<b>\$ 2,407,615</b>	<b>\$ 2,329,251</b>	<b>\$ 2,360,760</b>	<b>\$ 2,457,179</b>
<b>Reserves will cover 45 days O &amp; M Costs</b>	<b>210,908</b>	<b>226,594</b>	<b>231,126</b>	<b>235,749</b>	<b>240,464</b>	<b>245,273</b>





Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
201-203-5-380-00	Building Maintenance	2,195.46	1,425.25	1,098.81	5,000.00	5,000.00	
201-203-5-390-00	Other Contractual Services	4,122.68	6,450.93	16,069.27	6,000.00	8,000.00	
201-203-5-390-23	Lab Testing	2,683.50	3,247.71	1,150.80	3,000.00	3,300.00	
201-203-5-390-50	Contractual Technological	928.92	694.62		1,000.00	800.00	
201-203-5-391-00	Technological IT	2,844.00	2,864.00	1,581.00	3,000.00	4,200.00	
201-203-5-420-00	Fuels For Vehicles/Equip	4,799.01	5,073.34	3,800.75	5,000.00	8,000.00	
201-203-5-430-00	Operating Supplies	42,469.76	54,441.12	38,322.90	46,000.00	50,000.00	
201-203-5-440-00	Safety & Uniform Supplies	1,430.87	1,443.66	2,030.04	500.00	1,500.00	
201-203-5-450-00	Maint/Repair Supplies	3,509.81	12,715.34	6,326.88	12,000.00	12,000.00	
201-203-5-460-00	Vehicle Maint Supplies	2,754.12	2,017.76	1,618.86	2,800.00	3,200.00	
201-203-5-470-00	Minor Equipment	9,488.03	5,166.81	5,169.19	5,000.00	7,500.00	
201-203-5-505-00	Engineering For Capital			11,093.23	30,000.00	40,000.00	
201-203-5-510-00	Land				-	-	
201-203-5-510-10	Right Of Way				-	-	
201-203-5-510-20	Easement				-	-	
201-203-5-520-00	Buildings & Structures			32,270.00	-	-	
201-203-5-530-00	Equipment			32,575.16	70,000.00	70,000.00	
201-203-5-530-60	Meters			97,413.26	265,000.00	620,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl				-	-	
201-203-5-550-00	Other Capital Improvements				-	-	
201-203-5-580-00	New Service Connections				-	-	
201-203-5-595-00	Depreciation Expenses				-	-	
<b>TOTAL EXPENSES</b>		<b>2,790,838.19</b>	<b>3,048,311.04</b>	<b>1,326,416.63</b>	<b>2,861,431.00</b>	<b>3,211,014.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(116,478.32)</b>	<b>(192,691.04)</b>	<b>129,184.97</b>	<b>345.00</b>	<b>214.00</b>	

**WATER SURPLUS**

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
205-000-4-361-10	Interest Income	16,525.93	40,075.05	17,477.74	22,500.00	35,000.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-81	From Water Fund	583,824.64	624,720.45	86,292.17	50,000.00	90,000.00	
<b>TOTAL REVENUE</b>		<b>600,350.57</b>	<b>664,795.50</b>	<b>103,769.91</b>	<b>72,500.00</b>	<b>125,000.00</b>	
205-205-5-730-22	Transfer To Water Fd					350,000.00	
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>600,350.57</b>	<b>664,795.50</b>	<b>103,769.91</b>	<b>72,500.00</b>	<b>(225,000.00)</b>	

**WATER DEPR / EQUIP REPLACEMENT**

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 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				
<b>TOTAL REVENUE</b>		<b>-</b>	<b>78,649.64</b>	<b>904.24</b>	<b>-</b>	<b>-</b>	
207-207-5-390-00	Other Contractual Services		23,322.50				
207-207-5-540-00	Lines, Roads Etc			5,301.92			
207-207-5-730-22	Transfer To Water Fd		104,436.97				
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>127,759.47</b>	<b>5,301.92</b>	<b>-</b>	<b>-</b>	Project will be completed by 4/30/19
<b>REVENUE OVER EXPENSES</b>		<b>-</b>	<b>(49,109.83)</b>	<b>(4,397.68)</b>	<b>-</b>	<b>-</b>	

**WATER ALT BND INT & RED**

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
208-000-4-361-10	Interest Income		(145.96)	168.38		300.00	
208-000-4-371-10	Miscellaneous Revenue						
208-000-4-381-81	From Water Fund		99,000.00	100,500.00	201,000.00	201,000.00	
<b>TOTAL REVENUE</b>		<b>-</b>	<b>98,854.04</b>	<b>100,668.38</b>	<b>201,000.00</b>	<b>201,300.00</b>	
208-208-5-610-00	Principal Payments		31,860.19	71,000.00	143,000.00	149,000.00	
208-208-5-620-00	Interest Payments			29,231.55	57,161.00	51,858.00	
208-208-5-630-00	Other Debt Services						
208-208-5-640-00	Transfer to Water Fund		72,000.00				
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>103,860.19</b>	<b>100,231.55</b>	<b>200,161.00</b>	<b>200,858.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>-</b>	<b>(5,006.15)</b>	<b>436.83</b>	<b>839.00</b>	<b>442.00</b>	

City of Highland, Illinois  
 Water Treatment Plant  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
Spillway Retaining Wall Repair		40,000			
<b>Total Engineering Account #505</b>	0	40,000	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
<b>Total Equipment Account #530</b>	0	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Spillway Retaining Wall Repair		300,000			
Heartland Conservatory Shared Costs	60,000	60,000	60,000		
Future Plant Construction	100,000	100,000	100,000	100,000	100,000
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
<b>Total Other Capital Improvements Account #550</b>	329,279	629,279	329,279	269,279	269,279
<b>Total Capital Expenditures Projected</b>	329,279	669,279	329,279	269,279	269,279

City of Highland, Illinois  
 Water Distribution  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
Keeven Water Line Replacement	25,000				
Water Main Replacements	15,000	30,000	30,000	30,000	30,000
<b>Total Engineering Account #505</b>	<u>40,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Equipment Account #530</b>					
Replace Pot Holing Machine			65,000		
Replace Boring Rig		150,000			
Replace Dump Truck			120,000		
Replace backhoe (50/50 share with sew coll)				100,000	
<b>Total Equipment Account #530</b>	<u>0</u>	<u>150,000</u>	<u>185,000</u>	<u>100,000</u>	<u>0</u>
<b>Meters Account #530-60</b>					
Auto Meter Reading	70,000	70,000	70,000	70,000	70,000
<b>Total Meters Account #530-60</b>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
<b>Lines, Roads, Etc Account #540</b>					
Keeven Water Line Replacement	315,000				
Raeber Water Commitment	30,000				
Water Main Replacements	275,000	0	300,000	300,000	300,000
<b>Total Lines, Roads, Etc Account #540</b>	<u>620,000</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Capital Expenditures Projected</b>	<u><u>730,000</u></u>	<u><u>250,000</u></u>	<u><u>585,000</u></u>	<u><u>500,000</u></u>	<u><u>400,000</u></u>

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

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Utility Sales	\$ 2,049,895	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424
Pretreatment Revenue	250,000	220,000	220,000	220,000	220,000	220,000
Connection Fees	100,000	75,000	75,000	75,000	75,000	75,000
Misc Income	14,500	30,000	30,000	30,000	30,000	30,000
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 2,414,395</b>	<b>\$ 2,394,424</b>	<b>\$ 2,394,424</b>	<b>\$ 2,394,424</b>	<b>\$ 2,394,424</b>	<b>\$ 2,394,424</b>

<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	2,052,236	2,035,260	2,035,260	2,035,260	2,035,260
Capital Expenditures Allocation	10%	241,439	239,442	239,442	239,442	239,442
Cash Reserve & Equip Repl Allocation	5%	120,720	119,721	119,721	119,721	119,721

<b>Operating &amp; Maintenance:</b>						
Personnel - Admin	\$ 104,550	\$ 108,280	\$ 111,528	\$ 114,874	\$ 118,320	\$ 121,870
Personnel - Collection	253,000	189,500	195,185	201,041	207,072	213,284
Personnel - WRF	373,500	400,500	412,515	424,890	437,637	450,766
Personnel - Pretreatment	0	0	-	-	-	-
Sub Total	731,050	698,280	719,228	740,805	763,029	785,920
Professional Svcs - Admin	172,161	175,924	179,442	183,031	186,692	190,426
Professional Svcs - Collection	800	800	816	832	849	866
Professional Svcs - WRF	5,000	2,000	2,040	2,081	2,122	2,165
Professional Svcs - Pretreatment	0	17,500	17,850	18,207	18,571	18,943
Sub Total	177,961	196,224	200,148	204,151	208,234	212,399
Contractual Svcs - Admin	75,608	83,130	84,793	86,488	88,218	89,983
Contractual Svcs - Collection	24,436	28,500	29,070	29,651	30,244	30,849
Contractual Svcs - WRF	218,676	219,100	223,482	227,952	232,511	237,161
Contractual Svcs - Pretreatment	5,250	6,500	6,630	6,763	6,898	7,036
Sub Total	323,970	337,230	343,975	350,854	357,871	365,029
Supplies - Admin	1,750	1,900	1,938	1,977	2,016	2,057
Supplies - Collection	38,400	56,500	57,630	58,783	59,958	61,157
Supplies - WRF	49,150	74,750	76,245	77,770	79,325	80,912
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	89,300	133,150	135,813	138,529	141,300	144,126
<b>Total O&amp;M Projected</b>	<b>1,322,281</b>	<b>1,364,884</b>	<b>1,399,164</b>	<b>1,434,340</b>	<b>1,470,435</b>	<b>1,507,474</b>

Capital Projection	8,743,000	5,979,700	115,000	310,000	100,000	310,000
Bond Debt Repayment Transfer Out	197,000	199,000	737,000	738,000	867,000	868,000
Bond/Debt Proceeds	8,050,000	5,250,000	0	22,000	23,000	23,500
Capital Reserve Transfer In	0	0	0	141,000	96,000	343,000
Transfer to Economic Development	25,650	8,231	0	0	0	0
Transfer to Reserves / Surplus	176,000	92,000	143,000	75,000	75,000	75,000

Cash Expenditures	10,065,281	7,344,584	1,514,164	1,744,340	1,570,435	1,817,474
Transfers Out	398,650	299,231	880,000	813,000	942,000	943,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 10,463,931</b>	<b>\$ 7,643,815</b>	<b>\$ 2,394,164</b>	<b>\$ 2,557,340</b>	<b>\$ 2,512,435</b>	<b>\$ 2,760,474</b>

<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>	<b>\$ 464</b>	<b>\$ 609</b>	<b>\$ 260</b>	<b>\$ 84</b>	<b>\$ 989</b>	<b>\$ 450</b>
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<b>SEWER DEPARTMENT'S CRITICAL MEASURES</b>						
<b>Revenue Dedicated to O&amp;M will not exceed 65%</b>						
Actual Revenue Dedicated to O&M	54.8%	57.0%	58.4%	59.9%	61.4%	63.0%
<b>O &amp; M Cost per 1000 gallons sold will not exceed \$ 5.50</b>						
Actual Cost per 1,000 Gallons sold	\$ 5.45	\$ 5.62	\$ 5.77	\$ 5.91	\$ 6.06	\$ 6.21
<b>Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons</b>						
Actual Revenue per 1,000 Gallons	\$ 9.95	\$ 9.87	\$ 9.87	\$ 9.87	\$ 9.87	\$ 9.87
	4.5	4.25	4.1	3.96	3.81	3.66
<b>Cash Balance will exceed 45 days of O&amp;M expenses</b>						
Actual Days of Cash Coverage	291	282	275	268	262	256
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,582	\$ 1,053,842	\$ 1,053,925	\$ 1,054,915	\$ 1,055,365
Gallons billed for FY 2018-2019	242,658,200	242,658,200	242,658,200	242,658,200	242,658,200	242,658,200
Reserves Balance October 2019	\$1,593,559	\$1,685,559	\$1,828,559	\$1,762,559	\$1,741,559	\$1,473,559
Debt Reserves Required IEPA			\$540,000	\$540,000	\$668,000	\$668,000
Available Reserves			\$1,288,559	\$1,222,559	\$1,073,559	\$805,559
<b>Reserves to Cover 45 days O&amp;M Costs</b>	<b>\$163,021</b>	<b>\$168,273</b>	<b>\$172,500</b>	<b>\$176,836</b>	<b>\$181,286</b>	<b>\$185,853</b>

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

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Utility Sales	\$ 2,049,895	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424
Pretreatment Revenue	250,000	220,000	220,000	220,000	220,000	220,000
Connection Fees	100,000	75,000	75,000	75,000	75,000	75,000
Interest Income	14,500	30,000	30,000	30,000	30,000	30,000
Operating Transfers In	0	0	0	0	0	0
<b>Total Revenues Projected</b>	<b>\$ 2,414,395</b>	<b>\$ 2,394,424</b>	<b>\$ 2,394,424</b>	<b>\$ 2,394,424</b>	<b>\$ 2,394,424</b>	<b>\$ 2,394,424</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	2,052,236	2,035,260	2,035,260	2,035,260	2,035,260
Capital Expenditures Allocation	10%	241,439	239,442	239,442	239,442	239,442
Cash Reserve & Equip Repl Allocation	5%	120,720	119,721	119,721	119,721	119,721
<b>Operating &amp; Maintenance:</b>						
Personnel - Admin	\$ 104,550	\$ 108,280	\$ 111,528	\$ 114,874	\$ 118,320	\$ 121,870
Professional Svcs - Admin	172,161	175,924	179,442	183,031	186,692	190,426
Contractual Svcs - Admin	75,608	83,130	84,793	86,488	88,218	89,983
Supplies - Admin	1,750	1,900	1,938	1,977	2,016	2,057
Sub Total	354,069	369,234	377,701	386,371	395,247	404,335
Personnel - Collection	253,000	189,500	195,185	201,041	207,072	213,284
Professional Svcs - Collection	800	800	816	832	849	866
Contractual Svcs - Collection	24,436	28,500	29,070	29,651	30,244	30,849
Supplies - Collection	38,400	56,500	57,630	58,783	59,958	61,157
Sub Total	316,636	275,300	282,701	290,307	298,123	306,157
Personnel - WRF	373,500	400,500	412,515	424,890	437,637	450,766
Professional Svcs - WRF	5,000	2,000	2,040	2,081	2,122	2,165
Contractual Svcs - WRF	218,676	219,100	223,482	227,952	232,511	237,161
Supplies - WRF	49,150	74,750	76,245	77,770	79,325	80,912
Sub Total	646,326	696,350	714,282	732,693	751,596	771,004
Personnel - Pretreatment	0	0	-	-	-	-
Professional Svcs - Pretreatment	0	17,500	17,850	18,207	18,571	18,943
Contractual Svcs - Pretreatment	5,250	6,500	6,630	6,763	6,898	7,036
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	5,250	24,000	24,480	24,970	25,469	25,978
<b>Total O&amp;M Projected</b>	<b>1,322,281</b>	<b>1,364,884</b>	<b>1,399,164</b>	<b>1,434,340</b>	<b>1,470,435</b>	<b>1,507,474</b>
Capital Projection	8,743,000	5,979,700	115,000	310,000	100,000	310,000
Bond Debt Repayment Transfer Out	197,000	199,000	737,000	738,000	867,000	868,000
Bond/Debt Proceeds	8,050,000	5,250,000	0	22,000	23,000	23,500
Capital Reserve Transfer In	0	0	0	141,000	96,000	343,000
Transfer to Economic Development	25,650	8,231	-	-	-	-
Transfer to Reserves / Surplus	176,000	92,000	143,000	75,000	75,000	75,000
Cash Expenditures	10,065,281	7,344,584	1,514,164	1,744,340	1,570,435	1,817,474
Transfers Out	398,650	299,231	880,000	813,000	942,000	943,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 10,463,931</b>	<b>\$ 7,643,815</b>	<b>\$ 2,394,164</b>	<b>\$ 2,557,340</b>	<b>\$ 2,512,435</b>	<b>\$ 2,760,474</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>						
	\$ 464	\$ 609	\$ 260	\$ 84	\$ 989	\$ 450

**SEWER DEPARTMENT'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	54.8%	57.0%	58.4%	59.9%	61.4%	63.0%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.45	\$ 5.44	\$ 5.58	\$ 5.72	\$ 5.86	6.01
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.95	\$ 9.55	\$ 9.55	\$ 9.55	\$ 9.55	9.55
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	291	282	275	268	262	256
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,582	\$ 1,053,842	\$ 1,053,925	\$ 1,054,915	\$ 1,055,365
Gallons billed for FY 2018-2019	242,658,200	250,721,600	250,721,600	250,721,600	250,721,600	250,721,600
Reserves Balance October 2019	\$1,593,559	\$1,685,559	\$1,828,559	\$1,762,559	\$1,741,559	\$1,473,559
Debt Reserves Required IEPA			\$540,000	\$540,000	\$668,000	\$668,000
Available Reserves			\$1,288,559	\$1,222,559	\$1,073,559	\$805,559
Reserves to Cover 45 days O&M Costs	\$163,021	\$168,273	\$172,500	\$176,836	\$181,286	\$185,853

SEWER FUND

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2020-21 Budget	Comments
				6 months 10/31/19	FY 2019-20 Budget		
301-000-4-344-41	Pre-Treatment Revenue	230,127.50	241,165.47	100,441.44	250,000.00	220,000.00	
301-000-4-346-10	Sales / Extra Sales	1,911,631.48	1,959,866.71	1,009,475.34	2,049,895.00	2,069,424.00	
301-000-4-346-20	Gain On Sale Of Assets						
301-000-4-346-30	Connection Fees	38,265.00	76,530.00	81,330.13	100,000.00	75,000.00	
301-000-4-361-10	Interest Income	9,857.33	19,886.10	8,763.23	12,000.00	15,000.00	
301-000-4-371-10	Misc Revenue	30,684.32	11,233.59	6,843.71	2,500.00	15,000.00	
301-000-4-371-15	Grants						
301-000-4-371-18	Note Payable Proceeds				8,050,000.00	5,250,000.00	SRF loan reimburse plant and trunk main
301-000-4-371-90	Overpayments						
301-000-4-381-50	From Sewer Surplus/Repl	525,000.00					
301-000-4-381-51	From TIF #2 Bond Proceeds						
301-000-4-381-78	From Sewer Construction						
<b>TOTAL REVENUE</b>		<b>2,745,565.63</b>	<b>2,308,681.87</b>	<b>1,206,853.85</b>	<b>10,464,395.00</b>	<b>7,644,424.00</b>	

SEWER ADMIN

301-301-5-110-00	Regular Salaries	84,866.87	71,538.02	39,290.44	84,000.00	89,000.00	
301-301-5-120-00	Overtime	536.50	542.67	812.30	1,000.00	1,000.00	
301-301-5-130-00	Benefits - Health & Life	10,712.78	11,409.42	5,751.12	13,500.00	13,500.00	
301-301-5-131-00	Benefits - Other						
301-301-5-140-00	Social Security	1,314.73	1,450.71	571.42	2,500.00	2,000.00	
301-301-5-150-00	Retirement	2,009.77	1,869.30	810.51	3,500.00	2,750.00	
301-301-5-160-00	Unemployment Ins						
301-301-5-170-00	Salary/Car Allowance	25.86	25.81	11.71	50.00	30.00	
301-301-5-210-00	Auditing	500.00	500.00		500.00	500.00	
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	5,000.00	
301-301-5-240-00	Training And Travel	1,534.78	864.94	441.62	1,500.00	2,000.00	
301-301-5-250-00	Admin Exp To General Admin	156,828.00	159,960.00	81,582.00	163,161.00	166,424.00	
301-301-5-260-00	Waste Removal						
301-301-5-310-00	Telephone / Communications	193.78	254.26	63.98	250.00	300.00	
301-301-5-320-00	Postage	2.91	9.88		50.00	30.00	
301-301-5-330-00	Utilities	1,920.76	2,295.14	676.75	2,000.00	2,000.00	
301-301-5-340-00	Rentals And Leases	921.23	999.76	691.64	1,000.00	1,200.00	
301-301-5-350-00	Insurance	49,018.86	48,881.42	10,426.25	47,500.00	47,500.00	
301-301-5-360-00	Equipment Maint And Repair		30.75				
301-301-5-360-10	Vehicle Maint/Repair		59.15		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	16,509.72	16,621.44	8,067.86	20,000.00	20,000.00	
301-301-5-390-37	Utility Assist.To Agencies	3,155.14			-		
301-301-5-390-50	Contractual/Technological	7,936.74	7,534.02	7,800.10	808.00	8,000.00	
301-301-5-391-00	Technological IT	2,958.05	3,944.80	1,615.82	3,000.00	3,100.00	
301-301-5-410-00	Office Supplies	19.98	113.92		100.00	200.00	
301-301-5-420-00	Fuels For Vehicles/Equip				500.00	-	
301-301-5-430-00	Operating Supplies	280.24	344.66	285.85	500.00	500.00	
301-301-5-440-00	Safety & Uniform Supplies	63.00		43.19	100.00	100.00	
301-301-5-450-00	Maint/Repair Supplies		24.99				
301-301-5-460-00	Vehicle Maint Supplies		80.75		50.00	100.00	
301-301-5-470-00	Minor Equipment		980.30		500.00	1,000.00	
301-301-5-520-00	Buildings & Structures						
301-301-5-530-00	Equipment						
301-301-5-550-00	Other Capital Improvements					11,700.00	Vehicle Replacement for Resident Engineer (1/3 split admin acct)
301-301-5-595-00	Depreciation Expenses	691,520.59	307,162.42				
301-301-5-650-00	Prior Year Adjustment						
301-301-5-730-24	Transfer To Sewer Surplus	38,265.00	601,530.00	81,330.13	176,000.00	92,000.00	
301-301-5-730-31	Transfer to WRF Loan Payment	451,110.00					
301-301-5-730-39	Trans To 004/Util Facility						
301-301-5-730-41	Transfer To Sewer Constr	200,004.00	197,004.00	98,502.00	197,000.00	199,000.00	
301-301-5-730-54	Transfer to Economic Development		23,400.00		25,650.00	8,231.00	
301-301-5-810-00	Bad Debt	5,497.25	(71.60)	(63.42)			
301-301-5-820-00	Econ Dev Incentive Disc.						

SEWER COLLECTION

301-303-5-110-00	Regular Salaries	125,402.98	132,744.74	62,373.75	193,000.00	140,000.00	Add'l employee is paid from water
301-303-5-120-00	Overtime	7,129.95	8,041.25	3,648.01	7,500.00	7,500.00	
301-303-5-130-00	Benefits - Health & Life	15,307.08	14,826.37	6,042.40	21,000.00	16,000.00	
301-303-5-131-00	Benefits - Other						
301-303-5-140-00	Social Security	9,904.07	10,488.98	4,927.79	15,500.00	11,000.00	
301-303-5-150-00	Retirement	14,383.91	13,816.76	5,566.79	16,000.00	15,000.00	
301-303-5-160-00	Unemployment Ins						
301-303-5-230-00	Engineering / Consulting	6,587.62					
301-303-5-240-00	Training And Travel	658.00	379.50		800.00	800.00	
301-303-5-260-00	Waste Removal						
301-303-5-310-00	Telephone / Communications	463.53	598.75	322.96	1,236.00	1,000.00	
301-303-5-330-00	Utilities	5,477.24	5,958.46	2,095.17	5,500.00	6,000.00	
301-303-5-340-00	Rentals And Leases						
301-303-5-350-10	Insurance Claims						
301-303-5-360-00	Equipment Maint And Repair	2,286.44	1,266.50	256.44	1,400.00	1,400.00	
301-303-5-360-10	Vehicle Maint/Repair	681.65	2,916.00	(264.55)	500.00	1,000.00	
301-303-5-380-00	Building Maintenance	2,195.48	1,425.25	1,098.83	500.00	2,000.00	
301-303-5-390-00	Other Contractual Services	10,517.12	11,281.36	7,484.95	12,000.00	12,000.00	
301-303-5-390-50	Contractual/Technological	928.93	794.61		300.00	900.00	
301-303-5-391-00	Technological IT	2,530.55	2,871.00	1,648.00	3,000.00	4,200.00	
301-303-5-420-00	Fuels For Vehicles/Equip	4,798.98	5,073.28	3,800.75	5,400.00	8,000.00	
301-303-5-430-00	Operating Supplies	11,058.69	10,426.51	10,549.08	11,000.00	20,000.00	
301-303-5-440-00	Safety & Uniform Supplies	1,418.77	1,278.33	2,130.60	1,500.00	3,000.00	
301-303-5-450-00	Maint/Repair Supplies	1,639.85	4,482.04	4,773.76	5,000.00	8,000.00	
301-303-5-460-00	Vehicle Maint Supplies	2,440.67	2,041.62	1,532.15	2,500.00	3,000.00	
301-303-5-470-00	Minor Equipment	5,202.42	5,495.25	2,137.17	13,000.00	14,500.00	2-laptops 1-desktop split w/water
301-303-5-470-70	Minor Eq./New Service Conn						
301-303-5-505-00	Engineering For Capital				60,000.00	80,000.00	
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			150,480.00			
301-303-5-540-00	Lines Roads Etc - New/Repl						
301-303-5-550-00	Other Capital Improvements				3,600,000.00	2,928,000.00	
301-303-5-595-00	Depreciation Expenses						
301-303-5-620-00	Interest Expense						

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
<b>WATER RECLAMATION FACILITY</b>							
301-304-5-110-00	Regular Salaries	266,843.99	277,501.22	137,162.83	295,000.00	301,500.00	
301-304-5-120-00	Overtime	7,878.38	6,091.77	1,807.16	7,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	21,981.77	25,361.80	12,195.72	20,000.00	32,000.00	
301-304-5-131-00	Benefits - Other						
301-304-5-140-00	Social Security	20,493.55	20,743.50	10,101.40	24,000.00	24,000.00	
301-304-5-150-00	Retirement	29,807.58	27,936.56	11,701.25	27,000.00	35,500.00	
301-304-5-160-00	Unemployment Ins						
301-304-5-220-00	Legal / Attorney Fees				3,000.00		
301-304-5-230-00	Engineering / Consulting			6,000.00			
301-304-5-240-00	Training And Travel	760.00	1,213.33	151.66	2,000.00	2,000.00	
301-304-5-310-00	Telephone / Communications	953.51	766.80	318.54	1,500.00	2,200.00	on-call phone, lift sta cells, aircards
301-304-5-320-00	Postage	1,604.80	228.27	162.68	100.00	250.00	
301-304-5-330-00	Utilities	128,563.85	129,261.82	64,460.45	130,000.00	130,000.00	
301-304-5-330-22	Utilities - Lift Station	2,678.20	2,705.76	1,759.45	3,000.00	3,750.00	
301-304-5-340-00	Rentals And Leases				5,000.00	5,000.00	
301-304-5-360-00	Equipment Maint And Repair	26,602.13	15,267.93	11,125.29	20,000.00	15,000.00	
301-304-5-360-10	Vehicle Maint/Repair	2,767.36	4,563.31	988.57	4,500.00	2,500.00	
301-304-5-370-00	Transportation Reimburse						
301-304-5-380-00	Building Maintenance	9,257.01	636.65	225.00	2,500.00	1,000.00	
301-304-5-390-00	Other Contractual Services	29,307.78	25,075.17	40,378.57	32,500.00	32,500.00	
301-304-5-390-23	Lab Testing	8,506.00	8,499.81	4,940.67	10,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	1,950.66	2,964.33	795.80	576.00	3,600.00	HCS including lift stations
301-304-5-391-00	Technological IT	8,531.00	7,997.00	4,740.00	9,000.00	13,300.00	
301-304-5-410-00	Office Supplies						
301-304-5-420-00	Fuels For Vehicles/Equip	4,545.54	3,355.34	1,743.88	5,500.00	4,000.00	
301-304-5-430-00	Operating Supplies	5,643.13	5,619.20	6,081.27	7,500.00	9,000.00	Increased for NPDES test supplies
301-304-5-430-22	Trees-Purchase&Supplies						
301-304-5-440-00	Safety & Uniform Supplies	2,260.48	2,173.47	262.95	2,500.00	2,000.00	
301-304-5-450-00	Maint/Repair Supplies	13,588.07	14,638.39	2,042.72	15,000.00	15,000.00	
301-304-5-460-00	Vehicle Maint Supplies	700.19	364.38	20.62	1,250.00	750.00	
301-304-5-470-00	Minor Equipment	15,989.71	18,273.91	696.19	4,900.00	24,000.00	Sampler/Software/Loader Bucket/computers
301-304-5-490-00	General Fuel/Chemical Sup	6,030.50	14,996.09	6,718.86	12,500.00	20,000.00	
301-304-5-505-00	Engineering For Capital			109,454.97	-	-	
301-304-5-510-00	Land				-	-	
301-304-5-520-00	Buildings & Structures				-	-	
301-304-5-530-00	Equipment				83,000.00	160,000.00	
301-304-5-540-00	Lines Roads Etc - New/Repl			20,380.00	-	-	
301-304-5-550-00	Other Capital Improvements			793,445.14	5,000,000.00	2,800,000.00	
301-304-5-595-00	Depreciation Expenses						
301-304-5-730-24	Transfer To Sewer Surplus						

<b>SEWER PRETREATMENT</b>							
301-305-5-110-00	Regular Salaries	23,837.99	24,239.84	670.56	-	-	
301-305-5-120-00	Overtime						
301-305-5-130-00	Benefits - Health & Life	2,020.69	2,109.95		-	-	
301-305-5-131-00	Benefits - Other						
301-305-5-140-00	Social Security	1,821.73	1,852.42	51.29	-	-	
301-305-5-150-00	Retirement	2,586.80	2,388.27	56.45	-	-	
301-305-5-160-00	Unemployment Ins						
301-305-5-220-00	Legal / Attorney Fees					2,500.00	Respond to Pretreatment Desk Audit
301-305-5-230-00	Engineering / Consulting					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	400.47	407.92	177.92	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	1,739.00			500.00	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	2,066.00	2,032.00		4,250.00	5,500.00	
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	1,399.00					
301-305-5-530-00	Equipment						
301-305-5-550-00	Other Capital Improvements						
301-305-5-595-00	Depreciation Expenses						
<b>TOTAL EXPENSES</b>		<b>2,611,837.34</b>	<b>2,354,683.20</b>	<b>1,860,839.73</b>	<b>10,463,931.00</b>	<b>7,643,815.00</b>	

<b>REVENUE OVER EXPENSES</b>		<b>133,728.29</b>	<b>(46,001.33)</b>	<b>(653,985.88)</b>	<b>464.00</b>	<b>609.00</b>	
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**SEWER SURPLUS**

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
307-000-4-361-10	Interest Income	13,010.22	22,333.87	9,149.85	15,000.00	20,000.00
307-000-4-371-10	Miscellaneous Revenue					
307-000-4-381-82	From Sewer Fund	38,265.00	601,530.00	81,330.13	176,000.00	92,000.00
<b>TOTAL REVENUE</b>		<b>51,275.22</b>	<b>623,863.87</b>	<b>90,479.98</b>	<b>191,000.00</b>	<b>112,000.00</b>
307-307-5-730-19	Transfer To Sewer Fd	525,000.00	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>525,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE OVER EXPENSES</b>		<b>(473,724.78)</b>	<b>623,863.87</b>	<b>90,479.98</b>	<b>191,000.00</b>	<b>112,000.00</b>

**WATER RECLAMATION REPAYMENT FUND**

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
308-000-4-361-10	Interest Income	482.73	149.34	1,080.21		500.00
308-000-4-371-10	Miscellaneous Revenue					
308-000-4-371-16	Loan Proceeds			778,288.10		
308-000-4-381-10	From General Admin Fund					
308-000-4-381-82	From Sewer Fund	451,110.00				
<b>TOTAL REVENUE</b>		<b>451,592.73</b>	<b>149.34</b>	<b>779,368.31</b>	<b>-</b>	<b>500.00</b>

308-308-5-610-00 Principal Payments



Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
308-308-5-620-00	Interest Payments	7,512.36					
308-308-5-630-00	Other Debt Services						
<b>TOTAL EXPENSES</b>		<b>7,512.36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>REVENUE OVER EXPENSES</b>		<b>444,080.37</b>	<b>149.34</b>	<b>779,368.31</b>	<b>-</b>	<b>500.00</b>	

**SEWER BOND CONSTRUCTION**

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 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	200,004.00	197,004.00	98,502.00	197,000.00	199,000.00
<b>TOTAL REVENUE</b>		<b>200,004.00</b>	<b>197,004.00</b>	<b>98,502.00</b>	<b>197,000.00</b>	<b>199,000.00</b>
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			120,000.00	120,000.00	125,000.00
309-309-5-620-00	Interest Payments	81,462.99	78,473.00	39,272.50	76,985.00	73,800.00
309-309-5-630-00	Other Debt Services	150.00	150.00			
<b>TOTAL EXPENSES</b>		<b>216,537.46</b>	<b>213,547.47</b>	<b>159,272.50</b>	<b>196,985.00</b>	<b>198,800.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>(16,533.46)</b>	<b>(16,543.47)</b>	<b>(60,770.50)</b>	<b>15.00</b>	<b>200.00</b>

City of Highland, Illinois  
Sewer Collection  
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25	
<b>Engineering for Capital Account #505</b>						
CIPP Projects (remaining clay pipe in system)	30,000		10,000		10,000	
Trunk Main Rehabilitation-Prelim. Eng.	50,000					(SRF loan reimbursable)
<b>Total Engineering Account #505</b>	<b>80,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	
<b>Land Account #510</b>						
<b>Total Land Account #510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Building Account #520</b>						
<b>Total Building Account #520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Equipment Account #530</b>						
Replace backhoe (50/50 share with water dist)				100,000		
<b>Total Equipment Account #530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	
<b>Lines, Roads, Etc Account #540</b>						
Trunk Main Rehabilitation	2,400,000					(SRF loan reimbursable)
CIPP Projects (remaining clay pipe in system)	528,000	0	300,000	0	300,000	
<b>Total Lines, Roads, Etc Account #540</b>	<b>2,928,000</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	
<b>Other Capital Improvements Account #550</b>						
<b>Total Other Capital Improvements Account #550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Capital Expenditures Projected</b>	<b>3,008,000</b>	<b>0</b>	<b>310,000</b>	<b>100,000</b>	<b>310,000</b>	

City of Highland, Illinois  
 Water Reclamation Facility  
 20/21 thru 24/25

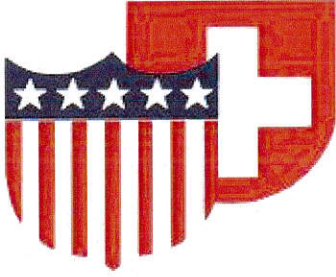
PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
Total Engineering for Capital Account #505	0	0	0	0	0
<b>Land Account #510</b>					
Total Land Account #510	0	0	0	0	0
<b>Building Account #520</b>					
Total Building Account #520	0	0	0	0	0
<b>Equipment Account #530</b>					
Replace Wheel Loader (60-40 split with S&A)	60,000				
Replace 2005 Bobcat Skid Loader with Compact Wheel Loader	100,000				
Replace 2000 H&S All Purpose Spreader		65,000			
Replace 2006 Brown Bear Paddle Aerator		50,000			
Total Equipment Account #530	160,000	115,000	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Plant Improvements and Upgrades	2,800,000				
Total Other Capital Improvements Account #550	2,800,000				
Total Capital Expenditures Projected	2,960,000	115,000	0	0	0

# CITY OF HIGHLAND



ELECTRIC & FIBER



# City of Highland

## *Electric Fund*

Dan Cook, Director of Electric

### 2020-2021 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 88%.
- 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. Complete deployment of Smart Grid Technology to allow all electric meters to be remotely read from the desktop.
2. Provide customers with portal allowing them to monitor their own electric usage and set alarms to be proactive and reduce complaint calls.
3. Purchase a new GPS unit for collection of data used in keeping our GIS maps updated.
4. Continue to validate current revenue stream thru testing and repair of large Commercial/industrial metering systems.

5. Replace hanging Christmas decorations on Broadway to coincide with Broadway Beautification Project.
6. Upgrade some additional Christmas lights on the square to LED bulbs.

Electric Production Goals:

1. Repair leaking roof on main power plant building.
2. Replace broken louver vents in Nordberg room with new power controlled vents resolving both water leak issues and improving energy efficiency.
3. Replace one pickup truck.
4. Purchase Sonetics headset system to allow generator operators to communicate while generating, improving safety conditions.
5. Purchase two replacement Catalysts for the CAT generators, the original spares were used during our EPA testing this year to replace two failing catalysts.

Electric Distribution Goals:

1. Complete deployment of Smart Grid meters.
2. Install Bellm Road Cross Tie to add flexibility and improve reliability.
3. Continue Pole Inspection to identify “Bad” poles and replace where necessary (20% of total poles in system).
4. Purchase an additional Tree Truck and chipper and add 1 more tree trimmer.
5. Perform preventative Maintenance on Eastside Substation Tap Changer.
6. Purchase a Thumper/Radar Machine for locating UG faults.
7. Hire contractors to install 34.5 KV circuit breakers.
8. Hire contractors to replace aerial banks at Weinheimer and Sharpshooters.
9. Replace light poles along Broadway to coincide with Broadway Beautification Project.
10. Install permanent lighting along Sharpshooters trail.

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

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 15,090,193	\$ 15,826,910	\$ 16,222,583	\$ 16,628,148	\$ 17,043,852	\$ 17,469,948
Connection Fees	35,000	35,000	35,000	35,000	35,000	35,000
Misc Revenues	1,096,298	107,604	107,604	107,604	107,604	107,604
<b>Total Revenues Projected</b>	<b>\$ 16,221,491</b>	<b>\$ 15,969,514</b>	<b>\$ 16,365,187</b>	<b>\$ 16,770,752</b>	<b>\$ 17,186,456</b>	<b>\$ 17,612,552</b>
Revenue Allocation:						
Operating & Maintenance Allocation	85%	13,788,267	13,574,087	13,910,409	14,255,139	14,608,488
Capital Expenditures Allocation	10%	1,622,149	1,596,951	1,636,519	1,677,075	1,761,255
Cash Reserve & Equip Repl Allocation	5%	811,075	798,476	818,259	838,538	880,628
Operating & Maintenance:						
Personnel - Admin	\$ 464,130	\$ 500,780	\$ 513,300	\$ 526,133	\$ 539,286	\$ 552,768
Professional Svcs - Admin	796,223	821,157	837,580	854,332	871,419	888,847
Contractual Svcs - Admin	385,000	388,850	396,627	404,560	412,651	420,904
Supplies - Admin	16,500	18,700	19,261	19,839	20,434	21,047
Sub Total Admin	1,661,853	1,729,487	1,766,768	1,804,864	1,843,790	1,883,566
Personnel - Production	147,000	156,500	161,195	166,031	171,012	176,142
Professional Svcs - Production	35,500	25,500	26,010	26,530	27,061	27,602
Contractual Svcs - Production	9,772,492	10,017,034	10,217,375	10,421,723	10,630,157	10,842,760
Supplies - Production	92,350	80,400	82,812	85,296	87,855	90,491
Sub Total Production	10,047,342	10,279,434	10,487,392	10,699,580	10,916,085	11,136,995
Personnel - Distribution	1,233,500	1,342,200	1,382,466	1,423,940	1,466,658	1,510,658
Professional Svcs - Distribution	50,000	50,000	51,000	52,020	53,060	54,121
Contractual Svcs - Distribution	103,500	154,025	157,106	160,248	163,453	166,722
Supplies - Distribution	177,500	191,000	196,730	202,632	208,711	214,972
Sub Total Distribution	1,564,500	1,737,225	1,787,302	1,838,840	1,891,882	1,946,473
<b>Total O&amp;M Projected</b>	<b>13,273,695</b>	<b>13,746,146</b>	<b>14,041,462</b>	<b>14,343,284</b>	<b>14,651,757</b>	<b>14,967,034</b>
Capital Projection	2,184,564	1,293,564	1,166,864	1,143,564	658,564	398,564
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	190,867	60,593	60,000	60,000	60,000	60,000
Transfer to Reserves / Surplus	572,000	869,000	1,096,000	1,223,000	1,816,000	2,186,000
Cash Expenditures	15,458,259	15,039,710	15,208,326	15,486,848	15,310,321	15,365,598
Transfers Out	762,867	929,593	1,156,000	1,283,000	1,876,000	2,246,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 16,221,126</b>	<b>\$ 15,969,303</b>	<b>\$ 16,364,326</b>	<b>\$ 16,769,848</b>	<b>\$ 17,186,321</b>	<b>\$ 17,611,598</b>
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 365	\$ 211	\$ 861	\$ 904	\$ 135	\$ 954

<b>ELECTRIC FUND'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	81.8%	86.1%	85.8%	85.5%	85.3%	85.0%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.4%	12.5%	12.6%	12.6%	12.7%	12.7%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1234	0.1185	0.1185	0.1185	0.1184	0.1184
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1010	0.1020	0.1017	0.1013	0.1010	0.1006
Operating Income will exceed .010 cents per KWH	0.0224	0.0165	0.0168	0.0172	0.0174	0.0178
Projected KWH per Year with 2.5% increase over Actual 2018-2019 KWH	131,460,977	134,747,501	138,116,189	141,569,094	145,108,321	148,736,029
Reserves Balance October 2019	\$7,015,556	\$7,884,556	\$8,980,556	\$10,203,556	\$12,019,556	\$14,205,556
Reserves to Cover 45 days O&M Costs	\$1,636,483	\$1,694,730	\$1,731,139	\$1,768,350	\$1,806,381	\$1,845,251

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY						

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 15,090,193	15,826,910	16,222,583	16,628,148	17,043,852	17,469,948
Connection Fees	35,000	35,000	35,000	35,000	35,000	35,000
Misc Revenues	1,096,298	107,604	107,604	107,604	107,604	107,604
<b>Total Revenues Projected</b>	<b>\$ 16,221,491</b>	<b>\$ 15,969,514</b>	<b>\$ 16,365,187</b>	<b>\$ 16,770,752</b>	<b>\$ 17,186,456</b>	<b>\$ 17,612,552</b>

Revenue Allocation:						
Operating & Maintenance Allocation	85%	13,788,267	13,574,087	13,910,409	14,255,139	14,608,488
Capital Expenditures Allocation	10%	1,622,149	1,596,951	1,636,519	1,677,075	1,718,646
Cash Reserve & Equip Repl Allocation	5%	811,075	798,476	818,259	838,538	859,323

Operating & Maintenance:						
Personnel - Admin	\$ 464,130	\$ 500,780	\$ 513,300	\$ 526,133	\$ 539,286	\$ 552,768
Personnel - Production	147,000	156,500	161,195	166,031	171,012	176,142
Personnel - Distribution	1,233,500	1,342,200	1,382,466	1,423,940	1,466,658	1,510,658
Sub Total	<u>1,844,630</u>	<u>1,999,480</u>	<u>2,056,961</u>	<u>2,116,104</u>	<u>2,176,956</u>	<u>2,239,568</u>
Professional Svcs - Admin	796,223	821,157	837,580	854,332	871,419	888,847
Professional Svcs - Production	35,500	25,500	26,010	26,530	27,061	27,602
Professional Svcs - Distribution	50,000	50,000	51,000	52,020	53,060	54,121
Sub Total	<u>881,723</u>	<u>896,657</u>	<u>914,590</u>	<u>932,882</u>	<u>951,540</u>	<u>970,570</u>
Contractual Svcs - Admin	385,000	388,850	396,627	404,560	412,651	420,904
Contractual Svcs - Production	9,772,492	10,017,034	10,217,375	10,421,723	10,630,157	10,842,760
Contractual Svcs - Distribution	103,500	154,025	157,106	160,248	163,453	166,722
Sub Total	<u>10,260,992</u>	<u>10,559,909</u>	<u>10,771,108</u>	<u>10,986,531</u>	<u>11,206,261</u>	<u>11,430,386</u>
Supplies - Admin	16,500	18,700	19,261	19,839	20,434	21,047
Supplies - Production	92,350	80,400	82,812	85,296	87,855	90,491
Supplies - Distribution	177,500	191,000	196,730	202,632	208,711	214,972
Sub Total	<u>286,350</u>	<u>290,100</u>	<u>298,803</u>	<u>307,767</u>	<u>317,000</u>	<u>326,510</u>
<b>Total O&amp;M Projected</b>	<b>\$ 13,273,695</b>	<b>\$ 13,746,146</b>	<b>\$ 14,041,462</b>	<b>\$ 14,343,284</b>	<b>\$ 14,651,757</b>	<b>\$ 14,967,034</b>
Capital Projection	2,184,564	1,293,564	1,166,864	1,143,564	658,564	398,564
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	190,867	60,593	60,000	60,000	60,000	60,000
Transfer to Reserves / Surplus	572,000	869,000	1,096,000	1,223,000	1,816,000	2,186,000
Cash Expenditures	15,458,259	15,039,710	15,208,326	15,486,848	15,310,321	15,365,598
Transfers Out	762,867	929,593	1,156,000	1,283,000	1,876,000	2,246,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 16,221,126</b>	<b>\$ 15,969,303</b>	<b>\$ 16,364,326</b>	<b>\$ 16,769,848</b>	<b>\$ 17,186,321</b>	<b>\$ 17,611,598</b>

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 365	\$ 211	\$ 861	\$ 904	\$ 135	\$ 954
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ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 88%						
Actual Revenue Dedicated to O&M	81.8%	86.1%	85.8%	85.5%	85.3%	85.0%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.4%	12.5%	12.6%	12.6%	12.7%	12.7%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1234	0.1185	0.1185	0.1185	0.1184	0.1184
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1010	0.1020	0.1017	0.1013	0.1010	0.1006
Operating Income will exceed .010 cents per KWH	0.0224	0.0165	0.0168	0.0172	0.0174	0.0178
Projected KWH per Year with 2.5% increase over Actual 2018-2019 KWH	131,460,977	134,747,501	138,116,189	141,569,094	145,108,321	148,736,029
Net income per revenue dollar shall exceed \$.047	0.0353	0.0544	0.0670	0.0730	0.1057	0.1242
Reserves Balance October 2019	\$7,015,556	\$7,884,556	\$8,980,556	\$10,203,556	\$12,019,556	\$14,205,556
Reserves to Cover 45 days O&M Costs	\$1,636,483	\$1,694,730	\$1,731,139	\$1,768,350	\$1,806,381	\$1,845,251





Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	
101-102-5-540-00	Lines						
101-102-5-550-00	Other Capital Improvements						-
101-102-5-595-00	Depreciation Expenses						-
<b><u>ELECTRIC DISTRIBUTION</u></b>							
101-104-5-110-00	Regular Salaries	851,582.36	857,584.23	374,699.18	900,000.00	950,000.00	
101-104-5-120-00	Overtime	103,710.76	77,658.08	37,213.78	90,000.00	80,000.00	
101-104-5-130-00	Benefits - Health & Life	48,441.50	73,512.54	31,336.98	80,000.00	119,100.00	
101-104-5-131-00	Benefits - Other						
101-104-5-140-00	Social Security	70,179.12	68,735.20	30,380.99	75,500.00	79,000.00	
101-104-5-150-00	Retirement	103,791.49	91,897.25	34,554.77	88,000.00	114,100.00	
101-104-5-160-00	Unemployment Ins						
101-104-5-170-00	Salary/Car Allowance						
101-104-5-180-00	Spec Proj/Community Servic						
101-104-5-230-00	Engineering / Consulting	10,408.58	13,978.52	6,397.10	20,000.00	10,000.00	
101-104-5-240-00	Training And Travel	17,620.88	12,774.05	800.00	30,000.00	40,000.00	3 apprentices
101-104-5-260-00	Waste Removal						
101-104-5-310-00	Telephone/Communications	716.96	631.75	587.42	1,000.00	1,500.00	
101-104-5-330-00	Utilities	2,536.24	2,130.14	637.94	3,500.00	3,000.00	Added Carabay Crest Subdivision
101-104-5-340-00	Rentals And Leases	1,800.00	4,765.49	15,843.73	8,000.00	16,000.00	Facon rental X 2
101-104-5-360-00	Equipment Maint And Repair	86,839.04	49,335.11	25,007.60	35,000.00	40,000.00	Full crew, probably more issues
101-104-5-360-10	Vehicle Maint/Repair	6,432.72	1,384.30	3,605.10	5,000.00	6,000.00	
101-104-5-370-00	Transportation Reimburse						
101-104-5-380-00	Building Maintenance	11,292.27	6,979.36	1,029.00	7,500.00	5,000.00	
101-104-5-390-00	Other Contractual Services	49,405.07	44,492.37	98,904.32	38,000.00	60,000.00	over this year due to mutual aid and recruiting by \$6K and \$86K r, also added \$20K for annual pole testing here
101-104-5-390-40	Trees-Distribution						
101-104-5-390-41	Contractual/Technological	2,800.00					
101-104-5-390-50	Contractual/Technological	1,920.48	1,920.48	1,158.21	2,000.00	2,400.00	Air cards fees for tablets
101-104-5-391-00	Technological IT	2,876.95	2,864.00	1,581.00	3,500.00	20,125.00	
101-104-5-420-00	Fuels For Vehicles/Equip	18,331.46	18,934.29	9,645.60	25,000.00	25,000.00	
101-104-5-430-00	Operating Supplies	119,925.67	85,426.74	63,617.07	110,000.00	120,000.00	
101-104-5-430-41	Operating Supplies-Transmi						
101-104-5-440-00	Safety & Uniform Supplies	6,684.58	19,388.25	17,502.66	12,000.00	15,000.00	
101-104-5-450-00	Maint/Repair Supplies	5,266.06	2,533.02	2,472.80	3,000.00	4,000.00	
101-104-5-460-00	Vehicle Maint Supplies	8,807.49	6,189.68	2,565.32	7,500.00	7,000.00	
101-104-5-470-00	Minor Equipment	28,175.48	13,043.24	14,928.05	20,000.00	20,000.00	
101-104-5-505-00	Engineering For Capital			20,765.29	119,000.00	55,000.00	
101-104-5-510-00	Land				98,564.00	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			2,569.50	170,000.00	365,000.00	
101-104-5-530-60	Meters			258.00	240,000.00	400,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl						
101-104-5-540-03	Lines-Transmission			14,000.00			
101-104-5-540-10	Electric Poles			27,038.94	75,000.00	75,000.00	
101-104-5-540-20	Electric Transformers			17,160.00	60,000.00	100,000.00	
101-104-5-540-30	Electric Cable			5,310.00	50,000.00	50,000.00	
101-104-5-550-00	Other Capital Improvements			8,320.72	1,372,000.00	35,000.00	
101-104-5-560-00	Substations						
101-104-5-595-00	Depreciation Expenses						
101-104-5-630-00	Other Debt Services						
<b>TOTAL EXPENSES</b>		<b>15,555,285.12</b>	<b>15,956,211.49</b>	<b>7,568,071.38</b>	<b>17,247,011.00</b>	<b>17,010,642.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(83,451.48)</b>	<b>(218,918.74)</b>	<b>1,750,550.23</b>	<b>365.00</b>	<b>211.00</b>	
<b><u>Electric Surplus</u></b>							
105-000-4-361-10	Interest Income	49,400.13	104,570.91	46,898.00	55,000.00	96,000.00	
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	1,024,860.00	1,077,333.24	44,731.80	422,000.00	869,000.00	
<b>TOTAL REVENUE</b>		<b>1,074,260.13</b>	<b>1,181,904.15</b>	<b>91,629.80</b>	<b>477,000.00</b>	<b>965,000.00</b>	
105-105-5-730-15	Transfer To Electric						
105-105-7-30-20	Transfer To FTTP Fund						
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>REVENUE OVER EXPENSES</b>		<b>1,074,260.13</b>	<b>1,181,904.15</b>	<b>91,629.80</b>	<b>477,000.00</b>	<b>965,000.00</b>	

City of Highland, Illinois  
*Electric Production*  
 20/21 thru 24/25

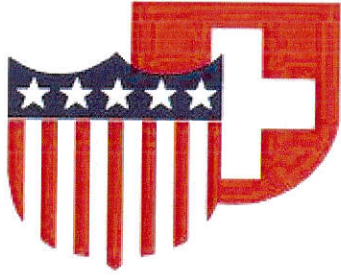
PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Nordberg Room Roof Louver Replacement	20,000				
Main building roof repairs	40,000				
<b>Total Building Account #520</b>	60,000	0	0	0	0
<b>Equipment Account #530</b>					
Power Plant Pickup Truck	30,000				
Walnut Christmas Decoration Upgrade			10,000		
Broadway Christmas Decorations Upgrade	25,000	25,000			
<b>Total Equipment Account #530</b>	55,000	25,000	10,000	0	0
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
ADA Accessibility Modifications		9,500			
<b>Total Other Capital Improvements Account #550</b>	0	9,500	0	0	0
<b>Total Capital Expenditures Projected</b>	115,000	34,500	10,000	0	0

City of Highland, Illinois  
 Electric Distribution  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
Northtown Substation Transformer					
Contract help for 34.5 Kv breaker installation	40,000				
Maintenance of Eastside Substation Load Tap Changer	15,000				
<b>Total Engineering for Capital Account #505</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Land Account #510</b>	<b>98,564</b>	<b>98,564</b>	<b>98,564</b>	<b>98,564</b>	<b>98,564</b>
<b>Total Land Account #510</b>	<b>98,564</b>	<b>98,564</b>	<b>98,564</b>	<b>98,564</b>	<b>98,564</b>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment Account #530</b>					
Replacement Tree Truck and Chipper	175000				
City portion of Lights on Broadway Phase I	90000				
City portion of Lights on Broadway Phase II		90000			
Thumper/Radar Machine	25000				
Materials for 2400 circuit elimination project	50000	50000			
Customer Portal		27000			
SCADA System Upgrade			350,000		
Miscellaneous equipment for Bellm Road Cross Tie		26800			
Eastside Circuit Upgrades		105000			
Miscellaneous costs associated with 2nd 138 feed			300,000		
Westside substation breaker upgrades				300,000	
Northtown substation breaker upgrades					300,000
Misc Control Devices	25,000	25,000	25,000	25,000	
<b>Total Equipment Account #530</b>	<b>365,000</b>	<b>323,800</b>	<b>675,000</b>	<b>325,000</b>	<b>300,000</b>
<b>Meters Account #530-60</b>					
Electric Meters	400,000	50,000	50,000	50,000	
<b>Total Electric Meters Account #530-60</b>	<b>400,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Lines, Roads, Etc Account #540</b>					
138kv Line Clearance Trimming			100,000		
<b>Total Lines, Roads, Etc Account #540</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Electric Poles Account #540-10</b>					
Bellm Road Cross Tie		25,000			
Electric Poles	75,000	75,000	75,000	50,000	
<b>Total Electric Poles #540-10</b>	<b>75,000</b>	<b>100,000</b>	<b>75,000</b>	<b>50,000</b>	<b>0</b>
<b>Electric Transformers Account #540-20</b>					
Electric Transformers	100,000	50,000	50,000	50,000	
<b>Total Electric Transformers Account #540-20</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Electric Cable Account #540-30</b>					
Bellm Road Cross Tie		75,000			
New Electric Lines	50,000	50,000	50,000	50,000	
<b>Total Electric Cable Account #540-30</b>	<b>50,000</b>	<b>125,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Other Capital Improvements Account #550</b>					
Upgrade/Replace SCADA System		350,000			
Northtown Substation Transformer					
Lighting for Broadway Streetscape					
Lighting for Sharpshooters Trail					
150 LED Streetlights	35,000	35,000	35,000	35,000	
<b>Total Other Capital Improvements Account #550</b>	<b>35,000</b>	<b>385,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
<b>Total Capital Expenditures Projected</b>	<b>1,178,564</b>	<b>1,132,364</b>	<b>1,133,564</b>	<b>658,564</b>	<b>398,564</b>



# City of Highland

## HCS

### FY 2021 Budget Goals

#### Critical Measures

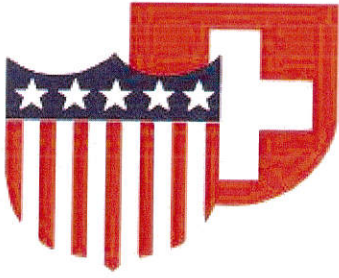
- Revenue dedicated to OM will not exceed 85%
- Revenue dedicated to Personnel will equal 20%

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.
- 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 2021 Budget Goals

### Critical Measures

- Maintain current headcount under growing IT demand.

### Major Initiatives

- Complete building and zoning software upgrade with citizens' self-service.
- Create records retention program; seek document management solution.
- Infrastructure refresh (core firewalls, email filtering/firewall, VPN solution).
- Deploy upgrades to Human Resources and Parks and Recreation software.
- Enter into 3<sup>rd</sup> party contract for regular penetration and network security testing.
- Provide solution for meter reader software.
- Complete Water Reclamation network migration.
- Wire Public Safety Building.

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

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Revenue</b>						
Sales - Voice, Video, Data, STB	\$ 2,509,049	\$ 2,771,282	\$ 2,826,708	\$ 2,883,242	\$ 2,940,907	\$ 2,999,725
Home Automation	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ -
Wire Maintenance	\$ 54,288	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245
Misc Revenues	(59,500)	(71,500)	(72,930)	(74,389)	(75,876)	(77,394)
<b>Total Revenues Projected</b>	<b>\$ 2,560,837</b>	<b>\$ 2,760,982</b>	<b>\$ 2,816,202</b>	<b>\$ 2,872,526</b>	<b>\$ 2,929,976</b>	<b>\$ 2,988,576</b>
<b>Revenue Allocation:</b>						
Operating & Maintenance Allocation	85%	2,176,711	2,346,835	2,393,771	2,441,647	2,490,480
Capital Expenditures Allocation	10%	256,084	276,098	281,620	287,253	292,998
Cash Reserve & Equip Repl Allocation	5%	128,042	138,049	140,810	143,626	149,429
<b>Operating &amp; Maintenance:</b>						
Personnel	\$ 385,000	\$ 441,000	\$ 369,820	\$ 377,216	\$ 384,761	\$ 392,456
Professional Svcs	52,230	54,486	55,576	56,687	57,821	58,977
Contractual Svcs	1,568,080	1,963,548	1,865,371	1,902,678	1,940,732	1,979,546
Supplies	24,431	26,972	27,511	28,062	28,623	29,195
<b>Total O&amp;M Projected</b>	<b>\$ 2,029,741</b>	<b>\$ 2,486,006</b>	<b>\$ 2,318,278</b>	<b>\$ 2,364,643</b>	<b>\$ 2,411,936</b>	<b>\$ 2,460,175</b>
<b>Capital Projection</b>						
Bond Debt Repayment Transfer Out	530,133	1,012,950	121,950	109,179	124,444	156,747
Capital Reserve Transfer In from Surplus	1,042,000	950,000	954,000	952,000	955,500	954,000
Transfer to Reserves / Surplus	0	0	0	0	0	0
Transfer to Economic Development	31,040	10,075	0	0	0	0
Cash Expenditures	2,559,874	3,498,956	2,440,228	2,473,822	2,536,380	2,616,922
Transfers Out	1,073,040	960,075	954,000	952,000	955,500	954,000
<b>Total Expenditures &amp; Transfers Projected</b>	<b>\$ 3,632,914</b>	<b>\$ 4,459,031</b>	<b>\$ 3,394,228</b>	<b>\$ 3,425,822</b>	<b>\$ 3,491,880</b>	<b>\$ 3,570,922</b>
<b>Projected Excess (Deficiency) of Revenues over Expenses &amp; Transfers</b>						
	\$ (1,072,077)	\$ (1,698,049)	\$ (578,026)	\$ (553,296)	\$ (561,904)	\$ (582,346)
<b>Revenue over/under O&amp;M</b>	<b>\$ 531,096</b>	<b>\$ 274,976</b>	<b>\$ 497,924</b>	<b>\$ 507,882</b>	<b>\$ 518,040</b>	<b>\$ 528,401</b>

**FIBER FUND'S CRITICAL MEASURES**

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	79.3%	90.0%	82.3%	82.3%	82.3%	82.3%
Revenue Dedicated to Personnel will equal 20%						
Actual Revenue Dedicated to Personnel	15.0%	16.0%	13.1%	13.1%	13.1%	13.1%
Revenues Available for Debt Service Electric	1,875,128	2,298,368	2,378,725	2,482,468	2,589,699	2,700,518
Revenues Available for Debt Service Fiber	524,404	275,476	498,424	508,382	518,540	528,901
	2,399,532	2,573,844	2,877,149	2,990,850	3,108,239	3,229,419
Less Subsidy	(125,021.14)					
Net Revenues Available for Debt Service	2,274,511	2,573,844	2,877,149	2,990,850	3,108,239	3,229,419
FOTP Debt Service Payments	1,164,852.50	948,948.00	953,072.00	951,764.00	955,132.00	953,068.00
110% Coverage of Fiber Payments	195%	271%	302%	314%	325%	339%

Account Number	Description	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
111-000-4-346-11	Sales of Voice	348,066.94	180,439.14	349,395.00	368,096.00	voice 4% actual growth est 2% in 21
111-000-4-346-12	Sales of Video	952,915.97	499,417.72	972,700.00	1,071,063.00	video 4.8% growth est. 980@ 91.00arpu
111-000-4-346-13	Sales of Data (Internet)	1,033,601.72	568,633.64	1,117,904.00	1,332,123.00	data 8% growth est 2550 cx@ \$43 arpu
111-000-4-346-14	Sales of Set Top Boxes (STB's)			69,050.00		Elected to not bill for initial set top box
111-000-4-346-15	Sales of MDU					
111-000-4-346-16	Home Automation			57,000.00		Future product offering
111-000-4-346-17	Wire Maintenance		27,167.94	54,288.00	61,200.00	@ 2.00 @ 2550 cx
111-000-4-346-20	Gain On Sale Of Assets					
111-000-4-346-30	Connection Fees					
111-000-4-361-10	Interest Income	(115,989.20)	(54,265.74)	(75,000.00)	(90,000.00)	
111-000-4-371-10	Misc Revenue	11,480.37	15,600.10	2,500.00	2,500.00	
111-000-4-381-42	From Elec Surplus/Eq Repl					
111-000-4-381-50	From FTTP Bond Reserve	15,000.00	10,285.14	13,000.00	16,000.00	
111-000-4-381-51	Transfer from FTTP Bond Constr 118					
<b>TOTAL REVENUE</b>		<b>2,245,075.80</b>	<b>1,247,277.94</b>	<b>2,560,837.00</b>	<b>2,760,982.00</b>	

**FIBER ADMIN**

111-111-5-110-00	Regular Salaries	246,358.09	126,287.26	285,000.00	326,000.00	
111-111-5-120-00	Overtime	10,658.13	4,546.92	10,000.00	15,000.00	vtv cut over evening hours
111-111-5-130-00	Benefits - Health & Life	26,219.14	15,334.57	39,000.00	43,500.00	
111-111-5-131-00	Benefits - Other					
111-111-5-140-00	Social Security	15,648.32	8,610.39	24,000.00	23,500.00	
111-111-5-150-00	Retirement	21,092.79	9,530.44	27,000.00	33,000.00	
111-111-5-160-00	Unemployment Ins					
111-111-5-170-00	Salary Car Allowance	23.46	10.59			
111-111-5-210-00	Auditing	1,000.00		1,000.00	1,250.00	
111-111-5-220-00	Legal and Attorney Fees	11,321.03	10,680.56	13,673.00	13,673.00	
111-111-5-230-00	Engineering / Consulting	2,680.00	2,555.00	5,027.00	5,027.00	
111-111-5-240-00	Training And Travel	7,257.42	6,131.79	6,000.00	7,475.00	
111-111-5-250-00	Admin Exp to Gen Admin	26,016.00	13,266.00	26,530.00	27,061.00	
111-111-5-310-00	Telephone / Communications	1,641.87	930.52	1,000.00	1,861.00	
111-111-5-320-00	Postage	14,758.75	4,407.24	16,288.00	8,814.00	
111-111-5-330-00	Utilities	28,938.40	15,623.89	31,610.00	31,248.00	
111-111-5-340-00	Rentals And Leases	3,189.07	1,619.05	3,403.00	3,403.00	
111-111-5-350-00	Insurance	50,506.04	11,162.04	53,000.00	50,000.00	
111-111-5-360-00	Equipment Maint And Repair	475.47	869.71	1,000.00	1,739.00	
111-111-5-360-10	Vehicle Maint/Repair	2,475.05	996.99	3,000.00	3,000.00	
111-111-5-370-00	Transportation Reimburse					
111-111-5-380-00	Building Maintenance	4,836.17	5,542.22	6,000.00	6,300.00	
111-111-5-390-00	Other Contractual Services	85,071.10	42,115.37	80,000.00	90,000.00	
111-111-5-390-33	Marketing	26,597.25	11,145.75	16,400.00	16,400.00	
111-111-5-390-50	Contractual/Technological	34,190.47	32,577.50	53,043.00	53,043.00	
111-111-5-391-00	Technological IT	6,446.48	3,314.45	6,901.00	5,606.00	
111-111-5-390-51	Contractual/Voice Content Fee	156,434.35	87,529.48	138,618.00	180,311.00	2% growth in users 1% with upcharge
111-111-5-390-52	Contractual/Video Content Fee	1,033,362.92	586,993.65	975,117.00	1,386,823.00	av 109 per sub @ 980 *3% increase + 80K for circuit
111-111-5-390-53	Contractual/Data Content Fee	164,600.32	54,159.99	182,700.00	125,000.00	
111-111-5-390-54	Contractual Data and Video Content Fee MDU					
111-111-5-410-00	Office Supplies	3,109.77	2,244.68	6,085.00	4,000.00	
111-111-5-420-00	Fuels For Vehicles/Equip	2,526.88	1,910.81	1,975.00	1,975.00	
111-111-5-430-00	Operating Supplies	8,326.07	4,409.50	8,000.00	8,000.00	
111-111-5-440-00	Safety & Uniform Supplies	1,166.52	599.33	1,374.00	6,000.00	gear for drops
111-111-5-450-00	Maint/Repair Supplies	686.42	180.10	1,297.00	1,297.00	
111-111-5-460-00	Vehicle Maint Supplies	394.50	1,217.86	2,700.00	2,700.00	
111-111-5-470-00	Minor Equipment	20,957.86	90,156.40	3,000.00	3,000.00	
111-111-5-505-00	Engineering For Capital		24,961.28	20,000.00	20,000.00	
111-111-5-520-00	Buildings & Structures				0.00	
111-111-5-530-00	Equipment		109,630.61	360,133.00	285,950.00	DDoS appliance, DLP/DLA
111-111-5-540-00	Lines, Roads, Etc				0.00	
111-111-5-550-00	Other Capital Improvements				0.00	
111-111-5-595-00	Depreciation Expenses	95,420.31				
111-111-5-730-20	Transfer to 119 Bond Payment	1,038,996.00	520,998.00	1,042,000.00	950,000.00	
111-111-5-730-54	Transfer to Economic Development	28,600.00		31,040.00	10,075.00	
111-111-5-810-00	Bad Debt	13,259.14	4,684.56			

**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	531.31			
111-114-5-390-50	Contractual/Technological					
111-114-5-410-00	Office Supplies					
111-114-5-420-00	Fuels for Vehicles					
111-114-5-430-00	Operating Supplies	724.69	343.27			
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		17,656.50		0.00	
111-114-5-520-00	Buildings and Structures				0.00	
111-114-5-530-00	Equipment		3,602.29	70,000.00	155,000.00	
111-114-5-540-00	Lines New/Repl		132,377.52	80,000.00	552,000.00	
111-114-5-550-00	Other Capital Improvements					
111-114-5-595-00	Depreciation Expense					
<b>TOTAL EXPENSES</b>		<b>3,197,796.13</b>	<b>1,971,614.55</b>	<b>3,632,914.00</b>	<b>4,459,031.00</b>	
<b>REVENUE OVER EXPENSES</b>		<b>(952,720.33)</b>	<b>(724,336.61)</b>	<b>(1,072,077.00)</b>	<b>(1,698,049.00)</b>	



FTTP Bond Construction Fd 118

Account Number	Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
118-000-4-361-10	Interest Income				
118-000-4-371-10	Miscellaneous Revenue				bond funds depleted no longer needed
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	470,000.00		
118-000-4-381-56	Transfer From Econ Dev 007				
<b>TOTAL REVENUE</b>		<b>1,164,852.50</b>	<b>470,000.00</b>		

118-118-5-110-00	Regular Salaries				
118-118-5-120-00	Overtime				
118-118-5-130-00	Benefits - Health & Life				
118-118-5-131-00	Benefits - Other				
118-118-5-140-00	Social Security				
118-118-5-150-00	Retirement				
118-118-5-160-00	Unemployment				
118-118-5-220-00	Legal / Attorney Fees				
118-118-5-230-00	Engineering / Consulting				
118-118-5-240-00	Training and Travel				
118-118-5-310-00	Telephone / Communications				
118-118-5-340-00	Rentals And Leases				
118-118-5-350-00	Insurance				
118-118-5-380-00	Building Maintenance				
118-118-5-390-00	Other Contractual Services				
118-118-5-390-33	Marketing				
118-118-5-420-00	Fuels For Vehicles/Equip				
118-118-5-430-00	Operating Supplies				
118-118-5-440-00	Safety and Uniform Supplies				
118-118-5-470-00	Minor Equipment				
118-118-5-505-00	Engineering For Capital				
118-118-5-510-00	Land				
118-118-5-510-10	Right of Way				
118-118-5-510-20	Easement				
118-118-5-520-00	Buildings & Structures				
118-118-5-530-00	Equipment				
118-118-5-530-50	Software				
118-118-5-530-60	Meters				
118-118-5-530-70	FTTP Equipment				
118-118-5-530-71	Voice Equipment				
118-118-5-530-72	Video Equipment				
118-118-5-530-73	Data Equipment				
118-118-5-540-00	Lines				
118-118-5-550-00	Other Capital Improvements				
118-118-5-595-00	Depreciation Expenses	479,621.99			
118-118-5-620-00	Interest Expense	527,069.16			
118-118-5-640-10	Amortization Expense				
118-118-5-730-56	Transfer to Bond Reserve Fund				
118-118-5-730-20	Transfer to FTTP Fund 111				
118-118-5-730-55	Transfer to FTTP Bond & Int 119				
<b>TOTAL EXPENSES</b>		<b>1,006,691.15</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>158,161.35</b>	<b>470,000.00</b>	<b>0.00</b>	<b>0.00</b>

FTTP Bond & Interest Fd 119

Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
119-000-4-361-10	Interest Income	29.03	608.84	500.00
119-000-4-371-10	Miscellaneous Revenue	125,221.80	62,255.93	1,000.00
119-000-4-381-80	From Electric Fund			0.00
119-000-4-381-51	From FTTP Bond Constr 118	1,038,996.00		
119-000-4-381-52	From Fiber Operations		520,998.00	950,000.00
119-000-4-381-82	From FTTP Bond Reserves		75,205.25	
<b>TOTAL REVENUE</b>	<b>1,164,246.83</b>	<b>659,068.02</b>	<b>1,161,968.00</b>	<b>951,000.00</b>
119-119-5-390-00	Other Contractual Services		84,350.00	
119-119-5-610-00	Principal Payments			735,000.00
119-119-5-620-00	Interest Payments		650,000.00	213,948.00
119-119-5-630-00	Other Debt Services	250.00	511,503.00	250.00
119-119-5-730-32	Transfer to FTTP Bond Reserve		250.00	
119-119-5-730-51	Transfer to FTTP Bond Const 118	1,164,852.50	470,000.00	
<b>TOTAL EXPENSES</b>	<b>1,165,102.50</b>	<b>1,049,322.50</b>	<b>1,161,753.00</b>	<b>949,198.00</b>
<b>REVENUE OVER EXPENSES</b>	<b>(855.67)</b>	<b>(380,254.48)</b>	<b>215.00</b>	<b>1,802.00</b>

FTTP Bond Reserve Fund 120

Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
120-000-4-381-10	Interest Income	19,344.27	5,684.28	13,000.00
120-000-4-381-79	From Fiber Bond Constr			16,000.00
120-000-4-381-80	From FTTP Bond and Interest			
<b>TOTAL REVENUE</b>	<b>19,344.27</b>	<b>5,684.28</b>	<b>13,000.00</b>	<b>16,000.00</b>
120-120-5-730-01	Transfer to Fiber Operations	15000	10285.14	16,000.00
120-120-5-730-54	Transfer to FTTP Bond Payment		75205.25	
<b>TOTAL EXPENSES</b>	<b>15,000.00</b>	<b>85,490.39</b>	<b>13,000.00</b>	<b>16,000.00</b>
<b>REVENUE OVER EXPENSES</b>	<b>4,344.27</b>	<b>(79,806.11)</b>	<b>0.00</b>	<b>0.00</b>

City of Highland, Illinois  
 FTTP Operations  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
Engineering Support	20,000	15,000	15,000	15,000	30,000
<b>Total Engineering for Capital Account #505</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>30,000</b>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Firewall	38,000				
Set top Boxes (new)	2,400				
ONT's (new)	75,000				
Sticks (new)	26,250	31,500	32,445	33,418	34,421
Splitter (new)	3,300				
Routers/switches (new)	24,000				
ONT (replacement)	90,000	45,000	45,000	45,000	45,000
Sticks (replacement)	0	9,450	9,734	10,026	10,326
Router (Replacement)	22,000				30,000
Switches (replacement)	5,000	7,000	7,000	7,000	7,000
Card CMS (replacement)	0	14,000		14,000	
<b>Total Equipment Account #530</b>	<b>285,950</b>	<b>106,950</b>	<b>94,179</b>	<b>109,444</b>	<b>126,747</b>
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	<b>305,950</b>	<b>121,950</b>	<b>109,179</b>	<b>124,444</b>	<b>156,747</b>

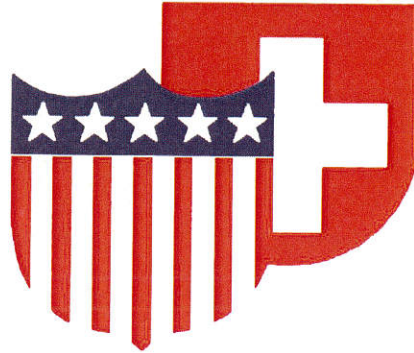
City of Highland, Illinois  
 FTTP Distribution  
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Construction Materials Remaining In City	155,000				
<b>Total Equipment Account #530</b>	155,000	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
Line Splicing Remaining In City	552,000				
<b>Total Lines, Roads, Etc Account #540</b>	552,000	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	707,000	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 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
004-000-4-341-10	Miscellaneous Revenue					
004-000-4-361-09	Int-KRC Bond Money Bal	42.40	71.67	29.67	50.00	60.00
004-000-4-361-10	Interest Income					
004-000-4-361-12	Interest Tri-Centennial Fd	7.24	12.48	5.15	10.00	10.00
004-000-4-361-20	Int-General Admin	5,751.51	10,174.98	4,267.92	5,700.00	7,500.00
004-000-4-361-21	Int-Fire Dept	1,643.69	3,088.39	1,113.67	2,000.00	2,500.00
004-000-4-361-22	Int-Swim Pool	2,469.44	3,640.97	1,464.16	2,250.00	2,750.00
004-000-4-361-24	Int-Parks Prog Comm Bldg	42.07	70.92	29.38	50.00	60.00
004-000-4-361-27	Int-Gen Fd Reserves	1,251.91	6,253.35	2,142.02	1,500.00	4,000.00
004-000-4-361-28	Int-Police	8,078.63	14,775.19	5,760.92	10,000.00	10,000.00
004-000-4-361-29	Int-PW Admin	0.08	(0.03)	0.03		
004-000-4-361-30	Int-Emerg Mgt Agency	0.04	(0.03)	0.01		
004-000-4-361-36	Int-B&Z	5,382.23	8,388.70	3,374.27	6,000.00	6,000.00
004-000-4-361-37	Int-Street Division	2,853.99	7,599.29	3,614.75	4,000.00	6,500.00
004-000-4-361-38	Int-Ambulance Fund Reserve	2,440.04	1,118.65	130.13	1,000.00	200.00
004-000-4-361-39	Int-Utility Facility	18,619.03	34,476.08	14,747.73	21,000.00	10,000.00
004-000-4-361-47	Int-B&Z for Mitigation	947.34	1,350.33	363.05	1,100.00	600.00
004-000-4-361-53	Int-Tree Commission					
004-000-4-361-54	Int-Comm Dev	1.54	3.10	1.27		
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				24,000.00	
004-000-4-381-10	From General Admin Fund		25,000.00			35,000.00
004-000-4-381-11	From Gen Fd Reserves					
004-000-4-381-15	From PW Admin					
004-000-4-381-22	From Streets	150,000.00	90,000.00			
004-000-4-381-37	For Utility Facility	150,000.00	150,000.00		150,000.00	
004-000-4-381-38	From Police Dept	100,000.00			6,700.00	
004-000-4-381-39	From Cem Brd Of Mgrs 717					
004-000-4-381-40	From Swim Pool				15,000.00	
004-000-4-381-47	From B&Z From Mitigation					
004-000-4-381-48	From B&Z					1,700.00
004-000-4-381-52	From Parks Prog Comm Bldg					5,500.00
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	30,000.00				
004-000-4-381-70	From Ambulance Dept				13,000.00	86,000.00
004-000-4-381-91	From P&R Cemetery Fd 715					
<b>TOTAL REVENUE</b>		<b>479,531.18</b>	<b>356,024.04</b>	<b>37,044.13</b>	<b>263,360.00</b>	<b>180,780.00</b>
004-004-5-730-10	Transfer To General Admin					
004-004-5-730-11	Transfer To Police		210,000.00			38,000.00
004-004-5-730-12	Transfer To Fire		90,000.00		29,000.00	
004-004-5-730-14	Trans To Parks Prog Comm Bldg		270,000.00			
004-004-5-730-16	Transfer To Swim Pool	35,000.00				
004-004-5-730-18	Transfer To Street Dept				144,000.00	
004-004-5-730-21	Transfer To B&Z	40,000.00	10,000.00		35,000.00	
004-004-5-730-23	Transfer To Ambulance Fd	150,000.00	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					
<b>TOTAL EXPENSES</b>		<b>225,000.00</b>	<b>767,000.00</b>	<b>-</b>	<b>208,000.00</b>	<b>38,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>254,531.18</b>	<b>(410,975.96)</b>	<b>37,044.13</b>	<b>55,360.00</b>	<b>142,780.00</b>

POLICE PENSION FUND

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
702-000-4-311-10	Property Tax-General	552,495.24	573,244.09	475,896.14	634,639.00	660,000.00
702-000-4-312-10	Replacement Tax-General	6,900.00	6,900.00		6,900.00	6,900.00
702-000-4-342-20	Payroll Deductions	145,572.76	159,750.64	80,925.03	160,000.00	162,500.00
702-000-4-361-10	Interest Income	634,273.04	611,327.08	158,989.87	150,000.00	250,000.00
702-000-4-371-10	Misc Revenue					
<b>TOTAL REVENUE</b>		<b>1,339,241.04</b>	<b>1,351,221.81</b>	<b>715,811.04</b>	<b>951,539.00</b>	<b>1,079,400.00</b>
702-702-5-150-00	Retirement	688,164.82	785,270.24	405,501.24	828,000.00	857,000.00
702-702-5-240-00	Training		938.00	850.00	5,000.00	5,000.00
702-702-5-390-00	Other Contractual Services	13,674.21	38,691.20	22,110.69	32,500.00	15,000.00
702-702-5-640-00	Amortization Expense	111,719.72				
<b>TOTAL EXPENSES</b>		<b>813,558.75</b>	<b>824,899.44</b>	<b>428,461.93</b>	<b>865,500.00</b>	<b>877,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>525,682.29</b>	<b>526,322.37</b>	<b>287,349.11</b>	<b>86,039.00</b>	<b>202,400.00</b>

IMRF / SOCIAL SECURITY

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
704-000-4-311-10	Property Tax-General	901,260.82	897,320.12	656,171.29	875,000.00	860,000.00
704-000-4-312-10	Replacement Tax-General				8,275.00	8,275.00
704-000-4-361-10	Interest Income	4,282.31	6,447.68	2,259.36	3,750.00	4,000.00
704-000-4-371-10	Miscellaneous Revenue					
<b>TOTAL REVENUE</b>		<b>905,543.13</b>	<b>903,767.80</b>	<b>658,430.65</b>	<b>887,025.00</b>	<b>872,275.00</b>
704-704-5-140-00	Social Security	470,106.01	478,047.06	224,308.09	455,000.00	450,000.00
704-704-5-150-00	Retirement	459,998.06	416,752.16	168,165.69	432,000.00	435,000.00
<b>TOTAL EXPENSES</b>		<b>930,104.07</b>	<b>894,799.22</b>	<b>392,473.78</b>	<b>887,000.00</b>	<b>885,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>(24,560.94)</b>	<b>8,968.58</b>	<b>265,956.87</b>	<b>25.00</b>	<b>(12,725.00)</b>

use cash on hand prior years

AUDIT FUND

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
705-000-4-311-10	Property Tax-General	16,075.42	15,957.44	15,094.24	20,000.00	20,000.00
705-000-4-312-10	Replacement Tax-General		3,136.94	2,359.68	2,500.00	3,000.00
705-000-4-361-10	Interest Income	392.47	438.44	182.22	400.00	350.00
705-000-4-371-10	Miscellaneous Revenue	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>16,467.89</b>	<b>19,532.82</b>	<b>17,636.14</b>	<b>22,900.00</b>	<b>23,350.00</b>
705-705-5-210-00	Auditing	26,600.00	28,055.00	2,600.00	30,000.00	30,000.00
705-705-5-220-00	Legal / Attorney Fees	-	190.00	-	200.00	200.00
<b>TOTAL EXPENSES</b>		<b>26,600.00</b>	<b>28,245.00</b>	<b>2,600.00</b>	<b>30,200.00</b>	<b>30,200.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>(10,132.11)</b>	<b>(8,712.18)</b>	<b>15,036.14</b>	<b>(7,300.00)</b>	<b>(6,850.00)</b>

use cash on hand prior years

LIABILITY INSURANCE FUND

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
706-000-4-311-10	Property Tax-General	295,484.22	327,049.80	243,785.77	325,000.00	325,000.00
706-000-4-312-10	Replacement Tax-General	29,246.52	20,753.41	15,611.09	16,500.00	16,500.00
706-000-4-361-10	Interest Income	1,724.30	2,825.82	1,340.22	1,500.00	2,000.00
706-000-4-371-10	Misc Revenue	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>326,455.04</b>	<b>350,629.03</b>	<b>260,737.08</b>	<b>343,000.00</b>	<b>343,500.00</b>
706-706-5-350-00	Insurance	284,757.66	299,516.67	78,790.50	340,000.00	340,000.00
<b>TOTAL EXPENSES</b>		<b>284,757.66</b>	<b>299,516.67</b>	<b>78,790.50</b>	<b>340,000.00</b>	<b>340,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>61,697.38</b>	<b>51,112.36</b>	<b>181,946.58</b>	<b>3,000.00</b>	<b>3,500.00</b>

SOLID WASTE FUND

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 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	1,636,834.03	1,674,766.05	847,558.92	1,625,000.00	1,675,000.00
713-000-4-361-10	Interest Income	6,052.24	12,133.24	4,791.25	6,500.00	9,000.00
713-000-4-371-10	Misc Revenue	-	-	243.93	-	1,000.00
713-000-4-371-15	Grants	-	-	-	-	-
713-000-4-371-40	Donations	-	-	-	-	-
713-000-4-371-90	Overpayments	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>1,642,886.27</b>	<b>1,686,907.29</b>	<b>852,594.10</b>	<b>1,631,500.00</b>	<b>1,685,000.00</b>
713-713-5-210-00	Auditing	-	-	-	1,200.00	1,250.00
713-713-5-220-00	Legal / Attorney Fees	-	-	-	250.00	-
713-713-5-250-00	Admin Exp To General Admin	127,548.00	130,104.00	66,354.00	132,704.00	135,358.00
713-713-5-320-00	Postage	0.92	-	-	-	-
713-713-5-350-00	Insurance	-	-	-	500.00	500.00
713-713-5-390-00	Other Contractual Services	1,405,818.14	1,506,734.18	767,493.42	1,472,500.00	1,525,000.00
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	5,040.00	-	9,580.00	9,000.00	7,500.00
713-713-5-730-18	Transfer To Street Dept	-	15,000.00	-	15,000.00	15,000.00
713-713-5-810-00	Bad Debt	5,256.44	659.37	(182.51)	-	-
<b>TOTAL EXPENSES</b>		<b>1,543,663.50</b>	<b>1,652,497.55</b>	<b>843,244.91</b>	<b>1,631,154.00</b>	<b>1,684,608.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>99,222.77</b>	<b>34,409.74</b>	<b>9,349.19</b>	<b>346.00</b>	<b>392.00</b>

dumpster replacements

CEMETERY LAND REPLACEMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
716-000-4-345-20	Sale Of Lots	5,200.00	5,050.00	2,750.00	7,500.00	6,000.00
716-000-4-361-10	Interest Income	405.34	600.16	231.75	450.00	500.00
716-000-4-371-10	Miscellaneous Revenue	1,878.93	1,371.91	342.98	1,000.00	1,000.00
716-000-4-381-11	From Gen Fd Reserve 004	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>7,484.27</b>	<b>7,022.07</b>	<b>3,324.73</b>	<b>8,950.00</b>	<b>7,500.00</b>
716-716-5-230-00	Engineering / Consulting	-	-	-	-	-
716-716-5-390-00	Other Contractual Services	-	-	-	-	-
716-716-5-510-00	Land	-	-	-	-	-
716-716-5-730-27	Transfer to Cemetery 009-715	-	-	-	-	-
716-716-5-730-30	Transfer to Gen Fd Reserve 004	-	-	-	7,500.00	7,500.00
716-716-5-730-31	Transfer to Rec Fund	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500.00</b>	<b>7,500.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>7,484.27</b>	<b>7,022.07</b>	<b>3,324.73</b>	<b>1,450.00</b>	<b>-</b>

repayment for land purchased

CEMETERY BOARD OF MANAGERS

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
717-000-4-347-90	Perpetual Care Revenue	8,400.00	9,150.00	3,850.00	8,500.00	9,000.00
717-000-4-361-10	Interest Income	11,307.64	13,008.99	10,257.28	9,000.00	15,000.00
<b>TOTAL REVENUE</b>		<b>19,707.64</b>	<b>22,158.99</b>	<b>14,107.28</b>	<b>17,500.00</b>	<b>24,000.00</b>
717-717-5-110-00	Regular Salaries	-	-	-	-	-
717-717-5-360-00	Equipment Maint And Repair	-	-	-	-	-
717-717-5-390-00	Other Contractual Services	-	-	-	-	-
717-717-5-430-00	Operating Supplies	-	-	-	-	-
717-717-5-450-00	Maint/Repair Supplies	-	-	-	-	-
717-717-5-470-00	Minor Equipment	-	-	-	-	-
717-717-5-520-00	Buildings & Structures	-	-	-	-	-
717-717-5-550-00	Other Capital Improvements	-	-	-	50,000.00	50,000.00
717-717-5-730-27	Transfer To Cemetery 009-715	19,808.19	7,693.23	-	6,000.00	10,000.00
<b>TOTAL EXPENSES</b>		<b>19,808.19</b>	<b>7,693.23</b>	<b>-</b>	<b>56,000.00</b>	<b>60,000.00</b>
<b>REVENUE OVER EXPENSES</b>		<b>(100.55)</b>	<b>14,465.76</b>	<b>14,107.28</b>	<b>(38,500.00)</b>	<b>(36,000.00)</b>

Cemetery records Software

From Trust Funds