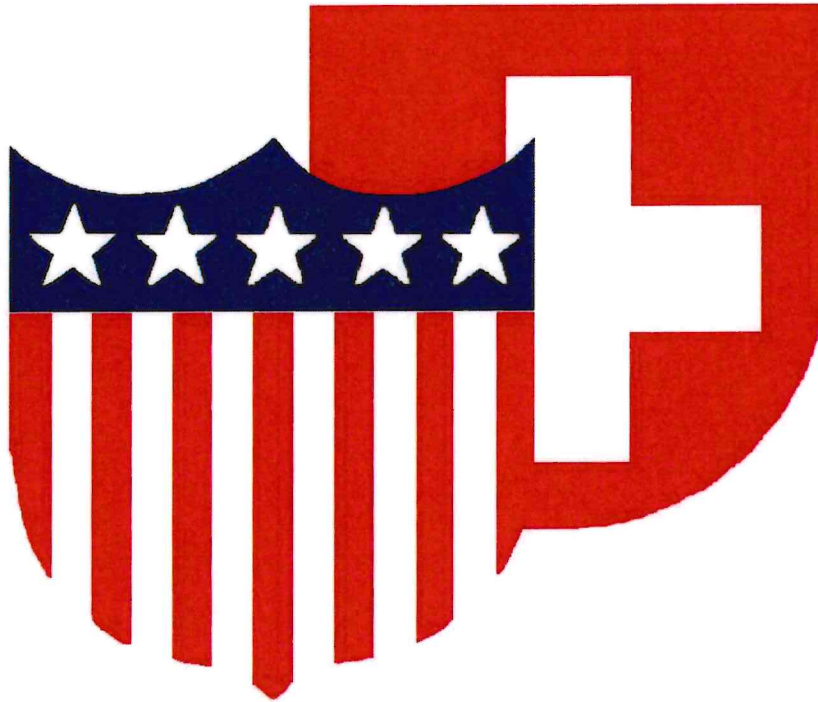


CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2023-24



MISSION STATEMENT

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

VISION STATEMENT

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

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

March 20, 2023

CITY COUNCIL

Mayor Kevin B. Hemann

CITY MANAGER

Christopher Conrad

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Sarah Sloan

John Hipskind

CITY CLERK

Barbara Bellm

CITY TREASURER

Neill Nicolaides

DEPARTMENT DIRECTORS

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

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

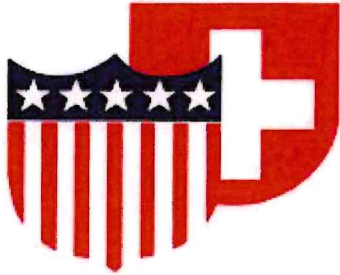
2022

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

2023

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

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



City of Highland

City Manager

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

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

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

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

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

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

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

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

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

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

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

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

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

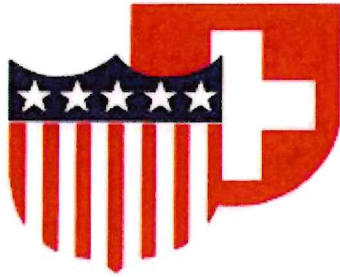
- A 0% increase in Operating and Maintenance (O&M) expenditures, coupled with an estimated 1% increase in operating revenues.
- Transfers to reserves equal \$1,545,750.00 in an effort to rebuild reserves for future needs/deferred projects and mitigate further inflation issues.

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

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

Sincerely,

Christopher Conrad, City Manager



City of Highland

2023-2024

Budget Overview

Progressive from the Outset

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



Highland Today

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

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

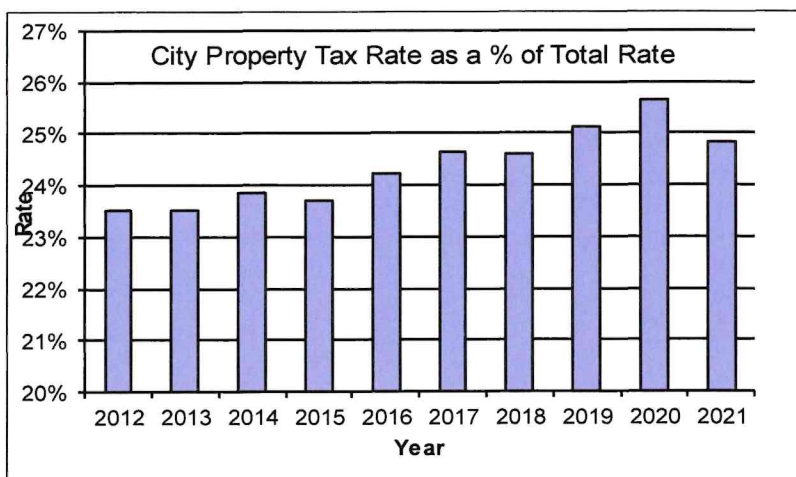
The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage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

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

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

Growth within the City of Highland

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

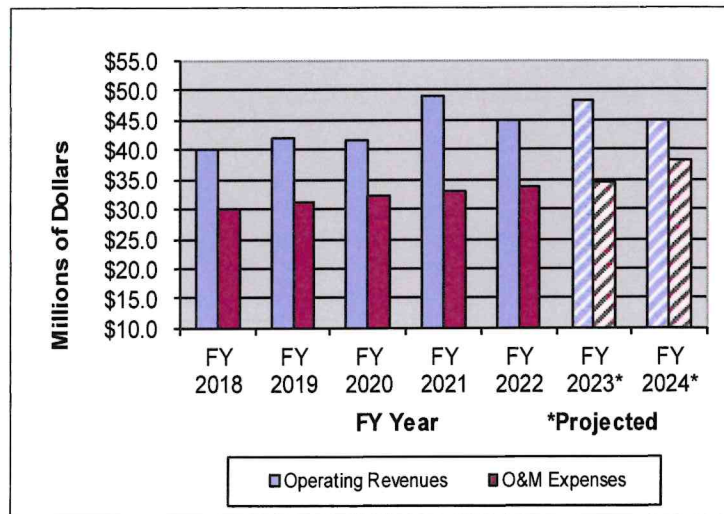


the city-wide assessed value is \$213 million. Over the past ten years, the average annual percentage increase in assessed value is 1.56%. In addition, the property tax rate of \$1.9611 per \$100 of assessed value for the tax levy year of 2021, collected in 2022, is only slightly higher than 2013 when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

Revenues & Expenses

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

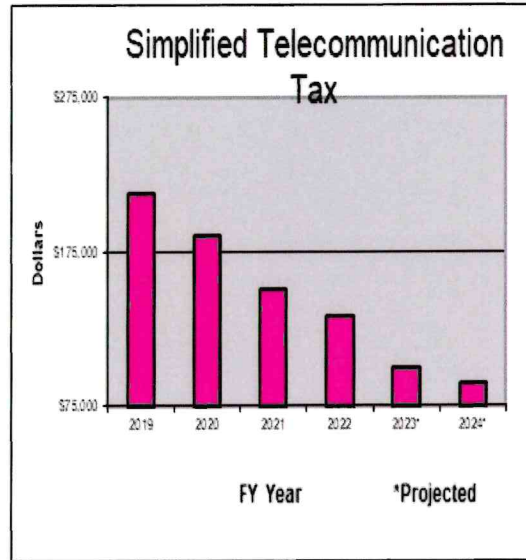
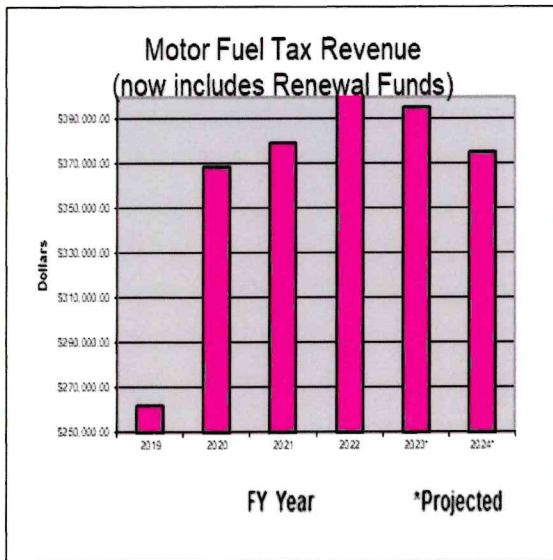
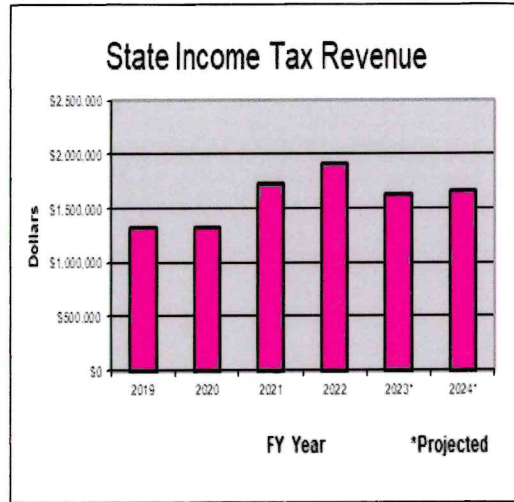
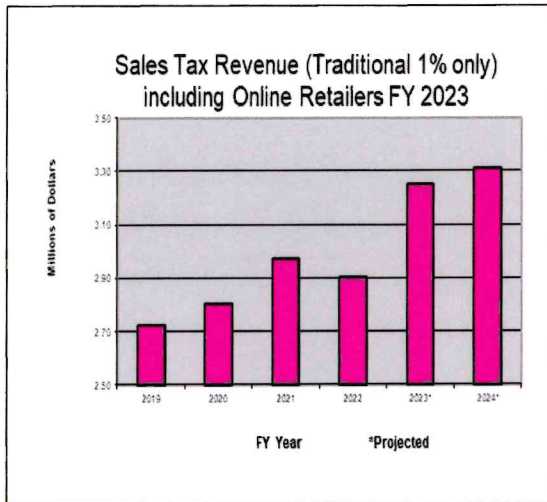
From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2024 reflect an increase of 0% from FY 2023, and equals 78% of operating revenues. This meets management’s goal of 85%. Operating revenues are expected to increase by 1% based on a conservative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



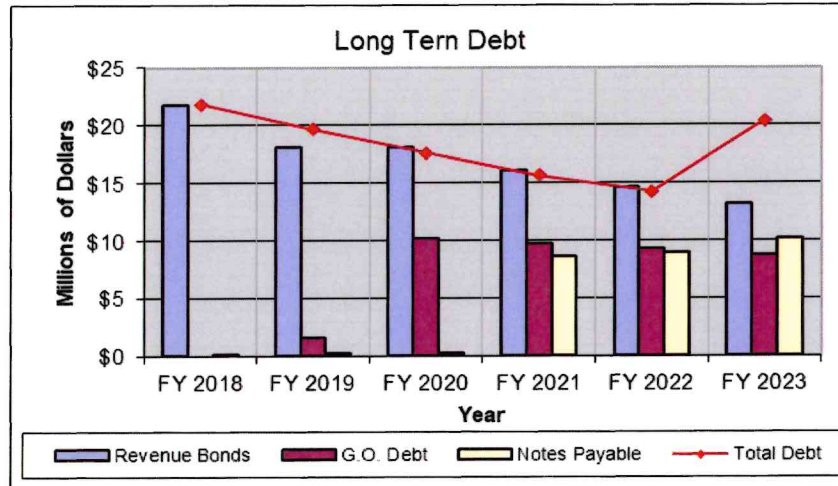
Included in the budget for FY 2024, the traditional sales tax is projected to increase by 4% from the prior budget based on the history of collections and transition of the online retailer’s occupation tax that was collected beginning January 1, 2021 as sales tax based on the delivery location. We have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

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

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



Long Term Debt



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

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

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

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

Conclusion

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

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

Contacting the City's Financial Management

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

General information relating to the City of Highland may also be found at www.highlandil.gov.

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2023-24

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

General Ledger
Budget Totals by Account Type



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

CITY OF HIGHLAND
DEBT SERVICE

REVENUE BONDS

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

GENERAL OBLIGATION DEBT

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

NOTES PAYABLE

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

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

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

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

CITY OF HIGHLAND
TIF #2 IMPROVEMENTS

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

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

CITY OF HIGHLAND
SEWER SYSTEM IMPROVEMENTS

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

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

CITY OF HIGHLAND
WATER MAIN IMPROVEMENTS

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

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

CITY OF HIGHLAND
SENIOR CENTER

\$300,000 2019 SENIOR CENTER INSTALLMENT LEASE

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

CITY OF HIGHLAND
PUBLIC SAFETY FACILITY

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

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

CITY OF HIGHLAND
SEWER PLANT MODIFICATIONS

2021 NOTE PAYABLE IEPA PROJECT #17-2586

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

CITY OF HIGHLAND
SEWER TRUNK MAIN IMPROVEMENTS

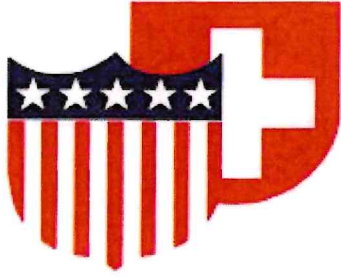
2023 NOTE PAYABLE IEPA PROJECT #L175740

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

CITY OF HIGHLAND



GENERAL ADMINISTRATION



City of Highland

General Administration

Reanna Ohren, Director of Finance

Jackie Heimburger, Director of Support Services

2023-2024 Budget Goals

Mission Statement

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

Vision Statement

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

Critical Measures:

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

Budget Goals:

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

GENERAL ADMINISTRATION

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

GENERAL ADMINISTRATION'S CRITICAL MEASURES

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

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

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

PROJECTS BY BUDGET ITEM

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

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department

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

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

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

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

PROJECTS BY BUDGET ITEM

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

Department Specific Technology

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

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

Taser	6110.4
LPR Cameras	10000
In Car Cameras	
Patrol Vehicle Equipment	12000
Computers	15400
	43510.4

FIRE DEPARTMENT

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

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

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

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

PROJECTS BY BUDGET ITEM

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

Included in Minor Equipment #470

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

Department Specific Technology

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

Funded by Liability Insurance Tax Levy Fund 706
 Lexipol

	2788	2788	2788	2788	2788
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TO: Mayor Hemann, City Council, Fire Protection District Trustees and
Highland Area Residents

FROM: Brian Wilson, EMS Chief

DATE: March 14, 2023

SUBJECT: Fiscal Year 2024 Budget Message

FY24 BUDGET MESSAGE

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

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

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

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

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

Budget Strategy

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

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

Budget Highlights

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

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

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

Revenue Trends

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

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

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

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

Expenditure Trends

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

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

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

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

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

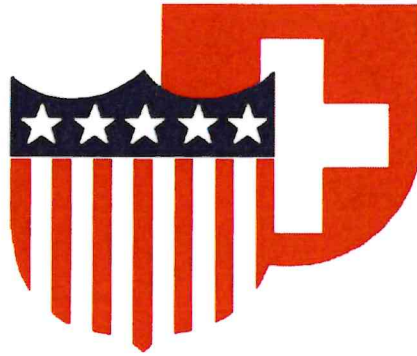
AMBULANCE							
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6months 10/31/2022	FY 2022-23 Budget	FY 2023-24 Budget	Comments
401-000-4-311-10	Property Tax-General	481,657.89	510,087.66	390,814.65	523,602.00	558,757.24	
401-000-4-312-10	Replacement Tax-General	22,340.66	52,653.73	37,094.86	27,515.00	30,000.00	
401-000-4-346-20	Gain On Sale Of Assets						
401-000-4-349-10	Charges For Ambulance Serv	1,721,100.91	1,683,796.04	600,472.76	1,700,000.00	1,700,000.00	Charges billed not actually what is collected-less non billables
401-000-4-349-11	Contractual Allowances					(490,000.00)	Uncollectible billed revenues
401-000-4-349-20	C.Pymt-Hq/rd	129,429.00	141,050.00		142,639.00	142,639.00	
401-000-4-349-30	C.Pymt-Granfork Fire Dis	27,180.00	30,449.00		33,787.00	33,787.00	
401-000-4-349-34	C.Pymt-St Jacob Fd	61,917.00	65,916.00		71,487.00	116,043.00	Contract to Council 01/04/2022
401-000-4-349-35	C.Pymt-St Rose Fire Dist	31,711.00	32,920.00		33,858.00	61,706.00	Contract to Council 12/20/21
401-000-4-349-36	C.Pymt-Marine Fire Dist	83,050.00	87,159.00		91,680.00	91,680.00	Contract to Council 01/18/2022
401-000-4-349-45	Training Fees			55.00	1,000.00	1,000.00	
401-000-4-361-10	Interest Income	2,110.39	5,377.51	1,683.50	5,000.00	5,000.00	
401-000-4-371-10	Misc Revenue	13,043.12	22,547.89	22,061.55	2,000.00	2,000.00	
401-000-4-371-15	Grants	361,990.05					
401-000-4-371-16	Governmental Allotments GMET	53,108.75	33,921.74	24,055.08	15,000.00	50,000.00	Portion of GEMT revenue that will have to be paid back to the state
401-000-4-371-20	Credit Card Collection Fees	(4,243.24)	(4,660.84)	(1,275.22)	(3,800.00)	(2,500.00)	
401-000-4-371-40	Donations	800.00					
401-000-4-371-90	Overpayments						
401-000-4-381-21	From City Prop/Eq/Reserves		97,000.00				
401-000-4-381-25	From Business District A						
TOTAL REVENUE		2,966,195.63	2,768,216.73	1,074,962.18	2,643,768.00	2,300,112.24	
401-401-5-110-00	Regular Salaries	964,123.99	1,104,606.81	539,859.68	835,447.86	1,055,830.00	
401-401-5-120-00	Overtime	248,426.16	241,073.94	146,306.72	260,000.00	290,000.00	
401-401-5-130-00	Benefits - Health & Life	133,047.91	196,167.45	89,783.70	210,000.00	220,000.00	
401-401-5-131-00	Benefits - Other	16,569.25	9,925.23				
401-401-5-131-10	Cleaning Allowance						
401-401-5-150-00	Retirement						
401-401-5-160-00	Unemployment Ins						
401-401-5-170-00	Salaries Car Allowance		54.59				
401-401-5-220-00	Legal / Attorney Fees	6,307.59	4,711.77	3,428.22	3,000.00	15,000.00	
401-401-5-240-00	Training And Travel	4,865.23	6,700.00	4,972.85	9,000.00	15,000.00	
401-401-5-250-00	Admin Exp To General Admin	42,778.00	42,480.00	17,502.00	35,000.00	-	
401-401-5-260-00	Waste Removal	96.00			150.00	150.00	
401-401-5-310-00	Telephone / Communications	3,297.36	3,342.56	3,156.39	3,100.00	5,000.00	
401-401-5-320-00	Postage	2,248.64	2,557.29		2,000.00	1,000.00	
401-401-5-330-00	Utilities	2,599.87	952.86		3,000.00	10,000.00	
401-401-5-340-00	Rentals And Leases	26,526.05	26,604.46	12,911.69	25,000.00	2,000.00	
401-401-5-350-00	Insurance	2,465.33	2,234.33		2,131.00	2,200.00	
401-401-5-360-00	Equipment Maint And Repair	1,073.04	3,300.44	1,982.24	4,000.00	6,000.00	
401-401-5-360-10	Vehicle Maint/Repair	44,940.23	62,585.19	33,422.24	35,000.00	35,000.00	
401-401-5-370-00	Transportation Reimburse				100.00	100.00	
401-401-5-390-00	Other Contractual Services	61,268.56	181,830.81	21,599.82	57,000.00	110,000.00	
401-401-5-390-24	Collection Agency Fees		259.06		1,000.00	1,000.00	
401-401-5-390-25	Overpayments	4,364.75	542.13	(247.34)	3,000.00	3,000.00	
401-401-5-390-50	Contractual/Technological	5,423.79	4,846.82	1,128.28	4,500.00	4,500.00	Air cards and HCS
401-401-5-391-00	Technological IT	17,366.49	21,777.70	8,716.54	19,795.00	20,000.00	Shared Salaries and Services
401-401-5-392-00	Technological Hardware			1,128.88	10,850.00	2,850.00	See Capital Sheet for Detail
401-401-5-393-00	Department Specific Technology				18,803.00	18,803.00	See Capital Sheet for Detail
401-401-5-394-00	GMET Payment Expense					100,000.00	potential GMET reimbursement requests
401-401-5-410-00	Office Supplies	728.68	1,407.44	527.39	1,200.00	1,200.00	
401-401-5-420-00	Fuels For Vehicles/Equip	19,747.06	27,106.20	22,492.73	27,500.00	40,000.00	
401-401-5-430-00	Operating Supplies	27,841.05	37,294.57	14,437.42	30,000.00	25,000.00	
401-401-5-440-00	Safety & Uniform Supplies	4,349.56	6,506.60	1,712.96	10,000.00	7,000.00	
401-401-5-450-00	Maint/Repair Supplies	795.01	1,002.92	328.20	1,500.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	4,593.59	1,009.02	3,802.65	5,000.00	4,000.00	
401-401-5-470-00	Minor Equipment	333.87	10,578.61	1,831.18	26,700.00	10,000.00	included Detail on Capital Sheet
401-401-5-510-00	Land						
401-401-5-520-00	Buildings & Structures						
401-401-5-530-00	Equipment		334.08	51,460.30	86,560.00	42,178.00	included Detail on Capital Sheet
401-401-5-550-00	Other Capital Improvements						
401-401-5-595-00	Depreciation Expenses	75,266.09	70,922.12				
401-401-5-620-00	Interest Payments	2,589.53	1,306.23				
401-401-5-730-48	Trans To City Prop/Eq/Reserves	300,000.00			62,000.00	-	
401-401-5-810-00	Bad Debt	198,774.17	214,491.77	30,136.34	250,000.00	250,000.00	
401-401-5-810-10	Non-Billable Write Offs	495,850.01	434,450.56	169,503.80	450,000.00		
401-401-5-870-00	Pension Expense		(369,568.17)				
TOTAL EXPENSES		2,718,646.86	2,353,395.39	1,185,267.94	2,492,336.86	2,298,311.00	
REVENUE OVER EXPENSES		266,548.67	404,821.34	(110,305.76)	151,431.14	1,801.24	

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

PROJECTS BY BUDGET ITEM

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

CITY OF HIGHLAND



PARKS AND RECREATION

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



HIGHLAND

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

Mark Rosen, Director of Parks & Recreation

2023-2024 Budget Goals

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

Below are major accomplishments completed in 2022:

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

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

Korte Recreation Center

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

Parks

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

Outdoor Pool

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

Weinheimer Community Center

- New Roof

Staffing & Fees

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

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

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

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

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

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

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 334	\$ 917	\$ (158,501)	\$ (495,881)	\$ 177,293	\$ (225,386)	
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KORTE REC CENTER'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 80%							
Actual Revenue Dedicated to O&M	72.1%	84.0%	104.0%	87.9%	88.6%	120.2%	
Revenue Dedicated to Personnel Costs will not exceed 45%							
Actual Revenue Dedicated to Personnel Costs	32.9%	38.6%	50.6%	43.1%	44.7%	61.0%	
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member							
Actual Revenue per Member	\$427.14	\$399.28					
Actual O&M Cost per Member	\$308.06	\$335.51					
Members (Estimated)	2,900	2,900					
Reserves Balance October 2022	\$304,188	\$438,188	\$438,188	\$443,188	\$443,188	\$449,188	
Reserves to Cover 90 days O&M Costs	\$220,282	\$239,914	\$234,034	\$240,424	\$242,069	\$248,741	

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

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

PROJECTS BY BUDGET ITEM

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

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

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

PARKS, PROGRAMS, AND COMMUNITY BUILDING							
Account Number	Description	FY 2020-21 Actual	FY 2021-2022	YTD Actual 6 months 10/31/22	FY 2022-2023	FY 2023-2024	Comments
009-016-4-311-53	Prop Tx-Playground & Rec	173,388.57	183,629.09	140,782.94	188,497.00	201,152.61	
009-016-4-311-54	Prop Tax-Community Bldg	144,555.84	153,025.52	117,372.04	157,081.00	167,627.17	
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	39,891.48	39,989.01	29,939.82	40,000.00	40,000.00	
009-016-4-311-58	Prop Tax-Comfort Station	35,940.09	36,114.61	26,914.35	36,000.00	50,000.00	
009-016-4-311-59	Prop Tax-Installment Contracts	30,016.68	29,994.66	22,454.83	30,000.00	30,000.00	
009-016-4-312-53	Repl Tax-Playground & Rec	19,460.12	45,842.06	32,296.00	23,956.00	23,956.00	
009-016-4-312-54	Repl Tax-Community Bldg	14,424.67	33,958.92	23,924.25	17,746.00	17,746.00	
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	5,057.43	11,883.13	8,371.75	6,210.00	6,210.00	
009-016-4-312-58	Repl Tax-Comfort Station	2,880.54	6,811.67	4,798.87	3,560.00	3,560.00	
009-016-4-313-10	Sales Tax			182,888.60	365,625.00	278,460.00	
009-016-4-315-10	State Income Tax			122,096.20	182,813.00	139,230.00	
009-016-4-321-11	Simplified Muni Telecom Tx			6,757.44	11,250.00	7,560.00	
009-016-4-321-20	Cable Franchise Fee				6,750.00	4,788.00	
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	350,004.00				allocated
009-016-4-321-60	Duckblinds-Boat Lic-Docks	36,322.20	26,455.00	13,304.00	35,000.00	35,000.00	New for FY24 Kayak fees
009-016-4-347-21	Senior Center Annual Pass	235.50	1,243.50	330.00	400.00	800.00	
009-016-4-347-40	WCC Concessions	1,181.25	13,694.49	8,737.78	14,000.00	5,000.00	
009-016-4-347-41	Glik Park Concessions					9,000.00	
009-016-4-347-50	Weinheimer Trust Fund	30,669.00	27,796.75	17,070.00	21,500.00	30,000.00	
009-016-4-347-71	Misc. Trees Commission			1,597.50			
009-016-4-347-75	Admission Fees	126.50	882.00		1,100.00	1,000.00	
009-016-4-347-76	Senior Center Facility Rental					2,000.00	
009-016-4-347-77	WCC Facility Rental	11,332.50	18,408.00	17,111.50	13,000.00	2,000.00	
009-016-4-347-78	WCC Program Registration	17,622.66	21,910.95	16,006.20	18,000.00	18,000.00	Premium Passes
009-016-4-347-79	Parks Pavilion Rental					6,800.00	
009-016-4-347-80	Senior Center Program Registration					1,000.00	
009-016-4-347-81	Glik Park Program Registration					8,000.00	
009-016-4-347-85	Glik Park Vending Machine Sales		315.00	594.00	2,000.00	1,000.00	
009-016-4-347-86	WCC Vending Machine Sales					1,000.00	
009-016-4-361-10	Interest Income (3,393.39)		1,509.69	1,320.05			
009-016-4-371-10	Misc Revenue	24,967.41	20,505.86	44,874.91	15,000.00	20,000.00	
009-016-4-371-12	Gain on Sale of Assets		300.00				
009-016-4-371-15	Grants	158,955.73	44,260.80	13,568.67	107,648.00	117,650.00	See capital Sheet for detail
009-016-4-371-41	Donation to Parks	63,604.83	26,919.51	17,935.58	20,000.00	20,000.00	
009-016-4-371-42	Donation to WCC					500.00	
009-016-4-371-43	Donation to Senior Center					500.00	
009-016-4-371-66	Community Programs & Trips Rev	(10,175.69)	51,985.74	7,753.26	15,000.00	30,000.00	
009-016-4-381-05	From Swim Pool Fund CATV						
009-016-4-381-10	From General Admin Fund		101,000.04	10,000.02	20,000.00		
009-016-4-381-21	From City Prop/Eq/Reserves	125,000.00					
009-016-4-381-22	Transfer from Bus Distr A		80,000.00				
009-016-4-381-	Transfer from Bus Distr B						
009-016-4-381-35	From Cemetery Land Repl.						
009-016-4-381-39	From Cem Brd Of Mgrs						
009-016-4-381-53	From City Prop Res/Tree Comm						
TOTAL REVENUE		1,222,063.92	1,328,440.00	888,800.56	1,352,136.00	1,279,539.78	
009-016-5-110-00	Regular Salaries	397,706.90	424,350.98	229,682.52	425,000.00	435,000.00	
009-016-5-120-00	Overtime	7,694.68	16,233.57	7,270.10	12,000.00	9,000.00	
009-016-5-130-00	Benefits - Health & Life	52,076.08	60,660.28	26,058.86	45,103.00	65,000.00	
009-016-5-131-00	Benefits - Other	(5,327.08)	842.02				
009-016-5-160-00	Unemployment Ins		870.00				
009-016-5-170-00	Salary/Car Allowance		67.45	37.55	50.00	160.00	
009-016-5-210-00	Auditing	250.00					
009-016-5-220-00	Legal / Attorney Fees	3,927.91	2,800.36	2,380.00	2,000.00	2,400.00	
009-016-5-230-00	Engineering / Consulting				2,000.00	2,000.00	
009-016-5-240-00	Training And Travel	558.70	201.46	330.00	1,500.00	1,500.00	
009-016-5-250-09	Admin Fees To KRC	26,004.00	26,004.00	13,002.00	26,000.00	22,000.00	
009-016-5-310-00	Telephone / Communications	3,208.72	3,787.51	2,001.66	4,500.00	4,500.00	
009-016-5-320-00	Postage	149.19	182.21		400.00	400.00	
009-016-5-330-00	Utilities	69,364.22	73,322.52	66,577.02	70,000.00	72,000.00	
009-016-5-340-00	Rentals And Leases		3,098.83	30,075.00	31,500.00	47,000.00	includes Senior Center Lease & 1-t
009-016-5-350-00	Insurance	10,314.25	10,270.66		10,332.00	9,282.00	
009-016-5-360-00	Equipment Maint And Repair	12,101.56	14,399.60	11,606.29	8,000.00	14,000.00	
009-016-5-360-10	Vehicle Maint/Repair	11,868.72	9,798.68	2,443.70	7,000.00	7,500.00	
009-016-5-370-00	Transportation Reimburse				100.00		
009-016-5-380-00	Building Maintenance		15,723.50	201.97	19,500.00	19,000.00	
009-016-5-390-00	Other Contractual Services	33,405.11	140,394.59	56,693.36	65,000.00	75,000.00	
009-016-5-390-09	Contracted Trainers						
009-016-5-390-22	Trees-Contracted Work	5,345.00	100.00		5,500.00	5,500.00	
009-016-5-390-33	Marketing	1,142.95	2,175.10	1,272.99	1,700.00	1,800.00	
009-016-5-390-50	Contractual/Technological	1,349.80	1,022.59	30.00	2,000.00	1,600.00	HCS services
009-016-5-390-57	Contractual Serv-Muni Band	325.00	42,550.17	48,693.36	80,000.00	80,000.00	
009-016-5-390-58	Peanut Butter & Jam Expense		1,075.00	3,535.89	4,000.00	4,000.00	
009-016-5-390-65	Services - Senior Citizens	1,288.67	12,079.17	853.48	14,000.00	4,000.00	
009-016-5-390-66	Community Program & Trips Exp	(720.54)	24,676.14	23,842.32	3,000.00	30,000.00	
009-016-5-391-00	Technological IT	18,677.45	23,540.58	9,962.26	22,626.00	21,000.00	Shared Salary and Services
009-016-5-392-00	Technological Hardware			2,265.24	3,600.00	3,600.00	Workstation Replacement
009-016-5-393-00	Department Specific Technology				1,150.00	1,150.00	See capital sheet for detail
009-016-5-410-00	Office Supplies	139.89	791.69	223.02	200.00	300.00	
009-016-5-420-00	Fuels For Vehicles/Equip	18,657.52	32,851.51	28,544.13	24,000.00	35,000.00	
009-016-5-430-00	Operating Supplies	48,784.34	80,144.49	40,063.93	50,000.00	59,000.00	
009-016-5-430-22	Trees-Purchase&Supplies	166.85	3,400.80	1,201.53	1,100.00	1,400.00	
009-016-5-430-50	Parks Concession/Retail Supply	3,999.68	13,072.39	4,626.78	13,000.00	10,000.00	
009-016-5-430-51	WCC Concession Supplies					3,000.00	
009-016-5-440-00	Safety & Uniform Supplies	1,428.00	2,292.29	1,777.85	1,200.00	2,400.00	
009-016-5-450-00	Maint/Repair Supplies	16,225.78	11,190.17	4,038.85	16,000.00	16,000.00	
009-016-5-460-00	Vehicle Maint Supplies	821.31	1,619.28	3,042.04	1,000.00	4,000.00	
009-016-5-470-00	Minor Equipment	51,825.38	28,240.30	16,742.29	30,000.00	35,000.00	
009-016-5-490-00	Generat.Fuel/Chemical Sup	13,065.24	660.86	1,167.74	12,500.00	14,000.00	
009-016-5-505-00	Engineering For Capital		1,620.85				
009-016-5-510-00	Land						
009-016-5-520-00	Buildings & Structures				231,000.00	60,000.00	Silver Lake Park Play system
009-016-5-530-00	Equipment		26,120.01	43,897.82	45,000.00	69,765.60	
009-016-5-540-00	Lines Roads Etc						
009-016-5-550-00	Other Capital Improvements		3,089.15				
009-016-5-550-24	50 / 50 Program						
009-016-5-550-65	Other Impr-Senior Citizens						
009-016-5-595-00	Depreciation Expenses						
009-016-5-730-01	Transfer To Fixed Assets						
009-016-5-730-48	Trans To City Prop/Eq/Reserves				183,000.00	26,000.00	
009-016-5-810-00	Bad Debt						
TOTAL EXPENSES		805,805.28	1,115,320.75	683,941.57	1,475,561.00	1,274,257.60	
REVENUE OVER EXPENSES		416,258.64	213,119.25	204,858.99	(123,425.00)	5,282.18	

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

PROJECTS BY BUDGET ITEM

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

SWIMMING POOL

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

SWIMMING POOL'S CRITICAL MEASURES

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

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

CEMETERY

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

CEMETERY'S CRITICAL MEASURES

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

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

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

PROJECTS BY BUDGET ITEM

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

CITY OF HIGHLAND



COMMUNITY DEVELOPMENT



City of Highland

Building and Zoning

2023-2024 Budget Goals

Mission Statement

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

Vision Statement

“Together, ensuring safety and encouraging growth.”

Critical Measures:

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

Budget Goals:

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

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

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

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

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

PROJECTS BY BUDGET ITEM

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

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

BUSINESS DISTRICT A							
		FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
012-000-4-313-12	Business District Sales Tax	728,912.76	807,376.44	409,487.92	814,000.00	1,200,000.00	
012-000-4-361-10	Interest Income	78,615.44	16,683.20	801.86	8,000.00	2,000.00	
012-000-4-371-17	Bond Proceeds	-	-	-	-	-	
TOTAL REVENUE		807,528.20	824,059.64	410,289.78	822,000.00	1,202,000.00	
012-012-5-390-00	Other Contractual Services	173.95	300.00	150.00			
012-012-5-430-00	Operating Supplies						
012-012-5-470-00	Minor Equipment						
012-012-5-505-00	Engineering for Capital			15,660.60		0.00	
012-012-5-510-00	Land						
012-012-5-520-00	Buildings						
012-012-5-530-00	Equipment						
012-012-5-540-00	Lines, Roads Etc						
012-012-5-550-00	Other Capital Improvements		0.00			375,000.00	
012-012-5-595-00	Depreciation Expense	31,274.65	157,891.75				
012-012-5-610-00	Principal Payments				330,000.00	345,000.00	
012-012-5-620-00	Interest Payments	232,718.77	244,607.92	118,862.50	237,725.00	224,525.00	
012-012-5-630-00	Debt Service Charges				300.00	300.00	
012-012-5-730-19	BDA Transfer from General Admi		(370,614.97)				
012-012-5-730-20	Transfer to Economic Development						
012-012-5-730-21	Transfer to Police Department						
012-012-5-730-22	Transfer to Ambulance						
012-012-5-730-23	Transfer to Fire Dept						
012-012-5-730-24	Transfer to Parks Dept						
012-012-5-730-80	Incentives				75,000.00	75,000.00	Façade program
TOTAL EXPENSES		264,167.37	46,483.05	134,673.10	643,025.00	1,019,825.00	
REVENUE OVER EXPENSES		543,360.83	777,576.59	275,616.68	178,975.00	182,175.00	Future Redevelopment Requests And Qualifying Projects
BUSINESS DISTRICT B							
		FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
013-000-4-313-12	Business District Sales Tax	300.11	2,650.27	320.37			District absorbed into District A
013-000-4-361-00	Interest Income	960.72	200.82	8.08			
TOTAL REVENUE		1,260.83	2,851.09	328.45	0.00	0.00	
013-013-5-390-00	Other Contractual Services						
013-013-5-430-00	Operating Supplies						
013-013-5-470-00	Minor Equipment						
013-013-5-505-00	Engineering for Capital						
013-013-5-510-00	Land						
013-013-5-520-00	Buildings						
013-013-5-530-00	Equipment						
013-013-5-540-00	Lines, Roads Etc						
013-013-5-550-00	Other Capital Improvements						
013-013-5-610-00	Principal Payments						
013-013-5-620-00	Interest Payments						
013-013-5-630-00	Debt Service Charges		80,000.00				
013-013-5-730-19	Transfer to Parks Dept						
013-013-5-730-20	Transfer to B & Z				0.00	0.00	
TOTAL EXPENSES		-	80,000.00	-	0.00	0.00	
REVENUE OVER EXPENSES		1,260.83	(77,148.91)	328.45	0.00	0.00	
BUSINESS DISTRICT C							
		FY 2020-21 Actual	FY 2021-22 Budget	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
014-000-4-313-12	Business District Sales Tax	67.50	667.54	573.08	1,000.00	500.00	Online Sales Tax Collections
014-000-4-361-10	Interest Income		2.45	0.62			
TOTAL REVENUE		67.50	669.99	573.70	1,000.00	500.00	
014-014-5-390-00	Other Contractual Services						
014-014-5-430-00	Operating Supplies						
014-014-5-470-00	Minor Equipment						
014-014-5-505-00	Engineering for Capital						
014-014-5-510-00	Land						
014-014-5-520-00	Buildings						
014-014-5-530-00	Equipment						
014-014-5-540-00	Lines, Roads Etc						
014-014-5-550-00	Other Capital Improvements						
014-014-5-610-00	Principal Payments						
014-014-5-620-00	Interest Payments						
014-014-5-630-00	Debt Service Charges						
TOTAL EXPENSES		-	0.00	-	0.00	0.00	
REVENUE OVER EXPENSES		67.50	669.99	573.70	1,000.00	500.00	
AMERICAN RESCUE PLAN ACT FUNDS							
		FY 2020-21 Actual	FY 2021-22 Actual	FY 23 YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	
015-000-4-361-10	Interest Income		4,062.39	337.67	1,000.00		
015-000-4-371-15	Grants		669,128.23	669,128.23	668,438.00		
TOTAL REVENUE		-	673,190.62	669,465.90	669,438.00	0.00	
015-015-5-530-00	Equipment		23,225.48	213,709.91			
015-015-5-540-00	Lines, Roads Etc		0.00		700,000.00		
015-015-5-550-00	Other Capital Improvements		47,586.85	74,750.00	65,000.00		
015-015-5-595-00	Depreciation Expense		6,836.04				
TOTAL EXPENSES		-	77,648.37	288,459.91	765,000.00	0.00	
REVENUE OVER EXPENSES		-	595,542.25	381,005.99	(95,562.00)	0.00	
				All funds for ARPA are currently allocated to projects.			
				FY 2021-22 Budget			
				Total Received			
				669,129			
				Carryover from prior year			
				96,728.00			
				Planned Expenditures			
				Cybersecurity Improvements			
				(266,997.00)			
				Hunsche Pond Repair			
				(18,700.00)			
				Heat Compression System			
				(36,704.00)			
				Spillway Improvements			
				(250,000.00)			
				Broadband Expansion			
				(300,000.00)			
				Sewer Trunk Main Rehabilitation			
				(400,000.00)			
				Water Treatment Plant Improvements			
				(65,000.00)			
				Remaining			
				96,728.00			
				1,193.90			

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

PROJECTS BY BUDGET ITEM

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



CITY OF HIGHLAND

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

From: Mallord Hubbard, Economic Development Coordinator

Date: December 15, 2022

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

**Budgetary
Initiatives**

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

Continue Façade Improvement Program for commercial buildings within Business District.

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

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

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

TIF #1

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

COMMUNITY DEVELOPMENT

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

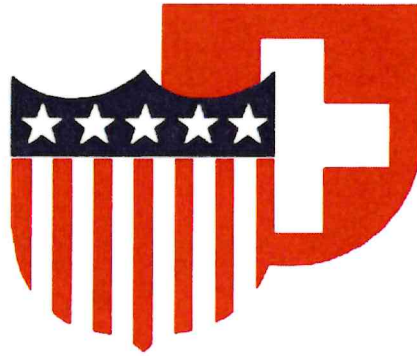
TIF #2 Northside Conservation

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

TIF #2 Bond Repayment Fund

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

CITY OF HIGHLAND



PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2023-2024 Budget Goals

Major Initiatives

Street and Alley/Public Works Admin.

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

Non Home Rule Sales Tax

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

Motor Fuel Tax

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

Water Fund

Water Treatment Plant

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

Water Distribution

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

Sewer Fund

Sewer Collection

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

Water Reclamation Facility

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

STREETS / PW ADMIN

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

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

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

STREETS / PW ADMIN									
Account Number	Description	FY 2020-21 Actual	FY 2021-22 Actual	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments	Misc. Notes	
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	123,340.80	109,950.98	84,238.71	125,000.00	125,000.00			
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	6,000.30	13,948.09	10,810.41	7,500.00	12,000.00			
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline		7,499.57		4,500.00	5,000.00			
001-017-4-313-10	Sales Tax	904,269.04	999,858.96	356,185.71	712,075.00	881,458.50			
001-017-4-315-10	Slate Income Tax	542,967.25	599,770.27	237,789.09	356,038.00	440,729.25			
001-017-4-321-11	Simplified Muni Telecom Tx	46,261.27	40,588.43	13,160.51	21,910.00	23,931.00			
001-017-4-321-20	Cable Franchise Fee				13,146.00	15,156.30			
001-017-4-343-10	Rental-Street Equipment								
001-017-4-343-11	Rental/Lease Revenue	7,200.00	7,200.00	3,600.00	7,200.00	7,200.00	100 Poplar St. rental house		
001-017-4-343-20	Misc Street Div	67,988.64	21,218.46	31,220.54	25,000.00	17,500.00			
001-017-4-343-22	Government Reimbursements		32,819.26	21,996.22					
001-017-4-346-20	Gain on Sale of Asset	15,500.00							
001-017-4-346-30	Permit Fees for ST & A					7,500.00			
001-017-4-347-71	Misc. Tree Commission								
001-017-4-371-15	Grants								
001-017-4-371-17	Bond Proceeds								
001-017-4-371-19	Grants - Tree Commission								
001-017-4-381-20	From Comm Dev Reserves								
001-017-4-381-21	From City Prop/Eq/Reserves				150,000.00	145,000.00	carry over from FY 23		
001-017-4-381-26	Transfer From MFT Fund								
001-017-4-381-50	From TIF #2 Bond Proceeds								
001-017-4-381-43	From Solid Waste Fd								
001-017-4-381-51	From 2007 Street Bond								
	TOTAL REVENUE	1,713,527.30	1,832,854.02	759,001.19	1,422,369.00	1,680,475.05			
001-017-5-110-00	Regular Salaries	623,044.78	669,707.70	311,176.45	630,000.00	641,000.00			
001-017-5-120-00	Overtime	30,519.68	22,168.64	8,723.00	25,000.00	20,000.00			
001-017-5-130-00	Benefits - Health & Life	66,774.74	84,149.41	39,894.26	91,000.00	93,000.00			
001-017-5-131-00	Benefits - Other	10,661.19	(21,947.43)						
001-017-5-140-00	Benefit Social Sec/Medicare		308.94						
001-017-5-150-00	Benefit IMRF		387.32						
001-017-5-160-00	Unemployment Ins		-						
001-017-5-170-00	Salary/Car Allowance	26.64	26.64	12.73	30.00	30.00			
001-017-5-220-00	Legal / Attorney Fees	5,609.57	17,345.27	22,994.57	14,000.00	30,000.00			
001-017-5-230-00	Engineering / Consulting	17,847.10	24,488.95	1,630.00	15,000.00	25,000.00			
001-017-5-240-00	Training And Travel	742.72	1,597.05	433.42	2,500.00	4,700.00			tuition reimburs divided
001-017-5-260-00	Waste Removal								
001-017-5-310-00	Telephone / Communications	3,104.58	3,651.91	1,219.44	3,500.00	3,850.00			
001-017-5-320-00	Postage	23.97	58.30		100.00				
001-017-5-330-00	Utilities	20,090.72	20,696.21	10,520.80	16,500.00	22,000.00			
001-017-5-340-00	Rentals And Leases	2,575.36	3,564.93	(746.62)	3,500.00	3,500.00			
001-017-5-350-00	Insurance	4,683.00	4,865.67	66.73	4,863.00	4,802.00			
001-017-5-360-00	Equipment Maint And Repair	5,515.75	22,608.87	7,781.11	25,000.00	25,000.00			
001-017-5-360-10	Vehicle Maint/Repair	31,443.77	35,807.28	3,345.40	20,000.00	20,000.00			
001-017-5-370-00	Transportation Reimburse								
001-017-5-380-00	Building Maintenance	4,283.21	7,649.22	1,087.74	10,000.00	10,000.00			
001-017-5-390-00	Other Contractual Services	50,061.23	30,969.06	22,605.66	50,000.00	35,000.00			
001-017-5-390-22	Trees-Contracted Work	33,305.00	50,381.00	8,057.50	45,000.00	45,000.00	sector 1		
001-017-5-390-50	Contractual/Technological	7,523.50	6,864.30	645.78	2,820.00	1,500.00	HCS Services		
001-017-5-391-00	Technological IT	15,368.71	20,892.93	8,716.56	19,797.00	16,733.64	Shared Salary and Services		
001-017-5-392-00	Technological Hardware				3,600.00	2,500.00	Workstation Replacements		
001-017-5-393-00	Department Specific Technology				5,490.00	4,340.00	See Detail on Capital Sheet		
001-017-5-410-00	Office Supplies	171.96	-	12.79	200.00	200.00			
001-017-5-420-00	Fuels For Vehicles/Equip	19,940.12	34,368.80	26,006.03	30,000.00	50,000.00			See "Street and Alley
001-017-5-430-00	Operating Supplies	18,463.23	22,061.91	12,381.86	22,000.00	25,000.00			Estimated 9,000 gal @
001-017-5-430-22	Trees-Purchase&Supplies								
001-017-5-440-00	Safety & Uniform Supplies	1,819.14	4,301.26	1,582.46	3,000.00	4,000.00			
001-017-5-450-00	Main/Repair Supplies	3,108.37	2,673.13	3,517.31	5,000.00	8,000.00			
001-017-5-460-00	Vehicle Maint Supplies	2,880.52	5,811.30	3,495.62	5,000.00	8,000.00			
001-017-5-470-00	Minor Equipment	13,875.98	38,514.70	4,314.77	40,000.00	49,000.00	upgrade diesel fuel system (\$9,000)		
001-017-5-470-90	Minor Eq.-Storm Drainage	3,719.60	4,189.72	1,029.64	15,000.00	15,000.00			
001-017-5-490-00	General Fuel/Chemical Sup	3,507.06	4,617.99	4,706.60	5,000.00	8,000.00			
001-017-5-505-00	Engineering For Capital								
001-017-5-505-10	Engineering-Troxler/ IL160								
001-017-5-510-00	Land								
001-017-5-510-10	Right Of Way								
001-017-5-510-20	Easement								
001-017-5-520-00	Buildings & Structures					25,000.00			
001-017-5-530-00	Equipment		48.62	18,150.00	105,000.00	382,765.60	Dump Truck is a carryover from FY23		
001-017-5-540-00	Lines Roads Etc - New/Repl			22,441.30	60,000.00	60,000.00			
001-017-5-550-00	Other Capital Improvements		183.88	5,766.98					
001-017-5-550-10	Impr-Troxler/ IL160								
001-017-5-550-24	50 / 50 Program			1,849.28	50,000.00	35,000.00			
001-017-5-550-50	Storm Drainage								
001-017-5-595-00	Depreciation Expenses	721,360.88	717,560.39						
001-017-5-620-00	Interest Expense	1,417.30	441.60						
001-017-5-730-39	Trans To 004/Util Facility								
001-017-5-730-48	Trans To City Prop/Eq/Reserves	350,000.00	320,000.00						
001-017-5-810-00	Bad Debt								
	TOTAL EXPENSES	2,073,469.38	2,161,017.47	553,419.17	1,327,900.00	1,678,021.24			
	REVENUE OVER EXPENSES	(359,942.08)	(328,163.45)	205,582.02	94,469.00	2,453.81			

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

PROJECTS BY BUDGET ITEM

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

NHR Street Bond Fund

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

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

Motor Fuel Tax

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

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

Street Bond Construction

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

Street Bond and Interest

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

2010 Street Bond Construction

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

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

2010 Street Bond Construction

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

NHR Sales Tax
23/24 thru 27/28

PROJECTS BY BUDGET ITEM

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

WATER FUND
O&M ALLOCATED BY CATEGORY

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

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 968	\$ 37,917	\$ 1,792	\$ 402	\$ 192	\$ 656
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WATER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	67.1%	67.5%	66.9%	67.7%	68.6%	69.5%
O & M Cost per 1000 gallons sold will not exceed \$6.50						
Actual Cost per 1,000 Gallons sold	\$ 6.26	\$ 6.21	\$ 6.25	\$ 6.42	\$ 6.60	\$ 6.78
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.33	\$ 9.21	\$ 9.34	\$ 9.48	\$ 9.63	\$ 9.77
	1.8	3.1	3.0	3.1	3.0	3.0
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	141	148	148	144	140	136
Cash Balance at EOFY	\$ 790,747	\$ 828,664	\$ 830,456	\$ 830,857	\$ 831,049	\$ 831,705
Gallons sold for FY 2021-2022	327,820,400	327,820,400	327,820,400	327,820,400	327,820,400	327,820,400
Reserves Balance October 2022	\$ 3,457,247	\$ 3,348,247	\$ 3,375,247	\$ 3,472,247	\$ 3,651,247	\$ 3,846,247
Reserves will cover 45 days O & M Costs	253,083	251,119	252,597	259,595	266,801	274,222

WATER FUND							
O&M ALLOCATED BY DEPARTMENT							

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue						
Utility Sales	\$ 2,984,100	\$ 2,952,700	\$ 2,996,991	\$ 3,041,945	\$ 3,087,575	\$ 3,133,888
Connection Fees	20,000	10,500	10,710	10,924	11,143	11,366
Misc Revenues	55,000	55,000	55,550	56,106	56,667	57,233
Operating Transfers In						
Total Revenues Projected	\$ 3,059,100	\$ 3,018,200	\$ 3,063,251	\$ 3,108,975	\$ 3,155,384	\$ 3,202,487
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,600,235	2,565,470	2,603,763	2,642,629	2,682,076
Capital Expenditures Allocation	10%	305,910	301,820	306,325	310,898	315,538
Cash Reserve & Equip Repl Allocation	5%	152,955	150,910	153,163	155,449	160,124
Operating & Maintenance:						
Personnel - Admin	\$ 124,271	\$ 126,177	\$ 130,593	\$ 135,164	\$ 139,895	\$ 144,791
Professional Svcs - Admin	167,530	150,300	149,306	152,292	155,338	158,445
Contractual Svcs - Admin	86,352	87,980	89,739	91,534	93,365	95,232
Supplies - Admin	3,900	3,000	3,060	3,121	3,184	3,247
Sub Total -Admin	<u>382,053</u>	<u>367,456</u>	<u>372,698</u>	<u>382,111</u>	<u>391,781</u>	<u>401,715</u>
Personnel - WTP	388,783	396,388	410,262	424,621	439,483	454,865
Professional Svcs - WTP	21,000	16,000	16,320	16,646	16,979	17,319
Contractual Svcs - WTP	295,812	304,462	310,551	316,762	323,098	329,560
Supplies - WTP	316,750	314,800	281,096	286,718	292,452	298,301
Sub Total	<u>1,022,345</u>	<u>1,031,650</u>	<u>1,018,229</u>	<u>1,044,748</u>	<u>1,072,012</u>	<u>1,100,044</u>
Personnel - Distribution	484,443	494,188	511,485	529,387	547,915	567,092
Professional Svcs - Distribution	1,000	1,000	1,020	1,040	1,061	1,082
Contractual Svcs - Distribution	38,742	26,557	27,088	27,630	28,183	28,746
Supplies - Distribution	124,200	116,000	118,320	120,686	123,100	125,562
Sub Total	<u>648,385</u>	<u>637,745</u>	<u>657,913</u>	<u>678,744</u>	<u>700,259</u>	<u>722,483</u>
Total O&M Projected	2,052,783	2,036,852	2,048,840	2,105,602	2,164,052	2,224,242
Capital Projection						
Bond/Debt Proceeds	803,749	851,431	784,900	706,400	612,900	582,900
Capital Reserve Transfer In	0	0	0	0	0	0
Bond/Debt Payments	70,000	109,000	0	0	0	0
Transfer to Economic Development	201,000	201,000	200,718	199,571	199,240	199,689
Transfer to Reserves / Surplus	0	0	0	0	0	0
	70,600	0	27,000	97,000	179,000	195,000
Cash Expenditures	2,856,532	2,888,283	2,833,740	2,812,002	2,776,952	2,807,142
Transfers Out	271,600	201,000	227,718	296,571	378,240	394,689
Total Expenditures & Transfers Projected	\$ 3,128,132	\$ 3,089,283	\$ 3,061,458	\$ 3,108,573	\$ 3,155,192	\$ 3,201,831
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 968	\$ 37,917	\$ 1,792	\$ 402	\$ 192	\$ 656

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

WATER FUND

Table with columns: Account Number, Description, FY 2020-21 Actual, FY 2021-22 Actual, YTD Actual 6 months 10/31/22, FY 2022-23 Budget, FY 2023-24 Budget, Comments. Includes rows for Sales / Extra Sales, Gain On Sale Of Assets, Connection Fees, Extra Bulk Sales, Interest Income, Misc Revenue, Grants, Overpayments, From Comm Dev Fd, From Water Surplus/Repl, From Water Depreciation, From Water Bond Reserve, Bond/Loan Proceeds, From General Fund, and TOTAL REVENUE.

WATER ADMIN

Table with columns: Account Number, Description, FY 2020-21 Actual, FY 2021-22 Actual, YTD Actual 6 months 10/31/22, FY 2022-23 Budget, FY 2023-24 Budget, Comments. Includes rows for Regular Salaries, Overtime, Benefits - Health & Life, Benefits - Other, Social Security, Retirement, Unemployment Ins, Salary/Car Allowance, Auditing, Legal / Attorney Fees, Engineering / Consulting, Training And Travel, Admin Exp To General Admin, Waste Removal, Telephone / Communications, Postage, Utilities, Rentals And Leases, Insurance, Equipment Maint And Repair, Vehicle Maint/Repair, Transportation Reimburse, Building Maintenance, Other Contractual Services, Lab Testing, Utility Assist.To Agencies, Contractual/Technological, Technological IT, Technological Hardware, Department Specific Technology, Office Supplies, Fuels For Vehicles/Equip, Operating Supplies, Safety & Uniform Supplies, Maint/Repair Supplies, Vehicle Maint Supplies, Minor Equipment, Buildings & Structures, Equipment, Other Capital Improvements, Depreciation Expenses, Amortization, Prior Year Adjustment, Trans To 004/Kill Facility, Transfer-Water Alt Bd I&R, Transfer To Water Surplus, Transfer to Economic Development, Bad Debt, Econ Dev Incentive Disc, Pension Expense.

WATER PRODUCTION

Table with columns: Account Number, Description, FY 2020-21 Actual, FY 2021-22 Actual, YTD Actual 6 months 10/31/22, FY 2022-23 Budget, FY 2023-24 Budget, Comments. Includes rows for Regular Salaries, Overtime, Benefits - Health & Life, Benefits - Other, Social Security, Retirement, Unemployment Ins, Legal / Attorney Fees, Engineering / Consulting, Training And Travel, Telephone / Communications, Postage, Utilities, Equipment Maint And Repair, Vehicle Maint/Repair, Transportation Reimburse, Building Maintenance, Other Contractual Services, Lab Testing, Contractual - Technology, Technological IT, Technological Hardware, Office Supplies, Fuels For Vehicles/Equip, Operating Supplies, Safety & Uniform Supplies, Maint/Repair Supplies, Vehicle Maint Supplies, Minor Equipment, General Fuel/Chemical Sup, Engineering For Capital, Land, Buildings & Structures, Equipment, Other Capital Improvements, Depreciation Expenses, Transfer To Water Surplus.

WATER DISTRIBUTION

Table with columns: Account Number, Description, FY 2020-21 Actual, FY 2021-22 Actual, YTD Actual 6 months 10/31/22, FY 2022-23 Budget, FY 2023-24 Budget, Comments. Includes rows for Regular Salaries, Overtime, Benefits - Health & Life, Benefits - Other, Social Security, Retirement, Unemployment Ins, Engineering / Consulting, Training And Travel, Waste Removal, Telephone / Communications, Postage, Utilities, Rentals And Leases, Equipment Maint And Repair.

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

WATER SURPLUS

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

WATER DEPR / EQUIP REPLACEMENT

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

WATER ALT BND INT & RED

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

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

PROJECTS BY BUDGET ITEM

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

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

PROJECTS BY BUDGET ITEM

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

SEWER FUND
O&M ALLOCATED BY CATEGORY

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

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

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

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

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

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$	829	\$ 705	\$ 4,087	\$ 4,224	\$ 3,833	\$ 3,940
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SEWER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	58.4%	53.9%	54.4%	55.2%	55.9%	56.7%
O & M Cost per 1000 gallons sold will not exceed \$ 6.00						
Actual Cost per 1,000 Gallons sold	\$ 5.71	\$ 5.57	\$ 5.70	\$ 5.85	\$ 6.01	\$ 6.17
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.77	\$ 10.33	\$ 10.47	\$ 10.60	\$ 10.74	\$ 10.88
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	4.06	4.76	4.77	4.75	4.73	4.71
Cash Balance at EOFY	\$ 1,343,095	\$ 1,343,800	\$ 1,347,887	\$ 1,352,111	\$ 1,355,944	\$ 1,359,885
Gallons billed for FY 2021-2022	249,036,100	249,036,100	249,036,100	249,036,100	249,036,100	249,036,100
Reserves Balance October 2022	\$2,833,176	\$2,865,176	\$2,929,176	\$2,822,176	\$2,829,176	\$2,734,176
Debt Reserves Required IEPA	\$537,568	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
Available Reserves	\$2,833,176	\$2,865,176	\$2,286,608	\$2,179,608	\$2,186,608	\$2,091,608
Reserves to Cover 45 days O&M Costs	\$175,168	\$170,891	\$174,943	\$179,610	\$184,410	\$189,349

SEWER FUND
O&M ALLOCATED BY DEPARTMENT

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

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

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

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

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

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 829	\$ 705	\$ 4,087	\$ 4,224	\$ 3,833	\$ 3,940
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SEWER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	58.4%	53.9%	54.4%	55.2%	55.9%	56.7%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.71	\$ 5.53	\$ 5.66	\$ 5.81	\$ 5.97	\$ 6.13
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.77	\$ 10.26	\$ 10.40	\$ 10.53	\$ 10.67	\$ 10.81
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	345	354	347	339	331	323
Cash Balance at EOFY	\$ 1,343,095	\$ 1,343,800	\$ 1,347,887	\$ 1,352,111	\$ 1,355,944	\$ 1,359,885
Gallons billed for FY 2021-2022	249,036,100	250,721,600	250,721,600	250,721,600	250,721,600	250,721,600
Reserves Balance October 2022	\$2,833,176	\$2,865,176	\$2,929,176	\$2,822,176	\$2,829,176	\$2,734,176
Debt Reserves Required IEPA	\$537,568	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
Available Reserves	\$2,833,176	\$2,865,176	\$2,286,608	\$2,179,608	\$2,186,608	\$2,091,608
Reserves to Cover 45 days O&M Costs	\$175,168	\$170,891	\$174,943	\$179,610	\$184,410	\$189,349

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

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

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

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

PROJECTS BY BUDGET ITEM

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

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

**carryover from FY22

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

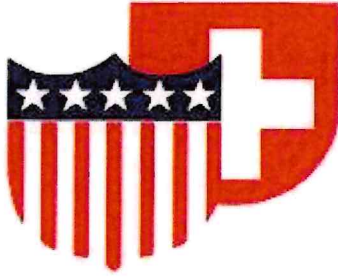
PROJECTS BY BUDGET ITEM

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

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2023-2024 Budget Goals

Mission Statement

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

Critical Measures

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

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

Major Initiatives

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

Electric Administration Goals:

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

Electric Production Goals:

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

Electric Distribution Goals:

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

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

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

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 881	\$ 749	\$ 15,268	\$ 533,115	\$ 579,568	\$ 290,495
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ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	85.9%	83.6%	84.1%	73.0%	84.3%	84.5%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	12.0%	12.6%	12.9%	11.3%	13.2%	13.4%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1369	0.1404	0.1392	0.1599	0.1380	0.1374
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1176	0.1173	0.1170	0.1167	0.1164	0.1161
Operating Income will exceed .010 cents per KWH	0.0193	0.0231	0.0222	0.0432	0.0216	0.0213
Projected KWH per Year with 2.5% increase over Actual 2020-2021 KWH	120,113,239	120,113,239	123,116,070	126,193,972	129,348,821	132,582,542
Reserves Balance October 2022	\$10,188,894	\$11,319,644	\$12,418,644	\$16,464,644	\$18,211,644	\$20,267,644
Reserves to Cover 45 days O&M Costs	\$1,741,327	\$1,737,664	\$1,776,329	\$1,815,351	\$1,855,881	\$1,897,370

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

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

ELECTRIC DEPARTMENT							
Account Number	Description	FY 2019-20 Actual	FY 2021-22 Budget	6 months 10/31/21	YTD Actual FY 2022-23 Budget	FY 2023-24 Budget	
101-000-4-313-20	Utility Tax	402,715.73	394,983.68	210,564.18	539,302.00	564,650.00	
101-000-4-321-40	Pole Attachment-CATV	16,903.68	16,903.68		16,904.00	16,904.00	
101-000-4-321-41	Pole Attachment-Phone	11,200.59	2,875.59		2,876.00	2,876.00	
101-000-4-321-42	Pole Attachment - Collectors	960.00			16,200.00	16,200.00	
101-000-4-346-10	Sales / Extra Sales	14,258,563.26	14,768,248.77	8,055,242.15	16,000,000.00	16,752,000.00	Added per rate increase
101-000-4-346-20	Gain On Sale Of Assets	(571,344.20)			330,000.00		
101-000-4-346-30	Connection Fees	50,381.80	13,584.52	5,775.00	15,000.00	12,000.00	
101-000-4-346-41	Fuel Reimbursement	28,014.47	19,813.70	18,987.71	20,000.00	30,000.00	
101-000-4-346-42	Generating Capacity Credit	538,836.80	535,974.92	268,634.13	550,000.00	546,000.00	
101-000-4-361-10	Interest Income	62,461.93	33,318.19	14,874.63	30,000.00	35,000.00	
101-000-4-371-10	Misc Revenue	27,196.35	135,469.88	16,795.70	30,000.00	30,000.00	
101-000-4-371-17	Bond Proceeds						
101-000-4-371-20	Credit Card Discounts/Fees	(84,692.08)	(65,308.18)	(14,063.60)	(70,000.00)	(30,000.00)	
101-000-4-371-90	Overpayments						
101-000-4-381-25	From Elec Bond						
101-000-4-381-34	From Customer Deposit Fd.						
101-000-4-381-42	From Elec Surplus/Eq Repl						
101-000-4-381-50	From TIF #2 Bond Proceeds						
101-000-4-381-43	Transfer from General Fund						
TOTAL REVENUE		14,741,198.33	15,855,864.75	8,576,809.90	17,480,282.00	17,975,630.00	
ELECTRIC ADMIN							
101-101-5-110-00	Regular Salaries	379,858.17	371,700.46	191,241.75	370,130.89	420,000.00	From table
101-101-5-120-00	Overtime	306.50	210.59	79.44	500.00	500.00	From table
101-101-5-130-00	Benefits - Health & Life	55,082.16	88,320.80	29,996.38	66,183.00	83,000.00	
101-101-5-131-00	Benefits - Other	5,943.51	206.21				
101-101-5-140-00	Social Security	25,450.54	25,919.48	12,678.60	28,353.19	32,048.65	From table
101-101-5-150-00	Retirement	33,353.34	34,380.93	14,295.65	23,802.80	26,904.10	From table
101-101-5-160-00	Unemployment Ins						
101-101-5-170-00	Salary/Car Allowance	78.56	77.99	37.53	80.00	80.00	
101-101-5-210-00	Auditing	2,000.00	3,500.00		3,500.00	4,000.00	
101-101-5-220-00	Legal / Attorney Fees	15,157.33	17,808.24	6,639.65	15,000.00	15,000.00	
101-101-5-230-00	Engineering / Consulting	9,224.18	11,540.42	3,306.30	10,000.00	10,000.00	
101-101-5-240-00	Training And Travel	7,416.62	4,758.89	2,100.62	12,500.00	12,000.00	
101-101-5-250-00	Admin Exp To General Admin	734,220.00	748,908.00	317,046.00	634,090.00	610,275.00	
101-101-5-260-00	Waste Removal						
101-101-5-310-00	Telephone / Communications	2,392.42	2,074.44	963.62	2,500.00	2,500.00	
101-101-5-320-00	Postage	530.49	629.27	311.93	500.00	600.00	
101-101-5-330-00	Utilities	10,569.37	12,309.26	4,665.09	11,500.00	11,500.00	If B&Z moves this will change in successive budget
101-101-5-340-00	Rentals And Leases	1,661.38	1,406.06	675.24	1,750.00	1,500.00	If B&Z moves double this number
101-101-5-350-00	Insurance	126,833.66	132,915.63		131,603.00	127,260.00	
101-101-5-360-00	Equipment Maint And Repair	3,870.78	1,872.08		4,000.00	4,000.00	ITRON handheld qty, diesel system repair, drone r
101-101-5-360-10	Vehicle Maint/Repair	1,354.41	2,295.90	649.80	2,000.00	1,500.00	
101-101-5-370-00	Transportation Reimburse						
101-101-5-380-00	Building Maintenance	2,215.42	3,381.88	3,317.02	15,000.00	5,000.00	
101-101-5-390-00	Other Contractual Services	40,323.83	32,616.26	21,689.19	35,000.00	55,000.00	CRS is here now.
101-101-5-390-24	Collection Agency Fees	2,361.82	1,639.95	1,385.88	5,000.00	3,000.00	
101-101-5-390-25	Overpayments						
101-101-5-390-37	Utility Assist To Agencies						
101-101-5-390-50	Contractual/Technological	68,185.13	67,050.06	571.38	1,632.00	3,000.00	HCS and Cell Services apparently we were making
101-101-5-391-00	Technological IT	18,363.63	10,196.77	3,793.42	8,485.00	7,281.56	From Anqelas sheet
101-101-5-392-00	Technological Hardware				1,800.00	1,800.00	Workstation Replacement
101-101-5-393-00	Department Specific Technology				65,440.00	50,000.00	Tantulus annual
101-101-5-410-00	Office Supplies	2,233.70	1,311.89	238.86	1,500.00	1,500.00	
101-101-5-420-00	Fuels For Vehicles/Equip	3,260.73	3,252.77	3,791.71	4,000.00	3,500.00	Wrong people charged here last year
101-101-5-430-00	Operating Supplies	4,267.91	2,747.56	1,782.27	3,000.00	4,000.00	
101-101-5-440-00	Safety & Uniform Supplies	749.93	783.41	64.76	1,500.00	1,500.00	
101-101-5-450-00	Maint/Repair Supplies	344.41	1,402.11	356.76	500.00	1,000.00	
101-101-5-460-00	Vehicle Maint Supplies	217.26	677.25	116.95	500.00	1,000.00	
101-101-5-470-00	Minor Equipment	582.65	1,178.33		1,000.00	1,000.00	
101-101-5-505-00	Engineering For Capital						
101-101-5-510-00	Land						
101-101-5-520-00	Buildings & Structures					130,000.00	\$30,000 parking lot + \$100,000 fence
101-101-5-530-00	Equipment					35,765.60	Tyler Software
101-101-5-550-00	Other Capital Improvements						
101-101-5-595-00	Depreciation Expenses	1,170,913.76	890,890.04				
101-101-5-650-00	Prior Year Adjustment						
101-101-5-710-00	Utility Tax	403,640.47	396,284.94	211,062.25	539,302.00	564,650.00	Tied to above revenue
101-101-5-730-15	Transfer To Electric						
101-101-5-730-18	Transfer To Street Dept						
101-101-5-730-25	Transfer To Elec Bnd/Const						
101-101-5-730-26	Transfer To Elec Bnd & Int						
101-101-5-730-32	Transfer To Elec Surplus	1,400,381.80	1,313,584.52	5,775.00	1,216,000.00	1,130,750.00	
101-101-5-730-39	Trans To 004/Util Facility	150,000.00					
101-101-5-730-54	Transfer to Economic Development	101,511.00	52,513.00				
101-101-5-730-55	Transfer to FTTP Bond & Int						
101-101-5-810-00	Bad Debt	(2,830.78)	28,816.57	(627.50)	10,000.00	10,000.00	
101-101-5-820-00	Econ Dev Incentive Disc.						
101-101-5-870-00	Pension Expense		(477,400.79)				
ELECTRIC PRODUCTION							
101-102-5-110-00	Regular Salaries	114,445.69	120,905.26	58,695.77	122,054.00	125,715.63	From table
101-102-5-120-00	Overtime	327.43	229.13	459.26	500.00	1,500.00	From table
101-102-5-130-00	Benefits - Health & Life	15,389.41	16,841.71	8,491.45	19,371.00	21,543.68	
101-102-5-131-00	Benefits - Other	2,679.09	(1,535.58)				
101-102-5-140-00	Social Security	8,422.63	8,742.33	4,132.26	9,375.00	9,731.62	From table
101-102-5-150-00	Retirement	10,595.89	11,364.66	4,717.98	7,875.54	8,190.62	From table
101-102-5-160-00	Unemployment Ins						
101-102-5-220-00	Legal / Attorney Fees	3,926.14			4,000.00	1,000.00	CAAPP Permit is next year
101-102-5-230-00	Engineering / Consulting	8,975.00	6,055.51	681.02	10,000.00	6,000.00	
101-102-5-240-00	Training And Travel	1,973.00			1,000.00	2,000.00	Possible PP refresher this year
101-102-5-260-00	Waste Removal	3,519.25	2,700.03		3,000.00	3,000.00	
101-102-5-310-00	Telephone / Communications						
101-102-5-330-00	Utilities	60,624.35	64,049.03	22,621.56	66,000.00	50,000.00	lower due to decommissioning
101-102-5-340-00	Rentals And Leases	608.79	212.12	200.00	3,000.00	1,000.00	
101-102-5-360-00	Equipment Maint And Repair	16,617.05	2,786.72	46.94	15,000.00	15,000.00	No major breakdowns this year
101-102-5-360-10	Vehicle Maint/Repair	767.50	1,205.68		1,000.00	2,000.00	2 sets pickup tires
101-102-5-370-00	Transportation Reimburse						
101-102-5-380-00	Building Maintenance	5,894.00	421.05	10,591.26	5,000.00	10,000.00	Roof repair
101-102-5-390-00	Other Contractual Services	33,536.35	9,805.20	28,669.00	45,000.00	30,000.00	was \$20K of neshap testing this year added \$5K for
101-102-5-390-20	Purchase Power-Imea	10,004,798.14	10,184,625.24	5,827,675.60	10,900,000.00	10,900,000.00	Verified good!
101-102-5-390-50	Contractual/Technological	22.00	35.24	67.00	100.00	100.00	

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

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

PROJECTS BY BUDGET ITEM

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

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

PROJECTS BY BUDGET ITEM

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

FIBER FUND - 111
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue						
Sales - Voice, Video, Data, STB	\$ 2,967,256	\$ 2,906,393	\$ 2,964,521	\$ 3,023,811	\$ 3,084,287	\$ 3,145,973
Installation Fees	\$ 23,743	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236
Wire Maintenance	\$ 65,849	\$ 65,400	\$ 66,708	\$ 68,042	\$ 69,403	\$ 70,791
Misc Revenues	(44,900)	(128,000)	(230,560)	(235,171)	(239,875)	(244,672)
From Elec Surplus		843,132				0
Total Revenues Projected	\$ 3,011,948	\$ 3,701,925	\$ 2,815,969	\$ 2,872,288	\$ 2,929,734	\$ 2,988,328
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,560,156	3,146,636	2,393,573	2,441,445	2,490,274
Capital Expenditures Allocation	10%	301,195	370,192	281,597	287,229	292,973
Cash Reserve & Equip Repl Allocation	5%	150,597	185,096	140,798	143,614	149,416
Operating & Maintenance:						
Personnel	\$ 469,107	\$ 445,533	\$ 461,127	\$ 477,266	\$ 493,971	\$ 511,259
Professional Svcs	42,765	49,100	50,082	51,084	52,105	53,147
Contractual Svcs	2,129,484	1,998,569	2,038,541	2,079,312	2,120,898	2,163,316
Supplies	57,006	49,940	50,939	51,958	52,997	54,057
Total O&M Projected	\$ 2,698,362	\$ 2,543,142	\$ 2,600,688	\$ 2,659,619	\$ 2,719,970	\$ 2,781,779
Capital Projection						
Bond Debt Repayment Transfer Out	201,000	203,266	116,800	126,800	126,800	126,800
Capital Reserve Transfer In from Surplus	948,000	955,132	955,132	953,068	950,680	952,968
Transfer to Reserves / Surplus	0	0	0	0	0	97,500
Transfer to Economic Development	0	0	0	0	0	0
Cash Expenditures	2,899,362	2,746,408	2,717,488	2,786,419	2,846,770	2,908,579
Transfers Out	948,000	955,132	955,132	953,068	950,680	952,968
Total Expenditures & Transfers Projected	\$ 3,847,362	\$ 3,701,540	\$ 3,672,620	\$ 3,739,487	\$ 3,797,450	\$ 3,861,547

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

FIBER FUND'S CRITICAL MEASURES

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

Account Number	Description	FY 2021-22 Budget	6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget	Comments
111-000-4-346-11	Sales of Video	355,636.11	177,289.76	368,957.00	363,983.76	lose 2%
111-000-4-346-12	Sales of Voice	1,147,096.71	542,764.57	1,136,202.00	968,909.00	lose 3% of cx with 3% increase in rates - this includes average of 3 streams per customer @ 935 cx
111-000-4-346-13	Sales of Data (Internet)	1,428,736.04	740,278.30	1,462,097.00	1,543,500.00	based on 2625 customers @ average of 49.00 per month
111-000-4-346-14	Sales of Set Top Boxes (STB's)					
111-000-4-346-15	Sales of MDU					
111-000-4-346-16	Home Automation					
111-000-4-346-17	Wire Maintenance	62,715.14	31,109.78	65,849.00	65,400.00	based on 2777 total cx
111-000-4-346-18	Installation Fees			23,743.00	15,000.00	
111-000-4-346-20	Gain On Sale Of Assets	32,010.00				
111-000-4-346-30	Connection Fees					
111-000-4-361-10	Interest Income	(156,672.99)	(80,255.06)	(150,000.00)	(155,000.00)	
111-000-4-371-10	Misc Revenue	29,340.57	13,502.64	105,000.00	27,000.00	surplus Transit @ 11k, chrysler @ 10k, GMC 1500 @ \$6k
111-000-4-381-42	From Elec Surplus/Eq Repl				843,132.00	To Cover bond payment
111-000-4-381-50	From FTTP Bond Reserve	105.05		100.00		
111-000-4-381-51	Transfer from FTTP Bond Constr 118					
TOTAL REVENUE		2,898,966.63	1,424,689.99	3,011,948.00	3,701,924.76	

FIBER ADMIN

111-111-5-110-00	Regular Salaries	345,581.80	164,218.77	304,044.78	337,714.60	
111-111-5-120-00	Overtime	11,218.06	4,686.08	5,000.00	7,000.00	
111-111-5-130-00	Benefits - Health & Life	50,694.81	19,395.93	49,373.73	49,373.73	
111-111-5-131-00	Benefits - Other	2,984.46				
111-111-5-140-00	Social Security	24,164.61	10,585.23	23,641.56	26,217.30	
111-111-5-150-00	Retirement	30,050.22	11,136.77	19,840.87	22,002.47	
111-111-5-150-03	Benefits ICMA	60.89	1,532.63		3,200.00	
111-111-5-160-00	Unemployment Ins	115.00				
111-111-5-170-00	Salary Car Allowance	23.39	11.28		25.00	
111-111-5-210-00	Auditing	1,750.00		1,750.00	1,750.00	
111-111-5-220-00	Legal and Attorney Fees	9,646.68	2,890.40	5,570.00	5,570.00	steady
111-111-5-230-00	Engineering / Consulting	2,225.00		4,067.00	0.00	
111-111-5-240-00	Training And Travel	6,661.92	9,295.90	4,650.00	15,000.00	Inflation - 2 to Calix and 1 to Barnl
111-111-5-250-00	Admin Exp to Gen Admin	27,060.00	13,362.00	26,728.00	26,780.00	
111-111-5-310-00	Telephone / Communications	2,633.97	1,591.55	2,500.00	2,600.00	
111-111-5-320-00	Postage	13,070.06	848.91	11,687.00	11,687.00	
111-111-5-330-00	Utilities	32,067.48	13,904.94	35,000.00	30,000.00	keep same with increase in electric rates
111-111-5-340-00	Rentals And Leases	15,867.91	17,629.99	2,981.00	5,000.00	bucket truck leased too long Steady
111-111-5-350-00	Insurance	50,294.97		49,974.00	50,122.00	
111-111-5-360-00	Equipment Maint And Repair	60,363.63	2,100.23	4,000.00	10,000.00	borring rig repair (locate equipment and head need maintained)
111-111-5-370-00	Vehicle Maint/Repair	3,422.62	180.73	9,000.00	2,000.00	
111-111-5-380-00	Transportation Reimburse					
111-111-5-380-00	Building Maintenance	6,553.49	7,986.26	10,000.00	15,000.00	Repair breezeway doors and regular AC maintenance
111-111-5-390-00	Other Contractual Services	146,191.31	27,893.89	51,452.00	50,000.00	
111-111-5-390-25	Taxes and Regulatory Fees		3,412.58	95,950.00	14,000.00	My bad - I didn't separate these out this FY
111-111-5-390-33	Marketing	35,561.29	16,350.69	32,000.00	35,000.00	account for Pioneer ads, other community events
111-111-5-390-50	Contractual/Technological		39,101.84	7,295.00	40,000.00	Need detail on this / what was coded there.
111-111-5-391-00	Technological IT	12,140.04	3,800.56	10,909.00	10,909.00	Shared Salary and Services
111-111-5-392-00	Technological Hardware		1,218.92	3,600.00	3,000.00	laptop for testing 2.5 gig
111-111-5-393-00	Department Specific Technology		6,722.24	45,981.00	46,041.00	See Capital Sheet for Detail
111-111-5-390-51	Contractual/Video Content Fee	188,766.36	71,260.41	142,200.00	120,000.00	
111-111-5-390-52	Contractual/Video Content Fee	1,445,031.97	818,110.93	1,474,554.00	1,242,410.40	based on 935 cx with rmd line package 127.20 ave content cost per cx
111-111-5-390-53	Data Connection Fee	121,820.46	43,501.85	144,000.00	146,500.00	increase by 2 gig
111-111-5-390-55	Voice Connection Fee				45,000.00	
111-111-5-390-56	Video Connection Fee				114,300.00	1,670,210.40
111-111-5-410-00	Office Supplies	4,538.44	5,661.49	9,345.00	7,000.00	
111-111-5-420-00	Fuels For Vehicles/Equip	4,889.58	2,288.36	2,721.00	4,600.00	actual
111-111-5-430-00	Operating Supplies	8,037.04	4,726.07	13,000.00	8,000.00	
111-111-5-440-00	Safety & Uniform Supplies	1,964.38		2,500.00	2,500.00	steady
111-111-5-450-00	Maint/Repair Supplies	293.10	370.02	240.00	240.00	
111-111-5-460-00	Vehicle Maint Supplies	3,193.30	619.02	3,000.00	2,000.00	
111-111-5-470-00	Minor Equipment	10,885.68	7,594.14	22,600.00	22,600.00	steady for next sib
111-111-5-505-00	Engineering For Capital	1,706.65	1,660.00	15,000.00	10,000.00	
111-111-5-520-00	Buildings & Structures	-	-	0.00	0.00	
111-111-5-530-00	Equipment	3,461.87	191,021.55	85,800.00	108,265.60	Need detail on this / what was coded there.
111-111-5-540-00	Equipment- ONTs				60,000.00	
111-111-5-540-00	Lines, Roads, Etc	4,840.50	9,034.36	40,000.00	25,000.00	Dolphin, Lindenthal & 14th, Cedar St.
111-111-5-550-00	Other Capital Improvements				0.00	
111-111-5-595-00	Depreciation Expenses	162,164.88				
111-111-5-730-20	Transfer to 119 Bond Payment	948,996.00	474,000.00	948,000.00	955,132.00	
111-111-5-730-54	Transfer to Economic Development	8,732.00				
111-111-5-810-00	Bad Debt	5,953.83	2,158.84		6,000.00	

FIBER DISTRIBUTION

111-114-5-110-00	Regular Salaries					
111-114-5-120-00	Overtime					
111-114-5-130-00	Benefits - Health & Life					
111-114-5-131-00	Benefits - Other					
111-114-5-140-00	Social Security					
111-114-5-150-00	Retirement					
111-114-5-160-00	Unemployment Ins					
111-114-5-230-00	Engineering / Consulting					
111-114-5-240-00	Training And Travel					
111-114-5-260-00	Waste Removal					
111-114-5-310-00	Telephone / Communications					
111-114-5-330-00	Utilities					
111-114-5-340-00	Rentals And Leases					
111-114-5-360-00	Equipment Maint And Repair					
111-114-5-360-10	Vehicle Maint/Repair					
111-114-5-370-00	Transportation Reimburse					
111-114-5-380-00	Building Maintenance					
111-114-5-390-00	Other Contractual Services					
111-114-5-390-50	Contractual/Technological		2,079.00			
111-114-5-410-00	Office Supplies					
111-114-5-420-00	Fuels for Vehicles					
111-114-5-430-00	Operating Supplies	640.70				
111-114-5-440-00	Uniform and Safety Supplies					
111-114-5-450-00	Maint Repair Supplies					
111-114-5-460-00	Vehicle Maint Supplies					
111-114-5-470-00	Minor Equipment					
111-114-5-505-00	Engineering for Capital			0.00	0.00	
111-114-5-520-00	Buildings and Structures			0.00	0.00	
111-114-5-530-00	Equipment			0.00	0.00	
111-114-5-540-00	Lines New/Repl			0.00	0.00	
111-114-5-550-00	Other Capital Improvements			0.00	0.00	
111-114-5-595-00	Depreciation Expense			0.00	0.00	
TOTAL EXPENSES		3,824,562.07	2,013,994.36	3,719,955.94	3,701,540.11	
REVENUE OVER EXPENSES		(767,500.00)	(589,304.37)	(708,007.94)	384.65	

FTTP Bond Construction Fd 118

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

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

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

FTTP Bond & Interest Fd 119

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

FTTP Bond Reserve Fund 120

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

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

PROJECTS BY BUDGET ITEM

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

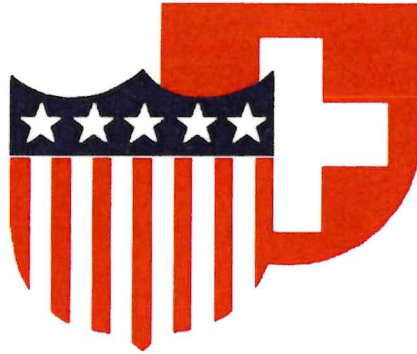
City of Highland, Illinois
 FTTP Distribution
 23/24 thru 27/28

PROJECTS BY BUDGET ITEM

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

Future Construction to be evaluated at a later date

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

CITY PROP / EQUIPMENT / RESERVES

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

POLICE PENSION FUND

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

IMRF / SOCIAL SECURITY

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

Potential Retirement Payouts

AUDIT FUND

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

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

REVENUE OVER EXPENSES		(3,893.55)	9,951.67	26,877.63	2,009.00	250.00
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LIABILITY INSURANCE FUND

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

Includes Lexipol costs

Reserves for Claims/Addit Reserves for Claims/Additional Costs

SOLID WASTE FUND

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
713-000-4-344-51	Trash Stickers					
713-000-4-344-52	Kraft Yard Waste Bags					
713-000-4-346-10	Sales / Extra Sales	1,707,437.25	1,908,078.62	997,566.73	2,022,000.00	2,000,000.00
713-000-4-361-10	Interest Income	9,000.78	6,788.66	2,838.59	7,000.00	6,000.00
713-000-4-371-10	Misc Revenue	858.96	1,468.40		2,500.00	1,200.00
713-000-4-371-15	Grants					
713-000-4-371-40	Donations					
713-000-4-371-90	Overpayments					
TOTAL REVENUE		1,717,296.99	1,916,335.68	1,000,405.32	2,031,500.00	2,007,200.00
713-713-5-210-00	Auditing					
713-713-5-220-00	Legal / Attorney Fees					
713-713-5-250-00	Admin Exp To General Admin	135,360.00	135,360.00	57,312.00	114,622.00	114,845.00
713-713-5-320-00	Postage	8.00				
713-713-5-350-00	Insurance					
713-713-5-390-00	Other Contractual Services	1,598,067.77	1,758,337.78	781,885.94	1,872,000.00	1,940,000.00
713-713-5-390-24	Collection Agency Fees					
713-713-5-390-50	Contractual/Technological					
713-713-5-430-00	Operating Supplies					
713-713-5-470-00	Minor Equipment	16,155.00	24,899.00		44,000.00	
713-713-5-730-18	Transfer To Street Dept					
713-713-5-810-00	Bad Debt	(1,069.60)	5,435.88	(88.14)		
TOTAL EXPENSES		1,748,521.17	1,924,022.66	839,109.80	2,030,622.00	2,054,845.00
REVENUE OVER EXPENSES		(31,224.18)	(7,686.98)	161,295.52	878.00	(47,645.00)

use cash on hand

CEMETERY LAND REPLACEMENT

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
716-000-4-345-20	Sale Of Lots	6,750.00	11,000.00	5,750.00	10,000.00	10,000.00
716-000-4-361-10	Interest Income	456.70	518.02	183.20	500.00	400.00
716-000-4-371-10	Miscellaneous Revenue	1,486.43	1,372.50	457.50	1,350.00	1,000.00
716-000-4-381-11	From Gen Fd Reserve 004					
TOTAL REVENUE		8,693.13	12,890.52	6,390.70	11,850.00	11,400.00
716-716-5-230-00	Engineering / Consulting					
716-716-5-390-00	Other Contractual Services					
716-716-5-510-00	Land					
716-716-5-730-27	Transfer to Cemetery 009-715					
716-716-5-730-30	Transfer to Gen Fd Reserve 004				7,500.00	7,500.00
716-716-5-730-31	Transfer to Rec Fund					
TOTAL EXPENSES		-	-	-	7,500.00	7,500.00
REVENUE OVER EXPENSES		8,693.13	12,890.52	6,390.70	4,350.00	3,900.00

Land repayment

CEMETERY BOARD OF MANAGERS

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
717-000-4-347-90	Perpetual Care Revenue	10,150.00	15,400.00	10,500.00	18,000.00	15,000.00
717-000-4-361-10	Interest Income	13,992.85	12,819.24	3,896.03	10,000.00	8,000.00
717-000-4-361-20	Unrealized Gain/Loss on Investment		(951.14)			
TOTAL REVENUE		24,142.85	27,268.10	14,396.03	28,000.00	23,000.00
717-717-5-110-00	Regular Salaries					
717-717-5-360-00	Equipment Maint And Repair					
717-717-5-390-00	Other Contractual Services	4,110.00				2,700.00
717-717-5-430-00	Operating Supplies	4,667.96				
717-717-5-450-00	Maint/Repair Supplies					
717-717-5-470-00	Minor Equipment	1,469.99				
717-717-5-520-00	Buildings & Structures					
717-717-5-550-00	Other Capital Improvements			6,394.00	47,455.00	
717-717-5-595-00	Depreciation Expense	612.61	1,835.44			
717-717-5-730-27	Transfer To Cemetery 009-715	14,003.45	8,905.03		8,703.00	8,800.00
TOTAL EXPENSES		24,864.01	10,740.47	6,394.00	56,158.00	11,500.00
REVENUE OVER EXPENSES		(721.16)	16,527.63	8,002.03	(28,158.00)	11,500.00

From Trust Funds

Foreign Fire Insurance Fund

Account Number	Description	FY 2020-21 Actual	FY 2021-22 Budget	YTD Actual 6 months 10/31/22	FY 2022-23 Budget	FY 2023-24 Budget
001-015-4-321-30	Foreign Fire Insurance					42,000.00
001-015-4-342-11	Miscellaneous Revenue					
TOTAL REVENUE		-	-	-	-	42,000.00
001-015-5-240-00	Training and Travel					1,000.00
001-015-5-360-10	Vehicle Maint/Repair					5,000.00
001-015-5-390-00	Other Contractual Services					5,000.00
001-015-5-430-00	Operating Supplies					4,000.00
001-015-5-470-00	Minor Equipment					12,000.00
001-015-5-520-00	Buildings & Structures					5,000.00
001-015-5-530-00	Equipment					10,000.00
TOTAL EXPENSES		-	-	-	-	42,000.00
REVENUE OVER EXPENSES		-	-	-	-	-

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

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

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

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

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

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