



CITY FLAG
DESIGNED BY
FREDERICK L. LANGE
JULY 6, 1964

**CITY COUNCIL AGENDA
CITY OF BELLEVILLE, IL
OCTOBER 21, 2019
AT 7:00 P.M.**

1. CALL TO ORDER BY MAYOR AND EXPLANATION OF DISASTER PROCEDURES

REMINDER: SINCE THE MEETINGS ARE BEING VIDEOTAPED IT IS IMPORTANT THAT EVERYONE SPEAK DIRECTLY INTO A MICROPHONE WHEN SPEAKING.

2. ROLL CALL ALDERMEN

3. ROLL CALL DEPARTMENT HEADS

4. PLEDGE OF ALLEGIANCE

5. PUBLIC HEARING

6. PUBLIC PARTICIPATION (2-3 MINUTES PER PERSON) - See back page for rules.

7. PRESENTATIONS, RECOGNITIONS & APPOINTMENTS

7-A. Mayor Eckert will read a proclamation recognizing "Red Ribbon Week".

7-B. Mayor Eckert will read a proclamation recognizing "Extra Mile Day".

8. APPROVAL OF MINUTES

8-A. Motion to approve City Council Meeting Minutes and Executive Session Minutes of October 7, 2019.

9. CLAIMS, PAYROLL AND DISBURSEMENTS

- 9-A. Motion to approve claims and disbursements in the amount of **\$4,338,235.53** payroll in the amount of **\$872,993.52**.

10. REPORTS

- 10-A. Treasurer Report September 2019.

- 10-A(1). Statement of Cash and Investments Report– September 2019.

11. ORAL REPORTS FROM STANDING COMMITTEES, SPECIAL COMMITTEES AND ANY OTHER ORAL REPORTS FROM THE ELECTED OFFICIALS OR STAFF

11-A. MOTIONS FROM ADMINISTRATION

- 11-A(1). Motion to approve a contract with St. Clair County Trustee Payment Account to purchase the property at 303 South Church Street (Parcel No. 08-27-0-111-043), in the amount of \$795.00.

- 11-A(2). Motion to approve a Real Estate Agreement with Levi Trentman for the property at 1030 Freeburg Avenue (Parcel No. 08-27.0-313-017) in the amount of \$90,000.00.

- 11-A(3). Motion to set the date of annual Joint Review board meetings fall all active TIF Districts for Thursday, December 5, 2019 at the time listed in the attached memo.

- 11-A(4). Motion to nominate Alderman Kinsella as the Public Member Nominee for the Joint Review Board meetings for all active TIF districts to be held December 5, 2019.

11-B. MOTION FROM FINANCE

- 11-B(1). Motion to approve FY 2019 Audit Reports.

11-C. MOTIONS FROM **ZONING BOARD**

- 11-C(1). **62 - OCT19 – James and Carolyn Needles** – A request for an Area/Bulk Variance to permit a fence 1 foot in height above the allowed maximum of 6 feet at 405 Garden Boulevard (Parcel number 08-23.0-307-046) located in an “A-1” Single-Family Residence District. (Applicable sections of the Zoning Code: 162.392 (F), 162.570) Ward 7 **Zoning Board recommended Approval by a majority vote of 4-0-1.**
- 11-C(2). **63 - OCT19 – Golden Orchard, LLC** – A request for an Area/Bulk Variance for parcel number 08-36.0-403-032 (649 Lake Mead Court) to permit a principal building lot coverage 3% over the allowed 30% maximum percentage of lot building coverage in an “A-1(H)” Single-Family Residence District. (Applicable sections of the Zoning Code: 162.122, 162.570) Ward 6 **Board unanimously recommended Approval.**
- 11-C(3). **64 – OCT19 – Kingdom Life Christian Ministries** – A request for a Use Variance to operate a church at 10400 West Main Street (Parcel number 02-26.0-425-027) located in a “C-2” Heavy Commercial District. (Applicable section of the Zoning Code 162.570) Ward 8 **Zoning Board unanimously recommended Approval.**

11-D. MOTIONS FROM **STREETS AND GRADES**

- 11-D(1). A motion to approve a streetlight to be installed at 3312 West A Street.
- 11-D(2). Motion to close West E Street between North 16th and North 17th Street on November 4, 2019 at 8:00 a.m. through November 5, 2019 at 8:00 p.m. for the moving of large equipment.

11-D(3). Motion to approve scrapping the following vehicles:

- Sanitation Truck- 1994 Ford 8000 VIN #
1FDZW82E1RVA37258
- Street Truck- 1984 Chevrolet Pickup VIN #
1GCFC24D0ES192915
- Street Truck- 1995 Ford Pickup VIN #
2FTHF25H5SCA58497
- Street Truck- 1984 Chevrolet C30 VIN #
1GCGC34M435107665
- Cemetery Truck- 2002 Dodge Dakota VIN #
1B7GG32X52S659513

12. COMMUNICATIONS

12-A. Lindenwood University-Belleville Commencement Ceremony - 12/14/2019

Request from Lindenwood University to hold their 2019 Commencement Ceremony, Saturday, December 14, 2019, 3:00pm to 6:00pm. Requesting assistance with traffic control 2:00pm to 7:00pm.

12-B. Downtown Lighting of Trees for the Holidays

Request from Belleville Main Street to install and decorate four trees on each side of Main Street from 3rd Street to Charles Street. The LED lights will be in place after Veterans Day and will be removed mid-February to be re-hung yearly. Lighting and installation at no cost to the City. No City manpower required.

13. PETITIONS

14. RESOLUTIONS

15. ORDINANCES

15-A. ORDINANCE 8386-2019

A Zoning Ordinance In Re: 60-SEP-19 – Atif Kahn.

15-B. **ORDINANCE 8387-2019**

A Zoning Ordinance In Re: **61-SEP-19 – Atif Kahn.**

15-C. **ORDINANCE 8388-2019**

A Zoning Ordinance In Re: **62 - OCT19 – James and Carolyn Needles.**

15-D. **ORDINANCE 8389-2019**

A Zoning Ordinance In Re: **63 - OCT19 – Golden Orchard, LLC.**

15-E. **ORDINANCE 8390-2019**

A Zoning Ordinance In Re: **64 – OCT19 – Kingdom Life Christian Ministries.**

15-F. **ORDINANCE 8391-2019**

An Ordinance Authorizing Sale/Conversion of Personal Property.
(1994 Ford 8000)

15-G. **ORDINANCE 8392-2019**

An Ordinance Authorizing Sale/Conversion of Personal Property.
(1984 Chevrolet Pickup)

15-H. **ORDINANCE 8393-2019**

An Ordinance Authorizing Sale/Conversion of Personal Property.
(1995 Ford Pickup)

15-I. **ORDINANCE 8394-2019**

An Ordinance Authorizing Sale/Conversion of Personal Property.
(1984 Chevrolet C30)

15-J. **ORDINANCE 8395-2019**

An Ordinance Authorizing Sale/Conversion of Personal Property.
(2002 Dodge Dakota)

16. UNFINISHED BUSINESS

17. MISCELLANEOUS & NEW BUSINESS

17-A. Motor Fuel Claims in the Amount of **\$37,719.14**.

18. EXECUTIVE SESSION

18-A. The City Council may go into executive session to discuss personnel, litigation, workers' compensation, property acquisition, transfer of property, (5 ILCS 120/2).

19. ADJOURNMENT (ALL QUESTIONS RELATING TO THE PRIORITY OF BUSINESS SHALL BE DECIDED BY THE CHAIR WITHOUT DEBATE, SUBJECT TO APPEAL)

PUBLIC PARTICIPATION (2-3 MINUTES PER PERSON)

- (a) Members of the public may address the City Council in accordance with Section 2.06(g) of the Illinois Open Meetings Act (5 ILCS 120/2.06(g));
- (b) Public comments are limited to three (3) minutes per speaker;
- (c) The subject of public comments shall be reasonably related to matters(s) identified on the meeting agenda and/or other city business;
- (d) Repetitive public comments should be avoided, to the extent practical, through adoption of prior public comment (e.g. agreeing with prior speaker);
- (e) The following conduct is prohibited during public participation:
 - Acting or appearing in a lewd or disgraceful manner;
 - Using disparaging, obscene or insulting language;
 - Personal attacks impugning character and/or integrity;
 - Intimidation;
 - Disorderly conduct as defined in Section 130.02 of this revised code of ordinances.
- (f) Any speaker who engages in such prohibited conduct during public participation shall be called to order by the chair or ruling by the chair if a point of order is made by a sitting alderman.

Proclamation

WHEREAS, the abuse of alcohol and drugs in this nation has reached epidemic stages; and

WHEREAS, it is imperative that visible, unified prevention education efforts by community members be launched to eliminate the demand for drugs; and

WHEREAS, the National Red Ribbon Campaign offers citizens the opportunity to demonstrate their commitment to drug-free lifestyles (no use of illegal drugs); and

WHEREAS, the National Red Ribbon Campaign will be celebrated in every community in America during Red Ribbon Week, October 23-31; and

WHEREAS, businesses, government, parents, law enforcement, media, medical institutions, religious institutions, schools, senior citizens, service organizations, and youth will demonstrate their commitment to healthy, drug-free lifestyles by wearing and displaying red ribbons during this week-long campaign; and

WHEREAS, the community of Belleville, Illinois supports the goals of the National Red Ribbon Campaign; and

*NOW THEREFORE, I, Mark W. Eckert, Mayor of the City of Belleville, Illinois, do hereby proclaim October 23-31, as **RED RIBBON WEEK**, and encourage our citizens to participate in drug prevention education activities, not only during Red Ribbon Week, but all year long, making a visible statement that we are strongly committed to a drug-free community.*

IN WITNESS WHEREOF, I have hereunto set my hand and cause the corporate seal of the City of Belleville to be affixed this 21st day of October, in the year of our Lord two thousand and nineteen.

Pride in the Past . . . Promise for the Future

Mark W. Eckert

Mark W. Eckert, Mayor

October 21, 2019



Proclamation

Whereas, the City of Belleville is a community that acknowledges that a special vibrancy exists within the entire community when its individual citizens collectively "go the extra mile" in personal effort, volunteerism, and service, and is why Belleville actively works to be a Community of Character; and

Whereas, Belleville is a community that encourages its citizens to maximize their personal contribution to the community by giving of themselves wholeheartedly and with total effort, commitment, and conviction to their individual ambitions, family, friends and community; and

Whereas, it is evident with the establishment of the BASIC Initiative, Belleville's Community of Character Initiative; and is evident through community wide projects such as Belleville Helping Belleville Service Day, as well as the countless continuing service rising from our schools, churches, service agencies and businesses, which has helped establish Belleville's status as an All America City; and

Whereas, Belleville is a community which chooses to shine a light on and celebrate individuals and organizations within its community who "go the extra mile" in order to make a difference and lift up fellow members of their community, and will honor such individuals at its Annual Citizens of Character Dinner; and

Whereas, Belleville acknowledges the mission of the Extra Mile America Foundation to create 550 Extra Mile cities in America and is proud to support "Extra Mile Day" on November 1, 2019, as Belleville, being a "Community of Character" continues to highlight the belief that communities are made stronger through individuals and organizations who dedicate themselves to going the extra mile in volunteerism and service.

NOW THEREFORE I, Mark Eckert, Mayor of the City of Belleville, do hereby proclaim November 1, 2019 to be **Extra Mile Day** in Belleville, and encourage each individual in our community to take time on this day to "go the extra mile" in his or her own life and to acknowledge all those around us who are inspirational in their efforts to make their organizations, families, communities, country, or world a better place.

IN WITNESS WHEREOF, I have hereunto set my hand and cause the corporate seal of the City of Belleville to be affixed this 21st day of October, in the year of our Lord two thousand and nineteen. *Pride in the Past... Promise for the Future.*



Mark W. Eckert
Mark W. Eckert, Mayor
Dated this 21st day of October, 2019

**CITY OF BELLEVILLE, ILLINOIS
CITY COUNCIL MEETING MINUTES
COUNCIL CHAMBERS – CITY HALL
OCTOBER 7, 2019 – 7:00 PM**

Mayor Mark Eckert called this meeting to order.

Mayor Eckert explained the disaster procedures. Mayor Eckert reminded anyone speaking this evening to step up to a microphone because the meetings are being taped and posted the next day on the website.

Mayor Eckert requested City Clerk Meyer to call roll. Members present on roll call: Alderman Kinsella, Alderman Hazel, Alderwoman Pusa, Alderwoman Duco, Alderman Randle, Alderman Ferguson, Alderman Anthony, Alderman Ovian, Alderman Dintelman, Alderwoman Schaefer, Alderwoman Stiehl, Alderman Rothweiler; Alderman Elmore, Alderman Weygandt, Alderman Wigginton and Alderman Barfield.

ROLL CALL DEPARTMENT HEADS

Roll Call Department Heads: City Clerk, Jennifer Gain Meyer, City Treasurer Hardt, City Attorney Hoerner; Police Chief, Bill Clay; Fire Chief, Tom Pour; Director of Maintenance, Ken Vaughn; Director of Public Works, Jason Poole; Director of Wastewater, Royce Carlisle; Interim Director of Residential and Commercial Development Services and Economic Development, Annissa McCaskill; Director of Library, Leander Spearman; Director of IT, Scott Markovich.

PLEDGE

Mayor Eckert led the Pledge of Allegiance.

ANNOUNCEMENTS

None.

PUBLIC HEARING

None.

PUBLIC PARTICIPATION

Marilyn Green

Ms. Green addressed the overgrowth of weeds down Hillwood. It is beginning to redefine the road width, the weeds are blooming, some of the weeds are almost taller than she is, her concern is a safety issue, the weeds block the sight as you turn the corner, the weeds have grown to half of the stop sign. Her efforts: she has called the city street department four to five times, there response

is...we are waiting to rent equipment. She called the mayor's office once and left a message. She is requesting someone come out. This was trimmed last year; however, not this year.

Mayor Eckert stated in recent years with cost cutting whether it be IDOT on 161 or the County on certain roads, no one is cutting and trimming like they used to. Everyone points the finger at the City, being the last level of government. Mayor Eckert stated after she called his office he checked with the Director of Public Works, Jason Poole. Mayor Eckert advised the city does not own the type of equipment that is needed to cut. This will be cut.

Carmalita

She can see having liquor licenses at the Shrine; however, but not a liquor license for someone at 19th and West Main Street and Carlyle Avenue. She thinks Belleville has enough drinking establishments as it is. Was someone killed at a drinking establishment recently?

Mayor Eckert advised no one was killed. The two-liquor licenses that are pending tonight are going with food establishments.

Michael Hagberg

Council should rely on the city attorney to provide guidance pertaining to Illinois law. As aldermen it is not expected that you will read the entire law book. When a citizen mentions a specific item, you should take a few minutes to Google and research the comments. Tonight's claim sheet has a request for payment of Christmas time horse drawn carriage for downtown. While it is nice, it is festive, it is good; however, he does not believe it is a valid TIF expense.

If you research the law, there is a section in TIF that says TIF money can be used for marketing but only if the marketing is aimed at developers. You want to attract developers to the TIF to alleviate the blighted condition that caused the TIF to begin with. A horse drawn carriage, which has no mention of the word TIF, no mention of the word developers is not a valid TIF expense and should not be allowed. Please stop spending TIF money in violation of Illinois law.

The past few months he has been hearing Alderman Ovia's request for \$6,000 to clean up the trash and weeds on a lot on West Main Street. Because he is not in a TIF it is said there is no money. The General Fund spends a lot of money. That revenue varies each month based on sales tax and other revenue sources from penalties and such. He does not find it reasonable that \$6,000 is not available to clean up the mattresses, trash and the weeds on that lot. It must go on for months after being discussed in committee meeting just to get \$6,000.

PRESENTATIONS, RECOGNITIONS & APPOINTMENTS

Mayor Eckert recognized the character word of the month "Responsibility" willingness to be accountable for your own actions without blaming others.

APPROVAL OF MINUTES

Alderman Wigginton made a motion seconded by Alderman Ferguson to approve City Council Meeting Minutes of September 16 and September 30, 2019 and September 16, 2019 Executive Session Minutes.

All members voted aye.

CLAIMS, PAYROLL, AND DISBURSEMENTS

Alderman Kinsella made a motion seconded by Alderwoman Schaefer to approve claims and disbursements in the amount of **\$2,675,290.39** and payroll in the amount of **\$885,391.06**.

Discussion...

Alderman Elmore asked if there could be discussion regarding the public comments about the claims before the vote; Mayor Eckert advised he wanted the vote and then it can be discussed.

Members voting aye on roll call: Kinsella, Hazel, Pusa, Duco, Ferguson, Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Weygandt, Wigginton, Barfield. (14)

Members voting nay on roll call: Randle, Elmore. (2)

REPORTS

Alderman Hazel made a motion seconded by Alderwoman Stiehl to approve Treasurer Report August 2019 and Statement of Cash and Investments Report–August 2019.

All members voted aye.

ORAL REPORTS

ADMINISTRATION

Alderwoman Schaefer made a motion seconded by Alderwoman Duco to award the contract for Engine House #1 Ancillary Building Roof Replacement, 2 Elm Drive to the low bidder HJ Gasser Construction in the amount of \$11,768.00.

Members voting aye on roll call: Hazel, Pusa, Duco, Randle, Ferguson, Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Wigginton, Barfield, Kinsella. (16)

BOARD OF FIRE AND POLICE COMMISSION

Alderman Anthony made a motion seconded by Alderman Ferguson to approve the hiring of Probationary Police Officer Jordan May (lateral hire) effective Tuesday, October 8, 2019 at 12:01 a.m.

Members voting aye on roll call: Pusa, Duco, Randle, Ferguson, Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Wigginton, Barfield, Kinsella, Hazel. (16)

Alderman Wigginton made a motion seconded by Alderman Anthony to approve the promotion of Apparatus Engineer Dan Kimball to Captain and the promotion of Firefighter Kevin Beck to Apparatus Engineer effective October 7, 2019 at 8:00 p.m.

Members voting aye on roll call: Duco, Randle, Ferguson, Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Wigginton, Barfield, Kinsella, Hazel, Pusa. (16)

ZONING BOARD OF APPEALS

Alderman Wigginton made a motion seconded by Alderwoman Stiehl to approve **44 - SEP19 – City of Belleville Police Dept.** – A request for a Special Use Permit to establish a metal building at 498 Environmental Drive (Parcel number 08-27.0-322-009) located in a “C-2” Heavy Commercial District. (Applicable sections of the Zoning Code: 162.248, 162.515) Ward 6 **Zoning Board unanimously recommended Approval.**

All members voted aye.

Alderman Wigginton made a motion seconded by Alderwoman Duco to approve **45 - SEP19 – St. Lorenzo Hospitality, LLC** – A request for a Special Use Permit for a liquor license for the Shrine Restaurant and Banquet Center at 442 South DeMazenod Drive (Parcel number 07-04.0-401-011) located in a “C-2” Heavy Commercial District. (Applicable sections of the Zoning Code: 162.248, 162.515) Ward 8 **Zoning Board unanimously recommended Approval.**

All members voted aye.

Alderwoman Duco made a motion seconded by Alderwoman Pusa to approve **46 - SEP19 – Christi L. Robertson** – A request for a Special Use Permit for a liquor license for a restaurant at 1926 West Main Street (Parcel number 08-20.0-402-003) located in a “C-2” Heavy Commercial District. (Applicable sections of the Zoning Code: 162.248, 162.515) Ward 2 **Zoning Board unanimously recommended Approval.**

All members voted aye.

Alderman Elmore made a motion seconded by Alderman Weygandt to approve **47 - SEP19 – Hi Tokyo** – A request for a Special Use Permit for a liquor license for Hi Tokyo restaurant at 1628 Carlyle Avenue (Parcel number 08-24.0-401-016) located in a “C-2” Heavy Commercial District. (Applicable sections of the Zoning Code: 162.248, 162.515) **(In the name of the applicant only)** Ward 7 **Zoning Board unanimously recommended Approval**.

All members voted aye.

Alderwoman Stiehl made a motion seconded by Alderman Rothweiler to approve **48 - SEP19 – The Community Mural Project** – A request for a Sign Installation Permit for Area of Special Control to establish a mural at 19 South High Street (Parcel number 08-21.0-445-026) located in a “C-2” Heavy Commercial District. (Applicable sections of the City Code: 155.052, 155.053) Ward 6 **Zoning Board unanimously recommended Approval**.

All members voted aye.

Alderwoman Duco made a motion seconded by Alderman Ferguson to approve **49 - SEP19 – The Community Mural Project** – A request for a Sign Installation Permit for Area of Special Control to establish a mural at 415 West Main Street (Parcel number 08-21.0-434-005) located in a “C-2” Heavy Commercial District. (Applicable sections of the City Code: 155.052,155.053) Ward 2 **Zoning Board Approval by a vote of 6-1.**

All members voted aye.

Alderman Randle made a motion seconded by Alderman Ferguson to approve **50 - SEP19 – Roger W. Roddy** – A request for a Special Use Permit to operate a storage building and outdoor storage facility at 2020 North Belt West (Parcel number 08-17.0-202-001) located in a “C-2” Heavy Commercial District. (Applicable sections of the Zoning Code: 162.248, 162.515) Ward 3 **Zoning Board unanimously recommended Approval**.

All members voted aye.

Alderman Rothweiler made a motion seconded by Alderwoman Stiehl to approve **51 - SEP19 - Empire Comfort Systems / Ken Belding** - A request to rezone the below listed parcels from “A-1” Single-Family Residence District to “D-1” Light Industry District. (Applicable sections of the Zoning Code: 162.090 – 094, 162.305 – 308, 162.580) Ward 6

- A. Parcel number 08-27.0-125-001 (801 Freeburg Ave)
- B. Parcel number 08-27.0-125-002 (801 Freeburg Ave)
- C. Parcel number 08-27.0-125-004 (903 Freeburg Ave)
- D. Parcel number 08-27.0-125-005 (905 Freeburg Ave)
- E. Parcel number 08-27.0-125-006 (822 South Charles Street)

- F. Parcel number 08-27.0-125-008 (824 South Charles Street)
- G. Parcel number 08-27.0-305-005 (904 South Charles Street)

Zoning Board unanimously voted to make a recommendation on all parcels as one motion.

Zoning Board unanimously recommended Approval.

All members voted aye.

Alderswoman Stiehl made a motion seconded by Alderman Rothweiler to approve **52 - SEP19 – Jeanith Miller** - A request to rezone the below listed parcels from “A-1” Single-Family Residence District to “D-1” Light Industry District. (Applicable sections of the Zoning Code: 162.090 – 094, 162.305 – 308, 162.580) Ward 6

- A. Parcel number 08-27.0-124-001 (721 Freeburg Ave)
- B. Parcel number 08-27.0-305-027 (908 South Charles Street)
- C. Parcel number 08-27.0-304-015 (915 South Charles Street)
- D. Parcel number 08-27.0-304-016 (915 South Charles Street)
- E. Parcel number 08-27.0-304-017 (915 South Charles Street)

Zoning Board unanimously voted to make recommendation on all parcels as one motion.

Zoning Board unanimously recommended Approval.

All members voted aye.

Alderman Kinsella made a motion seconded by Alderman Hazel to approve **60 - SEP19 – Atif Khan** – A request for a Special Use Permit to establish a used motor vehicle sales lot at 900 Sherman Street (Parcel number 08-15.0-424-027) located in a “C-2” Heavy Commercial District. (Applicable sections of the Zoning Code: 162.248, 162.515) Ward 1 **Zoning Board unanimously recommended Denial.**

Discussion...

Alderman Kinsella advised he was not able to attend the Zoning Board meeting; however, he was told the basic comments people had and their worried about traffic. This piece of ground has many other uses; therefore, no one would have to come to the city and get a permit. If there were a barber/beauty shop, there would be just as much traffic. Also, the owner has purchased the house behind it, and he has the wherewithal to build this facility in a nice manner. This will be a good addition to the neighborhood. Some people are worried about cars driving through their neighborhood, but the truth is when you test drive a car you take it on a highway. There was a concern there was a special needs student that requires busing; Alderman Kinsella advised he drove a bus for 15 years and a school bus will stop in front of his house and pick him up.

Alderman Hazel advised he spoke with Mr. Khan regarding issues with the property and the issues were resolved.

Members voting aye on roll call: Anthony, Dintelman, Schaefer, Stiehl, Weygandt, Kinsella, Hazel, Pusa, Duco. (9)

Members voting nay on roll call: Randle, Ferguson, Ovian, Rothweiler, Elmore, Wigginton, Barfield. (7)

Alderman Kinsella made a motion seconded by Alderman Hazel to approve **61 - SEP19 – Atif Khan** – A request for an Area/Bulk Variance for parcel number 08-15.0-424-016 (1711 LaSalle Street) to permit a lot size 9,611.25 square feet below the required minimum lot area of 12,000 square feet and 28.5 feet below the minimum lot width of 48 ft. Said parcel is zoned “A-2” Two-Family Residence District. (Applicable sections of the Zoning Code: 162.167, 162.570) Ward 1 **Zoning Board unanimously recommended Denial.**

Discussion...

Alderman Kinsella advised this piece of land is only 40 feet deep. He purchased the home behind it which he is remodeling, and he wishes to extend the property line that is facing Sherman. This will give him more room for his car lot.

Members voting aye on roll call: Anthony, Dintelman, Schaefer, Stiehl, Weygandt, Kinsella, Hazel, Pusa, Duco. (9)

Members voting nay on roll call: Ferguson, Ovian, Rothweiler, Elmore, Wigginton, Barfield, Randle. (7)

COMMUNICATIONS

Alderwoman Schaefer made a motion seconded by Alderwoman Duco to approve the following Communications:

FAST BEFORE FEAST 5K – 11/23/2019

Request from Queen of Peace to host a Fast Before Feast 5K, Saturday, November 23, 2019, 9:00 a.m. to 11:00 a.m. Rolling street closures along 5k route through Ogles Subdivision. Additional services requested: “run in progress” signage.

HALLOWEEN BAR CRAWL - 10/26/2019

Request from Downtown bars to hold a Halloween Bar Crawl, Saturday, October 26, 2019 starting at 7:00 p.m.

FALL GATHERING – 10/13/2019

Request from Juanita Place Neighborhood Association to host a Fall Gathering Block Party, Sunday, October 13, 2019, 4:00pm to 6:00pm. Street closure request: dead end area next to 10 Juanita Place. Additional request: barricades.

NEIGHBORHOOD FALL SOCIAL – 10/27/2019

Request from Highland Neighborhood Association to host a Fall Social, October 27, 2019, 12:00pm to 5:00pm. Street closure request: South Pennsylvania Avenue from McClintock to East McKinley, 11:45am to 5:00 p.m. Additional request: 2 trash toters, 2 picnic tables, barricades and “No Parking” signage.

All members voted aye.

PETITIONS

None.

RESOLUTIONS

None.

ORDINANCES

Alderman Kinsella made a motion seconded by Alderman Hazel to read by title only and as a group Ordinance 8377-2019, 8378-2019, 8379-2019, 8380-2019, 8381-2019, 8382-2019, 8383-2019, 8384-2019, 8385-2019.

All members voted aye.

Alderman Dintelman made a motion seconded by Alderman Ferguson to approve the following Ordinances:

ORDINANCE 8377-2019

A Zoning Ordinance In Re: 44 - SEP19 – City of Belleville Police Dept.

ORDINANCE 8378-2019

A Zoning Ordinance In Re: 45 - SEP19 – St. Lorenzo Hospitality, LLC

ORDINANCE 8379-2019

A Zoning Ordinance In Re: 46 - SEP19 – Christi L. Robertson.

ORDINANCE 8380-2019

A Zoning Ordinance In Re: 47 - SEP19 – Hi Tokyo.

ORDINANCE 8381-2019

A Zoning Ordinance In Re: 48 - SEP19 – The Community Mural Project.

ORDINANCE 8382-2019

A Zoning Ordinance In Re: 49 - SEP19 – The Community Mural Project.

ORDINANCE 8383-2019

A Zoning Ordinance In Re: 50 - SEP19 – Roger W. Roddy.

ORDINANCE 8384-2019

A Zoning Ordinance In Re: 51 - SEP19 - Empire Comfort Systems / Ken Belding.

ORDINANCE 8385-2019

A Zoning Ordinance In Re: 52 - SEP19 – Jeanith Miller.

Members voting aye on roll call: Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygant, Wigginton, Barfield, Kinsella, Hazel, Pusa, Duco, Ferguson. (15)

Members voting nay on roll call: Randle. (1)

MISCELLANEOUS & NEW BUSINESS

Alderman Wigginton thanked Scott Markovich for coming out and assisting him with technology.

Alderman Ovian stated he has four properties in his ward that need to be demolished. Mayor Eckert advised the city is in the process of finishing the grant application. The city does not have the money in the budget; therefore, the city must wait until the monies are received.

Alderman Ovian advised they are eyesore properties on West Main Street, he has submitted Report of Concern, spoke with Assistant Police Chief, Matt Eiskant. Mayor Eckert said the city only has so much manpower and so many dollars, the city is over budget on this year's grass cutting.

Alderman Kinsella stated in many meetings Alderman Ovian requests something to be done in his ward and he makes a lot of noise; however, the rest of us have properties that need to be torn down. He should wait his turn. He makes it sound like the rest of us don't care. He's not the only one and he thinks he is.

Mayor Eckert advised he and Jamie have spoken to Alderman Ovian about issues, Mayor Eckert advised he approved for Assistant Police Chief to take Alderman Ovian for a ride. Mayor Eckert stated Alderman Ovian stood up at a West Belleville meeting and said, "just call Assistant Police Chief Eiskant and he will take you for a ride". The City does not have the manpower for this.

Alderman Ovian advised if he and the Mayor can communicate better this can get done. Mayor Eckert advised that Alderman Ovian does not accept the answer the City gives him. This is not a matter of better communication...the Mayor's staff has bent over backward for Alderman Ovian. Alderman Ovian refuses to accept it because he doesn't like it.

Alderwoman Schaefer made a motion seconded by Alderwoman Stiehl to approve Motor Fuel Claims in the Amount of **\$2,744.22**.

Members voting aye on roll call: Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Wigginton, Barfield, Kinsella, Hazel, Pusa, Duco, Randle, Ferguson, Anthony. (16)

EXECUTIVE SESSION

Alderman Hazel made a motion seconded by Alderman Weygandt to go into executive session to discuss personnel, litigation, workers' compensation, property acquisition, transfer of property, (5 ILCS 120/2(c)).

All members voted aye.

Entered executive session at 7:54 p.m.

Resumed from Executive Session at 8:21 p.m.

Alderman Kinsella made a motion seconded by Alderman Wigginton to approve the purchase of the property at 106 South 6th – Parcel 08210441062 and 08210441007/092 Street for a total price of \$260,000.00.

Members voting aye on roll call: Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Wigginton, Barfield, Kinsella, Hazel, Pusa, Duco, Randle, Ferguson, Anthony, Ovian. (16)

ADJOURNMENT

Alderwoman Schaefer made a motion seconded by Alderwoman Duco to adjourn at 8:24 p.m.

All members voted aye.

Jennifer Gain Meyer, City Clerk

**CITY OF BELLEVILLE PAYMENT SUMMARY
COUNCIL MEETING - OCTOBER 21, 2019**

GENERAL FUND

00 - Revenue	\$2,353,311.09
50 - Administration	\$48,120.31
51 - Police	\$42,674.42
52 - Fire	\$6,011.09
53 - Streets	\$8,093.43
54 - Parks	\$12,820.51
55 - Cemetery	\$635.14
56 - Hlth/Sanitation	\$171,130.17
60 - Legal	\$437.25
61 - Health & Housing	\$34,487.21
62 - Economic Planning & Dev	\$3,108.99
82 - Mayor	\$360.92
83 - Finance	\$76.11
84 - Human Resources	\$498.75
86 - Treasurer	\$1,878.32
87 - Maintenance	\$8,752.62
88 - Engineering	\$495.39
GENERAL FUND TOTAL	<u>\$2,692,891.72</u>

SEWER OPERATIONS

75 - Collections	\$25,466.47
77 - Lines	\$1,794.75
78 - Plant	\$63,274.78
SEWER TOTAL	<u>\$90,536.00</u>

03 - Insurance Fund	\$358,152.78
04 - Library	\$30,848.76
07 - Park/Rec	\$16,073.94
12 - General & Community Assistance	\$4,550.73
13 - Motor Fuel Tax Fund	\$37,719.14
15 - Tort Liability Fund	\$1,650.00
18 - Walnut Hill Future Care	\$2,600.00
22 - Sewer Repair & Replacement	\$15,259.77
24 - Sewer Const.	\$111,648.24
30 - SSA	\$4,211.40
38 - TIF 3	\$503,940.51
44 - Belleville Illinois Tourism	\$13,775.28
50 - TIF 8 Downtown South	\$28,041.95
57 - TIF 15 Carlyle Greenmount	\$248,842.44
58 - TIF 16 Route 15 West Corridor	\$19,094.00
75 - TIF 17 E Main Street	\$302.72
77 - TIF 19 Frank Scott Parkway	\$137,227.83
78 - TIF 20 Rt 15/S Green Mnt	\$20,868.32

ALL FUNDS TOTAL \$4,338,235.53

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
DI037	DIETERICH BANK	01-00	2,052,509.18
	**TOTAL		<u>2,052,509.18</u>
BA040	HEALTH & SANITATION BANK OF BELLEVILLE	01-56	74,007.36
	**TOTAL HEALTH & SANITATION		<u>74,007.36</u>
01	GENERAL FUND	GRAND TOTAL	2,126,516.54

SYS DATE:10/04/19

CITY OF BELLEVILLE
C L A I M S H E E T
Friday October 4, 2019

SYS TIME:08:31

[NCS]

DATE: 10/04/19

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VENDOR #	NAME	DEPT.	AMOUNT
12 GENERAL & COMMUNITY ASSISTANCE			
CI031	CITY OF BELLEVILLE	12-00	92.12
TM004	T-MOBILE	12-00	180.11
	**TOTAL		272.23
12 GENERAL & COMMUNITY ASSISTANCE		GRAND TOTAL	272.23

SYS DATE:10/04/19

CITY OF BELLEVILLE
C L A I M S H E E T
Friday October 4, 2019

SYS TIME:08:31

DATE: 10/04/19

[NCS]
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VENDOR #	NAME	DEPT.	AMOUNT
=====			
21	SEWER OPERATION & MAINTENANCE		
	SEWER PLANT		
551	ILLINOIS AMERICAN WATER	21-78	169.71
	**TOTAL SEWER PLANT		----- 169.71
21	SEWER OPERATION & MAINTENANCE	GRAND TOTAL	169.71
GRAND TOTAL FOR ALL FUNDS:			2,126,958.48
TOTAL FOR REGULAR CHECKS:			2,126,958.48

SYS DATE:10/11/19

CITY OF BELLEVILLE
C L A I M S H E E T
Friday October 11, 2019

SYS TIME:08:56

[NCS]

DATE: 10/11/19

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
12	GENERAL & COMMUNITY ASSISTANCE		
CI031	CITY OF BELLEVILLE	12-00	45.96
DT002	DTLA ENTERPRISES, LLC	12-00	245.00
EP001	EPL HOLDINGS, LLC	12-00	345.00
	**TOTAL		----- 635.96
	12 GENERAL & COMMUNITY ASSISTANCE	GRAND TOTAL	635.96
	GRAND TOTAL FOR ALL FUNDS:		635.96
	TOTAL FOR REGULAR CHECKS:		635.96

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
ADMINISTRATION			
6122	VERIZON WIRELESS	01-50	232.37
**TOTAL ADMINISTRATION			232.37
POLICE DEPARTMENT			
3586	GREATER BELLEVILLE CHAMBER OF COMM	01-51	45.00
6122	VERIZON WIRELESS	01-51	1,906.88
AT012	AT & T MOBILITY	01-51	7.72
**TOTAL POLICE DEPARTMENT			1,959.60
FIRE DEPARTMENT			
3586	GREATER BELLEVILLE CHAMBER OF COMM	01-52	60.00
6122	VERIZON WIRELESS	01-52	497.62
**TOTAL FIRE DEPARTMENT			557.62
STREETS			
6122	VERIZON WIRELESS	01-53	73.06
**TOTAL STREETS			73.06
PARKS DEPARTMENT			
6122	VERIZON WIRELESS	01-54	28.57
AT012	AT & T MOBILITY	01-54	46.84
**TOTAL PARKS DEPARTMENT			75.41
CEMETERY DEPARTMENT			
6122	VERIZON WIRELESS	01-55	87.21
**TOTAL CEMETERY DEPARTMENT			87.21
HEALTH & SANITATION			
6122	VERIZON WIRELESS	01-56	141.60
**TOTAL HEALTH & SANITATION			141.60
HEALTH & HOUSING			
6122	VERIZON WIRELESS	01-61	408.67
**TOTAL HEALTH & HOUSING			408.67
PLANNING & ECONOMIC DEVELOPMENT			
6122	VERIZON WIRELESS	01-62	47.20
**TOTAL PLANNING & ECONOMIC DEVELOPMENT			47.20

MAYOR

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
	MAYOR		
3586	GREATER BELLEVILLE CHAMBER OF COMM	01-82	45.00
6122	VERIZON WIRELESS	01-82	48.70
	**TOTAL MAYOR		93.70
	MAINTENANCE		
6122	VERIZON WIRELESS	01-87	132.91
	**TOTAL MAINTENANCE		132.91
	ENGINEERING		
6122	VERIZON WIRELESS	01-88	13.46
	**TOTAL ENGINEERING		13.46
01	GENERAL FUND	GRAND TOTAL	3,822.81

VENDOR #	NAME	DEPT.	AMOUNT
04 LIBRARY			
4356	HONEYWELL INTERNATIONAL INC	04-00	4,924.34
5385	INGRAM LIBRARY SERVICES	04-00	4,439.37
6651	PETTY CASH-LIBRARY	04-00	63.71
CE018	GALE/CENGAGE LEARNING	04-00	1,374.77
CI037	CINTAS	04-00	302.29
CO152	CONNECTED, LLC	04-00	495.80
GO035	GOLDEN IMAGES LLC	04-00	6,079.62
MI000	MIDWEST TAPE .	04-00	1,294.85
NE045	NEOFUNDS	04-00	100.00
OF004	OFFICE DEPOT	04-00	251.51
PA076	PAYMENT SERVICE NETWORK, INC	04-00	87.62
PR070	PRESTOX	04-00	79.00
QU006	QUILL CORPORATION	04-00	284.84
RO006	ROWE, ANDREA	04-00	9.74
ST206	ST JOSEPH TOWNSHIP-SWEARINGEN LIB	04-00	6.99
TE026	TECSRV	04-00	162.00
TM002	T-MOBILE	04-00	2,447.14
TO026	TODAY'S BUSINESS SOLUTIONS INC	04-00	594.69
TU003	TUMBLEWEED PRESS INC	04-00	1,370.00
US015	US SIGNAL COMPANY, LLC	04-00	3,559.10
WA089	WATTS COPY SYSTEM, INC	04-00	888.12
**TOTAL			28,815.50
04 LIBRARY		GRAND TOTAL	28,815.50

SYS DATE:10/11/19

CITY OF BELLEVILLE
C L A I M S H E E T
Friday October 11, 2019

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[NCS]

DATE: 10/11/19

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
07	PLAYGROUND AND RECREATION		
6122	VERIZON WIRELESS	07-00	25.86
	**TOTAL		----- 25.86
07	PLAYGROUND AND RECREATION	GRAND TOTAL	25.86

SYS DATE:10/11/19

CITY OF BELLEVILLE
C L A I M S H E E T
Friday October 11, 2019

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[NCS]

DATE: 10/11/19

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
21	SEWER OPERATION & MAINTENANCE		
	SEWER LINES		
6122	VERIZON WIRELESS	21-77	28.57
	**TOTAL SEWER LINES		----- 28.57
	SEWER PLANT		
6122	VERIZON WIRELESS	21-78	533.01
	**TOTAL SEWER PLANT		----- 533.01
	21 SEWER OPERATION & MAINTENANCE	GRAND TOTAL	561.58
	GRAND TOTAL FOR ALL FUNDS:		33,225.75
	TOTAL FOR REGULAR CHECKS:		28,768.55
	TOTAL FOR DIRECT PAY VENDORS:		4,457.20

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01 GENERAL FUND			
1423	EHRET PLUMBING & HEATING, INC.	01-00	65.00
5954	STRANO PROPERTY MANAGEMENT	01-00	300.00
659	LIBRARY FUND	01-00	17,519.27
A2000	A2 INVESTMENT GROUP	01-00	60.00
BR118	BROWN REALTORS	01-00	30.00
EA023	EARLAND, CRAIG	01-00	30.00
EC007	ECKERT'S COUNTRY STORE AND FARMS	01-00	4,794.69
GE038	GENERAL & COMMUNITY ASSISTANCE FU	01-00	17,241.60
KU015	KUNKEL WITTENAUER GROUP	01-00	390.00
MU057	MURCH, SHAWN	01-00	500.00
OF010	O'FALLON HARDWARE, LLC, NP PROPER	01-00	2,309.78
QU034	QUANTUM LENDING, LLC	01-00	30.00
RD002	RDS DEVELOPMENT	01-00	65.00
SO050	SONOMA CAP RE FUND II, LLC	01-00	998.90
UM001	UMB BANK - CORPORATE TRUST	01-00	256,467.67
	**TOTAL		300,801.91
ADMINISTRATION			
1252	LOCIS	01-50	150.00
2102	AMEREN ILLINOIS	01-50	11,273.45
3119	COMPUTYPE IT SOLUTIONS	01-50	881.00
402	EGYPTIAN WORKSPACE PARTNERS	01-50	21.13
4902	AT & T	01-50	168.04
551	ILLINOIS AMERICAN WATER	01-50	9,138.42
759	BELLEVILLE NEWS-DEMOCRAT ADVERTIS	01-50	76.96
CD003	SHRED-IT USA LLC	01-50	156.63
CH030	CHARTER COMMUNICATIONS	01-50	267.36
CO139	CONSTELLATION NEW ENERGY, INC	01-50	14,940.39
HO111	ILLINOIS POWER MARKETING	01-50	1,159.42
MC039	MCMAHON, CHRIS	01-50	200.00
OF004	OFFICE DEPOT	01-50	36.03
UM001	UMB BANK - CORPORATE TRUST	01-50	9,419.11
	**TOTAL ADMINISTRATION		47,887.94
POLICE DEPARTMENT			
2244	SWITZER FOOD & SUPPLIES	01-51	49.85
309	CLEAN MACHINE	01-51	18.00
3430	FIRESTONE CAR CENTER	01-51	195.70
4162	SOUTHERN ILLINOIS POLICE CHIEFS A	01-51	400.00
419	JOHN FABICK TRACTOR COMPANY	01-51	2,006.50
4902	AT & T	01-51	74.96
5049	SIRCHIE FINGERPRINT LABORATORIES	01-51	140.01
515	HOME-BRITE ACE HARDWARE	01-51	58.98
657	LEON UNIFORM COMPANY, INC.	01-51	2,193.89
926	SECRETARY OF STATE	01-51	103.00
AM063	AMAZON BUSINESS	01-51	793.22
AR031	ARROWHEAD SCIENTIFIC INC	01-51	45.38
AX001	AXON ENTERPRISE, INC	01-51	2,660.00

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
POLICE DEPARTMENT			
DE015	DELL MARKETING L.P.	01-51	7,292.57
FA002	FASTENAL COMPANY	01-51	20.98-
FA026	FACTORY MOTOR PARTS CO	01-51	371.12
FI053	FIRSTSPEAR, LLC	01-51	7,870.07
HA134	HARRIS, SEAN	01-51	25.48
HU069	HUELS OIL COMPANY	01-51	4,502.73
JA048	JAMES, CODY	01-51	42.00
LE070	LENCO ARMORED VEHICLES	01-51	278.71
LI011	LINDENWOOD UNIVERSITY	01-51	8,910.00
MO079	MOW PRINTING, INC	01-51	1,171.56
OD004	O'DELL, SHAWN	01-51	52.82
OR001	O'REILLY AUTO PARTS	01-51	206.20
RO002	ROEHR, ED SAFETY PRODUCTS	01-51	72.00
TH048	THE BANK OF EDWARDSVILLE	01-51	257.02
UN027	UNIFIRST CORPORATION	01-51	32.70
WE022	WEIR WHOLESALE PARTS, LLC	01-51	631.91
ZE006	ZEP SALES AND SERVICE	01-51	279.42
**TOTAL POLICE DEPARTMENT			40,714.82
FIRE DEPARTMENT			
1082	VACUUM CLEANER EXCHANGE CO.	01-52	191.75
214	BELLEVILLE SUPPLY COMPANY	01-52	76.65
4902	AT & T	01-52	119.96
5125	PENET, JEAN-PAUL	01-52	783.60
515	HOME-BRITE ACE HARDWARE	01-52	19.96
5987	ILLINOIS STATE POLICE, DIV OF ADM	01-52	28.25
726	CLEAN UNIFORM COMPANY	01-52	79.72
8130	TESCHENDORF, ALAN D	01-52	125.00
CD003	SHRED-IT USA LLC	01-52	53.75
CH030	CHARTER COMMUNICATIONS	01-52	189.98
CI028	CINTAS FIRE 636525	01-52	222.67
EA016	EARNHART, STEVEN	01-52	60.00
FA017	FABRIZIO, JEFFREY	01-52	51.26
HO034	HOME DEPOT CREDIT SERVICES	01-52	208.02
HU069	HUELS OIL COMPANY	01-52	950.78
ME086	MEDEXPRESS URGENT CARE ILLINOIS	PO1-52	180.00
OF004	OFFICE DEPOT	01-52	181.45
TH048	THE BANK OF EDWARDSVILLE	01-52	1,930.67
**TOTAL FIRE DEPARTMENT			5,453.47
STREETS			
1881	MASCOUTAH EQUIPMENT CO	01-53	263.86
2192	SHERWIN - WILLIAMS CO.	01-53	464.80
272	BUSTER'S TIRE MART	01-53	167.50
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-53	73.75
413	ERB TURF EQUIPMENT, INC.	01-53	198.01
4178	UPCHURCH READY MIX CONCRETE CO	01-53	745.00

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
STREETS			
419	JOHN FABICK TRACTOR COMPANY	01-53	60.78
4902	AT & T	01-53	236.66
500	HARTMANN FARM SUPPLY	01-53	95.11
515	HOME-BRITE ACE HARDWARE	01-53	232.06
661	LIESE LUMBER CO., INC.	01-53	72.50
CA024	CARTER-WATERS	01-53	724.72
CD003	SHRED-IT USA LLC	01-53	46.40
CJ001	C J GOODALL TIRE CO, INC	01-53	200.00
FA002	FASTENAL COMPANY	01-53	9.54
HO034	HOME DEPOT CREDIT SERVICES	01-53	130.62
HU069	HUELS OIL COMPANY	01-53	165.11
NA028	NATION & FLETCHER, INC.	01-53	285.00
OR001	O'REILLY AUTO PARTS	01-53	31.23
RI046	SIKORSKI SIGNS	01-53	200.00
ST009	ST CLAIR SERVICE COMPANY	01-53	204.00
UN027	UNIFIRST CORPORATION	01-53	492.41
WA066	WARNING LITES OF SOUTHERN ILLINOI	01-53	2,921.31
**TOTAL STREETS			8,020.37
PARKS DEPARTMENT			
2102	AMEREN ILLINOIS	01-54	2,295.21
378	DINTELMANN NURSERY & GARDEN CTR,	01-54	28.99
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-54	155.24
4902	AT & T	01-54	538.19
515	HOME-BRITE ACE HARDWARE	01-54	62.29
551	ILLINOIS AMERICAN WATER	01-54	1,005.51
834	QUALITY RENTAL CENTER	01-54	118.09
CH030	CHARTER COMMUNICATIONS	01-54	114.98
CO139	CONSTELLATION NEW ENERGY, INC	01-54	3,343.57
CU017	CULLIGAN/SCHAEFER WATER CENTERS	01-54	23.10
GR082	GREATAMERICA FINANCIAL SVCS.	01-54	495.95
HO111	ILLINOIS POWER MARKETING	01-54	161.28
HU069	HUELS OIL COMPANY	01-54	45.23
OR001	O'REILLY AUTO PARTS	01-54	44.41
SC131	SCHAEFFER MFG CO	01-54	126.29
TH048	THE BANK OF EDWARDSVILLE	01-54	1,667.98
TR035	TRACTOR SUPPLY CREDIT PLAN	01-54	111.96
UL005	ULINE	01-54	126.04
UN027	UNIFIRST CORPORATION	01-54	251.31
WE023	WEINLAND REFRIGERATION	01-54	1,079.48
WR009	THE WRIGHT DOOR CO	01-54	950.00
**TOTAL PARKS DEPARTMENT			12,745.10
CEMETERY DEPARTMENT			
157	ATLAS ALARM CO., INC.	01-55	90.00
500	HARTMANN FARM SUPPLY	01-55	337.24
UN027	UNIFIRST CORPORATION	01-55	120.69
**TOTAL CEMETERY DEPARTMENT			547.93

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
CEMETERY DEPARTMENT			
HEALTH & SANITATION			
1316	DOWNING SALES & SERVICE, INC	01-56	588.00
272	BUSTER'S TIRE MART	01-56	8,051.03
3445	DAVE SCHMIDT TRUCK SERVICE	01-56	19,831.13
486	HANK'S EXCAVATING & LANDSCAPING,	01-56	1,000.00
4902	AT & T	01-56	106.47
515	HOME-BRITE ACE HARDWARE	01-56	15.28
6311	MILAM RECYCLING & DISPOSAL FACILI	01-56	3,557.99
BA076	BATTERIES PLUS BULBS	01-56	97.65
CD003	SHRED-IT USA LLC	01-56	46.40
CO073	COTTONWOOD HILLS RDF	01-56	36,384.90
FR042	FREEBURG PRINTING & PUBLISHING, I	01-56	216.00
GO005	GOODALL TRUCK TESTING	01-56	82.00
HU069	HUELS OIL COMPANY	01-56	9,707.44
MA045	MADD TOWING INC	01-56	495.00
MI091	MINTON OUTDOOR SERVICES INC	01-56	9,958.49
RI046	SIKORSKI SIGNS	01-56	675.00
ST043	ST LOUIS COMPOSTING INC	01-56	5,578.00
ST046	STIFF, JOHNNIE	01-56	24.93
UN027	UNIFIRST CORPORATION	01-56	565.50
**TOTAL HEALTH & SANITATION			96,981.21
LEGAL DEPARTMENT			
759	BELLEVILLE NEWS-DEMOCRAT ADVERTIS	01-60	363.75
BE013	BECKER, HOERNER & YSURSA P.C.	01-60	73.50
**TOTAL LEGAL DEPARTMENT			437.25
HEALTH & HOUSING			
272	BUSTER'S TIRE MART	01-61	299.32
2964	EHRET, MICHAEL	01-61	248.02
402	EGYPTIAN WORKSPACE PARTNERS	01-61	251.16
7911	PROFESSIONAL TITLE INS & ESCROW C	01-61	150.00
EH001	EHRET, MARK	01-61	43.79
HU069	HUELS OIL COMPANY	01-61	122.79
MA147	MARXAM LLC	01-61	96.00
ST152	STUTZ EXCAVATING INC	01-61	32,867.46
**TOTAL HEALTH & HOUSING			34,078.54
PLANNING & ECONOMIC DEVELOPMENT			
759	BELLEVILLE NEWS-DEMOCRAT ADVERTIS	01-62	692.64
7960	SCHAUSTER, ERIC	01-62	325.19
DE015	DELL MARKETING L.P.	01-62	1,268.96
RI046	SIKORSKI SIGNS	01-62	775.00
**TOTAL PLANNING & ECONOMIC DEVELOPMENT			3,061.79

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
PLANNING & ECONOMIC DEVELOPMENT			
MAYOR			
FR042	FREEBURG PRINTING & PUBLISHING,	101-82	216.00
HU069	HUELS OIL COMPANY	01-82	8.42
TH048	THE BANK OF EDWARDSVILLE	01-82	42.80
**TOTAL MAYOR			267.22
FINANCE			
OF004	OFFICE DEPOT	01-83	76.11
**TOTAL FINANCE			76.11
HUMAN RESOURCES/COMMUNITY DEV			
AP006	APEX PHYSICAL THERAPY LLC	01-84	150.00
CD003	SHRED-IT USA LLC	01-84	53.75
ME086	MEDEXPRESS URGENT CARE ILLINOIS	P01-84	295.00
**TOTAL HUMAN RESOURCES/COMMUNITY DEV			498.75
TREASURER			
DO021	DOUBLE TREE BY HILTON HOTEL BLOOM	01-86N	1,048.32
EA000	EASTERN ILLINOIS UNIVERSITY	01-86	830.00
**TOTAL TREASURER			1,878.32
MAINTENANCE			
1082	VACUUM CLEANER EXCHANGE CO.	01-87	8.85
1949	CRESCENT PARTS & EQUIPMENT	01-87	31.60
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-87	4,194.32
515	HOME-BRITE ACE HARDWARE	01-87	192.28
5425	METRO LOCK & SECURITY INC	01-87	20.00
726	CLEAN UNIFORM COMPANY	01-87	117.64
7313	BRAUER SUPPLY CO	01-87	239.52
AT019	ATIS ELEVATOR INSPECTIONS, LLC	01-87	270.00
BE056	BEL-O PEST SOLUTIONS	01-87	240.00
CH030	CHARTER COMMUNICATIONS	01-87	134.13
HU069	HUELS OIL COMPANY	01-87	253.06
KO022	KONE INC	01-87	2,315.40
MI078	MIDWEST ELEVATOR CO., INC	01-87	344.16
WE023	WEINLAND REFRIGERATION	01-87	258.75
**TOTAL MAINTENANCE			8,619.71
ENGINEERING			
AB006	ABSOPURE WATER CO	01-88	59.75
HU069	HUELS OIL COMPANY	01-88	77.18
SO037	SOUTHERN ILLINOIS STRIPING	01-88	345.00
**TOTAL ENGINEERING			481.93

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
03	INSURANCE FUND		
BLO40	BLUE CROSS BLUE SHIELD OF IL	03-00	354,037.75
IN033	IPMG	03-00	4,115.03
	**TOTAL		----- 358,152.78
	03 INSURANCE FUND	GRAND TOTAL	358,152.78

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
04	LIBRARY		
2102	AMEREN ILLINOIS	04-00	261.03
4902	AT & T	04-00	101.24
551	ILLINOIS AMERICAN WATER	04-00	66.87
CO139	CONSTELLATION NEW ENERGY, INC	04-00	1,604.12
	**TOTAL		----- 2,033.26
04	LIBRARY	GRAND TOTAL	2,033.26

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VENDOR #	NAME	DEPT.	AMOUNT
----------	------	-------	--------

07 PLAYGROUND AND RECREATION

176	BARCOM SECURITY	07-00	1,792.67
201	BELLEVILLE BOWLING & SPORTS SHOP	07-00	1,363.50
3119	COMPUTYPE IT SOLUTIONS	07-00	30.00
957	CURT SMITH SPORTING GOODS, INC.	07-00	67.95
961	SOUTHWEST ILLINOIS ASSN. OF UMPIR	07-00	4,300.00
AT011	AT & T	07-00	82.04
BT002	BTHS DISTRICT 201	07-00	1,305.22
CD003	SHRED-IT USA LLC	07-00	53.75
EL027	ELITE FT	07-00	2,229.50
GR037	GRANT, MARY ROSE	07-00	98.00
MI098	MINOGUE, PATRICK	07-00	55.00
SI032	SIPRA	07-00	75.00
TH048	THE BANK OF EDWARDSVILLE	07-00	97.78
WA066	WARNING LITES OF SOUTHERN ILLINOI	07-00	1,967.25
WH055	WHITNEY, SARAH	07-00	90.00
WI130	WITTER, KEITH	07-00	2,440.42

**TOTAL 16,048.08

07 PLAYGROUND AND RECREATION GRAND TOTAL 16,048.08

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
12	GENERAL & COMMUNITY ASSISTANCE		
AT019	ATIS ELEVATOR INSPECTIONS, LLC	12-00	135.00
CD003	SHRED-IT USA LLC	12-00	5.35
CU017	CULLIGAN/SCHAEFER WATER CENTERS	12-00	46.20
TH048	THE BANK OF EDWARDSVILLE	12-00	3,455.99
	**TOTAL		----- 3,642.54
12	GENERAL & COMMUNITY ASSISTANCE	GRAND TOTAL	3,642.54

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
13	MOTOR FUEL TAX FUND		
CA006	CARGILL SALT	13-00	7,737.17
CH058	CHRIST BROS. PRODUCTS LLC	13-00	3,307.20
EL001	ELECTRICO, INC.	13-00	12,846.95
FO033	FOURNIE CONTRACTING COMPANY, INC	13-00	13,827.82
	**TOTAL		----- 37,719.14
	13 MOTOR FUEL TAX FUND	GRAND TOTAL	37,719.14

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VENDOR #	NAME	DEPT.	AMOUNT
15	TORT LIABILITY FUND		
1324	BELLEVILLE FENCE CO.	15-00	1,650.00
	**TOTAL		1,650.00
	15 TORT LIABILITY FUND	GRAND TOTAL	1,650.00

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VENDOR #	NAME	DEPT.	AMOUNT
18	WALNUT HILL FUTURE CARE FUND		
KA009	KASKASKIA ENGINEERING GROUP LLC	18-00	2,600.00
	**TOTAL		2,600.00
	18 WALNUT HILL FUTURE CARE FUND	GRAND TOTAL	2,600.00

VENDOR #	NAME	DEPT.	AMOUNT
21 SEWER OPERATION & MAINTENANCE			
SEWER COLLECTION			
AM007	AMERICAN WATER	21-75	7,005.57
IN021	INPUT TECHNOLOGY, INC	21-75	1,989.00
ST013	STOOKEY TOWNSHIP	21-75	16,471.90
**TOTAL SEWER COLLECTION			25,466.47
SEWER LINES			
515	HOME-BRITE ACE HARDWARE	21-77	2.99
803	POELKER'S GARAGE INC.	21-77	98.00
GO005	GOODALL TRUCK TESTING	21-77	33.00
NU001	NUSCO	21-77	1,358.00
OR001	O'REILLY AUTO PARTS	21-77	157.05
UN027	UNIFIRST CORPORATION	21-77	117.14
**TOTAL SEWER LINES			1,766.18
SEWER PLANT			
1547	THOUVENOT, WADE, & MOERCHEN INC	21-78	1,782.00
2102	AMEREN ILLINOIS	21-78	6,330.15
214	BELLEVILLE SUPPLY COMPANY	21-78	42.96
402	EGYPTIAN WORKSPACE PARTNERS	21-78	38.60
4902	AT & T	21-78	486.24
515	HOME-BRITE ACE HARDWARE	21-78	59.91
551	ILLINOIS AMERICAN WATER	21-78	505.42
661	LIESE LUMBER CO., INC.	21-78	99.35
7591	USA BLUEBOOK	21-78	1,062.12
8056	SPRINT	21-78	24.20
8132	WASTE MANAGEMENT OF ST. LOUIS	21-78	768.08
AR047	ARMOR EQUIPMENT	21-78	1,577.42
CD003	SHRED-IT USA LLC	21-78	46.40
CO139	CONSTELLATION NEW ENERGY, INC	21-78	33,416.67
FA002	FASTENAL COMPANY	21-78	389.96
FR042	FREEBURG PRINTING & PUBLISHING, I	21-78	245.00
HA143	HAWKINS, INC	21-78	3,512.40
HO111	ILLINOIS POWER MARKETING	21-78	5,299.89
HU069	HUELS OIL COMPANY	21-78	1,005.00
ME086	MEDEXPRESS URGENT CARE ILLINOIS P	21-78	90.00
NU001	NUSCO	21-78	5,060.00
ON011	WATERLOGIC AMERICAS LLC	21-78	49.99
SI024	EVOQUA WATER TECHNOLOGIES LLC	21-78	600.00
UN027	UNIFIRST CORPORATION	21-78	80.30
**TOTAL SEWER PLANT			62,572.06
21 SEWER OPERATION & MAINTENANCE		GRAND TOTAL	89,804.71

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
22	SEWER REPAIR & REPLACEMENT FUND		
6194	ILLINOIS ELECTRIC WORKS	22-00	15,259.77
	**TOTAL		----- 15,259.77
	22 SEWER REPAIR & REPLACEMENT FUND GRAND TOTAL		15,259.77

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VENDOR #	NAME	DEPT.	AMOUNT
24 SEWER CONSTRUCTION FUND			
1547	THOUVENOT, WADE, & MOERCHEN INC	24-00	15,522.75
BA019	BAXMEYER CONSTRUCTION INC	24-00	96,125.49
	**TOTAL		111,648.24
	24 SEWER CONSTRUCTION FUND	GRAND TOTAL	111,648.24

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VENDOR #	NAME	DEPT.	AMOUNT
30 SPECIAL SERVICE AREA			
2221	PHILLIPS, RONNIE	30-00	3,900.00
CO139	CONSTELLATION NEW ENERGY, INC	30-00	56.41
HO111	ILLINOIS POWER MARKETING	30-00	254.99
	**TOTAL		4,211.40
	30 SPECIAL SERVICE AREA	GRAND TOTAL	4,211.40

VENDOR #	NAME	DEPT.	AMOUNT
38 TIF 3 (CITY OF BELLEVILLE)			
AU018	AUFFENBERG FORD, INC	38-00	240,000.00
BA019	BAXMEYER CONSTRUCTION INC	38-00	160,718.47
DJ001	DJ HOWARD & ASSOCIATES INC	38-00	3,600.00
EL001	ELECTRICO, INC.	38-00	4,249.66
FA038	FARNSWORTH GROUP, INC	38-00	9,850.00
FO033	FOURNIE CONTRACTING COMPANY, INC	38-00	16,892.38
GO028	GONZALEZ COMPANIES, LLC	38-00	8,545.00
KA009	KASKASKIA ENGINEERING GROUP LLC	38-00	52,047.59
MA048	MAILING METHODS INC	38-00	4,429.18
MO079	MOW PRINTING, INC	38-00	3,608.23
	**TOTAL		503,940.51
	38 TIF 3 (CITY OF BELLEVILLE)	GRAND TOTAL	503,940.51

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VENDOR #	NAME	DEPT.	AMOUNT
44	BELLEVILLE ILLINOIS TOURISM		
3586	GREATER BELLEVILE CHAMBER OF COMM	44-00	13,775.28
	**TOTAL		13,775.28
	44 BELLEVILLE ILLINOIS TOURISM	GRAND TOTAL	13,775.28

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VENDOR #	NAME	DEPT.	AMOUNT
50	TIF 8 (DOWNTOWN SOUTH)		
BA040	BANK OF BELLEVILLE	50-00	28,041.95
	**TOTAL		28,041.95
	50 TIF 8 (DOWNTOWN SOUTH)	GRAND TOTAL	28,041.95

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
57	TIF 15 (CARLYLE GREENMOUNT)		
UM001	UMB BANK - CORPORATE TRUST	57-00	248,842.44
	**TOTAL		248,842.44
	57 TIF 15 (CARLYLE GREENMOUNT)	GRAND TOTAL	248,842.44

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VENDOR #	NAME	DEPT.	AMOUNT
58	TIF 16 (ROUTE 15 WEST CORRIDOR)		
GO028	GONZALEZ COMPANIES, LLC	58-00	19,094.00
	**TOTAL		19,094.00
	58 TIF 16 (ROUTE 15 WEST CORRIDOR) GRAND TOTAL		19,094.00

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
75	TIF 17 (EAST MAIN STREET)		
EL001	ELECTRICO, INC.	75-00	302.72
	**TOTAL		----- 302.72
	75 TIF 17 (EAST MAIN STREET)	GRAND TOTAL	302.72

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
77	TIF 19 (FRANK SCOTT PARKWAY)		
UM001	UMB BANK - CORPORATE TRUST	77-00	137,227.83
	**TOTAL		<u>137,227.83</u>
	77 TIF 19 (FRANK SCOTT PARKWAY)	GRAND TOTAL	137,227.83

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VENDOR #	NAME	DEPT.	AMOUNT
78	TIF 20 - RT. 15 / S. GREEN MT		
EC007	ECKERT'S COUNTRY STORE AND FARMS	78-00	20,868.32
	**TOTAL		20,868.32
	78 TIF 20 - RT. 15 / S. GREEN MT	GRAND TOTAL	20,868.32
	GRAND TOTAL FOR ALL FUNDS:		2,177,415.34
	TOTAL FOR REGULAR CHECKS:		2,091,307.91
	TOTAL FOR DIRECT PAY VENDORS:		86,107.43

PAYROLL BREAKDOWN AS PER G/L DISTRIBUTION REPORT

PAYROLL DATE: October 11, 2019

01 50	ADMINISTRATION	<u>\$16,100.83</u>
01 51	POLICE	<u>\$300,494.84</u>
01 52	FIRE	<u>\$205,982.41</u>
01 53	STREET	<u>\$40,378.12</u>
01 54	PARKS	<u>\$20,460.21</u>
01 55	CEMETERY	<u>\$6,058.61</u>
01 56	SANITATION	<u>\$32,632.24</u>
01 60	LEGAL	<u>\$7,210.79</u>
01 61	HOUSING DEPARTMENT	<u>\$23,582.38</u>
01 62	ECONOMIC DEVELOPMENT & PLANNING	<u>\$9,255.14</u>
01 82	MAYOR	<u>\$7,071.73</u>
01 83	FINANCE	<u>\$6,829.85</u>
01 84	HUMAN RESOURCE	<u>\$4,113.10</u>
01 85	CLERK	<u>\$7,871.36</u>
01 86	TREASURER	<u>\$4,138.53</u>
01 87	MAINTENANCE	<u>\$18,436.35</u>
01 88	ENGINEER	<u>\$3,310.08</u>
	TOTAL GENERAL FUND	<u>\$713,926.57</u>
4	LIBRARY	<u>\$35,151.80</u>
7	RECREATION	<u>\$11,636.12</u>
12	G & C ASSISTANCE	<u>\$3,816.19</u>
21 75	SEWER COLLECTIONS	<u>\$8,819.97</u>
21 77	SEWER LINES	<u>\$14,291.46</u>
21 78	SEWER PLANT	<u>\$51,116.07</u>
	TOTAL SEWER DEPARTMENT	<u>\$74,227.50</u>
	Employers' Portion of FICA (06-00-21500) cr	<u>\$34,235.34</u>
	*****TOTAL PAYROLL	<u><u>\$872,993.52</u></u>

GENERAL FUND

01

CASH

CASH IN BANK	\$ 978,211.67
CASH IN BANK-CONTINENTAL MAGNA	0.00
CASH IN BANK-RICHLAND CREEK FLOO	26,115.19
CASH IN BANK-EPAY	0.00
CASH IN BANK-IKE GRANT/WAGNER	0.00
PETTY CASH	1,425.00
HISTORICAL PRESERVATION-SAVINGS	3,135.23
INVESTMENTS	25,853.92
INVESTMENTS - BANK OF BELLEVILLE	428.88
INVESTMENTS - ASSOCIATED MM	75,655.54
	<u>\$ 1,110,825.43</u>

CASH BALANCE, SEPTEMBER 1, 2019

\$ 1,110,825.43

RECEIPTS

UTILITY TAX	\$ 285,444.94
HOTEL/MOTEL TAX	5,946.84
LIQUOR LICENSE	400.00
BUSINESS LICENSE	785.00
FRANCHISE FEES	26,775.00
BUILDING & SIGN PERMITS	13,175.42
ELECTRICAL PERMITS	2,305.00
PLUMBING PERMITS	4,866.00
HVAC PERMITS	1,350.00
OCCUPANCY PERMITS	11,275.00
BUSINESS OCCUPANCY PERMITS	1,400.00
FIRE DEPARTMENT PERMITS	567.34
HOUSING INSPECTION FEES	12,760.00
CRIME FREE HOUSING	17,160.00
FIRE INSPECTION FEES	6,075.00
EXCAVATION PERMITS	2,145.00
PARKING PERMITS	768.00
STATE INCOME TAX	264,647.88
MISC GRANTS	11,824.00-
SALES TAX	533,757.71
LEASED CAR TAX	1,224.10
TELECOMMUNICATIONS TAX	59,622.03
PARKWAY NORTH BUS DIST SALE TAX	3,955.37
LOCAL USE TAX	118,011.11
HOME RULE SALES TAX	195,388.97
GAMING FEES	23,958.42
COURT FINES	9,497.85
POLICE DEPT VEHICLE DIST.	634.55
DUI ENFORCEMENT DISTRIBUTION	2,482.75
VEHICLE TOW RELEASE FEES	5,000.00
S.O. REGISTRATION FEES	125.00
PARKING FINES	550.00
METER COLLECTIONS	1,605.86
TRASH DISPOSAL CHARGES	272,217.79
TRASH TOTES	525.00
CEMETERY INCOME - BURIALS	1,750.00
CEMETERY INCOME-TRSF INTERMENT R	25.00
LIEN FEES	146.25
DISPATCH FEES	37,464.62
WEED CUTTING SERVICES	2,354.00
OTHER SALES & SERVICES	285.00

GENERAL FUND

01

INTEREST INCOME	927.18
RENTAL INCOME	50.00
LEASE'S-SPRINT TOWER	17,892.55
LEASE'S-OTHER	1,815.50
DONATIONS-HISTORIC PRESERVATION	1.16
REIMB. POLICE DEPARTMENT	10,532.21
REIMB. FIRE DEPARTMENT	487.84
REIMB. PARKS DEPARTMENT	11.60-
REIMB. FINANCE DEPARTMENT	17,500.00
EPAYABLE PROCESSING INCOME	1,862.22
MISCELLANEOUS INCOME	5.40
	<u>\$ 1,967,666.26</u>

<u>TOTAL RECEIPTS</u>	\$ 1,967,666.26
<u>TOTAL CASH AVAILABLE</u>	\$ 3,078,491.69

DISBURSEMENTS

ADMINISTRATION

SALARIES - REGULAR	\$ 26,340.30
SALARIES - PART TIME	3,049.21
HOSPITAL INSURANCE	2,838.27
RETIREEES HEALTH INSURANCE	6,393.30
MAINTENANCE & SERVICE - EQUIP.	1,600.00
OTHER PROFESSIONAL SERVICES	10,005.96
TELEPHONE	8,947.03
UTILITIES	41,949.32
STREET LIGHTING	29,893.85
OPERATING SUPPLIES	173.89
INTEREST PKWY NORTH NOTES	9,840.38
LAND	1,590.00

POLICE DEPARTMENT

POLICE SALARIES-REGULAR	522,322.06
SALARIES - PART-TIME	3,927.25
SALARIES - OVERTIME	81,959.67
PAGER PAY	275.00
HOSPITAL INSURANCE	74,901.36
MAINTENANCE SERVICE - EQUIPMENT	4,644.46
MAINTENANCE SERVICE - VEHICLES	12,690.79
OTHER PROFESSIONAL SERVICES	2,975.86
TELEPHONE	2,993.24
TRAVEL EXPENSE	887.06
TRAINING	1,550.00
RENTALS	2,765.34
OFFICE SUPPLIES	273.26
OPERATING SUPPLIES	10,003.90
RANGE SUPPLIES	7,092.89
AUTOMOTIVE FUEL/OIL	12,523.11
EQUIPMENT	1,689.62
METER DIVISION	78.74

FIRE DEPARTMENT

SALARIES - REGULAR	411,219.97
SALARIES - OVERTIME	22,836.32
HOSPITAL INSURANCE	53,397.75

GENERAL FUND

01

MAINTENANCE SERVICE - EQUIPMENT	467.84
MAINTENANCE SERVICE - VEHICLES	11,711.84
OTHER PROFESSIONAL SERVICES	2,126.94
TELEPHONE	1,475.04
TRAVEL EXPENSE	398.76
TUITION REIMBURSEMENT	850.50
MAINT/SUPPLIES EQUIPMENT	177.18
MAINTENANCE SUPPLIES - VEHICLE	3,546.47
OFFICE SUPPLIES	126.89
OPERATING SUPPLIES	228.41
SMALL TOOLS	368.73
JANITORIAL SUPPLIES	1,404.16
AUTOMOTIVE FUEL/OIL	2,722.28
EQUIPMENT	1,241.53
COMMUNITY RELATIONS	272.52
FIRE PREVENTION EXPENSE	658.92
STREETS	

SALARIES - REGULAR	72,174.23
SALARIES - PART TIME	2,312.00
SALARIES - OVERTIME	8,044.32
HEALTH INSURANCE	13,343.71
MAINTENANCE SERVICE - EQUIPMENT	3,436.52
MAINTENANCE SERVICE - VEHICLES	9,607.48
MAINTENANCE SERVICE - STREETS	2,177.50
OTHER PROFESSIONAL SERVICES	847.53
TELEPHONE	460.81
MAINTENANCE SUPPLIES- EQUIPMENT	2,059.39
MAINTENANCE SUPPLIES - VEHICLES	214.07
MAINTENANCE SUPPLIES - STREETS	988.88
MAINTENANCE SUPPLIES-TRAFFIC CON	896.34
OFFICE SUPPLIES	31.72
OPERATING SUPPLIES	1,531.23
SMALL TOOLS	217.94
AUTOMOTIVE FUEL/OIL	4,989.40
EQUIPMENT	4,946.83

PARKS DEPARTMENT

SALARIES - REGULAR	29,745.80
SALARIES - PART TIME	7,872.59
SALARIES - OVERTIME	375.90
HOSPITAL INSURANCE	7,925.78
MAINTENANCE SERVICE - VEHICLES	66.00
MAINTENANCE SERVICE - GROUNDS	195.00
MAINTENANCE SERVICE - OTHER	201.56
OTHER PROFESSIONAL SERVICES	1,296.45
TELEPHONE	1,307.55
UTILITIES	12,727.13
RENTALS	256.00
MAINT/SUPPLIES EQUIPMENT	1,000.87
MAINT/SUPPLIES VEHICLES	12.12
MAINTENANCE SUPPLIES - GROUNDS	1,920.33
MAINTENANCE SUPPLIES - OTHER	174.46
OPERATING SUPPLIES	2,638.47
JANITORIAL SUPPLIES	71.89
AUTOMOTIVE FUEL/OIL	2,934.83
EQUIPMENT	583.46

GENERAL FUND

01

CEMETERY DEPARTMENT

SALARIES - REGULAR	8,828.96
SALARIES - PART TIME	2,051.88
SALARIES - OVERTIME	1,317.16
HOSPITAL INSURANCE	1,142.02
OTHER PROFESSIONAL SERVICES	90.00
TELEPHONE	87.21
MAINTENANCE SUPPLIES - EQUIPMENT	135.84
OPERATING SUPPLIES	371.16
AUTOMOTIVE FUEL/OIL	1,052.92

HEALTH & SANITATION

SALARIES - REGULAR	62,392.85
SALARIES - OVERTIME	8,474.69
HOSPITAL INSURANCE	10,537.57
MAINTENANCE SERVICE - VEHICLES	18,582.82
OTHER PROFESSIONAL SERVICES	6,882.24
TELEPHONE	402.13
LANDFILL FEES	58,154.62
FEES & PERMITS	709.00
MAINTENANCE SUPPLIES - VEHICLE	6,516.59
OPERATING SUPPLIES	1,826.77
AUTOMOTIVE FUEL/OIL	12,034.62

POLICE & FIRE COMM.
LEGAL DEPARTMENT

SALARIES - REGULAR	14,421.58
HOSPITAL INSURANCE	565.56
OTHER PROFESSIONAL SERVICES	422.63
TRAINING	1,100.00

HEALTH & HOUSING

SALARIES - REGULAR	39,140.28
SALARIES - PART TIME	4,553.12
HOSPITAL INSURANCE	6,928.08
MAINTENANCE SERVICE - VEHICLES	1,509.40
OTHER PROFESSIONAL SERVICES	935.00
POSTAGE	3,000.00
TELEPHONE	408.67
PRINTING	319.04
RENTAL	30.00
OFFICE SUPPLIES	179.00
AUTOMOTIVE FUEL/OIL	763.66

PLANNING & ECONOMIC DEVELOPMENT

SALARIES - REGULAR	18,510.28
HOSPITAL INSURANCE	3,088.93
MAINTENANCE SERVICE - VEHICLES	42.45
TELEPHONE	47.20
PUBLISHING	372.96
TRAVEL EXPENSE	21.00

MAYOR

SALARIES - REGULAR	14,143.46
HOSPITAL INSURANCE	3,150.85
TELEPHONE	177.18

GENERAL FUND

01

TRAVEL EXPENSE 63.00
OFFICE SUPPLIES 23.91
OPERATING SUPPLIES 47.29
AUTOMOTIVE FUEL/OIL 71.37
FINANCE

SALARIES - REGULAR 13,659.70
HOSPITAL INSURANCE 2,115.22
OFFICE SUPPLIES 75.66
HUMAN RESOURCES/COMMUNITY DEV

SALARIES - REGULAR 7,352.11
HOSPITAL INSURANCE 559.81
MEDICAL SERVICE 300.00
OTHER PROFESSIONAL SERVICES 35.54
PUBLISHING 604.88
RENTALS 53.75
OFFICE SUPPLIES 41.19
CLERKS

SALARIES - REGULAR 15,742.72
HOSPITAL INSURANCE 2,696.30
OTHER PROFESSIONAL SERVICES 1,333.57
PRINTING 156.00
OFFICE SUPPLIES 32.60
TREASURER

SALARIES - REGULAR 8,277.06
HOSPITAL INSURANCE 1,732.66
OTHER PROFESSIONAL SERVICES 27.99
PRINTING 245.00
DUES 192.00
TRAVEL EXPENSE 626.92
TRAINING 310.00
OFFICE SUPPLIES 9.43
MAINTENANCE

SALARIES - REGULAR 32,558.06
SALARIES - OVER TIME 2,442.55
HOSPITAL INSURANCE 6,238.14
MAINTENANCE SERVICE - BUILDING 3,008.93
MAINTENANCE SERVICE - POLICE 344.16
MAINTENANCE SERVICE - FIRE 1,273.49
MAINTENANCE SERVICE - STREET 318.81
MAINTENANCE SERVICE - PARKS/REC 852.34
MAINTENANCE SERVICE - VEHICLES 189.69
TELEPHONE 260.45
JANITORIAL SUPPLIES 3,760.52
AUTOMOTIVE FUEL/OIL 423.56
EQUIPMENT 103.28
ENGINEERING

SALARIES - REGULAR 19,368.74
HOSPITAL INSURANCE 3,091.88
ENGINEERING SERVICE 1,241.52
TELEPHONE 94.40
PUBLISHING 278.24

GENERAL FUND

01

OFFICE SUPPLIES	135.62	
OPERATING SUPPLIES	52.75	
AUTOMOTIVE FUEL/OIL	<u>84.06</u>	
	\$ 2,048,921.51	
<u>TOTAL DISBURSEMENTS</u>		\$ 2,048,921.51
<u>OTHER FINANCING SOURCES & USES</u>		
DUE FROM OTHER FUNDS	\$ <u>16,612.47-</u>	
	\$ 16,612.47-	
<u>TOTAL OTHER FIN. SOURCES & USES</u>		\$ 16,612.47-
<u>CASH</u>		
CASH IN BANK	\$ 880,215.05	
CASH IN BANK-CONTINENTAL MAGNA	0.00	
CASH IN BANK-RICHLAND CREEK FLOO	26,115.19	
CASH IN BANK-EPAY	0.00	
CASH IN BANK-IKE GRANT/WAGNER	0.00	
PETTY CASH	1,425.00	
HISTORICAL PRESERVATION-SAVINGS	3,136.39	
INVESTMENTS	25,853.92	
INVESTMENTS - BANK OF BELLEVILLE	429.15	
INVESTMENTS - ASSOCIATED MM	<u>75,783.01</u>	
	\$ 1,012,957.71	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>		\$ <u>1,012,957.71</u>

PARKS PROJECT FUND

02

CASH

CASH IN BANK	\$ 3,177.65
CASH IN BANK-OPEN SPACES ACCT.	5,944.17
PETTY CASH	0.00
INVESTMENTS	1,795.58
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	5,030.12
INVESTMENTS - BK OF BELL CD19	18,218.56
INVESTMENTS - FCB BK 2YR CD	15,665.41
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	16,313.17
	<u>\$ 66,144.66</u>

CASH BALANCE, SEPTEMBER 1, 2019 \$ 66,144.66

RECEIPTS

REVENUE

INTEREST INCOME	\$ 1.19
INTEREST INCOME-OPEN SPACES ACCT	<u>235.07</u>
	\$ 236.26

TOTAL RECEIPTS \$ 236.26

TOTAL CASH AVAILABLE \$ 66,380.92

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 3,178.84
CASH IN BANK-OPEN SPACES ACCT.	5,946.38
PETTY CASH	0.00
INVESTMENTS	1,795.58
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	5,038.60
INVESTMENTS - BK OF BELL CD19	18,336.03
INVESTMENTS - FCB BK 2YR CD	15,665.41
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	16,420.08
	<u>\$ 66,380.92</u>

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 66,380.92

INSURANCE FUND

03

CASH

CASH IN BANK \$ 5,213.89
\$ 5,213.89

CASH BALANCE, SEPTEMBER 1, 2019 \$ 5,213.89

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY \$ 56,723.59
HEALTH INSURANCE PREMIUMS 353,180.45
INTEREST INCOME 44.54
REIMBURSEMENTS 578.19

\$ 410,526.77

TOTAL RECEIPTS \$ 410,526.77

TOTAL CASH AVAILABLE \$ 415,740.66

DISBURSEMENTS

EXPENSES

OTHER PROFESSIONAL SERVICES \$ 213,990.30-
CLAIMS PAYMENTS 659,578.77

\$ 445,588.47

TOTAL DISBURSEMENTS \$ 445,588.47

OTHER FINANCING SOURCES & USES

DUE TO OTHER FUND \$ 30,000.00
\$ 30,000.00

TOTAL OTHER FIN. SOURCES & USES \$ 30,000.00

CASH

CASH IN BANK \$ 152.19
\$ 152.19

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 152.19

LIBRARY

04

CASH

CASH IN BANK	\$ 650,975.16	
CASH IN BANK-RESERVE ACCOUNT	46,091.39	
CASH IN BANK - BRIDGING THE GAP	0.00	
CASH IN BANK - LIBRARY CONST	0.00	
CASH IN BANK - IPTIP	0.00	
PETTY CASH	700.00	
KATHLEEN PAYNE SAVINGS ACCT.	0.00	
WALKING TOUR GUIDE SAVINGS ACCT.	0.00	
BOOK SALE SAVINGS ACCT.	0.00	
FILM PROJECTOR SAVINGS ACCT.	0.00	
INVESTMENTS	9,576.46	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - ASSOCIATED MM	50,824.54	
INVESTMENTS - BK OF BELL CD19	23,558.40	
INVESTMENTS - FCB BK 2YR CD	23,498.12	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	<u>24,469.75</u>	
	\$ 829,693.82	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>		\$ 829,693.82

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 154,071.66	
LIBRARY GRANT	100.00	
BOOK FINES	1,090.50	
BOOK SALE	239.86	
GENEOLOGY	2.90	
MICROFILM	0.20	
NON-RESIDENT LIBRARY CARDS	2,279.00	
OTHER SALES & SERVICES	1,806.73-	
PASSPORT SERVICES	1,671.00	
INTEREST INCOME	250.70	
INTEREST INCOME-RESERVE ACCOUNT	413.90	
DONATIONS	6.18	
REIMBURSEMENTS	2,777.60	
MISCELLANEOUS INCOME	<u>1,137.10</u>	
	\$ 162,233.87	
<u>TOTAL RECEIPTS</u>		\$ <u>162,233.87</u>
<u>TOTAL CASH AVAILABLE</u>		\$ 991,927.69

DISBURSEMENTS

EXPENSES

SALARIES - REGULAR	\$ 53,065.18	
SALARIES - PART TIME	16,927.46	
HOSPITAL INSURANCE	10,119.08	
RETIRES HEALTH INSURANCE	858.16	
SOCIAL SECURITY EXP	5,354.44	
I.M.R.F.	9,626.16	
MAINTENANCE SERVICE - BUILDING	1,700.21	
OTHER PROFESSIONAL SERVICES	606.40	
POSTAGE	709.94	

LIBRARY

04

TELEPHONE	8,140.92
TRAVEL EXPENSE	9.74
UTILITIES	3,829.29
OPERATING SUPPLIES	1,953.15
EQUIPMENT	379.43
BOOKS	18,896.27
COMMUNITY SERVICES	106.83
SUMMER READING CLUB EXP	80.00

\$ 132,362.66

TOTAL DISBURSEMENTS

\$ 132,362.66

CASH

CASH IN BANK	\$ 680,432.47
CASH IN BANK-RESERVE ACCOUNT	46,107.39
CASH IN BANK - BRIDGING THE GAP	0.00
CASH IN BANK - LIBRARY CONST	0.00
CASH IN BANK - IPTIP	0.00
PETTY CASH	700.00
KATHLEEN PAYNE SAVINGS ACCT.	0.00
WALKING TOUR GUIDE SAVINGS ACCT.	0.00
BOOK SALE SAVINGS ACCT.	0.00
FILM PROJECTOR SAVINGS ACCT.	0.00
INVESTMENTS	9,576.46
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	50,910.18
INVESTMENTS - BK OF BELL CD19	23,710.30
INVESTMENTS - FCB BK 2YR CD	23,498.12
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	24,630.11

\$ 859,565.03

CASH ON DEPOSIT, SEPTEMBER 30, 2019

\$ 859,565.03

PAYROLL ACCOUNT

06

CASH

CASH IN BANK	\$	<u>205.70</u>	
	\$	205.70	

CASH BALANCE, SEPTEMBER 1, 2019 \$ 205.70

RECEIPTS

INTEREST INCOME	\$	<u>58.70-</u>	
	\$	58.70-	

TOTAL RECEIPTS \$ 58.70-
TOTAL CASH AVAILABLE \$ 147.00

DISBURSEMENTS

	\$	<u>0.00</u>	
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TOTAL DISBURSEMENTS \$ 0.00

OTHER FINANCING SOURCES & USES

POLICE UNION PAYABLE	\$	20.00-	
TEAMSTERS UNION PAYABLE		<u>38.00-</u>	
	\$	58.00-	

TOTAL OTHER FIN. SOURCES & USES \$ 58.00-

CASH

CASH IN BANK	\$	<u>89.00</u>	
	\$	89.00	

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 89.00

PLAYGROUND AND RECREATION 07

CASH

CASH IN BANK	\$ 378,097.81	
CASH IN BANK - IPTIP	0.00	
PETTY CASH	500.00	
INVESTMENTS	16,874.94	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - ASSOCIATED MM	352,854.21	
INVESTMENTS - BK OF BELL CD19	341,762.24	
INVESTMENTS - FCB BK 2YR CD	234,981.23	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	<u>245,717.06</u>	
	\$ 1,570,787.49	\$ 1,570,787.49

CASH BALANCE, SEPTEMBER 1, 2019

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 45,408.13	
OTHER SALES & SERVICES	18,042.99	
SALES OF CONCESSION	427.27	
INTEREST INCOME	4,553.05	
RENTAL INCOME	3,126.99	
DONATIONS	<u>482.24</u>	
	\$ 72,040.67	

TOTAL RECEIPTS

\$ 72,040.67

TOTAL CASH AVAILABLE

\$ 1,642,828.16

DISBURSEMENTS

EXPENSES

SALARIES - REGULAR	\$ 15,373.32	
SALARIES - PART TIME	6,139.01	
HOSPITAL INSURANCE	1,679.43	
RETIRES HEALTH INSURANCE	9.30	
SOCIAL SECURITY EXP	1,645.69	
I.M.R.F.	2,349.39	
OTHER PROFESSIONAL SERVICES	7,702.25	
TELEPHONE	107.90	
PRINTING	950.00	
RENTAL	2,948.21	
OFFICE SUPPLIES	83.67	
OPERATING SUPPLIES	<u>3,425.73</u>	
	\$ 42,413.90	

TOTAL DISBURSEMENTS

\$ 42,413.90

CASH

CASH IN BANK	\$ 403,316.12	
CASH IN BANK - IPTIP	0.00	
PETTY CASH	500.00	
INVESTMENTS	16,874.94	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - ASSOCIATED MM	353,448.74	
INVESTMENTS - BK OF BELL CD19	<u>343,965.88</u>	

PERIOD: SEP 2019
SYS DATE 101519 [GCT]

CITY OF BELLEVILLE
TREASURER'S REPORT

SYS TIME 12:18

PLAYGROUND AND RECREATION 07

INVESTMENTS - FCB BK 2YR CD	234,981.23	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	<u>247,327.35</u>	
	\$ 1,600,414.26	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>		\$ <u>1,600,414.26</u>

TIF 1 (NW SQUARE)

09

CASH

CASH IN BANK \$ 0.00
INVESTMENTS 0.00
\$ 0.00

CASH BALANCE, SEPTEMBER 1, 2019 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00
TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK \$ 0.00
INVESTMENTS 0.00
\$ 0.00

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 0.00

TIF 2 (NE SQUARE)

10

CASH

CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - RELIANCE BANK		0.00
	\$	<u>0.00</u>

CASH BALANCE, SEPTEMBER 1, 2019 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00

TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - RELIANCE BANK		0.00
	\$	<u>0.00</u>

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 0.00

RETIREMENT FUND

11

CASH

CASH IN BANK \$ 850,505.36
CASH IN BANK-IPTIP 0.00
INVESTMENTS 0.00

\$ 850,505.36

CASH BALANCE, SEPTEMBER 1, 2019

\$ 850,505.36

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY - IMRF \$ 86,614.33
CURRENT YEAR TAX LEVY - SS 78,831.66
INTEREST INCOME 325.54

\$ 165,771.53

TOTAL RECEIPTS

\$ 165,771.53

TOTAL CASH AVAILABLE

\$ 1,016,276.89

DISBURSEMENTS

EXPENSES

SOCIAL SECURITY \$ 50,610.03
I.M.R.F. 71,983.83

\$ 122,593.86

TOTAL DISBURSEMENTS

\$ 122,593.86

CASH

CASH IN BANK \$ 893,683.03
CASH IN BANK-IPTIP 0.00
INVESTMENTS 0.00

\$ 893,683.03

CASH ON DEPOSIT, SEPTEMBER 30, 2019

\$ 893,683.03

GENERAL & COMMUNITY ASSISTANCE 12

CASH

CASH IN BANK-GENERAL	\$	206,276.13	
CASH IN BANK-ASSISTANCE		431,245.20	
CASH IN BANK-RETIREMENT		11,374.84	
INVESTMENTS		0.00	
INVESTMENTS - ASSOCIATED MM		<u>206,482.88</u>	
	\$	855,379.05	

CASH BALANCE, SEPTEMBER 1, 2019 \$ 855,379.05

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY-GENERAL	\$	14,801.47	
CURRENT YEAR TAX LEVY-ASSISTANCE		19,957.94	
INTEREST INCOME		<u>593.85</u>	
	\$	35,353.26	

TOTAL RECEIPTS \$ 35,353.26

TOTAL CASH AVAILABLE \$ 890,732.31

DISBURSEMENTS

EXPENSES

SALARIES - REGULAR	\$	7,632.38	
INSURANCE		1,142.53	
SOCIAL SECURITY EXPENSE		583.88	
IMRF		941.98	
MAINTENANCE SERVICE - BUILDING		755.00	
RENTAL		87.92	
OFFICE SUPPLIES		75.79	
COMMUNITY ASSISTANCE		163.36	
GENERAL ASSISTANCE		<u>5,270.51</u>	
	\$	16,653.35	

TOTAL DISBURSEMENTS \$ 16,653.35

OTHER FINANCING SOURCES & USES

PREPAID GIFT CARDS	\$	<u>1,685.00-</u>	
	\$	1,685.00-	

TOTAL OTHER FIN. SOURCES & USES \$ 1,685.00-

CASH

CASH IN BANK-GENERAL	\$	215,420.22	
CASH IN BANK-ASSISTANCE		440,289.05	
CASH IN BANK-RETIREMENT		9,853.90	
INVESTMENTS		0.00	
INVESTMENTS - ASSOCIATED MM		<u>206,830.79</u>	
	\$	872,393.96	

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 872,393.96

FOUNTAIN FUND

14

CASH

CASH IN BANK \$ 5,641.83
INVESTMENTS 0.00
\$ 5,641.83

CASH BALANCE, SEPTEMBER 1, 2019 \$ 5,641.83

RECEIPTS

REVENUE

INTEREST INCOME \$ 1.91
\$ 1.91

TOTAL RECEIPTS \$ 1.91

TOTAL CASH AVAILABLE \$ 5,643.74

DISBURSEMENTS

EXPENSES

MAINTENANCE SERVICE - OTHER \$ 259.92
UTILITIES 361.66
\$ 621.58

TOTAL DISBURSEMENTS \$ 621.58

CASH

CASH IN BANK \$ 5,022.16
INVESTMENTS 0.00
\$ 5,022.16

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 5,022.16

TORT LIABILITY FUND

15

CASH

CASH IN BANK	\$ 817,655.32
CASH IN BANK-CLAIMS ONE	857.95
CASH IN BANK - UST RESERVE	20,785.70
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	<u>206,759.65</u>
	\$ 1,046,058.62

CASH BALANCE, SEPTEMBER 1, 2019 \$ 1,046,058.62

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 84,799.98
INTEREST INCOME	702.73
REIMBURSEMENTS	<u>3,269.86</u>
	\$ 88,772.57

TOTAL RECEIPTS \$ 88,772.57

TOTAL CASH AVAILABLE \$ 1,134,831.19

DISBURSEMENTS

EXPENSES

RISK MANAGEMENT	\$ <u>13,430.19</u>
	\$ 13,430.19

TOTAL DISBURSEMENTS \$ 13,430.19

CASH

CASH IN BANK	\$ 892,617.62
CASH IN BANK-CLAIMS ONE	864.56
CASH IN BANK - UST RESERVE	20,810.79
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	<u>207,108.03</u>
	\$ 1,121,401.00

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 1,121,401.00

SWIMMING POOL FUND

16

CASH

CASH IN BANK	\$	0.00
PETTY CASH		0.00
INVESTMENTS		<u>0.00</u>
	\$	0.00

CASH BALANCE, SEPTEMBER 1, 2019 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00

TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	0.00
PETTY CASH		0.00
INVESTMENTS		<u>0.00</u>
	\$	0.00

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 0.00

WALNUT HILL FUTURE CARE FUND 18

<u>CASH</u>			
CASH IN BANK	\$	7,314.74	
INVESTMENTS		<u>218,179.41</u>	
	\$	225,494.15	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 225,494.15
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	314.25	
UNREALIZED GAIN (LOSSES) INVEST		<u>94.46-</u>	
	\$	219.79	
<u>TOTAL RECEIPTS</u>			\$ <u>219.79</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 225,713.94
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	7,317.46	
INVESTMENTS		<u>218,396.48</u>	
	\$	225,713.94	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>225,713.94</u>

SEWER OPERATION & MAINTENANCE 21

CASH

CASH IN BANK	\$ 1,115,994.60	
CASH IN BANK - EPAY	0.00	
PETTY CASH	454.43	
INVESTMENTS	59,852.82	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - ASSOCIATED MM	223,022.58	
INVESTMENTS - BK OF BELL CD19	141,336.53	
INVESTMENTS - FCB BK 2YR CD	374,943.59	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	181,993.76	
	<u>\$ 2,097,598.31</u>	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>		\$ 2,097,598.31

RECEIPTS

REVENUE

SEWER CHARGES	\$ 786,082.32	
COLLECTION - ST CLAIR TOWNSHIP	33,486.89	
SEWER LINE INSURANCE	10,856.70	
GARBAGE CHARGES	14,630.73	
LIEN FEES	220.25	
INTEREST INCOME	2,932.61	
MISCELLANEOUS INCOME	10,397.43	
	<u>\$ 858,606.93</u>	
<u>TOTAL RECEIPTS</u>		\$ 858,606.93
<u>TOTAL CASH AVAILABLE</u>		\$ 2,956,205.24

DISBURSEMENTS

EXPENSES

BAD DEBTS	\$ 1,827.51	
INTERFUND OPERATING TRANSFER SEWER COLLECTION	168,383.92	
SALARIES - REGULAR	17,518.10	
HOSPITAL INSURANCE	2,285.38	
SOCIAL SECURITY	1,340.14	
I.M.R.F.	1,361.12	
DATA PROCESSING SERVICE	1,280.65	
OTHER PROFESSIONAL SERVICES	7,869.44	
POSTAGE	3,749.08	
STOOKEY TOWNSHIP SEWER	20,794.89	
FEES & PERMITS	495.00	
OFFICE SUPPLIES	35.41	
SEWER LINES		
SALARIES - REGULAR	28,073.94	
PAGER PAY	216.98	
HOSPITAL INSURANCE	4,247.18	
RETIRES HEALTH INSURANCE	9.30	
SOCIAL SECURITY	2,164.26	
I.M.R.F.	3,474.22	
MAINTENANCE SERVICE - EQUIPMENT	771.00	

SEWER OPERATION & MAINTENANCE 21

MAINTENANCE SERVICE - VEHICLES	329.94
MAINTENANCE SERVICE - SYSTEM	25,689.85
MAINTENANCE SERVICE - SLRP	43,676.00
OTHER PROFESSIONAL SERVICES	172.92
TELEPHONE	28.57
MAINTENANCE SUPPLIES - OTHER	572.28
OPERATING SUPPLIES	838.74
SMALL TOOLS	139.95
AUTOMOTIVE FUEL/OIL	2,127.94
CHEMICAL SUPPLIES	1,114.00

SEWER PLANT

SALARIES - REGULAR	98,078.47
SALARIES - OVERTIME	1,800.20
PAGER PAY	1,947.12
HOSPITAL INSURANCE	15,319.00
RETIRES HEALTH INSURANCE	1,677.37
SOCIAL SECURITY	7,789.67
I.M.R.F.	13,949.42
MAINTENANCE SERVICE - BUILDING	2,253.47
MAINTENANCE SERVICE - EQUIPMENT	7,659.35
MAINTENANCE SERVICE - VEHICLES	975.37
MAINTENANCE SERVICE-GROUNDS	595.62
OTHER PROFESSIONAL SERVICE	5,407.19
TELEPHONE	3,212.41
TRAINING	40.00
UTILITIES	84,329.83
SLUDGE REMOVAL	18,060.00
MAINTENANCE SUPPLIES - EQUIP.	2,516.71
MAINTENANCE SUPPLIES - GROUNDS	130.62
MAINTENANCE SUPPLIES - OTHER	492.15
OFFICE SUPPLIES	278.78
OPERATING SUPPLIES	443.85
JANITORIAL SUPPLIES	80.00
AUTOMOTIVE FUEL/OIL	2,429.38
CHEMICAL SUPPLIES	3,227.45
BUILDINGS	8,027.00
EQUIPMENT	2,372.91

\$ 623,681.05 \$ 623,681.05

TOTAL DISBURSEMENTS

OTHER FINANCING SOURCES & USES

ACCOUNTS RECEIVABLE	\$ 515.01-
ACCT. REC. SEWER LINE INS	<u>110.07-</u>
	\$ 625.08-

TOTAL OTHER FIN. SOURCES & USES \$ 625.08-

CASH

CASH IN BANK	\$ 1,347,815.62
CASH IN BANK - EPAY	0.00
PETTY CASH	454.43
INVESTMENTS	59,852.82
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	223,398.36
INVESTMENTS - BK OF BELL CD19	142,247.85

PERIOD: SEP 2019
SYS DATE 101519 [GCT]

CITY OF BELLEVILLE
TREASURER'S REPORT

SYS TIME 12:18

SEWER OPERATION & MAINTENANCE 21

INVESTMENTS - FCB BK 2YR CD	374,943.59	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	<u>183,186.44</u>	
	\$ 2,331,899.11	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>		\$ <u>2,331,899.11</u>

SEWER REPAIR & REPLACEMENT FUND 22

CASH

CASH IN BANK	\$	243,898.61	
INVESTMENTS		11,970.57	
INVESTMENTS - BANK OF BELLEVILLE		0.00	
INVESTMENTS - ASSOCIATED MM		198,854.77	
INVESTMENTS - BK OF BELL CD19		157,056.00	
INVESTMENTS - FCB BK 2YR CD		131,786.17	
INVESTMENTS - REGIONS CD		0.00	
INVESTMENTS - DIETERICH CD		<u>163,131.66</u>	
	\$	906,697.78	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>	\$		\$ 906,697.78

RECEIPTS

REVENUE

INTEREST INCOME	\$	<u>2,507.56</u>	
	\$	2,507.56	
<u>TOTAL RECEIPTS</u>			\$ <u>2,507.56</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 909,205.34

DISBURSEMENTS

EXPENSES

	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>	\$	0.00	\$ 0.00

CASH

CASH IN BANK	\$	243,989.36	
INVESTMENTS		11,970.57	
INVESTMENTS - BANK OF BELLEVILLE		0.00	
INVESTMENTS - ASSOCIATED MM		199,189.83	
INVESTMENTS - BK OF BELL CD19		158,068.68	
INVESTMENTS - FCB BK 2YR CD		131,786.17	
INVESTMENTS - REGIONS CD		0.00	
INVESTMENTS - DIETERICH CD		<u>164,200.73</u>	
	\$	909,205.34	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>	\$		\$ <u>909,205.34</u>

SEWER CONSTRUCTION FUND

24

CASH

CASH IN BANK	\$ 1,581,239.54
INVESTMENTS	64,647.58
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	268,938.13
INVESTMENTS - DIETERICH CD	<u>203,914.58</u>
	\$ 2,118,739.83

CASH BALANCE, SEPTEMBER 1, 2019 \$ 2,118,739.83

RECEIPTS

REVENUE

SEWER CONNECTION FEES	\$ 27,075.00
TAP-IN INSPECTION FEES	4,450.00
INTEREST INCOME	2,358.81
INTERFUND OPERATING TRANSFER	<u>41,666.67</u>
	\$ 75,550.48

TOTAL RECEIPTS \$ 75,550.48

TOTAL CASH AVAILABLE \$ 2,194,290.31

DISBURSEMENTS

EXPENSES

ENGINEERING	\$ 7,597.25
INFRASTRUCTURE	<u>65,051.29</u>
	\$ 72,648.54

TOTAL DISBURSEMENTS \$ 72,648.54

CASH

CASH IN BANK	\$ 1,582,352.00
INVESTMENTS	64,647.58
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	269,391.27
INVESTMENTS - DIETERICH CD	<u>205,250.92</u>
	\$ 2,121,641.77

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 2,121,641.77

SEWER BOND AND INTEREST FUND 25

<u>CASH</u>	
CASH IN BANK	\$ 290,591.58
CASH IN BANK - LTCP ACCT	554.75
INVESTMENTS	23,941.14
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	357,150.82
INVESTMENTS - BK OF BELL CD19	47,112.18
INVESTMENTS - FCB BK 2YR CD	197,481.23
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>245,717.06</u>
	\$ 1,162,548.76
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>	\$ 1,162,548.76

<u>RECEIPTS</u>	
REVENUE	
INTEREST INCOME	\$ 2,580.36
INTERFUND OPERATING TRANSFER	<u>126,717.25</u>
	\$ 129,297.61
<u>TOTAL RECEIPTS</u>	\$ <u>129,297.61</u>
<u>TOTAL CASH AVAILABLE</u>	\$ 1,291,846.37

<u>DISBURSEMENTS</u>	
EXPENSES	
PRINCIPAL - WWTP 3	\$ 159,517.19
INTEREST EXPENSE - WWTP 3	<u>65,062.33</u>
	\$ 224,579.52
<u>TOTAL DISBURSEMENTS</u>	\$ 224,579.52

<u>CASH</u>	
CASH IN BANK	\$ 192,793.63
CASH IN BANK - LTCP ACCT	554.96
INVESTMENTS	23,941.14
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	357,752.59
INVESTMENTS - BK OF BELL CD19	47,415.95
INVESTMENTS - FCB BK 2YR CD	197,481.23
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>247,327.35</u>
	\$ 1,067,266.85
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>	\$ 1,067,266.85

MVPSE, OPERATION & MAINTENANCE 26

<u>CASH</u>		
CASH IN BANK	\$	0.00
CASH IN BANK - EPAY		0.00
INVESTMENTS		<u>0.00</u>
	\$	0.00
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>	\$	0.00
<u>RECEIPTS</u>		
REVENUE		
	\$	<u>0.00</u>
<u>TOTAL RECEIPTS</u>	\$	<u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>0.00</u>
<u>DISBURSEMENTS</u>		
EXPENSES		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00
<u>CASH</u>		
CASH IN BANK	\$	0.00
CASH IN BANK - EPAY		0.00
INVESTMENTS		<u>0.00</u>
	\$	0.00
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>	\$	<u>0.00</u>

MVPSE, REPLACEMENT & IMPROVEMENT 29

CASH	\$	<u>0.00</u>	
CASH BALANCE, SEPTEMBER 1, 2019			\$ 0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS			\$ <u>0.00</u>
TOTAL CASH AVAILABLE			\$ 0.00
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS			\$ 0.00
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, SEPTEMBER 30, 2019			\$ <u>0.00</u>

CASH

CASH IN BANK	\$ 14,142.06
INVESTMENTS	3,591.18
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	26,356.85
INVESTMENTS - BK OF BELL CD19	15,705.60
INVESTMENTS - FCB BK 2YR CD	15,665.41
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>16,313.17</u>
	\$ 91,774.27

CASH BALANCE, SEPTEMBER 1, 2019 \$ 91,774.27

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 4,367.24
INTEREST INCOME	<u>258.48</u>
	\$ 4,625.72

TOTAL RECEIPTS \$ 4,625.72
TOTAL CASH AVAILABLE \$ 96,399.99

DISBURSEMENTS

EXPENSES

UTILITIES	\$ <u>1,164.50</u>
	\$ 1,164.50

TOTAL DISBURSEMENTS \$ 1,164.50

CASH

CASH IN BANK	\$ 17,350.69
INVESTMENTS	3,591.18
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	26,401.26
INVESTMENTS - BK OF BELL CD19	15,806.87
INVESTMENTS - FCB BK 2YR CD	15,665.41
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>16,420.08</u>
	\$ 95,235.49

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 95,235.49

WORKING CASH FUND

31

CASH

CASH IN BANK	\$	135,914.38
INVESTMENTS		8,858.21
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - ASSOCIATED MM		31,231.51
INVESTMENTS - BK OF BELL CD19		94,233.60
INVESTMENTS - FCB BK 2YR CD		18,992.50
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>97,879.00</u>
	\$	387,109.20

CASH BALANCE, SEPTEMBER 1, 2019 \$ 387,109.20

RECEIPTS

REVENUE

INTEREST INCOME	\$	<u>1,352.24</u>
	\$	1,352.24

TOTAL RECEIPTS \$ 1,352.24

TOTAL CASH AVAILABLE \$ 388,461.44

DISBURSEMENTS

EXPENSES

	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00

CASH

CASH IN BANK	\$	135,964.95
INVESTMENTS		8,858.21
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - ASSOCIATED MM		31,284.13
INVESTMENTS - BK OF BELL CD19		94,841.21
INVESTMENTS - FCB BK 2YR CD		18,992.50
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>98,520.44</u>
	\$	388,461.44

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 388,461.44

LIBRARY - GIFT ENDOWMENT

32

CASH

CASH IN BANK	\$	5,849.87
INVESTMENT		598.52
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - ASSOCIATED MM		10,266.17
INVESTMENTS - BK OF BELL CD19		4,711.68
INVESTMENTS - FCB BK 2YR CD		4,699.64
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>5,097.86</u>

\$ 31,223.74

CASH BALANCE, SEPTEMBER 1, 2019

\$ 31,223.74

RECEIPTS

REVENUE

INTEREST INCOME	\$	<u>83.27</u>
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\$ 83.27

TOTAL RECEIPTS

\$ 83.27

TOTAL CASH AVAILABLE

\$ 31,307.01

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS

\$ 0.00

CASH

CASH IN BANK	\$	5,852.05
INVESTMENT		598.52
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - ASSOCIATED MM		10,283.47
INVESTMENTS - BK OF BELL CD19		4,742.06
INVESTMENTS - FCB BK 2YR CD		4,699.64
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>5,131.27</u>

\$ 31,307.01

CASH ON DEPOSIT, SEPTEMBER 30, 2019

\$ 31,307.01

LIBRARY - PER CAPITA FUND 33

CASH	\$	<u>0.00</u>	
CASH BALANCE, SEPTEMBER 1, 2019			\$ 0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS			\$ <u>0.00</u>
TOTAL CASH AVAILABLE			\$ 0.00
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS			\$ 0.00
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, SEPTEMBER 30, 2019			\$ <u>0.00</u>

LIBRARY - CHILDREN'S FUND

34

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

CASH	\$	<u>0.00</u>	
CASH BALANCE, SEPTEMBER 1, 2019			\$ 0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS			\$ <u>0.00</u>
TOTAL CASH AVAILABLE			\$ 0.00
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS			\$ 0.00
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, SEPTEMBER 30, 2019			\$ <u>0.00</u>

SENIOR CITIZENS GEN. OBLIG. BOND 36

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

<u>CASH</u>		
CASH IN BANK	\$ 7,293,071.18	
CASH IN BANK-EDA BELLE VALLEY	0.00	
CASH IN BANK-2011 BONDS	0.00	
INVESTMENTS	65,197.04	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - ASSOCIATED MM	259,927.87	
INVESTMENTS - BK OF BELL CD19	153,340.64	
INVESTMENTS - FCB BK 2YR CD	44,315.79	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	<u>203,914.58</u>	
	\$ 8,019,767.10	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>		\$ 8,019,767.10

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$ 1,457,831.28	
INTEREST INCOME	5,754.76	
REIMBURSEMENTS	<u>1,413.76</u>	
	\$ 1,464,999.80	
<u>TOTAL RECEIPTS</u>		\$ 1,464,999.80
<u>TOTAL CASH AVAILABLE</u>		\$ 9,484,766.90

<u>DISBURSEMENTS</u>		
EXPENSES		
ENGINEERING	\$ 6,996.40	
REBATES	19,238.52	
LAND	2,385.00	
VEHICLES	18,100.14	
INFRASTRUCTURE	38,297.19	
STREETS	68,114.66	
OTHER IMPROVEMENTS	<u>45,305.22</u>	
	\$ 198,437.13	
<u>TOTAL DISBURSEMENTS</u>		\$ 198,437.13

<u>CASH</u>		
CASH IN BANK	\$ 8,556,870.83	
CASH IN BANK-EDA BELLE VALLEY	0.00	
CASH IN BANK-2011 BONDS	0.00	
INVESTMENTS	65,197.04	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - ASSOCIATED MM	260,365.83	
INVESTMENTS - BK OF BELL CD19	154,329.36	
INVESTMENTS - FCB BK 2YR CD	44,315.79	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	<u>205,250.92</u>	
	\$ 9,286,329.77	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>		\$ 9,286,329.77

PERIOD: SEP 2019
SYS DATE 101519

[GCT]

CITY OF BELLEVILLE
TREASURER'S REPORT

SYS TIME 12:18

TIF 3 (CITY OF BELLEVILLE)

38

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		0.00	
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		0.00	
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

TIF 5 (EXPIRED)

40

CASH

CASH IN BANK \$ 0.00
INVESTMENTS 0.00
\$ 0.00

CASH BALANCE, SEPTEMBER 1, 2019 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00
TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK \$ 0.00
INVESTMENTS 0.00
\$ 0.00

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 0.00

TIF 6 (EXPIRED)

42

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

CAPITAL PROJECTS FUND

43

CASH

CASH IN BANK \$ 10,335.41
CASH IN BANK-RESERVE 0.00
DEP IN ESCROW 0.00
INVESTMENTS 0.00

CASH BALANCE, SEPTEMBER 1, 2019 \$ 10,335.41

RECEIPTS

REVENUE

INTEREST INCOME \$ 3.84

TOTAL RECEIPTS \$ 3.84
TOTAL CASH AVAILABLE \$ 10,339.25

DISBURSEMENTS

EXPENSES

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK \$ 10,339.25
CASH IN BANK-RESERVE 0.00
DEP IN ESCROW 0.00
INVESTMENTS 0.00

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 10,339.25

BELLEVILLE ILLINOIS TOURISM 44

<u>CASH</u>			
CASH IN BANK	\$	11,082.74	
INVESTMENTS		<u>0.00</u>	
	\$	11,082.74	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 11,082.74
<u>RECEIPTS</u>			
REVENUE			
HOTEL/MOTEL TAX	\$	6,871.54	
INTEREST INCOME		<u>4.20</u>	
	\$	6,875.74	
<u>TOTAL RECEIPTS</u>			\$ <u>6,875.74</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 17,958.48
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	17,958.48	
INVESTMENTS		<u>0.00</u>	
	\$	17,958.48	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>17,958.48</u>

2015 PD PROJECT CONSTRUCTION FUN 45

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		0.00	
INVESTMENTS - BANK OF BELLEVILLE		0.00	
INVESTMENTS - RELIANCE BANK		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		0.00	
INVESTMENTS - BANK OF BELLEVILLE		0.00	
INVESTMENTS - RELIANCE BANK		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

2015 PD PROJECT DEBT SERVICE FD 46

CASH

CASH IN BANK	\$ 236,987.10
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	230,181.85
INVESTMENTS - BANK OF BELL CD	<u>0.00</u>
	\$ 467,168.95

CASH BALANCE, SEPTEMBER 1, 2019 \$ 467,168.95

RECEIPTS

REVENUE

INTEREST INCOME	\$ <u>476.01</u>
	\$ 476.01

TOTAL RECEIPTS \$ 476.01
TOTAL CASH AVAILABLE \$ 467,644.96

DISBURSEMENTS

EXPENSES

	\$ <u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>		\$ 0.00

CASH

CASH IN BANK	\$ 237,075.27
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	230,569.69
INVESTMENTS - BANK OF BELL CD	<u>0.00</u>
	\$ 467,644.96

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 467,644.96

TIF 7 (EXPIRED)

47

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

ROTARY PARK FUND

48

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

LIBRARY - MORRIS TRUST FUND 49

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

<u>CASH</u>			
CASH IN BANK	\$	281,208.91	
INVESTMENTS		<u>247.79</u>	
	\$	281,456.70	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 281,456.70
<u>RECEIPTS</u>			
REVENUE			
CURRENT YEAR TAX LEVY	\$	25,975.27	
INTEREST INCOME		<u>95.09</u>	
	\$	26,070.36	
<u>TOTAL RECEIPTS</u>			\$ <u>26,070.36</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>307,527.06</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
OTHER IMPROVEMENTS	\$	<u>35,302.76</u>	
	\$	35,302.76	
<u>TOTAL DISBURSEMENTS</u>			\$ 35,302.76
<u>CASH</u>			
CASH IN BANK	\$	271,976.51	
INVESTMENTS		<u>247.79</u>	
	\$	272,224.30	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>272,224.30</u>

CASH
CASH IN BANK \$ 129,104.34
INVESTMENTS 3,593.04
INVESTMENTS - BANK OF BELLEVILLE 0.00
INVESTMENTS - ASSOCIATED MM 51,039.96
\$ 183,737.34
CASH BALANCE, SEPTEMBER 1, 2019 \$ 183,737.34

RECEIPTS
REVENUE
CURRENT YEAR TAX LEVY \$ 13,001.34
INTEREST INCOME 135.70
\$ 13,137.04
TOTAL RECEIPTS \$ 13,137.04
TOTAL CASH AVAILABLE \$ 196,874.38

DISBURSEMENTS
EXPENSES
\$ 0.00
TOTAL DISBURSEMENTS \$ 0.00

CASH
CASH IN BANK \$ 142,155.38
INVESTMENTS 3,593.04
INVESTMENTS - BANK OF BELLEVILLE 0.00
INVESTMENTS - ASSOCIATED MM 51,125.96
\$ 196,874.38
CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 196,874.38

CASH

CASH IN BANK	\$ 854,405.06	
INVESTMENTS	11,970.57	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - ASSOCIATED MM	259,223.01	
INVESTMENTS - BK OF BELL CD19	185,640.47	
INVESTMENTS - FCB BK 2YR CD	173,886.10	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	<u>183,523.12</u>	
	\$ 1,668,648.33	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>		\$ 1,668,648.33

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 161,953.64	
INTEREST INCOME	<u>3,191.93</u>	
	\$ 165,145.57	
<u>TOTAL RECEIPTS</u>		\$ <u>165,145.57</u>
<u>TOTAL CASH AVAILABLE</u>		\$ 1,833,793.90

DISBURSEMENTS

EXPENSES

	\$ <u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>		\$ 0.00

CASH

CASH IN BANK	\$ 1,016,714.17	
INVESTMENTS	11,970.57	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - ASSOCIATED MM	259,659.78	
INVESTMENTS - BK OF BELL CD19	186,837.45	
INVESTMENTS - FCB BK 2YR CD	173,886.10	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	<u>184,725.83</u>	
	\$ 1,833,793.90	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>		\$ <u>1,833,793.90</u>

TIF 11 (INDUSTRIAL JOB RECOVERY) 53

CASH

CASH IN BANK	\$	73,267.65	
INVESTMENTS		1,197.06	
INVESTMENTS - BANK OF BELLEVILLE		0.00	
INVESTMENTS - ASSOCIATED MM		10,628.15	
INVESTMENTS - BK OF BELL CD19		12,564.48	
INVESTMENTS - FCB BK 2YR CD		12,532.32	
INVESTMENTS - REGIONS CD		0.00	
INVESTMENTS - DIETERICH CD		<u>12,744.66</u>	
	\$	122,934.32	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>	\$		\$ 122,934.32

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$	3,586.23	
INTEREST INCOME		<u>209.32</u>	
	\$	3,795.55	
<u>TOTAL RECEIPTS</u>			\$ <u>3,795.55</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 126,729.87

DISBURSEMENTS

EXPENSES

	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>	\$		\$ 0.00

CASH

CASH IN BANK	\$	76,880.76	
INVESTMENTS		1,197.06	
INVESTMENTS - BANK OF BELLEVILLE		0.00	
INVESTMENTS - ASSOCIATED MM		10,646.06	
INVESTMENTS - BK OF BELL CD19		12,645.49	
INVESTMENTS - FCB BK 2YR CD		12,532.32	
INVESTMENTS - REGIONS CD		0.00	
INVESTMENTS - DIETERICH CD		<u>12,828.18</u>	
	\$	126,729.87	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>	\$		\$ <u>126,729.87</u>

CASH

CASH IN BANK	\$ 258,975.62
INVESTMENTS	1,197.06
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - DIETERICH CD	<u>50,978.65</u>
	\$ 311,151.33

CASH BALANCE, SEPTEMBER 1, 2019 \$ 311,151.33

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 18,439.06
INTEREST INCOME	<u>431.12</u>
	\$ 18,870.18

TOTAL RECEIPTS \$ 18,870.18

TOTAL CASH AVAILABLE \$ 330,021.51

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 277,511.71
INVESTMENTS	1,197.06
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - DIETERICH CD	<u>51,312.74</u>
	\$ 330,021.51

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 330,021.51

CASH

CASH IN BANK	\$ 16,206.76
INVESTMENTS	2,394.11
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	43,173.07
INVESTMENTS - BK OF BELL CD19	15,705.60
INVESTMENTS - FCB BK 2YR CD	15,665.41
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>16,313.17</u>

\$ 109,458.12

CASH BALANCE, SEPTEMBER 1, 2019

\$ 109,458.12

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 6,983.33
INTEREST INCOME	<u>289.03</u>

\$ 7,272.36

TOTAL RECEIPTS

\$ 7,272.36

TOTAL CASH AVAILABLE

\$ 116,730.48

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS

\$ 0.00

CASH

CASH IN BANK	\$ 23,198.20
INVESTMENTS	2,394.11
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	43,245.81
INVESTMENTS - BK OF BELL CD19	15,806.87
INVESTMENTS - FCB BK 2YR CD	15,665.41
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>16,420.08</u>

\$ 116,730.48

CASH ON DEPOSIT, SEPTEMBER 30, 2019

\$ 116,730.48

CASH

CASH IN BANK	\$ 148,567.16
INVESTMENTS	2,874.06
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	77,971.83
INVESTMENTS - BK OF BELL CD19	6,281.62
INVESTMENTS - FCB BK 2YR CD	31,330.84
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>32,626.33</u>
	\$ 299,651.84

CASH BALANCE, SEPTEMBER 1, 2019 \$ 299,651.84

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 18,011.33
INTEREST INCOME	<u>443.95</u>
	\$ 18,455.28

TOTAL RECEIPTS \$ 18,455.28

TOTAL CASH AVAILABLE \$ 318,107.12

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 166,636.75
INVESTMENTS	2,874.06
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	78,103.21
INVESTMENTS - BK OF BELL CD19	6,322.12
INVESTMENTS - FCB BK 2YR CD	31,330.84
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>32,840.14</u>
	\$ 318,107.12

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 318,107.12

CASH
CASH IN BANK \$ 655,509.33
CASH IN BANK-UMB 3,440,577.74
INVESTMENTS 0.00
\$ 4,096,087.07
CASH BALANCE, SEPTEMBER 1, 2019 \$ 4,096,087.07

RECEIPTS
REVENUE
CURRENT YEAR TAX LEVY \$ 249,552.94
INTEREST INCOME 284.41
\$ 249,837.35
TOTAL RECEIPTS \$ 249,837.35
TOTAL CASH AVAILABLE \$ 4,345,924.42

DISBURSEMENTS
EXPENSES
REBATES \$ 91,879.84
\$ 91,879.84
TOTAL DISBURSEMENTS \$ 91,879.84

CASH
CASH IN BANK \$ 813,466.84
CASH IN BANK-UMB 3,440,577.74
INVESTMENTS 0.00
\$ 4,254,044.58
CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 4,254,044.58

TIF 16 (ROUTE 15 WEST CORRIDOR) 58

CASH
CASH IN BANK \$ 125,099.26
INVESTMENTS 0.00
INVESTMENTS - ASSOCIATED MM 52,378.11
\$ 177,477.37
CASH BALANCE, SEPTEMBER 1, 2019 \$ 177,477.37

RECEIPTS
REVENUE
CURRENT YEAR TAX LEVY \$ 30,393.37
INTEREST INCOME 139.08
\$ 30,532.45
TOTAL RECEIPTS \$ 30,532.45
TOTAL CASH AVAILABLE \$ 208,009.82

DISBURSEMENTS
EXPENSES
ENGINEERING \$ 10,170.60
\$ 10,170.60
TOTAL DISBURSEMENTS \$ 10,170.60

CASH
CASH IN BANK \$ 145,372.86
INVESTMENTS 0.00
INVESTMENTS - ASSOCIATED MM 52,466.36
\$ 197,839.22
CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 197,839.22

SPECIAL SERVICE AREA RESERVE ACC 59

CASH

CASH IN BANK	\$	12,305.91	
INVESTMENTS		2,633.52	
INVESTMENTS - BANK OF BELLEVILLE		0.00	
INVESTMENTS - ASSOCIATED MM		797.96	
INVESTMENTS - BK OF BELL CD19		32,039.37	
INVESTMENTS - FCB BK 2YR CD		34,463.92	
INVESTMENTS - REGIONS CD		0.00	
INVESTMENTS - DIETERICH CD		<u>35,685.05</u>	
	\$	117,925.73	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>	\$		\$ 117,925.73

RECEIPTS

REVENUE

INTEREST INCOME	\$	<u>446.37</u>	
	\$	446.37	
<u>TOTAL RECEIPTS</u>			\$ <u>446.37</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 118,372.10

DISBURSEMENTS

	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>	\$	0.00	\$ 0.00

CASH

CASH IN BANK	\$	12,310.49	
INVESTMENTS		2,633.52	
INVESTMENTS - BANK OF BELLEVILLE		0.00	
INVESTMENTS - ASSOCIATED MM		799.30	
INVESTMENTS - BK OF BELL CD19		32,245.96	
INVESTMENTS - FCB BK 2YR CD		34,463.92	
INVESTMENTS - REGIONS CD		0.00	
INVESTMENTS - DIETERICH CD		<u>35,918.91</u>	
	\$	118,372.10	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>	\$		\$ <u>118,372.10</u>

SPECIAL SERVICE AREA BONDS, I&S 60

<u>CASH</u>		
CASH IN BANK	\$	82,471.10
INVESTMENTS		2,394.11
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - ASSOCIATED MM		725.44
INVESTMENTS - BK OF BELL CD19		31,411.20
INVESTMENTS - FCB BK 2YR CD		31,330.84
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>32,626.33</u>
	\$	180,959.02
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>	\$	180,959.02

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$	11,247.17
INTEREST INCOME		<u>450.86</u>
	\$	11,698.03
<u>TOTAL RECEIPTS</u>	\$	<u>11,698.03</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>192,657.05</u>

<u>DISBURSEMENTS</u>		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00

<u>CASH</u>		
CASH IN BANK	\$	93,751.56
INVESTMENTS		2,394.11
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - ASSOCIATED MM		726.66
INVESTMENTS - BK OF BELL CD19		31,613.74
INVESTMENTS - FCB BK 2YR CD		31,330.84
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>32,840.14</u>
	\$	192,657.05
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>	\$	<u>192,657.05</u>

SALES TAX TIF BONDS, I & S 61

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

2011 TIF BONDS I & S

CASH

CASH IN BANK	\$ 18,655.85
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	906.78
INVESTMENTS - BK OF BELL CD19	38,007.52
INVESTMENTS - FCB BK 2YR CD	39,163.53
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>40,782.92</u>
	\$ 137,516.60

CASH BALANCE, SEPTEMBER 1, 2019 \$ 137,516.60

RECEIPTS

REVENUE

INTEREST INCOME	\$ <u>520.39</u>
	\$ 520.39

TOTAL RECEIPTS \$ 520.39

TOTAL CASH AVAILABLE \$ 138,036.99

DISBURSEMENTS

EXPENSES

	\$ <u>0.00</u>
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TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 18,662.37
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	908.31
INVESTMENTS - BK OF BELL CD19	38,252.59
INVESTMENTS - FCB BK 2YR CD	39,163.53
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>41,050.19</u>
	\$ 138,036.99

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 138,036.99

2014 PD PROJ. CONSTRUCTION FUND 65

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

2014 PD PROJECT DEBT SERVICE FUN 66

CASH

CASH IN BANK	\$ 392,152.28
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	<u>153,737.35</u>
	\$ 545,889.63

CASH BALANCE, SEPTEMBER 1, 2019 \$ 545,889.63

RECEIPTS

REVENUE

INTEREST INCOME	\$ <u>404.95</u>
	\$ 404.95

TOTAL RECEIPTS \$ 404.95

TOTAL CASH AVAILABLE \$ 546,294.58

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 392,298.19
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	<u>153,996.39</u>
	\$ 546,294.58

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 546,294.58

CASH

CASH IN BANK	\$ 1,216,038.23
INVESTMENTS	11,970.57
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	503,476.29
INVESTMENTS - BK OF BELL CD19	85,429.77
INVESTMENTS - FCB BK 2YR CD	41,150.36
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>213,090.74</u>
	\$ 2,071,155.96

CASH BALANCE, SEPTEMBER 1, 2019 \$ 2,071,155.96

RECEIPTS

REVENUE

HOME RULE SALES TAX	\$ 97,694.49
INTEREST INCOME	<u>3,249.15</u>
	\$ 100,943.64

TOTAL RECEIPTS \$ 100,943.64
TOTAL CASH AVAILABLE \$ 2,172,099.60

DISBURSEMENTS

EXPENSES

	\$ <u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>		\$ 0.00

CASH

CASH IN BANK	\$ 1,314,186.25
INVESTMENTS	11,970.57
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	504,324.61
INVESTMENTS - BK OF BELL CD19	85,980.61
INVESTMENTS - FCB BK 2YR CD	41,150.36
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>214,487.20</u>
	\$ 2,172,099.60

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 2,172,099.60

D.A.R.E.

70

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>0.00</u>

POLICE TRUST

71

CASH

CASH IN BANK	\$	8,137.90
CASH IN BANK-REWARD FUND		3,835.06
INVESTMENTS		957.66
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>
	\$	12,930.62

CASH BALANCE, SEPTEMBER 1, 2019 \$ 12,930.62

RECEIPTS

REVENUE

INTEREST INCOME	\$	3.03
INTEREST INCOME-REWARD FUND		<u>1.43</u>
	\$	4.46

TOTAL RECEIPTS \$ 4.46

TOTAL CASH AVAILABLE \$ 12,935.08

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	8,140.93
CASH IN BANK-REWARD FUND		3,836.49
INVESTMENTS		957.66
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>
	\$	12,935.08

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 12,935.08

NARCOTICS

72

CASH

CASH IN BANK	\$	11,471.74	
CASH IN BANK-FED FORFEITURE		6,311.11	
CASH IN BANK-STATE FORFEITURE		7,244.46	
CASH IN BANK-EVIDENCE SEIZED		38,383.24	
CASH IN BANK-FEDERAL AWARDED		103,842.49	
INVESTMENTS		1,197.06	
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>	
	\$	168,450.10	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>	\$		\$ 168,450.10

RECEIPTS

REVENUE

FINES	\$	12.08	
FED SEIZURES-FORFEITURES		9,260.71	
INTEREST INCOME		<u>61.83</u>	
	\$	9,334.62	

<u>TOTAL RECEIPTS</u>	\$		\$ <u>9,334.62</u>
<u>TOTAL CASH AVAILABLE</u>	\$		\$ <u>177,784.72</u>

DISBURSEMENTS

EXPENSES

OPERATING SUPPLIES	\$	470.50	
EQUIPMENT		<u>5,527.60</u>	
	\$	5,998.10	

<u>TOTAL DISBURSEMENTS</u>	\$		\$ 5,998.10
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CASH

CASH IN BANK	\$	11,502.88	
CASH IN BANK-FED FORFEITURE		6,311.11	
CASH IN BANK-STATE FORFEITURE		7,247.16	
CASH IN BANK-EVIDENCE SEIZED		38,383.24	
CASH IN BANK-FEDERAL AWARDED		107,145.17	
INVESTMENTS		1,197.06	
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>	
	\$	171,786.62	

<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>	\$		\$ <u>171,786.62</u>
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LOCAL LAW ENFORCEMENT BLOCK GRAN 73

<u>CASH</u>			
CASH IN BANK	\$	183.78	
INVESTMENTS		<u>0.00</u>	
	\$	183.78	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 183.78
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	<u>0.07</u>	
	\$	0.07	
<u>TOTAL RECEIPTS</u>			\$ <u>0.07</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>183.85</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	183.85	
INVESTMENTS		<u>0.00</u>	
	\$	183.85	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>183.85</u>

TIF 17 (EAST MAIN STREET) 75

<u>CASH</u>			
CASH IN BANK	\$	65,258.09	
INVESTMENTS		<u>241.24</u>	
	\$	65,499.33	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 65,499.33
<u>RECEIPTS</u>			
REVENUE			
CURRENT YEAR TAX LEVY	\$	5,363.73	
INTEREST INCOME		<u>23.88</u>	
	\$	5,387.61	
<u>TOTAL RECEIPTS</u>			\$ <u>5,387.61</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>70,886.94</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
OTHER IMPROVEMENTS	\$	<u>2,333.43</u>	
	\$	2,333.43	
<u>TOTAL DISBURSEMENTS</u>			\$ 2,333.43
<u>CASH</u>			
CASH IN BANK	\$	68,312.27	
INVESTMENTS		<u>241.24</u>	
	\$	68,553.51	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>68,553.51</u>

CASH

CASH IN BANK	\$ 184,155.98
INVESTMENTS	478.81
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	46,587.20
INVESTMENTS - BK OF BELL CD19	3,140.81
INVESTMENTS - FCB BK 2YR CD	15,665.43
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>16,313.17</u>

\$ 266,341.40

CASH BALANCE, SEPTEMBER 1, 2019

\$ 266,341.40

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 7,979.86
INTEREST INCOME	<u>272.85</u>

\$ 8,252.71

TOTAL RECEIPTS

\$ 8,252.71

TOTAL CASH AVAILABLE

\$ 274,594.11

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS

\$ 0.00

CASH

CASH IN BANK	\$ 192,203.04
INVESTMENTS	478.81
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	46,665.70
INVESTMENTS - BK OF BELL CD19	3,161.05
INVESTMENTS - FCB BK 2YR CD	15,665.43
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	<u>16,420.08</u>

\$ 274,594.11

CASH ON DEPOSIT, SEPTEMBER 30, 2019

\$ 274,594.11

CASH
CASH IN BANK \$ 384,163.23
CASH IN BANK-UMB 2,378,886.42
INVESTMENTS 0.00
\$ 2,763,049.65
CASH BALANCE, SEPTEMBER 1, 2019 \$ 2,763,049.65

RECEIPTS
REVENUE
CURRENT YEAR TAX LEVY \$ 137,533.46
INTEREST INCOME 162.51
\$ 137,695.97
TOTAL RECEIPTS \$ 137,695.97
TOTAL CASH AVAILABLE \$ 2,900,745.62

DISBURSEMENTS
EXPENSES
REBATES \$ 57,057.53
\$ 57,057.53
TOTAL DISBURSEMENTS \$ 57,057.53

CASH
CASH IN BANK \$ 464,801.67
CASH IN BANK-UMB 2,378,886.42
INVESTMENTS 0.00
\$ 2,843,688.09
CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 2,843,688.09

CASH

CASH IN BANK	\$ 110,399.38
INVESTMENTS	239.97
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	<u>38,135.65</u>
	\$ 148,775.00

CASH BALANCE, SEPTEMBER 1, 2019 \$ 148,775.00

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 20,914.80
INTEREST INCOME	<u>108.81</u>
	\$ 21,023.61

TOTAL RECEIPTS \$ 21,023.61

TOTAL CASH AVAILABLE \$ 169,798.61

DISBURSEMENTS

EXPENSES

REBATES	\$ <u>3,923.37</u>
	\$ 3,923.37

TOTAL DISBURSEMENTS \$ 3,923.37

CASH

CASH IN BANK	\$ 127,435.37
INVESTMENTS	239.97
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - ASSOCIATED MM	<u>38,199.90</u>
	\$ 165,875.24

CASH ON DEPOSIT, SEPTEMBER 30, 2019 \$ 165,875.24

TIF 21 - BELLE VALLEY / PHASE II 79

<u>CASH</u>			
CASH IN BANK	\$	51,787.20	
INVESTMENTS		<u>0.00</u>	
	\$	51,787.20	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 51,787.20
<u>RECEIPTS</u>			
REVENUE			
CURRENT YEAR TAX LEVY	\$	70.84	
INTEREST INCOME		<u>13.79</u>	
	\$	84.63	
<u>TOTAL RECEIPTS</u>			\$ <u>84.63</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 51,871.83
<u>DISBURSEMENTS</u>			
EXPENSES			
OTHER IMPROVEMENTS	\$	<u>12,420.00</u>	
	\$	12,420.00	
<u>TOTAL DISBURSEMENTS</u>			\$ 12,420.00
<u>CASH</u>			
CASH IN BANK	\$	39,451.83	
INVESTMENTS		<u>0.00</u>	
	\$	39,451.83	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>39,451.83</u>

TIF 22 - ROUTE 15 NORTH 80

<u>CASH</u>			
CASH IN BANK	\$	34,807.70	
INVESTMENTS		<u>0.00</u>	
	\$	34,807.70	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 34,807.70
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	<u>12.18</u>	
	\$	12.18	
<u>TOTAL RECEIPTS</u>			\$ <u>12.18</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 34,819.88
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	34,819.88	
INVESTMENTS		<u>0.00</u>	
	\$	34,819.88	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>34,819.88</u>

ROUTE 15 NORTH BUSINESS DISTRICT 81

<u>CASH</u>			
CASH IN BANK	\$	58,174.55	
INVESTMENTS		<u>0.00</u>	
	\$	58,174.55	
<u>CASH BALANCE, SEPTEMBER 1, 2019</u>			\$ 58,174.55
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	<u>21.65</u>	
	\$	21.65	
<u>TOTAL RECEIPTS</u>			\$ <u>21.65</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 58,196.20
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	58,196.20	
INVESTMENTS		<u>0.00</u>	
	\$	58,196.20	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2019</u>			\$ <u>58,196.20</u>

GENERAL LONG-TERM DEBT ACC GROUP 82

CASH	\$	<u>0.00</u>	
CASH BALANCE, SEPTEMBER 1, 2019			\$ 0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS			\$ <u>0.00</u>
TOTAL CASH AVAILABLE			\$ 0.00
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS			\$ 0.00
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, SEPTEMBER 30, 2019			\$ <u>0.00</u>

SYS DATE 101519
[GSCI]

CITY OF BELLEVILLE
STATEMENT OF CASH AND INVESTMENTS
AS OF THE MONTH & YEAR 09/19

SYS TIME 12:16

NAME OF FUND	CASH ON HAND	INVESTMENTS	FUNDS AVAILABLE
GENERAL FUND	\$907,755.24	\$105,202.47	\$1,012,957.71
PARKS PROJECT FUND	\$9,125.22	\$57,255.70	\$66,380.92
INSURANCE FUND	\$152.19	\$.00	\$152.19
LIBRARY	\$727,239.86	\$132,325.17	\$859,565.03
PAYROLL ACCOUNT	\$89.00	\$.00	\$89.00
PLAYGROUND AND RECREATION	\$403,816.12	\$1,196,598.14	\$1,600,414.26
RETIREMENT FUND	\$893,683.03	\$.00	\$893,683.03
GENERAL & COMMUNITY ASSISTA	\$665,563.17	\$206,830.79	\$872,393.96
MOTOR FUEL TAX FUND	\$747,084.80	\$2,394.11	\$749,478.91
FOUNTAIN FUND	\$5,022.16	\$.00	\$5,022.16
TORT LIABILITY FUND	\$914,292.97	\$207,108.03	\$1,121,401.00
WALNUT HILL FUTURE CARE FUN	\$7,317.46	\$218,396.48	\$225,713.94
SEWER OPERATION & MAINTENAN	\$1,348,270.05	\$983,629.06	\$2,331,899.11
SEWER REPAIR & REPLACEMENT	\$243,989.36	\$665,215.98	\$909,205.34
SEWER CONSTRUCTION FUND	\$1,582,352.00	\$539,289.77	\$2,121,641.77
SEWER BOND AND INTEREST FUN	\$193,348.59	\$873,918.26	\$1,067,266.85
SPECIAL SERVICE AREA	\$17,350.69	\$77,884.80	\$95,235.49
WORKING CASH FUND	\$135,964.95	\$252,496.49	\$388,461.44
LIBRARY - GIFT ENDOWMENT	\$5,852.05	\$25,454.96	\$31,307.01
TIF 3 (CITY OF BELLEVILLE)	\$8,556,870.83	\$729,458.94	\$9,286,329.77
CAPITAL PROJECTS FUND	\$10,339.25	\$.00	\$10,339.25
BELLEVILLE ILLINOIS TOURISM	\$17,958.48	\$.00	\$17,958.48
2015 PD PROJECT DEBT SERVIC	\$237,075.27	\$230,569.69	\$467,644.96
TIF 8 (DOWNTOWN SOUTH)	\$271,976.51	\$247.79	\$272,224.30
TIF 9 (SOUTHWINDS ESTATE)	\$142,155.38	\$54,719.00	\$196,874.38
TIF 10 (LOWER RICHLAND CREE	\$1,016,714.17	\$817,079.73	\$1,833,793.90
TIF 11 (INDUSTRIAL JOB RECO	\$76,880.76	\$49,849.11	\$126,729.87
TIF 12 (SHERMAN STREET)	\$277,511.71	\$52,509.80	\$330,021.51
TIF 13 (DRAKE ROAD)	\$23,198.20	\$93,532.28	\$116,730.48
TIF 14 (ROUTE 15 EAST)	\$166,636.75	\$151,470.37	\$318,107.12
TIF 15 (CARLYLE GREENMOUNT)	\$4,254,044.58	\$.00	\$4,254,044.58
TIF 16 (ROUTE 15 WEST CORRI	\$145,372.86	\$52,466.36	\$197,839.22
SPECIAL SERVICE AREA RESERV	\$12,310.49	\$106,061.61	\$118,372.10

SYS DATE 101519
[GSCI]

CITY OF BELLEVILLE
STATEMENT OF CASH AND INVESTMENTS
AS OF THE MONTH & YEAR 09/19

SYS TIME 12:16

NAME OF FUND	CASH ON HAND	INVESTMENTS	FUNDS AVAILABLE
SPECIAL SERVICE AREA BONDS,	\$93,751.56	\$98,905.49	\$192,657.05
2011 TIF BONDS I & S	\$18,662.37	\$119,374.62	\$138,036.99
2014 PD PROJECT DEBT SERVIC	\$392,298.19	\$153,996.39	\$546,294.58
2011 Bond Fund I & S	\$1,314,186.25	\$857,913.35	\$2,172,099.60
POLICE TRUST	\$11,977.42	\$957.66	\$12,935.08
NARCOTICS	\$170,589.56	\$1,197.06	\$171,786.62
LOCAL LAW ENFORCEMENT BLOCK	\$183.85	\$.00	\$183.85
TIF 17 (EAST MAIN STREET)	\$68,312.27	\$241.24	\$68,553.51
TIF 18 (SCHEEL STREET)	\$192,203.04	\$82,391.07	\$274,594.11
TIF 19 (FRANK SCOTT PARKWAY	\$2,843,688.09	\$.00	\$2,843,688.09
TIF 20 - RT. 15 / S. GREEN	\$127,435.37	\$38,439.87	\$165,875.24
TIF 21 - BELLE VALLEY / PHA	\$39,451.83	\$.00	\$39,451.83
TIF 22 - ROUTE 15 NORTH	\$34,819.88	\$.00	\$34,819.88
ROUTE 15 NORTH BUSINESS DIS	\$58,196.20	\$.00	\$58,196.20
	=====	=====	=====
Totals	\$29,383,070.03	\$9,235,381.64	\$38,618,451.67

ST. CLAIR COUNTY TAX AGENT

TELEPHONE (618) 656-5744
TOLL FREE (800) 248-2850
FACSIMILE (618) 656-5094

141 ST. ANDREWS AVENUE
P.O. BOX 96
EDWARDSVILLE, ILLINOIS 62025

October 07, 2019

City of Belleville
213 South Illinois
Belleville, IL 62220

Transaction Number: 1019906
Parcel Number: 08-27.0-111-043

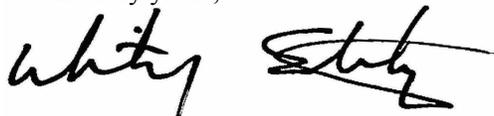
Dear Brian,

Enclosed is a purchase contract to enable the City of Belleville to acquire the requested parcel. The purchase price is based upon the minimum cost of acquisition and conveyance thru the county's Tax Liquidation Program.

Please return **the signed contract** along with a check in the amount of \$795.00 payable to the St. Clair County Trustee Payment Account to the address shown above. This amount is made up of \$750.00 for purchase plus \$45.00 for recording.

Upon approval by the County Board Chairman, we will return an acknowledged copy of the purchase contract and process the conveyance. If this property is being purchased for demolition, please notify the Assessor in your county and apply for an exemption when the demolition is complete. If you have any questions, please contact me.

Sincerely yours,



Whitney Strohmeier



PURCHASE CONTRACT

SELLER: St. Clair County, As Trustee

PURCHASER: City of Belleville

SUBJECT PROPERTY: 08-27.0-111-043

TOTAL CONSIDERATION (Purchase Price + Recording Fee): \$795.00

SELLER agrees to sell and PURCHASER agrees to purchase, the SUBJECT PROPERTY for the TOTAL CONSIDERATION payable on execution hereof.

SELLER will convey and quitclaim the SUBJECT PROPERTY to PURCHASER within 90 days after the date hereof. The deed will be returned to PURCHASER directly from the Office of the Recorder of Deeds after recording.

SELLER makes no warranty or representation, of any kind or nature, as to the condition of title to the SUBJECT PROPERTY or as to the physical condition of any improvement thereon, each of which PURCHASER accepts "as is" and with all faults.

SELLER hereby grants to PURCHASER all of SELLER'S right of possession of the SUBJECT PROPERTY and any improvement thereon, and PURCHASER assumes such right of possession and the risk of loss or damage to any such improvement, and agrees to hold SELLER harmless and indemnified from any claim arising out of the condition thereof, as of this date. No personal property is sold or purchased hereunder.

PURCHASER hereby assumes all taxes and assessments upon the SUBJECT PREMISES beginning January 1 of the year 2020.

PURCHASER may, at its expense and option, obtain such title reports and surveys as to the SUBJECT PREMISES as PURCHASER may desire. PURCHASER shall advise SELLER in writing within 30 days after date hereof concerning any defect in the condition of title disclosed by such reports or surveys and rendering the title unmarketable. In the event of such notice, the conveyance to PURCHASER shall be delayed pending SELLER'S efforts to resolve the same. In event SELLER is unable or unwilling to cure such defects within a reasonable time after notice thereof, PURCHASER may elect to cancel and terminate this agreement and the rights and obligations of the parties hereunder; and in such event, SELLER shall refund to PURCHASER all sums paid hereunder if PURCHASER shall so elect. Failure to notify SELLER of any objectionable title defect as above said shall constitute a waiver thereof.

Neither of the parties hereto may assign or delegate the rights or obligations of such party hereunder without the prior express written consent of the other. All notices to the parties concerning the subject hereof shall be transmitted to the addresses set forth below their respective signatures.

Dated this _____ day of _____, 2019.

SELLER:

PURCHASER:

By: _____

By: _____

SELLER ADDRESS:
c/o Delinquent Tax Agent
P. O. Box 96
Edwardsville, IL 62025-0096

PURCHASER ADDRESS:
City of Belleville
213 South Illinois
Belleville, IL 62220

Parcel One:

Lot No. 6 of the Subdivision of part of Block 6 of Abend's South Belleville, recorded in Plat Book "M", Page 20, part of the East Half of the Southwest Quarter of Section 27, Township 1 North, Range 8, West of the Third Principal Meridian, situated in St. Clair County, Illinois.

Except that part of Parcel One described as follows: A portion of Lot 6 of the Subdivision of part of Block 6 of Abend's South Belleville, recorded in Plat Book "M", Page 20, part of the East Half of the Southwest Quarter of Section 27, Township 1 North, Range 8, West of the Third Principal Meridian, starting at the Southwest corner of Lot 5 or the Northwest corner of Lot 6; thence South 89 degrees 31 minutes

54 seconds East (63.37 feet) to a point; thence South 82 degrees 34 minutes 45 seconds West (61.71 feet) to a point; thence North 14 degrees 23 minutes 06 seconds West (8.76 feet) to the point of beginning, situated in St. Clair County, Illinois.

Parcel Two:

A portion of Lot 5 of the Subdivision of part of Block 6 of Abend's South Belleville, recorded in Plat Book "M", Page 20, part of the East Half of the Southwest Quarter of Section 27, Township 1 North, Range 8, West of the Third Principal Meridian, starting at the Southeast corner of Lot 5 or the Northeast corner of Lot 6; thence North 89 degrees 31 minutes 54 seconds West (60.63 feet) to a point; thence North 82 degrees 34 minutes 45 seconds East (59.04 feet) to a point; thence South 14 degrees 23 minutes 19 seconds East (8.38 feet) to the point of beginning, situated in St. Clair County, Illinois.

Except oil, gas, coal and other minerals.

REAL ESTATE SALE AGREEMENT

This Real Estate Sale Agreement (“Agreement”) is made and entered into as of this _____ day of October, 2019, between the City of Belleville, Illinois, a municipal corporation (“Purchaser”) and Levi Trentman (“Seller”).

WHEREAS, Seller is the owner of the following real estate situated in Belleville, St. Clair County, Illinois:

- real estate with improvements located at 1030 Freeburg Avenue, Belleville, Illinois, St. Clair County Parcel Identification Number 08-27.0-313-017, legally described in Exhibit A attached hereto.

WHEREAS, Seller desires to sell and Purchaser desires to purchase the former real estate upon the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the premises and the mutual promises hereinafter set forth, the parties agree as follows:

SECTION I: PROPERTY SOLD

Seller is the owner of real estate with improvements located at 1030 Freeburg Avenue, Belleville, Illinois, St. Clair County Parcel Identification Number 08-27.0-313-017 (hereinafter referred to as the “Property”), legally described in Exhibit A attached hereto.

SECTION II: PURCHASE-SALE

Purchaser will purchase from Seller and Seller will sell to Purchaser the Property on the terms and conditions set forth in this Agreement. The term “Property” includes: the aforementioned parcels of land and all rights, privileges, servitudes and appurtenances belonging or appertaining to and including all rights, title and interest of Sellers in and to the streets, alleys and right-of-way adjacent to the land; and all buildings, improvements and fixtures located on the real property.

SECTION III: PURCHASE PRICE

Subject to any adjustments stated in this Agreement, the purchase price for the Property will be Ninety Thousand Dollars (\$90,000.00), calculated and payable by wire transfer or Purchaser’s certified check at Closing.

SECTION IV: CLOSING

(a) The word “Closing”, or words similar import means the originally fixed time and Closing date specified in this Agreement or any date and time otherwise agreed to in writing by the parties. The transaction contemplated by this Agreement will be closed at the office of Town & Country Title, 221 West Pointe Drive, #1, Belleville, Illinois 62226 on or before December 1,

2019 or such other date and time as the parties may agree in writing. Time is of the essence of this Agreement.

- (b) At the Closing, Seller will deliver to Purchaser the following documents:
 - (i) A general warranty deed conveying to Purchaser the Property, including real property and improvements;
 - (ii) An ALTA Owner's Policy of Title Insurance, issued by a title company selected by Purchaser in the amount of the purchase price, with general exceptions deleted; and
 - (iii) Other documents that Purchaser's attorney may reasonably request.

SECTION V: INVESTIGATION OF THE PROPERTY

From and after the execution of this Agreement, Seller grants to Purchaser and its agents and representatives access to the Property for the sole purpose of conducting a complete physical inspection of the Property including, without limitation, preparation of boundary line, spot and topographical surveys, soil sampling and boring tests, and such other engineering, environmental, and mechanical inspections and investigations as Purchaser may reasonably require (hereinafter referred to as the "Investigations"). Purchaser shall indemnify, protect, defend and hold harmless Seller against all mechanic's liens and other claims, demands, causes of action, liens, fines, damages, losses, costs and expenses (including attorneys' fees and litigation costs) and all other liabilities asserted against or incurred by the Property or Seller's ownership therein in connection with Purchaser's entry upon the Property or Purchaser's inspection, surveying, test borings or other work performed by or through Purchaser and Purchaser shall restore the Property to substantially the same condition as in which it existed prior to such Investigations. The Purchaser shall pay for all inspections and reports ordered by Purchaser and shall not allow any mechanic's liens to be filed against the Property.

SECTION VI: CONDITIONS PRECEDENT TO CLOSING/CONTINGENCIES

If any of the conditions in this Section VI are not fulfilled prior to Closing, then Purchaser may, at its option, by advising Seller, terminate this Agreement. On termination, both Purchaser and Seller will be released from all obligations and liabilities under this Agreement. Or Purchaser may waive any of the conditions precedent to Closing or the timely fulfillment. Or Purchaser may extend the Closing date to a date selected by Purchaser, and in which the Seller will continue to use its best efforts to satisfy the conditions precedent to Closing.

- (a). Purchaser will have been furnished and, in its sole and absolute discretion, Purchaser will have approved all of the following:
 - (i). A survey of the real property prepared by a registered surveyor, certified to and paid for by Purchaser, dated not more than ten (10) days prior to the Closing date. The survey must show all improvements to be free from questions of encroachment, the dimensions

and total square foot area of the real property, interior lot lines, easements, the dimensions and locations of improvements, parking areas, location of adjoining streets, and other details that Purchaser may require.

(ii). The commitment of title company to issue the title policy, with general exceptions deleted, in the amount of the purchase price, insuring that, on recording of the executor's deed from Seller to Purchaser, Purchaser will be the fee simple title owner of the Property, free and clear of all liens, encumbrances, defects and leases. The title policy will also insure Purchaser against mechanics' and material liens (whether inchoate or not).

(iii). Evidence obtained by and satisfactory to Purchaser that the Property complies with all applicable building, health, traffic, environmental, flood control and other laws, rules, ordinances and regulations.

(iv). Copies of all existing leases, service contracts, management agreements, employment agreements, purchase orders, maintenance agreements, union contracts and other similar agreements pertaining to the Property, of which will be for a term cancelable on not more than thirty (30) days' notice without penalty or charge, if any.

(v). As-built drawings; soil bearing and engineering reports, environmental reports, topography maps, final plans and specifications and other similar matters relating to the physical aspects of the Property in the possession of Seller or Seller's representatives, if any.

(b). Notwithstanding the satisfaction or waiver of any of the conditions precedent to Closing, Purchaser will have no obligations to consummate the purchase of the Property but instead may terminate this Agreement unless the following contingencies are satisfied on or before November 1, 2018 and through Closing:

(i). All of the warranties and representations contained in Section IX of this Agreement are true and complete.

(ii). No part of the Property is subject to pending or threatened condemnation or public taking.

(iii). The Property is not subject to any liens, leases (other than those already disclosed by Sellers), or other encumbrances.

(iv) Purchaser's Investigations are completed and the results are approved to the satisfaction of Purchaser in its sole and absolute discretion.

SECTION VII: CLOSING COSTS

Seller will pay the costs and expenses incurred in fulfilling the conditions precedent to Closing, broker fees, transfer taxes, one-half of the customary escrow or closing fees, and the premium applicable to the title policy. Purchaser will also pay the costs and expenses incurred

by the Investigations, the recording fee for the deed, one-half of the customary escrow or closing fees. Each party will pay its own legal fees and expenses.

SECTION VIII: POSSESSION OF PROPERTY

Seller will transfer full possession of the Property upon Closing. All keys will be delivered to Purchaser on the Closing date.

SECTION IX: SELLERS' WARRANTIES

Seller warrants, represents and covenants with Purchaser as follows:

(a). Seller will be the holder of good and marketable title to the Property at the time of Closing.

(b). Seller has not received any notice from any governmental authority of violation of any ordinance, statute, rule, order, regulation or requirement with respect to the Property nor is Seller in violation of any ordinance, statute, rule, order, regulation or requirement.

(c). The Property will not be subject to any liens, leases or other encumbrances at the time of Closing.

(d). From the contract date until the earlier of the Closing date or termination of this Agreement, neither Seller nor his agents or representatives will make any lease or permit any lien or other encumbrance on the Property.

(e). There are no condemnation proceedings or eminent domain proceedings of any kind pending or contemplated against the Property or any part of it.

(f). None of the fixtures is leased or is encumbered by any security interest or title retention interest or agreement and all fixtures will be owned by Seller at the time of Closing.

(g). There are no claims pending for any damages caused to any part of the Property.

(h). Until the possession transfer date, Seller will maintain the Property in accordance with standards customarily followed by owners of properties of comparable type and quality in the community where the Property is located. Seller will take no action affecting the Property that is not in the ordinary course of business without the prior written consent of Purchaser. Seller will maintain at customary levels all inventories, building supplies and personal property used in the normal maintenance of the Property.

(i). Seller will not remove any fixtures owned by Seller from the Property unless that removal is for the purpose of repair or maintenance, and the fixture will be promptly replaced.

(j). Prior to the Closing date and within three (3) days from Purchaser's written request, Seller will make available to Purchaser all pertinent records kept in connection with the operation of the Property.

(k). To the best of Seller's knowledge, there is no litigation pending or contemplated that involves or affects the Property or its operation; no urban renewal project affects the Property; no governmental authority has given notice of increased taxes or assessments relating to the Property; and no supplier of goods or services to the Property has given notice of any increase in the price of those goods or services.

(l). Until the Closing date, Seller will maintain with an insurer acceptable to Purchaser, sufficient general liability insurance coverage, as well as fire and extended coverage insurance in the amount of the replacement cost of the improvements.

(m). Seller represents and warrants that the representations and warranties of Seller in this Agreement are true, accurate and complete and do not contain any untrue statements of material fact or omit material facts that would render any representation misleading.

SECTION X: NO ASSUMPTION OF LIABILITY

Purchaser does not and shall not assume and nothing contained in this Agreement shall be construed as an assumption by Purchaser of any of the debts, liabilities, accounts payable or obligations or Seller, contingent or otherwise, if any.

SECTION XI: FIRE OR OTHER CASUALTY

Purchaser may terminate this Agreement by written notice to Seller within seven (7) days if there is damage to the Property or any part of it caused by fire or other casualty prior to the Closing date. On termination, this Agreement will be of no further effect and neither party will have any further obligation to the other. If Purchaser does not elect to terminate its obligation under this Agreement, then the Closing will take place without abatement of the purchase price and Seller will assign and transfer to Purchaser on the Closing date by written instrument all of Seller's right, title and interest to all insurance proceeds paid or payable to Sellers on account of fire or casualty, less the amount expended by Seller for the cost of restoration prior to the insurance policy. Seller grants to Purchaser full and free access to the property for inspecting and assessing if there is any damage to the property by fire or other casualty.

SECTION XII: COMMISSIONS

Seller and Purchaser each hereby represent and warrant to the other that neither has dealt with any broker or finder in connection with the transaction contemplated hereby, and each hereby agrees to indemnify, defend and hold the other harmless against and from any and all manner of claims, liabilities, loss, damage, attorneys' fees and expenses, incurred by either party and arising out of, or resulting from, any claim by any such broker or finder in contravention of its representation and warranty herein contained.

SECTION XIII: SURVIVAL

All representations, warranties, covenants and agreements here will survive the Closing date and will not merge in the general warranty deed or any other document executed and delivered in performance of this Agreement.

SECTION XIV: PRORATIONS AND CREDITS

The following items will be prorated and apportioned as of the Closing date: real estate taxes, tax rebates and assessments, utility charges, and any amounts payable under service contracts that Purchaser may elect to continue beyond the Closing date. For the purpose of prorating taxes and assessments on the Closing date, the latest available tax statement will be used.

SECTION XV: INDEMNIFICATION

(a). Seller will indemnify and hold Purchaser harmless and will assume the defense of any liability or claim asserted on or after the Closing date for any liabilities and expenses related to the property. Seller will indemnify whether the liabilities or claims are accrued, absolute or contingent, or otherwise existing on the Closing date or arising out of any transaction entered into, or any state of facts existing prior to the Closing date, except as expressly assumed in this Agreement.

(b). Purchaser will indemnify and hold Seller harmless and will assume the defense of any liability or claim asserted on or after the Closing date for any liabilities and expenses related to the property. Purchaser will indemnify only to the extent that the liability or claim arises out of any transaction entered into by Purchaser or any state of facts coming into existence after the Closing date.

(c). If any liability or claim is asserted where either Purchaser or Seller is required to indemnify and hold the other harmless, the party receiving the notice will promptly give written notice to the other. Purchaser and Seller will cooperate with each other in the defense, and the party responsible for the defense will select defense counsel as deemed necessary, and subject to the reasonable approval of the other party.

SECTION XVI: BINDING EFFECT

On acceptance, this offer will become an Agreement binding on and inuring to the benefit of Purchaser and Seller and their respective heirs, legal representatives, successors and assigns.

SECTION XVII: NOTICES

Any notice required to be given in this Agreement will be in writing and either delivered personally or sent postage prepaid by certified United States mail, return receipt requested, addressed, if to Seller, at 4626 Muellers Lane, Freeburg, IL 62243, and if to Purchaser, at 101 South Illinois Street, Belleville, Illinois 62220, with a copy to City Attorney Garrett P. Hoerner,

5111 West Main Street, Belleville, IL 62226. Either party may designate a different address for notices by written notice to the other party.

SECTION XIII: REMEDIES

(a). If Purchaser defaults under this Agreement, Sellers may pursue any legal or equitable remedy that may be available to Sellers.

(b). If Seller defaults under this Agreement, Purchaser may pursue any legal or equitable remedy that may be available to Purchaser.

(c) In the event that litigation arises out of this Agreement between Seller and Purchaser, the prevailing party shall be entitled to collect its reasonable attorney's fees and litigation costs from the other.

SECTION XIX: GOVERNING LAW; JURISDICTION

This Agreement is governed by and will be construed in accordance with the laws of the State of Illinois. Seller and Purchaser hereby consent to Illinois jurisdiction and agree that any litigation to enforce this Agreement must be brought in the Circuit Court of St. Clair County, Illinois.

SECTION XX: COUNTERPARTS

This Agreement may be executed in one or more counterparts. Each of which will be deemed an original.

SECTION XXI: ENTIRE AGREEMENT AND MODIFICATION

This Agreement contains all terms and conditions agreed upon, and there are no conditions, representations, warranties, covenants, or agreements not contained in this Agreement. Any subsequent conditions, representations, warranties, covenants or agreements will not be valid and binding on the parties unless in writing and signed by both parties.

The parties agree to the above terms by signing below.

SELLER:

PURCHASER:

Levi Trentman

City of Belleville, Illinois

By: _____
Levi Trentman

By: _____
Mark W. Eckert
Mayor

Memo

To: City Council Members
From: Mayor Mark W. Eckert/Eric Schauster, Assistant Director of Economic Development
Date: October 16, 2019
Re: TIF Joint Review Board Annual Meetings

The City of Belleville will convene the annual meetings of the Joint Review Board for all active Tax Increment Financing (TIF) Districts for Fiscal Year 2018-2019 on Thursday, December 5, 2019 in the City Council Chambers of City Hall located at 101 South Illinois Street. The purpose of these annual meetings is to “review the effectiveness and status” of each active TIF district, respectively, for the past fiscal year. Times for the respective annual meetings are as follows:

Time	TIF District
9:00	8/Downtown South
9:05	13/Drake Road
9:10	16/Route 15 Corridor
9:15	17/East Main Street
9:20	18/Scheel Street
9:25	19/Frank Scott Parkway
9:30	3
9:35	22/Route 15 North
9:40	10/Lower Richland Creek
9:45	12/Sherman Street
9:50	11/Industrial Jobs Recovery
9:55	9/Southwinds
10:00	20/Route 15-South Green Mount Road
10:05	21/Belle Valley III
10:10	14/Route 15 East
10:15	15/Carlyle-Green Mount

This particular schedule has been determined in order to minimize the number of gaps in the schedule for most of the taxing bodies and allow for the best use of time.

If you have any questions, please contact Eric Schauster, Assistant Director of Economic Development & Planning at (618) 233-6810, Ext. 1249 or eschauster@belleville.net.



C. J. SCHLOSSER
& COMPANY, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

CITY OF BELLEVILLE, ILLINOIS

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED
APRIL 30, 2019**

233 East Center Drive, P.O. Box 416
Alton, Illinois 62002
(618) 465-7717 Fax (618) 465-7710

80 Edwardsville Professional Park
Edwardsville, Illinois 62025
(618) 656-2146 Fax (618) 656-2147



CITY OF BELLEVILLE, ILLINOIS

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CITY OF BELLEVILLE, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
and Members of the City Council
City of Belleville, IL

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Belleville, Illinois as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Belleville, Illinois as of April 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 15 to the financial statements, in 2019 the City of Belleville, Illinois adopted new accounting guidance, GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information/Other Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 4 to 12), budgetary comparison information (pages 65 to 70) and schedules of funding progress and pension and OPEB related information (pages 71 to 80) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Belleville, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and other schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2019 on our consideration of the City of Belleville, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Belleville, Illinois' internal control over financial reporting and compliance.

C. J. Schlosser & Company LLC

Certified Public Accountants
Alton, Illinois
October 8, 2019

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

As management of the City of Belleville, Illinois (the City) we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended April 30, 2019.

FINANCIAL HIGHLIGHTS

The following are a few of the financial highlights presented in the accompanying financial statements for the City of Belleville for the fiscal year ended April 30, 2019.

- The City's total net position increased by \$10,764,780 during fiscal year 2019.
- Net position of the City's business-type activities increased by \$910,709 during fiscal year 2019.
- The fund balance of the City's General Fund increased by \$149,246 during the current fiscal year.
- Net position of the City's fiduciary funds for Police and Fire pensions increased by \$3,540,634 during fiscal year 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the City's basic financial statements. There are three components to the basic statements:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The government-wide financial statements exclude fiduciary fund activities.

The statement of net position presents information on the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and accrued vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, sanitation, cemetery, health and welfare, economic development and community services. The business-type activities include sewer operations.

The government-wide financial statements can be found on pages 13 and 14 of this report.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental, proprietary and fiduciary.

Governmental Funds. Governmental funds are used to account for essential functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the government-wide governmental activities.

The City of Belleville maintains twenty individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for two major funds: the General Fund and the Tax Increment Financing Fund. Data from the other governmental funds are combined into a single, aggregated presentation called "Other Governmental Funds." Individual fund data for each

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

of these nonmajor governmental funds is provided in the form of combining schedules in the other supplementary information section of this report.

The City adopts an annual budget for all governmental funds. Budgetary comparison schedules for the major funds have been provided to demonstrate legal compliance with the adopted budget.

The governmental fund financial statements can be found on pages 15 and 17 of this report.

Proprietary funds. Enterprise funds are used to report the same functions and the same type of information presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its sewer operations.

The basic proprietary fund financial statements can be found on pages 19, 20 and 21 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 22 and 23 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 24 of this report.

Required supplementary information/other information. In addition to the basic financial statements and accompanying notes, certain required supplementary information/other information can be found on pages 65 through 80 of this report.

Other supplementary information. The combining and individual fund statements, referred to earlier in connection with nonmajor governmental funds, are presented immediately following the required supplementary information/other information. Combining and individual fund statements and schedules can be found on pages 81 through 97 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, liabilities and deferred inflows of resources exceed assets and deferred outflows of resources by \$4,110,533 at April 30, 2019.

Restricted net position represents resources that are subject to external restrictions on how they may be used. Unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

At the end of the current fiscal year, the City is able to report positive balances in two of the three categories of net position for its governmental activities, and both categories of net position for its business-type activities. The negative amount of unrestricted net position in governmental activities is due to outstanding long-term debt not used for capital assets.

The City's net position increased by \$10,764,780 during fiscal year 2019.

The condensed statement of net position is as follows:

	Governmental Activities		Business-type Activities		Total	
	April 30, 2019	April 30, 2018	April 30, 2019	April 30, 2018	April 30, 2019	April 30, 2018
ASSETS						
Current and other assets	\$ 49,896,791	\$ 48,303,030	\$ 8,359,142	\$ 8,376,484	\$ 58,255,933	\$ 56,679,514
Capital assets, net	69,950,339	68,173,851	109,880,798	105,013,986	179,831,137	173,187,837
Total assets	<u>119,847,130</u>	<u>116,476,881</u>	<u>118,239,940</u>	<u>113,390,470</u>	<u>238,087,070</u>	<u>229,867,351</u>
DEFERRED OUTFLOWS OF RESOURCES						
	<u>23,634,503</u>	<u>3,142,831</u>	<u>1,774,322</u>	<u>92,093</u>	<u>25,408,825</u>	<u>3,234,924</u>
LIABILITIES						
Long-term liabilities	155,886,068	140,537,404	71,388,020	64,595,603	227,274,088	205,133,007
Other liabilities	4,925,725	4,852,705	1,606,864	2,848,331	6,532,589	7,701,036
Total liabilities	<u>160,811,793</u>	<u>145,390,109</u>	<u>72,994,884</u>	<u>67,443,934</u>	<u>233,806,677</u>	<u>212,834,043</u>
DEFERRED INFLOWS OF RESOURCES						
	<u>32,975,294</u>	<u>29,159,095</u>	<u>824,457</u>	<u>607,701</u>	<u>33,799,751</u>	<u>29,766,796</u>
NET POSITION						
Net investment in capital assets	40,707,883	37,548,295	40,792,025	41,154,109	81,499,908	78,702,404
Restricted	18,520,917	17,899,089	-	-	18,520,917	17,899,089
Unrestricted	<u>(109,534,254)</u>	<u>(110,376,876)</u>	<u>5,402,896</u>	<u>4,276,819</u>	<u>(104,131,358)</u>	<u>(106,100,057)</u>
Total net position	\$ <u>(50,305,454)</u>	\$ <u>(54,929,492)</u> ¹	\$ <u>46,194,921</u>	\$ <u>45,430,928</u> ¹	\$ <u>(4,110,533)</u>	\$ <u>(9,498,564)</u>

¹ The above condensed statement of net position shows the total net position as originally presented for April 30, 2018. As mentioned in Note 15 to the financial statements for April 30, 2019, the total net position for 2018 was restated due to implementation of GASB 75.

Governmental activities. Governmental activities increased the City's presented net position by \$9,854,071. There were significant increases in sales and use taxes, as well as state income tax. There was also a large increase in capital grants and contributions. Total expenses only increased by 0.4% from 2018 to 2019.

Business-type activities. Business-type activities increased the City's net position by \$910,709. A large portion of the debt incurred for the sewer projects is beginning to be paid back, which has

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

increased debt service payments significantly over the past few years. Sewer rates are reviewed each year to insure that revenues keep up with inflation as expenses do.

The condensed statement of activities is as follows:

	Governmental Activities		Business-type Activities		Total	
	For The Year Ended April 30, 2019	For The Year Ended April 30, 2018	For The Year Ended April 30, 2019	For The Year Ended April 30, 2018	For The Year Ended April 30, 2019	For The Year Ended April 30, 2018
REVENUES						
Program revenues:						
Charges for services	\$ 7,024,992	\$ 7,208,819	\$ 9,607,102	\$ 9,137,420	\$ 16,632,094	16,346,239
Operating grants	88,195	66,679			88,195	66,679
Capital grants	780,036	488,849	-	-	780,036	488,849
General revenues:						
Property taxes	22,401,202	21,986,440	-	-	22,401,202	21,986,440
Sales and use tax	14,554,597	14,124,363	-	-	14,554,597	14,124,363
Replacement tax	511,612	439,110	-	-	511,612	439,110
State income taxes	4,601,483	4,047,232	-	-	4,601,483	4,047,232
Motor fuel taxes	1,163,809	1,170,694	-	-	1,163,809	1,170,694
Telecommunications taxes	879,993	985,692	-	-	879,993	985,692
Utility taxes	3,593,069	3,503,969	-	-	3,593,069	3,503,969
Gaming tax	299,652	275,259	-	-	299,652	275,259
Other local taxes	139,633	142,739	-	-	139,633	142,739
Investment earnings	310,532	241,857	74,682	59,139	385,214	300,996
Miscellaneous	23,957	28,530	-	-	23,957	28,530
Transfers	(1,300,000)	(1,200,000)	1,300,000	1,200,000	-	-
Total revenues	<u>55,072,762</u>	<u>53,510,232</u>	<u>10,981,784</u>	<u>10,396,559</u>	<u>66,054,546</u>	<u>63,906,791</u>
EXPENSES						
Governmental activities:						
General government	6,920,985	6,886,015	-	-	6,920,985	6,886,015
Public safety	13,753,180	14,922,990	-	-	13,753,180	14,922,990
Public works	4,292,852	4,225,712	-	-	4,292,852	4,225,712
Sanitation	2,737,901	2,342,371	-	-	2,737,901	2,342,371
Cemetery	235,821	213,162	-	-	235,821	213,162
Health and welfare	1,025,138	911,634	-	-	1,025,138	911,634
Development	8,212,622	7,866,574	-	-	8,212,622	7,866,574
Cultural and recreational	3,264,553	2,963,600	-	-	3,264,553	2,963,600
Interest on long-term debt	4,775,639	4,689,310	-	-	4,775,639	4,689,310
Business-type activities:						
Sewerage	-	-	10,071,075	9,022,824	10,071,075	9,022,824
Total expenses	<u>45,218,691</u>	<u>45,021,368</u>	<u>10,071,075</u>	<u>9,022,824</u>	<u>55,289,766</u>	<u>54,044,192</u>
Change in net position	9,854,071	8,488,864	910,709	1,373,735	10,764,780	9,862,599
Net position - beginning, as restated	(60,159,525)	(63,418,356)	45,284,212	44,057,193	(14,875,313)	(19,361,163)
Net position - ending	<u>\$ (50,305,454)</u>	<u>\$ (54,929,492)</u> ¹	<u>\$ 46,194,921</u>	<u>\$ 45,430,928</u> ¹	<u>\$ (4,110,533)</u>	<u>\$ (9,498,564)</u>

¹ The above condensed statement of activities shows the net position - ending as originally presented for April 30, 2018. As mentioned in Note 15 to the financial statements for April 30, 2019, the ending net position for 2018 was restated due to implementation of GASB 75.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

FUNDS FINANCIAL ANALYSIS

As noted earlier, the City of Belleville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of fiscal year 2019, the City's governmental funds reported combined ending fund balances of \$23,695,786. Approximately 19.37% of this total amount (\$4,590,296) constitutes unassigned fund balance, which is available for spending at the City's discretion. \$18,520,917 (78.16% of the total governmental funds fund balance) has been restricted externally for specific purposes by either creditors or external legislation. The remainder of the fund balance is either nonspendable (\$482,069), meaning it is not in spendable form, or committed (\$102,504), which means there have been constraints placed on the spending of these funds by the City.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$4,590,296. As a measure of the General Fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Unassigned fund balance represents 16.69% of total General Fund expenditures.

The fund balance of the City's General Fund increased by \$149,246 during the current fiscal year. The modest increase was due to all departments trying to keep expenditures in line with the actual revenues generated to cover the expenditures.

The Tax Increment Financing (TIF) Fund is a major special revenue fund of the City. Its resources are to be used for leveraging development within the boundaries of the City's 16 tax increment financing districts. At the end of the current fiscal year, the fund balance of the TIF fund was \$9,475,880, which is an increase of \$299,896 compared to 2018.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the sewer fund at the end of the year amounted to \$5,402,896, an increase of \$1,272,793 from the prior year, as restated. Overall, total net position of the sewer fund increased by \$910,709. The City continues to make large capital improvements to our aging sewer infrastructure, as mandated by the IEPA.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

GENERAL FUND BUDGETARY HIGHLIGHTS

The fiscal year 2019 disbursement budget for the City's General Fund represents an original and final budget of \$28,121,195. Actual disbursements (before interfund transfers) in the general fund were \$26,819,154, which is \$1,302,041 less than the final budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of April 30, 2019, amounts to \$179,831,137, net of accumulated depreciation. The investment in capital assets generally includes land, buildings and improvements, equipment, vehicles and infrastructure. The total increase in net capital assets for the current year was \$6,643,300.

The major portion of the increase for business-type activities was due to the sewer plant expansion and combined sewer overflow projects, which are being funded by low-interest loans from the Illinois Environmental Protection Agency (IEPA).

The City's capital assets, net of depreciation, are as follows:

	Governmental Activities		Business-type Activities		Total	
	April 30, 2019	April 30, 2018	April 30, 2019	April 30, 2018	April 30, 2019	April 30, 2018
Land	\$ 6,113,187	\$ 6,085,179	\$ 1,104,046	\$ 1,104,046	\$ 7,217,233	\$ 7,189,225
Construction in progress	-	-	9,805,867	24,917,219	9,805,867	24,917,219
Buildings and improvements	28,378,037	28,154,645	48,977,687	50,449,912	77,355,724	78,604,557
Vehicles and equipment	3,943,405	3,278,846	294,417	372,333	4,237,822	3,651,179
Infrastructure	31,515,710	30,655,181	-	-	31,515,710	30,655,181
Distribution and collection systems	-	-	49,698,781	28,170,476	49,698,781	28,170,476
Total capital assets, net	<u>\$ 69,950,339</u>	<u>\$ 68,173,851</u>	<u>\$ 109,880,798</u>	<u>\$ 105,013,986</u>	<u>\$ 179,831,137</u>	<u>\$ 173,187,837</u>

For government-wide financial presentation, all depreciable capital assets were depreciated from acquisition date to the end of fiscal year 2019. Fund financial statements record capital asset purchases as expenditures. Additional information on the City's capital assets can be found in Note 3 on page 35 of this report.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

Long-term Debt

At the end of fiscal year 2019, the City of Belleville had total long-term debt obligations for governmental and business-type activities in the amount of \$227,274,088 compared to \$210,509,756 at the end of fiscal year 2018. During 2019, the City made scheduled debt service payments and issued new debt to purchase capital assets. General obligation bonds are backed by the full faith and credit of the City.

	Governmental Activities		Business-type Activities		Total	
	April 30, 2019	April 30, 2018	April 30, 2019	April 30, 2018	April 30, 2019	April 30, 2018
Special Service Area Bonds						
Series 2006	\$ 700,000	\$ 770,000	\$ -	\$ -	\$ 700,000	\$ 770,000
Tax Increment Refunding Bonds						
Series 2007A	13,435,000	13,905,000	-	-	13,435,000	13,905,000
Taxable Business District Bonds						
Series 2007B	6,105,000	6,275,000	-	-	6,105,000	6,275,000
G.O. Refunding Bonds						
Series 2009	116,874	127,444	1,818,126	1,982,556	1,935,000	2,110,000
G.O. Bonds						
Series 2011A	5,000,000	5,000,000	-	-	5,000,000	5,000,000
G.O. Refunding Bonds						
Series 2011B	-	800,000	-	-	-	800,000
SWIDA Revenue Bonds						
Series 2011A	13,990,000	14,695,000	-	-	13,990,000	14,695,000
SWIDA Revenue Bonds						
Series 2011B	1,560,000	1,560,000	-	-	1,560,000	1,560,000
SWIDA Taxable Revenue						
Bonds, Series 2011C	3,315,000	3,720,000	-	-	3,315,000	3,720,000
G.O. Refunding Bonds						
Series 2012	6,720,000	6,755,000	-	-	6,720,000	6,755,000
G.O. Bonds						
Series 2014	8,145,000	8,510,000	-	-	8,145,000	8,510,000
G.O. Bonds						
Series 2015	7,110,000	7,425,000	-	-	7,110,000	7,425,000
Bond Premiums	718,935	766,421	-	-	718,935	766,421
Notes Payable	300,008	241,318	67,633,188	62,249,472	67,933,196	62,490,790
Capital Leases	1,267,448	1,124,238	-	-	1,267,448	1,124,238
Net Pension Liability	78,298,829	63,999,194	1,725,926	194,891	80,024,755	64,194,085
OPEB Obligation	8,811,227	9,724,915	191,807	289,138	9,003,034	10,014,053
Compensated Absences	292,747	368,907	18,973	26,262	311,720	395,169
Total Debt	\$ 155,886,068	\$ 145,767,437	\$ 71,388,020	\$ 64,742,319	\$ 227,274,088	\$ 210,509,756

During fiscal year 2019, the City issued over \$8,000,000 of new debt through the IEPA's low interest revolving loan fund for the sewer fund improvements.

Additional information regarding the City's long-term debt can be found in Note 4 on pages 36 through 42 of this report.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2019

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Belleville, Director of Finance, 101 South Illinois Street, Belleville, IL 62220.

CITY OF BELLEVILLE, ILLINOIS

STATEMENT OF NET POSITION
APRIL 30, 2019

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 21,112,441	\$ 7,132,818	\$ 28,245,259
Receivables (Net of allowance for uncollectible)	28,302,281	1,041,821	29,344,102
Prepaid Expenses	482,069	52,015	534,084
Inventory	-	132,488	132,488
Capital Assets:			
Land	6,113,187	1,104,046	7,217,233
Buildings and Improvements	33,097,976	58,902,561	92,000,537
Equipment	2,577,722	1,334,058	3,911,780
Vehicles	10,684,579	1,223,206	11,907,785
Infrastructure	110,139,238	77,042,577	187,181,815
Construction in Progress	-	9,805,867	9,805,867
Accumulated Depreciation	<u>(92,662,363)</u>	<u>(39,531,517)</u>	<u>(132,193,880)</u>
Net Capital Assets	<u>69,950,339</u>	<u>109,880,798</u>	<u>179,831,137</u>
Total Assets	<u>119,847,130</u>	<u>118,239,940</u>	<u>238,087,070</u>
<u>Deferred Outflows of Resources</u>			
Pension Plan Obligations	23,634,503	1,691,839	25,326,342
Loss on Bond Refunding	-	82,483	82,483
Total Deferred Outflows of Resources	<u>23,634,503</u>	<u>1,774,322</u>	<u>25,408,825</u>
<u>Liabilities</u>			
Accounts Payable	2,734,594	858,416	3,593,010
Accrued Salaries and Benefits	1,026,845	131,020	1,157,865
Accrued Interest Payable	1,164,286	384,388	1,548,674
Advance Deposits	-	233,040	233,040
Noncurrent Liabilities:			
Due Within One Year	5,674,685	3,681,494	9,356,179
Due in More Than One Year	<u>150,211,383</u>	<u>67,706,526</u>	<u>217,917,909</u>
Total Liabilities	<u>160,811,793</u>	<u>72,994,884</u>	<u>233,806,677</u>
<u>Deferred Inflows of Resources</u>			
Pension Plan Obligations	10,038,237	805,415	10,843,652
OPEB Plan Obligations	600,957	19,042	619,999
Deferred Property Tax	22,336,100	-	22,336,100
Total Deferred Inflows of Resources	<u>32,975,294</u>	<u>824,457</u>	<u>33,799,751</u>
<u>Net Position</u>			
Net Investment in Capital Assets	40,707,883	40,792,025	81,499,908
Restricted	18,520,917	-	18,520,917
Unrestricted	<u>(109,534,254)</u>	<u>5,402,896</u>	<u>(104,131,358)</u>
Total Net Position	<u>\$ (50,305,454)</u>	<u>\$ 46,194,921</u>	<u>\$ (4,110,533)</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 6,920,985	\$ 1,685,282	\$ -	\$ -	\$ (5,235,703)	\$ -	\$ (5,235,703)
Public Safety	13,753,180	1,055,334	14,975	-	(12,682,871)	-	(12,682,871)
Public Works	4,292,852	23,293	17,422	481,436	(3,770,701)	-	(3,770,701)
Sanitation	2,737,901	3,403,777	-	-	665,876	-	665,876
Cemetery	235,821	51,121	-	-	(184,700)	-	(184,700)
Health and Welfare	1,025,138	223,566	-	-	(801,572)	-	(801,572)
Development	8,212,622	82,956	-	-	(8,129,666)	-	(8,129,666)
Cultural and Recreational	3,264,553	499,663	55,798	298,600	(2,410,492)	-	(2,410,492)
Interest on Long-term Debt	4,775,639	-	-	-	(4,775,639)	-	(4,775,639)
Total Governmental Activities	45,218,691	7,024,992	88,195	780,036	(37,325,468)	-	(37,325,468)
Business-type Activities:							
Sewerage	10,071,075	9,607,102	-	-	(463,973)	\$ (463,973)	(463,973)
Total Business-type Activities	10,071,075	9,607,102	-	-	(463,973)	(463,973)	(463,973)
Total Government	\$ 55,289,766	\$ 16,632,094	\$ 88,195	\$ 780,036	(37,325,468)	(463,973)	(37,789,441)
General Revenues:							
Property Tax, Levied for General Purposes					22,401,202	-	22,401,202
Sales and Use Tax					14,554,597	-	14,554,597
Income Tax					4,601,483	-	4,601,483
Corporate Personal Property Tax					511,612	-	511,612
Motor Fuel Tax					1,163,809	-	1,163,809
Telecommunications Tax					879,993	-	879,993
Gaming Tax					299,652	-	299,652
Other Local Tax					139,633	-	139,633
Utility Tax					3,593,069	-	3,593,069
Investment Earnings					310,332	74,682	385,214
Miscellaneous					23,957	-	23,957
Transfers					(1,300,000)	1,300,000	-
Total General Revenues and Transfers					47,179,539	1,374,682	48,554,221
Change in Net Position					9,854,071	910,709	10,764,780
Net Position - Beginning, as Restated					(60,159,525)	45,284,212	(14,875,313)
Net Position - Ending					\$ (50,305,454)	\$ 46,194,921	\$ (4,110,533)

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2019

	<u>General</u> <u>Fund</u>	<u>Tax Increment</u> <u>Financing</u> <u>Fund</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 1,700,512	\$ 9,971,038	\$ 9,054,063	\$ 20,725,613
Receivables (Net of allowance for uncollectible):				
Property Tax	-	17,711,400	4,154,400	21,865,800
Intergovernmental	3,864,104	1,062,065	376,903	5,303,072
Accounts	71,338	-	-	71,338
Other	504,973	33,081	53,717	591,771
Due From Other Funds	807,958	-	-	807,958
Prepaid Expenses	454,974	-	27,095	482,069
Total Assets	<u>\$ 7,403,859</u>	<u>\$ 28,777,584</u>	<u>\$ 13,666,178</u>	<u>\$ 49,847,621</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 453,789	\$ 1,303,627	\$ 172,857	\$ 1,930,273
Accrued Salaries	962,405	-	64,440	1,026,845
Total Liabilities	<u>1,416,194</u>	<u>1,303,627</u>	<u>237,297</u>	<u>2,957,118</u>
 <u>Deferred Inflows of Resources:</u>				
Deferred Property Tax	-	17,711,400	4,154,400	21,865,800
Deferred Intergovernmental Tax	942,395	286,677	99,845	1,328,917
	<u>942,395</u>	<u>17,998,077</u>	<u>4,254,245</u>	<u>23,194,717</u>
 <u>Fund Balance:</u>				
Nonspendable	454,974	-	27,095	482,069
Restricted	-	9,475,880	9,045,037	18,520,917
Committed	-	-	102,504	102,504
Unassigned	4,590,296	-	-	4,590,296
Total Fund Balance	<u>5,045,270</u>	<u>9,475,880</u>	<u>9,174,636</u>	<u>23,695,786</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 7,403,859</u>	 <u>\$ 28,777,584</u>	 <u>\$ 13,666,178</u>	 <u>\$ 49,847,621</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

RECONCILIATION OF THE BALANCE SHEET OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
APRIL 30, 2019

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 23,695,786
Capital assets used in governmental activities are not financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	69,950,339
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(68,483,265)
Some receivables are not available to pay current-period expenditures and, therefore, are deferred in the governmental funds balance sheet, but recognized as revenue as economic financial resources.	1,328,917
Accrued interest payable on the long-term debt is not reported as a liability on the balance sheet of the governmental funds.	(1,164,286)
Accrued compensated absences are not reported as a liability on the balance sheet of the governmental funds.	(292,747)
Net pension liabilities and the related future pension expense are not reported as assets and liabilities on the balance sheet of the governmental funds.	(64,702,563)
Net OPEB liabilities and the related future OPEB expense are not reported as assets and liabilities on the balance sheet of the governmental funds.	(9,412,184)
Internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole.	<u>(1,225,451)</u>
Net position of governmental activities	<u>\$ (50,305,454)</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	<u>General Fund</u>	<u>Tax Increment Financing Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property Tax	\$ -	\$ 17,808,455	\$ 4,117,077	\$ 21,925,532
Utility Tax	3,593,069	-	-	3,593,069
Intergovernmental	16,335,297	3,335,802	2,631,955	22,303,054
Local Tax	83,780	-	55,853	139,633
Licenses, Permits and Fees	1,755,626	-	-	1,755,626
Charges for Services	3,917,226	-	411,049	4,328,275
Fines and Forfeitures	154,503	-	112,350	266,853
Investment Earnings	12,834	191,064	100,898	304,796
Contributions	167	-	18,925	19,092
Reimbursements/Miscellaneous	520,606	82,956	75,541	679,103
Total Revenues	<u>26,373,108</u>	<u>21,418,277</u>	<u>7,523,648</u>	<u>55,315,033</u>
Expenditures:				
Current:				
General Government	3,859,714	-	2,116,052	5,975,766
Public Safety	16,384,597	-	109,620	16,494,217
Public Works	1,982,432	-	770,392	2,752,824
Sanitation	2,506,035	-	-	2,506,035
Cemetery	218,761	-	-	218,761
Health and Welfare	819,504	-	190,819	1,010,323
Development	281,851	7,926,997	-	8,208,848
Cultural and Recreational	869,290	-	2,221,337	3,090,627
Capital Outlay	315,755	3,649,295	392,797	4,357,847
Debt Service:				
Principal	155,788	2,049,289	1,585,000	3,790,077
Interest and Charges	116,102	3,670,885	1,059,318	4,846,305
Total Expenditures	<u>27,509,829</u>	<u>17,296,466</u>	<u>8,445,335</u>	<u>53,251,630</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,136,721)</u>	<u>4,121,811</u>	<u>(921,687)</u>	<u>2,063,403</u>
Other Financing Sources (Uses):				
Proceeds from Debt	244,009	402,398	-	646,407
Transfers In	1,700,000	-	1,524,313	3,224,313
Transfers Out	(658,042)	(4,224,313)	(300,000)	(5,182,355)
Total Other Financing Sources (Uses)	<u>1,285,967</u>	<u>(3,821,915)</u>	<u>1,224,313</u>	<u>(1,311,635)</u>
Net Change in Fund Balances	149,246	299,896	302,626	751,768
Fund Balance, Beginning of Year, as Restated	<u>4,896,024</u>	<u>9,175,984</u>	<u>8,872,010</u>	<u>22,944,018</u>
Fund Balance, End of Year	<u>\$ 5,045,270</u>	<u>\$ 9,475,880</u>	<u>\$ 9,174,636</u>	<u>\$ 23,695,786</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2019

Amounts reported for governmental activities in the statement of activities
are different because:

Net change in fund balances - total governmental funds \$ 751,768

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$4,357,847) and contributed capital (\$481,436) exceeded depreciation expense and disposal losses (\$3,062,795) in the current year. 1,776,488

The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of those differences in the treatment of long-term debt and related items. 3,214,336

Accrued compensated absences are reported in the government-wide statement of activities and changes in net assets, but do not require the use of current financial resources; therefore, accrued compensated absences are not reported as expenditures in governmental funds. This is the change in accrued compensated absences. 76,160

Net pension liabilities and the related future pension expense are reported in the government-wide statement of activities and changes in net position, but do not require the use of current financial resources; therefore, these amounts are not reported as expenditures in governmental funds. This is the change in the net pension liability. 3,307,495

The amount of accrued OPEB benefits is not recorded as expense in the fund financial statements. In the statement of activities, these amounts are included and recorded currently in the various functional expense categories. This amount is the current year addition to accrued retirement benefits that has been included in the statement of activities. 312,731

Some intergovernmental revenues will not be collected for several months after the City's fiscal year end. They are not considered "available" revenues in the governmental funds. This is the change in deferred revenues between fiscal years. 94,887

Activity related to the internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole. 320,206

Change in net position of governmental activities \$ 9,854,071

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 APRIL 30, 2019

	<u>Business Type Activities - Enterprise Fund Sewerage</u>	<u>Governmental Activities - Internal Service Funds</u>
<u>Assets</u>		
Current Assets:		
Cash	\$ 7,132,818	\$ 386,828
Receivables (Net, where applicable, of allowances for uncollectible)	1,041,821	470,300
Prepaid Expenses	52,015	-
Inventory, at Cost	<u>132,488</u>	<u>-</u>
Total Current Assets	<u>8,359,142</u>	<u>857,128</u>
Noncurrent Assets:		
Capital Assets:		
Land	1,104,046	-
Buildings and Improvements	58,902,561	-
Equipment	1,334,058	-
Vehicles	1,223,206	-
Distribution System	77,042,577	-
Construction in Progress	<u>9,805,867</u>	<u>-</u>
Total	149,412,315	-
Less - Accumulated Depreciation	<u>(39,531,517)</u>	<u>-</u>
Net Capital Assets	<u>109,880,798</u>	<u>-</u>
Total Assets	<u>\$ 118,239,940</u>	<u>\$ 857,128</u>
<u>Deferred Outflows of Resources</u>		
Loss on Bond Refunding	\$ 82,483	\$ -
Pension Plan Obligations	<u>1,691,839</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>1,774,322</u>	<u>-</u>
<u>Liabilities</u>		
Current Liabilities:		
Accrued Payroll and Benefits	\$ 131,020	\$ -
Accounts Payable	858,416	804,321
Accrued Interest	384,388	-
Advance Deposits	233,040	-
Due to Other Funds	<u>-</u>	<u>807,958</u>
Total Current Liabilities	<u>1,606,864</u>	<u>1,612,279</u>
Noncurrent Liabilities:		
Net Pension Liability	1,725,926	-
Accrued Sick Leave	18,973	-
OPEB Obligation	191,807	-
Due Within One Year	3,681,494	-
Due in More Than One Year	<u>65,769,820</u>	<u>-</u>
Total Noncurrent Liabilities	<u>71,388,020</u>	<u>-</u>
Total Liabilities	<u>\$ 72,994,884</u>	<u>\$ 1,612,279</u>
<u>Deferred Inflows of Resources</u>		
Deferred Property Tax	\$ -	\$ 470,300
OPEB Plan Obligations	19,042	-
Pension Plan Obligations	<u>805,415</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>\$ 824,457</u>	<u>\$ 470,300</u>
<u>Net Position</u>		
Net Investment in Capital Assets	\$ 40,792,025	\$ -
Unrestricted	5,402,896	(1,225,451)
Total Net Position	<u>\$ 46,194,921</u>	<u>\$ (1,225,451)</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED APRIL 30, 2019**

	<u>Business Type Activities - Enterprise Fund Sewerage</u>	<u>Governmental Activities - Internal Service Funds</u>
Operating Revenues:		
Charges for Services	\$ 9,607,102	\$ 4,080,689
Operating Expenses:		
Personal Services	2,532,503	4,899,931
Supplies	321,933	-
Contractual Services	2,935,873	-
Depreciation	3,071,790	-
Total Operating Expenses	<u>8,862,099</u>	<u>4,899,931</u>
 Operating Income (Loss)	 <u>745,003</u>	 <u>(819,242)</u>
Nonoperating Revenues (Expenses):		
Amortization	(9,610)	-
Property Tax	-	475,670
Investment Earnings	74,682	5,736
Interest and Fiscal Charges	<u>(1,199,366)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(1,134,294)</u>	<u>481,406</u>
 Income (Loss) Before Transfers	 <u>(389,291)</u>	 <u>(337,836)</u>
 Transfers In	 <u>1,300,000</u>	 <u>658,042</u>
 Change in Net Position	 910,709	 320,206
 Net Position - Beginning of Year, As Restated	 <u>45,284,212</u>	 <u>(1,545,657)</u>
 Net Position - End of Year	 <u>\$ 46,194,921</u>	 <u>\$ (1,225,451)</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED APRIL 30, 2019

	<u>Business Type Activities - Enterprise Fund Sewerage</u>	<u>Governmental Activities - Internal Service Funds</u>
Cash Flows from Operating Activities:		
Receipts from Customers	\$ 9,920,710	\$ 4,080,689
Payments to Suppliers	(5,294,741)	(5,216,676)
Payments to Employees	(1,989,782)	-
Net Cash Provided (Used) by Operating Activities	<u>2,636,187</u>	<u>(1,135,987)</u>
Cash Flows from Noncapital Financing Activities:		
Property Tax	-	475,670
Payments from (to) Other Funds	1,300,000	658,042
Net Cash Provided by Noncapital Financing Activities	<u>1,300,000</u>	<u>1,133,712</u>
Cash Flows from Capital and Related Financing Activities:		
Principal Payments on Long-Term Debt	(3,273,902)	-
Proceeds from Long-Term Debt	8,493,188	-
Interest Paid on Debt	(1,200,235)	-
Cash Payments for Capital Assets	(7,938,602)	-
Net Cash Provided (Used) by Capital Related Financing Activities	<u>(3,919,551)</u>	<u>-</u>
Cash Flows from Investing Activities:		
Interest Received	74,682	5,736
Net Cash Provided by Investing Activities	<u>74,682</u>	<u>5,736</u>
Net Change in Cash and Cash Equivalents	91,318	3,461
Cash and Cash Equivalents, Beginning of Year	<u>7,041,500</u>	<u>383,367</u>
Cash and Cash Equivalents, End of Year	<u>\$ 7,132,818</u>	<u>\$ 386,828</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income (Loss)	\$ 745,003	\$ (819,242)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation	3,071,790	-
Net OPEB Liability Adjustment	(78,289)	-
Net Pension Liability Adjustment	36,910	-
(Increase) Decrease in Assets:		
Accounts Receivable	33,239	-
Unbilled Revenue	47,329	-
Inventory	11,202	-
Prepaid Expenses	16,890	-
Increase (Decrease) in Liabilities:		
Accrued Payroll and Benefits	(18,896)	-
Accounts Payable	(1,462,031)	(316,745)
Advance Deposits	233,040	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,636,187</u>	<u>\$ (1,135,987)</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS - PENSION TRUST FUNDS
APRIL 30, 2019

Assets:	
Cash and Cash Equivalents	\$ 2,116,046
Investments, at Market	65,068,167
Receivables:	
Taxes Receivable	6,732,213
Other	831
Interest Receivable	<u>153,960</u>
Total Assets	<u>74,071,217</u>
Liabilities	<u>-</u>
Net Position - Restricted for Pensions	<u>\$ 74,071,217</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS - PENSION TRUST FUNDS
FOR THE YEAR ENDED APRIL 30, 2019**

Additions:

Contributions:

Employee Contributions	\$ 967,214
Employer Contributions:	
Property Taxes	6,738,589
Personal Property Replacement Taxes	126,289
Total Contributions	<u>7,832,092</u>

Investment Income:

Interest and Dividend Income	2,466,979
Gain (Loss) on Sales of Securities	(60,991)
Net Appreciation in Fair Market Value of Investments	<u>1,271,545</u>
	3,677,533
Less Investment Expense	<u>(92,979)</u>
Total Investment Income	<u>3,584,554</u>
Total Additions	<u>11,416,646</u>

Deductions:

Benefits Paid to Participants:

Service and Disability	6,840,657
Dependents	918,076
Refund of Contributions	44,868
Professional Fees	58,548
Other	<u>13,863</u>
Total Deductions	<u>7,876,012</u>

Change in Net Position	3,540,634
Net Position - Beginning of Year	<u>70,530,583</u>
Net Position - End of Year	<u>\$ 74,071,217</u>

The notes to the financial statements are an integral part of this statement

CITY OF BELLEVILLE, ILLINOIS

NOTE TO FINANCIAL STATEMENTS APRIL 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Belleville, Illinois (City) was incorporated on March 30, 1850, under the provisions of the State of Illinois. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety (police and fire), streets, sanitation, recreation, public improvements, planning and development and general administrative services. The City also provides sewer utilities services.

(a) Reporting entity

The City defines its reporting entity in accordance with Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. The criteria used in determining the scope of the entity for financial reporting purposes includes, but is not limited to, the method of budget adoption, taxing authority, whether debt is secured by revenues or general obligations of the City, the obligation of the City to finance any deficits that may occur and supervision over the accounting functions.

Component units are organizations for which the City, as the primary government, is financially accountable. To be considered financially accountable, the organization must be fiscally dependent on the City or the City must appoint a majority of the board of the organization and either (1) be able to impose its will on the organization or (2) the relationship must have the potential for creating a financial benefit to or imposing a financial burden on the City.

Based on the foregoing, the City's financial statements include all funds, agencies, boards, commissions and authorities that are controlled by or dependent on the City.

(b) Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(c) Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property taxes, intergovernmental revenues, permits and fees associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized, when applicable, as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The City reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Tax Increment Financing Fund accounts for all activity related to the various tax increment financing districts of the City.

The City reports the following major proprietary fund:

The Sewer Fund accounts for all activities related to the billing, administration and collection processes of the sewer utilities. The City operates the sewage treatment plant, sewage pumping stations and collection systems.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are reimbursements between funds for direct costs applicable to the other fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(d) Assets, liabilities and net position

Deposits and investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits and short-term investments with original maturities of three months or less. All deposits and investments are reported at fair value.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The City is authorized by state statute to invest in obligations of the United States of America, insured interest bearing accounts of banks, savings and loan associations or credit unions, certain short-term obligations of corporations organized in the United States, money market mutual funds that invest in obligations of the United States of America or its agencies or are guaranteed by the full faith and credit of the United States of America, the Illinois Funds and repurchase agreements of government securities. Investment income is recognized as earned.

The pension funds are authorized to invest in all the same obligations of the City as well as corporate obligations, stock, and mutual funds to a limited percentage. Investment income is recognized as earned.

Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables are shown net of an allowance for uncollectible accounts. The allowance for uncollectible accounts in the enterprise funds at April 30, 2019 is \$150,684.

Unbilled sewer utility receivables related to the business-type activities are recorded at year-end. They are determined by taking cycle billings subsequent to April 30 and prorating the applicable number of days to the current fiscal year.

Capital assets

Capital assets, which include property, plant and equipment, are reported in the business-type activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects when constructed.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Type of Property And Equipment</u>	<u>Estimated Useful Lives</u>
Buildings and Improvements	10 - 50 Years
Collection Systems	10 - 50 Years
Vehicles and Equipment	5 - 10 Years
Infrastructure	10 - 40 Years

Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Debt premiums and discounts are deferred and amortized over the life of the debt using the effective interest method.

In the fund financial statements, governmental fund types recognize debt premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts related to debt issuances are reported as other financing sources and uses.

Fund balance

In the fund financial statements, the City classifies the governmental fund balances based upon the following criteria:

Nonspendable – includes amounts that cannot be spent because they are either 1) not in spendable form, or 2) legally or contractually required to remain intact.

Restricted – balances with constraints that are either externally imposed by creditors or imposed by law through constitutional provisions or enabling legislation.

Committed – balances that are to be only used for specific purposes pursuant to constraints imposed by formal action of the City Council, the government’s highest level of decision-making authority.

Assigned – balances that are constrained by the government’s administration with the intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned – the residual classification of the General Fund balance.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

When expenditures are incurred for which the City has both restricted and unrestricted funds available, the City spends any restricted funds before using unrestricted sources. Likewise, the City uses committed, assigned and then unassigned balances, in that order, when spending amounts for which all three categories are available.

The following details the description and amount of all constraints recorded by the City in the fund financial statements:

<u>Governmental Funds</u>	
Nonspendable:	
Prepaid Expenses	\$ 482,069
Restricted:	
Property/Sales Tax Restrictions	\$ 3,977,116
TIF Balances	9,475,880
Debt Service	3,746,421
Cemetery Care	219,993
Fines/Forfeitures	159,995
Motor Fuel Tax	937,728
Restricted Donations	3,784
	<u>\$ 18,520,917</u>
Committed:	
Capital Projects	\$ 10,317
Tourism	26,370
Parks Project Funds	65,817
	<u>\$ 102,504</u>
<u>Fiduciary Funds</u>	
Reserved for Employees' Pension Benefits	\$ 74,071,217
	<u>\$ 74,071,217</u>

(e) Estimates

The City uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

(f) Risk management

The City is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors and omissions and natural disasters for which the City carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(g) Budget and budgetary accounting

The City's procedures in establishing the budgetary data reflected in the basic financial statements are as follows:

1. Prior to April 1, the Finance Officer submits to the City Council a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed disbursements and related financing methods.
2. Prior to May 1, the budget is legally enacted through passage of an ordinance.
3. The Finance Officer is authorized to transfer budgeted amounts between line items within an object level of a department; however, any revisions that alter the total expenditure of any object level within a department must be approved by the City Council.
4. Budgets for all funds are adopted on the cash basis.
5. Unused appropriations for all the above annually budgeted funds lapse at year end.
6. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

(h) Inventory

Inventory is stated at the lower of cost or market. Cost is determined primarily by the first-in, first-out method.

(i) Compensated absences

City employees earn vacation during the current year which must be taken in the subsequent year. Accrued vacation time is recognized as a liability when earned and any unused accumulated vacation is payable to employees upon termination. Accrued vacation is recorded in the respective fund type from which it will be paid. Unused sick leave benefits are paid to terminating employees at a rate of \$1.00 to \$2.00 per hour for the first 1,000 hours and \$3.00 to \$4.00 per hour in excess of 1,000 hours and are accrued accordingly. Retiring employees can elect to have up to 1,920 unused sick pay hours transferred to their pension, which will be paid out at the calculated pension rate.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2: CASH AND INVESTMENTS

General Government & Business-Like Activities

At April 30, 2019, the carrying amount of the City's deposits was \$22,045,486 and the bank balance was \$22,294,765. The deposits were comprised of interest checking, savings, federal government obligation funds and certificates of deposit. The City also maintains cash on hand of \$3,529.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City requires that all deposits be fully covered by FDIC insurance or collateralized with investments held by the financial institution in the City's name. As of April 30, 2019, all of the City's bank balance was either FDIC insured or collateralized. These amounts are reported in the financial statements as follows:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Federal Money Market Fund	Daily	\$ 5,857,505
Illinois Metropolitan Investment Fund	Daily	338,739
		<u>6,196,244</u>
Deposits from above		22,045,486
Petty Cash		3,529
		<u>\$ 28,245,259</u>
<u>As Reported in the Financial Statements</u>		
Cash and Investments		<u>\$ 28,245,259</u>

The Illinois Metropolitan Investment Fund is a pooled investment that is operated as not-for-profit common law trust and is not registered with the SEC. The funds are monitored regularly through the State by internal and external audits. The goal of the fund is to provide liquidity and to maintain balances that are equal to the par value of the invested shares with no loss to market fluctuations. The fair value of the City's position in the pool is the same as the value of the pool shares.

Interest Rate Risk. The City's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The policy also requires diversification of the investment portfolio via length of maturity as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. As of April 30, 2019, the City's investment credit ratings were as follows:

<u>Investment</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Investors Service Rating</u>
Illinois Metropolitan Investment Fund	-	Aaa

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Concentration of Credit Risk. As of April 30, 2019, the City did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2019, the City did not have foreign currency risk.

Fire Pension

At April 30, 2019, the carrying amount and the bank balance of the Fire Pension Fund's deposits was \$1,465,793. The deposits were comprised of an interest checking account and a money market account.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Fire Pension Fund's deposits may not be returned to it. The Fire Pension Fund requires that all deposits be fully covered by FDIC insurance or collateralized with investments held by the financial institution in the Fire Pension's name.

As of April 30, 2019, the Fire Pension Fund had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Corporate Bonds	4.67	\$ 3,261,053
U.S. Treasury Notes	3.91	4,664,563
Federal Loan Mortgage Corporation	15.07	354,173
Federal National Mortgage Association	23.45	436,425
Mutual Funds	-	13,851,012
Common Stock	-	<u>3,192,543</u>
		25,759,769
Deposits as reported above		<u>1,465,793</u>
Total deposits and investments		<u>\$ 27,225,562</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 1,465,793
Investments		<u>25,759,769</u>
		<u>\$ 27,225,562</u>

Interest Rate Risk. The Fire Pension Fund's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The policy also requires diversification of the investment portfolio via length of maturity as a means of managing its exposure to fair value losses arising from increasing interest rates.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Credit Risk. As of April 30, 2019, the Fire Pension Fund had the following investment credit risk.

<u>Investment</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Investors Service Rating</u>
Corporate Bonds	--	Aaa to Baa3
Federal National Mortgage Association	AA+	Aaa
Federal Loan Mortgage Corporation	AA+	Aaa

Concentration of Credit Risk. As of April 30, 2019, the Fire Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2019, the Fire Pension Fund did not have foreign currency risk.

Police Pension

At April 30, 2019, the carrying amount and bank balance of the Police Pension Fund's deposits was \$2,555,181. The deposits were comprised of a checking account, certificates of deposit, and a money market account.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Police Pension Fund's deposits may not be returned to it. The Police Pension requires that all deposits be fully covered by FDIC insurance or collateralized with investments held by the financial institution in the Police Pension Fund's name.

Interest Rate Risk. The Police Pension Fund's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The policy also requires diversification of the investment portfolio via length of maturity as a means of managing its exposure to fair value losses arising from increasing interest rates.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

As of April 30, 2019, the Police Pension Fund had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
U.S. Treasury Note	3.30	\$ 392,125
U.S. Treasury Strips	2.44	1,131,408
U. S. Treasury Bill	0.16	298,872
Corporate Bonds	3.17	4,881,605
Government National Mortgage Association	24.22	1,633,100
Federal Farm Credit Bank	6.90	2,351,490
Municipal and State Bonds	1.59	130,467
Federal Home Loan Mortgage Corporation	20.18	129,876
Federal National Mortgage Association	23.02	161,327
Federal Home Loan Bank	6.57	1,249,180
Tennessee Valley Authority Coupons	2.13	285,093
Mutual Funds	--	<u>24,758,927</u>
		37,403,470
Deposits as reported above		<u>2,555,181</u>
Total deposits and investments		<u>\$ 39,958,651</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 650,253
Investments		<u>39,308,398</u>
		<u>\$ 39,958,651</u>

Credit Risk. As of April 30, 2019, the Police Pension Fund's investment credit ratings were as follows:

<u>Investment</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Investors Service Rating</u>
Federal Home Loan Mortgage Corporation	AA+	Aaa
Federal National Mortgage Association	AA+	Aaa
Federal Farm Credit Bank	AA+	Aaa
Federal Home Loan Bank	AA+	Aaa
Des Plaines IL Bond	--	Aa2
Corporate Bonds	AAA to A	Aaa to A3

Concentration of Credit Risk. As of April 30, 2019, the Police Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2019, the Police Pension Fund has no foreign currency risk.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3: PROPERTY, PLANT AND EQUIPMENT

The following summarizes property, plant and equipment, and related depreciation, held by the City at April 30, 2019:

	<u>Beginning Balance</u>	<u>Additions/ Completions</u>	<u>Retirements/ Deletions</u>	<u>Ending Balance</u>
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 6,085,179	\$ 28,008	\$ -	\$ 6,113,187
Total capital assets not being depreciated	<u>6,085,179</u>	<u>28,008</u>	<u>-</u>	<u>6,113,187</u>
Capital assets, being depreciated:				
Buildings and improvements	32,205,689	892,287	-	33,097,976
Machinery and equipment	1,867,748	709,974	-	2,577,722
Vehicles	10,630,745	910,840	857,006	10,684,579
Infrastructure	107,841,064	2,298,174	-	110,139,238
Total capital assets being depreciated	<u>152,545,246</u>	<u>4,811,275</u>	<u>857,006</u>	<u>156,499,515</u>
Less accumulated depreciation for:				
Buildings and improvements	4,051,044	668,895	-	4,719,939
Machinery and equipment	1,161,250	176,611	-	1,337,861
Vehicles	8,058,397	747,300	824,662	7,981,035
Infrastructure	77,185,883	1,437,645	-	78,623,528
Total accumulated depreciation	<u>90,456,574</u>	<u>3,030,451</u>	<u>824,662</u>	<u>92,662,363</u>
Total capital assets, being depreciated, net	<u>62,088,672</u>	<u>1,780,824</u>	<u>32,344</u>	<u>63,837,152</u>
Governmental activities capital assets, net	<u>\$ 68,173,851</u>	<u>\$ 1,808,832</u>	<u>\$ 32,344</u>	<u>\$ 69,950,339</u>
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,104,046	\$ -	\$ -	\$ 1,104,046
Construction in Progress	24,917,219	7,826,197	22,937,549	9,805,867
Total not being depreciated	<u>26,021,265</u>	<u>7,826,197</u>	<u>22,937,549</u>	<u>10,909,913</u>
Capital assets, being depreciated:				
Buildings and improvements	58,902,561	-	-	58,902,561
Utility systems	53,992,623	23,049,954	-	77,042,577
Machinery and equipment	1,334,058	-	-	1,334,058
Vehicles	1,223,206	-	-	1,223,206
Total capital assets, being depreciated	<u>115,452,448</u>	<u>23,049,954</u>	<u>-</u>	<u>138,502,402</u>
Less accumulated depreciation for:				
Buildings and improvements	8,452,649	1,472,225	-	9,924,874
Utility systems	25,822,147	1,521,649	-	27,343,796
Machinery and equipment	1,058,491	42,829	-	1,101,320
Vehicles	1,126,440	35,087	-	1,161,527
Total accumulated depreciation	<u>36,459,727</u>	<u>3,071,790</u>	<u>-</u>	<u>39,531,517</u>
Total capital assets, being depreciated, net	<u>78,992,721</u>	<u>19,978,164</u>	<u>-</u>	<u>98,970,885</u>
Business-type activities capital assets, net	<u>\$ 105,013,986</u>	<u>\$ 27,804,361</u>	<u>\$ 22,937,549</u>	<u>\$ 109,880,798</u>

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Depreciation expense charged to operations for the year ended April 30, 2019 was as follows:

Governmental activities:	
General government	\$ 178,811
Public safety	824,400
Streets and highways, including depreciation of general infrastructure assets	1,612,212
Sanitation	196,653
Cemetery	15,537
Cultural and recreational	<u>202,838</u>
Total depreciation expense - governmental activities	<u>\$3,030,451</u>
Business-type activities:	
Sewer	<u>\$3,071,790</u>

NOTE 4: LONG-TERM DEBT

The following is a summary of long-term debt of the City for the year ended April 30, 2019:

Governmental Activities

\$1,350,000 Special Service Area Bonds, Series 2006, interest ranging from 4.20 to 4.40%, payable January 1 and July 1, with principal payments on January 1 through 2027. This debt is being retired by the Special Service Area Fund.	\$ 700,000
\$16,350,000 Tax Increment Refunding Revenue Bonds, Series 2007A, interest at 5.70%, interest and principal payable May 1 and November 1, through 2024. This debt is being retired by the Tax Increment Financing Fund.	13,435,000
\$6,565,000 Taxable Business District Revenue Bonds, Series 2007B, interest at 7.875%, interest and principal payable May 1 and November 1, through 2021. This debt is being retired by the Tax Increment Financing Fund.	6,105,000
\$204,454 General Obligation Refunding Bonds, Series 2009, interest ranging from 3.60% to 4.35% payable January 1 and July 1, with principal payments on January 1 through 2028. These bonds were issued to refund Series 2003 Bonds. This debt is being retired by the General Fund.	116,874

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

\$5,000,000 General Obligation Bonds, Series 2011, interest ranging from 5.00% to 5.25% payable January 1 and July 1, with principal payments on January 1 through 2031. This debt is being retired by the Tax Increment Financing Fund.	\$ 5,000,000
\$16,150,000 SWIDA 2011A Local Government Program Revenue Bonds, dated October 27, 2011, interest ranging from 6.00% to 7.00%, interest and principal payable January 1 and July 1, through 2027. This debt is being retired by the Tax Increment Financing Fund.	13,990,000
\$1,560,000 SWIDA 2011B Local Government Program Revenue Bonds, dated October 27, 2011, interest of 8.75%, interest and principal payable January 1 and July 1, through 2026. This debt is being retired by the Tax Increment Financing Fund.	1,560,000
\$5,700,000 SWIDA 2011C Taxable Local Government Program Revenue Bonds, dated October 27, 2011, interest ranging from 8.318% to 9.250%, interest and principal payable January 1 and July 1, through 2022. This debt is being retired by the Tax Increment Financing Fund.	3,315,000
\$6,915,000 General Obligation Refunding Bonds, Series 2012, interest ranging from 2.25% to 2.50%, interest and principal payable January 1 and July 1, through 2026. These bonds were issued to refund a portion of the Series 2005 Project Bonds. This debt is being retired by the Debt Service Fund.	6,720,000
\$9,495,000 General Obligation Bonds, Series 2014, interest ranging from 3.0% to 4.0%, interest and principal payable January 1 and July 1, through 2035. This debt is being retired by the Debt Service Fund.	8,145,000
\$8,500,000 General Obligation Bonds, Series 2015, interest ranging from 2.00% to 4.25%, interest and principal payable January 1, through 2036. This debt is being retired by the Debt Service Fund.	7,110,000

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The annual requirement to retire governmental activities bonds outstanding as of April 30, 2019 is as follows:

<u>Year Ending</u> <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 5,303,338	\$ 2,857,381	\$ 8,160,719
2021	5,720,715	2,549,930	8,270,645
2022	10,923,841	2,194,858	13,118,699
2023	4,708,272	1,841,233	6,549,505
2024	4,908,528	1,600,358	6,508,886
2025 - 2029	25,372,180	4,268,486	29,640,666
2030 - 2034	7,495,000	1,179,888	8,674,888
2035 - 2037	1,765,000	93,825	1,858,825
	<u>\$ 66,196,874</u>	<u>\$ 16,585,959</u>	<u>\$ 82,782,833</u>

Notes Payable and Capital Leases

\$625,110 capital lease, Commerce Bank, N.A., dated July 19, 2012, for one new fire truck, secured by the equipment, bears interest at 2.55%; annual principal and interest payments of \$56,061 are due through July 2022. This debt is being retired by the Tax Increment Financing Fund. \$ 210,496

\$393,006 capital lease, Commerce Bank, N.A., dated February 11, 2013, for Energy Improvements, secured by the equipment, bears interest at 3.278%; semi-annual principal and interest payments of \$19,910 are due through January 2025. This debt is being retired by the Tax Increment Financing Fund. 215,153

\$256,667 capital lease, Commerce Bank, N.A., dated October 17, 2016, for one new street sweeper, secured by the equipment, bears interest at 1.836%; semi-annual principal and interest payments of \$26,772 are due through April 2021. This debt is being retired by the Tax Increment Financing Fund. 104,594

\$247,946 note payable, Bank of Belleville, dated May 6, 2016, for new fire equipment, secured by the equipment, bears interest at 1.805%; semi-annual principal and interest payments of \$20,000 are due through May 2020. This debt is being retired by the General Fund. 55,999

\$455,122 capital lease, Clayton Holdings, L.L.C., dated November 21, 2017, for E-One Custom Pumper, secured by the equipment, bears interest at 2.97%; semi-annual principal and interest payments of \$26,470 are due through November 2022. This debt is being retired by the Tax Increment Financing Fund. 415,407

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

\$244,009 note payable, Bank of Belleville, dated March 25, 2019, for one new sanitation truck, secured by the equipment, bears interest at 2.63%; semi-annual principal and interest payments of \$42,578 are due through March 2022. This debt is being retired by the General Fund. \$ 244,009

\$402,398 capital lease, Clayton Holdings, LLC., dated July 31, 2018, for one new vactor truck, secured by the equipment, bears interest at 1.73%; semi-annual principal and interest payments of \$43,156 are due through January 2023. This debt is being retired by the Tax Increment Financing Fund. 321,798

The City is obligated under notes and capital leases considered to be equivalent to an installment purchase. Future payments under the loans and capital leases as of April 30, 2019 are as follows:

Year Ending <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 371,347	\$ 42,484	\$ 413,831
2021	358,264	32,561	390,825
2022	297,055	23,233	320,288
2023	220,027	15,106	235,133
2024	83,627	9,133	92,760
2025 - 2029	<u>237,136</u>	<u>14,444</u>	<u>251,580</u>
	<u>\$ 1,567,456</u>	<u>\$ 136,961</u>	<u>\$ 1,704,417</u>

Proprietary Fund Debt

General Obligation Bonds

\$3,180,546 2009 General Obligation Refunding Bonds, dated December 1, 2009, interest ranging from 3.60% to 4.35% payable January 1 and July 1, with principal payments on January 1 through 2028. This debt is being retired by the Sewer Fund. \$ 1,818,126

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The annual requirement to retire business-type bonds outstanding as of April 30, 2019 is as follows:

Year Ending April 30,	Principal	Interest	Totals
2020	\$ 173,826	\$ 72,858	\$ 246,684
2021	178,524	66,602	245,126
2022	183,222	59,996	243,218
2023	192,618	53,034	245,652
2024	202,014	45,522	247,536
2025-2028	<u>887,922</u>	<u>96,425</u>	<u>984,347</u>
	<u>\$ 1,818,126</u>	<u>\$ 394,437</u>	<u>\$ 2,212,563</u>

Notes Payable

\$17,682,292 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.25%, semi-annual principal and interest payments of \$500,987 are due through January 2032. \$ 11,987,940

\$17,720,902 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.25%, semi-annual principal and interest payments of \$502,081 are due through June 2033. 13,279,249

\$3,393,364 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 2.295%, semi-annual principal and interest payments are due through March 2034. 2,832,618

\$7,566,251 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 2.295%, semi-annual principal and interest payments are due through June 2033. 6,324,498

\$2,592,545 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.995%, semi-annual principal and interest payments are due through May 2035. 2,209,937

\$22,239,461 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.86%, semi-annual principal and interest payments are due through November 2037. 21,785,981

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

\$1,244,185 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.75%, semi-annual principal and interest payments will be due at the completion of the project and all loan draws have been made. \$ 1,201,591

\$8,553,013 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.76%, semi-annual principal and interest payments will be due at the completion of the project and all loan draws have been made. 8,011,376

The IEPA loans are all paid by the Sewer Fund. The annual requirement to retire business-type activities notes outstanding as of April 30, 2019 is as follows:

Year Ending April 30,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 3,507,668	\$ 1,003,489	\$ 4,511,157
2021	3,734,496	990,700	4,725,196
2022	3,795,762	918,167	4,713,929
2023	3,858,090	863,452	4,721,542
2024	3,921,497	807,856	4,729,353
2025-2029	20,597,823	3,171,225	23,769,048
2030-2034	19,831,975	1,632,668	21,464,643
2035-2039	8,154,178	383,370	8,537,548
2040	231,699	1,991	233,690
	<u>\$ 67,633,188</u>	<u>\$ 9,772,918</u>	<u>\$ 77,406,106</u>

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The overall debt activity of the City for the year ended April 30, 2019 is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds Payable	\$ 69,542,444	\$ -	\$ 3,345,570	\$ 66,196,874	\$ 5,303,338
Note Payable	241,318	244,009	185,319	300,008	118,337
Leases Payable	1,124,238	402,398	259,188	1,267,448	253,010
Bond Premiums	766,421	-	47,486	718,935	-
OPEB Obligation	9,724,915	-	913,688	8,811,227	-
Net Pension Liability	63,999,194	14,299,635	-	78,298,829	-
Compensated Absences	368,907	-	76,160	292,747	-
	<u>\$ 145,767,437</u>	<u>\$ 14,946,042</u>	<u>\$ 4,827,411</u>	<u>\$ 155,886,068</u>	<u>\$ 5,674,685</u>
Business-type Activities:					
Bonds Payable	\$ 1,982,556	\$ -	\$ 164,430	\$ 1,818,126	\$ 173,826
Notes Payable	62,249,472	8,493,188	3,109,472	67,633,188	3,507,668
Net Pension Liability	194,891	1,531,035	-	1,725,926	-
OPEB Obligation	289,138	-	97,331	191,807	-
Compensated Absences	26,262	-	7,289	18,973	-
	<u>\$ 64,742,319</u>	<u>\$ 10,024,223</u>	<u>\$ 3,378,522</u>	<u>\$ 71,388,020</u>	<u>\$ 3,681,494</u>

NOTE 5: PENSION AND RETIREMENT PLANS

Illinois Municipal Retirement Fund

Plan Description. The City's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2018 was 10.93 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Covered Employees. The following types of employees comprise the membership of the plan.

Retirees and Beneficiaries	191
Inactive, non-Retired Members	80
Active Members	<u>189</u>
Total	<u>460</u>

Discount Rate. GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.71%; and the resulting single discount rate is 7.25%.

Actuarial Valuation Date	12/31/18
Measurement Date of the Net Pension Liability	12/31/18
Fiscal Year End	04/30/19

Development of the Single Discount Rate as of December 31, 2018	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	3.71%
Last year ending December 31 in the 2019 to 2118 projection period for which projected benefit payments are fully funded	2118
Resulting Single Discount Rate based on the above development	7.25%

Single Discount Rate calculated using December 31, 2017 Measurement Date 7.50%

The Long-Term Municipal Bond Rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" as of December 31, 2018.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Actuarial Assumptions. The following are the actuarial assumptions used in the calculation of the net pension liability.

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10 year rolling period Taxing bodies: 25 year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERL.
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	An IMRF specific mortality table was used with fully generational projection scale MP-2014. The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014.

There were no benefit changes during the year.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Net Pension Liability. The following is a summary of the Net Pension Liability as shown as a liability in the financial statements.

Total pension liability	
Service Cost	\$ 919,596
Interest on the Total Pension Liability	4,183,974
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	150,423
Changes of assumptions	1,632,373
Benefit payments, including refunds of employee contributions	<u>(2,928,037)</u>
Net change in total pension liability	\$ 3,958,329
Total pension liability - beginning	<u>56,790,545</u>
Total pension liability - ending	<u>\$ 60,748,874</u>
Plan fiduciary net position	
Contributions - employer	\$ 1,056,702
Contributions - employee	439,837
Net investment income	(2,973,928)
Benefit payments, including refunds of employee contributions	<u>(2,928,037)</u>
Other (Net Transfer)	<u>550,510</u>
Net change in plan fiduciary net position	\$ (3,854,916)
Plan fiduciary net position - beginning	<u>55,753,207</u>
Plan fiduciary net position - ending	<u>\$ 51,898,291</u>
Net pension liability/(asset)	<u>\$ 8,850,583</u>
Plan fiduciary net position as a percentage of the total pension liability	85.43%
Covered valuation payroll	\$ 9,667,907
Net pension liability as a percentage of covered valuation payroll	91.55%

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
Total Pension Liability	\$ 68,094,529	\$ 60,748,874	\$ 54,637,311
Plan Fiduciary Net Position	<u>51,898,291</u>	<u>51,898,291</u>	<u>51,898,291</u>
Net Pension Liability/(Asset)	<u>\$ 16,196,238</u>	<u>\$ 8,850,583</u>	<u>\$ 2,739,020</u>

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses. The following tables display the amount of deferred inflows and outflows related to the net pension liability and the future periods that these deferrals will affect the financial statements.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 671,425	\$ 163,345
Changes in assumptions	1,245,860	1,052,035
Subsequent contributions to plan	316,739	-
Net difference between projected and actual earnings on pension plan investments	<u>6,441,756</u>	<u>2,914,802</u>
Total	<u>\$ 8,675,780</u>	<u>\$ 4,130,182</u>

Year Ending <u>December 31,</u>	Net Deferred Outflows of <u>Resources</u>
2019	\$ 1,541,550
2020	719,136
2021	792,195
2022	<u>1,492,717</u>
	<u>\$ 4,545,598</u>

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Police Pension Fund

a) Plan Description

Plan Administration. The Board consists of one member appointed by the City, two active members of the police department elected by the membership, and two retired members of the police department elected by the membership.

Plan Membership as of April 30, 2019:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	87
Active Plan Members	<u>77</u>
Total	<u>164</u>

Benefits Provided.

The Plan provides retirement, termination, disability, and death benefits.

Normal Retirement:

Tier 1: Age 50 and 20 years of Credited Service. Tier 2: Age 55 with 10 years of Credited Service. Benefit: Tier 1: 50% of annual salary attached to rank on last day of service plus 2.5% of annual salary for each year over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,000 per month. Tier 2: 2.50% per year of service times the average salary for the eight consecutive years prior to retirement times the number of years of service. The maximum benefit is 75% of average salary.

Cost of Living Adjustment:

Tier 1 Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Tier 2: An annual increase each January 1 equal to 3.00 per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the twelve months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

Disability Benefit:

Eligibility: Total and permanent as determined by the Board of Trustees. Benefit: A maximum of: a.) 65% of salary attached to the rank held by the member on last day of service, and; b.) The monthly retirement pension that the member is entitled to receive if he or she retired immediately. For non-service connected disabilities, a benefit of 50% of salary attached to rank held by member on last day of service.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Pre-Retirement Death Benefit:

Service Incurred: 100% of salary attached to rank held by member on last day of service. Non-Service Incurred: A maximum of: a.) 50% of salary attached to the rank held by member on last day of service, and; b.) The monthly retirement pension earned by the deceased member at time of death, regardless of whether death occurs before or after age 50. For non-service deaths with less than 10 years of service, a refund of member contributions is provided.

Vesting (Termination):

Less than 10 years: Refund of Member Contributions.

10 or more years: Either the termination benefit, payable upon reaching age 60, provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is 2.50% of annual salary held in the year prior to termination times creditable service.

Contributions:

Employee: 9.91% of Salary. City: Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability over a period ending in 2040.

b) Investments

Investment Policy:

The following was the Board's adopted asset allocation policy as of April 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Fixed Income	32.0%	2.4%
Mutual Funds	62.0%	6.6%
Certificates of Deposit	5.0%	.5%
Cash	<u>1.0%</u>	.0%
Total	<u>100.0%</u>	

Concentrations:

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

Rate of Return:

For the year ended April 30, 2019, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 4.91%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

c) Net Pension Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2019 were as follows:

Total Pension Liability	\$ 78,688,380
Plan Fiduciary Net Position	<u>(43,026,366)</u>
Net Pension Liability	<u>\$ 35,662,014</u>
Plan Fiduciary Net Position	
as a % of Total Pension Liability	54.68%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2019 using the following actuarial assumptions.

Inflation	2.00%
Payroll Growth	4.00%
Investment Rate of Return	7.00%
Active Mortality Rate: RP-2014 Mortality Table with a Blue Collar Adjustment	

The long-term expected rate of return on pension plan investments was determined by the historical return for which the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

Discount Rate:

GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00% and the resulting single discount rate is 7.00%.

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Fully funded benefit payments are projected to be maintained at the current rate of 7.00%.

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

	Current Single Discount		
	1% Decrease 6.00%	Rate Assumption 7.00%	1% Increase 8.00%
Total Pension Liability	\$ 89,243,572	\$ 78,688,380	\$ 70,068,403
Plan Fiduciary Net Position	<u>43,026,366</u>	<u>43,026,366</u>	<u>43,026,366</u>
Net Pension Liability/(Asset)	<u>\$ 46,217,206</u>	<u>\$ 35,662,014</u>	<u>\$ 27,042,037</u>

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Net Pension Liability. The following is a summary of the Net Pension Liability as shown as a liability in the financial statements.

Total pension liability	
Service Cost	\$ 1,041,368
Interest on the Total Pension Liability	4,700,755
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	6,740,510
Changes of assumptions	2,192,719
Benefit payments, including refunds of employee contributions	(4,198,489)
Net change in total pension liability	\$ 10,476,863
Total pension liability - beginning	<u>68,211,517</u>
Total pension liability - ending	<u>\$ 78,688,380</u>
Plan fiduciary net position	
Contributions - employer	\$ 3,038,320
Contributions - employee	513,954
Net investment income	2,045,425
Benefit payments, including refunds of employee contributions	(4,198,489)
Other (Net Transfer)	<u>(46,960)</u>
Net change in plan fiduciary net position	\$ 1,352,250
Plan fiduciary net position - beginning	<u>41,674,116</u>
Plan fiduciary net position - ending	<u>\$ 43,026,366</u>
Net pension liability/(asset)	<u>\$ 35,662,014</u>
Plan fiduciary net position as a percentage of the total pension liability	54.68%
Covered valuation payroll	\$ 5,342,683
Net pension liability as a percentage of covered valuation payroll	667.49%

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses. The following tables display the amount of deferred inflows and outflows related to the net pension liability and the future periods that these deferrals will affect the financial statements.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 6,624,812	\$ 3,650,068
Changes in assumptions	1,827,266	-
Net difference between projected and actual earnings on pension plan investments	<u>1,328,182</u>	<u>699,625</u>
Total	<u>\$ 9,780,260</u>	<u>\$ 4,349,693</u>

Year Ending <u>December 31,</u>	Net Deferred Outflows of <u>Resources</u>
2020	\$ 1,586,828
2021	936,647
2022	1,186,516
2023	1,253,146
2024	1,037,688
Thereafter	<u>(570,258)</u>
	<u>\$ 5,430,567</u>

Firemen's Pension Fund

a) Plan Description

Plan Administration. The Board consists of one member appointed by the City, two active members of the fire department elected by the membership, and two retired members of the fire department elected by the membership.

Plan Membership as of April 30, 2019:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	73
Active Plan Members	<u>63</u>
Total	<u>136</u>

Benefits Provided:

The Plan provides retirement, termination, disability, and death benefits.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Normal Retirement:

Tier 1: Age 50 and 20 years of Credited Service. Tier 2: Age 55 with 10 years of Credited Service. Benefit: Tier 1: 50% of annual salary attached to rank on last day of service plus 2.5% of annual salary for each year over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,159.27 per month. Tier 2: 2.50% per year of service times the average salary for the eight consecutive years prior to retirement times the number of years of service. The maximum benefit is 75% of average salary.

Cost of Living Adjustment:

Tier 1 Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Disabled Retirees: An annual increase equal to 3.00% per year of the original benefit amount beginning at age 60. Those that become disabled prior to age 60 receive an increase of 3.00 of the original benefit amount for each year since benefit commencement upon reaching age 60. Tier 2: An annual increase each January 1 equal to 3.00 per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the twelve months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

Disability Benefit:

Eligibility: Total and permanent as determined by the Board of Trustees. Seven years of service required for non-service connected disability. Benefit: A maximum of: a.) 65% of salary attached to the rank held by the member on last day of service, and; b.) The monthly retirement pension that the member is entitled to receive if he or she retired immediately. For non-service connected disabilities, a benefit of 50% of salary attached to rank held by member on last day of service.

Pre-Retirement Death Benefit:

Service Incurred: 100% of salary attached to rank held by member on last day of service. Non-Service Incurred: A maximum of: a.) 54% of salary attached to the rank held by member on last day of service, and; b.) The monthly retirement pension earned by the deceased member at time of death, regardless of whether death occurs before or after age 50.

Vesting (Termination):

Less than 10 years: Refund of Member Contributions.

10 or more years: Either the termination benefit, payable upon reaching age 60, provided contributions are not withdrawn, or a

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

refund of member contributions. The termination benefit is based on the monthly salary attached to the Member's rank at separation from service. The following schedule applies:

<u>Service</u>	<u>% of Salary</u>
10	15.0%
11	17.6%
12	20.4%
13	23.4%
14	26.6%
15	30.0%
16	33.6%
17	37.4%
18	41.4%
19	45.6%

Contributions:

Employee: 9.455% of Salary. City: Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability by December 31, 2040.

b) Investments

Investment Policy:

The following was the Board's adopted asset allocation policy as of April 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Mutual Funds	51%	6.6%
Fixed Income	32%	2.4%
Equities	12%	6.6%
Cash	<u>5%</u>	0.0%
Total	<u>100%</u>	

Concentrations:

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

Rate of Return:

For the year ended April 30, 2019, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 5.33%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

c) Net Pension Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2019 were as follows:

Total Pension Liability	\$ 66,557,009
Plan Fiduciary Net Position	<u>(31,044,851)</u>
Net Pension Liability	<u>\$ 35,512,158</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	46.64%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2019 using the following actuarial assumptions.

Inflation	2.00%
Payroll Growth	3.50%
Investment Rate of Return	7.00%
Active Mortality Rate: RP-2014 Mortality Table with a Blue Collar Adjustment	

The long-term expected rate of return on pension plan investments was determined by the historical return for which the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

Discount Rate:

GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00% and the resulting single discount rate is 7.00%.

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Fully funded benefit payments are projected to be maintained at the current rate of 7.00%.

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

	Current Single Discount		
	1% Decrease 6.00%	Rate Assumption 7.00%	1% Increase 8.00%
Total Pension Liability	\$ 75,103,146	\$ 66,557,009	\$ 59,521,392
Plan Fiduciary Net Position	31,044,851	31,044,851	31,044,851
Net Pension Liability/(Asset)	<u>\$ 44,058,295</u>	<u>\$ 35,512,158</u>	<u>\$ 28,476,541</u>

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Net Pension Liability. The following is a summary of the Net Pension Liability as shown as a liability in the financial statements.

Total pension liability	
Service Cost	\$ 896,169
Interest on the Total Pension Liability	4,519,860
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	(2,732,247)
Changes of assumptions	2,002,526
Benefit payments, including refunds of employee contributions	<u>(3,605,112)</u>
Net change in total pension liability	\$ 1,081,196
Total pension liability - beginning	<u>65,475,813</u>
Total pension liability - ending	<u>\$ 66,557,009</u>
Plan fiduciary net position	
Contributions - employer	\$ 3,826,558
Contributions - employee	453,260
Net investment income	1,539,129
Benefit payments, including refunds of employee contributions	(3,605,112)
Other (Net Transfer)	<u>(25,451)</u>
Net change in plan fiduciary net position	\$ 2,188,384
Plan fiduciary net position - beginning	<u>28,856,467</u>
Plan fiduciary net position - ending	<u>\$ 31,044,851</u>
Net pension liability/(asset)	<u>\$ 35,512,158</u>
Plan fiduciary net position as a percentage of the total pension liability	46.64%
Covered valuation payroll	\$ 4,818,521
Net pension liability as a percentage of covered valuation payroll	736.99%

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses. The following tables display the amount of deferred inflows and outflows related to the net pension liability and the future periods that these deferrals will affect the financial statements.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 4,287,525	\$ 2,276,872
Changes in assumptions	1,668,772	-
Net difference between projected and actual earnings on pension plan investments	<u>914,006</u>	<u>86,906</u>
Total	<u>\$ 6,870,303</u>	<u>\$ 2,363,778</u>

Year Ending <u>December 31,</u>	Net Deferred Outflows of <u>Resources</u>
2020	\$ 1,382,021
2021	970,775
2022	1,014,229
2023	716,502
2024	371,381
Thereafter	<u>51,617</u>
	<u>\$ 4,506,525</u>

NOTE 6: REDEVELOPMENT AGREEMENTS

The City entered into two redevelopment agreements to develop areas within tax increment financing boundaries. The City and the developers entered into agreements by which the developer would incur reimbursable costs which would be submitted for payment through Tax Increment Finance Notes. The debt would then be retired with tax revenues generated from the increase in values of the developed properties. The notes are payable solely from the new revenues and do not constitute a debt of the City.

The City did not make any payments to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement during the year ended April 30, 2019. The note balances related to this project in the amounts of \$6,661,539, \$6,661,539, \$3,607,147, and \$3,607,147 are still outstanding and not reflected in the debt of the City as of April 30, 2019.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The City also entered into a redevelopment agreement to develop areas within the Parkway North Business District. The City and the developer entered into an agreement by which the developer would incur reimbursable costs which would be submitted for payment through Temporary Notes. The debt would be retired with tax revenues generated from sales tax revenues and business district tax revenues in the project area. The Temporary Notes are payable solely from the new revenues and are not reflected in the long-term debt of the City. Principal reductions during the year ending April 30, 2019 amounted to \$66,498 and were reported as development expense. The balance of the Temporary Notes as of April 30, 2019 is \$813,543.

NOTE 7: RECEIVABLES

Accounts receivable for the City, as reported in the statement of net position, including the applicable allowances for uncollectible accounts, are as follows as of April 30, 2019:

	<u>General</u>	<u>Other Major Funds</u>	<u>Enterprise Funds</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Receivables:					
Property Tax	\$ -	\$ 17,711,400	\$ -	\$ 4,624,700	\$ 22,336,100
Intergovernmental Accounts	3,864,104	1,062,065	-	376,903	
Unbilled Revenue	71,338	-	679,347	-	750,685
Notes/Other	-	-	513,158	-	513,158
	<u>504,973</u>	<u>33,081</u>	<u>-</u>	<u>53,717</u>	<u>591,771</u>
Gross Receivables	4,440,415	18,806,546	1,192,505	5,055,320	24,191,714
Less: Allowance for uncollectible	-	-	150,684	-	150,684
Net Total Receivables	<u>\$ 4,440,415</u>	<u>\$ 18,806,546</u>	<u>\$ 1,041,821</u>	<u>\$ 5,055,320</u>	<u>\$ 29,344,102</u>

NOTE 8: SELF INSURANCE

On May 1, 2007, the City adopted a self-insured group health insurance program, which is administered by a service agent. The Insurance Fund is responsible for collecting interfund premiums for covered employees and retirees, paying benefit claims and administrative expenses, and purchasing certain insurance policies. Medical claims exceeding a Specific Stop Loss or a maximum annual aggregate deductible are covered through a private insurance carrier. Fund revenues are received as contribution premiums from other funds and are planned to match the total of expenses of insurance premiums for coverage obtained, claims resulting from the self-insurance program and administrative expenses.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 9: INTERFUND TRANSFERS

The following is a summary of interfund transfers for the year ended April 30, 2019:

General Fund Transfer From (To):	
Motor Fuel Tax Fund	\$ 300,000
Insurance Fund	(658,042)
Tax Increment Financing Fund	1,400,000
Tax Increment Financing Fund Transfer (To):	
General Fund	(1,400,000)
Sewerage Fund	(1,300,000)
TIF Debt Service Fund	(254,300)
PD Project Debt Service Fund	(1,270,013)
TIF Debt Service Fund Transfer From:	
Tax Increment Financing Fund	254,300
PD Project Debt Service Fund Transfer From:	
Tax Increment Financing Fund	1,270,013
Motor Fuel Tax Fund Transfer (To):	
General Fund	(300,000)
Insurance Fund Transfer From:	
General Fund	658,042
Sewerage Fund Transfer From:	
Tax Increment Financing Fund	<u>1,300,000</u>
	<u>\$ -</u>

The City makes transfers between funds to reimburse expenses paid from one fund that are related to or allocable to another fund.

NOTE 10: INTERFUND RECEIVABLES AND PAYABLES

The following is a schedule of interfund receivables and payables for the year ended April 30, 2019:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 807,958	\$ -
Insurance Fund	-	807,958
Totals	<u>\$ 807,958</u>	<u>\$ 807,958</u>

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 11: POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description. The City maintains a single-employer defined benefit healthcare plan available for retirees. The City provides pre and post Medicare post-retirement healthcare benefits to all retirees who worked for the City, were enrolled in one of the City's healthcare plans at the time of employment, and receive a pension from the City through IMRF, the Police Pension Fund or the Firefighter's Pension Fund. The various eligibility requirements vary with the type of retirement plan the employee was associated with. The City does not issue a separate report related to post-retirement healthcare benefits.

Funding Policy. The contribution requirements are as determine by the contracts with City employees and are funded as a pay-as-you-go basis.

Plan Membership as of April 30, 2019:

Active Employees	310
Inactive Employees Currently Receiving Benefit Payments	<u>51</u>
Total	<u>361</u>

Investments

Investment Policy:

Currently, there is no expectation for future returns on OPEB plan assets since the OPEB obligation is an unfunded obligation. The employer does not have a trust dedicated exclusively to the payment of OPEB benefits.

Receivables:

The Plan does not have any receivables as of April 30, 2019.

Net OPEB Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2019 were as follows:

Total OPEB Liability	\$ 9,003,034
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u>\$ 9,003,034</u>
Plan Fiduciary Net Position as a % of Total OPEB Liability	0%
Covered Employee Payroll	\$ 19,051,566
Employer's Net OPEB Liability as a % of Employee Payroll	47.26%

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2019 using the following actuarial assumptions.

Projected Increase in Total Payroll	3.50%
Discount Rate	3.79%
Investment Rate of Return	N/A
Mortality Rates: Follows the RP2014 Blue Collar base rates projected to 2018 using scale MP2018 for Police and Fire. For all others, the RP2014 base rates projected to 2018 using scale MP2018 was used.	
Health Care Cost Inflation Rates:	
FY 2019	8.50%
FY 2020	8.00%
FY 2021	7.50%
FY 2022	7.00%
FY 2023	6.50%
FY 2024	6.00%
FY 2025	5.50%
FY 2026	5.00%
After	4.50%

Following is a table to provide an estimate of the liability due to sensitivity of the net OPEB liability to the healthcare trend rate assumption.

	Current Single Discount		
	1% Decrease	Rate Assumption	1% Increase
	<u>9.50%</u>	<u>8.50%</u>	<u>7.50%</u>
Total OPEB Liability	\$ <u>8,121,493</u>	\$ <u>9,003,034</u>	\$ <u>10,052,867</u>

Discount Rate:

The discount rate used to measure the total OPEB liability was 3.79 percent. If the OPEB plan is funded, the projection of cash flows will be used to determine the extent to which the plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are not covered by the plan's net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments.

Following is a table to provide an estimate of the liability due to sensitivity of the net OPEB liability to the discount trend rate assumption.

	Current Single Discount		
	1% Decrease	Rate Assumption	1% Increase
	<u>2.79%</u>	<u>3.79%</u>	<u>4.79%</u>
Total OPEB Liability	\$ <u>9,754,172</u>	\$ <u>9,003,034</u>	\$ <u>8,334,419</u>

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses. For the year ended April 30, 2019, the City recognized an OPEB expense of \$564,783. The City has the following deferred inflows and outflows related to the net OPEB liability and the future periods.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ 115,776
Changes in assumptions	-	504,223
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$ -</u>	<u>\$ 619,999</u>

<u>Year Ending December 31,</u>	Net Deferred Inflows of <u>Resources</u>
2020	\$ (67,513)
2021	(67,513)
2022	(67,513)
2023	(67,513)
2024	(67,513)
Thereafter	<u>(282,434)</u>
	<u>\$ (619,999)</u>

Funding Status and Funding Progress. As of May 1, 2017, the most recent actuarial valuation date, the plan was 0.0 percent funded. The actuarial accrued liability for benefits and the unfunded actuarial accrued liability is \$9,003,034. The plan has no assets as payments are made on a pay-as-you-go basis.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

CITY OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 12: FOREIGN FIRE INSURANCE

The City's fire department maintains a bank account that provides for the receipts and expenditures related to foreign fire insurance funds. The balance in this bank account is \$82,554 as of April 30, 2019. Current year receipts from foreign fire insurance are \$94,992 and the current year expenditures were \$81,810. These funds were used for the maintenance, use and benefit of the department.

NOTE 13: TAX ABATEMENTS

In addition to the redevelopment agreements in Note 6, the City also has several other agreements in the TIF Funds to rebate a certain level of property and sales taxes paid. These agreements were all entered into through Council approval for development purposes. Payments made to private organizations during the year ended April 30, 2019 were \$157,064.

NOTE 14: SUBSEQUENT EVENT

The City has evaluated events occurring after the financial statement date through October 8, 2019 in order to determine their potential for recognition or disclosure in the financial statements. The latter date is the same date the financial statements were available to be issued.

NOTE 15: RESTATEMENT OF BEGINNING BALANCES – IMPLEMENTATION OF GASB 75

GASB Statement 75 was implemented in the current fiscal year and requires the City to recognize the full liability related to Other Post-Employment Benefits (OPEB). This resulted in a restatement of the beginning balance of the governmental funds and the business-type funds. The governmental funds decreased by \$5,230,033 and the business-type funds decreased by \$146,716 as a result of the implementation.

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Receipts:			
Local Taxes:			
Hotel/Motel	\$ 100,000	\$ 100,000	\$ 83,775
Utility	3,575,000	3,575,000	3,631,115
Total Taxes	<u>3,675,000</u>	<u>3,675,000</u>	<u>3,714,890</u>
Licenses, Permits and Fees:			
Liquor Licenses	97,000	97,000	102,175
Franchise Fees	675,000	675,000	649,646
Business Licenses	120,000	120,000	90,347
Building Permits	125,000	125,000	136,406
Electrical Permits	30,200	30,200	40,930
Other Permits	61,600	61,600	127,452
Occupancy Permits	158,000	158,000	147,650
Housing Inspection Permits	397,000	397,000	402,140
Fire Inspection Fees	70,000	70,000	62,210
Dispatch Fees	340,000	340,000	357,617
Other Fees	67,600	67,600	32,573
Total Licenses and Permits	<u>2,141,400</u>	<u>2,141,400</u>	<u>2,149,146</u>
Intergovernmental:			
State Income Tax	4,265,000	4,265,000	4,318,323
Sales Tax	8,971,500	8,971,500	8,939,562
Local Use Tax	1,170,000	1,170,000	1,315,084
Personal Property Replacement Tax	246,000	246,000	246,955
Grants	-	-	987
Gaming Tax	282,000	282,000	296,354
Telecommunications Tax	1,000,000	1,000,000	899,041
Total Intergovernmental	<u>15,934,500</u>	<u>15,934,500</u>	<u>16,016,306</u>
Charges for Services:			
Trash Disposal Charges	3,324,000	3,324,000	3,389,707
Cemetery Fees	47,100	47,100	49,171
Rent/Lease	102,700	102,700	71,370
Total Charges for Services	<u>3,473,800</u>	<u>3,473,800</u>	<u>3,510,248</u>
Fines and Forfeitures:			
Police and Circuit Clerk Fines	174,500	174,500	153,595
Total Fines and Forfeitures	<u>174,500</u>	<u>174,500</u>	<u>153,595</u>
Interest	<u>22,000</u>	<u>22,000</u>	<u>12,834</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Receipts (continued):			
Miscellaneous:			
Donations	1,030	1,030	167
Departmental Reimbursement	553,500	553,500	452,014
Other	40,500	40,500	38,032
Total Miscellaneous	<u>595,030</u>	<u>595,030</u>	<u>490,213</u>
Total Receipts	<u>\$ 26,016,230</u>	<u>\$ 26,016,230</u>	<u>\$ 26,047,232</u>
Disbursements:			
General Government:			
Administrative:			
Personal Services	\$ 650,300	\$ 650,500	\$ 630,116
Contractual Services	1,317,450	1,234,950	1,178,240
Commodities	17,200	17,200	11,915
Capital Outlay	2,000	2,000	1,579
Debt Service	202,713	225,213	224,932
Other	31,000	35,000	33,759
	<u>2,220,663</u>	<u>2,164,863</u>	<u>2,080,541</u>
Legal:			
Personal Services	184,000	186,100	185,973
Contractual Services	22,200	54,200	52,001
	<u>206,200</u>	<u>240,300</u>	<u>237,974</u>
Health and Housing:			
Personal Services	744,700	744,700	728,486
Contractual Services	113,560	113,560	75,211
Commodities	16,400	15,400	10,522
Capital Outlay	500	1,500	1,346
	<u>875,160</u>	<u>875,160</u>	<u>815,565</u>
Mayor's Office:			
Personal Services	214,200	214,200	212,715
Contractual Services	6,900	6,900	4,723
Commodities	2,600	2,600	2,113
	<u>223,700</u>	<u>223,700</u>	<u>219,551</u>
Finance:			
Personal Services	274,900	279,500	277,492
Contractual Services	1,900	1,900	1,609
Commodities	900	900	726
	<u>277,700</u>	<u>282,300</u>	<u>279,827</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Disbursements (continued):			
Human Resources:			
Personal Services	152,940	152,940	152,446
Contractual Services	16,000	16,000	12,358
Commodities	400	400	97
	<u>169,340</u>	<u>169,340</u>	<u>164,901</u>
City Clerk:			
Personal Services	236,200	236,200	233,350
Contractual Services	18,400	23,400	20,486
Commodities	2,000	2,000	710
Capital Outlay	500	500	500
	<u>257,100</u>	<u>262,100</u>	<u>255,046</u>
Treasurer:			
Personal Services	\$ 141,100	\$ 136,500	\$ 136,329
Contractual Services	8,277	7,877	6,409
Commodities	1,000	1,400	1,261
	<u>150,377</u>	<u>145,777</u>	<u>143,999</u>
Maintenance:			
Personal Services	574,300	574,300	516,764
Contractual Services	113,490	113,490	106,431
Commodities	26,100	26,100	23,759
Capital Outlay	1,250	1,250	679
	<u>715,140</u>	<u>715,140</u>	<u>647,633</u>
Total General Government	<u>5,095,380</u>	<u>5,078,680</u>	<u>4,845,037</u>
Public Safety:			
Police Department:			
Personal Services	9,067,300	8,935,700	8,511,949
Contractual Services	931,130	906,130	704,004
Commodities	235,200	260,200	246,247
Capital Outlay	54,500	54,500	45,604
Other	17,250	17,250	3,317
	<u>10,305,380</u>	<u>10,173,780</u>	<u>9,511,121</u>
Fire Department:			
Personal Services	5,953,000	6,075,000	6,071,506
Contractual Services	602,810	595,810	484,673
Commodities	102,000	109,000	104,425
Capital Outlay	25,000	25,000	24,134
Debt Service	40,000	40,000	40,000
Other	5,500	5,500	4,188
	<u>6,728,310</u>	<u>6,850,310</u>	<u>6,728,926</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Disbursements (continued):			
Public Safety:			
Board of Police and Fire Commissioners:			
Contractual Services	5,000	5,000	-
	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Public Safety	<u>17,038,690</u>	<u>17,029,090</u>	<u>16,240,047</u>
Public Works:			
Personal Services	\$ 1,370,500	\$ 1,370,500	\$ 1,338,920
Contractual Services	228,500	228,500	198,151
Commodities	176,500	176,500	168,569
Capital Outlay	<u>2,000</u>	<u>2,600</u>	<u>2,503</u>
Total Public Works	<u>1,777,500</u>	<u>1,778,100</u>	<u>1,708,143</u>
Parks and Recreation:			
Personal Services	539,000	539,000	505,160
Contractual Services	257,440	257,440	231,909
Commodities	141,625	141,625	96,243
Capital Outlay	<u>14,500</u>	<u>14,500</u>	<u>14,046</u>
Total Parks and Recreation	<u>952,565</u>	<u>952,565</u>	<u>847,358</u>
Health and Sanitation:			
Personal Services	1,048,600	1,045,900	1,039,393
Contractual Services	1,154,900	1,114,900	1,099,461
Commodities	255,500	285,500	262,503
Capital Outlay	<u>18,000</u>	<u>32,400</u>	<u>31,515</u>
Total Health and Sanitation	<u>2,477,000</u>	<u>2,478,700</u>	<u>2,432,872</u>
Cemetery:			
Personal Services	177,400	177,400	174,251
Contractual Services	21,900	18,900	13,731
Commodities	<u>22,300</u>	<u>25,300</u>	<u>24,060</u>
Total Cemetery	<u>221,600</u>	<u>221,600</u>	<u>212,042</u>
Engineering:			
Personal Services	213,200	213,200	201,518
Contractual Services	34,900	53,900	44,782
Commodities	7,000	7,000	3,463
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>1,989</u>
Total Engineering	<u>257,100</u>	<u>276,100</u>	<u>251,752</u>

CITY OF BELLEVILLE, ILLINOIS

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Disbursements (continued):			
Planning & Economic Development:			
Personal Services	259,100	264,100	263,953
Contractual Services	38,060	38,060	16,236
Commodities	4,200	4,200	1,714
Total Planning & Economic Development	<u>301,360</u>	<u>306,360</u>	<u>281,903</u>
 Total Disbursements	 <u>\$ 28,121,195</u>	 <u>\$ 28,121,195</u>	 <u>\$ 26,819,154</u>
 Excess (Deficiency) of Receipts Over Disbursements	 <u>(2,104,965)</u>	 <u>(2,104,965)</u>	 <u>(771,922)</u>
Other Financing Sources:			
Proceeds From Fixed Asset Sales	10,000	10,000	650
Transfers In	<u>2,100,000</u>	<u>2,100,000</u>	<u>1,700,000</u>
Excess of Receipts and Other Financing Sources Over Disbursements	 <u>\$ 5,035</u>	 <u>\$ 5,035</u>	 928,728
 Change for reporting on modified accrual basis:			
Change in intergovernmental revenue on modified accrual basis			262,895
Change in other receivable on modified accrual basis			2,010
Change in accounts receivable on modified accrual basis			14,070
Change in prepaid expenses on modified accrual basis			(146,389)
Change in interfund activity			(658,042)
Change in accrued payroll on modified accrual basis			(55,233)
Change in accounts payable on modified accrual basis			<u>(198,793)</u>
 As reported on the Statement of Revenues, Expenditures and Changes in Fund Balance			 <u>\$ 149,246</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS)
TAX INCREMENT FINANCING FUND
FOR THE YEAR ENDED APRIL 30, 2019

	<u>Budgeted Amounts</u>		Actual
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Receipts:			
Property Tax	\$ 18,080,000	\$ 18,080,000	\$ 17,808,455
Intergovernmental	3,823,190	3,823,190	3,028,542
Interest	118,200	118,200	191,067
Miscellaneous	<u>57,200</u>	<u>57,200</u>	<u>82,957</u>
Total Receipts	<u>22,078,590</u>	<u>22,078,590</u>	<u>21,111,021</u>
Disbursements:			
Current:			
Development:			
Contractual Services	1,436,900	1,474,900	899,007
Tax District Reimbursements and Rebates	7,496,000	7,492,000	7,164,402
Capital Outlay	5,713,500	6,047,500	4,112,340
Debt Service	<u>4,450,000</u>	<u>4,585,000</u>	<u>4,520,310</u>
Total Disbursements	<u>19,096,400</u>	<u>19,599,400</u>	<u>16,696,059</u>
Excess of Receipts Over Disbursements	<u>2,982,190</u>	<u>2,479,190</u>	<u>4,414,962</u>
Other Financing Sources:			
Transfers In	16,000	16,000	-
Transfers Out	<u>(4,442,314)</u>	<u>(4,442,314)</u>	<u>(4,224,312)</u>
Excess (Deficiency) of Receipts and Other Financing Sources Over Disbursements	<u>\$ (1,444,124)</u>	<u>\$ (1,947,124)</u>	190,650
Change for reporting on modified accrual basis:			
Change in intergovernmental revenue on modified accrual basis			307,260
Change in accounts payable on modified accrual basis			<u>(198,014)</u>
As reported on the Statement of Revenues, Expenditures and Changes in Fund Balance			<u>\$ 299,896</u>

CITY OF BELLEVILLE, ILLINOIS

**POLICE PENSION FUND
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
APRIL 30, 2019**

	Fiscal Year			
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:				
Service Cost	\$ 1,041,368	\$ 1,041,368	\$ 1,073,387	\$ 1,066,998
Interest	4,700,755	4,841,241	4,653,937	4,406,637
Difference between expected and actual	6,740,510	(4,870,535)	449,535	1,325,604
Assumption changes	2,192,719	-	-	-
Benefit payments, including refunds	<u>(4,198,489)</u>	<u>(3,620,578)</u>	<u>(3,399,973)</u>	<u>(3,153,346)</u>
Net change in total pension liability	10,476,863	(2,608,504)	2,776,886	3,645,893
Total pension liability - beginning	<u>68,211,517</u>	<u>70,820,021</u>	<u>68,043,135</u>	<u>64,397,242</u>
Total pension liability - ending	<u>\$ 78,688,380</u>	<u>\$ 68,211,517</u>	<u>\$ 70,820,021</u>	<u>\$ 68,043,135</u>
Plan Fiduciary Net Position				
Contributions - employer	3,038,320	3,428,642	3,061,478	2,388,327
Contributions - employee	513,954	542,225	565,398	595,180
Net investment income	2,045,425	2,988,591	3,641,360	(808,519)
Benefit payments, including refunds	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Administrative	<u>(46,960)</u>	<u>(46,567)</u>	<u>(27,817)</u>	<u>(35,261)</u>
Net change in plan fiduciary net position	1,352,250	3,292,313	3,840,446	(1,013,619)
Plan fiduciary net position - beginning	<u>41,674,116</u>	<u>38,381,803</u>	<u>34,541,357</u>	<u>35,554,976</u>
Plan fiduciary net position - ending	<u>\$ 43,026,366</u>	<u>\$ 41,674,116</u>	<u>\$ 38,381,803</u>	<u>\$ 34,541,357</u>
Net Pension Liability	<u>\$ 35,662,014</u>	<u>\$ 26,537,401</u>	<u>\$ 32,438,218</u>	<u>\$ 33,501,778</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>54.68%</u>	<u>61.10%</u>	<u>54.20%</u>	<u>50.76%</u>
Covered-employee Payroll	<u>\$ 5,342,683</u>	<u>\$ 5,422,363</u>	<u>\$ 5,543,274</u>	<u>\$ 5,465,773</u>
Net position liability as a percentage of covered-employee payroll	<u>667.49%</u>	<u>489.41%</u>	<u>585.18%</u>	<u>612.94%</u>

CITY OF BELLEVILLE, ILLINOIS

FIREMEN'S PENSION FUND
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
APRIL 30, 2019

	Fiscal Year			
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:				
Service Cost	\$ 896,169	\$ 896,169	\$ 873,241	\$ 888,935
Interest	4,519,860	4,121,366	4,001,639	3,665,431
Differences between expected and actual Assumption change	(2,732,247)	3,502,596	272,913	3,490,547
Benefit payments, including refunds	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Net change in total pension liability	1,081,196	4,973,707	1,802,653	4,890,279
Total pension liability - beginning	65,475,813	60,502,106	58,699,453	53,809,174
Total pension liability - ending	\$ 66,557,009	\$ 65,475,813	\$ 60,502,106	\$ 58,699,453
Plan Fiduciary Net Position				
Contributions - employer	3,826,558	3,424,044	2,966,715	2,832,970
Contributions - employee	453,260	435,143	432,164	422,345
Net investment income	1,539,129	1,648,262	1,881,873	(372,624)
Benefit payments, including refunds	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Administrative	(25,451)	(31,573)	(32,529)	(41,915)
Net change in plan fiduciary net position	2,188,384	1,929,452	1,903,083	(313,858)
Plan fiduciary net position - beginning	28,856,467	26,927,015	25,023,932	25,337,790
Plan fiduciary net position - ending	\$ 31,044,851	\$ 28,856,467	\$ 26,927,015	\$ 25,023,932
Net Pension Liability	\$ 35,512,158	\$ 36,619,346	\$ 33,575,091	\$ 33,675,521
Plan fiduciary net position as a percentage of the total pension liability	46.64%	44.07%	44.51%	42.63%
Covered-employee Payroll	\$ 4,818,521	\$ 4,531,755	\$ 4,349,765	\$ 4,379,022
Net position liability as a percentage of covered-employee payroll	736.99%	808.06%	771.88%	769.02%

CITY OF BELLEVILLE, ILLINOIS

**POLICE PENSION FUND
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2019**

	Fiscal Year		
	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 2,948,748	\$ 3,397,194	\$ 3,303,241
Contributions in relation to actuarial determined contribution	<u>3,038,320</u>	<u>3,428,642</u>	<u>3,061,477</u>
Contribution deficiency (excess)	<u>\$ (89,572)</u>	<u>\$ (31,448)</u>	<u>\$ 241,764</u>
Covered-employee Payroll	<u>\$ 5,422,363</u>	<u>\$ 5,543,274</u>	<u>\$ 5,465,773</u>
Contributions as a percentage of covered-employee payroll	<u>56.03%</u>	<u>61.85%</u>	<u>56.01%</u>

Actuarial valuations are performed as of April 30 of each year with the related contributions to be made in the following year. Actuarial valuation date for above is April 30, 2018.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Remaining Amortization Period:	21 years
Asset Valuation Method:	Gains and losses recognized over a five year period
Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Payroll Growth	4.00%
Inflation	2.00%

CITY OF BELLEVILLE, ILLINOIS

**FIREMEN'S PENSION FUND
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2019**

	Fiscal Year		
	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 3,760,662	\$ 3,412,016	\$ 3,350,301
Contributions in relation to actuarial determined contribution	<u>3,826,558</u>	<u>3,424,044</u>	<u>2,966,715</u>
Contribution deficiency (excess)	<u>\$ (65,896)</u>	<u>\$ (12,028)</u>	<u>\$ 383,586</u>
Covered-employee Payroll	<u>\$ 4,531,755</u>	<u>\$ 4,349,765</u>	<u>\$ 4,379,022</u>
Contributions as a percentage of covered-employee payroll	<u>84.44%</u>	<u>78.72%</u>	<u>67.75%</u>

Actuarial valuations are performed as of April 30 of each year with the related contributions to be made in the following year. Actuarial valuation date for above is April 30, 2018.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Remaining Amortization Period:	21 years
Asset Valuation Method:	Gains and losses recognized over a five year period
Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Payroll Growth	3.50%
Inflation	0.00%

CITY OF BELLEVILLE, ILLINOIS

**POLICE PENSION FUND
SCHEDULE OF INVESTMENT RETURNS
APRIL 30, 2019**

Annual money-weighted rate of return,
net of investment expense

2019	4.91%
2018	7.79%
2017	10.52%
2016	-2.38%
2015	6.45%
2014	8.29%
2013	6.24%
2012	0.14%
2011	7.34%
2010	10.14%

CITY OF BELLEVILLE, ILLINOIS

**FIREMEN'S PENSION FUND
SCHEDULE OF INVESTMENT RETURNS
APRIL 30, 2019**

Annual money-weighted rate of return,
net of investment expense

2019	5.33%
2018	6.12%
2017	7.52%
2016	-1.63%
2015	5.41%
2014	9.67%
2013	8.65%
2012	3.19%
2011	8.91%
2010	12.74%

CITY OF BELLEVILLE, ILLINOIS

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
APRIL 30, 2019**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability:				
Service Cost	\$ 919,596	\$ 1,012,756	\$ 966,744	\$ 977,248
Interest	4,183,974	4,077,653	3,911,304	3,810,790
Difference between expected and actual experience	150,423	1,004,964	(190,574)	(1,116,165)
Assumption changes	1,632,373	(1,825,644)	(131,532)	63,016
Benefit payments, including refunds	<u>(2,928,037)</u>	<u>(2,683,027)</u>	<u>(2,317,764)</u>	<u>(2,317,937)</u>
Net change in total pension liability	3,958,329	1,586,702	2,238,178	1,416,952
 Total pension liability - beginning	<u>56,790,545</u>	<u>55,203,843</u>	<u>52,965,665</u>	<u>51,548,713</u>
Total pension liability - ending	<u>\$ 60,748,874</u>	<u>\$ 56,790,545</u>	<u>\$ 55,203,843</u>	<u>\$ 52,965,665</u>
 Plan Fiduciary Net Position				
Contributions - employer	1,056,702	1,042,246	1,124,495	1,076,108
Contributions - employee	439,837	457,474	436,840	402,058
Net investment income	(2,973,928)	8,464,667	3,245,792	235,252
Benefit payments, including refunds	(2,928,037)	(2,683,027)	(2,317,764)	(2,317,937)
Other	<u>550,510</u>	<u>(417,289)</u>	<u>(280,407)</u>	<u>(185,553)</u>
Net change in plan fiduciary net position	(3,854,916)	6,864,071	2,208,956	(790,072)
 Plan fiduciary net position - beginning	<u>55,753,207</u>	<u>48,889,136</u>	<u>46,680,180</u>	<u>47,470,252</u>
Plan fiduciary net position - ending	<u>\$ 51,898,291</u>	<u>\$ 55,753,207</u>	<u>\$ 48,889,136</u>	<u>\$ 46,680,180</u>
 Net Pension Liability	<u>\$ 8,850,583</u>	<u>\$ 1,037,338</u>	<u>\$ 6,314,707</u>	<u>\$ 6,285,485</u>
 Plan fiduciary net position as a percentage of the total pension liability	<u>85.43%</u>	<u>98.17%</u>	<u>88.56%</u>	<u>88.13%</u>
 Covered-employee Payroll	<u>\$ 9,667,907</u>	<u>\$ 9,464,724</u>	<u>\$ 9,457,035</u>	<u>\$ 8,923,922</u>
 Net position liability as a percentage of covered-employee payroll	<u>91.55%</u>	<u>10.96%</u>	<u>66.77%</u>	<u>70.43%</u>

CITY OF BELLEVILLE, ILLINOIS

**SCHEDULE OF CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND
APRIL 30, 2019**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarial Determined Contribution	\$ 1,056,702	\$ 1,037,334	\$ 1,120,659	\$ 1,076,225
Contributions in relation to actuarial determined contribution	<u>1,056,702</u>	<u>1,042,246</u>	<u>1,124,495</u>	<u>1,076,108</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (4,912)</u>	<u>\$ (3,836)</u>	<u>\$ 117</u>
Covered-employee Payroll	<u>9,667,907</u>	<u>9,464,724</u>	<u>9,457,035</u>	<u>8,923,922</u>
Contributions as a percentage of covered-employee payroll	<u>10.93%</u>	<u>11.01%</u>	<u>11.89%</u>	<u>12.06%</u>

Actuarial valuation date for above is December 31, 2018.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level Percentage of Payroll, Closed
Remaining Amortization Period:	25 years
Asset Valuation Method:	Gains and losses recognized over a five year period
Actuarial Assumptions:	
Interest Rate (current and prior)	7.50%
Wage Growth	3.50%
Price Inflation	2.75%

CITY OF BELLEVILLE, ILLINOIS

OPEB PLAN
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
APRIL 30, 2019

	<u>2019</u>
Total OPEB Liability:	
Service Cost	\$ 549,981
Interest	359,807
Difference between expected and actual experience	(128,383)
Assumption changes	(559,129)
Benefit payments, including refunds	<u>(564,783)</u>
Net change in total OPEB liability	(342,507)
Total OPEB liability - beginning	<u>9,345,541</u>
Total OPEB liability - ending	<u>\$ 9,003,034</u>
Plan Fiduciary Net Position	
Contributions - employer	564,783
Contributions - employee	-
Net investment income	-
Benefit payments, including refunds	(564,783)
Other	<u>-</u>
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	<u>-</u>
Plan fiduciary net position - ending	<u>\$ -</u>
Net OPEB Liability	<u>\$ 9,003,034</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.00%</u>
Covered-employee Payroll	<u>\$ 19,051,566</u>
Net position liability as a percentage of covered-employee payroll	<u>47.26%</u>

CITY OF BELLEVILLE, ILLINOIS

**OPEB PLAN
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2019**

	<u>2019</u>
Actuarial Determined Contribution	\$ 564,783
Contributions in relation to actuarial determined contribution	<u>564,783</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee Payroll	<u>\$ 19,501,566</u>
Contributions as a percentage of covered-employee payroll	<u>2.90%</u>

Actuarial valuation date for above is April 30, 2019.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Mortality Rates:	RP2014 rates projected to 2018 using scale MP2018 RP2014 Blue Collar for Police and Fire
Healthcare Cost Inflation Rates:	8.5% in 2019 reduced annually by .5% to 2026. 4.50% in 2026 and after.
Actuarial Assumptions:	
Discount Rate	3.79%
Payroll Growth	3.50%
Inflation	0.00%

CITY OF BELLEVILLE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
APRIL 30, 2019

	Debt Service					Capital Projects Fund	Permanent Fund Cemetery Care	Total Nonmajor Government Funds
	Total Special Revenue	Special Service Area	2011 Bond Fund	TIF	PD Project			
Assets								
Cash and Investments	\$ 5,255,940	\$ 254,775	\$ 1,752,933	\$ 263,687	\$ 1,296,418	\$ 10,317	\$ 219,993	\$ 9,054,063
Receivables (Net of allowance for uncollectible):								
Property Tax	4,055,200	99,200	-	-	-	-	-	4,154,400
Intergovernmental	98,450	-	278,453	-	-	-	-	376,903
Other	53,717	-	-	-	-	-	-	53,717
Prepaid Expenses	27,095	-	-	-	-	-	-	27,095
Total Assets	\$ 9,490,402	\$ 353,975	\$ 2,031,386	\$ 263,687	\$ 1,296,418	\$ 10,317	\$ 219,993	\$ 13,666,178
Liabilities, Deferred Inflows of Resources, and Fund Balance								
Liabilities:								
Accounts Payable	\$ 172,857	-	-	-	-	-	-	\$ 172,857
Accrued Salaries	64,440	-	-	-	-	-	-	64,440
Total Liabilities	237,297	-	-	-	-	-	-	237,297
Deferred Inflows of Resources:								
Deferred Property Tax	4,055,200	99,200	-	-	-	-	-	4,154,400
Deferred Intergovernmental Tax	-	-	99,845	-	-	-	-	99,845
Total Fund Balances	4,055,200	99,200	99,845	-	-	-	-	4,254,245
Fund Balances:								
Nonspendable	27,095	-	-	-	-	-	-	27,095
Restricted	5,078,623	254,775	1,931,541	263,687	1,296,418	-	219,993	9,045,037
Committed	92,187	-	-	-	-	10,317	-	102,504
Total Fund Balances	5,197,905	254,775	1,931,541	263,687	1,296,418	10,317	219,993	9,174,636
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,490,402	\$ 353,975	\$ 2,031,386	\$ 263,687	\$ 1,296,418	\$ 10,317	\$ 219,993	\$ 13,666,178

CITY OF BELLEVILLE, ILLINOIS

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019**

	Total Special Revenue	Debt Service					Capital Projects Fund	Permanent Fund Cemetery Care	Total Nonmajor Government Funds
		Special Service Area	2011 Bond Fund	TIF Debt	PD Project	Total			
Revenues:									
Property Tax	\$ 4,014,727	\$ 102,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,117,077	
Intergovernmental	1,483,640	-	1,148,315	-	-	-	-	2,631,955	
Local Tax	55,853	-	-	-	-	-	-	55,853	
Charges for Services	409,099	-	-	-	-	-	1,950	411,049	
Fines and Forfeitures	112,350	-	-	-	-	-	-	112,350	
Investment Income	55,592	4,647	19,025	3,172	10,657	57	7,748	100,898	
Contributions	18,925	-	-	-	-	-	-	18,925	
Miscellaneous	75,541	-	-	-	-	-	-	75,541	
Total Revenues	6,225,727	106,997	1,167,340	3,172	10,657	57	9,698	7,523,648	
Expenditures:									
Current:									
General Government	2,116,052	-	-	-	-	-	-	2,116,052	
Public Safety	109,620	-	-	-	-	-	-	109,620	
Public Works	770,392	-	-	-	-	-	-	770,392	
Health and Welfare	190,819	-	-	-	-	-	-	190,819	
Cultural and Recreational	2,221,337	-	-	-	-	-	-	2,221,337	
Capital Outlay	392,797	-	-	-	-	-	-	392,797	
Debt Service:									
Principal	-	70,000	-	-	680,000	-	-	1,585,000	
Interest and Fiscal Charges	-	33,379	175,378	254,012	596,549	-	-	1,059,318	
Total Expenditures	5,801,017	103,379	1,010,378	254,012	1,276,549	-	-	8,445,335	
Excess (Deficiency) of Revenues Over Expenditures	424,710	3,618	156,962	(250,840)	(1,265,892)	57	9,698	(921,687)	
Other Financing Sources (Uses):									
Transfers In	-	-	-	254,300	1,270,013	-	-	1,524,313	
Transfers Out	(300,000)	-	-	-	-	-	-	(300,000)	
Total Other Financing Sources (Uses)	(300,000)	-	-	254,300	1,270,013	-	-	1,224,313	
Net Change in Fund Balances	124,710	3,618	156,962	3,460	4,121	57	9,698	302,626	
Fund Balances, Beginning of Year, As Restated	5,073,195	251,157	1,774,579	260,227	1,292,297	10,260	210,295	8,872,010	
Fund Balances, End of Year	\$ 5,197,905	\$ 254,775	\$ 1,931,541	\$ 263,687	\$ 1,296,418	\$ 10,317	\$ 219,993	\$ 9,174,636	

CITY OF BELLEVILLE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
APRIL 30, 2019

Assets													
	Parks Project	Playground and Recreation	Motor Fuel Tax	Illinois Municipal Retirement	Public Library	Tort Liability	Belleville Illinois Tourism	Veteran's Memorial Fountain	Police Trust/ Narcotics/ ILE Block	General and Community Assistance	Route 15 North Business District	Special Service Area	Total
Cash and Investments	\$ 65,817	\$ 1,501,925	\$ 876,520	\$ 461,730	\$ 581,163	\$ 642,822	\$ 27,901	\$ 3,784	\$ 160,742	\$ 773,387	\$ 47,242	\$ 113,807	\$ 5,255,940
Receivables (Net of allowance for uncollectible):	-	376,500	-	1,371,600	1,277,400	703,000	-	-	-	288,200	-	58,500	4,055,200
Property Tax	-	-	98,450	-	-	-	-	-	-	-	-	-	98,450
Intra-governmental	-	-	-	-	-	49,317	4,400	-	-	-	-	-	53,717
Other	-	5,203	-	-	7,803	-	-	-	-	12,790	-	1,299	27,095
Prepaid Expenses	-	1,883,628	-	1,833,330	1,866,366	1,395,139	31,401	3,784	160,742	1,074,377	47,242	153,606	9,490,402
Total Assets	\$ 65,817	\$ 1,883,628	\$ 974,970	\$ 1,833,330	\$ 1,866,366	\$ 1,395,139	\$ 31,401	\$ 3,784	\$ 160,742	\$ 1,074,377	\$ 47,242	\$ 153,606	\$ 9,490,402
Liabilities, Deferred Inflows of Resources, and Fund Balance													
Liabilities:													
Accounts Payable	\$ -	\$ 31,119	\$ 37,242	\$ 72,097	\$ 15,421	\$ 7,577	\$ 5,031	\$ -	\$ 747	\$ 2,762	\$ -	\$ 861	\$ 172,837
Accrued Salaries	-	21,236	-	-	40,765	-	-	-	-	2,439	-	-	64,440
Total Liabilities	-	\$ 52,355	\$ 37,242	\$ 72,097	\$ 56,186	\$ 7,577	\$ 5,031	\$ -	\$ 747	\$ 5,201	\$ -	\$ 861	\$ 237,297
Deferred Inflows of Resources:													
Deferred Property Tax	-	376,500	-	1,371,600	1,277,400	703,000	-	-	-	288,200	-	38,500	4,055,200
Deferred Intra-governmental Tax	-	376,500	-	1,371,600	1,277,400	703,000	-	-	-	288,200	-	38,500	4,055,200
Fund Balance:	-	5,203	-	-	7,803	-	-	-	-	12,790	-	1,299	27,095
Nonspendable	-	1,449,370	937,728	389,633	524,977	684,562	-	5,784	159,995	768,186	47,242	112,946	5,078,623
Restricted	65,817	-	-	-	-	-	26,370	-	-	-	-	-	92,187
Committed	-	-	-	-	-	-	26,370	-	-	-	-	-	5,197,905
Total Fund Balance	65,817	1,454,773	937,728	389,633	532,780	684,562	26,370	3,784	159,995	780,976	47,242	114,245	5,197,905
Total Liabilities, Deferred Inflows, of Resources, and Fund Balance	\$ 65,817	\$ 1,883,628	\$ 974,970	\$ 1,833,330	\$ 1,866,366	\$ 1,395,139	\$ 31,401	\$ 3,784	\$ 160,742	\$ 1,074,377	\$ 47,242	\$ 153,606	\$ 9,490,402

CITY OF BELLEVILLE, ILLINOIS

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019**

	Parts Project	Playground and Recreation	Motor Fuel Tax	Illinois Municipal Retirement	Public Library	Fort Liability	Belleville Illinois Tourism	Veteran's Memorial Fountain	Police Trans/ Narcotics/ LLE Block	General and Community Assistance	Route 15 North Business District	Special Service Area	Total
Revenues:													
Property Tax	\$ -	\$ 376,576	\$ -	\$ 1,373,005	\$ 1,273,016	\$ 693,948	\$ -	\$ -	\$ -	\$ 262,437	\$ -	\$ 35,745	\$ 4,014,727
Intergovernmental	-	15,378	-	65,164	110,969	-	-	-	-	81,176	47,144	-	1,483,640
Local Tax	-	-	1,163,809	-	-	-	55,853	-	-	-	-	-	55,853
Charges for Services	-	365,199	2,903	-	41,397	-	-	-	-	-	-	-	409,099
Fines and Forfeitures	-	-	-	-	17,532	-	-	-	94,818	-	-	-	112,350
Investment Income	1,197	23,213	4,728	3,552	6,318	6,373	131	26	1,336	6,505	98	2,115	55,592
Contributions	-	7,840	-	-	6,235	-	-	4,500	350	-	-	-	18,925
Miscellaneous	-	360	-	-	51,982	-	-	-	-	22,999	-	-	75,541
Total Revenues	1,197	788,766	1,171,040	1,441,721	1,507,449	700,321	55,984	4,526	96,504	373,117	47,242	37,860	6,225,727
Expenditures:													
Current:													
General Government	-	-	-	1,367,826	-	562,399	73,260	-	-	112,567	-	-	2,116,052
Public Safety	-	-	-	-	-	-	-	-	109,620	-	-	-	109,620
Public Works	-	-	721,663	-	-	-	-	-	-	-	-	48,729	770,392
Health and Welfare	-	-	-	-	-	-	-	-	-	190,819	-	-	190,819
Cultural and Recreational	-	723,737	-	-	1,493,467	-	-	4,133	-	-	-	-	2,221,337
Capital Outlay	-	-	55,728	-	-	-	-	-	251,428	57,633	-	28,008	392,797
Total Expenditures	-	723,737	777,391	1,367,826	1,493,467	562,399	73,260	4,133	361,048	361,019	-	76,737	5,801,017
Excess (Deficiency) of Revenues Over Expenditures	1,197	65,029	393,649	73,895	13,982	137,922	(17,276)	393	(264,544)	12,098	47,242	(38,877)	624,710
Other Financing Sources (Uses):													
Transfers Out	-	-	(300,000)	-	-	-	-	-	-	-	-	-	(300,000)
Total Other Financing Sources (Uses)	-	-	(300,000)	-	-	-	-	-	-	-	-	-	(300,000)
Net Change in Fund Balances	1,197	65,029	93,649	73,895	13,982	137,922	(17,276)	393	(264,544)	12,098	47,242	(38,877)	124,710
Fund Balance, Beginning of Year	64,620	1,389,744	844,079	315,738	518,798	546,640	43,646	3,391	424,539	768,878	-	153,122	5,073,195
Fund Balance, End of Year	\$ 65,817	\$ 1,454,773	\$ 937,728	\$ 389,633	\$ 532,780	\$ 684,562	\$ 26,370	\$ 3,784	\$ 159,995	\$ 780,976	\$ 47,242	\$ 114,245	\$ 5,197,905

CITY OF BELLEVILLE, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
APRIL 30, 2019**

	<u>Working Cash</u>	<u>Insurance</u>	<u>Total</u>
<u>Assets</u>			
Current Assets:			
Cash and Investments	\$ 385,384	\$ 1,444	\$ 386,828
Receivables (Net of allowance for uncollectible):			
Property Tax	-	470,300	470,300
Total Assets	<u>\$ 385,384</u>	<u>\$ 471,744</u>	<u>\$ 857,128</u>
<u>Liabilities</u>			
Current Liabilities:			
Accounts Payable	\$ -	\$ 804,321	\$ 804,321
Due to Other Funds	-	807,958	807,958
Total Current Liabilities	<u>-</u>	<u>1,612,279</u>	<u>1,612,279</u>
<u>Deferred Inflows of Resources</u>			
Deferred Property Tax	<u>-</u>	<u>470,300</u>	<u>470,300</u>
<u>Net Position</u>			
Unassigned	<u>385,384</u>	<u>(1,610,835)</u>	<u>(1,225,451)</u>
Total Net Position	<u>\$ 385,384</u>	<u>\$ (1,610,835)</u>	<u>\$ (1,225,451)</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	<u>Working Cash</u>	<u>Insurance</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	<u>\$ -</u>	<u>\$ 4,080,689</u>	<u>\$ 4,080,689</u>
Operating Expenses:			
Personal Services	<u>-</u>	<u>4,899,931</u>	<u>4,899,931</u>
Total Operating Expenses	<u>-</u>	<u>4,899,931</u>	<u>4,899,931</u>
Operating Income (Loss)	<u>-</u>	<u>(819,242)</u>	<u>(819,242)</u>
Nonoperating Revenues:			
Property Tax	-	475,670	475,670
Investment Earnings	<u>5,554</u>	<u>182</u>	<u>5,736</u>
Total Nonoperating Revenues	<u>5,554</u>	<u>475,852</u>	<u>481,406</u>
Income (Loss) Before Transfers	5,554	(343,390)	(337,836)
Transfers In	<u>-</u>	<u>658,042</u>	<u>658,042</u>
Change in Net Position	5,554	314,652	320,206
Net Position, Beginning of Year	<u>379,830</u>	<u>(1,925,487)</u>	<u>(1,545,657)</u>
Net Position, End of Year	<u>\$ 385,384</u>	<u>\$ (1,610,835)</u>	<u>\$ (1,225,451)</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS - PENSION TRUST FUNDS
APRIL 30, 2019

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Assets:			
Cash and Cash Equivalents	\$ 650,253	\$ 1,465,793	\$ 2,116,046
Investments, at Market	39,308,398	25,759,769	65,068,167
Receivables:			
Taxes Receivable	2,970,059	3,762,154	6,732,213
Other	831	-	831
Interest Receivable	<u>96,825</u>	<u>57,135</u>	<u>153,960</u>
Total Assets	<u>43,026,366</u>	<u>31,044,851</u>	<u>74,071,217</u>
Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position - Restricted for Pensions	<u>\$ 43,026,366</u>	<u>\$ 31,044,851</u>	<u>\$ 74,071,217</u>

CITY OF BELLEVILLE, ILLINOIS

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS - PENSION TRUST FUNDS
FOR THE YEAR ENDED APRIL 30, 2019**

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Additions:			
Contributions:			
Employee Contributions	\$ 513,954	\$ 453,260	\$ 967,214
Employer Contributions:			
Property Taxes	2,973,247	3,765,342	6,738,589
Personal Property Replacement Taxes	<u>65,073</u>	<u>61,216</u>	<u>126,289</u>
Total Contributions	<u>3,552,274</u>	<u>4,279,818</u>	<u>7,832,092</u>
Investment Income:			
Interest and Dividend Income	1,670,527	796,452	2,466,979
Gain (Loss) on Sales of Securities	3,423	(64,414)	(60,991)
Net Appreciation in Fair Market Value of Investments	<u>412,954</u>	<u>858,591</u>	<u>1,271,545</u>
	2,086,904	1,590,629	3,677,533
Less Investment Expense	<u>(41,479)</u>	<u>(51,500)</u>	<u>(92,979)</u>
Total Investment Income	<u>2,045,425</u>	<u>1,539,129</u>	<u>3,584,554</u>
Total Additions	<u>5,597,699</u>	<u>5,818,947</u>	<u>11,416,646</u>
Deductions:			
Benefits Paid to Participants:			
Service and Disability	3,749,492	3,091,165	6,840,657
Dependents	404,129	513,947	918,076
Refund of Contributions	44,868	-	44,868
Professional Fees	39,983	18,565	58,548
Other	<u>6,977</u>	<u>6,886</u>	<u>13,863</u>
Total Deductions	<u>4,245,449</u>	<u>3,630,563</u>	<u>7,876,012</u>
 Change in Net Position	 1,352,250	 2,188,384	 3,540,634
Net Position, Beginning of Year	<u>41,674,116</u>	<u>28,856,467</u>	<u>70,530,583</u>
Net Position, End of Year	<u>\$ 43,026,366</u>	<u>\$ 31,044,851</u>	<u>\$ 74,071,217</u>

CITY OF BELLEVILLE, ILLINOIS

**SCHEDULE OF ASSESSED VALUATION, TAX RATES,
EXTENSIONS AND COLLECTIONS
(UNAUDITED)
APRIL 30, 2019**

Tax Rates

Levy Year	Total Assessed Valuation	Corporate Fund	Retirement Fund	Police Pension Fund	Firemen's Pension Fund	Library Fund	Liability Insurance Fund	Social Security Fund	Playground and Recreation Fund	General Assistance Fund	Total
2008	\$ 440,816,585	\$ -	\$ 0.2031	\$ 0.4134	\$ 0.4244	\$ 0.2496	\$ 0.0945	\$ -	\$ 0.0794	\$ -	\$ 1,4644
2009	443,787,198	0.0676	0.2110	0.4627	0.5077	0.2479	0.0704	-	0.0789	-	1,6462
2010	437,646,688	0.0872	0.2342	0.4658	0.5003	0.2628	0.0869	-	0.0823	-	1,7195
2011	434,537,205	0.0975	0.2532	0.4622	0.4417	0.2728	0.1197	-	0.0852	-	1,7323
2012	421,651,482	0.0949	0.2838	0.4940	0.5233	0.2811	0.1296	-	0.0891	-	1,8958
2013	405,836,417	0.0777	0.3205	0.5670	0.5421	0.2982	0.1603	-	0.0912	-	2,0570
2014	401,054,614	0.0773	0.3437	0.5261	0.6317	0.3018	0.1816	-	0.0923	-	2,1545
2015	394,711,073	0.0887	0.2083	0.5864	0.7010	0.3167	0.2043	0.1634	0.0963	-	2,3651
2016	403,383,189	0.0819	0.1986	0.7220	0.7220	0.3187	0.1999	0.1630	0.0943	-	2,5004
2017	406,441,420	0.1461	0.1797	0.8366	0.8366	0.3162	0.1723	0.1612	0.0935	0.0371	2,7793

Taxes Extended

Levy Year	Corporate Fund	Retirement Fund	Police Pension Fund	Firemen's Pension Fund	Library Fund	Liability Insurance Fund	Social Security Fund	Playground and Recreation Fund	General Assistance Fund	Total
2008	\$ -	\$ 895,298	\$ 1,822,336	\$ 1,870,826	\$ 1,100,278	\$ 416,572	\$ -	\$ 350,008	\$ -	\$ 6,455,318
2009	300,000	936,391	2,053,403	2,253,108	1,100,148	312,426	-	350,148	-	7,305,624
2010	381,628	1,024,969	2,038,558	2,189,546	1,150,136	380,315	-	360,183	-	7,525,335
2011	423,674	1,144,571	2,088,820	1,996,264	1,185,418	540,999	-	370,226	-	7,749,972
2012	400,147	1,196,647	2,082,958	2,206,502	1,185,262	546,460	-	375,691	-	7,993,667
2013	315,335	1,300,706	2,301,092	2,200,039	1,210,204	650,556	-	370,123	-	8,348,055
2014	310,015	1,378,425	2,109,948	2,533,462	1,210,383	728,315	-	370,173	-	8,640,721
2015	350,109	822,183	2,314,586	2,766,924	1,250,050	806,395	644,958	380,107	-	9,335,312
2016	330,371	801,119	2,912,427	2,912,427	1,285,400	806,363	657,515	380,390	-	10,086,012
2017	593,811	730,375	3,400,289	3,400,289	1,285,009	700,298	655,184	380,023	150,790	11,296,068

Taxes Collected

Levy Year	Total Taxes Extended	Total Taxes Collected	Percent of Current Year Taxes Collected	Current Year Uncollected Balance
2008	\$ 6,455,318	\$ 6,414,605	99.37%	\$ 40,713
2009	7,305,624	7,248,774	99.22%	56,850
2010	7,525,335	7,661,890	101.81%	(136,555)
2011	7,749,972	7,762,405	99.39%	47,567
2012	7,993,667	7,946,502	99.41%	47,165
2013	8,348,055	8,304,947	99.48%	43,108
2014	8,640,721	8,588,031	99.39%	52,690
2015	9,335,312	9,228,726	98.86%	106,586
2016	10,086,012	10,029,160	99.44%	56,852
2017	11,296,068	11,182,097	98.99%	113,971



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor
and Members of the City Council
Belleville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Belleville, Illinois as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the City Belleville, Illinois' basic financial statements, and have issued our report thereon dated October 8, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Belleville, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Belleville, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Belleville, Illinois' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Belleville, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C. J. Schwan & Co. LLC

Certified Public Accountants
Alton, Illinois
October 8, 2019

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor
and Members of the City Council
City of Belleville, Illinois

Report on Compliance for Each Major Federal Program

We have audited the City of Belleville, Illinois' ("City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Belleville, Illinois' major federal programs for the year ended April 30, 2019. The City of Belleville, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Belleville, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Belleville, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Belleville, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2019.

Report on Internal Control Over Compliance

Management of the City of Belleville, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

C. J. Schuman & Company LLC

Certified Public Accountants
Alton, Illinois
October 8, 2019

CITY OF BELLEVILLE, ILLINOIS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2019**

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Program or Award Amount</u>	<u>Federal Disbursements/ Expenditures</u>
<u>Environmental Protection Agency</u>				
Passed Through Illinois Environmental Protection Agency:				
Capitalization Grants for Clean Water	66.458	L175409	\$ 436,576	\$ 436,576
				<u>436,576</u>
<u>Department of Justice</u>				
Direct Award:				
Equitable Sharing Program	16.922	N/A	358,788	<u>358,788</u>
				<u>358,788</u>
<u>Department of Transportation</u>				
Passed Through Illinois Department of Transportation:				
State and Community Highway Safety	20.600	494100343	\$ 3,862	\$ <u>2,274</u>
				<u>2,274</u>
Total Federal Awards				<u>\$ 797,638</u>

No amounts were passed through to Sub-recipients

See notes to schedule of expenditures of federal awards

CITY OF BELLEVILLE, ILLINOIS

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
APRIL 30, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Federal Awards presents the activity of all federal award programs of City of Belleville, Illinois. The City's reporting entity is defined in Note 1 to the City's financial statements. Federal awards passed through other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's financial statements.

Noncash Assistance, Federal Insurance and Loans/Loan Guarantees

The City did not receive any noncash assistance, federal guaranteed loans or federal insurance for any of its programs for the year ended April 30, 2019.

Subrecipient Monitoring

The City did not provide any funds to subrecipients for federal funds.

Indirect Cost Rate

The City elected to use the de minimis indirect cost rate of 10%.

CITY OF BELLEVILLE, ILLINOIS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
APRIL 30, 2019**

Part 1 -- Summary of Auditor's Results

- (a) The independent accountants' report expresses an unmodified opinion on the governmental activities and the business-type activities and fund financial statements.
- (b) No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements which would be required to be reported in accordance with Government Auditing Standards.
- (c) No instances of noncompliance material to the financial statements were disclosed during the audit which would be required to be reported in accordance with Governmental Auditing Standards.
- (d) No significant deficiencies or material weaknesses in internal control over major federal programs were disclosed by the audit of the financial statements of the City.
- (e) An unmodified opinion was issued in the report on compliance for major programs.
- (f) The audit did not disclose any findings required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
- (g) The City's major program is Capitalization Grants for Clean Water State Revolving Funds - CFDA #66.458.
- (h) The dollar threshold to distinguish between Type A and Type B programs is \$750,000.
- (i) The City did not qualify as a low-risk auditee under Section .530.

Part 2 -- The City has no findings to the financial statements that are required to be reported in accordance with GAGAS.

Part 3 -- The City has no findings or questioned costs for federal awards

CITY OF BELLEVILLE, ILLINOIS

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
APRIL 30, 2019**

None



CITY OF BELLEVILLE, ILLINOIS

TAX INCREMENT FINANCING DISTRICTS
ANNUAL REPORT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
APRIL 30, 2019

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CITY OF BELLEVILLE, ILLINOIS

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PART I -- FINANCIAL INFORMATION



INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH TAX INCREMENT FINANCING ACT

To the Honorable Mayor and
City Council of
City of Belleville, Illinois

We have audited the financial statements of the City of Belleville, Illinois' Tax Increment Financing District #3, Tax Increment Financing District #8 Downtown South, Tax Increment Financing District #9 Southwinds Estate, Tax Increment Financing District #10 Lower Richland Creek, Tax Increment Financing District #11 Industrial Jobs Recovery, Tax Increment Financing District #12 Sherman Street, Tax Increment Financing District #13 Drake Road, Tax Increment Financing District #14 Route 15 East, Tax Increment Financing District #15 Carlyle/Greenmount, Tax Increment Financing District #16 Route 15 Corridor, Tax Increment Financing District #17 East Main Street, Tax Increment Financing District #18 Scheel Street, Tax Increment Financing District #19 Frank Scott Parkway, Tax Increment Financing District #20 Route 15/South Green Mount Road, Tax Increment Financing District #21 Belle Valley III, and Tax Increment Financing District #22 Route 15 North as of and for the year ended April 30, 2019, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the City of Belleville, Illinois' Tax Increment Financing Districts, as referred to in the first paragraph, as of April 30, 2019 and the respective changes in financial position, and where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of the City of Belleville, Illinois' Tax Increment Financing Districts taken as a whole. The other supplementary data on pages 14 and 15 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. This other supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

The supplementary information on Pages 16 through 25 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Compliance with Laws and Regulations

The management of the City of Belleville, Illinois is responsible for the government's compliance with laws and regulations. In connection with our audit, referred to above, we selected and tested transactions and records to determine the government's compliance with 65 ILCS 5/11-74.1-3, "Tax Increment Allocation Redevelopment Act".

The results of our tests indicate that for the items tested, the City of Belleville, Illinois, complied with Subsection (q) of 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act". Nothing came to our attention that caused us to believe that, for the items not tested, the City of Belleville, Illinois was not in compliance with Subsection (q) of 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act".

C. J. Schlosser & Company LLC

Certified Public Accountants
Alton, Illinois

October 8, 2019

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

COMBINING BALANCE SHEET
 ALL TAX INCREMENT FINANCING DISTRICTS
 APRIL 30, 2019

	Tax Increment Financing								
	District #3	District #8	District #9	District #10	District #11	District #12	District #13	District #14	Carlyle/ Greenmount
<u>Assets</u>									
Cash and Investments	\$ 1,661,935	\$ 179,826	\$ 129,619	\$ 911,889	\$ 93,575	\$ 210,931	\$ 197,991	\$ 192,758	\$ 3,452,302
Receivables (Net of allowance for uncollectible):									
Property Tax	12,392,400	196,100	90,700	1,235,900	38,600	176,100	29,900	154,200	1,794,300
Intergovernmental	-	-	-	-	-	-	-	-	405,955
Other	33,081	-	-	-	-	-	-	-	-
Due Between TIF Funds	721,000	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 14,808,416</u>	<u>\$ 375,926</u>	<u>\$ 220,319</u>	<u>\$ 2,147,789</u>	<u>\$ 132,175</u>	<u>\$ 387,031</u>	<u>\$ 227,891</u>	<u>\$ 346,958</u>	<u>\$ 5,652,557</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>									
Liabilities:									
Accounts Payable	\$ 1,200,022	\$ 303	\$ 2,000	\$ -	\$ -	\$ -	\$ 92,393	\$ -	\$ -
Deferred Inflows of Resources:									
Unearned Revenue	12,392,400	196,100	90,700	1,235,900	38,600	176,100	29,900	154,200	1,946,516
Fund Balance:									
Nonspendable	33,081	-	-	-	-	-	-	-	-
Restricted for Debt Service	-	-	-	-	-	-	-	-	3,706,041
Restricted	1,182,913	179,523	127,619	911,889	93,575	210,931	105,598	192,758	-
Total Fund Balance	<u>1,215,994</u>	<u>179,523</u>	<u>127,619</u>	<u>911,889</u>	<u>93,575</u>	<u>210,931</u>	<u>105,598</u>	<u>192,758</u>	<u>3,706,041</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 14,808,416</u>	<u>\$ 375,926</u>	<u>\$ 220,319</u>	<u>\$ 2,147,789</u>	<u>\$ 132,175</u>	<u>\$ 387,031</u>	<u>\$ 227,891</u>	<u>\$ 346,958</u>	<u>\$ 5,652,557</u>

See the accompanying independent auditor's report and notes to combining financial statements

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

COMBINING BALANCE SHEET
ALL TAX INCREMENT FINANCING DISTRICTS
APRIL 30, 2019

	Tax Increment Financing						Debt Service Fund	Total	
	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21			District #22
<u>Assets</u>									
Cash and Investments	\$ 70,097	\$ 35,678	\$ 232,202	\$ 2,379,262	\$ 139,365	\$ 48,849	\$ 34,759	\$ 263,687	\$ 10,234,725
Receivables (Net of allowance for uncollectible):									
Property Tax	284,200	61,800	60,000	1,024,500	67,500	7,300	97,900	-	17,711,400
Intergovernmental	298,600	-	-	351,428	6,082	-	-	-	1,062,065
Other	-	-	-	-	-	-	-	-	33,081
Due Between TIF Funds	(400,000)	(256,000)	-	-	-	(65,000)	-	-	-
Total Assets	\$ 252,897	\$ (158,522)	\$ 292,202	\$ 3,755,190	\$ 212,947	\$ (8,851)	\$ 132,659	\$ 263,687	\$ 29,041,271
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>									
Liabilities:									
Accounts Payable	\$ -	\$ 1,184	\$ -	\$ -	\$ 3,411	\$ 4,314	\$ -	\$ -	\$ 1,303,627
Deferred Inflows of Resources:									
Unearned Revenue	284,200	61,800	60,000	1,156,291	70,170	7,300	97,900	-	17,998,077
Fund Balance:									
Nonspendable	-	-	-	-	-	-	-	-	33,081
Restricted for Debt Service	-	-	-	2,598,899	-	-	-	263,687	6,568,627
Restricted	(31,303)	(221,506)	232,202	-	139,366	(20,465)	34,759	-	3,137,859
Total Fund Balance	(31,303)	(221,506)	232,202	2,598,899	139,366	(20,465)	34,759	263,687	9,739,567
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 252,897	\$ (158,522)	\$ 292,202	\$ 3,755,190	\$ 212,947	\$ (8,851)	\$ 132,659	\$ 263,687	\$ 29,041,271

See the accompanying independent auditor's report and notes to combining financial statements

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL TAX INCREMENT FINANCING DISTRICTS
FOR THE YEAR ENDED APRIL 30, 2019

	Tax Increment Financing								
	District #3	District #8	District #9	District #10	District #11	District #12	District #13	District #14	Carlyle/ Greenmount
Revenues:									
Property Taxes	\$ 12,544,295	\$ 189,007	\$ 93,905	\$ 1,233,633	\$ 38,988	\$ 182,376	\$ 30,308	\$ 156,834	\$ 1,785,936
Intergovernmental	17,422	-	-	-	-	-	-	-	1,585,213
Interest	45,225	1,266	1,495	19,949	1,255	1,563	3,012	3,236	69,790
Reimbursements/Other	73,546	-	-	-	-	-	-	-	-
Total Revenues	<u>12,680,488</u>	<u>190,273</u>	<u>95,400</u>	<u>1,253,582</u>	<u>40,243</u>	<u>183,939</u>	<u>33,320</u>	<u>160,070</u>	<u>3,440,939</u>
Expenditures:									
Contractual Services	1,470,572	6,705	36,281	18,559	500	500	16,022	4,513	18,406
Tax Rebates	4,685,722	28,247	-	-	-	-	-	25,010	892,968
Capital Outlay	2,923,318	39,325	-	11,507	-	-	79,400	34,816	-
Debt Service:									
Principal	299,289	-	-	-	-	-	-	-	1,110,000
Interest and Fiscal Charges	37,036	-	-	863,543	-	-	-	-	1,510,493
Total Expenditures	<u>9,415,937</u>	<u>74,277</u>	<u>36,281</u>	<u>893,609</u>	<u>500</u>	<u>500</u>	<u>95,422</u>	<u>64,339</u>	<u>3,531,867</u>
Excess of Revenues Over (Under) Expenditures	<u>3,264,551</u>	<u>115,996</u>	<u>59,119</u>	<u>359,973</u>	<u>39,743</u>	<u>183,439</u>	<u>(62,102)</u>	<u>95,731</u>	<u>(90,928)</u>
Other Financing Sources (Uses)									
Proceeds of Debt	402,398	-	-	-	-	-	-	-	-
Operating Transfers In (Out)	<u>(3,514,904)</u>	<u>(100,000)</u>	<u>(50,000)</u>	<u>(350,000)</u>	<u>(25,000)</u>	<u>(50,000)</u>	<u>(25,000)</u>	<u>(109,409)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,112,506)</u>	<u>(100,000)</u>	<u>(50,000)</u>	<u>(350,000)</u>	<u>(25,000)</u>	<u>(50,000)</u>	<u>(25,000)</u>	<u>(109,409)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Uses	152,045	15,996	9,119	9,973	14,743	133,439	(87,102)	(13,678)	(90,928)
Fund Balance, Beginning of Year	<u>1,063,949</u>	<u>163,527</u>	<u>118,500</u>	<u>901,916</u>	<u>78,832</u>	<u>77,492</u>	<u>192,700</u>	<u>206,436</u>	<u>3,796,969</u>
Fund Balance, End of Year	<u>\$ 1,215,994</u>	<u>\$ 179,523</u>	<u>\$ 127,619</u>	<u>\$ 911,889</u>	<u>\$ 93,575</u>	<u>\$ 210,931</u>	<u>\$ 105,598</u>	<u>\$ 192,758</u>	<u>\$ 3,706,041</u>

See the accompanying independent auditor's report and notes to combining financial statements

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL TAX INCREMENT FINANCING DISTRICTS
FOR THE YEAR ENDED APRIL 30, 2019

	Tax Increment Financing							Debt Service Fund	Total
	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21	District #22		
Revenues:									
Property Taxes	\$ 288,126	\$ 59,241	\$ 62,584	\$ 1,049,409	\$ 68,596	\$ 6,956	\$ 18,261	\$ -	\$ 17,808,455
Intergovernmental	298,600	-	-	1,395,084	39,483	-	-	-	3,335,802
Interest	1,114	188	2,281	39,114	1,113	291	172	3,172	194,236
Reimbursements/Other	8,500	910	-	-	-	-	-	-	82,956
Total Revenues	<u>596,340</u>	<u>60,339</u>	<u>64,865</u>	<u>2,483,607</u>	<u>109,192</u>	<u>7,247</u>	<u>18,433</u>	<u>3,172</u>	<u>21,421,449</u>
Expenditures:									
Contractual Services	15,607	18,375	-	9,178	-	7,509	-	-	1,622,727
Tax Rebates	64,760	-	4,748	524,705	78,110	-	-	-	6,304,270
Capital Outlay	560,929	-	-	-	-	-	-	-	3,649,295
Debt Service:									
Principal	-	-	-	640,000	-	-	-	-	2,049,289
Interest and Fiscal Charges	-	-	-	1,259,813	-	-	-	254,012	3,924,897
Total Expenditures	<u>641,296</u>	<u>18,375</u>	<u>4,748</u>	<u>2,433,696</u>	<u>78,110</u>	<u>7,509</u>	<u>-</u>	<u>254,012</u>	<u>17,550,478</u>
Excess of Revenues Over (Under) Expenditures	<u>(44,956)</u>	<u>41,964</u>	<u>60,117</u>	<u>49,911</u>	<u>31,082</u>	<u>(262)</u>	<u>18,433</u>	<u>(250,840)</u>	<u>3,870,971</u>
Other Financing Sources (Uses)									
Proceeds of Debt	-	-	-	-	-	-	-	-	402,398
Operating Transfers In (Out)	-	-	-	-	-	-	-	254,300	(3,970,013)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,300</u>	<u>(3,567,615)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Uses	<u>(44,956)</u>	<u>41,964</u>	<u>60,117</u>	<u>49,911</u>	<u>31,082</u>	<u>(262)</u>	<u>18,433</u>	<u>3,460</u>	<u>303,356</u>
Fund Balance, Beginning of Year	<u>13,653</u>	<u>(263,470)</u>	<u>172,085</u>	<u>2,548,988</u>	<u>108,284</u>	<u>(20,203)</u>	<u>16,326</u>	<u>260,227</u>	<u>9,436,211</u>
Fund Balance, End of Year	<u>\$ (31,303)</u>	<u>\$ (221,506)</u>	<u>\$ 232,202</u>	<u>\$ 2,598,899</u>	<u>\$ 139,366</u>	<u>\$ (20,465)</u>	<u>\$ 34,759</u>	<u>\$ 263,687</u>	<u>\$ 9,739,567</u>

See the accompanying independent auditor's report and notes to combining financial statements

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Special Revenue Funds are used to account for the financing of public improvements or services deemed to benefit properties within a specific area. The City established the Tax Increment Financing Districts in the fiscal years ended April 30 as follows:

District #3	1986
Districts #8, #9, #10 and #11	2000
District #12	2003
District #13	2004
District #14	2006
Districts #15, #16, #17, #18 and #19	2008
District #20	2009
District #21	2010
District #22	2018

The statements are prepared on the modified accrual basis of accounting.

The accompanying financial statements were prepared for the Tax Increment Financing Districts only, to reflect their financial position as of April 30, 2019 and revenues and expenditures for the year then ended. These statements are not intended to present the financial position and results of operations of the entire City of Belleville, Illinois as of April 30, 2019.

NOTE 2: CASH

The City is authorized by state statute to invest in: obligations of the United States of America; interest bearing accounts of banks; savings and loan associations or credit unions which are insured by the Federal Deposit Insurance Corporation, the Savings Association Insurance Fund or other applicable law, respectively; certain short-term obligations of corporations organized in the United States; money market mutual funds; and in a fund managed, operated and administered by a bank.

CITY OF BELLEVILLE, ILLINOIS TAX INCREMENT FINANCING DISTRICTS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2: CASH (continued)

The carrying amounts and the bank balances of the Tax Increment Financing Districts' deposits were \$10,234,725, and are entirely insured or collateralized by securities held by the City's agent in the City's name.

NOTE 3: LONG-TERM DEBT

Outstanding bonds payable and notes payable for the Tax Increment Financing Districts are presented in the City's combined financial statements.

The following is a summary of Tax Increment Financing bonds outstanding for the year ended April 30, 2019:

Tax Increment Refunding Revenue Bonds, Series 2007A Bonds, dated September 28, 2007, interest at 5.70% payable May 1 and November 1, with scheduled principal payments of \$210,000 through \$1,955,000 due on May 1 and November 1 through 2024. The balance due on these bonds as of April 30, 2019 is \$13,435,000.

Taxable Business District Revenue Bonds, Series 2007B Bonds, dated September 28, 2007, interest at 7.875% payable May 1 and November 1, with scheduled principal payments of \$355,000 to \$790,000 due on May 1 and November 1 through 2021. The balance due on these bonds as of April 30, 2019 is \$6,105,000.

General Obligation Bonds, Series 2011, dated February 17, 2011, interest ranging from 5.00% to 5.25% payable January 1 and July 1, with scheduled principal payments of \$905,000 to \$1,100,000 beginning in January 2027 through 2031. The balance due on these bonds as of April 30, 2019 is \$5,000,000.

Local Government Program Revenue Bonds, Series 2011A, dated October 27, 2011, interest ranging from 6.00% to 7.00% payable January 1 and July 1, with scheduled principal payments of \$955,000 to \$2,025,000 due on January 1 and July 1 through 2027. The balance due on these bonds as of April 30, 2019 is \$13,990,000.

Local Government Program Revenue Bonds, Series 2011B, dated October 27, 2011, interest at 8.75% payable January 1 and July 1, with scheduled principal payments of \$157,164 to \$266,277 due on January 1 through 2026. The balance due on these bonds as of April 30, 2019 is \$1,560,000.

CITY OF BELLEVILLE, ILLINOIS TAX INCREMENT FINANCING DISTRICTS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3: LONG-TERM DEBT (Continued)

Local Government Program Revenue Bonds, Series 2011C, dated October 27, 2011, interest at 9.25% payable January 1 and July 1, with scheduled principal payments of \$360,000 to \$845,000 due on January 1 and July 1 through 2022. The balance due on these bonds as of April 30, 2019 is \$3,315,000.

The following is a summary of Tax Increment Financing notes and capital leases outstanding for the year ended April 30, 2019:

Capital Lease for a fire truck, dated July 19, 2012, interest rate of 2.55 percent payable in ten annual installments of \$56,061 through July 20, 2022. The balance due on this lease as of April 30, 2019 is \$210,496.

Capital Lease for energy improvements, dated February 11, 2013, interest rate of 3.278 percent payable in twenty-four semiannual installments of \$19,910 through January 11, 2025. The balance due on this lease as of April 30, 2019 is \$215,153.

Capital Lease, dated October 17, 2016, interest rate of 1.836 percent payable in ten semiannual installments of \$26,772 through April 17, 2021. The balance due on this lease as of April 30, 2019 is \$104,594.

Capital Lease for an E-One custom pumper, dated November 21, 2017, interest rate of 2.97 percent payable in twenty semiannual installments of \$26,470 through November 22, 2022. The balance due on this lease as of April 30, 2019 is \$415,407.

Capital Lease for a Vactor truck, dated July 30, 2018, interest rate of 1.730 percent payable in ten semi-annual installments of \$43,156 through January 31, 2023. The balance due on this note payable as of April 30, 2019 is \$321,798.

CITY OF BELLEVILLE, ILLINOIS TAX INCREMENT FINANCING DISTRICTS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The annual requirements to amortize Tax Increment Financing related debt as of April 30, 2019 are as follows:

Year Ending <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 3,880,174	\$ 2,130,714	\$ 6,010,888
2021	4,259,322	1,861,183	6,120,505
2022	9,375,628	1,547,122	10,922,750
2023	3,105,917	1,235,620	4,341,537
2024	3,119,169	1,040,684	4,159,853
2024-2028	18,782,238	2,248,200	21,030,438
2029-2031	<u>2,150,000</u>	<u>169,050</u>	<u>2,319,050</u>
	<u>\$ 44,672,448</u>	<u>\$ 10,232,573</u>	<u>\$ 54,905,021</u>

NOTE 4: REDEVELOPMENT AGREEMENT

The City entered into a redevelopment agreement to develop an area within a tax increment financing boundary by which the developer would incur reimbursable costs which would be submitted for payment through Tax Increment Finance Notes. The debt would then be retired with tax revenues generated from the increase in values of the developed properties. The notes are payable solely from the new revenues and do not constitute a debt of the City.

The City did not make any payments to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement during the year ended April 30, 2019. The City made interest payments of \$863,543 related to these notes. The note balances related to this project in the total amount of \$20,537,371 are still outstanding and not reflected in the debt of the City as of April 30, 2019.

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF SPECIAL ALLOCATION FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	District #3	District #8	District #9	District #10	District #11	District #12	District #13	District #14	Carlyle/ Greenmount
Beginning Balance - Adjusted	\$ 1,324,176	\$ 163,527	\$ 118,500	\$ 901,916	\$ 78,832	\$ 77,492	\$ 192,700	\$ 206,436	\$ 3,796,969
Receipts:									
Property Taxes	12,544,295	189,007	93,905	1,233,633	38,988	182,376	30,308	156,834	1,785,936
Local Sales Tax	-	-	-	-	-	-	-	-	1,585,213
Grant Revenue	17,422	-	-	-	-	-	-	-	-
Interest	48,397	1,266	1,495	19,949	1,255	1,563	3,012	3,236	69,790
Reimbursements/Other	73,546	-	-	-	-	-	-	-	-
Total Receipts	12,683,660	190,273	95,400	1,253,582	40,243	183,939	33,320	160,070	3,440,939
Disbursements:									
Professional Fees/Plan									
Administration/Development	1,470,572	6,705	36,281	18,559	500	500	16,022	4,513	18,406
Financing Costs	590,337	-	-	863,543	-	-	-	-	2,620,493
Capital Costs	2,923,318	39,325	-	11,507	-	-	79,400	34,816	-
Tax Rebates	4,685,722	28,247	-	-	-	-	-	25,010	892,968
Total Disbursements	9,669,949	74,277	36,281	893,609	500	500	95,422	64,339	3,531,867
Other Financing Sources (Uses)									
Proceeds of Debt	402,398	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	(3,260,604)	(100,000)	(50,000)	(350,000)	(25,000)	(50,000)	(25,000)	(109,409)	-
Total Other Financing Sources (Uses)	(2,858,206)	(100,000)	(50,000)	(350,000)	(25,000)	(50,000)	(25,000)	(109,409)	-
Excess of Receipts Over (Under) Disbursements	155,505	15,996	9,119	9,973	14,743	133,439	(87,102)	(13,678)	(90,928)
Ending Fund Balance (Deficit) - Unadjusted	1,479,681	179,523	127,619	911,889	93,575	210,931	105,598	192,758	3,706,041
Less: Appropriated for Debt Service	(8,688,522)	-	-	(20,537,371)	-	-	-	(272,486)	(24,116,058)
Ending Fund Balance (Deficit) - Adjusted	\$ (7,208,841)	\$ 179,523	\$ 127,619	\$ (19,625,482)	\$ 93,575	\$ 210,931	\$ 105,598	\$ (79,728)	\$ (20,410,017)
Property Tax	\$ -	\$ 179,523	\$ 127,619	\$ -	\$ 93,575	\$ 210,931	\$ 105,598	\$ -	\$ -
State Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS**

ANALYSIS OF SPECIAL ALLOCATION FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21	District #22	Total
Beginning Balance - Adjusted	\$ 13,653	\$ (263,470)	\$ 172,085	\$ 2,548,988	\$ 108,284	\$ (20,203)	\$ 16,326	\$ 9,436,211
Receipts:								
Property Taxes	288,126	59,241	62,584	1,049,409	68,596	6,956	18,261	17,808,455
Local Sales Tax	-	-	-	1,395,084	39,483	-	-	3,019,780
Grant Revenue	298,600	-	-	-	-	-	-	316,022
Interest	1,114	188	2,281	39,114	1,113	291	172	194,236
Reimbursements/Other	8,500	910	-	-	-	-	-	82,956
Total Receipts	596,340	60,339	64,865	2,483,607	109,192	7,247	18,433	21,421,449
Disbursements:								
Professional Fees/Plan Administration/Development	15,607	18,375	-	9,178	-	7,509	-	1,622,727
Financing Costs	-	-	-	1,899,813	-	-	-	5,974,186
Capital Costs	560,929	-	-	-	-	-	-	3,649,295
Tax Rebates	64,760	-	4,748	524,705	78,110	-	-	6,304,270
Total Disbursements	641,296	18,375	4,748	2,433,696	78,110	7,509	-	17,550,478
Other Financing Sources (Uses)								
Proceeds of Debt	-	-	-	-	-	-	-	402,398
Operating Transfer In (Out)	-	-	-	-	-	-	-	(3,970,013)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	(3,567,615)
Excess of Receipts Over (Under) Disbursements	(44,956)	41,964	60,117	49,911	31,082	(262)	18,433	303,356
Ending Fund Balance (Deficit) - Unadjusted	(31,303)	(221,506)	232,202	2,598,899	139,366	(20,465)	34,759	9,739,567
Less: Appropriated for Debt Service	-	-	-	(21,827,953)	-	-	-	(75,442,390)
Ending Fund Balance (Deficit) - Adjusted	\$ (31,303)	\$ (221,506)	\$ 232,202	\$ (19,229,054)	\$ 139,366	\$ (20,465)	\$ 34,759	(65,702,823)
Property Tax	\$ -	\$ -	\$ 232,202	\$ -	\$ 88,453	\$ -	\$ 34,759	\$ 1,072,660
State Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 50,913	\$ -	\$ -	\$ 50,913

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCE BY SOURCE
(UNAUDITED)
APRIL 30, 2019

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	<u>District #3</u>	<u>District #8</u>	<u>District #9</u>	<u>District #10</u>	<u>District #11</u>	<u>District #12</u>	<u>District #13</u>	<u>District #14</u>
Ending Fund Balance (Deficit) - Unadjusted	1,479,681	179,523	127,619	911,889	93,575	210,931	105,598	192,758
Less: Appropriated for Debt Service	<u>(8,688,522)</u>	<u>-</u>	<u>-</u>	<u>(20,537,371)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(272,486)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (7,208,841)</u>	<u>\$ 179,523</u>	<u>\$ 127,619</u>	<u>\$ (19,625,482)</u>	<u>\$ 93,575</u>	<u>\$ 210,931</u>	<u>\$ 105,598</u>	<u>\$ (79,728)</u>
Property Tax	<u>\$ -</u>	<u>\$ 179,523</u>	<u>\$ 127,619</u>	<u>\$ -</u>	<u>\$ 93,575</u>	<u>\$ 210,931</u>	<u>\$ 105,598</u>	<u>\$ -</u>
State Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Local Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Carlyle/ Greenmount</u>	<u>District #16</u>	<u>District #17</u>	<u>District #18</u>	<u>Frank Scott Parkway</u>	<u>District #20</u>	<u>District #21</u>	<u>District #22</u>
Ending Fund Balance (Deficit) - Unadjusted	3,706,041	(31,303)	(221,506)	232,202	2,598,899	139,366	(20,465)	34,759
Less: Appropriated for Debt Service	<u>(24,116,058)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,827,953)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance (Deficit) -	<u>\$ (20,410,017)</u>	<u>\$ (31,303)</u>	<u>\$ (221,506)</u>	<u>\$ 232,202</u>	<u>\$ (19,229,054)</u>	<u>\$ 139,366</u>	<u>\$ (20,465)</u>	<u>\$ 34,759</u>
Property Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232,202</u>	<u>\$ -</u>	<u>\$ 88,453</u>	<u>\$ -</u>	<u>\$ 34,759</u>
State Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Local Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,913</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCE BY SOURCE
(UNAUDITED)
APRIL 30, 2018

	<u>District #3</u>	<u>District #8</u>	<u>District #9</u>	<u>District #10</u>	<u>District #11</u>	<u>District #12</u>	<u>District #13</u>	<u>District #14</u>
Ending Fund Balance (Deficit) - Unadjusted	1,324,176	163,527	118,500	901,916	78,832	77,492	192,700	206,436
Less: Appropriated for Debt Service	<u>(8,837,893)</u>	<u>-</u>	<u>-</u>	<u>(19,938,426)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(281,623)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (7,513,717)</u>	<u>\$ 163,527</u>	<u>\$ 118,500</u>	<u>\$ (19,036,510)</u>	<u>\$ 78,832</u>	<u>\$ 77,492</u>	<u>\$ 192,700</u>	<u>\$ (75,187)</u>
Property Tax	<u>\$ -</u>	<u>\$ 163,527</u>	<u>\$ 118,500</u>	<u>\$ -</u>	<u>\$ 78,832</u>	<u>\$ 77,492</u>	<u>\$ 192,700</u>	<u>\$ -</u>
State Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Local Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Carlyle/ Greenmount</u>	<u>District #16</u>	<u>District #17</u>	<u>District #18</u>	<u>Frank Scott Parkway</u>	<u>District #20</u>	<u>District #21</u>	<u>District #22</u>
Ending Fund Balance (Deficit) - Unadjusted	3,796,969	13,653	(263,470)	172,085	2,548,988	108,284	(20,203)	16,326
Less: Appropriated for Debt Service	<u>(26,596,951)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,264,059)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance (Deficit) -	<u>\$ (22,799,982)</u>	<u>\$ 13,653</u>	<u>\$ (263,470)</u>	<u>\$ 172,085</u>	<u>\$ (20,715,071)</u>	<u>\$ 108,284</u>	<u>\$ (20,203)</u>	<u>\$ 16,326</u>
Property Tax	<u>\$ -</u>	<u>\$ 13,653</u>	<u>\$ -</u>	<u>\$ 172,085</u>	<u>\$ -</u>	<u>\$ 64,272</u>	<u>\$ -</u>	<u>\$ 16,326</u>
State Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Local Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,012</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCE BY SOURCE
(UNAUDITED)
APRIL 30, 2017

	<u>District #3</u>	<u>District #8</u>	<u>District #9</u>	<u>District #10</u>	<u>District #11</u>	<u>District #12</u>	<u>District #13</u>	<u>District #14</u>
Ending Fund Balance (Deficit) - Unadjusted	1,216,430	(19,016)	127,275	904,711	65,835	(64,533)	260,592	139,637
Less: Appropriated for Debt Service	<u>(8,750,506)</u>	<u>-</u>	<u>-</u>	<u>(19,594,832)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(290,759)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (7,534,076)</u>	<u>\$ (19,016)</u>	<u>\$ 127,275</u>	<u>\$ (18,690,121)</u>	<u>\$ 65,835</u>	<u>\$ (64,533)</u>	<u>\$ 260,592</u>	<u>\$ (151,122)</u>
Property Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,275</u>	<u>\$ -</u>	<u>\$ 65,835</u>	<u>\$ -</u>	<u>\$ 260,592</u>	<u>\$ -</u>
State Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Local Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Carlyle/ Greenmount</u>	<u>District #16</u>	<u>District #17</u>	<u>District #18</u>	<u>Frank Scott Parkway</u>	<u>District #20</u>	<u>District #21</u>	
Ending Fund Balance (Deficit) - Unadjusted	3,459,923	196,022	(253,348)	106,516	2,249,964	71,115	(27,079)	
Less: Appropriated for Debt Service	<u>(28,902,191)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,666,606)</u>	<u>-</u>	<u>-</u>	
Ending Fund Balance (Deficit) -	<u>\$ (25,442,268)</u>	<u>\$ 196,022</u>	<u>\$ (253,348)</u>	<u>\$ 106,516</u>	<u>\$ (22,416,642)</u>	<u>\$ 71,115</u>	<u>\$ (27,079)</u>	
Property Tax	<u>\$ -</u>	<u>\$ 196,022</u>	<u>\$ -</u>	<u>\$ 106,516</u>	<u>\$ -</u>	<u>\$ 71,115</u>	<u>\$ -</u>	
State Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Local Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2016

Tax Increment Financing

	<u>District #1</u>	<u>District #2</u>	<u>District #3</u>	<u>District #4</u>	<u>District #8</u>	<u>District #9</u>	<u>District #10</u>	<u>District #11</u>	<u>District #12</u>	<u>District #13</u>
Ending Fund Balance (Deficit) - Unadjusted	\$ (129,429)	\$ 84,442	\$ 2,324,710	\$ 34,491	\$ (89,799)	\$ 89,444	\$ 867,288	\$ 63,664	\$ (22,588)	\$ 213,958
Less: Appropriated for Debt Service	-	-	(8,924,133)	-	-	-	(19,402,382)	-	-	-
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (129,429)</u>	<u>\$ 84,442</u>	<u>\$ (6,599,423)</u>	<u>\$ 34,491</u>	<u>\$ (89,799)</u>	<u>\$ 89,444</u>	<u>\$ (18,535,094)</u>	<u>\$ 63,664</u>	<u>\$ (22,588)</u>	<u>\$ 213,958</u>
Property Tax	\$ -	\$ 84,442	\$ -	\$ 34,491	\$ -	\$ 89,444	\$ -	\$ 63,664	\$ -	\$ 213,958
Local Sales Tax	-	-	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 84,442</u>	<u>\$ -</u>	<u>\$ 34,491</u>	<u>\$ -</u>	<u>\$ 89,444</u>	<u>\$ -</u>	<u>\$ 63,664</u>	<u>\$ -</u>	<u>\$ 213,958</u>

	<u>District #14</u>	<u>Carlyle/ Greenmount</u>	<u>District #16</u>	<u>District #17</u>	<u>District #18</u>	<u>Frank Scott Parkway</u>	<u>District #20</u>	<u>District #21</u>
Ending Fund Balance (Deficit) - Unadjusted	\$ 206,644	\$ 3,170,189	\$ 117,822	\$ (262,655)	\$ 144,350	\$ 2,174,296	\$ 49,093	\$ (32,666)
Less: Appropriated for Debt Service	(299,896)	(30,965,088)	-	-	-	(26,071,340)	-	-
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (93,252)</u>	<u>\$ (27,794,899)</u>	<u>\$ 117,822</u>	<u>\$ (262,655)</u>	<u>\$ 144,350</u>	<u>\$ (23,897,044)</u>	<u>\$ 49,093</u>	<u>\$ (32,666)</u>
Property Tax	\$ -	\$ -	\$ 117,822	\$ -	\$ 144,350	\$ -	\$ 49,093	\$ -
Local Sales Tax	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,822</u>	<u>\$ -</u>	<u>\$ 144,350</u>	<u>\$ -</u>	<u>\$ 49,093</u>	<u>\$ -</u>

NOTE: Schedules for the ten years ended April 30, 2007 through 2016 are being included to report which surplus funds had been generated prior to April 30, 2017.

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2015

Tax Increment Financing

	District #1	District #2	District #3	District #4	District #8	District #9	District #10	District #11	District #12	District #13
Ending Fund Balance (Deficit) - Unadjusted	\$ (168,617)	\$ 49,743	\$ 4,163,053	\$ 31,616	\$ 55,489	\$ 96,618	\$ 740,812	\$ 62,567	\$ 215,916	\$ 171,603
Less: Appropriated for Debt Service	-	-	(9,174,131)	-	-	-	(19,207,627)	-	-	-
Ending Fund Balance (Deficit) - Adjusted	\$ (168,617)	\$ 49,743	\$ (5,011,078)	\$ 31,616	\$ 55,489	\$ 96,618	\$ (18,466,815)	\$ 62,567	\$ 215,916	\$ 171,603
Property Tax	\$ -	\$ 49,746	\$ -	\$ 31,616	\$ 55,489	\$ 96,618	\$ -	\$ 62,567	\$ 215,916	\$ 171,603
Local Sales Tax	-	-	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-	-	-
	\$ -	\$ 49,746	\$ -	\$ 31,616	\$ 55,489	\$ 96,618	\$ -	\$ 62,567	\$ 215,916	\$ 171,603

	District #14	Carlisle/ Greenmount	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21
Ending Fund Balance (Deficit) - Unadjusted	\$ 118,310	\$ 2,840,824	\$ (39,743)	\$ (279,829)	\$ 117,293	\$ 2,229,711	\$ 27,803	\$ (37,698)
Less: Appropriated for Debt Service	(309,033)	(32,905,475)	-	-	-	(27,590,234)	-	-
Ending Fund Balance (Deficit) - Adjusted	\$ (190,723)	\$ (30,064,651)	\$ (39,743)	\$ (279,829)	\$ 117,293	\$ (25,360,523)	\$ 27,803	\$ (37,698)
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 117,293	\$ -	\$ 27,803	\$ -
Local Sales Tax	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ 117,293	\$ -	\$ 27,803	\$ -

**CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS**

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2014

Tax Increment Financing

	District #1	District #2	District #3	District #4	District #8	District #9	District #10	District #11	District #12	District #13
Ending Fund Balance (Deficit) - Unadjusted	\$ (149,520)	\$ 107,489	\$ 4,337,509	\$ 25,881	\$ 282,142	\$ 167,198	\$ 717,985	\$ 96,854	\$ 255,439	\$ 120,805
Less: Appropriated for Debt Service	-	-	(9,619,124)	-	-	-	(18,999,531)	-	-	-
Ending Fund Balance (Deficit) - Adjusted	\$ (149,520)	\$ 107,489	\$ (5,281,615)	\$ 25,881	\$ 282,142	\$ 167,198	\$ (18,281,546)	\$ 96,854	\$ 255,439	\$ 120,805
Property Tax	\$ -	\$ 107,489	\$ -	\$ 25,881	\$ 282,142	\$ 167,198	\$ -	\$ 96,854	\$ 255,439	\$ 120,805
Local Sales Tax	-	-	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-	-	-
	\$ -	\$ 107,489	\$ -	\$ 25,881	\$ 282,142	\$ 167,198	\$ -	\$ 96,854	\$ 255,439	\$ 120,805

	District #14	Carlyle/ Greenmount	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21	Sales Tax District
Ending Fund Balance (Deficit) - Unadjusted	\$ 137,066	\$ 3,327,363	\$ (194,945)	\$ (8,218)	\$ 82,834	\$ 2,186,559	\$ 12,473	\$ (15,447)	\$ 255,350
Less: Appropriated for Debt Service	(318,170)	(35,451,999)	-	(99,950)	-	(28,985,331)	-	-	-
Ending Fund Balance (Deficit) - Adjusted	\$ (181,104)	\$ (32,124,636)	\$ (194,945)	\$ (108,168)	\$ 82,834	\$ (26,798,772)	\$ 12,473	\$ (15,447)	\$ 255,350
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 82,834	\$ -	\$ 12,473	\$ -	\$ 253,135
Local Sales Tax	-	-	-	-	-	-	-	-	1,697
State Sales Tax	-	-	-	-	-	-	-	-	518
	\$ -	\$ -	\$ -	\$ -	\$ 82,834	\$ -	\$ 12,473	\$ -	\$ 255,350

**CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS**

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2013

Tax Increment Financing

	District #1	District #2	District #3	District #4	District #8	District #9	District #10	District #11	District #12	District #13
Ending Fund Balance (Deficit) - Unadjusted	\$ 64,414	\$ 74,946	\$ 3,956,494	\$ 20,017	\$ 311,624	\$ 282,198	\$ 686,196	\$ 70,083	\$ 101,783	\$ 95,342
Less: Appropriated for Debt Service	-	-	(11,187,390)	-	-	-	(18,802,639)	-	-	-
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 64,414</u>	<u>\$ 74,946</u>	<u>\$ (7,230,896)</u>	<u>\$ 20,017</u>	<u>\$ 311,624</u>	<u>\$ 282,198</u>	<u>\$ (18,116,443)</u>	<u>\$ 70,083</u>	<u>\$ 101,783</u>	<u>\$ 95,342</u>
Property Tax	\$ 63,521	\$ 74,946	\$ -	\$ 20,017	\$ 311,624	\$ 282,198	\$ -	\$ 70,083	\$ 101,783	\$ 95,342
Local Sales Tax	161	-	-	-	-	-	-	-	-	-
State Sales Tax	732	-	-	-	-	-	-	-	-	-
	<u>\$ 64,414</u>	<u>\$ 74,946</u>	<u>\$ -</u>	<u>\$ 20,017</u>	<u>\$ 311,624</u>	<u>\$ 282,198</u>	<u>\$ -</u>	<u>\$ 70,083</u>	<u>\$ 101,783</u>	<u>\$ 95,342</u>

	District #14	Carlyle/ Greenmount	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21	Sales Tax District
Ending Fund Balance (Deficit) - Unadjusted	\$ 200,878	\$ 3,336,089	\$ (125,345)	\$ 148,941	\$ 62,953	\$ 2,184,119	\$ 41,530	\$ 3,872	\$ 2,367,293
Less: Appropriated for Debt Service	(327,307)	(37,678,710)	(200,000)	-	-	(30,409,766)	-	-	(244,400)
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (126,429)</u>	<u>\$ (34,342,621)</u>	<u>\$ (325,345)</u>	<u>\$ 148,941</u>	<u>\$ 62,953</u>	<u>\$ (28,225,647)</u>	<u>\$ 41,530</u>	<u>\$ 3,872</u>	<u>\$ 2,122,893</u>
Property Tax	\$ -	\$ -	\$ -	\$ 148,941	\$ 62,953	\$ -	\$ 41,530	\$ 3,872	\$ 2,103,469
Local Sales Tax	-	-	-	-	-	-	-	-	14,881
State Sales Tax	-	-	-	-	-	-	-	-	4,543
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,941</u>	<u>\$ 62,953</u>	<u>\$ -</u>	<u>\$ 41,530</u>	<u>\$ 3,872</u>	<u>\$ 2,122,893</u>

**CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS**

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2012

Tax Increment Financing

	District #1	District #2	District #3	District #4	District #8	District #9	District #10	District #11	District #12	District #13
Ending Fund Balance (Deficit) - Unadjusted	\$ 53,402	\$ 34,465	\$ 6,199,486	\$ 16,744	\$ 169,491	\$ 247,859	\$ 656,380	\$ 67,987	\$ 104,523	\$ 40,419
Less: Appropriated for Debt Service	-	-	(11,045,686)	-	-	-	(18,636,929)	-	-	-
Ending Fund Balance (Deficit) - Adjusted	\$ 53,402	\$ 34,465	\$ (4,846,200)	\$ 16,744	\$ 169,491	\$ 247,859	\$ (17,980,549)	\$ 67,987	\$ 104,523	\$ 40,419
Property Tax	\$ 52,528	\$ 34,465	\$ -	\$ 16,744	\$ 169,491	\$ 247,859	\$ -	\$ 67,987	\$ 104,523	\$ 40,419
Local Sales Tax	158	-	-	-	-	-	-	-	-	-
State Sales Tax	716	-	-	-	-	-	-	-	-	-
	\$ 53,402	\$ 34,465	\$ -	\$ 16,744	\$ 169,491	\$ 247,859	\$ -	\$ 67,987	\$ 104,523	\$ 40,419

	District #14	Carlyle/ Greenmount	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21	Sales Tax District
Ending Fund Balance (Deficit) - Unadjusted	\$ 112,619	\$ 3,285,076	\$ 64,148	\$ 238,766	\$ 24,984	\$ 2,364,221	\$ 19,686	\$ 125	\$ 4,463,830
Less: Appropriated for Debt Service	(336,443)	(39,599,317)	(400,000)	-	-	(32,132,906)	-	-	(487,350)
Ending Fund Balance (Deficit) - Adjusted	\$ (223,824)	\$ (36,314,241)	\$ (335,852)	\$ 238,766	\$ 24,984	\$ (29,768,685)	\$ 19,686	\$ 125	\$ 3,976,480
Property Tax	\$ -	\$ -	\$ -	\$ 238,766	\$ 24,984	\$ -	\$ 19,686	\$ 125	\$ 3,931,391
Local Sales Tax	-	-	-	-	-	-	-	-	34,544
State Sales Tax	-	-	-	-	-	-	-	-	10,545
	\$ -	\$ -	\$ -	\$ 238,766	\$ 24,984	\$ -	\$ 19,686	\$ 125	\$ 3,976,480

**CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS**

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2011

Tax Increment Financing

	<u>District #1</u>	<u>District #2</u>	<u>District #3</u>	<u>District #4</u>	<u>District #5</u>	<u>District #6</u>	<u>District #7</u>	<u>District #8</u>	<u>District #9</u>	<u>District #10</u>	<u>District #11</u>
Ending Fund Balance (Deficit) - Unadjusted	\$ 58,620	\$ 46,525	\$ 7,682,243	\$ 20,817	\$ 498,238	\$ 123,114	\$ 6,010	\$ 338,061	\$ 313,156	\$ 928,841	\$ 164,930
Less: Appropriated for Debt Service	-	-	(11,893,767)	-	-	-	-	-	-	(18,481,614)	-
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 58,620</u>	<u>\$ 46,525</u>	<u>\$ (4,211,524)</u>	<u>\$ 20,817</u>	<u>\$ 498,238</u>	<u>\$ 123,114</u>	<u>\$ 6,010</u>	<u>\$ 338,061</u>	<u>\$ 313,156</u>	<u>\$ (17,552,773)</u>	<u>\$ 164,930</u>
Property Tax	\$ 57,444	\$ 46,525	\$ -	\$ 20,817	\$ 498,238	\$ 123,114	\$ 6,010	\$ 338,061	\$ 313,156	\$ -	\$ 164,930
Local Sales Tax	212	-	-	-	-	-	-	-	-	-	-
State Sales Tax	964	-	-	-	-	-	-	-	-	-	-
	<u>\$ 58,620</u>	<u>\$ 46,525</u>	<u>\$ -</u>	<u>\$ 20,817</u>	<u>\$ 498,238</u>	<u>\$ 123,114</u>	<u>\$ 6,010</u>	<u>\$ 338,061</u>	<u>\$ 313,156</u>	<u>\$ -</u>	<u>\$ 164,930</u>
	<u>District #12</u>	<u>District #13</u>	<u>District #14</u>	<u>Carlyle/ Greenmount</u>	<u>District #16</u>	<u>District #17</u>	<u>District #18</u>	<u>Frank Scott Parkway</u>	<u>District #20</u>	<u>District #21</u>	<u>Sales Tax District</u>
Ending Fund Balance (Deficit) - Unadjusted	\$ 147,127	\$ 113,728	\$ 64,516	\$ 1,589	\$ 27,232	\$ 190,540	\$ 9,828	\$ 2,066,518	\$ (22,502)	\$ 93	\$ 3,625,318
Less: Appropriated for Debt Service	-	-	(344,556)	(19,567,269)	(600,000)	-	-	(33,456,728)	-	-	(733,220)
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 147,127</u>	<u>\$ 113,728</u>	<u>\$ (280,040)</u>	<u>\$ (19,565,680)</u>	<u>\$ (572,768)</u>	<u>\$ 190,540</u>	<u>\$ 9,828</u>	<u>\$ (31,390,210)</u>	<u>\$ (22,502)</u>	<u>\$ 93</u>	<u>\$ 2,892,098</u>
Property Tax	\$ 147,127	\$ 113,728	\$ -	\$ -	\$ -	\$ 190,540	\$ 9,828	\$ -	\$ -	\$ 93	\$ 2,848,275
Local Sales Tax	-	-	-	-	-	-	-	-	-	-	33,574
State Sales Tax	-	-	-	-	-	-	-	-	-	-	10,249
	<u>\$ 147,127</u>	<u>\$ 113,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,540</u>	<u>\$ 9,828</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 2,892,098</u>

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2010

Tax Increment Financing

	<u>District #1</u>	<u>District #2</u>	<u>District #3</u>	<u>District #4</u>	<u>District #5</u>	<u>District #6</u>	<u>District #7</u>	<u>District #8</u>	<u>District #9</u>	<u>District #10</u>	<u>District #11</u>
Ending Fund Balance (Deficit) - Unadjusted	\$ 64,815	\$ 58,121	\$ 3,057,581	\$ 15,619	\$ 420,254	\$ 165,585	\$ 5,999	\$ 329,818	\$ 295,133	\$ 664,002	\$ 133,671
Less: Appropriated for Debt Service	-	-	(3,788,765)	-	-	-	-	-	-	(17,630,369)	-
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 64,815</u>	<u>\$ 58,121</u>	<u>\$ (731,184)</u>	<u>\$ 15,619</u>	<u>\$ 420,254</u>	<u>\$ 165,585</u>	<u>\$ 5,999</u>	<u>\$ 329,818</u>	<u>\$ 295,133</u>	<u>\$ (16,966,367)</u>	<u>\$ 133,671</u>
Property Tax	\$ 63,143	\$ 58,121	\$ -	\$ 15,619	\$ 420,254	\$ 165,585	\$ 5,999	\$ 329,818	\$ 295,133	\$ -	\$ 133,671
Local Sales Tax	302	-	-	-	-	-	-	-	-	-	-
State Sales Tax	1,370	-	-	-	-	-	-	-	-	-	-
	<u>\$ 64,815</u>	<u>\$ 58,121</u>	<u>\$ -</u>	<u>\$ 15,619</u>	<u>\$ 420,254</u>	<u>\$ 165,585</u>	<u>\$ 5,999</u>	<u>\$ 329,818</u>	<u>\$ 295,133</u>	<u>\$ -</u>	<u>\$ 133,671</u>

	<u>District #12</u>	<u>District #13</u>	<u>District #14</u>	<u>Carlyle/ Greenmount</u>	<u>District #16</u>	<u>District #17</u>	<u>District #18</u>	<u>Frank Scott Parkway</u>	<u>District #20</u>	<u>District #21</u>	<u>Sales Tax District</u>
Ending Fund Balance (Deficit) - Unadjusted	\$ 221,604	\$ 86,681	\$ 51,228	\$ 854	\$ 126,508	\$ 179,622	\$ 11,956	\$ 2,716,872	\$ (9,117)	\$ 100	\$ 3,069,629
Less: Appropriated for Debt Service	-	-	-	(20,702,878)	(800,000)	-	-	(34,989,009)	-	-	(981,293)
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 221,604</u>	<u>\$ 86,681</u>	<u>\$ 51,228</u>	<u>\$ (20,702,024)</u>	<u>\$ (673,492)</u>	<u>\$ 179,622</u>	<u>\$ 11,956</u>	<u>\$ (32,272,137)</u>	<u>\$ (9,117)</u>	<u>\$ 100</u>	<u>\$ 2,088,336</u>
Property Tax	\$ 221,604	\$ 86,681	\$ 51,228	\$ -	\$ -	\$ 179,622	\$ 11,956	\$ -	\$ -	\$ 100	\$ 2,748,994
Local Sales Tax	-	-	-	-	-	-	-	-	-	-	50,174
State Sales Tax	-	-	-	-	-	-	-	-	-	-	15,316
	<u>\$ 221,604</u>	<u>\$ 86,681</u>	<u>\$ 51,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,622</u>	<u>\$ 11,956</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 2,814,484</u>

PART II - ACTIVITIES

During its Fiscal Year ending April 30, 2019, the City of Belleville undertook or assisted in the following activities within its Tax Increment Financing Districts:

- TIF #3 This District paid \$4,685,722 of tax incentive rebates to school districts for capital replacement costs. This District performed work on several infrastructure projects such as West Main Streetscape, 6th to 12th Street sewer separation, East A Streetscape, and several sidewalk projects. The District also purchased several vehicles related to operations in the District as well as paid expenditures toward the City Hall renovation.
- TIF #8 This District paid \$28,247 of tax incentive rebates to a business in addition to sidewalk work near Cathedral School.
- TIF #9 This District spent \$33,781 on asphalt patch.
- TIF #10 This District paid \$863,543 to a developer to reimburse for costs incurred for improvements that are part of a developer agreement.
- TIF #11 No Material Activity.
- TIF #12 No Material Activity.
- TIF #13 The District performed culvert upgrades on Frank Scott Parkway.
- TIF #14 This District paid \$25,010 of tax incentive rebates to a business in addition to access road work.
- TIF #15 This District paid tax incentive rebates of \$892,968 for costs incurred for improvements that are part of a developer agreement related to a retail complex located near Greenmount Road. This District also retired bond debt related to the retail complex.
- TIF #16 This District paid tax incentive rebates of \$64,760 to a business. This District also incurred expense related to the Bicentennial Park improvements.
- TIF #17 No Material Activity.
- TIF #18 No Material Activity.
- TIF #19 This District paid tax incentive rebates of \$524,705 to a business as part of a developer agreement and also retired bond debt related to that agreement.
- TIF #20 This District paid tax incentive rebates of \$78,110 to a business.
- TIF #21 No Material Activity.
- TIF #22 No Material Activity.

PART III - OBLIGATIONS

During the fiscal year ending April 30, 2019, the City of Belleville entered into a lease purchase agreement for a new 2018 Vactor Truck Model 2115 1-18P Plus. The City of Belleville did not issue any additional bonds. Further descriptions of outstanding debt and future debt service requirements are detailed in the notes to financial statements.

CITY OF BELLEVILLE, ILLINOIS

FIREMEN'S PENSION FUND
OF BELLEVILLE, ILLINOIS

FINANCIAL STATEMENTS
APRIL 30, 2019

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Firemen's Pension Fund
of Belleville, Illinois

Report on the Financial Statements

We have audited the accompanying statement of fiduciary net position of the Firemen's Pension Fund of Belleville, Illinois (the "Plan") as of April 30, 2019, and the related statement of changes in fiduciary net position for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the Plan's net position as of April 30, 2019, and the changes in the Plan's net position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that funding progress and related information on pages 10 to 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of the administration regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary data on page 13 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. This supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Certified Public Accountants
Alton, Illinois

October 8, 2019

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
APRIL 30, 2019

Assets:		
Cash and Cash Equivalents		\$ 1,465,793
Investments, at Market		25,759,769
Receivables:		
Taxes Receivable		3,762,154
Interest Receivable		57,135
Total Assets		<u>31,044,851</u>
Liabilities		
None		<u>-</u>
		<u>-</u>
Net Position - Restricted for Pensions		<u>\$ 31,044,851</u>

See the accompanying notes to the financial statements

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED APRIL 30, 2019

Additions:

Contributions:

Employee Contributions	\$ 453,260
Employer Contributions:	
Property Taxes	3,765,342
Personal Property Replacement Taxes	61,216
Total Contributions	<u>4,279,818</u>

Investment Income:

Interest and Dividend Income	796,452
Gain (Loss) on Sales of Securities	(64,414)
Net Change in Fair Market Value of Investments	<u>858,591</u>
	1,590,629
Less Investment Expense	<u>(51,500)</u>
Total Investment Income	<u>1,539,129</u>

Total Additions 5,818,947

Deductions:

Benefits Paid to Participants:

Service and Disability	3,091,165
Dependents	513,947
Professional Fees	18,565
Other	<u>6,886</u>
Total Deductions	<u>3,630,563</u>

Net Increase 2,188,384

Net Position - Restricted for Pensions:

Beginning of Year	<u>28,856,467</u>
End of Year	<u>\$ 31,044,851</u>

See the accompanying notes to the financial statements

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1: GENERAL DESCRIPTION OF THE PLAN

a) Plan Description

Plan Administration. The Board consists of one member appointed by the City, two active members of the fire department elected by the membership, and two retired members of the fire department elected by the membership.

Plan Membership as of April 30, 2019:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	73
Active Plan Members	<u>63</u>
Total	<u>136</u>

Benefits Provided:

The Plan provides retirement, termination, disability, and death benefits.

Normal Retirement:

Tier 1: Age 50 and 20 years of Credited Service. Tier 2: Age 55 with 10 years of Credited Service. Benefit: Tier 1: 50% of annual salary attached to rank on last day of service plus 2.5% of annual salary for each year over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,159.27 per month. Tier 2: 2.50% per year of service times the average salary for the eight consecutive years prior to retirement times the number of years of service. The maximum benefit is 75% of average salary.

Cost of Living Adjustment:

Tier 1 Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Disabled Retirees: An annual increase equal to 3.00% per year of the original benefit amount beginning at age 60. Those that become disabled prior to age 60 receive an increase of 3.00 of the original benefit amount for each year since benefit commencement upon reaching age 60. Tier 2: An annual increase each January 1 equal to 3.00 per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the twelve months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Disability Benefit:

Eligibility: Total and permanent as determined by the Board of Trustees. Seven years of service required for non-service connected disability. Benefit: A maximum of: a.) 65% of salary attached to the rank held by the member on last day of service, and; b.) The monthly retirement pension that the member is entitled to receive if he or she retired immediately. For non-service connected disabilities, a benefit of 50% of salary attached to rank held by member on last day of service.

Pre-Retirement Death Benefit:

Service Incurred: 100% of salary attached to rank held by member on last day of service. Non-Service Incurred: A maximum of: a.) 54% of salary attached to the rank held by member on last day of service, and; b.) The monthly retirement pension earned by the deceased member at time of death, regardless of whether death occurs before or after age 50.

Vesting (Termination):

Less than 10 years: Refund of Member Contributions.

10 or more years: Either the termination benefit, payable upon reaching age 60, provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is based on the monthly salary attached to the Member's rank at separation from service. The following schedule applies:

<u>Service</u>	<u>% of Salary</u>
10	15.0%
11	17.6%
12	20.4%
13	23.4%
14	26.6%
15	30.0%
16	33.6%
17	37.4%
18	41.4%
19	45.6%

Contributions:

Employee: 9.455% of Salary. City: Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability by December 31, 2040.

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

b) Investments

Investment Policy:

The following was the Board's adopted asset allocation policy as of April 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Mutual Funds	51%	6.6%
Fixed Income	32%	2.4%
Equities	12%	6.6%
Cash	<u>5%</u>	0.0%
Total	<u>100%</u>	

Concentrations:

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

Rate of Return:

For the year ended April 30, 2019, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 5.33%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

c) Net Pension Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2019 were as follows:

Total Pension Liability	\$ 66,557,009
Plan Fiduciary Net Position	<u>(31,044,851)</u>
Net Pension Liability	<u>\$ 35,512,158</u>
Plan Fiduciary Net Position	
as a % of Total Pension Liability	46.64%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2019 using the following actuarial assumptions.

Inflation	2.00%
Payroll Growth	3.50%
Investment Rate of Return	7.00%
Active Mortality Rate: RP-2014 Mortality Table with a Blue Collar Adjustment	

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The long-term expected rate of return on pension plan investments was determined by the historical return for which the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

Discount Rate:

GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00% and the resulting single discount rate is 7.00%.

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Fully funded benefit payments are projected to be maintained at the current rate of 7.00%.

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

	Current Single Discount		
	1% Decrease	Rate Assumption	1% Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
Total Pension Liability	\$ 75,103,146	\$ 66,557,009	\$ 59,521,392
Plan Fiduciary Net Position	<u>31,044,851</u>	<u>31,044,851</u>	<u>31,044,851</u>
Net Pension Liability/(Asset)	<u>\$ 44,058,295</u>	<u>\$ 35,512,158</u>	<u>\$ 28,476,541</u>

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses. The following tables display the amount of deferred inflows and outflows related to the net pension liability and the future periods that these deferrals will affect the financial statements.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 4,287,525	\$ 2,276,872
Changes in assumptions	1,668,772	-
Net difference between projected and actual earnings on pension plan investments	<u>914,006</u>	<u>86,906</u>
Total	<u>\$ 6,870,303</u>	<u>\$ 2,363,778</u>

Year Ending December 31,	Net Deferred Outflows of <u>Resources</u>
2020	\$ 1,382,021
2021	970,775
2022	1,014,229
2023	716,502
2024	371,381
Thereafter	<u>51,617</u>
	<u>\$ 4,506,525</u>

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
APRIL 30, 2019

	Fiscal Year			
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:				
Service Cost	\$ 896,169	\$ 896,169	\$ 873,241	\$ 888,935
Interest	4,519,860	4,121,366	4,001,639	3,665,431
Differences between expected and actual	(2,732,247)	3,502,596	272,913	3,490,547
Assumption change	2,002,526	-	-	-
Benefit payments, including refunds	<u>(3,605,112)</u>	<u>(3,546,424)</u>	<u>(3,345,140)</u>	<u>(3,154,634)</u>
Net change in total pension liability	1,081,196	4,973,707	1,802,653	4,890,279
Total pension liability - beginning	<u>65,475,813</u>	<u>60,502,106</u>	<u>58,699,453</u>	<u>53,809,174</u>
Total pension liability - ending	<u>\$ 66,557,009</u>	<u>\$ 65,475,813</u>	<u>\$ 60,502,106</u>	<u>\$ 58,699,453</u>
Plan Fiduciary Net Position				
Contributions - employer	3,826,558	3,424,044	2,966,715	2,832,970
Contributions - employee	453,260	435,143	432,164	422,345
Net investment income	1,539,129	1,648,262	1,881,873	(372,624)
Benefit payments, including refunds	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Administrative	<u>(25,451)</u>	<u>(31,573)</u>	<u>(32,529)</u>	<u>(41,915)</u>
Net change in plan fiduciary net position	2,188,384	1,929,452	1,903,083	(313,858)
Plan fiduciary net position - beginning	<u>28,856,467</u>	<u>26,927,015</u>	<u>25,023,932</u>	<u>25,337,790</u>
Plan fiduciary net position - ending	<u>\$ 31,044,851</u>	<u>\$ 28,856,467</u>	<u>\$ 26,927,015</u>	<u>\$ 25,023,932</u>
Net Pension Liability	<u>\$ 35,512,158</u>	<u>\$ 36,619,346</u>	<u>\$ 33,575,091</u>	<u>\$ 33,675,521</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>46.64%</u>	<u>44.07%</u>	<u>44.51%</u>	<u>42.63%</u>
Covered-employee Payroll	<u>\$ 4,818,521</u>	<u>\$ 4,531,755</u>	<u>\$ 4,349,765</u>	<u>\$ 4,379,022</u>
Net position liability as a percentage of covered-employee payroll	<u>736.99%</u>	<u>808.06%</u>	<u>771.88%</u>	<u>769.02%</u>

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2019

	Fiscal Year		
	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 3,760,662	\$ 3,412,016	\$ 3,350,301
Contributions in relation to actuarial determined contribution	<u>3,826,558</u>	<u>3,424,044</u>	<u>2,966,715</u>
Contribution deficiency (excess)	<u>\$ (65,896)</u>	<u>\$ (12,028)</u>	<u>\$ 383,586</u>
 Covered-employee Payroll	 <u>\$ 4,531,755</u>	 <u>\$ 4,349,765</u>	 <u>\$ 4,379,022</u>
 Contributions as a percentage of covered-employee payroll	 <u>84.44%</u>	 <u>78.72%</u>	 <u>67.75%</u>

Actuarial valuations are performed as of April 30 of each year with the related contributions to be made in the following year. Actuarial valuation date for above is April 30, 2018.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Remaining Amortization Period:	21 years
Asset Valuation Method:	Gains and losses recognized over a five year period
 Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Payroll Growth	3.50%
Inflation	0.00%

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
APRIL 30, 2019

Annual money-weighted rate of return,
net of investment expense

2019	5.33%
2018	6.12%
2017	7.52%
2016	-1.63%
2015	5.41%
2014	9.67%
2013	8.65%
2012	3.19%
2011	8.91%
2010	12.74%

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED APRIL 30, 2019

	<u>Budget</u>	<u>Actual</u>
Revenues:		
Employee Contributions	\$ 461,000	\$ 453,260
Employer Contributions:		
Property Taxes	3,400,000	3,369,474
Personal Property Replacement Taxes	72,000	61,216
Investment Income	<u>260,000</u>	<u>1,588,378</u>
Total Revenues	<u>4,193,000</u>	<u>5,472,328</u>
Expenses:		
Benefits Paid to Participants:		
Service and Disability	3,309,000	3,091,165
Dependents	525,000	513,947
Refund of Contributions	-	-
Professional Fees	30,000	70,065
Other	<u>8,000</u>	<u>6,886</u>
Total Expenses	<u>3,872,000</u>	<u>3,682,063</u>
Net Increase (Decrease)	<u>\$ 321,000</u>	<u>\$ 1,790,265</u>

CITY OF BELLEVILLE, ILLINOIS

POLICE PENSION FUND
OF BELLEVILLE, ILLINOIS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
APRIL 30, 2019

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Police Pension Fund
of Belleville, Illinois

Report on the Financial Statements

We have audited the accompanying statement of fiduciary net position of the Police Pension Fund of Belleville, Illinois (the "Plan") as of April 30, 2019, and the related statement of changes in fiduciary net position for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the Plan's net position as of April 30, 2019, and the changes in the Plan's net position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that funding progress and related information on pages 10 to 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of the administration regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The other supplementary data on page 13 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. This other supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Certified Public Accountants
Alton, Illinois

October 8, 2019

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
APRIL 30, 2019

Assets:	
Cash and Cash Equivalents	\$ 650,253
Investments, at Market	39,308,398
Receivables:	
Taxes Receivable	2,970,059
Other	831
Interest Receivable	<u>96,825</u>
Total Assets	<u>43,026,366</u>
Liabilities	<u>-</u>
Net Position - Restricted for Pensions	<u>\$ 43,026,366</u>

See the accompanying notes to the financial statements

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED APRIL 30, 2019

Additions:

Contributions:

Employee Contributions	\$ 513,954
Employer Contributions:	
Property Taxes	2,973,247
Personal Property Replacement Taxes	65,073
Total Contributions	<u>3,552,274</u>

Investment Income:

Interest and Dividend Income	1,670,527
Gain (Loss) on Sales of Securities	3,423
Net Appreciation in Fair Market Value	
Value of Investments	<u>412,954</u>
	2,086,904
Less Investment Expense	<u>(41,479)</u>
Total Investment Income	<u>2,045,425</u>

Total Additions 5,597,699

Deductions:

Benefits Paid to Participants:

Service and Disability	3,749,492
Dependents	404,129
Refund of Contributions	44,868
Professional Fees	39,983
Other	<u>6,977</u>
Total Deductions	<u>4,245,449</u>

Net Increase 1,352,250

Net Position - Restricted for Pensions:

 Beginning of Year 41,674,116

 End of Year \$ 43,026,366

See the accompanying notes to the financial statements

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2019

NOTE 1: GENERAL DESCRIPTION OF THE PLAN

a) Plan Description

Plan Administration. The Board consists of one member appointed by the City, two active members of the police department elected by the membership, and two retired members of the police department elected by the membership.

Plan Membership as of April 30, 2019:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	87
Active Plan Members	<u>77</u>
Total	<u>164</u>

Benefits Provided.

The Plan provides retirement, termination, disability, and death benefits.

Normal Retirement:

Tier 1: Age 50 and 20 years of Credited Service. Tier 2: Age 55 with 10 years of Credited Service. Benefit: Tier 1: 50% of annual salary attached to rank on last day of service plus 2.5% of annual salary for each year over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,000 per month. Tier 2: 2.50% per year of service times the average salary for the eight consecutive years prior to retirement times the number of years of service. The maximum benefit is 75% of average salary.

Cost of Living Adjustment:

Tier 1 Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Tier 2: An annual increase each January 1 equal to 3.00 per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the twelve months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Disability Benefit:

Eligibility: Total and permanent as determined by the Board of Trustees.
 Benefit: A maximum of: a.) 65% of salary attached to the rank held by the member on last day of service, and; b.) The monthly retirement pension that the member is entitled to receive if he or she retired immediately. For non-service connected disabilities, a benefit of 50% of salary attached to rank held by member on last day of service.

Pre-Retirement Death Benefit:

Service Incurred: 100% of salary attached to rank held by member on last day of service. Non-Service Incurred: A maximum of: a.) 50% of salary attached to the rank held by member on last day of service, and; b.) The monthly retirement pension earned by the deceased member at time of death, regardless of whether death occurs before or after age 50. For non-service deaths with less than 10 years of service, a refund of member contributions is provided.

Vesting (Termination):

Less than 10 years: Refund of Member Contributions.

10 or more years: Either the termination benefit, payable upon reaching age 60, provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is 2.50% of annual salary held in the year prior to termination times creditable service.

Contributions:

Employee: 9.91% of Salary. City: Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability over a period ending in 2040.

b) Investments

Investment Policy:

The following was the Board's adopted asset allocation policy as of April 30, 2019:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Fixed Income	32.0%	2.4%
Mutual Funds	62.0%	6.6%
Certificates of Deposit	5.0%	.5%
Cash	1.0%	.0%
Total	<u>100.0%</u>	

Concentrations:

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Rate of Return:

For the year ended April 30, 2019, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 4.91%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

c) Net Pension Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2019 were as follows:

Total Pension Liability	\$ 78,688,380
Plan Fiduciary Net Position	<u>(43,026,366)</u>
Net Pension Liability	<u>\$ 35,662,014</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	54.68%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2019 using the following actuarial assumptions.

Inflation	2.00%
Payroll Growth	4.00%
Investment Rate of Return	7.00%
Active Mortality Rate: RP-2014 Mortality Table with a Blue Collar Adjustment	

The long-term expected rate of return on pension plan investments was determined by the historical return for which the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

Discount Rate:

GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods.

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00% and the resulting single discount rate is 7.00%.

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Fully funded benefit payments are projected to be maintained at the current rate of 7.00%.

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

	Current Single Discount		
	1% Decrease 6.00%	Rate Assumption 7.00%	1% Increase 8.00%
Total Pension Liability	\$ 89,243,572	\$ 78,688,380	\$ 70,068,403
Plan Fiduciary Net Position	<u>43,026,366</u>	<u>43,026,366</u>	<u>43,026,366</u>
Net Pension Liability/(Asset)	<u>\$ 46,217,206</u>	<u>\$ 35,662,014</u>	<u>\$ 27,042,037</u>

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses. The following tables display the amount of deferred inflows and outflows related to the net pension liability and the future periods that these deferrals will affect the financial statements.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 6,624,812	\$ 3,650,068
Changes in assumptions	1,827,266	-
Net difference between projected and actual earnings on pension plan investments	<u>1,328,182</u>	<u>699,625</u>
Total	<u>\$ 9,780,260</u>	<u>\$ 4,349,693</u>

Year Ending <u>December 31,</u>	Net Deferred Outflows of <u>Resources</u>
2020	\$ 1,586,828
2021	936,647
2022	1,186,516
2023	1,253,146
2024	1,037,688
Thereafter	<u>(570,258)</u>
	<u>\$ 5,430,567</u>

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
APRIL 30, 2019

	Fiscal Year			
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:				
Service Cost	\$ 1,041,368	\$ 1,041,368	\$ 1,073,387	\$ 1,066,998
Interest	4,700,755	4,841,241	4,653,937	4,406,637
Difference between expected and actual	6,740,510	(4,870,535)	449,535	1,325,604
Assumption changes	2,192,719	-	-	-
Benefit payments, including refunds	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Net change in total pension liability	10,476,863	(2,608,504)	2,776,886	3,645,893
Total pension liability - beginning	<u>68,211,517</u>	<u>70,820,021</u>	<u>68,043,135</u>	<u>64,397,242</u>
Total pension liability - ending	<u>\$ 78,688,380</u>	<u>\$ 68,211,517</u>	<u>\$ 70,820,021</u>	<u>\$ 68,043,135</u>
Plan Fiduciary Net Position				
Contributions - employer	3,038,320	3,428,642	3,061,478	2,388,327
Contributions - employee	513,954	542,225	565,398	595,180
Net investment income	2,045,425	2,988,591	3,641,360	(808,519)
Benefit payments, including refunds	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Administrative	(46,960)	(46,567)	(27,817)	(35,261)
Net change in plan fiduciary net position	1,352,250	3,292,313	3,840,446	(1,013,619)
Plan fiduciary net position - beginning	<u>41,674,116</u>	<u>38,381,803</u>	<u>34,541,357</u>	<u>35,554,976</u>
Plan fiduciary net position - ending	<u>\$ 43,026,366</u>	<u>\$ 41,674,116</u>	<u>\$ 38,381,803</u>	<u>\$ 34,541,357</u>
Net Pension Liability	<u>\$ 35,662,014</u>	<u>\$ 26,537,401</u>	<u>\$ 32,438,218</u>	<u>\$ 33,501,778</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>54.68%</u>	<u>61.10%</u>	<u>54.20%</u>	<u>50.76%</u>
Covered-employee Payroll	<u>\$ 5,342,683</u>	<u>\$ 5,422,363</u>	<u>\$ 5,543,274</u>	<u>\$ 5,465,773</u>
Net position liability as a percentage of covered-employee payroll	<u>667.49%</u>	<u>489.41%</u>	<u>585.18%</u>	<u>612.94%</u>

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2019

	Fiscal Year		
	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 2,948,748	\$ 3,397,194	\$ 3,303,241
Contributions in relation to actuarial determined contribution	<u>3,038,320</u>	<u>3,428,642</u>	<u>3,061,477</u>
Contribution deficiency (excess)	<u>\$ (89,572)</u>	<u>\$ (31,448)</u>	<u>\$ 241,764</u>
 Covered-employee Payroll	 <u>\$ 5,422,363</u>	 <u>\$ 5,543,274</u>	 <u>\$ 5,465,773</u>
 Contributions as a percentage of covered-employee payroll	 <u>56.03%</u>	 <u>61.85%</u>	 <u>56.01%</u>

Actuarial valuations are performed as of April 30 of each year with the related contributions to be made in the following year. Actuarial valuation date for above is April 30, 2018.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Remaining Amortization Period:	21 years
Asset Valuation Method:	Gains and losses recognized over a five year period
Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Payroll Growth	4.00%
Inflation	2.00%

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS

APRIL 30, 2019

Annual money-weighted rate of return,
net of investment expense

2019	4.91%
2018	7.79%
2017	10.52%
2016	-2.38%
2015	6.45%
2014	8.29%
2013	6.24%
2012	0.14%
2011	7.34%
2010	10.14%

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED APRIL 30, 2019

	<u>Budget</u>	<u>Actual</u>
Revenues:		
Employee Contributions	\$ 590,000	\$ 513,954
Employer Contributions:		
Property Taxes	3,400,000	3,369,474
Personal Property Replacement Taxes	80,000	65,073
Investment Income	<u>1,507,500</u>	<u>2,068,733</u>
Total Revenues	<u>5,577,500</u>	<u>6,017,234</u>
Expenses:		
Benefits Paid to Participants:		
Service and Disability	3,515,000	3,749,492
Dependents	447,000	404,129
Refund of Contributions	-	44,868
Professional Fees	86,900	81,462
Other	<u>8,000</u>	<u>6,977</u>
Total Expenses	<u>4,056,900</u>	<u>4,286,928</u>
Net Increase	<u>\$ 1,520,600</u>	<u>\$ 1,730,306</u>

ZONING BOARD OF APPEALS, CITY OF BELLEVILLE, ILLINOIS

ADVISORY REPORT

Application for Amendment: James and Carolyn Needles

Application Filed: 09/19/19

62-OCT-19 James and Carolyn Needles

A request for an Area/Bulk Variance to permit a fence 1 foot in height above the allowed maximum of 6 feet at 405 Garden Boulevard (Parcel number 08-23.0-307-046) located in an "A-1" Single-Family Residence District. (Applicable sections of the Zoning Code: 162.392 (F), 162.570) Ward 7

Present Zoning: "A-1" Single-Family Residence District

Meeting Held: 10/17/19

Publication in News Democrat: 10/02/19

Supporters: None

Objectors: Paul Storment, Jr.
Alice Gyerman

Additional public comments:

Elected Officials Present: Rafi Ovian, Ward 4
Phil Elmore, Ward 7

Witnesses having been sworn, evidence presented and the Board fully advised in the premises, the Board has considered the following:

- A. Whether the proposed variance is consistent with the general purposes of this Code and*
- B. Whether the strict application of the district requirements would result in great practical difficulties of hardship to the applicant, and present a reasonable return on the property; and*
- C. Whether the proposed variance is the minimum deviation from such requirements that will alleviate the difficulties/hardship, and allow a reasonable return on the property; and*
- D. Whether the plight of the applicant is due to peculiar circumstances not of his own making; and*
- E. Whether the peculiar circumstances engendering the variance request are applicable to other property with the district, and therefore, that a variance would be a more appropriate remedy than an amendment (rezoning);and*
- G. Whether the variance, if granted, will alter the essential character of the area where the premises in question are located or materially frustrate implementation of this municipality comprehensive plan.*

62-SEP19: A motion was made to APPROVE by Rebecca Boyer. It was seconded by Don Rockwell. Steve Zimmerman, Don Rockwell, Rebecca Boyer and Danny Nollman voted in the affirmative. Tim Price Abstained. The motion carried 4-0-1.

IT IS THEREFORE the recommendation of the Zoning Board of Appeals that the requested Use Variance be *APPROVED BY A MAJORTIY VOTE.*

Director

Date

ZONING BOARD OF APPEALS, CITY OF BELLEVILLE, ILLINOIS

ADVISORY REPORT

Application for Amendment: Golden Orchard,LLC

Application Filed: 09/27/19

63-OCT-19 Golden Orchard, LLC

A request for an Area/Bulk Variance for parcel number 08-36.0-403-032 (649 Lake Mead Court) to permit a principal building lot coverage 3% over the allowed 30% maximum percentage of lot building coverage in an "A-1(H)" Single-Family Residence District. (Applicable sections of the Zoning Code: 162.122, 162.570) Ward 6

Present Zoning: "A-1" Single-Family Residence District

Meeting Held: 10/17/19

Publication in News Democrat: 10/02/19

Supporters: None

Objectors: None

Additional public comments: None

Elected Officials Present: Rafi Ovian, Ward 4
Phil Elmore, Ward 7

Witnesses having been sworn, evidence presented and the Board fully advised in the premises, the Board has considered the following:

- A. Whether the proposed variance is consistent with the general purposes of this Code and*
- B. Whether the strict application of the district requirements would result in great practical difficulties of hardship to the applicant, and present a reasonable return on the property; and*
- C. Whether the proposed variance is the minimum deviation from such requirements that will alleviate the difficulties/hardship, and allow a reasonable return on the property; and*
- D. Whether the plight of the applicant is due to peculiar circumstances not of his own making; and*
- E. Whether the peculiar circumstances engendering the variance request are applicable to other property with the district, and therefore, that a variance would be a more appropriate remedy than an amendment (rezoning);and*
- G. Whether the variance, if granted, will alter the essential character of the area where the premises in question are located or materially frustrate implementation of this municipality comprehensive plan.*

63-SEP19: A motion was made to APPROVE by Steve Zimmerman. It was seconded by Rebecca Boyer. All members present voted in the affirmative. The motion carried 5-0.

IT IS THEREFORE the recommendation of the Zoning Board of Appeals that the requested Use Variance be APPROVED BY A UNANIMOUS VOTE.

Director

Date

ZONING BOARD OF APPEALS, CITY OF BELLEVILLE, ILLINOIS

ADVISORY REPORT

Application for Amendment: Kingdom Life Christian Ministries

Application Filed: 09/27/19

64-OCT19 Kingdon Life Christian Ministries

A request for a Use Variance to operate a church at 10400 West Main Street (Parcel number 02-26.0-425-027) located in a "C-2" Heavy Commercial District. (Applicable section of the Zoning Code 162.570) Ward 8.

Present Zoning: "C-2" Heavy Commercial District

Meeting Held: 10/17/19

Publication in News Democrat: 10/02/19

Supporters: None

Objectors: None

Additional public comments: None

Elected Officials Present: Rafi Ovian, Ward 4
Phil Elmore, Ward 7

Witnesses having been sworn, evidence presented and the Board fully advised in the premises, the Board has considered the following:

- A. *Whether the proposed variance is consistent with the general purposes of this Code and*
- B. *Whether the strict application of the district requirements would result in great practical difficulties of hardship to the applicant, and present a reasonable return on the property; and*
- C. *Whether the proposed variance is the minimum deviation from such requirements that will alleviate the difficulties/hardship, and allow a reasonable return on the property; and*
- D. *Whether the plight of the applicant is due to peculiar circumstances not of his making; and*
- E. *Whether the peculiar circumstances engendering the variance request are applicable to the other property with the district, and therefore, that variance would be a more appropriate remedy than an amendment(rezoning); and*
- F. *Whether the variance, if granted, will alter the essential character of the area where the premises in question are located or materially frustrate implementation of this municipality comprehensive plan.*

64-OCT19: A motion was made to APPROVE by Rebecca Boyer. It was seconded by Tim Price. All members present voted in the affirmative. The motion carried 5-0.

IT IS THEREFORE the recommendation of the Zoning Board of Appeals that the requested Use Variance be GRANTED BY A UNANIMOUS VOTE OF ALL MEMBERS PRESENT.

Director

Date

cparsons

From: Meyer, Timothy A <TMeyer3@ameren.com>
Sent: Tuesday, October 01, 2019 3:19 PM
To: cparsons
Subject: customer requesting a light - 3312 W. A St.

Collette,

I met with a customer wanting to install a light in front of her home at 3312 W. A ST., Belleville. There is no great or feasible way of doing this on customer property. The customer stated that several people in this neighborhood are concerned with this area being so dark. Is there a chance the city would approve a light be installed in this location. This would be considered a street light. The cost would be \$400 for extra wire up front and \$6.45 (100 led) or \$9.45 (250 led) for monthly charge, but I think the city gets 50% off street lights. Please let me know either way.



Thanks.

Tim Meyer :: Sr. Engineering Representative :: T 618.236.4363 :: C 618.604.5805
Ameren Illinois :: 1050 W. Boulevard :: Belleville, IL 62221

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cparsons

From: dfriedman
Sent: Friday, October 18, 2019 8:50 AM
To: cparsons
Subject: FW: ARLO: Road Closure by Stag

Drew Friedman
City of Belleville
Project Manager
Office: (618)257-7649
Cell: (618)791-2427



From: jpoole <jpoole@belleville.net>
Sent: Tuesday, October 15, 2019 5:59 PM
To: cparsons <cparsons@belleville.net>; dfriedman <dfriedman@belleville.net>; meckert <meckert@belleville.net>
Subject: Fwd: ARLO: Road Closure by Stag

Collette, Drew,
Please see email chain below...
Thanks
Jason

Jason R Poole
Director of Public Works
City of Belleville
(618)239-3454

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: jpoole <jpoole@belleville.net>
Sent: Tuesday, October 15, 2019, 5:49 PM
To: Ken Belding
Subject: Re: ARLO: Road Closure by Stag

Hi Ken

Our Engineering Dept handles the road closure notification for all entities involved. I will forward your email to them and follow up when I hear back from them. No, there will not be an issue with closure and thanks for the advance notice.

Jason

Jason R Poole
Director of Public Works
City of Belleville
(618)239-3454

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Ken Belding <kbelding@empirecomfort.com>

Sent: Tuesday, October 15, 2019 3:31:17 PM

To: jpoole <jpoole@belleville.net>

Subject: FW: ARLO: Road Closure by Stag

Jason,

See below email please.

Can you tell me how I can apply for this project request to close off a street? This adjacent to our Stag Brewery facility.

Date and time: Nov. 4 from 0800 to 2030 and Nov. 5 from 0800 to 2030.

Thank you.

Ken Belding | VP Delivery Support Services

Empire Comfort Systems, Inc.

915 Freeburg Avenue, Belleville, Illinois 62220

P: 618.233.7420

E: kbelding@empirecomfort.com



From: Keith Detmer

Sent: Tuesday, October 15, 2019 2:55 PM

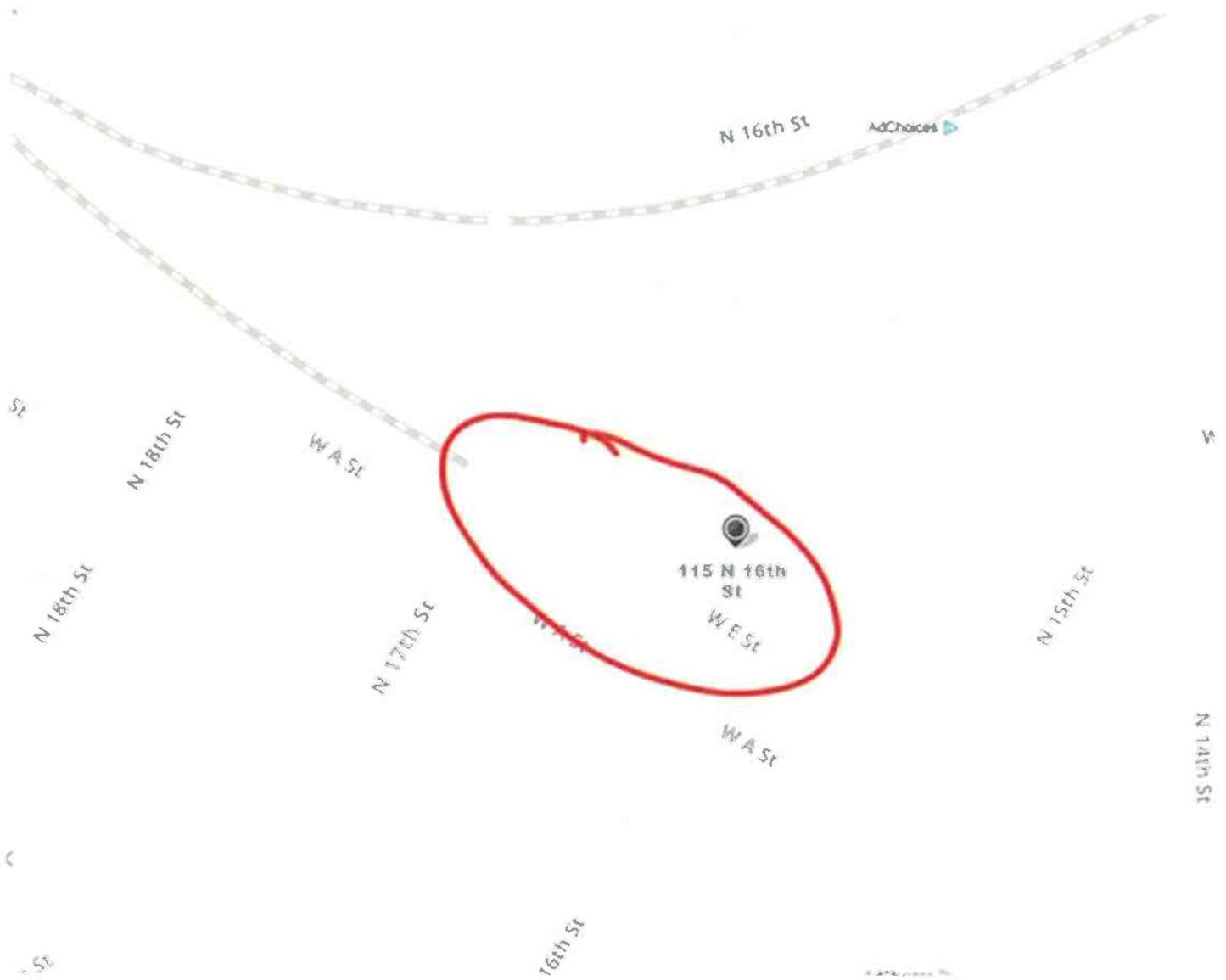
To: Ken Belding

Cc: Jay Eaton; Louis Strecker

Subject: ARLO: Road Closure by Stag

Ken,

We will be moving the Slope Burner pre-cell the week of November 4 which is going to require riggers to bring in some large equipment. Can you please contact the city and let them know we need to close West E Street from 17th street to 16th street from 8:30am-8:00pm on November 4-5? Below is a picture of where we will need to close the road.



The riggers said they can bring in some road closed signs. Should they do this or can the city of Belleville provide these?

Thanks,

Keith Detmer | Continuous Improvement Engineer
Empire Comfort Systems, Inc.
918 Freeburg Avenue, Belleville, Illinois 62220
P: 618.233.7420 ext. 3327
E: kdetmer@empirecomfort.com





OFFICE USE ONLY
 Name of Event: Lindenwood Graduation
 Date of Event: Sat 12/14/19

SPECIAL EVENT REQUEST

Notification is hereby given to the City of Belleville to request a Special Event as follows:

PLEASE ALLOW MINIMUM (8) WEEKS FOR PROCESSING THE REQUEST. TEN (10) WEEKS PREFERRED.

PLEASE ALLOW THREE (3) MONTHS FOR PROCESSING IF EITHER ILLINOIS ROUTE 159 OR ANY OTHER STATE ROUTE THAT WILL BE CLOSED.

Name(s) of sponsoring organization(s): Lindenwood University - Belleville

Name of Event: December 2019 Graduation

Sat

Date of Event: 12/14/19 Event Starting Time: 3:00pm Event Ending Time: 6:00pm

Street Closure Time: N/A Street Re-Open Time: N/A

Name(s) of person(s) responsible for organizing and conducting event:

Name	Address	Phone	Email
Renee Porter	2100 W. Main St. Belleville, IL 62220	618-239-6021	rporter@lindenwood.edu
John Kamm	2100 W. Main St. Belleville, IL 62220	618-239-6241	jkamm2@lindenwood.edu
Anna Grimm	2100 W. Main St. Belleville, IL 62220	618-239-6180	agrimm@lindenwood.edu
Jessica Hauser	2100 W. Main St. Belleville, IL 62220	618-239-6142	jhauser@lindenwood.edu

Number of people (1,500) animals (0) vehicles (0) expected to participate.

Describe the event in detail:

Lindenwood University-Belleville's December 2019 Commencement Ceremony & reception. The gates will open at 1:30pm with ceremony from 3:00-5:00pm and reception immediately following. Students, faculty, staff, & guests of students and the University will be in attendance.

Specify event route from starting point to termination point (a map of the event route is required):

Assistance with traffic control is requested from 1:00pm to 5:00pm from the Belleville Police Department. We are requesting assistance from 4 officers. We ask that they also assist Public Safety with crowd control during the event.

Reviewed/Revised: 06/12/17 JRM
 Revised: 02/26/18 JRM

PD 2PM - 7PM (4 GUYS)

OFFICE USE ONLY

Name of Event: Lindenwood Graduation
Date of Event: Sat 12/14/19

Are you requesting streets to be closed? If so, list specifics below and note on map of event route:

We are not requesting streets to be closed, we are requesting assistance with traffic control.

Will either Illinois Route 159 any other State Routes be blocked (if YES, it will require approval from the Illinois Department of Transportation): Yes No

Does this event require any of the following?

- Trash Containers Yes No Number Requested: _____
- Picnic Tables Yes No Number Requested: _____
- Sanitation Vehicle and Manpower Yes No
- Electric (note on map location(s)) Yes No Number Requested: _____

A CERTIFICATE OF INSURANCE NAMING THE CITY OF BELLEVILLE AS AN ADDITIONAL INSURED IS REQUIRED IN THE AMOUNT OF \$1 MILLION DOLLARS PER PERSON AND \$2,000,000 AGGREGATE. YOUR APPLICATION WILL NOT BE CONSIDERED OR APPROVED WITHOUT RECEIPT OF THIS DOCUMENT. (City of Belleville • 101 South Illinois Street • Belleville • IL • 62220)

IF EITHER ROUTE 159 OR ANY OTHER STATE ROUTE WILL BE CLOSED, A CERTIFICATE OF INSURANCE NAMING ILLINOIS DEPARTMENT OF TRANSPORTATION AS AN ADDITIONAL INSURED IS REQUIRED IN THE AMOUNT OF \$1 MILLION DOLLARS. YOUR APPLICATION WILL NOT BE CONSIDERED OR APPROVED WITHOUT RECEIPT OF THIS DOCUMENT. (IL Department of Transportation • 1100 East Court Plaza Drive • Collinsville • IL • 62234)

Affixing my signature to this application, declares my acceptance and understanding of the guidelines and certain limitations which may apply to this event.

Marilyn S. Abbott
Signature of Person Making Application

Marilyn S. Abbott
Printed Name of Person Making Application

209 S Kings Highway
Mailing Address

St. Charles MO 63301

636 949 4912
Phone Number

mabbott@lindenwood.edu
E-mail

DATE OF APPLICATION: 10/1/2019

Return this form (via mail or email):

City of Belleville - City Clerk's Office
101 South Illinois Street
Belleville, Illinois 62220
E-mail: jmeyer@belleville.net
(618) 233-6810

OFFICE USE ONLY

Name of Event: Lindenwood Graduation

Date of Event: Sat 12/14/19

CHECKLIST (FOR USE BY CITY PERSONNEL ONLY)	EVENT INFORMATION (FOR USE BY CITY PERSONNEL ONLY) Completed application/documentation to be sent to city staff prior to meeting. Meeting will be scheduled with all city staff and a representative of the event.
<input checked="" type="checkbox"/> Application <input type="checkbox"/> Event Map <input checked="" type="checkbox"/> Insurance Certificate	Date Received by City Clerk's Office: <u>10/07/19</u> Scheduled Meeting Date: <u>10/15/19 10A</u> Date Approved by Staff: <u>10/15/19</u> Date on Council Agenda: <u>10/21/19</u> Notification Sent to Event Representative of Council Meeting: <u>10/17/19</u>
<input type="checkbox"/> Approved on: _____ <input type="checkbox"/> Denied on: _____ Notification Sent to Event Representative of Council Approval/Denial on: _____	

STAFF REVIEW SECTION

Police Department: 4 officers ~
\$1262-\$1300

APPROVED DENIED DATE: 10-15-19 INITIALS: BAR

Fire Department: _____

APPROVED DENIED DATE: 10/15/19 INITIALS: V

Public Works: N/A

APPROVED DENIED DATE: 10/15/19 INITIALS: JH

Maintenance Department: N/A

APPROVED DENIED DATE: 10/15/19 INITIALS: KL



LINUN-1

OP ID: CM

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/04/2019

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

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

PRODUCER Huntleigh McGehee 8235 Forsyth Boulevard, #1200 Clayton, MO 63105	314-746-4700	CONTACT NAME: Charita Watson PHONE (A/C, No, Ext): 314-746-4700 FAX (A/C, No): 314-889-3700 E-MAIL ADDRESS: cwatson@hmrisk.com
	INSURER(S) AFFORDING COVERAGE NAIC #	
INSURED Lindenwood University 209 South Kingshighway St. Charles, MO 63301	INSURER A: Philadelphia Insurance	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Owners & Contrctr GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X		PHPK2006717	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 SEXMISCON \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2006717	07/01/2019	07/01/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB684447	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 20,000,000 AGGREGATE \$ 20,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: Belleville Graduation - 12/13/19 - 12/15/19
City of Belleville is included as additional insured where required by written contract.

CERTIFICATE HOLDER CITYOFB City of Belleville City Clerk's Office 101 South Illinois Street Belleville, IL 62220	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

jmeyer

From: jmeyer
Sent: Thursday, October 17, 2019 11:40 AM
To: rporter@lindenwood.edu; jkamm2@lindenwood.edu; Grimm, Anna; jhauser@lindenwood.edu
Cc: Jason Poole; John Hartmann; Chris Mattingly; Ken Vaughn; Tom Pour (tpour@belleville.net); 'Jennifer Starnes'; Erin Clifford; MSgt R Rust; arthur.jacobs; cmaue
Subject: LU - Belleville Commencement Dec 2019

This email provides a synopsis of the discussion with City Staff for your upcoming event:

Event:

- Lindenwood University - Belleville Commencement Ceremony
- Saturday, December 14, 2019
- Start: 3:00pm
- End: 6:00pm

No Street Closures

Fire Department:

- No services requested
- Situational awareness

Maintenance Department:

- No services requested
- Situational awareness

Public Works:

- No services requested
- Situational awareness

Police Department:

- Four (4) Police Officers to work traffic (pedestrian/vehicle) before, during and after ceremony, as well as assist with public safety/crowd control as necessary during event
- 2:00pm to 7:00pm
- Approximate cost to be invoiced \$1262.00 to \$1300.00
- LU Public Safety will assist with pedestrian/vehicle traffic.

This request will be on the Council agenda, Monday, October 21, 2019 at 7:00pm, City Hall, Council Chambers, 101 South Illinois Street, Belleville, IL. Upon the decision of the Council, you will be notified via email.

If you have any questions, please do not hesitate to contact me.

Jennifer Gain Meyer, MS, LEHP
City Clerk
City of Belleville
101 South Illinois Street



Belleville Main Street

216 East A. Street - Belleville IL 62220

618-233-2015 - F: 618-233-2077

Email: bms@bellevillechamber.org

www.bellevillemainstreet.net

October 17, 2019

Mayor Mark Eckert
City Clerk Jenny Meyer
Members of the City Council
City of Belleville, Illinois

RE: Lighting trees in downtown Belleville for the Holidays

Dear Mayor, City Clerk, and Members of the City Council:

Belleville Main Street respectfully requests permission to provide additional holiday lighting in the downtown Business District over the holidays, in order to create an even more festive atmosphere for the Belleville Holiday experience.

We intend to contract with Patrick Hulliung and Ian Thurlow of World Class Holiday Lighting of Fairview Heights, Illinois to light four trees on each side of Main Street from 3rd Street to Charles Street. Lighting would consist of low voltage, small LED lights that will match the Street Scape lights currently in use. The lights will be in place after Veterans Day and will be removed mid-February.

At the meeting with appropriate members of the City Departments, installation plans were developed as follows:

- Guywires will run the length of each block on either side of Main Street to provide stability to the lighting system. These will be installed with a turn buckle system and will run through the trees at a height that is above the banners and below the current Street Scape lights. These wires will be removed when the lights are removed in mid-February.
- The Lighting system will include light strands and appropriate extension cords.
- The extension cords will be plugged in to the top of light poles.
- The system will be attached to the current lighting timing system that is already in place.

Belleville Main Street is providing this project at no cost to the city. Because LED lights will be used, there will be minimal increase in electrical usage for the city. Upon approval, Belleville Main Street will own the lights and will be able to contract to have the lights re-hung each year.

Should you have any questions, feel free to contact me at 618-520-0814 or bms@bellevillechamber.org.

Very Truly Yours,

Alicia Chillemi Slocomb, Belleville Main Street Manager

ORDINANCE NO. 8386-2019

A ZONING ORDINANCE IN RE CASE #60SEPT19

Atif Kahn

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Whereas, an application has been filed requesting a Special Use Permit to establish a used motor vehicle sales lot at 900 Sherman Street (Parcel number 08-15.0-424-027) located in a "C-2" Heavy Commercial District. (Applicable sections of the Zoning Code: 162.248, 162.515).

Whereas, a public hearing has been held before the City's Zoning Board of Appeals which has issued its advisory report.

NOW, THEREFORE, be it ordained by the City Council of the City of Belleville, Illinois as follows:

Section 1. That the application requesting a Special Use Permit to establish a used motor vehicle sales lot at 900 Sherman Street (Parcel number 08-15.0-424-027) located in a "C-2" Heavy Commercial District is hereby granted. (Applicable sections of the Zoning Code: 162.248, 162.515).

Section 2. That conflicting ordinances or pertinent portions thereof in force at the time of this ordinance takes effect are hereby repealed.

Section 3. This ordinance shall be in full force and effect from and after its passage, approval and publication, all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this _____ day of _____, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this _____ day of _____, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. 8387-2019

A ZONING ORDINANCE IN RE CASE #61SEP19

Atif Kahn

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Whereas, an application has been filed requesting an Area/Bulk Variance for parcel number 08-15.0-424-016 (1711 LaSalle Street) to permit a lot size 9,611.25 square feet below the required minimum lot area of 12,000 square feet and 28.5 feet below the minimum lot with of 48 ft. Said parcel is zoned "A-2" Two-Family Residence District. (Applicable sections of the Zoning Code: 162.167, 162.570).

Whereas, a public hearing has been held before the City's Zoning Board of Appeals which has issued its advisory report.

NOW, THEREFORE, be it ordained by the City Council of the City of Belleville, Illinois as follows:

Section 1. That the application requesting an Area/Bulk Variance for parcel number 08-15.0-424-016 (1711 LaSalle Street) to permit a lot size 9,611.25 square feet below the required minimum lot area of 12,000 square feet and 28.5 feet below the minimum lot with of 48 ft. Said parcel is zoned "A-2" Two-Family Residence District is hereby granted. (Applicable sections of the Zoning Code: 162.167, 162.570).

Section 2. That conflicting ordinances or pertinent portions thereof in force at the time of this ordinance takes effect are hereby repealed.

Section 3. This ordinance shall be in full force and effect from and after its passage, approval and publication, all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this _____ day of _____, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this _____ day of _____, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. 8388-2019

A ZONING ORDINANCE IN RE CASE #62OCT19
James and Carolyn Needles

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Whereas, an application has been filed requesting an Area/Bulk Variance to permit a fence 1 foot in height above the allowed maximum of 6 feet at 405 Garden Boulevard (Parcel number 08-23.0-307-046) located in an "A-1" Single-Family Residence District. (Applicable sections of the Zoning Code: 162.392 (F), 162.570)

Whereas, a public hearing has been held before the City's Zoning Board of Appeals which has issued its advisory report.

NOW, THEREFORE, be it ordained by the City Council of the City of Belleville, Illinois as follows:

Section 1. That the application requesting an Area/Bulk Variance to permit a fence 1 foot in height above the allowed maximum of 6 feet at 405 Garden Boulevard (Parcel number 08-23.0-307-046) located in an "A-1" Single-Family Residence District is hereby granted. (Applicable sections of the Zoning Code: 162.392 (F), 162.570).

Section 2. That conflicting ordinances or pertinent portions thereof in force at the time of this ordinance takes effect are hereby repealed.

Section 3. This ordinance shall be in full force and effect from and after its passage, approval and publication, all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this _____ day of _____, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this _____ day of _____, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. 8389-2019

A ZONING ORDINANCE IN RE CASE #63OCT19
Golden Orchard, LLC

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Whereas, an application has been filed requesting an Area/Bulk Variance for parcel number 08-36.0-403-032 (649 Lake Mead Court) to permit a principal building lot coverage 3% over the allowed 30% maximum percentage of lot building coverage in an "A-1(H)" Single-Family Residence District. (Applicable sections of the Zoning Code: 162.122, 162.570).

Whereas, a public hearing has been held before the City's Zoning Board of Appeals which has issued its advisory report.

NOW, THEREFORE, be it ordained by the City Council of the City of Belleville, Illinois as follows:

Section 1. That the application requesting an Area/Bulk Variance for parcel number 08-36.0-403-032 (649 Lake Mead Court) to permit a principal building lot coverage 3% over the allowed 30% maximum percentage of lot building coverage in an "A-1(H)" Single-Family Residence District is hereby granted. (Applicable sections of the Zoning Code: 162.122, 162.570).

Section 2. That conflicting ordinances or pertinent portions thereof in force at the time of this ordinance takes effect are hereby repealed.

Section 3. This ordinance shall be in full force and effect from and after its passage, approval and publication, all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this _____ day of _____, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this _____ day of _____, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. _____

A ZONING ORDINANCE IN RE CASE #64OCT19
Kingdom Life Christian Ministries

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Whereas, an application has been filed requesting a Use Variance to operate a church at 10400 West Main Street (Parcel number 02-26.0-425-027) located in a "C-2" Heavy Commercial District. (Applicable section of the Zoning Code 162.570).

Whereas, a public hearing has been held before the City's Zoning Board of Appeals which has issued its advisory report.

NOW, THEREFORE, be it ordained by the City Council of the City of Belleville, Illinois as follows:

Section 1. That the application requesting a Use Variance to operate a church at 10400 West Main Street (Parcel number 02-26.0-425-027) located in a "C-2" Heavy Commercial District is hereby granted. (Applicable section of the Zoning Code 162.570).

Section 2. That conflicting ordinances or pertinent portions thereof in force at the time of this ordinance takes effect are hereby repealed.

Section 3. This ordinance shall be in full force and effect from and after its passage, approval and publication, all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this _____ day of _____, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this _____ day of _____, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. 8391-2019

**AN ORDINANCE AUTHORIZING SALE/CONVERSION OF PERSONAL PROPERTY
(1994 Ford 8000 – SANITATION DEPARTMENT)**

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

WHEREAS, the City of Belleville, Illinois ("City") owns personal property in the form of a 1994 Ford 8000, VIN #1FDZW82E1RVA37258 ("Property"), that it finds to be no longer necessary or useful to the Sanitation Department;

WHEREAS, Section 11-76-4 of the Illinois Municipal Code (65 ILCS 5/11-76-4) pertinently empowers this City Council to sell personal property that is no longer necessary or useful to, or for the best interests of the City, in such a manner as this City Council may designate, with or without advertising the sale, or to convert that personal property into some other form that is useful to the City by using the material in the personal property;

WHEREAS, in the best interests of the City and upon the recommendation of its Administration, this City Council desires to sell/convert the Property as scrap in accordance with applicable law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Section 1. This City Council does hereby authorize and direct its Administration to sell/convert the Property, as scrap in accordance with applicable law.

Section 2. This Ordinance shall be in full force and effect from and after its passage, approval and publication all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this 21st day of October, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____

Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 22nd day of October, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. 8392-2019

**AN ORDINANCE AUTHORIZING SALE/CONVERSION OF PERSONAL PROPERTY
(1984 Chevrolet Pickup – SANITATION DEPARTMENT)**

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

WHEREAS, the City of Belleville, Illinois ("City") owns personal property in the form of a 1984 Chevrolet Pickup, VIN #1GCFC24D0ES192915 ("Property"), that it finds to be no longer necessary or useful to the Sanitation Department;

WHEREAS, Section 11-76-4 of the Illinois Municipal Code (65 ILCS 5/11-76-4) pertinently empowers this City Council to sell personal property that is no longer necessary or useful to, or for the best interests of the City, in such a manner as this City Council may designate, with or without advertising the sale, or to convert that personal property into some other form that is useful to the City by using the material in the personal property;

WHEREAS, in the best interests of the City and upon the recommendation of its Administration, this City Council desires to sell/convert the Property as scrap in accordance with applicable law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Section 1. This City Council does hereby authorize and direct its Administration to sell/convert the Property, as scrap in accordance with applicable law.

Section 2. This Ordinance shall be in full force and effect from and after its passage, approval and publication all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this 21st day of October, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____

Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 22nd day of October, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. 8393-2019

**AN ORDINANCE AUTHORIZING SALE/CONVERSION OF PERSONAL PROPERTY
(1995 Ford Pickup – STREET DEPARTMENT)**

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

WHEREAS, the City of Belleville, Illinois (“City”) owns personal property in the form of a 1995 Ford Pickup, VIN #2FTHF25H5SCA58497 (“Property”), that it finds to be no longer necessary or useful to the Street Department;

WHEREAS, Section 11-76-4 of the Illinois Municipal Code (65 ILCS 5/11-76-4) pertinently empowers this City Council to sell personal property that is no longer necessary or useful to, or for the best interests of the City, in such a manner as this City Council may designate, with or without advertising the sale, or to convert that personal property into some other form that is useful to the City by using the material in the personal property;

WHEREAS, in the best interests of the City and upon the recommendation of its Administration, this City Council desires to sell/convert the Property as scrap in accordance with applicable law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Section 1. This City Council does hereby authorize and direct its Administration to sell/convert the Property, as scrap in accordance with applicable law.

Section 2. This Ordinance shall be in full force and effect from and after its passage, approval and publication all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this 21st day of October, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____

Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 22nd day of October, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. 8394-2019

**AN ORDINANCE AUTHORIZING SALE/CONVERSION OF PERSONAL PROPERTY
(1984 Chevrolet C30 – STREET DEPARTMENT)**

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

WHEREAS, the City of Belleville, Illinois (“City”) owns personal property in the form of a 1984 Chevrolet C30, VIN #1GCGC34M435107665 (“Property”), that it finds to be no longer necessary or useful to the Street Department;

WHEREAS, Section 11-76-4 of the Illinois Municipal Code (65 ILCS 5/11-76-4) pertinently empowers this City Council to sell personal property that is no longer necessary or useful to, or for the best interests of the City, in such a manner as this City Council may designate, with or without advertising the sale, or to convert that personal property into some other form that is useful to the City by using the material in the personal property;

WHEREAS, in the best interests of the City and upon the recommendation of its Administration, this City Council desires to sell/convert the Property as scrap in accordance with applicable law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Section 1. This City Council does hereby authorize and direct its Administration to sell/convert the Property, as scrap in accordance with applicable law.

Section 2. This Ordinance shall be in full force and effect from and after its passage, approval and publication all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this 21st day of October, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____

Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 22nd day of October, 2019.

MAYOR

ATTEST:

CITY CLERK

ORDINANCE NO. 8395-2019

**AN ORDINANCE AUTHORIZING SALE/CONVERSION OF PERSONAL PROPERTY
(2002 Dodge Dakota – CEMETERY DEPARTMENT)**

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

WHEREAS, the City of Belleville, Illinois (“City”) owns personal property in the form of a 2002 Dodge Dakota, VIN #1B7GG32X52S659513 (“Property”), that it finds to be no longer necessary or useful to the Cemetery Department;

WHEREAS, Section 11-76-4 of the Illinois Municipal Code (65 ILCS 5/11-76-4) pertinently empowers this City Council to sell personal property that is no longer necessary or useful to, or for the best interests of the City, in such a manner as this City Council may designate, with or without advertising the sale, or to convert that personal property into some other form that is useful to the City by using the material in the personal property;

WHEREAS, in the best interests of the City and upon the recommendation of its Administration, this City Council desires to sell/convert the Property as scrap in accordance with applicable law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Section 1. This City Council does hereby authorize and direct its Administration to sell/convert the Property, as scrap in accordance with applicable law.

Section 2. This Ordinance shall be in full force and effect from and after its passage, approval and publication all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this 21st day of October, 2019 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Carmen Duco	_____	_____
Kent Randle	_____	_____

Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Roger W. Barfield	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 22nd day of October, 2019.

MAYOR

ATTEST:

CITY CLERK

SYS DATE:10/15/19

CITY OF BELLEVILLE
C L A I M S H E E T
Monday October 21,2019

SYS TIME:16:39

[NCS]

DATE: 10/21/19

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
13	MOTOR FUEL TAX FUND		
CA006	CARGILL SALT	13-00	7,737.17
CH058	CHRIST BROS. PRODUCTS LLC	13-00	3,307.20
EL001	ELECTRICO, INC.	13-00	12,846.95
FO033	FOURNIE CONTRACTING COMPANY, INC	13-00	13,827.82
	**TOTAL		37,719.14

	13 MOTOR FUEL TAX FUND	GRAND TOTAL	37,719.14