

**CITY COUNCIL AGENDA
CITY OF BELLEVILLE, ILLINOIS**



**MONDAY, OCTOBER 18, 2021
7:00PM
COUNCIL CHAMBERS**

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 Gregory will read a proclamation recognizing "Red Ribbon Week".

7-B. Mayor Gregory will recommend the appointment of Ryan Moore to fill the vacancy on the Zoning Board of Appeals created by Andy Gaa and to fill the remainder of the term until May 2024.

8. APPROVAL OF MINUTES

8-A. Motion to approve City Council Meeting Minutes of October 4, 2021.

9. CLAIMS, PAYROLL AND DISBURSEMENTS

- 9-A. Motion to approve claims and disbursements in the amount of **\$1,291,067.76** payroll in the amount of **\$853,924.75**.

10. REPORTS

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 set the date of annual Joint Review Board meetings for all active TIF Districts for Friday, December 10, 2021, 9:00am.
- 11-A(2). Motion to nominate Dr. Phil Silsby as the Public Member Nominee for the Joint Review Board meetings for all active TIF Districts to be held on Friday, December 10, 2021.

11-B. MOTION FROM FINANCE

- 11-B(1). Motion to approve FY2021 Audit Reports.
- 11-B(2). Motion to approve one-year contract with QScend Technologies, Inc. for QAlert citizen request management system in the amount of \$20,268.00 for contract, implementation and setup (with annual renewal of \$13,800).
- 11-B(3). Motion to approve opening new fund and checking account for Campus Fund.
- 11-B(4). Motion to approve contracts with Chemsearch in the amount of \$5,792.40 (one-year contract), Baer Heating & Cooling, Inc. in the amount of \$24,000.00 for equipment (one-time service) and \$615.00 for weekly service and

inspection to steam boiler; and Johnson Controls in the amount of \$11,882.39 for maintenance of systems (one-time service) at facility formerly known as Lindenwood Campus – Belleville.

11-C. MOTIONS FROM **ORDINANCE & LEGAL REVIEW**

- 11-C(1). Motion to amend Title IX (General Regulations), Chapter 93 (Nuisances), 93.020 (Definitions) and Title XV (Land Usage), Chapter 158 (Streets and Sidewalks; Tree Code), Appendix A (Recommended Trees)
- 11-C(2). Motion to amend Title XI (Business Regulations), Chapter 118 (Food and Beverage Business), Section 118.20 (Cash Management), Section 118.22 (Visibility and Signage), and Section 118.23 (Training of Employees)
- 11-C(3). Motion to amend Title XI (Business Regulations), Chapter 110 (General Licensing Provisions), Section 110.31 (Prohibition Against Nuisances)

12. COMMUNICATIONS

12-A. **MIDWEST CARVERS ART SHOW BANNER**

Request from Midwest Woodcarvers to place a banner on North Illinois Street for Midwest Carvers Art Show, Friday October 29, 2021 through November 9, 2021.

12-B. **DOWNTOWN TRICK OR TREAT - 10/29/2021**

Request from the City of Belleville to host Downtown Trick-or-Treat, Friday, October 29, 2021, 5:30p.m. to 7:30p.m. Street closure request: 4:00pm to 9:00pm, East Main Street from High Street (east side) to Mascoutah Avenue (west side), first block of North/South Jackson, North/South Church, North/South Charles to alley. Use of Gas Light Patio. Additional City services requested: barricades, "No Parking" signs, trash toters, picnic tables, electric and personnel.

13. PETITIONS

14. RESOLUTIONS

15. ORDINANCES

15-A. ORDINANCE 8994-2021

An Ordinance Amending Title IX (General Regulations), Chapter 93 (Nuisances), Section 93.020 (Definitions) and Title XV (Land Usage), Chapter 158 (Streets and Sidewalks; Tree Code), Appendix A (Recommended Trees) of the Revised Code of Ordinances of the City of Belleville, as Amended

15-B. ORDINANCE 8995-2021

An Ordinance Amending Title XI (Business Regulations), Chapter 118 (Food and Beverage Business), Sections 118.15 through 118.28 of the Revised Code of Ordinances of the City of Belleville, as Amended

15-C. ORDINANCE 8996-2021

An Ordinance Amending Title XI (Business Regulations), Chapter 110 (General Licensing Provisions), Section 110.31 (Prohibition Against Nuisances) of the Revised Code of Ordinances of the City of Belleville, as Amended

16. UNFINISHED BUSINESS

17. MISCELLANEOUS & NEW BUSINESS

17-A. Motor Fuel Claims in the Amount of **\$3,865.01**.

18. EXECUTIVE SESSION

18-A. The City Council may go into executive session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees (5 ILCS 120/2(c)(1)), collective negotiation matters (5 ILCS 120/2(c)(2)), purchase or lease of property (5 ILCS 120/2(c)(5)), sale or lease of property (5 ILCS 120(c)(6)) and pending and/or probable/imminent litigation (including civil and workers' compensation) (5 ILCS 120/2(c)(11)).

18-B. Possible worker's compensation settlements

18-C. Possible motion to approve Collective Bargaining Agreement with Illinois Fraternal Order of Police Belleville Telecommunicators & Secretaries

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 Family Partnership is sponsoring the National Red Ribbon Campaign offering citizens the opportunity to demonstrate their commitment to drug-free lifestyles (no use of illegal drugs, no illegal use of legal 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 City of Belleville, Illinois supports the goals of the National Red Ribbon Campaign; and

*NOW THEREFORE, I, Patty Gregory, Mayor of the City of Belleville, Illinois, do hereby proclaim October 23-31, 2021, 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 18th day of October, in the year of our Lord two thousand and twenty-one.

Pride in the Past . . . Promise for the Future



Patty Gregory
Patty Gregory, Mayor
October 18, 2021

**CITY OF BELLEVILLE, ILLINOIS
COUNCIL MEETING MINUTES
COUNCIL CHAMBERS – CITY HALL
OCTOBER 4, 2021 – 7:00 PM**

Mayor Gregory called this meeting to order.

City Clerk Meyer called roll. Members present on roll call: Alderman Hazel, Alderman Whitaker, Alderwoman Duco, Alderman Randle, Alderman Ferguson, Alderman Anthony, Alderman Ovian, Alderman Dintelman, Alderwoman Schaefer, Alderman Rothweiler, Alderman Elmore, Alderman Weygandt, Alderman Wigginton, Alderwoman Sullivan.

Alderwoman Eros and Alderwoman Stiehl excused.

ROLL CALL DEPARTMENT HEADS

City Clerk Meyer called roll of Department Heads: City Treasurer Sarah Biermann; City Attorney Hoerner; Lt. Col. Eiskant; Fire Chief, JP Penet; Finance Director Jamie Maitret; Director of Public Works, Jason Poole; Director of Wastewater, Randy Smith; Director of Library, Leander Spearman; Director of IT, Scott Markovich; City Engineer, Sal Elkott; Director of Health, Housing and Building, Scott Tyler; Assistant Director of Economic Development & Annexation, Eric Schauster.

Police Chief Bill Clay, Director of Human Resources, Seth Miller and Director of Economic Development, Planning & Zoning Clifford Cross excused.

PLEDGE

PUBLIC HEARING

NONE.

PUBLIC PARTICIPATION

Stewart Lannert

Mr. Lannert is upset with the indoor mask mandate and stated he didn't stand for the Pledge of Allegiance because he has been called a racist for being opposed to all the illegals coming across the borders. He has offered \$50,000 for a statue.

PRESENTATIONS, RECOGNITIONS & APPOINTMENTS

Mayor Gregory 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 second by Alderman Alderwoman Schaefer to approve City Council Meeting Minutes of September 20, 2021.

All members voted aye.

CLAIMS, PAYROLL AND DISBURSEMENTS

Alderman Whitaker made a motion second by Alderman Anthony to approve claims and disbursements in the amount of **\$1,271,111.19** payroll in the amount of **\$853,430.50**.

Members voting aye on roll call: Hazel, Whitaker, Duco, Randle, Ferguson, Anthony, Ovian, Dintelman, Schaefer, Rothweiler, Elmore, Weygandt, Wigginton, Sullivan. (14)

REPORTS

None.

ORAL REPORTS

FINANCE:

Alderwoman Schaefer made a motion second by Alderman Ferguson to approve the Treasurer's Report from August 2021 and to approve Statement of Cash and Investments Report August 2021.

All members voted aye.

ADMINISTRATION:

Alderman Randle made a motion second by Alderman Ferguson to approve the purchase of the following properties from the St. Clair County Tax Agent; 634 Benton (08-22.0-126-001), 318 West "C" Street (08-21.0-423-031), 26 North Missouri (08-22.0-417-006), 914 South Charles (08-27.0-305-014) and 520 East McKinley (08-27.0-140-009) in the amount of \$3,975.00 for demolition of properties.

Discussion . . .

Alderman Ovian: I just have a quick question, how much money do we have left in the demolition fund. Does anyone know?

Mayor Gregory: That would be a question for Jamie.

Finance Director Maitret: I assume you're talking about the grant we received for demolitions which was for \$500,000.00 and I believe we have spent about \$188,000.00 so far.

Members voting aye on roll call: Whitaker, Duco, Randle, Ferguson, Anthony, Ovian, Dintelman, Schaefer, Rothweiler, Elmore, Weygandt, Wigginton, Sullivan, Hazel. (14)

Alderman Elmore made a motion second by Alderman Weygandt to enter into an agreement with metro East Park & Recreation District (MEPRD) for the MEPRD FY22 Park and Trail Grant Matching Program in the amount of \$29,000.00 for playground equipment at East End Park.

Members voting aye on roll call: Duco, Randle, Ferguson, Anthony, Ovian, Dintelman, Schaefer, Rothweiler, Elmore, Weygandt, Wigginton, Sullivan, Hazel, Whitaker. (14)

Alderman Elmore made a motion second by Mr. Weygandt to enter into a contract with St. Clair County Parks Grant Commission 2021 in the amount of \$25,000.00 for playground equipment at East End Park.

Members voting aye on roll call: Randle, Ferguson, Anthony, Ovian, Dintelman, Schaefer, Rothweiler, Elmore, Weygandt, Wigginton, Sullivan, Hazel, Whitaker, Duco. (14)

STREETS & GRADES:

Alderman Randle made a motion second by Alderman Dintelman to approve a contract with AgriCycle to grind and dispose of storm debris at 2115 Freeburg Avenue in the amount of \$21,400.00.

Members voting aye on roll call: Ferguson, Anthony, Ovian, Dintelman, Schaefer, Rothweiler, Elmore, Weygandt, Wigginton, Sullivan, Hazel, Whitaker, Duco, Randle. (14)

COMMUNICATIONS

GINGERBREAD RUN/WALK 5K- 12/04/21

Motion from Parks & Recreation to host Gingerbread Run/Walk 5k, Saturday, December 4, 2021, 9:00am to 10:30am. Street closure request: West Main Street from 4th to 6th Street (east bound lane), 8:30am to 10:45am; 5k route rolling street closure 8:30am to 10:45am. Additional City services requested: barricades, Public Works Personnel, electric, trash cans, Police Officers, and banner across West Main Street prior to event.

VETERAN'S DAY CEREMONY – 11/11/2021

Request from City of Belleville to host Veteran's Day Ceremony, Thursday, November 11, 2021, 11:00am to 12:00pm. Street closure request: Public Square, first block of East Main, West Main, North Illinois and South Illinois, 9:00am to 1:00pm. Additional City services requested: barricades, trash totes, "No Parking" signage, picnic tables, electricity and personnel. In the event of inclement weather, ceremony will be held inside City Hall – Council Chambers.

QUEEN OF PEACE PARISH FESTIVAL – 09/10/2022

Request from Queen of Peace to host their Parish Festival, Saturday, September 10, 2022, 2:00pm to 11:00pm. No street closures. Additional City services requested: barricades, trash totes, picnic tables and Police Officers.

Alderman Wigginton made a motion second by Alderman Rothweiler to approve the communications as read by the City Clerk.

All members voted aye.

PETITIONS

NONE.

RESOLUTIONS

Alderman Whitaker made a motion second by Alderwoman Schaefer to read by title only Resolution 3424.

All members voted aye.

RESOLUTION 3424

Alderman Ovian made a motion second by Alderman Rothweiler to approve a Resolution requesting permission from IDOT to close Route 159 for Veteran's Day Ceremony, Thursday, November 11, 2021.

Members voting aye on roll call: Anthony, Ovian, Dintelman, Schaefer, Rothweiler, Elmore, Weygandt, Wigginton, Sullivan, Hazel, Whitaker, Duco, Randle, Ferguson. (14)

ORDINANCES

NONE.

UNFINISHED BUSINESS

NONE.

MISCELLANEOUS & NEW BUSINESS

Alderman Ferguson made a motion second by Alderman Dintelman to approve Motor Fuel Claims in the Amount of **\$19,301.28**.

Members voting aye on roll call: Ovian, Dintelman, Schaefer, Rothweiler, Elmore, Weygandt, Wigginton, Sullivan, Hazel, Whitaker, Duco, Randle, Ferguson, Anthony. (14)

EXECUTIVE SESSION

NONE.

ADJOURNMENT

Alderman Randle made a motion second by Alderman Wigginton to adjourn at 7:14 p.m.

All members voted aye.

Jennifer Gain Meyer, City Clerk

**CITY OF BELLEVILLE PAYMENT SUMMARY
COUNCIL MEETING - OCTOBER 18, 2021**

GENERAL FUND

00 - Revenue	\$212,560.16
50 - Administration	\$32,200.11
51 - Police	\$44,750.15
52 - Fire	\$11,663.49
53 - Streets	\$10,844.79
54 - Parks	\$9,242.97
55 - Cemetery	\$1,430.69
56 - Hlth/Sanitation	\$72,718.87
61 - RCDS - Building & Zoning Div	\$3,059.13
62 - RCDS - Econ Dev & Planning Div	\$944.95
84 - Human Resources	\$942.00
87 - Maintenance	\$5,217.95
88 - Engineering	\$5,540.61
GENERAL FUND TOTAL	<u>\$411,115.87</u>

SEWER OPERATIONS

75 - Collections	\$12,021.95
77 - Lines	\$2,036.34
78 - Plant	\$58,719.93
SEWER TOTAL	<u>\$72,778.22</u>

02 - Parks Projects	\$429.32
04 - Library	\$1,273.77
07 - Park/Rec	\$3,162.72
12 - General & Community Assistance	\$3,206.93
13 - Motor Fuel Tax Fund	\$3,865.01
20 - Campus Fund	\$10,866.76
24 - Sewer Const.	\$30,617.47
30 - SSA	\$220.04
38 - TIF 3	\$573,232.10
55 - TIF 13 Drake Road	\$24,450.82
72 - Narcotics	\$2,998.40
77 - TIF 19 Frank Scott Parkway	\$138,613.85
78 - TIF 20 Rt 15/S Green Mnt	\$14,236.48

ALL FUNDS TOTAL \$1,291,067.76

SYS DATE:10/01/21

CITY OF BELLEVILLE
C L A I M S H E E T

SYS TIME:14:59

DATE: 10/01/21

Friday October 1, 2021

[NCS]
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A/P MANUAL CHECK POSTING LIST

POSTINGS FROM ALL CHECK REGISTRATION RUNS(NR) SINCE LAST CHECK VOUCHER RUN(NCR)

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VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
	ADMINISTRATION		
IL099	ILLINOIS SECRETARY OF STATE	01-50	10.00
	**TOTAL ADMINISTRATION		----- 10.00
	01 GENERAL FUND	GRAND TOTAL	10.00
	GRAND TOTAL FOR ALL FUNDS--MANUAL CHECKS:		10.00
	GRAND TOTAL FOR ALL FUNDS--REGULAR AND MANUAL		10.00

SYS DATE:10/08/21

CITY OF BELLEVILLE
C L A I M S H E E T

SYS TIME:10:49

DATE: 10/08/21

Friday October 8, 2021

[NCS]

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
12	GENERAL & COMMUNITY ASSISTANCE		
CI031	CITY OF BELLEVILLE	12-00	52.20
GA058	GAYATRI INVESTMENT INC	12-00	270.00
GR096	GREEN, CHRISTINE	12-00	116.48
NE015	NEW DIRECTION LLC	12-00	312.00
SA087	SANTANDER CONSUMER USA	12-00	312.00
TM004	T-MOBILE	12-00	179.34
	**TOTAL		----- 1,242.02
12	GENERAL & COMMUNITY ASSISTANCE	GRAND TOTAL	1,242.02
	GRAND TOTAL FOR ALL FUNDS:		1,242.02
	TOTAL FOR REGULAR CHECKS:		1,242.02

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01 GENERAL FUND			
659	LIBRARY FUND	01-00	29,545.40
7457	SHELTON, CHET	01-00	30.00
BR152	BRADLEY PLUMBING	01-00	15.00
DI043	DINCEROGLU, MEHMET	01-00	30.00
EC007	ECKERT'S COUNTRY STORE AND FARMS	01-00	4,483.77
GE038	GENERAL & COMMUNITY ASSISTANCE FU	01-00	29,077.12
GR034	GROVES INVESTMENTS	01-00	120.00
JA049	JASPER, JEFF	01-00	20.00
KR030	KRUTA, KENNETH	01-00	60.00
MS001	MSI PROPERTIES LLC	01-00	30.00
OF010	O'FALLON HARDWARE, LLC, NP PROPER	01-00	2,458.21
OT005	OTUTU, RASHEIDA	01-00	55.00
SO050	SONOMA CAP RE FUND II, LLC	01-00	977.03
TE040	TERRACE MOTEL & APTS	01-00	60.00
UM001	UMB BANK - CORPORATE TRUST	01-00	145,568.63
WI160	WILLIAMS RENTAL I	01-00	30.00
	**TOTAL		212,560.16
ADMINISTRATION			
3119	COMPUTYPE IT SOLUTIONS	01-50	751.78
402	EGYPTIAN WORKSPACE PARTNERS	01-50	61.64
551	ILLINOIS AMERICAN WATER	01-50	748.83
AT028	AT&T	01-50	79.45
CH030	CHARTER COMMUNICATIONS	01-50	270.09
CO139	CONSTELLATION NEW ENERGY, INC	01-50	10,749.97
GR093	GRAYBAR FINANCIAL SERVICES	01-50	2,834.91
MW000	MWM CONSULTING GROUP INC	01-50	5,500.00
OF004	OFFICE DEPOT	01-50	1,209.97
UM001	UMB BANK - CORPORATE TRUST	01-50	9,983.47
	**TOTAL ADMINISTRATION		32,190.11
POLICE DEPARTMENT			
309	CLEAN MACHINE	01-51	16.00
3728	DOBBS AUTO CENTERS, INC.	01-51	140.74
4902	AT & T	01-51	58.60
515	HOME-BRITE ACE HARDWARE	01-51	11.98
6122	VERIZON WIRELESS	01-51	1,993.60
657	LEON UNIFORM COMPANY, INC.	01-51	7,332.93
7859	BROWNELL'S, INC.	01-51	97.92
8033	R & M OIL COMPANY	01-51	659.45
AM063	AMAZON BUSINESS	01-51	89.94
AT028	AT&T	01-51	45.40
AU018	AUFFENBERG FORD, INC	01-51	1,679.13
BJ001	BJH DEPARTMENT OF RADIOLOGY	01-51	6.45
BU079	BUSEY BANK	01-51	636.19
CH030	CHARTER COMMUNICATIONS	01-51	212.18
CO051	CONTEMPORARY LIFE SAVING TRAINING	01-51	1,350.00
DE015	DELL MARKETING L.P.	01-51	6,657.13

VENDOR #	NAME	DEPT.	AMOUNT
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01 GENERAL FUND

POLICE DEPARTMENT

FA002	FASTENAL COMPANY	01-51	87.80
FA026	FACTORY MOTOR PARTS CO	01-51	615.19
HA006	HARDEE'S RESTAURANT INC	01-51	134.40
HU069	HUELS OIL COMPANY	01-51	6,303.45
IL038	ILLINOIS ASSOCIATION OF CHIEFS OF	01-51	1,117.50
IL077	ILHIA	01-51	450.00
IL079	ILLINOIS DEPARTMENT OF PUBLIC HEA	01-51	30.00
KI021	KIESLER POLICE SUPPLY, INC	01-51	12,586.52
OF004	OFFICE DEPOT	01-51	642.99
OR001	O'REILLY AUTO PARTS	01-51	203.10
SA045	SAFARILAND, LLC	01-51	1,100.00
UN027	UNIFIRST CORPORATION	01-51	27.94
WE022	WEIR WHOLESALE PARTS, LLC	01-51	60.13
WI150	WILSON, KYLE	01-51	292.36
WR015	WRIGHT, KEATON	01-51	111.13

**TOTAL POLICE DEPARTMENT

44,750.15

FIRE DEPARTMENT

272	BUSTER'S TIRE MART	01-52	30.00
277	CAMPER EXCHANGE, INC.	01-52	53.76
4902	AT & T	01-52	118.08
515	HOME-BRITE ACE HARDWARE	01-52	301.16
657	LEON UNIFORM COMPANY, INC.	01-52	338.39
726	CLEAN UNIFORM COMPANY	01-52	171.58
731	MOTOROLA SOLUTIONS INC	01-52	493.48
AT028	AT&T	01-52	11.35
BA076	BATTERIES PLUS BULBS	01-52	199.27
BE144	BERTCO AUTOMOTIVE, INC	01-52	1,954.54
BU079	BUSEY BANK	01-52	4,185.55
BU087	BURROW, KELSEY	01-52	244.77
CH030	CHARTER COMMUNICATIONS	01-52	309.96
GA011	GARNICA, JESSE	01-52	246.31
HA197	HAINES, ALEX	01-52	270.04
HU069	HUELS OIL COMPANY	01-52	869.36
J1000	HEARTLAND AUTOMOTIVE SERVICES	01-52	78.17
KU017	KUHL, ALEX	01-52	304.34
OF004	OFFICE DEPOT	01-52	603.20
RO118	ROBBINS, BRENDAN	01-52	355.18
UN040	UNDER PRESSURE LLC	01-52	330.00
UN049	UNITED INK	01-52	195.00

**TOTAL FIRE DEPARTMENT

11,663.49

STREETS

3445	DAVE SCHMIDT TRUCK SERVICE	01-53	425.54
402	EGYPTIAN WORKSPACE PARTNERS	01-53	134.34
413	ERB TURF EQUIPMENT, INC.	01-53	15.25
4902	AT & T	01-53	56.01

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01 GENERAL FUND			
STREETS			
515	HOME-BRITE ACE HARDWARE	01-53	62.94
AT028	AT&T	01-53	11.35
BI028	BI-COUNTY SMALL ENGINE CENTER	01-53	50.70
BU079	BUSEY BANK	01-53	459.98
CH030	CHARTER COMMUNICATIONS	01-53	179.26
HO034	HOME DEPOT CREDIT SERVICES	01-53	493.79
HU069	HUELS OIL COMPANY	01-53	1,984.92
KI006	KIMBALL MIDWEST	01-53	123.59
LO010	LOWE'S	01-53	155.63
OR001	O'REILLY AUTO PARTS	01-53	14.99
RI050	RIGHT WAY TRAFFIC CONTROL, INC	01-53	5,024.92
UN027	UNIFIRST CORPORATION	01-53	426.58
UN049	UNITED INK	01-53	200.00
WA066	WARNING LITES OF SOUTHERN ILLINOI	01-53	1,025.00
**TOTAL STREETS			10,844.79
PARKS DEPARTMENT			
1473	MARTIN GLASS COMPANY	01-54	85.00
214	BELLEVILLE SUPPLY COMPANY	01-54	25.74
378	DINTELMANN NURSERY & GARDEN CTR,	01-54	24.99
385	DON'S HARDWARE, INC.	01-54	14.50
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-54	55.73
4902	AT & T	01-54	163.86
551	ILLINOIS AMERICAN WATER	01-54	2,170.65
5681	PIONEER MANUFACTURING CO	01-54	233.86
AM040	AMERI-CAN PORTABLES	01-54	2,335.00
AT028	AT&T	01-54	11.35
BI028	BI-COUNTY SMALL ENGINE CENTER	01-54	68.91
BU079	BUSEY BANK	01-54	0.00
CH030	CHARTER COMMUNICATIONS	01-54	1.04-
CO139	CONSTELLATION NEW ENERGY, INC	01-54	1,352.89
CU017	CULLIGAN/SCHAEFER WATER CENTERS	01-54	31.00
GO005	GOODALL TRUCK TESTING	01-54	66.00
HU069	HUELS OIL COMPANY	01-54	1,391.55
OR001	O'REILLY AUTO PARTS	01-54	516.21
OU001	OUTDOOR TURF PROFESSIONALS	01-54	465.95
UN027	UNIFIRST CORPORATION	01-54	230.82
**TOTAL PARKS DEPARTMENT			9,242.97
CEMETERY DEPARTMENT			
267	BUILDING PRODUCTS CORP.	01-55	104.00
RU034	RUSS ERLINGER CRANE SERVICE INC	01-55	900.00
TY002	TYLER TECHNOLOGIES INC	01-55	340.43
UN027	UNIFIRST CORPORATION	01-55	86.26
**TOTAL CEMETERY DEPARTMENT			1,430.69

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
	CEMETERY DEPARTMENT HEALTH & SANITATION		
272	BUSTER'S TIRE MART	01-56	1,675.86
3445	DAVE SCHMIDT TRUCK SERVICE	01-56	5,241.80
486	HANK'S EXCAVATING & LANDSCAPING,	01-56	1,000.00
4902	AT & T	01-56	111.89
515	HOME-BRITE ACE HARDWARE	01-56	219.97
6311	MILAM RECYCLING & DISPOSAL FACILI	01-56	3,166.31
884	ST CLAIR COUNTY RECORDER OF DEEDS	01-56	660.00
CO073	COTTONWOOD HILLS RDF	01-56	44,212.72
FR042	FREEBURG PRINTING & PUBLISHING, I	01-56	198.00
GO005	GOODALL TRUCK TESTING	01-56	49.00
HU069	HUELS OIL COMPANY	01-56	6,192.22
MI091	MINTON OUTDOOR SERVICES INC	01-56	2,227.05
SC041	SCHMITTLING, STEVEN	01-56	200.00
ST043	ST LOUIS COMPOSTING INC	01-56	6,743.00
TR035	TRACTOR SUPPLY CREDIT PLAN	01-56	16.99
UN027	UNIFIRST CORPORATION	01-56	804.06
	**TOTAL HEALTH & SANITATION		72,718.87
	RCDS - BUILDING & ZONING DIVISIO		
402	EGYPTIAN WORKSPACE PARTNERS	01-61	33.05
HU069	HUELS OIL COMPANY	01-61	526.08
ME037	MEURER BROTHERS, INC	01-61	2,500.00
	**TOTAL RCDS - BUILDING & ZONING DIVISIO		3,059.13
	RCDS - ECONOMIC DEVELOPMENT & PL		
MI109	MICRO CENTER A/R	01-62	944.95
	**TOTAL RCDS - ECONOMIC DEVELOPMENT & PL		944.95
	HUMAN RESCOURCES/COMMUNITY DEV		
AP006	APEX PHYSICAL THERAPY LLC	01-84	942.00
	**TOTAL HUMAN RESCOURCES/COMMUNITY DEV		942.00
	MAINTENANCE		
1082	VACUUM CLEANER EXCHANGE CO.	01-87	659.90
214	BELLEVILLE SUPPLY COMPANY	01-87	118.79
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-87	146.73
515	HOME-BRITE ACE HARDWARE	01-87	89.53
661	LIESE LUMBER CO., INC.	01-87	51.98
726	CLEAN UNIFORM COMPANY	01-87	131.86
BE056	BEL-O PEST SOLUTIONS	01-87	240.00
CH030	CHARTER COMMUNICATIONS	01-87	141.95
FR014	FROST ELECTRIC SUPPLY CO	01-87	2,179.32
GE015	NAPA AUTO PARTS	01-87	31.98
HU069	HUELS OIL COMPANY	01-87	147.95

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
	MAINTENANCE		
LO010	LOWE'S	01-87	474.02
MI078	MIDWEST ELEVATOR CO., INC	01-87	367.09
OF004	OFFICE DEPOT	01-87	39.99-
WE080	WEIR GM PARTS CENTER	01-87	476.84
	**TOTAL MAINTENANCE		----- 5,217.95
	ENGINEERING		
AB006	ABSOPURE WATER CO	01-88	38.80
HU069	HUELS OIL COMPANY	01-88	76.81
LO029	LOCHMUELLER GROUP	01-88	5,425.00
	**TOTAL ENGINEERING		----- 5,540.61
01	GENERAL FUND	GRAND TOTAL	411,105.87

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VENDOR #	NAME	DEPT.	AMOUNT
02	PARKS PROJECT FUND		
BU079	BUSEY BANK	02-00	429.32
	**TOTAL		429.32
	02 PARKS PROJECT FUND	GRAND TOTAL	429.32

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
04	LIBRARY		
4902	AT & T	04-00	54.72
CH030	CHARTER COMMUNICATIONS	04-00	254.97
CO139	CONSTELLATION NEW ENERGY, INC	04-00	964.08
	**TOTAL		----- 1,273.77
04	LIBRARY	GRAND TOTAL	1,273.77

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
07	PLAYGROUND AND RECREATION		
201	BELLEVILLE BOWLING & SPORTS SHOP	07-00	803.00
3119	COMPUTYPE IT SOLUTIONS	07-00	125.00
4902	AT & T	07-00	51.39
AT028	AT&T	07-00	11.35
BU079	BUSEY BANK	07-00	1,328.76
CO139	CONSTELLATION NEW ENERGY, INC	07-00	608.00
GR093	GRAYBAR FINANCIAL SERVICES	07-00	33.54
OF004	OFFICE DEPOT	07-00	51.68
SH049	SHORT, LASHAY	07-00	150.00

	**TOTAL		3,162.72
	07 PLAYGROUND AND RECREATION	GRAND TOTAL	3,162.72

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
12	GENERAL & COMMUNITY ASSISTANCE		
AT028	AT&T	12-00	11.35
BU079	BUSEY BANK	12-00	1,880.00
CU017	CULLIGAN/SCHAEFER WATER CENTERS	12-00	23.25
GR093	GRAYBAR FINANCIAL SERVICES	12-00	50.31
	**TOTAL		----- 1,964.91
12	GENERAL & COMMUNITY ASSISTANCE	GRAND TOTAL	1,964.91

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
13	MOTOR FUEL TAX FUND		
3411	ASPHALT SALES & PRODUCTS, INC.	13-00	2,485.01
486	HANK'S EXCAVATING & LANDSCAPING,	13-00	1,380.00
	**TOTAL		----- 3,865.01
	13 MOTOR FUEL TAX FUND	GRAND TOTAL	3,865.01

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
20	CAMPUS FUND		
2102	AMEREN ILLINOIS	20-00	8,259.64
5317	GRAINGER, INC.	20-00	87.24
551	ILLINOIS AMERICAN WATER	20-00	719.18
MI091	MINTON OUTDOOR SERVICES INC	20-00	1,750.00
OF004	OFFICE DEPOT	20-00	50.70

	**TOTAL		10,866.76
20	CAMPUS FUND	GRAND TOTAL	10,866.76

VENDOR #	NAME	DEPT.	AMOUNT
=====			
21 SEWER OPERATION & MAINTENANCE			
SEWER COLLECTION			
AM007	AMERICAN WATER	21-75	1,576.62
IL081	ILLINOIS STATE TREASURER	21-75	1,438.20
PA076	PAYMENT SERVICE NETWORK, INC	21-75	306.00
ST013	STOOKEY TOWNSHIP	21-75	8,701.13
**TOTAL SEWER COLLECTION			12,021.95
SEWER LINES			
371	DEVAN AUTOMOTIVE SERVICE	21-77	528.57
515	HOME-BRITE ACE HARDWARE	21-77	68.96
7591	USA BLUEBOOK	21-77	42.47
BR073	BRECKENRIDGE OF ILLINOIS LLC	21-77	772.75
HO034	HOME DEPOT CREDIT SERVICES	21-77	366.92
OR001	O'REILLY AUTO PARTS	21-77	29.36
UN027	UNIFIRST CORPORATION	21-77	194.31
WA066	WARNING LITES OF SOUTHERN ILLINOI	21-77	33.00
**TOTAL SEWER LINES			2,036.34
SEWER PLANT			
214	BELLEVILLE SUPPLY COMPANY	21-78	874.61
2435	GATEWAY INDUSTRIAL POWER	21-78	7,180.30
272	BUSTER'S TIRE MART	21-78	464.20
371	DEVAN AUTOMOTIVE SERVICE	21-78	457.99
413	ERB TURF EQUIPMENT, INC.	21-78	66.74
419	JOHN FABICK TRACTOR COMPANY	21-78	703.04
4902	AT & T	21-78	380.75
515	HOME-BRITE ACE HARDWARE	21-78	243.71
5416	AMERICAN MESSAGING	21-78	150.85
551	ILLINOIS AMERICAN WATER	21-78	455.78
7141	AL'S AUTOMOTIVE SUPPLY, INC.	21-78	24.68
8056	SPRINT	21-78	22.37
BI028	BI-COUNTY SMALL ENGINE CENTER	21-78	516.80
CO139	CONSTELLATION NEW ENERGY, INC	21-78	32,130.66
EL013	ELECTRIC CONTROLS CO	21-78	4,885.00
EN000	ENVIRONMENTAL RESOURCE ASSOCIATES	21-78	134.15
GO005	GOODALL TRUCK TESTING	21-78	33.00
GR093	GRAYBAR FINANCIAL SERVICES	21-78	201.24
HA143	HAWKINS, INC	21-78	3,573.86
HO034	HOME DEPOT CREDIT SERVICES	21-78	145.12
HU069	HUELS OIL COMPANY	21-78	1,385.27
LO010	LOWE'S	21-78	66.46
OS000	OSBORN, MICHAEL	21-78	34.19
SI024	EVOQUA WATER TECHNOLOGIES LLC	21-78	4,043.22
UN027	UNIFIRST CORPORATION	21-78	157.38
VE023	VERIZON CONNECT NWF, INC.	21-78	388.56
**TOTAL SEWER PLANT			58,719.93
21 SEWER OPERATION & MAINTENANCE		GRAND TOTAL	72,778.22

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
24	SEWER CONSTRUCTION FUND		
1423	EHRET PLUMBING & HEATING, INC.	24-00	9,179.68
1547	THOUVENOT, WADE, & MOERCHEN INC	24-00	11,331.00
6194	ILLINOIS ELECTRIC WORKS	24-00	10,106.79
	**TOTAL		----- 30,617.47
	24 SEWER CONSTRUCTION FUND	GRAND TOTAL	30,617.47

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
30	SPECIAL SERVICE AREA		
551	ILLINOIS AMERICAN WATER	30-00	30.79
CO139	CONSTELLATION NEW ENERGY, INC	30-00	189.25

	**TOTAL		220.04
	30 SPECIAL SERVICE AREA	GRAND TOTAL	220.04

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
38	TIF 3 (CITY OF BELLEVILLE)		
419	JOHN FABICK TRACTOR COMPANY	38-00	206,665.00
486	HANK'S EXCAVATING & LANDSCAPING,	38-00	1,396.75
CL051	CLAYTON HOLDINGS, LLC	38-00	26,469.73
EL001	ELECTRICO, INC.	38-00	703.55
RU035	RUSH TRUCK CENTER	38-00	174,406.00
TR016	TREASURER, STATE OF ILLINOIS	38-00	163,591.07
	**TOTAL		573,232.10
	38 TIF 3 (CITY OF BELLEVILLE)	GRAND TOTAL	573,232.10

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VENDOR #	NAME	DEPT.	AMOUNT
56	TIF 14 (ROUTE 15 EAST)		
ST196	ST CLAIR COUNTY EVENT CENTER, LLC	56-00	24,450.82
	**TOTAL		24,450.82
	56 TIF 14 (ROUTE 15 EAST)	GRAND TOTAL	24,450.82

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
72	NARCOTICS		
CH076	CHALLENGE TARGETS	72-00	2,998.40
	**TOTAL		----- 2,998.40
	72 NARCOTICS	GRAND TOTAL	2,998.40

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CITY OF BELLEVILLE
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VENDOR #	NAME	DEPT.	AMOUNT
77 TIF 19 (FRANK SCOTT PARKWAY)			
UM001	UMB BANK - CORPORATE TRUST	77-00	138,613.85
	**TOTAL		138,613.85
	77 TIF 19 (FRANK SCOTT PARKWAY)	GRAND TOTAL	138,613.85

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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	14,236.48
	**TOTAL		14,236.48
	78 TIF 20 - RT. 15 / S. GREEN MT	GRAND TOTAL	14,236.48
	GRAND TOTAL FOR ALL FUNDS:		1,289,815.74
	TOTAL FOR REGULAR CHECKS:		1,203,820.50
	TOTAL FOR DIRECT PAY VENDORS:		85,995.24

PAYROLL BREAKDOWN AS PER G/L DISTRIBUTION REPORT

PAYROLL DATE: October 8, 2021

01 50	ADMINISTRATION	<u>\$16,806.79</u>
01 51	POLICE	<u>\$263,263.58</u>
01 52	FIRE	<u>\$233,029.31</u>
01 53	STREET	<u>\$41,507.23</u>
01 54	PARKS	<u>\$18,082.77</u>
01 55	CEMETERY	<u>\$6,377.11</u>
01 56	SANITATION	<u>\$33,758.25</u>
01 60	LEGAL	<u>\$7,355.01</u>
01 61	HOUSING DEPARTMENT	<u>\$25,454.68</u>
01 62	ECONOMIC DEVELOPMENT & PLANNING	<u>\$8,276.54</u>
01 82	MAYOR	<u>\$6,707.46</u>
01 83	FINANCE	<u>\$7,110.91</u>
01 84	HUMAN RESOURCE	<u>\$4,692.31</u>
01 85	CLERK	<u>\$8,427.01</u>
01 86	TREASURER	<u>\$3,128.05</u>
01 87	MAINTENANCE	<u>\$15,934.15</u>
01 88	ENGINEER	<u>\$5,801.30</u>
	TOTAL GENERAL FUND	<u>\$705,712.46</u>
4	LIBRARY	<u>\$33,080.60</u>
7	RECREATION	<u>\$12,296.02</u>
12	G & C ASSISTANCE	<u>\$4,016.60</u>
21 75	SEWER COLLECTIONS	<u>\$7,329.98</u>
21 77	SEWER LINES	<u>\$15,294.96</u>
21 78	SEWER PLANT	<u>\$43,237.09</u>
	TOTAL SEWER DEPARTMENT	<u>\$65,862.03</u>
	Employers' Portion of FICA (06-00-21500) CR	<u>\$32,957.04</u>
	*****TOTAL PAYROLL	<u>\$853,924.75</u>

Agenda
Joint Review Board Annual Meeting FY 2020-2021
City of Belleville Tax Increment Financing (TIF) Districts
Friday, December 10, 2021
9:00 a.m.

- I. Welcome/Introductions
- II. Emergency Procedures
- III. Election of Public Member
- IV. Election of Chairperson
- V. Adoption of Rules for Public Participation
- VI. Public Participation
- VII. Review of Effectiveness & Status of TIF Districts:
 - a. TIF #3
 - b. TIF #8/Downtown South
 - c. TIF #9/Southwinds
 - d. TIF #10/Lower Richland Creek
 - e. TIF #11/Industrial Jobs Recovery
 - f. TIF #12/Sherman Street
 - g. TIF #13/Drake Road
 - h. TIF #14/Route 15 East
 - i. TIF #15/Carlyle-Green Mount
 - j. TIF #16/Route 15 Corridor
 - k. TIF #17/East Main Street
 - l. TIF #18/Scheel Street
 - m. TIF #19/Frank Scott Parkway
 - n. TIF #20/Route 15-South Green Mount
 - o. TIF #21/Belle Valley III
 - p. TIF #22/Route 15 North
- VIII. Joint Review Board Member Comments/Discussion
- IX. Close



CITY OF BELLEVILLE, ILLINOIS

**TAX INCREMENT FINANCING DISTRICTS
ANNUAL REPORT**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
APRIL 30, 2021**

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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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, 2021, 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, 2021 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. Schlem & Company LLC

Certified Public Accountants
Alton, Illinois

September 24, 2021

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

COMBINING BALANCE SHEET
ALL TAX INCREMENT FINANCING DISTRICTS
APRIL 30, 2021

	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	\$ 5,585,389	\$ 218,848	\$ 188,026	\$ 967,344	\$ 125,750	\$ 453,950	\$ 113,090	\$ 263,540	\$ 965,980
Receivables (Net of allowance for uncollectible):									
Property Tax	13,525,100	197,000	91,400	1,360,600	37,700	216,000	32,500	157,600	1,937,500
Intergovernmental	25,000	-	-	-	-	-	-	-	440,589
Due Between TIF Funds	283,000	-	-	-	-	-	-	-	-
Total Assets	\$ 19,418,489	\$ 415,848	\$ 279,426	\$ 2,327,944	\$ 163,450	\$ 669,950	\$ 145,590	\$ 421,140	\$ 3,344,069
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>									
Liabilities:									
Accounts Payable	\$ 815,957	\$ -	\$ -	\$ 11,226	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources:									
Unearned Revenue	13,525,100	197,000	91,400	1,360,600	37,700	216,000	32,500	157,600	2,069,792
Fund Balance:									
Restricted for Debt Service	-	-	-	-	-	-	-	-	1,274,277
Restricted	5,077,432	218,848	188,026	956,118	125,750	453,950	113,090	263,540	-
Total Fund Balance	5,077,432	218,848	188,026	956,118	125,750	453,950	113,090	263,540	1,274,277
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 19,418,489	\$ 415,848	\$ 279,426	\$ 2,327,944	\$ 163,450	\$ 669,950	\$ 145,590	\$ 421,140	\$ 3,344,069

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, 2021

	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	\$ 350,597	\$ 107,297	\$ 349,497	\$ 2,794,863	\$ 211,022	\$ 13,075	\$ 259,667	\$ 147,686	\$ 13,115,621
Receivables (Net of allowance for uncollectible):									
Property Tax	279,600	88,700	77,800	1,098,700	80,600	8,500	72,900	-	19,262,200
Intergovernmental	-	-	-	507,425	5,589	-	-	-	978,603
Due Between TIF Funds	-	(231,000)	-	-	-	(52,000)	-	-	-
Total Assets	<u>\$ 630,197</u>	<u>\$ (35,003)</u>	<u>\$ 427,297</u>	<u>\$ 4,400,988</u>	<u>\$ 297,211</u>	<u>\$ (30,425)</u>	<u>\$ 332,567</u>	<u>\$ 147,686</u>	<u>\$ 33,356,424</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>									
Liabilities:									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 827,183
Deferred Inflows of Resources:									
Unearned Revenue	<u>279,600</u>	<u>88,700</u>	<u>77,800</u>	<u>1,279,759</u>	<u>83,244</u>	<u>8,500</u>	<u>72,900</u>	<u>-</u>	<u>19,578,195</u>
Fund Balance:									
Restricted for Debt Service	-	-	-	3,121,229	-	-	-	147,686	4,543,192
Restricted	<u>350,597</u>	<u>(123,703)</u>	<u>349,497</u>	<u>-</u>	<u>213,967</u>	<u>(38,925)</u>	<u>259,667</u>	<u>-</u>	<u>8,407,854</u>
Total Fund Balance	<u>350,597</u>	<u>(123,703)</u>	<u>349,497</u>	<u>3,121,229</u>	<u>213,967</u>	<u>(38,925)</u>	<u>259,667</u>	<u>147,686</u>	<u>12,951,046</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 630,197</u>	<u>\$ (35,003)</u>	<u>\$ 427,297</u>	<u>\$ 4,400,988</u>	<u>\$ 297,211</u>	<u>\$ (30,425)</u>	<u>\$ 332,567</u>	<u>\$ 147,686</u>	<u>\$ 33,356,424</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, 2021

Tax Increment Financing

	District #3	District #8	District #9	District #10	District #11	District #12	District #13	District #14	Carlyle/ Greenmount
Revenues:									
Property Taxes	\$ 13,129,288	\$ 201,496	\$ 94,202	\$ 1,301,643	\$ 40,550	\$ 184,189	\$ 31,995	\$ 169,707	\$ 1,886,012
Intergovernmental	25,000	-	-	-	-	-	-	-	1,725,244
Interest	24,710	528	388	15,330	1,135	1,752	1,290	2,154	2,870
Reimbursements/Other	894,833	-	-	-	-	-	-	-	-
Total Revenues	14,073,831	202,024	94,590	1,316,973	41,685	185,941	33,285	171,861	3,614,126
Expenditures:									
Contractual Services	1,035,752	52,269	8,085	44,434	-	2,628	-	-	18,936
Tax Rebates	4,720,006	28,820	-	-	-	-	-	27,443	943,006
Capital Outlay	2,759,581	-	19,477	11,740	-	13,890	-	-	-
Debt Service:									
Principal	304,559	-	-	-	-	-	-	-	17,915,000
Interest and Fiscal Charges	31,349	-	-	911,150	-	-	-	-	2,496,148
Total Expenditures	8,851,247	81,089	27,562	967,324	-	16,518	-	27,443	21,373,090
Excess of Revenues Over (Under) Expenditures	5,222,584	120,935	67,028	349,649	41,685	169,423	33,285	144,418	(17,758,964)
Other Financing Sources (Uses)									
Proceeds of Debt	-	-	-	-	-	-	-	-	15,150,000
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-	-	-	-
Operating Transfers In (Out)	(2,685,737)	(100,000)	(50,000)	(350,000)	(25,000)	(50,000)	(25,000)	(100,609)	-
Total Other Financing Sources (Uses)	(2,685,737)	(100,000)	(50,000)	(350,000)	(25,000)	(50,000)	(25,000)	(100,609)	15,150,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Uses	2,536,847	20,935	17,028	(351)	16,685	119,423	8,285	43,809	(2,608,964)
Fund Balance, Beginning of Year	2,540,585	197,913	170,998	956,469	109,065	334,527	104,805	219,731	3,883,241
Fund Balance, End of Year	\$ 5,077,432	\$ 218,848	\$ 188,026	\$ 956,118	\$ 125,750	\$ 453,950	\$ 113,090	\$ 263,540	\$ 1,274,277

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, 2021

	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	\$ 303,428	\$ 65,016	\$ 64,748	\$ 1,058,558	\$ 71,790	\$ 8,116	\$ 129,160	\$ -	\$ 18,739,898
Intergovernmental	-	-	-	1,649,778	30,905	-	-	-	3,430,927
Interest	391	146	1,340	1,407	355	39	435	2,950	57,220
Reimbursements/Other	-	24,800	-	-	-	-	-	-	919,633
Total Revenues	<u>303,819</u>	<u>89,962</u>	<u>66,088</u>	<u>2,709,743</u>	<u>103,050</u>	<u>8,155</u>	<u>129,595</u>	<u>2,950</u>	<u>23,147,678</u>
Expenditures:									
Contractual Services	6,651	15,118	2,368	12,420	-	4,702	-	-	1,203,363
Tax Rebates	65,922	-	4,993	529,279	66,590	-	-	-	6,386,059
Capital Outlay	-	10,640	-	-	-	17,041	-	-	2,832,369
Debt Service:									
Principal	-	-	-	795,000	-	-	-	-	19,014,559
Interest and Fiscal Charges	-	-	-	1,187,281	-	-	-	197,191	4,823,119
Total Expenditures	<u>72,573</u>	<u>25,758</u>	<u>7,361</u>	<u>2,523,980</u>	<u>66,590</u>	<u>21,743</u>	<u>-</u>	<u>197,191</u>	<u>34,259,469</u>
Excess of Revenues Over (Under) Expenditures	<u>231,246</u>	<u>64,204</u>	<u>58,727</u>	<u>185,763</u>	<u>36,460</u>	<u>(13,588)</u>	<u>129,595</u>	<u>(194,241)</u>	<u>(11,111,791)</u>
Other Financing Sources (Uses)									
Proceeds of Debt	-	-	-	-	-	-	-	5,185,000	20,335,000
Payment to Refunded Bond									
Escrow Agent	-	-	-	-	-	-	-	(5,126,900)	(5,126,900)
Operating Transfers In (Out)	-	-	-	-	-	-	-	16,458	(3,369,888)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,558</u>	<u>11,838,212</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Uses	<u>231,246</u>	<u>64,204</u>	<u>58,727</u>	<u>185,763</u>	<u>36,460</u>	<u>(13,588)</u>	<u>129,595</u>	<u>(119,683)</u>	<u>726,421</u>
Fund Balance, Beginning of Year	<u>119,351</u>	<u>(187,907)</u>	<u>290,770</u>	<u>2,935,466</u>	<u>177,507</u>	<u>(25,337)</u>	<u>130,072</u>	<u>267,369</u>	<u>12,224,625</u>
Fund Balance, End of Year	<u>\$ 350,597</u>	<u>\$ (123,703)</u>	<u>\$ 349,497</u>	<u>\$ 3,121,229</u>	<u>\$ 213,967</u>	<u>\$ (38,925)</u>	<u>\$ 259,667</u>	<u>\$ 147,686</u>	<u>\$ 12,951,046</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, 2021

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, 2021 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, 2021.

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 \$13,115,621 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, 2021:

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 \$295,000 through \$1,955,000 due on May 1 and November 1 through 2024. The balance due on these bonds as of April 30, 2021 is \$12,595,000.

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 \$375,000 to \$790,000 due on May 1 and November 1 through 2029. The balance due on these bonds as of April 30, 2021 is \$5,670,000.

General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from .75% to 1.55% payable January 1 and July 1, with scheduled principal payments of \$50,000 to \$1,010,000 beginning in January 2022 through 2031. The balance due on these bonds as of April 30, 2021 is \$5,185,000. These bonds were issued to refund the General Obligation Bonds, Series 2011.

Tax Increment and Sales Tax Refunding Revenue Bonds, Series 2021A and 2021B, dated April 7, 2021, interest ranging from 3.25% to 4.75% payable January 1 and July 1, with scheduled principal payments of \$1,050,000 to \$2,025,000 due on January 1 and July 1 through 2028. The balances due on these bonds as of April 30, 2021 are \$4,850,000 for the Series 2021A and \$10,300,000 for the Series 2021B. These bonds were issued to refinance Local Government Program Revenue Bonds, Series 2011A, Series 2011B, and Series 2011C.

CITY OF BELLEVILLE, ILLINOIS TAX INCREMENT FINANCING DISTRICTS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3: LONG-TERM DEBT (Continued)

The following is a summary of Tax Increment Financing notes and capital leases outstanding for the year ended April 30, 2021:

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, 2021 is \$107,928.

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, 2021 is \$148,075.

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, 2027. The balance due on this lease as of April 30, 2021 is \$332,376.

Capital Lease for a Vactor truck, dated July 30, 2018, interest rate of 1.73 percent payable in ten semi-annual installments of \$43,156 through January 31, 2023. The balance due on this lease as of April 30, 2021 is \$165,974.

Promissory note for street department vehicles, dated January 24, 2020, interest rate of 2.19 percent payable in six annual installments of \$23,614 and one final payment of \$22,013 on February 24, 2023. The balance due on this note payable as of April 30, 2021 is \$90,404.

The annual requirements to amortize Tax Increment Financing related debt as of April 30, 2021 are as follows:

Year Ending <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 3,349,040	\$ 1,340,881	\$ 4,689,921
2023	4,129,956	1,323,509	5,453,465
2024	4,203,627	1,124,860	5,328,487
2025	11,001,255	916,375	11,917,630
2026	2,858,818	667,885	3,526,703
2027-2031	<u>13,902,061</u>	<u>1,215,191</u>	<u>15,117,252</u>
	<u>\$ 39,444,757</u>	<u>\$ 6,588,701</u>	<u>\$ 46,033,458</u>

CITY OF BELLEVILLE, ILLINOIS TAX INCREMENT FINANCING DISTRICTS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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 made payments of \$278,562 to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement during the year ended April 30, 2021. The City made interest payments of \$632,590 related to these notes. Note balances related to this project in the total amount of \$21,145,040 are still outstanding and not reflected in the debt of the City as of April 30, 2021.

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF SPECIAL ALLOCATION FUNDS
FOR THE YEAR ENDED APRIL 30, 2021

	District #3	District #8	District #9	District #10	District #11	District #12	District #13	District #14	Carlyle/ Greenmount
Beginning Balance - Adjusted	\$ 2,807,954	\$ 197,913	\$ 170,998	\$ 956,469	\$ 109,065	\$ 334,527	\$ 104,805	\$ 219,731	\$ 3,883,241
Receipts:									
Property Taxes	13,129,288	201,496	94,202	1,301,643	40,550	184,189	31,995	169,707	1,886,012
Local Sales Tax	-	-	-	-	-	-	-	-	1,725,244
Grant Revenue	25,000	-	-	-	-	-	-	-	-
Interest	27,660	528	388	15,330	1,135	1,752	1,290	2,154	2,870
Reimbursements/Other	894,833	-	-	-	-	-	-	-	-
Total Receipts	14,076,781	202,024	94,590	1,316,973	41,685	185,941	33,285	171,861	3,614,126
Disbursements:									
Professional Fees/Plan									
Administration/Development	1,035,752	52,269	8,085	44,434	-	2,628	-	-	18,936
Financing Costs	533,099	-	-	911,150	-	-	-	-	20,411,148
Capital Costs	2,759,581	-	19,477	11,740	-	13,890	-	-	-
Tax Rebates	4,720,006	28,820	-	-	-	-	-	27,443	943,006
Total Disbursements	9,048,438	81,089	27,562	967,324	-	16,518	-	27,443	21,373,090
Other Financing Sources (Uses)									
Proceeds of Debt	5,185,000	-	-	-	-	-	-	-	15,150,000
Payment to Refund Bonds	(5,126,900)	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	(2,669,279)	(100,000)	(50,000)	(350,000)	(25,000)	(50,000)	(25,000)	(100,609)	-
Total Other Financing Sources (Uses)	(2,611,179)	(100,000)	(50,000)	(350,000)	(25,000)	(50,000)	(25,000)	(100,609)	15,150,000
Excess of Receipts Over (Under) Disbursements	2,417,164	20,935	17,028	(351)	16,685	119,423	8,285	43,809	(2,608,964)
Ending Fund Balance (Deficit) - Unadjusted	5,225,118	218,848	188,026	956,118	125,750	453,950	113,090	263,540	1,274,277
Less: Appropriated for Debt Service	(6,437,504)	-	-	(20,704,292)	-	-	-	(206,516)	(17,499,494)
Ending Fund Balance (Deficit) - Adjusted	\$ (1,212,386)	\$ 218,848	\$ 188,026	\$ (19,748,174)	\$ 125,750	\$ 453,950	\$ 113,090	\$ 57,024	\$ (16,225,217)
Property Tax	\$ -	\$ 218,848	\$ 188,026	\$ -	\$ 125,750	\$ 453,950	\$ 113,090	\$ 57,024	\$ -
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, 2021

	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21	District #22	Total
Beginning Balance - Adjusted	\$ 119,351	\$ (187,907)	\$ 290,770	\$ 2,935,466	\$ 177,507	\$ (25,337)	\$ 130,072	\$ 12,224,625
Receipts:								
Property Taxes	303,428	65,016	64,748	1,058,558	71,790	8,116	129,160	18,739,898
Local Sales Tax	-	-	-	1,649,778	30,905	-	-	3,405,927
Grant Revenue	-	-	-	-	-	-	-	25,000
Interest	391	146	1,340	1,407	355	39	435	57,220
Reimbursements/Other	-	24,800	-	-	-	-	-	919,633
Total Receipts	<u>303,819</u>	<u>89,962</u>	<u>66,088</u>	<u>2,709,743</u>	<u>103,050</u>	<u>8,155</u>	<u>129,595</u>	<u>23,147,678</u>
Disbursements:								
Professional Fees/Plan								
Administration/Development	6,651	15,118	2,368	12,420	-	4,702	-	1,203,363
Financing Costs	-	-	-	1,982,281	-	-	-	23,837,678
Capital Costs	-	10,640	-	-	-	17,041	-	2,832,369
Tax Rebates	65,922	-	4,993	529,279	66,590	-	-	6,386,059
Total Disbursements	<u>72,573</u>	<u>25,758</u>	<u>7,361</u>	<u>2,523,980</u>	<u>66,590</u>	<u>21,743</u>	<u>-</u>	<u>34,259,469</u>
Other Financing Sources (Uses)								
Proceeds of Debt	-	-	-	-	-	-	-	20,335,000
Payment to Refund Bonds	-	-	-	-	-	-	-	(5,126,900)
Operating Transfer In (Out)	-	-	-	-	-	-	-	(3,369,888)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,838,212</u>
Excess of Receipts Over (Under) Disbursements	<u>231,246</u>	<u>64,204</u>	<u>58,727</u>	<u>185,763</u>	<u>36,460</u>	<u>(13,588)</u>	<u>129,595</u>	<u>726,421</u>
Ending Fund Balance (Deficit) - Unadjusted	350,597	(123,703)	349,497	3,121,229	213,967	(38,925)	259,667	12,951,046
Less: Appropriated for Debt Service	-	-	-	(19,311,473)	-	-	-	(64,159,279)
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 350,597</u>	<u>\$ (123,703)</u>	<u>\$ 349,497</u>	<u>\$ (16,190,244)</u>	<u>\$ 213,967</u>	<u>\$ (38,925)</u>	<u>\$ 259,667</u>	<u>(51,208,233)</u>
Property Tax	<u>\$ 350,597</u>	<u>\$ -</u>	<u>\$ 349,497</u>	<u>\$ -</u>	<u>\$ 149,576</u>	<u>\$ -</u>	<u>\$ 259,667</u>	<u>\$ 2,266,025</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>\$ 64,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,391</u>

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCE BY SOURCE
(UNAUDITED)
APRIL 30, 2021

	<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	5,225,118	218,848	188,026	956,118	125,750	453,950	113,090	263,540
Less: Appropriated for Debt Service	<u>(6,437,504)</u>	<u>-</u>	<u>-</u>	<u>(20,704,292)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(206,516)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (1,212,386)</u>	<u>\$ 218,848</u>	<u>\$ 188,026</u>	<u>\$ (19,748,174)</u>	<u>\$ 125,750</u>	<u>\$ 453,950</u>	<u>\$ 113,090</u>	<u>\$ 57,024</u>
Property Tax	<u>\$ -</u>	<u>\$ 218,848</u>	<u>\$ 188,026</u>	<u>\$ -</u>	<u>\$ 125,750</u>	<u>\$ 453,950</u>	<u>\$ 113,090</u>	<u>\$ 57,024</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	1,274,277	350,597	(123,703)	349,497	3,121,229	213,967	(38,925)	259,667
Less: Appropriated for Debt Service	<u>(17,499,494)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,311,473)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance (Deficit) -	<u>\$ (16,225,217)</u>	<u>\$ 350,597</u>	<u>\$ (123,703)</u>	<u>\$ 349,497</u>	<u>\$ (16,190,244)</u>	<u>\$ 213,967</u>	<u>\$ (38,925)</u>	<u>\$ 259,667</u>
Property Tax	<u>\$ -</u>	<u>\$ 350,597</u>	<u>\$ -</u>	<u>\$ 349,497</u>	<u>\$ -</u>	<u>\$ 149,576</u>	<u>\$ -</u>	<u>\$ 259,667</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>\$ 64,391</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCE BY SOURCE
(UNAUDITED)
APRIL 30, 2020

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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	2,807,954	197,913	170,998	956,469	109,065	334,527	104,805	219,731
Less: Appropriated for Debt Service	<u>(8,295,269)</u>	<u>-</u>	<u>-</u>	<u>(20,982,853)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(263,349)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (5,487,315)</u>	<u>\$ 197,913</u>	<u>\$ 170,998</u>	<u>\$ (20,026,384)</u>	<u>\$ 109,065</u>	<u>\$ 334,527</u>	<u>\$ 104,805</u>	<u>\$ (43,618)</u>
Property Tax	<u>\$ -</u>	<u>\$ 197,913</u>	<u>\$ 170,998</u>	<u>\$ -</u>	<u>\$ 109,065</u>	<u>\$ 334,527</u>	<u>\$ 104,805</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	3,883,241	119,351	(187,907)	290,770	2,935,466	177,507	(25,337)	130,072
Less: Appropriated for Debt Service	<u>(22,007,715)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,665,049)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance (Deficit) -	<u>\$ (18,124,474)</u>	<u>\$ 119,351</u>	<u>\$ (187,907)</u>	<u>\$ 290,770</u>	<u>\$ (17,729,583)</u>	<u>\$ 177,507</u>	<u>\$ (25,337)</u>	<u>\$ 130,072</u>
Property Tax	<u>\$ -</u>	<u>\$ 119,351</u>	<u>\$ -</u>	<u>\$ 290,770</u>	<u>\$ -</u>	<u>\$ 112,163</u>	<u>\$ -</u>	<u>\$ 130,072</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>\$ 65,344</u>	<u>\$ -</u>	<u>\$ -</u>

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

	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	\$ (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	\$ (129,429)	\$ 84,442	\$ (6,599,423)	\$ 34,491	\$ (89,799)	\$ 89,444	\$ (18,535,094)	\$ 63,664	\$ (22,588)	\$ 213,958
Property Tax	\$ -	\$ 84,442	\$ -	\$ 34,491	\$ -	\$ 89,444	\$ -	\$ 63,664	\$ -	\$ 213,958
Local Sales Tax	-	-	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-	-	-
	\$ -	\$ 84,442	\$ -	\$ 34,491	\$ -	\$ 89,444	\$ -	\$ 63,664	\$ -	\$ 213,958
		Carlyle/ Greenmount	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21		
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	\$ (93,252)	\$ (27,794,899)	\$ 117,822	\$ (262,655)	\$ 144,350	\$ (23,897,044)	\$ 49,093	\$ (32,666)		
Property Tax	\$ -	\$ -	\$ 117,822	\$ -	\$ 144,350	\$ -	\$ 49,093	\$ -		
Local Sales Tax	-	-	-	-	-	-	-	-		
State Sales Tax	-	-	-	-	-	-	-	-		
	\$ -	\$ -	\$ 117,822	\$ -	\$ 144,350	\$ -	\$ 49,093	\$ -		

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

	<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	\$ (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	<u>\$ (168,617)</u>	<u>\$ 49,743</u>	<u>\$ (5,011,078)</u>	<u>\$ 31,616</u>	<u>\$ 55,489</u>	<u>\$ 96,618</u>	<u>\$ (18,466,815)</u>	<u>\$ 62,567</u>	<u>\$ 215,916</u>	<u>\$ 171,603</u>
Property Tax	\$ -	\$ 49,746	\$ -	\$ 31,616	\$ 55,489	\$ 96,618	\$ -	\$ 62,567	\$ 215,916	\$ 171,603
Local Sales Tax	-	-	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 49,746</u>	<u>\$ -</u>	<u>\$ 31,616</u>	<u>\$ 55,489</u>	<u>\$ 96,618</u>	<u>\$ -</u>	<u>\$ 62,567</u>	<u>\$ 215,916</u>	<u>\$ 171,603</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	\$ 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	<u>\$ (190,723)</u>	<u>\$ (30,064,651)</u>	<u>\$ (39,743)</u>	<u>\$ (279,829)</u>	<u>\$ 117,293</u>	<u>\$ (25,360,523)</u>	<u>\$ 27,803</u>	<u>\$ (37,698)</u>
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 117,293	\$ -	\$ 27,803	\$ -
Local Sales Tax	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,293</u>	<u>\$ -</u>	<u>\$ 27,803</u>	<u>\$ -</u>

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2014

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	\$ (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	<u>\$ (149,520)</u>	<u>\$ 107,489</u>	<u>\$ (5,281,615)</u>	<u>\$ 25,881</u>	<u>\$ 282,142</u>	<u>\$ 167,198</u>	<u>\$ (18,281,546)</u>	<u>\$ 96,854</u>	<u>\$ 255,439</u>	<u>\$ 120,805</u>
Property Tax	\$ -	\$ 107,489	\$ -	\$ 25,881	\$ 282,142	\$ 167,198	\$ -	\$ 96,854	\$ 255,439	\$ 120,805
Local Sales Tax	-	-	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 107,489</u>	<u>\$ -</u>	<u>\$ 25,881</u>	<u>\$ 282,142</u>	<u>\$ 167,198</u>	<u>\$ -</u>	<u>\$ 96,854</u>	<u>\$ 255,439</u>	<u>\$ 120,805</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	\$ 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	<u>\$ (181,104)</u>	<u>\$ (32,124,636)</u>	<u>\$ (194,945)</u>	<u>\$ (108,168)</u>	<u>\$ 82,834</u>	<u>\$ (26,798,772)</u>	<u>\$ 12,473</u>	<u>\$ (15,447)</u>	<u>\$ 255,350</u>	
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 82,834	\$ -	\$ 12,473	\$ -	\$ 253,135	
Local Sales Tax	-	-	-	-	-	-	-	-	1,697	
State Sales Tax	-	-	-	-	-	-	-	-	518	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,834</u>	<u>\$ -</u>	<u>\$ 12,473</u>	<u>\$ -</u>	<u>\$ 255,350</u>	

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCES BY SOURCE
(UNAUDITED)
APRIL 30, 2013

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	\$ 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>

	<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	\$ 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
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

PART II - ACTIVITIES

During its Fiscal Year ending April 30, 2021, the City of Belleville undertook or assisted in the following activities within its Tax Increment Financing Districts:

- TIF #3 This District paid \$4,720,006 of tax incentive rebates to school districts for capital replacement costs and businesses for development agreement rebates. The District performed work on several infrastructure projects such as the Centreville Avenue street resurfacing, 6th to 12th Street streetscape, and Raab Ave. reconstruction. The District also purchased an excavator, a backhoe loader, several vehicles related to operations in the District, and property on Centreville Avenue.
- TIF #8 This District paid \$28,820 of tax incentive rebates to a business in addition to infrastructure improvements of \$52,269.
- TIF #9 Th District paid for a control panel and pump.
- TIF #10 This District paid \$911,150 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 No Material Activity.
- TIF #14 This District paid \$27,443 of tax incentive rebates to a business.
- TIF #15 This District paid tax incentive rebates of \$943,006 for costs incurred for improvements that are part of a developer agreement related to a retail complex located near Greenmount Road. This District also refinanced bond debt related to the retail complex.
- TIF #16 This District paid tax incentive rebates of \$65,922 to a business.
- TIF #17 No Material Activity.
- TIF #18 No Material Activity.
- TIF #19 This District paid tax incentive rebates of \$529,279 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 \$66,590 to a business.
- TIF #21 This District purchased salt storage doors.
- TIF #22 No Material Activity.

PART III - OBLIGATIONS

During the fiscal year ending April 30, 2021, the City of Belleville issued new bonds to refinance or refund previous outstanding bonds. The new bonds were issued to provide improved rates and payment terms. Further descriptions of outstanding debt and future debt service requirements are detailed in the notes to financial statements.



CITY OF BELLEVILLE, ILLINOIS

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
APRIL 30, 2021

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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, 2021, 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.

Opinions

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, 2021, 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.

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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, other schedules, and the schedule of expenditures of federal awards 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 and the schedule of expenditures of federal awards 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 September 24, 2021 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. Schloss & Company LLC

Certified Public Accountants

Alton, Illinois

September 24, 2021

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2021

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, 2021.

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, 2021.

- The City's total net position for governmental and business-type activities increased by \$21,893,886 during fiscal year 2021.
- Net position of the City's pension trust funds increased by \$21,158,022.
- The fund balance of the City's Governmental Funds increased by \$6,455,193 during the current fiscal year, including an increase of \$2,717,305 in the General Fund.

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 inflow 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.

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,

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2021

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

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2021

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. In addition to the basic financial statements and accompanying notes, certain required supplementary 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. Combining and individual fund statements and schedules can be found on pages 81 through 88 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, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$22,090,559 at April 30, 2021.

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.

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

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2021

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 \$21,893,886 during fiscal year 2021.

The condensed statement of net position is as follows:

	Governmental Activities		Business-type Activities		Total	
	April 30, 2021	April 30, 2020	April 30, 2021	April 30, 2020	April 30, 2021	April 30, 2020
ASSETS						
Current and other assets	\$ 63,498,456	\$ 54,116,400	\$ 10,565,274	\$ 8,624,235	\$ 74,063,730	\$ 62,740,635
Capital assets, net	<u>71,498,057</u>	<u>69,237,936</u>	<u>105,039,769</u>	<u>107,853,937</u>	<u>176,537,826</u>	<u>177,091,873</u>
Total assets	<u>134,996,513</u>	<u>123,354,336</u>	<u>115,605,043</u>	<u>116,478,172</u>	<u>250,601,556</u>	<u>239,832,508</u>
DEFERRED OUTFLOWS OF RESOURCES						
	<u>19,259,144</u>	<u>25,430,452</u>	<u>852,796</u>	<u>1,204,830</u>	<u>20,111,940</u>	<u>26,635,282</u>
LIABILITIES						
Long-term liabilities	129,220,217	156,347,400	63,063,337	67,553,153	192,283,554	223,900,553
Other liabilities	<u>3,829,927</u>	<u>4,387,026</u>	<u>821,348</u>	<u>867,426</u>	<u>4,651,275</u>	<u>5,254,452</u>
Total liabilities	<u>133,050,144</u>	<u>160,734,426</u>	<u>63,884,685</u>	<u>68,420,579</u>	<u>196,934,829</u>	<u>229,155,005</u>
DEFERRED INFLOWS OF RESOURCES						
	<u>49,903,728</u>	<u>35,685,425</u>	<u>1,784,380</u>	<u>1,430,687</u>	<u>51,688,108</u>	<u>37,116,112</u>
NET POSITION						
Net investment in capital assets	45,892,431	41,572,521	42,285,607	41,169,093	88,178,038	82,741,614
Restricted	25,557,657	21,882,804	-	-	25,557,657	21,882,804
Unrestricted	<u>(100,148,303)</u>	<u>(111,090,388)</u>	<u>8,503,167</u>	<u>6,662,643</u>	<u>(91,645,136)</u>	<u>(104,427,745)</u>
Total net position	<u>\$ (28,698,215)</u>	<u>\$ (47,635,063)</u>	<u>\$ 50,788,774</u>	<u>\$ 47,831,736</u>	<u>\$ 22,090,559</u>	<u>\$ 196,673</u>

Governmental activities. Governmental activities increased the City's net position by \$18,936,848. This increase was achieved in spite of the fact that the City was still battling the economic effects caused by the COVID-19 pandemic.

Business-type activities. Business-type activities increased the City's net position by \$2,957,038. A large portion of the debt incurred for the sewer projects is beginning to be paid back, which has increased debt service payments significantly over the past few years. Sewer rates are reviewed each year to ensure that revenues keep up with inflation as expenses do.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2021

The condensed statement of activities is as follows:

	Governmental Activities		Business-type Activities		Total	
	For The Year Ended April 30, 2021	For The Year Ended April 30, 2020	For The Year Ended April 30, 2021	For The Year Ended April 30, 2020	For The Year Ended April 30, 2021	For The Year Ended April 30, 2020
REVENUES						
Program revenues:						
Charges for services	\$ 7,102,083	\$ 6,890,882	\$ 10,768,698	\$ 10,321,592	\$ 17,870,781	17,212,474
Operating grants	2,408,667	101,263			2,408,667	101,263
Capital grants	3,411,643	224,397	-	-	3,411,643	224,397
General revenues:						
Property taxes	23,362,608	22,465,148	-	-	23,362,608	22,465,148
Sales and use tax	16,244,891	14,694,699	-	-	16,244,891	14,694,699
Replacement tax	701,463	502,889	-	-	701,463	502,889
State income taxes	5,398,843	4,375,967	-	-	5,398,843	4,375,967
Motor fuel taxes	1,676,674	1,649,972	-	-	1,676,674	1,649,972
Telecommunications taxes	589,785	716,921	-	-	589,785	716,921
Utility taxes	3,397,890	3,325,958	-	-	3,397,890	3,325,958
Gaming tax	193,001	306,010	-	-	193,001	306,010
Other local taxes	127,337	127,417	-	-	127,337	127,417
Investment earnings	129,416	332,375	52,022	76,293	181,438	408,668
Gain on disposal of assets	38,485	192,379	-	-	38,485	192,379
Miscellaneous	63,450	15,153	-	-	63,450	15,153
Transfers	(1,300,000)	(1,300,000)	1,300,000	1,300,000	-	-
Total revenues	<u>63,546,236</u>	<u>54,621,430</u>	<u>12,120,720</u>	<u>11,697,885</u>	<u>75,666,956</u>	<u>66,319,315</u>
EXPENSES						
Governmental activities:						
General government	5,722,108	6,777,089	-	-	5,722,108	6,777,089
Public safety	16,181,025	20,658,998	-	-	16,181,025	20,658,998
Public works	3,817,796	4,376,778	-	-	3,817,796	4,376,778
Sanitation	2,743,470	2,734,470	-	-	2,743,470	2,734,470
Cemetery	193,841	258,170	-	-	193,841	258,170
Health and welfare	993,133	893,181	-	-	993,133	893,181
Development	7,809,663	7,989,551	-	-	7,809,663	7,989,551
Cultural and recreational	2,107,517	3,501,194	-	-	2,107,517	3,501,194
Interest on long-term debt	5,040,835	4,761,608	-	-	5,040,835	4,761,608
Business-type activities:						
Sewerage	-	-	9,163,682	10,061,070	9,163,682	10,061,070
Total expenses	<u>44,609,388</u>	<u>51,951,039</u>	<u>9,163,682</u>	<u>10,061,070</u>	<u>53,773,070</u>	<u>62,012,109</u>
Change in net position	18,936,848	2,670,391	2,957,038	1,636,815	21,893,886	4,307,206
Net position - beginning	<u>(47,635,063)</u>	<u>(50,305,454)</u>	<u>47,831,736</u>	<u>46,194,921</u>	<u>196,673</u>	<u>(4,110,533)</u>
Net position - ending	<u>\$ (28,698,215)</u>	<u>\$ (47,635,063)</u>	<u>\$ 50,788,774</u>	<u>\$ 47,831,736</u>	<u>\$ 22,090,559</u>	<u>\$ 196,673</u>

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2021

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 2021, the City's governmental funds reported combined ending fund balances of \$33,484,938. Approximately 21.76% of this total amount (\$7,287,626) constitutes unassigned fund balance, which is available for spending at the City's discretion. \$25,557,657 (76.33% 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 (\$495,508), meaning it is not in spendable form, or committed (\$144,147), 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 \$7,287,626. 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 27.05% of total General Fund expenditures.

The fund balance of the City's General Fund increased by \$2,717,305 during the current fiscal year. The increase was due to all departments trying to keep expenditures in line with the actual revenues generated to cover the expenditures, and reducing expenditures due to the uncertainty of economic impact of the COVID-19 pandemic.

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 \$12,803,360, which is an increase of \$846,104 compared to 2020.

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 \$8,503,167, an increase of \$1,840,524 from the prior year. Overall, total net position of the sewer fund increased by \$2,957,038. 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, 2021

GENERAL FUND BUDGETARY HIGHLIGHTS

The fiscal year 2021 disbursement budget for the City's General Fund represents an original budget of \$29,050,350, and a final budget of \$29,313,250. Actual disbursements (before interfund transfers) in the general fund were \$26,836,509, which is \$2,476,741 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, 2021, amounts to \$176,537,826, net of accumulated depreciation. The investment in capital assets generally includes land, buildings and improvements, equipment, vehicles and infrastructure. The total decrease in net capital assets for the current year was \$554,047.

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

	Governmental Activities		Business-type Activities		Total	
	April 30, 2021	April 30, 2020	April 30, 2021	April 30, 2020	April 30, 2021	April 30, 2020
Land	\$ 6,402,376	\$ 6,156,827	\$ 1,104,046	\$ 1,104,046	\$ 7,506,422	\$ 7,260,873
Construction in progress	-	-	1,029,515	1,128,289	1,029,515	1,128,289
Buildings and improvements	27,115,491	27,657,487	46,319,920	47,526,854	73,435,411	75,184,341
Vehicles and equipment	3,986,696	3,752,091	200,204	251,408	4,186,900	4,003,499
Infrastructure	33,993,494	31,671,531	-	-	33,993,494	31,671,531
Distribution and collection systems	-	-	56,386,084	57,843,340	56,386,084	57,843,340
Total capital assets, net	<u>\$ 71,498,057</u>	<u>\$ 69,237,936</u>	<u>\$ 105,039,769</u>	<u>\$ 107,853,937</u>	<u>\$ 176,537,826</u>	<u>\$ 177,091,873</u>

For government-wide financial presentation, all depreciable capital assets were depreciated from acquisition date to the end of fiscal year 2021. 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, 2021

Long-term Debt

At the end of fiscal year 2021, the City of Belleville had total long-term debt obligations for governmental and business-type activities in the amount of \$192,283,554 compared to \$223,900,553 at the end of fiscal year 2020. During 2021, the City made scheduled debt service payments, and refinanced some outstanding bonds to save on debt obligations. General obligation bonds are backed by the full faith and credit of the City.

	Governmental Activities		Business-type Activities		Total	
	April 30, 2021	April 30, 2020	April 30, 2021	April 30, 2020	April 30, 2021	April 30, 2020
Special Service Area Bonds						
Series 2006	\$ 555,000	\$ 630,000	\$ -	\$ -	\$ 555,000	\$ 630,000
Tax Increment Refunding Bonds						
Series 2007A	12,595,000	13,140,000	-	-	12,595,000	13,140,000
Taxable Business District Bonds						
Series 2007B	5,670,000	5,920,000	-	-	5,670,000	5,920,000
G.O. Refunding Bonds						
Series 2009	-	105,700	-	1,644,300	-	1,750,000
G.O. Bonds						
Series 2011A	-	5,000,000	-	-	-	5,000,000
SWIDA Revenue Bonds						
Series 2011A	-	13,550,000	-	-	-	13,550,000
SWIDA Revenue Bonds						
Series 2011B	-	1,560,000	-	-	-	1,560,000
SWIDA Taxable Revenue Bonds, Series 2011C	-	2,805,000	-	-	-	2,805,000
G.O. Refunding Bonds						
Series 2012	4,900,000	5,820,000	-	-	4,900,000	5,820,000
G.O. Bonds						
Series 2014	7,380,000	7,770,000	-	-	7,380,000	7,770,000
G.O. Bonds						
Series 2015	6,465,000	6,790,000	-	-	6,465,000	6,790,000
G.O. Refunding Bonds						
Series 2020	5,281,338	-	1,498,662	-	6,780,000	-
Tax Increment & Sales Tax Refunding Bonds, Series 2021A & B	15,150,000	-	-	-	15,150,000	-
Bond Premiums	623,965	671,450	-	-	623,965	671,450
Notes Payable	366,273	617,661	61,343,330	65,113,417	61,709,603	65,731,078
Capital Leases	754,353	1,014,438	-	-	754,353	1,014,438
Net Pension Liability	60,484,181	80,923,733	-	545,327	60,484,181	81,469,060
OPEB Obligation	8,717,414	9,739,926	203,914	230,963	8,921,328	9,970,889
Compensated Absences	277,693	289,492	17,431	19,146	295,124	308,638
Total Debt	\$ 129,220,217	\$ 156,347,400	\$ 63,063,337	\$ 67,553,153	\$ 192,283,554	\$ 223,900,553

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, 2021

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, 2021

	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	Activities	Activities	
<u>Assets</u>			
Cash and Cash Equivalents	\$ 31,561,170	\$ 8,473,030	\$ 40,034,200
Receivables (Net of allowance for uncollectible)	29,440,731	1,413,928	30,854,659
Prepaid Expenses	498,228	53,891	552,119
Inventory	-	133,432	133,432
Capital Assets:			
Land	6,402,376	1,104,046	7,506,422
Buildings and Improvements	33,089,498	59,163,530	92,253,028
Equipment	2,720,378	1,346,761	4,067,139
Vehicles	11,589,068	1,230,893	12,819,961
Infrastructure	115,511,111	86,916,451	202,427,562
Construction in Progress	-	1,029,515	1,029,515
Accumulated Depreciation	<u>(97,814,374)</u>	<u>(45,751,427)</u>	<u>(143,565,801)</u>
Net Capital Assets	<u>71,498,057</u>	<u>105,039,769</u>	<u>176,537,826</u>
Net Pension Asset	<u>1,998,327</u>	<u>490,993</u>	<u>2,489,320</u>
Total Assets	<u>134,996,513</u>	<u>115,605,043</u>	<u>250,601,556</u>
<u>Deferred Outflows of Resources</u>			
Pension Plan Obligations	18,143,955	741,707	18,885,662
OPEB Plan Obligations	994,339	23,259	1,017,598
Loss on Bond Refunding	<u>120,850</u>	<u>87,830</u>	<u>208,680</u>
Total Deferred Outflows of Resources	<u>19,259,144</u>	<u>852,796</u>	<u>20,111,940</u>
<u>Liabilities</u>			
Accounts Payable	1,708,716	305,092	2,013,808
Accrued Salaries and Benefits	1,241,335	130,516	1,371,851
Accrued Interest Payable	879,876	385,740	1,265,616
Noncurrent Liabilities:			
Due Within One Year	5,321,916	4,046,218	9,368,134
Due in More Than One Year	<u>123,898,301</u>	<u>59,017,119</u>	<u>182,915,420</u>
Total Liabilities	<u>133,050,144</u>	<u>63,884,685</u>	<u>196,934,829</u>
<u>Deferred Inflows of Resources</u>			
Pension Plan Obligations	24,659,911	1,734,317	26,394,228
OPEB Plan Obligations	2,140,217	50,063	2,190,280
Deferred Property Tax	<u>23,103,600</u>	-	<u>23,103,600</u>
Total Deferred Inflows of Resources	<u>49,903,728</u>	<u>1,784,380</u>	<u>51,688,108</u>
<u>Net Position</u>			
Net Investment in Capital Assets	45,892,431	42,285,607	88,178,038
Restricted	25,557,657	-	25,557,657
Unrestricted	<u>(100,148,303)</u>	<u>8,503,167</u>	<u>(91,645,136)</u>
Total Net Position	<u>\$ (28,698,215)</u>	<u>\$ 50,788,774</u>	<u>\$ 22,090,559</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, 2021

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	\$ 5,722,108	\$ 1,660,875	\$ -	\$ -	\$ (4,061,233)		\$ (4,061,233)
Public Safety	16,181,025	765,216	2,125,458	-	(13,290,351)		(13,290,351)
Public Works	3,817,796	19,048	-	3,386,643	(412,105)		(412,105)
Sanitation	2,743,470	3,351,865	-	-	608,395		608,395
Cemetery	193,841	64,308	-	-	(129,533)		(129,533)
Health and Welfare	993,133	148,837	-	-	(844,296)		(844,296)
Development	7,809,663	919,633	-	25,000	(6,865,030)		(6,865,030)
Cultural and Recreational	2,107,517	172,301	283,209	-	(1,652,007)		(1,652,007)
Interest on Long-term Debt	5,040,835	-	-	-	(5,040,835)		(5,040,835)
Total Governmental Activities	44,609,388	7,102,083	2,408,667	3,411,643	(31,686,995)		(31,686,995)
Business-type Activities:							
Sewerage	9,163,682	10,768,698	-	-		\$ 1,605,016	1,605,016
Total Business-type Activities	9,163,682	10,768,698	-	-		1,605,016	1,605,016
Total Government	\$ 53,773,070	\$ 17,870,781	\$ 2,408,667	\$ 3,411,643	(31,686,995)	1,605,016	(30,081,979)

General Revenues:			
Property Tax, Levied for General Purposes	23,362,608	-	23,362,608
Sales and Use Tax	16,244,891	-	16,244,891
Income Tax	5,398,843	-	5,398,843
Corporate Personal Property Tax	701,463	-	701,463
Motor Fuel Tax	1,676,674	-	1,676,674
Telecommunications Tax	589,785	-	589,785
Gaming Tax	193,001	-	193,001
Other Local Tax	127,337	-	127,337
Utility Tax	3,397,890	-	3,397,890
Investment Earnings	129,416	52,022	181,438
Gain On Disposal of Assets	38,485	-	38,485
Miscellaneous	63,450	-	63,450
Transfers	(1,300,000)	1,300,000	-
Total General Revenues and Transfers	50,623,843	1,352,022	51,975,865
Change in Net Position	18,936,848	2,957,038	21,893,886
Net Position - Beginning	(47,635,063)	47,831,736	196,673
Net Position - Ending	\$ (28,698,215)	\$ 50,788,774	\$ 22,090,559

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

CITY OF BELLEVILLE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2021

	General Fund	Tax Increment Financing Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and Cash Equivalents	\$ 5,198,928	\$ 12,967,935	\$ 12,996,817	\$ 31,163,680
Receivables (Net of allowance for uncollectible):				
Property Tax	-	19,262,200	3,841,400	23,103,600
Intergovernmental Accounts	4,244,897 59,042	978,603 -	492,665 -	5,716,165 59,042
Other	522,954	-	38,970	561,924
Prepaid Expenses	470,174	-	28,054	498,228
Total Assets	<u>\$ 10,495,995</u>	<u>\$ 33,208,738</u>	<u>\$ 17,397,906</u>	<u>\$ 61,102,639</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>				
Liabilities:				
Accounts Payable	\$ 440,589	\$ 827,183	\$ 440,944	\$ 1,708,716
Accrued Salaries	1,170,799	-	70,536	1,241,335
Total Liabilities	<u>1,611,388</u>	<u>827,183</u>	<u>511,480</u>	<u>2,950,051</u>
Deferred Inflows of Resources:				
Deferred Property Tax	-	19,262,200	3,841,400	23,103,600
Deferred Intergovernmental Tax	1,126,807	315,995	121,248	1,564,050
	<u>1,126,807</u>	<u>19,578,195</u>	<u>3,962,648</u>	<u>24,667,650</u>
Fund Balance:				
Nonspendable	470,174	-	25,334	495,508
Restricted	-	12,803,360	12,754,297	25,557,657
Committed	-	-	144,147	144,147
Unassigned	7,287,626	-	-	7,287,626
Total Fund Balance	<u>7,757,800</u>	<u>12,803,360</u>	<u>12,923,778</u>	<u>33,484,938</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 10,495,995</u>	<u>\$ 33,208,738</u>	<u>\$ 17,397,906</u>	<u>\$ 61,102,639</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, 2021

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 33,484,938
Capital assets used in governmental activities are not financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	71,498,057
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(59,620,079)
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.	1,564,050
Accrued interest payable on the long-term debt is not reported as a liability on the balance sheet of the governmental funds.	(879,876)
Accrued compensated absences are not reported as a liability on the balance sheet of the governmental funds.	(277,693)
Net pension liabilities and the related future pension expense are not reported as assets and liabilities on the balance sheet of the governmental funds.	(65,001,810)
Net OPEB liabilities and the related future OPEB expense are not reported as assets and liabilities on the balance sheet of the governmental funds.	(9,863,292)
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>397,490</u>
Net position of governmental activities	<u>\$ (28,698,215)</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, 2021

	<u>General Fund</u>	<u>Tax Increment Financing Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property Tax	\$ -	\$ 18,739,898	\$ 4,175,063	\$ 22,914,961
Utility Tax	3,397,890	-	-	3,397,890
Intergovernmental	19,986,093	3,430,927	4,756,612	28,173,632
Local Tax	76,402	-	50,935	127,337
Licenses, Permits and Fees	1,646,864	-	-	1,646,864
Charges for Services	3,915,993	-	160,563	4,076,556
Fines and Forfeitures	135,757	-	47,798	183,555
Investment Earnings	7,294	54,270	62,456	124,020
Contributions	35,047	-	212,122	247,169
Proceeds from Sale of Assets	38,485	-	-	38,485
Reimbursements/Miscellaneous	299,156	919,633	39,769	1,258,558
Total Revenues	<u>29,538,981</u>	<u>23,144,728</u>	<u>9,505,318</u>	<u>62,189,027</u>
Expenditures:				
Current:				
General Government	3,670,911	-	2,234,172	5,905,083
Public Safety	16,294,185	-	142,668	16,436,853
Public Works	1,774,373	-	685,004	2,459,377
Sanitation	2,706,570	-	-	2,706,570
Cemetery	218,577	-	-	218,577
Health and Welfare	857,106	-	148,681	1,005,787
Development	279,405	7,589,422	-	7,868,827
Cultural and Recreational	793,078	-	1,562,354	2,355,432
Capital Outlay	117,853	2,832,369	324,019	3,274,241
Debt Service:				
Principal	218,692	19,014,559	1,710,000	20,943,251
Interest and Charges	14,100	4,625,928	917,891	5,557,919
Total Expenditures	<u>26,944,850</u>	<u>34,062,278</u>	<u>7,724,789</u>	<u>68,731,917</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,594,131</u>	<u>(10,917,550)</u>	<u>1,780,529</u>	<u>(6,542,890)</u>
Other Financing Sources (Uses):				
Proceeds from Debt	108,116	15,150,000	5,185,000	20,443,116
Payment to Escrow Refunding Agent	(107,175)	-	(5,126,900)	(5,234,075)
Transfers In	1,033,191	-	1,286,346	2,319,537
Transfers Out	(910,958)	(3,386,346)	(233,191)	(4,530,495)
Total Other Financing Sources (Uses)	<u>123,174</u>	<u>11,763,654</u>	<u>1,111,255</u>	<u>12,998,083</u>
Net Change in Fund Balances	2,717,305	846,104	2,891,784	6,455,193
Fund Balance, Beginning of Year	<u>5,040,495</u>	<u>11,957,256</u>	<u>10,031,994</u>	<u>27,029,745</u>
Fund Balance, End of Year	<u>\$ 7,757,800</u>	<u>\$ 12,803,360</u>	<u>\$ 12,923,778</u>	<u>\$ 33,484,938</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, 2021

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

Net change in fund balances - total governmental funds	\$ 6,455,193
<p>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 (\$3,274,241) and contributed capital (\$1,921,005) exceeded depreciation expense (\$2,935,125) in the current year.</p>	2,260,121
<p>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.</p>	6,251,294
<p>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.</p>	11,799
<p>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.</p>	2,840,494
<p>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.</p>	(233,464)
<p>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.</p>	283,161
<p>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.</p>	<u>1,068,250</u>
Change in net position of governmental activities	<u>\$ 18,936,848</u>

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, 2021

	<u>Business Type Activities - Enterprise Fund Sewerage</u>	<u>Governmental Activities - Internal Service Funds</u>
<u>Assets</u>		
Current Assets:		
Cash	\$ 8,473,030	\$ 397,490
Receivables (Net, where applicable, of allowances for uncollectible)	1,413,928	-
Prepaid Expenses	53,891	-
Inventory, at Cost	<u>133,432</u>	<u>-</u>
Total Current Assets	<u>10,074,281</u>	<u>397,490</u>
Noncurrent Assets:		
Capital Assets:		
Land	1,104,046	-
Buildings and Improvements	59,163,530	-
Equipment	1,346,761	-
Vehicles	1,230,893	-
Distribution System	86,916,451	-
Construction in Progress	<u>1,029,515</u>	<u>-</u>
Total	150,791,196	-
Less - Accumulated Depreciation	<u>(45,751,427)</u>	<u>-</u>
Net Capital Assets	<u>105,039,769</u>	<u>-</u>
Net Pension Asset	<u>490,993</u>	<u>-</u>
Total Assets	<u>\$ 115,605,043</u>	<u>\$ 397,490</u>
<u>Deferred Outflows of Resources</u>		
Loss on Bond Refunding	\$ 87,830	\$ -
OPEB Plan Obligations	23,259	-
Pension Plan Obligations	<u>741,707</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>852,796</u>	<u>-</u>
<u>Liabilities</u>		
Current Liabilities:		
Accrued Payroll and Benefits	\$ 130,516	\$ -
Accounts Payable	305,092	-
Accrued Interest	<u>385,740</u>	<u>-</u>
Total Current Liabilities	<u>821,348</u>	<u>-</u>
Noncurrent Liabilities:		
Accrued Sick Leave	17,431	-
OPEB Obligation	203,914	-
Due Within One Year	4,046,218	-
Due in More Than One Year	<u>58,795,774</u>	<u>-</u>
Total Noncurrent Liabilities	<u>63,063,337</u>	<u>-</u>
Total Liabilities	<u>\$ 63,884,685</u>	<u>\$ -</u>
<u>Deferred Inflows of Resources</u>		
OPEB Plan Obligations	\$ 50,063	\$ -
Pension Plan Obligations	<u>1,734,317</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>\$ 1,784,380</u>	<u>\$ -</u>
<u>Net Position</u>		
Net Investment in Capital Assets	\$ 42,285,607	\$ -
Unrestricted	<u>8,503,167</u>	<u>397,490</u>
Total Net Position	<u>\$ 50,788,774</u>	<u>\$ 397,490</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, 2021

	<u>Business Type Activities - Enterprise Fund Sewerage</u>	<u>Governmental Activities - Internal Service Funds</u>
Operating Revenues:		
Charges for Services	\$ 10,768,698	\$ 363
Operating Expenses:		
Personal Services	2,171,589	296,114
Supplies	269,520	-
Contractual Services	2,437,517	-
Depreciation	3,182,605	-
Total Operating Expenses	<u>8,061,231</u>	<u>296,114</u>
Operating Income (Loss)	<u>2,707,467</u>	<u>(295,751)</u>
Nonoperating Revenues (Expenses):		
Amortization	(7,985)	-
Property Tax	-	447,647
Investment Earnings	52,022	5,396
Interest and Fiscal Charges	(1,094,466)	-
Total Nonoperating Revenues (Expenses)	<u>(1,050,429)</u>	<u>453,043</u>
Income (Loss) Before Transfers	1,657,038	157,292
Transfers In	<u>1,300,000</u>	<u>910,958</u>
Change in Net Position	2,957,038	1,068,250
Net Position - Beginning of Year	<u>47,831,736</u>	<u>(670,760)</u>
Net Position - End of Year	<u>\$ 50,788,774</u>	<u>\$ 397,490</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, 2021

	Business Type Activities - Enterprise Fund <u>Sewerage</u>	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities:		
Receipts from Customers	\$ 10,567,959	\$ 363
Payments to Suppliers	(3,325,378)	(555,203)
Payments to Employees	<u>(1,887,654)</u>	<u>-</u>
Net Cash Provided (Used) by Operating Activities	<u>5,354,927</u>	<u>(554,840)</u>
Cash Flows from Noncapital Financing Activities:		
Property Tax	-	447,647
Payments from (to) Other Funds	<u>1,300,000</u>	<u>103,000</u>
Net Cash Provided by Noncapital Financing Activities	<u>1,300,000</u>	<u>550,647</u>
Cash Flows from Capital and Related Financing Activities:		
Principal Payments on Long-Term Debt	(3,953,309)	-
Interest Paid on Debt	(1,116,529)	-
Cash Payments for Capital Assets	<u>(368,437)</u>	<u>-</u>
Net Cash Provided (Used) by Capital Related Financing Activities	<u>(5,438,275)</u>	<u>-</u>
Cash Flows from Investing Activities:		
Interest Received	<u>52,022</u>	<u>5,396</u>
Net Cash Provided by Investing Activities	<u>52,022</u>	<u>5,396</u>
Net Change in Cash and Cash Equivalents	1,268,674	1,203
Cash and Cash Equivalents, Beginning of Year	<u>7,204,356</u>	<u>396,287</u>
Cash and Cash Equivalents, End of Year	<u>\$ 8,473,030</u>	<u>\$ 397,490</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income (Loss)	\$ 2,707,467	\$ (295,751)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation	3,182,605	-
Net OPEB Liability Adjustment	2,152	-
Net Pension Liability Adjustment	(344,837)	-
(Increase) Decrease in Assets:		
Accounts Receivable	(69,016)	-
Unbilled Revenue	(131,723)	-
Inventory	27,190	-
Prepaid Expenses	(7,823)	-
Increase (Decrease) in Liabilities:		
Accrued Payroll and Benefits	(10,692)	-
Accounts Payable	<u>(396)</u>	<u>(259,089)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 5,354,927</u>	<u>\$ (554,840)</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, 2021

Assets:	
Cash and Cash Equivalents	\$ 8,165,432
Investments, at Market	77,058,429
Receivables:	
Taxes Receivable	7,568,814
Interest Receivable	<u>141,228</u>
Total Assets	<u>92,933,903</u>
Liabilities:	
Benefit Withholdings	<u>18,665</u>
Net Position - Restricted for Pensions	<u><u>\$ 92,915,238</u></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, 2021

Additions:

Contributions:

Employee Contributions	\$ 983,026
Employer Contributions:	
Property Taxes	7,598,161
Personal Property Replacement Taxes	<u>184,217</u>
Total Contributions	<u>8,765,404</u>

Investment Income:

Interest and Dividend Income	1,417,882
Gain (Loss) on Sales of Securities	3,470,918
Net Change in Fair Market	
Value of Investments	<u>16,225,674</u>
	21,114,474
Less Investment Expense	<u>(97,701)</u>
Total Investment Income	<u>21,016,773</u>
Total Additions	<u>29,782,177</u>

Deductions:

Benefits Paid to Participants:

Service and Disability	7,528,587
Dependents	1,021,158
Refund of Contributions	21,566
Professional Fees	27,799
Other	<u>25,045</u>
Total Deductions	<u>8,624,155</u>

Change in Net Position	21,158,022
Net Position - Beginning of Year	<u>71,757,216</u>
Net Position - End of Year	<u><u>\$ 92,915,238</u></u>

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

CITY OF BELLEVILLE, ILLINOIS

NOTE TO FINANCIAL STATEMENTS

APRIL 30, 2021

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, 2021 is \$122,274.

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	\$ <u>495,508</u>
Restricted:	
Property/Sales Tax Restrictions	\$ 5,249,666
TIF Balances	12,803,360
Debt Service	3,893,178
Cemetery Care	227,257
Fines/Forfeitures	131,079
Motor Fuel Tax	3,249,464
Restricted Donations	<u>3,653</u>
	<u>\$ 25,557,657</u>
Committed:	
Capital Projects	\$ 10,375
Tourism	55,501
Parks Project Funds	<u>78,271</u>
	<u>\$ 144,147</u>
<u>Fiduciary Funds</u>	
Reserved for Employees' Pension Benefits	<u>\$ 92,915,238</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, 2021, the carrying amount of the City’s deposits was \$36,062,655 and the bank balance was \$36,457,232. 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, 2021, 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	\$ 3,794,125
Illinois Metropolitan Investment Fund	Daily	<u>173,891</u>
		3,968,016
Deposits from above		36,062,655
Petty Cash		<u>3,529</u>
		<u>\$ 40,034,200</u>
<u>As Reported in the Financial Statements</u>		
Cash and Investments		<u>\$ 40,034,200</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, 2021, 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, 2021, the City did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2021, the City did not have foreign currency risk.

Fire Pension

At April 30, 2021, the carrying amount and the bank balance of the Fire Pension Fund's deposits was \$2,421,967. 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, 2021, the Fire Pension Fund had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Corporate Bonds	5.2	\$ 3,345,465
U.S. Treasury Notes	4.28	7,459,506
Federal Loan Mortgage Corporation	19.62	93,029
Federal National Mortgage Association	22.67	478,014
Mutual Funds/ETFs	--	17,425,020
Common Stock	--	<u>3,975,640</u>
		32,776,674
Deposits as reported above		<u>2,421,967</u>
Total deposits and investments		<u>\$ 35,198,641</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 2,421,967
Investments		<u>32,776,674</u>
		<u>\$ 35,198,641</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, 2021, 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	--	Aa1 to Baa3
Federal National Mortgage Association	AA+	Aaa
Federal Loan Mortgage Corporation	AA+	Aaa

Concentration of Credit Risk. As of April 30, 2021, the Fire Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2021, the Fire Pension Fund did not have foreign currency risk.

Police Pension

At April 30, 2021, the carrying amount and bank balance of the Police Pension Fund's deposits was \$7,270,468. 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, 2021, 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	5.00	\$ 2,244,421
U.S. Treasury Strips	1.21	593,648
Corporate Bonds	3.38	5,631,968
Government National Mortgage Association	23.43	1,186,946
Federal Farm Credit Bank	5.79	683,822
Federal Home Loan Mortgage Corporation	18.18	72,045
Federal National Mortgage Association	21.02	91,433
Tennessee Valley Authority Coupons	4.19	799,211
Mutual Funds/ETFs	--	<u>31,451,257</u>
		42,754,751
Deposits as reported above		<u>7,270,469</u>
Total deposits and investments		<u>\$ 50,025,220</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 5,743,465
Investments		<u>44,281,755</u>
		<u>\$ 50,025,220</u>

Credit Risk. As of April 30, 2021, 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
Corporate Bonds	AAA to A	Aaa to A2

Concentration of Credit Risk. As of April 30, 2021, the Police Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2021, 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, 2021:

	Beginning Balance	Additions/ Completions	Retirements/ Deletions	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 6,156,827	\$ 245,549	\$ -	\$ 6,402,376
Total capital assets not being depreciated	<u>6,156,827</u>	<u>245,549</u>	<u>-</u>	<u>6,402,376</u>
Capital assets, being depreciated:				
Buildings and improvements	32,954,151	135,347	-	33,089,498
Machinery and equipment	2,265,886	517,826	63,334	2,720,378
Vehicles	11,503,428	518,007	432,367	11,589,068
Infrastructure	<u>111,732,594</u>	<u>3,778,517</u>	<u>-</u>	<u>115,511,111</u>
Total capital assets being depreciated	<u>158,456,059</u>	<u>4,949,697</u>	<u>495,701</u>	<u>162,910,055</u>
Less accumulated depreciation for:				
Buildings and improvements	5,296,664	677,343	-	5,974,007
Machinery and equipment	1,450,387	151,724	63,334	1,538,777
Vehicles	8,566,836	649,504	432,367	8,783,973
Infrastructure	<u>80,061,063</u>	<u>1,456,554</u>	<u>-</u>	<u>81,517,617</u>
Total accumulated depreciation	<u>95,374,950</u>	<u>2,935,125</u>	<u>495,701</u>	<u>97,814,374</u>
Total capital assets, being depreciated, net	<u>63,081,109</u>	<u>2,014,572</u>	<u>-</u>	<u>65,095,681</u>
Governmental activities capital assets, net	<u>\$ 69,237,936</u>	<u>\$ 2,260,121</u>	<u>\$ -</u>	<u>\$ 71,498,057</u>
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,104,046	\$ -	\$ -	\$ 1,104,046
Construction in Progress	<u>1,128,289</u>	<u>8,015</u>	<u>106,789</u>	<u>1,029,515</u>
Total not being depreciated	<u>2,232,335</u>	<u>8,015</u>	<u>106,789</u>	<u>2,133,561</u>
Capital assets, being depreciated:				
Buildings and improvements	58,922,514	241,016	-	59,163,530
Utility systems	86,702,957	213,494	-	86,916,451
Machinery and equipment	1,334,060	12,701	-	1,346,761
Vehicles	<u>1,244,060</u>	<u>-</u>	<u>13,167</u>	<u>1,230,893</u>
Total capital assets, being depreciated	<u>148,203,591</u>	<u>467,211</u>	<u>13,167</u>	<u>148,657,635</u>
Less accumulated depreciation for:				
Buildings and improvements	11,395,660	1,447,950	-	12,843,610
Utility systems	28,859,617	1,670,750	-	30,530,367
Machinery and equipment	1,135,940	34,666	-	1,170,606
Vehicles	<u>1,190,772</u>	<u>29,239</u>	<u>13,167</u>	<u>1,206,844</u>
Total accumulated depreciation	<u>42,581,989</u>	<u>3,182,605</u>	<u>13,167</u>	<u>45,751,427</u>
Total capital assets, being depreciated, net	<u>105,621,602</u>	<u>(2,715,394)</u>	<u>-</u>	<u>102,906,208</u>
Business-type activities capital assets, net	<u>\$ 107,853,937</u>	<u>\$ (2,707,379)</u>	<u>\$ 106,789</u>	<u>\$ 105,039,769</u>

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

Depreciation expense charged to operations for the year ended April 30, 2021 was as follows:

Governmental activities:	
General government	\$ 184,525
Public safety	771,438
Streets and highways, including depreciation of general infrastructure assets	1,590,489
Sanitation	170,803
Cemetery	11,304
Cultural and recreational	<u>206,566</u>
Total depreciation expense - governmental activities	<u>\$2,935,125</u>
Business-type activities:	
Sewer	<u>\$3,182,605</u>

NOTE 4: LONG-TERM DEBT

The following is a summary of long-term debt of the City for the year ended April 30, 2021:

Governmental Activities

\$1,350,000 Special Service Area Bonds, Series 2006, interest ranging from 4.25 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.	\$ 555,000
\$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.	12,595,000
\$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.	5,670,000
\$6,915,000 General Obligation Refunding Bonds, Series 2012, interest ranging from 2.00% 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.	4,900,000

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

\$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.	7,380,000
\$8,500,000 General Obligation Bonds, Series 2015, interest ranging from 2.50% to 4.25%, interest and principal payable January 1, through 2036. This debt is being retired by the Debt Service Fund.	6,465,000
\$108,116 General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from 3.70% to 4.35% payable January 1 and July 1, with scheduled principal payments of \$13,288 to \$14,194 beginning in January 2022 through 2028. These bonds were issued to refund the General Obligation Bonds, Series 2009.	96,338
\$5,185,000 General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from .75% to 1.55% payable January 1 and July 1, with scheduled principal payments of \$50,000 to \$1,010,000 beginning in January 2022 through 2031. These bonds were issued to refund the General Obligation Bonds, Series 2011.	5,185,000
Tax Increment and Sales Tax Refunding Revenue Bonds, Series 2021A and 2021B, dated April 7, 2021, interest ranging from 3.25% to 4.75% payable January 1 and July 1, with scheduled principal payments of \$1,050,000 to \$2,025,000 due on January 1 and July 1 through 2028. The balances due on these bonds as of April 30, 2021 are \$4,850,000 for the Series 2021A and \$10,300,000 for the Series 2021B. These bonds were issued to refinance Local Government Program Revenue Bonds, Series 2011A, Series 2011B, and Series 2011C.	15,150,000

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

The annual requirement to retire governmental activities bonds outstanding as of April 30, 2021 is as follows:

Year Ending <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 4,448,288	\$ 1,844,171	\$ 6,292,459
2023	5,668,590	1,933,955	7,602,545
2024	5,978,590	1,690,837	7,669,427
2025	12,818,590	1,430,721	14,249,311
2026	4,774,194	1,126,924	5,901,118
2027 - 2031	18,638,086	2,854,885	21,492,971
2032 - 2036	<u>5,670,000</u>	<u>630,463</u>	<u>6,300,463</u>
	<u>\$ 57,996,338</u>	<u>\$ 11,511,956</u>	<u>\$ 69,508,294</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. \$ 107,928

\$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. 148,075

\$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 2027. This debt is being retired by the Tax Increment Financing Fund. 332,376

\$423,990 note payable, Bank of Belleville, dated March 25, 2019, for two new sanitation trucks, secured by the equipment, bears interest at 2.63%; semi-annual principal and interest payments of \$74,007 are due through March 2022. This debt is being retired by the General Fund. 142,501

\$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. 165,974

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

\$391,568 note payable, Bank of Belleville, dated January 24, 2020, for two new dump trucks and one new sanitation truck, secured by the equipment, bears interest at 2.19%; semi-annual principal and interest payments of \$58,452 are due through January 2023. This debt is being retired by the General and Tax Increment Financing Funds. \$ 223,772

The capital leases and notes payable are collateralized by the related equipment. In the event of default, the lender has the right to make the outstanding balance immediately due or take control of the related collateral.

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, 2021 are as follows:

Year Ending April 30,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 468,628	\$ 28,856	\$ 497,484
2023	331,237	16,833	348,070
2024	83,627	9,133	92,760
2025	86,255	6,504	92,759
2026	48,818	4,122	52,940
2027 - 2028	<u>102,061</u>	<u>3,818</u>	<u>105,879</u>
	<u>\$ 1,120,626</u>	<u>\$ 69,266</u>	<u>\$ 1,189,892</u>

Proprietary Fund Debt

General Obligation Bonds

\$1,681,884 General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from 3.70% to 4.35% payable January 1 and July 1, with scheduled principal payments of \$206,712 to \$220,806 beginning in January 2022 through 2028. These bonds were issued to refund the General Obligation Bonds, Series 2009. These bonds are being retired by the Sewer Fund. \$ 1,498,662

The General Obligation Refunding Bonds, Series 2020 (held in both governmental and propriety funds) were issued at interest rates of .70% to 1.55% to advance refund \$1,750,000 of 2009 General Obligation Bonds with interest rates of 3.70% to 4.35%, and \$5,000,000 of 2011A General Obligation Bonds with interest rates of 5.00% to 5.25%. The net proceeds of \$6,901,315 were used to purchase cash funds for payoffs at call dates in the current year. The transaction results in an overall debt service payment savings of \$1,629,792, with a net present value savings of \$1,530,330.

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

The annual requirement to retire business-type bonds outstanding as of April 30, 2021 is as follows:

Year Ending <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 206,712	\$ 14,610	\$ 221,322
2023	211,410	13,060	224,470
2024	211,410	11,370	222,780
2025	211,410	9,572	220,982
2026	220,806	7,564	228,370
2027-2028	<u>436,914</u>	<u>8,005</u>	<u>444,919</u>
	<u>\$ 1,498,662</u>	<u>\$ 64,181</u>	<u>\$ 1,562,843</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. \$ 10,267,646

\$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. 11,587,123

\$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. 2,532,457

\$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. 5,600,949

\$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. 1,970,525

\$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. 19,836,599

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. \$ 1,093,010

\$8,999,273 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. 8,455,021

The IEPA loans are all paid by the Sewer Fund. The annual requirement to retire business-type activities notes outstanding as of April 30, 2021 is as follows:

Year Ending April 30,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 3,839,506	\$ 1,020,415	\$ 4,859,921
2023	3,902,606	957,315	4,859,921
2024	3,966,801	893,120	4,859,921
2025	4,032,110	827,811	4,859,921
2026	4,098,553	761,367	4,859,920
2027-2031	21,530,593	2,769,011	24,299,604
2032-2036	15,340,104	1,063,934	16,404,038
2037-2040	<u>4,633,057</u>	<u>130,087</u>	<u>4,763,144</u>
	<u>\$ 61,343,330</u>	<u>\$ 8,423,060</u>	<u>\$ 69,766,390</u>

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

The overall debt activity of the City for the year ended April 30, 2021 is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds Payable	\$ 63,090,700	\$ 20,443,116	\$ 25,537,478	\$ 57,996,338	\$ 4,853,288
Notes from Direct Borrowings:					
Notes Payable	617,661	-	251,388	366,273	255,063
Leases Payable	1,014,438	-	260,085	754,353	213,565
Bond Premiums	671,450	-	47,485	623,965	-
OPEB Obligation	9,739,926	-	1,022,512	8,717,414	-
Net Pension Liability	80,923,733	-	20,439,552	60,484,181	-
Compensated Absences	289,492	-	11,799	277,693	-
	<u>\$ 156,347,400</u>	<u>\$ 20,443,116</u>	<u>\$ 47,570,299</u>	<u>\$ 129,220,217</u>	<u>\$ 5,321,916</u>
Business-type Activities:					
Bonds Payable	\$ 1,644,300	\$ 1,681,884	\$ 1,827,522	\$ 1,498,662	\$ 206,712
Notes from Direct Borrowings:					
Notes Payable	65,113,417	-	3,770,087	61,343,330	3,839,506
Net Pension Liability	545,327	-	545,327	-	-
OPEB Obligation	230,963	-	27,049	203,914	-
Compensated Absences	19,146	-	1,715	17,431	-
	<u>\$ 67,553,153</u>	<u>\$ 1,681,884</u>	<u>\$ 6,171,700</u>	<u>\$ 63,063,337</u>	<u>\$ 4,046,218</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 2020 was 11.14 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	200
Inactive, non-Retired Members	102
Active Members	<u>169</u>
Total	<u>471</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 2.00%; and the resulting single discount rate is 7.25%.

Actuarial Valuation Date	12/31/20
Measurement Date of the Net Pension Liability	12/31/20
Fiscal Year End	04/30/21

Development of the Single Discount Rate as of December 31, 2020	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	2.00%
Last year ending December 31 in the 2021 to 2120 projection period for which projected benefit payments are fully funded	2120
Resulting Single Discount Rate based on the above development	7.25%

Single Discount Rate calculated using December 31, 2019 Measurement Date	7.25%
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The Long-Term Municipal Bond Rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" as of December 31, 2020.

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.

Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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	\$ 981,057
Interest on the Total Pension Liability	4,432,410
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	(230,058)
Changes of assumptions	(404,740)
Benefit payments, including refunds of employee contributions	<u>(3,403,830)</u>
Net change in total pension liability	\$ 1,374,839
Total pension liability - beginning	<u>62,348,070</u>
Total pension liability - ending	<u>\$ 63,722,909</u>
Plan fiduciary net position	
Contributions - employer	\$ 1,079,106
Contributions - employee	442,316
Net investment income	8,526,980
Benefit payments, including refunds of employee contributions	(3,403,830)
Other (Net Transfer)	<u>123,179</u>
Net change in plan fiduciary net position	\$ 6,767,751
Plan fiduciary net position - beginning	<u>59,444,478</u>
Plan fiduciary net position - ending	<u>\$ 66,212,229</u>
Net pension liability/(asset)	<u>\$ (2,489,320)</u>
Plan fiduciary net position as a percentage of the total pension liability	103.91%
Covered valuation payroll	\$ 9,686,763
Net pension liability as a percentage of covered valuation payroll	-25.70%

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	\$ 70,887,984	\$ 63,722,909	\$ 57,955,725
Plan Fiduciary Net Position	<u>66,212,229</u>	<u>66,212,229</u>	<u>66,212,229</u>
Net Pension Liability/(Asset)	<u>\$ 4,675,755</u>	<u>\$ (2,489,320)</u>	<u>\$ (8,256,504)</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	\$ 151,297	\$ 337,479
Changes in assumptions	454,954	505,420
Subsequent contributions to plan	305,233	-
Net difference between projected and actual earnings on pension plan investments	<u>2,848,953</u>	<u>7,950,044</u>
Total	<u>\$ 3,760,437</u>	<u>\$ 8,792,943</u>

Year Ending <u>December 31,</u>	Net Deferred Inflows of <u>Resources</u>
2021	\$(1,179,343)
2022	(782,580)
2023	(2,194,470)
2024	<u>(876,113)</u>
	<u>\$(5,032,506)</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, 2021:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	95
Active Plan Members	<u>71</u>
Total	<u>166</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, 2020:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Fixed Income	33.0%	2.4%
Mutual Funds	58.0%	6.6%
Certificates of Deposit	5.0%	.5%
Cash	<u>4.0%</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, 2021, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 31.96%. 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, 2020 were as follows:

Total Pension Liability	\$ 84,543,493
Plan Fiduciary Net Position	<u>(53,947,130)</u>
Net Pension Liability	<u>\$ 30,596,363</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	63.81%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2021 using the following actuarial assumptions.

Inflation	2.00%
Investment Rate of Return	7.00%
Payroll increases are from age-related table with rates grading from 4.8611% to 1.122%.	
Active Mortality Rate: RP-2014 Mortality Table with a blue collar adjustment, projected generationally using scale MP-2017 from 2013.	

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 <u>6.00%</u>	Rate Assumption <u>7.00%</u>	1% Increase <u>8.00%</u>
Total Pension Liability	\$ 95,708,975	\$ 84,543,493	\$ 75,407,952
Plan Fiduciary Net Position	<u>53,947,130</u>	<u>53,947,130</u>	<u>53,947,130</u>
Net Pension Liability/(Asset)	<u>\$ 41,761,845</u>	<u>\$ 30,596,363</u>	<u>\$ 21,460,822</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	\$ 877,770
Interest on the Total Pension Liability	5,658,010
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	445,802
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(4,778,074)</u>
Net change in total pension liability	\$ 2,203,508
Total pension liability - beginning	<u>82,339,985</u>
Total pension liability - ending	<u>\$ 84,543,493</u>
 Plan fiduciary net position	
Contributions - employer	\$ 3,975,490
Contributions - employee	525,306
Net investment income	13,139,791
Benefit payments, including refunds of employee contributions	<u>(4,778,074)</u>
Other (Net Transfer)	<u>(30,021)</u>
Net change in plan fiduciary net position	\$ 12,832,492
Plan fiduciary net position - beginning	<u>41,114,638</u>
Plan fiduciary net position - ending	<u>\$ 53,947,130</u>
 Net pension liability/(asset)	 <u>\$ 30,596,363</u>
 Plan fiduciary net position as a percentage of the total pension liability	 63.81%
 Covered valuation payroll	 \$ 5,161,782
 Net pension liability as a percentage of covered valuation payroll	 592.75%

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	\$ 5,576,003	\$ 2,429,600
Changes in assumptions	1,096,360	-
Net difference between projected and actual earnings on pension plan investments	<u>3,118,205</u>	<u>8,288,794</u>
Total	<u>\$ 9,790,568</u>	<u>\$ 10,718,394</u>

Year Ending <u>December 31,</u>	Net Deferred Outflows of <u>Resources</u>
2022	\$ 459,387
2023	526,017
2024	310,557
2025	(2,223,787)
2026	-
Thereafter	-
	<u>\$ (927,826)</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, 2021:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	70
Active Plan Members	<u>62</u>
Total	<u>132</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.

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

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.

b) Investments

Investment Policy:

The following was the Board's adopted asset allocation policy as of April 30, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Mutual Funds	49%	6.6%
Fixed Income	33%	2.4%
Equities	11%	6.6%
Cash	<u>7%</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, 2021, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 25.71%. 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, 2021 were as follows:

Total Pension Liability	\$ 68,855,926
Plan Fiduciary Net Position	<u>(38,968,108)</u>
Net Pension Liability	<u>\$ 29,887,818</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	56.59%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2021 using the following actuarial assumptions.

Inflation	2.00%
Investment Rate of Return	7.00%
Payroll increases are from age-related table with rates grading from 4.8611% to 1.122%.	
Active Mortality Rate: RP-2014 Mortality Table with a blue collar adjustment, projected generationally using scale MP-2017 from 2013.	

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 <u>6.00%</u>	Rate Assumption <u>7.00%</u>	1% Increase <u>8.00%</u>
Total Pension Liability	\$ 77,650,075	\$ 68,855,926	\$ 61,608,130
Plan Fiduciary Net Position	<u>38,968,108</u>	<u>38,968,108</u>	<u>38,968,108</u>
Net Pension Liability/(Asset)	<u>\$ 38,681,967</u>	<u>\$ 29,887,818</u>	<u>\$ 22,640,022</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	\$ 900,045
Interest on the Total Pension Liability	4,689,029
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	(922,611)
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(3,793,237)</u>
Net change in total pension liability	\$ 873,226
Total pension liability - beginning	<u>67,982,700</u>
Total pension liability - ending	<u>\$ 68,855,926</u>
 Plan fiduciary net position	
Contributions - employer	\$ 3,806,888
Contributions - employee	457,720
Net investment income	7,876,982
Benefit payments, including refunds of employee contributions	(3,793,237)
Other (Net Transfer)	<u>(22,823)</u>
Net change in plan fiduciary net position	\$ 8,325,530
Plan fiduciary net position - beginning	<u>30,642,578</u>
Plan fiduciary net position - ending	<u>\$ 38,968,108</u>
 Net pension liability/(asset)	 <u>\$ 29,887,818</u>
 Plan fiduciary net position as a percentage of the total pension liability	 56.59%
 Covered valuation payroll	 \$ 4,832,919
 Net pension liability as a percentage of covered valuation payroll	 618.42%

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 Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,283,859	\$ 2,309,849
Changes in assumptions	1,001,264	-
Net difference between projected and actual earnings on pension plan investments	<u>2,049,534</u>	<u>4,573,042</u>
Total	<u>\$ 5,334,657</u>	<u>\$ 6,882,891</u>

Year Ending December 31,	Net Deferred Outflows of Resources
2022	\$ 222,836
2023	(74,891)
2024	(420,012)
2025	(1,276,167)
2026	-
Thereafter	-
	<u>\$(1,548,234)</u>

NOTE 6: DEVELOPMENT 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 made payments of \$278,562 to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement during the year ended April 30, 2021. The note balances related to this project in the amounts of \$6,519,552, \$6,519,552, \$4,052,968, and \$4,052,968 are still outstanding and not reflected in the debt of the City as of April 30, 2021.

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

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

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, 2021 amounted to \$88,255 and were reported as development expense. The balance of the Temporary Notes as of April 30, 2021 is \$668,366.

The City entered into a development agreement to potentially provide funding for the rental assistance of twelve units of the building previously known as the Meredith Home. The developer purchased the building and is performing renovations for future residential rental. Until the developer obtains an outside source, the City has agreed to provide assistance through rental assistance vouchers. Potential future expenditures over a ten-year period are approximately \$426,382. The City has not made any payments towards this agreement as of April 30, 2021.

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, 2021:

	<u>General</u>	<u>Other Major Funds</u>	<u>Proprietary Funds</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Receivables:					
Property Tax	\$ -	\$ 19,262,200	\$ -	\$ 3,841,400	\$ 23,103,600
Intergovernmental	4,244,897	978,603	-	492,665	5,716,165
Accounts	59,042	-	769,322	-	828,364
Unbilled Revenue	-	-	756,880	-	756,880
Notes/Other	<u>522,954</u>	<u>-</u>	<u>-</u>	<u>38,970</u>	<u>561,924</u>
Gross Receivables	4,826,893	20,240,803	1,526,202	4,373,035	30,966,933
Less: Allowance for uncollectible	<u>-</u>	<u>-</u>	<u>112,274</u>	<u>-</u>	<u>112,274</u>
Net Total Receivables	<u>\$ 4,826,893</u>	<u>\$ 20,240,803</u>	<u>\$ 1,413,928</u>	<u>\$ 4,373,035</u>	<u>\$ 30,854,659</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, 2021:

General Fund Transfer From (To):	
Motor Fuel Tax Fund	\$ 233,191
Insurance Fund	(910,958)
Tax Increment Financing Fund	800,000
Tax Increment Financing Fund Transfer (To):	
General Fund	(800,000)
Sewerage Fund	(1,300,000)
TIF Debt Service Fund	(16,458)
PD Project Debt Service Fund	(1,269,888)
TIF Debt Service Fund Transfer From:	
Tax Increment Financing Fund	16,458
PD Project Debt Service Fund Transfer From:	
Tax Increment Financing Fund	1,269,888
Motor Fuel Tax Fund Transfer (To):	
General Fund	(233,191)
Insurance Fund Transfer From:	
General Fund	910,958
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.

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

NOTE 10: 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, 2021:

Active Employees	279
Inactive Employees Currently Receiving Benefit Payments	<u>38</u>
Total	<u>317</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, 2021.

Net OPEB Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2021 were as follows:

Total OPEB Liability	\$ 8,921,328
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u>\$ 8,921,328</u>
Plan Fiduciary Net Position as a % of Total OPEB Liability	0%
Covered Employee Payroll	\$ 17,588,621
Employer's Net OPEB Liability as a % of Employee Payroll	50.72%

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, 2020 using the following actuarial assumptions.

Projected Increase in Total Payroll	3.50%
Discount Rate	2.12%
Investment Rate of Return	N/A
Mortality Rates: Follows the RP2014 Blue Collar base rates projected to 2021 using scale MP2020 for Police and Fire. For all others, the RP2014 base rates projected to 2021 using scale MP2020 was used.	
Health Care Cost Inflation Rates:	
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>6.50%</u>	<u>7.50%</u>	<u>8.50%</u>
Total OPEB Liability	<u>\$ 8,009,940</u>	<u>\$ 8,921,328</u>	<u>\$ 9,990,472</u>

Discount Rate:

The discount rate used to measure the total OPEB liability was 2.12 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>1.12%</u>	<u>2.12%</u>	<u>3.12%</u>
Total OPEB Liability	<u>\$ 9,543,232</u>	<u>\$ 8,921,328</u>	<u>\$ 8,331,905</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, 2021, the City recognized an OPEB expense of \$854,905. 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	\$ -	\$ (1,795,869)
Changes in assumptions	1,017,598	(394,411)
Net difference between projected and actual earnings on OPEB plan investments	<u>-</u>	<u>-</u>
Total	<u>\$ 1,017,598</u>	<u>\$ (2,190,280)</u>

Year Ending <u>April 30,</u>	Net Deferred Inflows of <u>Resources</u>
2022	\$ (130,613)
2023	(130,613)
2024	(130,613)
2025	(130,613)
2026	(130,613)
Thereafter	<u>(519,617)</u>
	<u>\$ (1,172,682)</u>

Funding Status and Funding Progress. As of May 1, 2020, 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 \$8,921,328. 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 11: 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 \$121,030 as of April 30, 2021. Current year receipts from foreign fire insurance are \$109,539 and the current year expenditures were \$108,682. These funds were used for the maintenance, use and benefit of the department.

NOTE 12: 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, 2021 were \$252,766.

NOTE 13: SUBSEQUENT EVENT

The City has evaluated events occurring after the financial statement date through September 24, 2021 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.

On September 16, 2021, the City of Belleville purchased the Lindenwood University – Belleville campus and dormitories for \$3,000,000.

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Receipts:			
Local Taxes:			
Hotel/Motel	\$ 92,000	\$ 92,000	\$ 75,570
Utility	3,675,000	3,675,000	3,375,974
Total Taxes	<u>3,767,000</u>	<u>3,767,000</u>	<u>3,451,544</u>
Licenses, Permits and Fees:			
Liquor Licenses	110,000	110,000	118,870
Franchise Fees	675,000	675,000	618,525
Business Licenses	100,000	100,000	167,205
Building Permits	150,000	150,000	125,767
Electrical Permits	40,300	40,300	28,240
Other Permits	131,500	131,500	71,457
Occupancy Permits	153,000	153,000	119,891
Housing Inspection Permits	409,000	409,000	368,940
Fire Inspection Fees	65,000	65,000	36,828
Total Licenses and Permits	<u>1,833,800</u>	<u>1,833,800</u>	<u>1,655,723</u>
Intergovernmental:			
State Income Tax	4,770,000	4,770,000	5,098,837
Sales Tax	9,085,600	9,085,600	9,018,081
Local Use Tax	1,580,000	1,580,000	1,988,586
Personal Property Replacement Tax	265,000	265,000	295,533
Grants	140,000	140,000	1,971,957
Gaming Tax	320,000	320,000	166,826
Cannibis Tax	-	-	36,355
Telecommunications Tax	745,000	745,000	626,971
Total Intergovernmental	<u>16,905,600</u>	<u>16,905,600</u>	<u>19,203,146</u>
Charges for Services:			
Trash Disposal Charges	3,507,000	3,507,000	3,347,809
Cemetery Fees	46,000	46,000	61,878
Dispatch Fees	350,000	350,000	388,351
Other Fees	30,100	30,100	27,600
Rent/Lease	73,700	73,700	86,584
Total Charges for Services	<u>4,006,800</u>	<u>4,006,800</u>	<u>3,912,222</u>
Fines and Forfeitures:			
Police and Circuit Clerk Fines	208,250	208,250	128,801
Total Fines and Forfeitures	<u>208,250</u>	<u>208,250</u>	<u>128,801</u>
Interest	12,000	12,000	7,294

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2021

	Budgeted Amounts		Actual
	Original	Final	(Budget Basis)
Receipts (continued):			
Miscellaneous:			
Donations	\$ 4,020	\$ 4,020	\$ (486)
Departmental Reimbursement	530,600	530,600	219,806
Proceeds From Fixed Asset Sales	5,000	5,000	30,285
Other	34,700	34,700	78,909
Total Miscellaneous	574,320	574,320	328,514
Total Receipts	\$ 27,307,770	\$ 27,307,770	\$ 28,687,244
Disbursements:			
General Government:			
Administrative:			
Personal Services	\$ 720,000	\$ 720,000	\$ 617,680
Contractual Services	1,159,500	1,022,000	961,640
Commodities	18,200	20,200	18,456
Capital Outlay	5,500	5,500	1,590
Debt Service	113,825	131,725	120,003
Other	24,000	174,000	168,688
	2,041,025	2,073,425	1,888,057
Legal:			
Personal Services	195,950	195,950	195,773
Contractual Services	25,100	25,100	3,685
	221,050	221,050	199,458
Health and Housing:			
Personal Services	693,250	686,250	612,137
Contractual Services	131,550	256,550	239,527
Commodities	18,000	18,000	6,475
Capital Outlay	9,500	16,500	15,253
	852,300	977,300	873,392
Mayor's Office:			
Personal Services	232,200	232,200	226,356
Contractual Services	6,500	6,500	1,341
Commodities	2,400	2,400	919
Capital Outlay	500	500	-
	241,600	241,600	228,616
Finance:			
Personal Services	208,400	208,400	206,867
Contractual Services	3,100	3,100	269
Commodities	900	900	580
Capital Outlay	1,000	1,000	879
	213,400	213,400	208,595

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Disbursements (continued):			
Human Resources:			
Personal Services	\$ 127,150	\$ 127,150	\$ 120,923
Contractual Services	16,500	16,200	6,243
Commodities	400	700	547
	<u>144,050</u>	<u>144,050</u>	<u>127,713</u>
City Clerk:			
Personal Services	248,050	248,050	206,322
Contractual Services	19,103	19,103	14,484
Commodities	700	700	448
Capital Outlay	600	600	-
	<u>268,453</u>	<u>268,453</u>	<u>221,254</u>
Treasurer:			
Personal Services	\$ 156,040	\$ 156,040	\$ 109,235
Contractual Services	8,842	8,952	4,221
Commodities	1,110	1,000	297
Capital Outlay	800	800	407
	<u>166,792</u>	<u>166,792</u>	<u>114,160</u>
Maintenance:			
Personal Services	597,400	597,400	566,700
Contractual Services	156,540	156,540	118,702
Commodities	28,400	28,400	19,815
Capital Outlay	1,250	1,250	972
	<u>783,590</u>	<u>783,590</u>	<u>706,189</u>
Total General Government	<u>4,932,260</u>	<u>5,089,660</u>	<u>4,567,434</u>
Public Safety:			
Police Department:			
Personal Services	9,155,650	9,155,650	8,245,187
Contractual Services	926,640	911,640	827,184
Commodities	220,550	211,750	184,971
Capital Outlay	40,000	30,000	19,830
Other	36,200	36,200	4,346
	<u>10,379,040</u>	<u>10,345,240</u>	<u>9,281,518</u>
Fire Department:			
Personal Services	6,445,250	6,445,250	6,250,847
Contractual Services	515,160	546,160	527,765
Commodities	117,650	126,450	122,988
Capital Outlay	25,000	36,000	35,495
Other	5,500	5,500	5,011
	<u>7,108,560</u>	<u>7,159,360</u>	<u>6,942,106</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Disbursements (continued):			
Public Safety:			
Board of Police and Fire Commissioners:			
Contractual Services	\$ 5,000	\$ 5,500	\$ 5,457
	<u>5,000</u>	<u>5,500</u>	<u>5,457</u>
Total Public Safety	<u>17,492,600</u>	<u>17,510,100</u>	<u>16,229,081</u>
Public Works:			
Personal Services	\$ 1,354,650	\$ 1,354,650	\$ 1,237,260
Contractual Services	244,150	244,150	198,740
Commodities	174,000	171,500	144,879
Capital Outlay	<u>8,000</u>	<u>6,500</u>	<u>1,416</u>
Total Public Works	<u>1,780,800</u>	<u>1,776,800</u>	<u>1,582,295</u>
Parks and Recreation:			
Personal Services	658,250	598,550	539,688
Contractual Services	253,690	233,090	195,081
Commodities	152,000	152,000	63,217
Capital Outlay	<u>32,000</u>	<u>32,000</u>	<u>29,096</u>
Total Parks and Recreation	<u>1,095,940</u>	<u>1,015,640</u>	<u>827,082</u>
Health and Sanitation:			
Personal Services	1,126,100	1,148,800	1,131,587
Contractual Services	1,193,400	1,305,000	1,293,344
Commodities	251,600	251,600	208,674
Capital Outlay	62,000	99,000	97,433
Debt Service	<u>218,000</u>	<u>218,000</u>	<u>217,690</u>
Total Health and Sanitation	<u>2,851,100</u>	<u>3,022,400</u>	<u>2,948,728</u>
Cemetery:			
Personal Services	222,450	222,450	188,596
Contractual Services	21,000	21,000	12,037
Commodities	20,650	21,150	18,260
Capital Outlay	<u>10,500</u>	<u>11,000</u>	<u>10,832</u>
Total Cemetery	<u>274,600</u>	<u>275,600</u>	<u>229,725</u>
Engineering:			
Personal Services	243,950	243,950	155,060
Contractual Services	30,300	30,300	14,717
Commodities	5,500	5,500	2,025
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>1,402</u>
Total Engineering	<u>281,750</u>	<u>281,750</u>	<u>173,204</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Disbursements (continued):			
Planning & Economic Development:			
Personal Services	\$ 287,810	\$ 287,810	\$ 267,391
Contractual Services	48,890	48,890	8,913
Commodities	3,600	3,600	1,882
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>774</u>
Total Planning & Economic Development	<u>341,300</u>	<u>341,300</u>	<u>278,960</u>
 Total Disbursements	 <u>\$ 29,050,350</u>	 <u>\$ 29,313,250</u>	 <u>\$ 26,836,509</u>
 Excess (Deficiency) of Receipts Over			
Disbursements	<u>(1,742,580)</u>	<u>(2,005,480)</u>	<u>1,850,735</u>
 Other Financing Sources:			
Transfers Out	-	(12,100)	(12,022)
Transfers In	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,033,191</u>
 Excess (Deficiency) of Receipts and Other			
Financing Sources Over Disbursements	<u>\$ 7,420</u>	<u>\$ (267,580)</u>	2,871,904
 Change for reporting on modified accrual basis:			
Change in intergovernmental revenue on modified accrual basis			814,519
Change in other receivable on modified accrual basis			29,201
Change in accounts receivable on modified accrual basis			4,056
Change in prepaid expenses on modified accrual basis			68,233
Change in interfund activity			(891,597)
Change in accrued payroll on modified accrual basis			(122,895)
Change in accounts payable on modified accrual basis			<u>(56,116)</u>
 As reported on the Statement of Revenues, Expenditures and Changes in Fund Balance			 <u>\$ 2,717,305</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS)
TAX INCREMENT FINANCING FUND
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Budgeted Amounts</u>		Actual
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Receipts:			
Property Tax	\$ 18,380,500	\$ 18,380,500	\$ 18,739,898
Intergovernmental	3,207,000	3,207,000	3,222,883
Grants	554,397	554,397	149,397
Interest	210,625	210,625	54,493
Miscellaneous	<u>57,000</u>	<u>57,000</u>	<u>977,770</u>
Total Receipts	<u>22,409,522</u>	<u>22,409,522</u>	<u>23,144,441</u>
Disbursements:			
Current:			
Development:			
Contractual Services	1,075,900	1,076,900	572,126
Tax District Reimbursements and Rebates	7,637,125	7,638,125	7,266,514
Capital Outlay	7,693,800	7,716,800	3,788,442
Debt Service	<u>4,780,000</u>	<u>4,780,000</u>	<u>4,643,099</u>
Total Disbursements	<u>21,186,825</u>	<u>21,211,825</u>	<u>16,270,181</u>
Excess of Receipts Over Disbursements	<u>1,222,697</u>	<u>1,197,697</u>	<u>6,874,260</u>
Other Financing Sources:			
Transfers In	121,000	121,000	-
Transfers Out	<u>(4,295,189)</u>	<u>(4,295,189)</u>	<u>(3,386,345)</u>
Excess (Deficiency) of Receipts and Other Financing Sources Over Disbursements	<u>\$ (2,951,492)</u>	<u>\$ (2,976,492)</u>	3,487,915
Change for reporting on modified accrual basis:			
Change in other receivable on modified accrual basis			(58,137)
Change in intergovernmental revenue on modified accrual basis			(11,076)
Change in accounts payable on modified accrual basis			27,952
Activity related to debt refinancing			<u>(2,600,550)</u>
As reported on the Statement of Revenues, Expenditures and Changes in Fund Balance			<u>\$ 846,104</u>

CITY OF BELLEVILLE, ILLINOIS

POLICE PENSION FUND
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
APRIL 30, 2021

	Fiscal Year					
	2021	2020	2019	2018	2017	2016
Total Pension Liability:						
Service Cost	\$ 877,770	\$ 858,380	\$ 1,041,368	\$ 1,041,368	\$ 1,073,387	\$ 1,066,998
Interest	5,658,010	5,410,127	4,700,755	4,841,241	4,653,937	4,406,637
Changes of benefit terms	-	24,474	-	-	-	-
Difference between expected and actual	445,802	1,877,101	6,740,510	(4,870,535)	449,535	1,325,604
Assumption changes	-	-	2,192,719	-	-	-
Benefit payments, including refunds	(4,778,074)	(4,518,477)	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Net change in total pension liability	2,203,508	3,651,605	10,476,863	(2,608,504)	2,776,886	3,645,893
Total pension liability - beginning	<u>82,339,985</u>	<u>78,688,380</u>	<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>\$ 84,543,493</u>	<u>\$ 82,339,985</u>	<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	3,975,490	3,741,544	3,038,320	3,428,642	3,061,478	2,388,327
Contributions - employee	525,306	540,293	513,954	542,225	565,398	595,180
Net investment income	13,139,791	(1,630,022)	2,045,425	2,988,591	3,641,360	(808,519)
Benefit payments, including refunds	(4,778,074)	(4,518,477)	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Administrative	(30,021)	(45,066)	(46,960)	(46,567)	(27,817)	(35,261)
Net change in plan fiduciary net position	12,832,492	(1,911,728)	1,352,250	3,292,313	3,840,446	(1,013,619)
Plan fiduciary net position - beginning	<u>41,114,638</u>	<u>43,026,366</u>	<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>\$ 53,947,130</u>	<u>\$ 41,114,638</u>	<u>\$ 43,026,366</u>	<u>\$ 41,674,116</u>	<u>\$ 38,381,803</u>	<u>\$ 34,541,357</u>
Net Pension Liability	<u>\$ 30,596,363</u>	<u>\$ 41,225,347</u>	<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>63.81%</u>	<u>49.93%</u>	<u>54.68%</u>	<u>61.10%</u>	<u>54.20%</u>	<u>50.76%</u>
Covered-employee Payroll	<u>\$ 5,161,782</u>	<u>\$ 5,562,220</u>	<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>592.75%</u>	<u>741.17%</u>	<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, 2021

	Fiscal Year					
	2021	2020	2019	2018	2017	2016
Total Pension Liability:						
Service Cost	\$ 900,045	\$ 897,940	\$ 896,169	\$ 896,169	\$ 873,241	\$ 888,935
Interest	4,689,029	4,591,057	4,519,860	4,121,366	4,001,639	3,665,431
Changes of benefit terms	-	16,280	-	-	-	-
Differences between expected and actual Assumption change	(922,611)	(342,731)	(2,732,247)	3,502,596	272,913	3,490,547
Benefit payments, including refunds	(3,793,237)	(3,736,855)	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Net change in total pension liability	873,226	1,425,691	1,081,196	4,973,707	1,802,653	4,890,279
Total pension liability - beginning	67,982,700	66,557,009	65,475,813	60,502,106	58,699,453	53,809,174
Total pension liability - ending	<u>\$ 68,855,926</u>	<u>\$ 67,982,700</u>	<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	3,806,888	3,744,969	3,826,558	3,424,044	2,966,715	2,832,970
Contributions - employee	457,720	450,445	453,260	435,143	432,164	422,345
Net investment income	7,876,982	(836,344)	1,539,129	1,648,262	1,881,873	(372,624)
Benefit payments, including refunds	(3,793,237)	(3,736,855)	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Administrative	(22,823)	(24,488)	(25,451)	(31,573)	(32,529)	(41,915)
Net change in plan fiduciary net position	8,325,530	(402,273)	2,188,384	1,929,452	1,903,083	(313,858)
Plan fiduciary net position - beginning	30,642,578	31,044,851	28,856,467	26,927,015	25,023,932	25,337,790
Plan fiduciary net position - ending	<u>\$ 38,968,108</u>	<u>\$ 30,642,578</u>	<u>\$ 31,044,851</u>	<u>\$ 28,856,467</u>	<u>\$ 26,927,015</u>	<u>\$ 25,023,932</u>
Net Pension Liability	<u>\$ 29,887,818</u>	<u>\$ 37,340,122</u>	<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>56.59%</u>	<u>45.07%</u>	<u>46.64%</u>	<u>44.07%</u>	<u>44.51%</u>	<u>42.63%</u>
Covered-employee Payroll	<u>\$ 4,832,919</u>	<u>\$ 4,855,985</u>	<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>618.42%</u>	<u>768.95%</u>	<u>736.99%</u>	<u>808.06%</u>	<u>771.88%</u>	<u>769.02%</u>

CITY OF BELLEVILLE, ILLINOIS

POLICE PENSION FUND
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2021

	Fiscal Year				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 3,946,692	\$ 3,659,097	\$ 2,948,748	\$ 3,397,194	\$ 3,303,241
Contributions in relation to actuarial determined contribution	<u>3,975,490</u>	<u>3,741,544</u>	<u>3,038,320</u>	<u>3,428,642</u>	<u>3,061,477</u>
Contribution deficiency (excess)	<u>\$ (28,798)</u>	<u>\$ (82,447)</u>	<u>\$ (89,572)</u>	<u>\$ (31,448)</u>	<u>\$ 241,764</u>
Covered-employee Payroll	<u>\$ 5,562,220</u>	<u>\$ 5,342,683</u>	<u>\$ 5,422,363</u>	<u>\$ 5,543,274</u>	<u>\$ 5,465,773</u>
Contributions as a percentage of covered-employee payroll	<u>71.47%</u>	<u>70.03%</u>	<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, 2020.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal Cost method
Amortization Method:	Closed level dollar amortization
Remaining Amortization Period:	20 years
Asset Valuation Method:	5 year smoothing of asset gains and losses
Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Inflation	2.00%

Annual pay increases are from Age-related table with reates grading from 4.8611% at age 25 to 1.122% at age 55.

Mortality Rates:

- Healthy - RP-2014 Mortality Table with blue collar adjustment, projected generationally using improvement scale MP-2017 from 2013
- Disability - 115% of the healthy mortality table with blue collar adjustment, projected generationally using improvement scale MP-2017 from 2013

CITY OF BELLEVILLE, ILLINOIS

FIREMEN'S PENSION FUND
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2021

	Fiscal Year				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 3,779,578	\$ 3,708,965	\$ 3,760,662	\$ 3,412,016	\$ 3,350,301
Contributions in relation to actuarial determined contribution	<u>3,806,889</u>	<u>3,744,969</u>	<u>3,826,558</u>	<u>3,424,044</u>	<u>2,966,715</u>
Contribution deficiency (excess)	<u>\$ (27,311)</u>	<u>\$ (36,004)</u>	<u>\$ (65,896)</u>	<u>\$ (12,028)</u>	<u>\$ 383,586</u>
Covered-employee Payroll	<u>\$ 4,855,985</u>	<u>\$ 4,818,521</u>	<u>\$ 4,531,755</u>	<u>\$ 4,349,765</u>	<u>\$ 4,379,022</u>
Contributions as a percentage of covered-employee payroll	<u>78.40%</u>	<u>77.72%</u>	<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, 2020.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal Cost method
Amortization Method:	Closed level dollar amortization
Remaining Amortization Period:	20 years
Asset Valuation Method:	5 year smoothing of asset gains and losses
Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Inflation	2.00%

Annual pay increases are from Age-related table with reates grading from 4.8611% at age 25 to 1.122% at age 55.

Mortality Rates:

Healthy - RP-2014 Mortality Table with blue collar adjustment, projected generationally using improvement scale MP-2017 from 2013

Disability - 115% of the healthy mortality table with blue collar adjustment, projected generationally using improvement scale MP-2017 from 2013

CITY OF BELLEVILLE, ILLINOIS

POLICE PENSION FUND
SCHEDULE OF INVESTMENT RETURNS
APRIL 30, 2021

Annual money-weighted rate of return,
net of investment expense

2021	31.96%
2020	-3.78%
2019	4.91%
2018	7.79%
2017	10.52%
2016	-2.38%
2015	6.45%
2014	8.29%
2013	6.24%
2012	0.14%

CITY OF BELLEVILLE, ILLINOIS

**FIREMEN'S PENSION FUND
SCHEDULE OF INVESTMENT RETURNS
APRIL 30, 2021**

Annual money-weighted rate of return,
net of investment expense

2021	25.71%
2020	-2.69%
2019	5.33%
2018	6.12%
2017	7.52%
2016	-1.63%
2015	5.41%
2014	9.67%
2013	8.65%
2012	3.19%

CITY OF BELLEVILLE, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
APRIL 30, 2021

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability:						
Service Cost	\$ 981,057	\$ 980,638	\$ 919,596	\$ 1,012,756	\$ 966,744	\$ 977,248
Interest	4,432,410	4,317,631	4,183,974	4,077,653	3,911,304	3,810,790
Difference between expected and actual experience	(230,058)	(327,738)	150,423	1,004,964	(190,574)	(1,116,165)
Assumption changes	(404,740)	-	1,632,373	(1,825,644)	(131,532)	63,016
Benefit payments, including refunds	<u>(3,403,830)</u>	<u>(3,371,335)</u>	<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	1,374,839	1,599,196	3,958,329	1,586,702	2,238,178	1,416,952
Total pension liability - beginning	<u>62,348,070</u>	<u>60,748,874</u>	<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>\$ 63,722,909</u>	<u>\$ 62,348,070</u>	<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	1,079,106	914,744	1,056,702	1,042,246	1,124,495	1,076,108
Contributions - employee	442,316	449,737	439,837	457,474	436,840	402,058
Net investment income	8,526,980	9,610,497	(2,973,928)	8,464,667	3,245,792	235,252
Benefit payments, including refunds	(3,403,830)	(3,371,335)	(2,928,037)	(2,683,027)	(2,317,764)	(2,317,937)
Other	<u>123,179</u>	<u>(57,456)</u>	<u>550,510</u>	<u>(417,289)</u>	<u>(280,407)</u>	<u>(185,553)</u>
Net change in plan fiduciary net position	6,767,751	7,546,187	(3,854,916)	6,864,071	2,208,956	(790,072)
Plan fiduciary net position - beginning	<u>59,444,478</u>	<u>51,898,291</u>	<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>\$ 66,212,229</u>	<u>\$ 59,444,478</u>	<u>\$ 51,898,291</u>	<u>\$ 55,753,207</u>	<u>\$ 48,889,136</u>	<u>\$ 46,680,180</u>
Net Pension Liability	<u>\$ (2,489,320)</u>	<u>\$ 2,903,592</u>	<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>103.91%</u>	<u>95.34%</u>	<u>85.43%</u>	<u>98.17%</u>	<u>88.56%</u>	<u>88.13%</u>
Covered-employee Payroll	<u>\$ 9,686,763</u>	<u>\$ 9,985,284</u>	<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>-25.70%</u>	<u>29.08%</u>	<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, 2021

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarial Determined Contribution	\$ 1,079,105	\$ 913,653	\$ 1,056,702	\$ 1,037,334	\$ 1,120,659	\$ 1,076,225
Contributions in relation to actuarial determined contribution	<u>1,079,106</u>	<u>914,744</u>	<u>1,056,702</u>	<u>1,042,246</u>	<u>1,124,495</u>	<u>1,076,108</u>
Contribution deficiency (excess)	<u>\$ (1)</u>	<u>\$ (1,091)</u>	<u>\$ -</u>	<u>\$ (4,912)</u>	<u>\$ (3,836)</u>	<u>\$ 117</u>
Covered-employee Payroll	<u>9,686,763</u>	<u>9,985,284</u>	<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>11.14%</u>	<u>9.16%</u>	<u>10.93%</u>	<u>11.01%</u>	<u>11.89%</u>	<u>12.06%</u>

Actuarial valuation date for above is December 31, 2020.

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:	23 years
Asset Valuation Method:	5-Year smoothed market; 20% corridor
Actuarial Assumptions:	
Investment Rate of Return	7.25%
Wage Growth	3.25%
Price Inflation	2.50%

CITY OF BELLEVILLE, ILLINOIS

OPEB PLAN
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
APRIL 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability:			
Service Cost	\$ 602,921	\$ 513,650	\$ 549,981
Interest	282,597	329,603	359,807
Difference between expected and actual experience	(1,885,805)	-	(128,383)
Assumption changes	470,015	737,392	(559,129)
Benefit payments, including refunds	(519,289)	(612,790)	(564,783)
Net change in total OPEB liability	(1,049,561)	967,855	(342,507)
Total OPEB liability - beginning	<u>9,970,889</u>	<u>9,003,034</u>	<u>9,345,541</u>
Total OPEB liability - ending	<u>\$ 8,921,328</u>	<u>\$ 9,970,889</u>	<u>\$ 9,003,034</u>
Plan Fiduciary Net Position			
Contributions - employer	519,289	612,790	564,783
Contributions - employee	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds	(519,289)	(612,790)	(564,783)
Other	<u>-</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability	<u>\$ 8,921,328</u>	<u>\$ 9,970,889</u>	<u>\$ 9,003,034</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Covered-employee Payroll	<u>\$ 17,588,621</u>	<u>\$ 19,718,371</u>	<u>\$ 19,051,566</u>
Net position liability as a percentage of covered-employee payroll	<u>50.72%</u>	<u>50.57%</u>	<u>47.26%</u>

CITY OF BELLEVILLE, ILLINOIS

OPEB PLAN
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarial Determined Contribution	\$ 519,289	\$ 612,790	\$ 564,783
Contributions in relation to actuarial determined contribution	<u>519,289</u>	<u>612,790</u>	<u>564,783</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee Payroll	<u>\$ 17,588,621</u>	<u>\$ 19,718,371</u>	<u>\$ 19,501,566</u>
Contributions as a percentage of covered-employee payroll	<u>2.95%</u>	<u>3.11%</u>	<u>2.90%</u>

Actuarial valuation date for above is April 30, 2021.

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 2021 using scale MP2020 RP2014 Blue Collar for Police and Fire
Healthcare Cost Inflation Rates:	7.5% in 2021 reduced annually by .5% to 2026. 4.50% in 2027 and after.
Actuarial Assumptions:	
Discount Rate	2.12%
Payroll Growth	3.50%
Retiree Participation Rate	60.00%

CITY OF BELLEVILLE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
APRIL 30, 2021

	Total Special Revenue	Debt Service				Capital Projects Fund	Permanent Fund Cemetery Care	Total Nonmajor Government Funds	
		Special Service Area	2011 Bond Fund	TIF	PD Project				Total
<u>Assets</u>									
Cash and Investments	\$ 9,083,466	\$ 262,345	\$ 1,962,506	\$ 147,686	\$ 1,303,182	\$ 3,675,719	\$ 10,375	\$ 227,257	\$ 12,996,817
Receivables (Net of allowance for uncollectible):									
Property Tax	3,743,300	98,100	-	-	-	98,100	-	-	3,841,400
Intergovernmental	154,628	-	338,037	-	-	338,037	-	-	492,665
Other	38,970	-	-	-	-	-	-	-	38,970
Prepaid Expenses	28,054	-	-	-	-	-	-	-	28,054
Total Assets	<u>\$ 13,048,418</u>	<u>\$ 360,445</u>	<u>\$ 2,300,543</u>	<u>\$ 147,686</u>	<u>\$ 1,303,182</u>	<u>\$ 4,111,856</u>	<u>\$ 10,375</u>	<u>\$ 227,257</u>	<u>\$ 17,397,906</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>									
Liabilities:									
Accounts Payable	\$ 440,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,944
Accrued Salaries	70,536	-	-	-	-	-	-	-	70,536
Total Liabilities	<u>511,480</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>511,480</u>
Deferred Inflows of Resources:									
Deferred Property Tax	3,743,300	98,100	-	-	-	98,100	-	-	3,841,400
Deferred Intergovernmental Tax	670	-	120,578	-	-	120,578	-	-	121,248
	<u>3,743,970</u>	<u>98,100</u>	<u>120,578</u>	<u>-</u>	<u>-</u>	<u>218,678</u>	<u>-</u>	<u>-</u>	<u>3,962,648</u>
Fund Balances:									
Nonspendable	25,334	-	-	-	-	-	-	-	25,334
Restricted	8,633,862	262,345	2,179,965	147,686	1,303,182	3,893,178	-	227,257	12,754,297
Committed	133,772	-	-	-	-	-	10,375	-	144,147
Total Fund Balances	<u>8,792,968</u>	<u>262,345</u>	<u>2,179,965</u>	<u>147,686</u>	<u>1,303,182</u>	<u>3,893,178</u>	<u>10,375</u>	<u>227,257</u>	<u>12,923,778</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,048,418</u>	<u>\$ 360,445</u>	<u>\$ 2,300,543</u>	<u>\$ 147,686</u>	<u>\$ 1,303,182</u>	<u>\$ 4,111,856</u>	<u>\$ 10,375</u>	<u>\$ 227,257</u>	<u>\$ 17,397,906</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2021

	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			
Revenues:								
Property Tax	\$ 4,072,950	\$ 102,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,175,063
Intergovernmental	3,572,378	-	1,184,234	-	-	-	-	4,756,612
Local Tax	50,935	-	-	-	-	-	-	50,935
Charges for Services	158,133	-	-	-	-	-	2,430	160,563
Fines and Forfeitures	47,798	-	-	-	-	-	-	47,798
Investment Income	37,851	4,935	10,293	2,950	2,096	13	4,318	62,456
Contributions	212,122	-	-	-	-	-	-	212,122
Miscellaneous	39,769	-	-	-	-	-	-	39,769
Total Revenues	<u>8,191,936</u>	<u>107,048</u>	<u>1,194,527</u>	<u>2,950</u>	<u>2,096</u>	<u>13</u>	<u>6,748</u>	<u>9,505,318</u>
Expenditures:								
Current:								
General Government	2,224,707	-	-	-	-	-	9,465	2,234,172
Public Safety	142,668	-	-	-	-	-	-	142,668
Public Works	685,004	-	-	-	-	-	-	685,004
Health and Welfare	148,681	-	-	-	-	-	-	148,681
Cultural and Recreational	1,562,354	-	-	-	-	-	-	1,562,354
Capital Outlay	324,019	-	-	-	-	-	-	324,019
Debt Service:								
Principal	-	75,000	920,000	-	715,000	-	-	1,710,000
Interest and Fiscal Charges	-	27,534	132,417	197,191	560,749	-	-	917,891
Total Expenditures	<u>5,087,433</u>	<u>102,534</u>	<u>1,052,417</u>	<u>197,191</u>	<u>1,275,749</u>	<u>-</u>	<u>9,465</u>	<u>7,724,789</u>
Excess (Deficiency) of Revenues Over Expenditures	3,104,503	4,514	142,110	(194,241)	(1,273,653)	13	(2,717)	1,780,529
Other Financing Sources (Uses):								
Proceeds From Debt	-	-	-	5,185,000	-	-	-	5,185,000
Payment to Escrow Refunding Agent	-	-	-	(5,126,900)	-	-	-	(5,126,900)
Transfers In	-	-	-	16,458	1,269,888	-	-	1,286,346
Transfers Out	(233,191)	-	-	-	-	-	-	(233,191)
Total Other Financing Sources (Uses)	<u>(233,191)</u>	<u>-</u>	<u>-</u>	<u>74,558</u>	<u>1,269,888</u>	<u>-</u>	<u>-</u>	<u>1,111,255</u>
Net Change in Fund Balances	2,871,312	4,514	142,110	(119,683)	(3,765)	13	(2,717)	2,891,784
Fund Balances, Beginning of Year	<u>5,921,656</u>	<u>257,831</u>	<u>2,037,855</u>	<u>267,369</u>	<u>1,306,947</u>	<u>10,362</u>	<u>229,974</u>	<u>10,031,994</u>
Fund Balances, End of Year	<u>\$ 8,792,968</u>	<u>\$ 262,345</u>	<u>\$ 2,179,965</u>	<u>\$ 147,686</u>	<u>\$ 1,303,182</u>	<u>\$ 10,375</u>	<u>\$ 227,257</u>	<u>\$ 12,923,778</u>

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, 2021

	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/ LLE Block	General and Community Assistance	Route 15 North Business District	Special Service Area	Total
Revenues:													
Property Tax	\$ -	\$ 377,909	\$ -	\$ 1,391,016	\$ 1,282,120	\$ 696,113	\$ -	\$ -	\$ -	\$ 288,941	\$ -	\$ 36,851	\$ 4,072,950
Intergovernmental	-	15,378	3,142,312	95,054	142,934	-	-	-	100,587	70,617	5,496	-	3,572,378
Local Tax	-	-	-	-	-	-	50,935	-	-	-	-	-	50,935
Charges for Services	-	130,302	9,726	-	18,105	-	-	-	-	-	-	-	158,133
Fines and Forfeitures	-	-	-	-	841	-	-	-	46,957	-	-	-	47,798
Investment Income	1,262	22,012	5,110	1,592	3,442	1,752	20	5	235	1,303	243	875	37,851
Contributions	9,865	5,156	-	-	192,504	-	-	4,500	20	77	-	-	212,122
Miscellaneous	-	-	-	-	21,145	-	-	-	-	18,124	-	500	39,769
Total Revenues	11,127	550,757	3,157,148	1,487,662	1,661,091	697,865	50,955	4,505	147,799	379,062	5,739	38,226	8,191,936
Expenditures:													
Current:													
General Government	-	-	-	1,311,667	-	772,461	1,209	-	-	139,370	-	-	2,224,707
Public Safety	-	-	-	-	-	-	-	-	142,668	-	-	-	142,668
Public Works	-	-	647,924	-	-	-	-	-	-	-	-	37,080	685,004
Health and Welfare	-	-	-	-	-	-	-	-	-	148,681	-	-	148,681
Cultural and Recreational	-	352,551	-	-	1,205,194	-	-	4,609	-	-	-	-	1,562,354
Capital Outlay	-	-	240,224	-	-	-	-	-	83,795	-	-	-	324,019
Total Expenditures	-	352,551	888,148	1,311,667	1,205,194	772,461	1,209	4,609	226,463	288,051	-	37,080	5,087,433
Excess (Deficiency) of Revenues Over Expenditures	11,127	198,206	2,269,000	175,995	455,897	(74,596)	49,746	(104)	(78,664)	91,011	5,739	1,146	3,104,503
Other Financing Sources (Uses):													
Transfers Out	-	-	(233,191)	-	-	-	-	-	-	-	-	-	(233,191)
Total Other Financing Sources (Uses)	-	-	(233,191)	-	-	-	-	-	-	-	-	-	(233,191)
Net Change in Fund Balances	11,127	198,206	2,035,809	175,995	455,897	(74,596)	49,746	(104)	(78,664)	91,011	5,739	1,146	2,871,312
Fund Balance, Beginning of Year	67,144	1,487,400	1,213,655	550,323	515,119	880,724	5,755	3,757	209,743	861,714	80,176	46,146	5,921,656
Fund Balance, End of Year	\$ 78,271	\$ 1,685,606	\$ 3,249,464	\$ 726,318	\$ 971,016	\$ 806,128	\$ 55,501	\$ 3,653	\$ 131,079	\$ 952,725	\$ 85,915	\$ 47,292	\$ 8,792,968

CITY OF BELLEVILLE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
APRIL 30, 2021

	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/ LLE Block	General and Community Assistance	Route 15 North Business District	Special Service Area	Total
Assets													
Cash and Investments	\$ 68,406	\$ 1,715,360	\$ 3,247,558	\$ 803,053	\$ 1,011,107	\$ 979,720	\$ 50,069	\$ 3,653	\$ 129,850	\$ 943,097	\$ 84,910	\$ 46,683	\$ 9,083,466
Receivables (Net of allowance for uncollectible):													
Property Tax	-	346,800	-	1,272,500	1,153,500	693,100	-	-	-	238,500	-	38,900	3,743,300
Intergovernmental	-	-	146,524	-	5,200	-	-	-	1,229	-	1,675	-	154,628
Other	9,865	-	-	-	-	23,673	5,432	-	-	-	-	-	38,970
Prepaid Expenses	-	5,389	-	-	8,083	-	-	-	-	13,235	-	1,347	28,054
Total Assets	<u>\$ 78,271</u>	<u>\$ 2,067,549</u>	<u>\$ 3,394,082</u>	<u>\$ 2,075,553</u>	<u>\$ 2,177,890</u>	<u>\$ 1,696,493</u>	<u>\$ 55,501</u>	<u>\$ 3,653</u>	<u>\$ 131,079</u>	<u>\$ 1,194,832</u>	<u>\$ 86,585</u>	<u>\$ 86,930</u>	<u>\$ 13,048,418</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance													
Liabilities:													
Accounts Payable	\$ -	\$ 11,440	\$ 144,618	\$ 76,735	\$ 10,148	\$ 197,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 738	\$ 440,944
Accrued Salaries	-	23,703	-	-	43,226	-	-	-	-	3,607	-	-	70,536
Total Liabilities	<u>-</u>	<u>35,143</u>	<u>144,618</u>	<u>76,735</u>	<u>53,374</u>	<u>197,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,607</u>	<u>-</u>	<u>738</u>	<u>511,480</u>
Deferred Inflows of Resources:													
Deferred Property Tax	-	346,800	-	1,272,500	1,153,500	693,100	-	-	-	238,500	-	38,900	3,743,300
Deferred Intergovernmental Tax	-	-	-	-	-	-	-	-	-	-	670	-	670
	<u>-</u>	<u>346,800</u>	<u>-</u>	<u>1,272,500</u>	<u>1,153,500</u>	<u>693,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>238,500</u>	<u>670</u>	<u>38,900</u>	<u>3,743,970</u>
Fund Balance:													
Nonspendable	-	5,389	-	-	8,083	-	-	-	-	10,515	-	1,347	25,334
Restricted	-	1,680,217	3,249,464	726,318	962,933	806,128	-	3,653	131,079	942,210	85,915	45,945	8,633,862
Committed	78,271	-	-	-	-	-	55,501	-	-	-	-	-	133,772
Total Fund Balance	<u>78,271</u>	<u>1,685,606</u>	<u>3,249,464</u>	<u>726,318</u>	<u>971,016</u>	<u>806,128</u>	<u>55,501</u>	<u>3,653</u>	<u>131,079</u>	<u>952,725</u>	<u>85,915</u>	<u>47,292</u>	<u>8,792,968</u>
Total Liabilities, Deferred Inflows, of Resources, and Fund Balance	<u>\$ 78,271</u>	<u>\$ 2,067,549</u>	<u>\$ 3,394,082</u>	<u>\$ 2,075,553</u>	<u>\$ 2,177,890</u>	<u>\$ 1,696,493</u>	<u>\$ 55,501</u>	<u>\$ 3,653</u>	<u>\$ 131,079</u>	<u>\$ 1,194,832</u>	<u>\$ 86,585</u>	<u>\$ 86,930</u>	<u>\$ 13,048,418</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
APRIL 30, 2021

	<u>Working Cash</u>	<u>Insurance</u>	<u>Total</u>
<u>Assets</u>			
Current Assets:			
Cash and Investments	\$ 397,291	\$ 199	\$ 397,490
Total Assets	<u>\$ 397,291</u>	<u>\$ 199</u>	<u>\$ 397,490</u>
<u>Liabilities</u>			
Current Liabilities:			
None	\$ -	\$ -	\$ -
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>			
Unassigned	<u>397,291</u>	<u>199</u>	<u>397,490</u>
Total Net Position	<u>\$ 397,291</u>	<u>\$ 199</u>	<u>\$ 397,490</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, 2021

	<u>Working Cash</u>	<u>Insurance</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ -	\$ 363	\$ 363
Operating Expenses:			
Personal Services	-	296,114	296,114
Total Operating Expenses	-	296,114	296,114
Operating Income (Loss)	-	(295,751)	(295,751)
Nonoperating Revenues:			
Property Tax	-	447,647	447,647
Investment Earnings	5,390	6	5,396
Total Nonoperating Revenues	5,390	447,653	453,043
Income (Loss) Before Transfers	5,390	151,902	157,292
Transfers In	-	910,958	910,958
Change in Net Position	5,390	1,062,860	1,068,250
Net Position, Beginning of Year	391,901	(1,062,661)	(670,760)
Net Position, End of Year	<u>\$ 397,291</u>	<u>\$ 199</u>	<u>\$ 397,490</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS - PENSION TRUST FUNDS

APRIL 30, 2021

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Assets:			
Cash and Cash Equivalents	\$ 5,743,465	\$ 2,421,967	\$ 8,165,432
Investments, at Market	44,281,755	32,776,674	77,058,429
Receivables:			
Taxes Receivable	3,866,034	3,702,780	7,568,814
Interest Receivable	<u>62,853</u>	<u>78,375</u>	<u>141,228</u>
Total Assets	<u>53,954,107</u>	<u>38,979,796</u>	<u>92,933,903</u>
Liabilities:			
Benefit Withholdings	<u>6,977</u>	<u>11,688</u>	<u>18,665</u>
Net Position - Restricted for Pensions	<u>\$ 53,947,130</u>	<u>\$ 38,968,108</u>	<u>\$ 92,915,238</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS - PENSION TRUST FUNDS
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Additions:			
Contributions:			
Employee Contributions	\$ 525,306	\$ 457,720	\$ 983,026
Employer Contributions:			
Property Taxes	3,880,568	3,717,593	7,598,161
Personal Property Replacement Taxes	<u>94,922</u>	<u>89,295</u>	<u>184,217</u>
Total Contributions	<u>4,500,796</u>	<u>4,264,608</u>	<u>8,765,404</u>
Investment Income:			
Interest and Dividend Income	881,400	536,482	1,417,882
Gain (Loss) on Sales of Securities	2,299,403	1,171,515	3,470,918
Net Change in Fair Market			
Value of Investments	<u>10,003,324</u>	<u>6,222,350</u>	<u>16,225,674</u>
	13,184,127	7,930,347	21,114,474
Less Investment Expense	<u>(44,336)</u>	<u>(53,365)</u>	<u>(97,701)</u>
Total Investment Income	<u>13,139,791</u>	<u>7,876,982</u>	<u>21,016,773</u>
Total Additions	<u>17,640,587</u>	<u>12,141,590</u>	<u>29,782,177</u>
Deductions:			
Benefits Paid to Participants:			
Service and Disability	4,266,802	3,261,785	7,528,587
Dependents	489,706	531,452	1,021,158
Refund of Contributions	21,566	-	21,566
Professional Fees	19,560	8,239	27,799
Other	<u>10,461</u>	<u>14,584</u>	<u>25,045</u>
Total Deductions	<u>4,808,095</u>	<u>3,816,060</u>	<u>8,624,155</u>
Change in Net Position	12,832,492	8,325,530	21,158,022
Net Position, Beginning of Year	<u>41,114,638</u>	<u>30,642,578</u>	<u>71,757,216</u>
Net Position, End of Year	<u>\$ 53,947,130</u>	<u>\$ 38,968,108</u>	<u>\$ 92,915,238</u>

CITY OF BELLEVILLE, ILLINOIS

SCHEDULE OF ASSESSED VALUATION, TAX RATES,
EXTENSIONS AND COLLECTIONS
(UNAUDITED)
APRIL 30, 2021

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
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
2018	399,847,978	0.1498	0.1814	0.7503	0.9504	0.3227	0.1776	0.1651	0.0951	0.0418	2.8342
2019	403,157,838	0.1424	0.1811	0.8930	0.9104	0.3200	0.1737	0.1660	0.0943	0.0414	2.9223

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
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
2018	598,972	725,324	3,000,059	3,800,155	1,290,309	710,130	660,149	380,256	167,137	11,332,491
2019	574,097	730,119	3,600,199	3,670,349	1,290,105	700,285	669,242	380,178	166,907	11,781,481

Taxes Collected

Levy Year	Total Taxes Extended	Total Taxes Collected	Percent of Current Year Taxes Collected	Current Year Uncollected Balance
2010	\$ 7,525,335	\$ 7,661,890	101.81%	\$ (136,555)
2011	7,749,972	7,702,405	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
2018	11,332,491	11,263,630	99.39%	68,861
2019	11,781,481	11,710,141	99.39%	71,340



**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, 2021, 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 September 24, 2021.

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. Schloss & Company LLC

Certified Public Accountants
Alton, Illinois
September 24, 2021



**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, 2021. 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, 2021.

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.



Certified Public Accountants
Alton, Illinois
September 24, 2021

CITY OF BELLEVILLE, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2021

Federal Grantor/ Pass-through Grantor/ <u>Program Title</u>	CFDA <u>Number</u>	Agency or Pass-through <u>Number</u>	Program or Award <u>Amount</u>	Federal Disbursements/ <u>Expenditures</u>
<u>Department of Homeland Security</u>				
Passed Through State of Illinois Emergency Management Agency:				
Public Assistance Program - COVID-19	97.036	FEMA-4489-163-04845-00	\$ 12,220	\$ <u>12,220</u>
				<u>12,220</u>
<u>Department of the Treasury</u>				
Passed Through State of Illinois Commerce and Economic Opportunity:				
Coronavirus Relief Fund	21.019		1,834,852	<u>1,834,852</u>
				<u>1,834,852</u>
<u>U.S. Institute of Museum & Library Services</u>				
Passed Through Illinois State Library, Secretary of State:				
Community Internet Outreach	45.310		9,900	<u>5,200</u>
				<u>5,200</u>
<u>Department of Justice</u>				
Direct Award:				
FY20 BJA - CESF Coronavirus ESFP	16.034		56,288	<u>50,141</u>
Passed through St. Clair County:				
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738		17,396	15,858
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738		17,220	17,220
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738		16,945	<u>12,453</u>
				<u>45,531</u>
				<u>95,672</u>
 Total Federal Awards				 <u>\$ 1,947,944</u>

No awards 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, 2021

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, 2021.

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, 2021

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 Coronavirus Relief Fund - CFDA #21.019.
- (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, 2021

None



CITY OF BELLEVILLE, ILLINOIS

FIREMEN'S PENSION FUND
OF BELLEVILLE, ILLINOIS

FINANCIAL STATEMENTS
APRIL 30, 2021

233 East Center Drive, P.O. Box 416
Alton, Illinois 62002
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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, 2021, 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, 2021, 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.

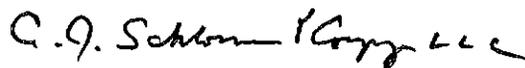
Other Matters

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

September 24, 2021

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
APRIL 30, 2021

Assets:	
Cash and Cash Equivalents	\$ 2,421,967
Investments, at Market	32,776,674
Receivables:	
Taxes Receivable	3,702,780
Interest Receivable	<u>78,375</u>
Total Assets	<u>38,979,796</u>
Liabilities:	
Benefit Withholdings	<u>11,688</u>
	<u>11,688</u>
Net Position - Restricted for Pensions	<u>\$ 38,968,108</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, 2021

Additions:

Contributions:

Employee Contributions	\$ 457,720
Employer Contributions:	
Property Taxes	3,717,593
Personal Property Replacement Taxes	<u>89,295</u>
Total Contributions	<u>4,264,608</u>

Investment Income:

Interest and Dividend Income	536,482
Gain (Loss) on Sales of Securities	1,171,515
Net Change in Fair Market Value of Investments	<u>6,222,350</u>
	7,930,347
Less Investment Expense	<u>(53,365)</u>
Total Investment Income	<u>7,876,982</u>

Total Additions 12,141,590

Deductions:

Benefits Paid to Participants:

Service and Disability	3,261,785
Dependents	531,452
Professional Fees	8,239
Other	<u>14,584</u>
Total Deductions	<u>3,816,060</u>

Net Increase 8,325,530

Net Position - Restricted for Pensions:

Beginning of Year	<u>30,642,578</u>
End of Year	<u>\$ 38,968,108</u>

See the accompanying notes to the financial statements

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

APRIL 30, 2021

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, 2021:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	70
Active Plan Members	<u>62</u>
Total	<u>132</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, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Mutual Funds	49%	6.6%
Fixed Income	33%	2.4%
Equities	11%	6.6%
Cash	<u>7%</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, 2021, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 25.71%. 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, 2021 were as follows:

Total Pension Liability	\$ 68,855,926
Plan Fiduciary Net Position	<u>(38,968,108)</u>
Net Pension Liability	<u>\$ 29,887,818</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	56.59%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2021 using the following actuarial assumptions.

Inflation	2.00%
Investment Rate of Return	7.00%
Payroll increases are from Age-related table with rates grading from 4.8611% to 1.122%	
Active Mortality Rate: RP-2014 Mortality Table with a blue collar adjustment, projected generationally using scale MP-2017 from 2013.	

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	\$ 77,650,075	\$ 68,855,926	\$ 61,608,130
Plan Fiduciary Net Position	<u>38,968,108</u>	<u>38,968,108</u>	<u>38,968,108</u>
Net Pension Liability/(Asset)	<u>\$ 38,681,967</u>	<u>\$ 29,887,818</u>	<u>\$ 22,640,022</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	\$ 2,283,859	\$ 2,309,849
Changes in assumptions	1,001,264	-
Net difference between projected and actual earnings on pension plan investments	<u>2,049,534</u>	<u>4,573,042</u>
Total	<u>\$ 5,334,657</u>	<u>\$ 6,882,891</u>

Year Ending <u>December 31,</u>	Net Deferred Inflows of <u>Resources</u>
2022	\$ 222,836
2023	(74,891)
2024	(420,012)
2025	(1,276,167)
2026	-
Thereafter	-
	<u>\$ (1,548,234)</u>

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED APRIL 30, 2021

	Fiscal Year					
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:						
Service Cost	\$ 900,045	\$ 897,940	\$ 896,169	\$ 896,169	\$ 873,241	\$ 888,935
Interest	4,689,029	4,591,057	4,519,860	4,121,366	4,001,639	3,665,431
Changes of benefit terms	-	16,280	-	-	-	-
Differences between expected and actual Assumption change	(922,611)	(342,731)	(2,732,247)	3,502,596	272,913	3,490,547
Benefit payments, including refunds	(3,793,237)	(3,736,855)	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Net change in total pension liability	873,226	1,425,691	1,081,196	4,973,707	1,802,653	4,890,279
Total pension liability - beginning	<u>67,982,700</u>	<u>66,557,009</u>	<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>\$ 68,855,926</u>	<u>\$ 67,982,700</u>	<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	3,806,888	3,744,969	3,826,558	3,424,044	2,966,715	2,832,970
Contributions - employee	457,720	450,445	453,260	435,143	432,164	422,345
Net investment income	7,876,982	(836,344)	1,539,129	1,648,262	1,881,873	(372,624)
Benefit payments, including refunds	(3,793,237)	(3,736,855)	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Administrative	(22,823)	(24,488)	(25,451)	(31,573)	(32,529)	(41,915)
Net change in plan fiduciary net position	8,325,530	(402,273)	2,188,384	1,929,452	1,903,083	(313,858)
Plan fiduciary net position - beginning	<u>30,642,578</u>	<u>31,044,851</u>	<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>\$ 38,968,108</u>	<u>\$ 30,642,578</u>	<u>\$ 31,044,851</u>	<u>\$ 28,856,467</u>	<u>\$ 26,927,015</u>	<u>\$ 25,023,932</u>
Net Pension Liability	<u>\$ 29,887,818</u>	<u>\$ 37,340,122</u>	<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>56.59%</u>	<u>45.07%</u>	<u>46.64%</u>	<u>44.07%</u>	<u>44.51%</u>	<u>42.63%</u>
Covered-employee Payroll	<u>\$ 4,832,919</u>	<u>\$ 4,855,985</u>	<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>618.42%</u>	<u>768.95%</u>	<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
FOR THE YEAR ENDED APRIL 30, 2021**

	Fiscal Year				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 3,779,578	\$ 3,708,965	\$ 3,760,662	\$ 3,412,016	\$ 3,350,301
Contributions in relation to actuarial determined contribution	<u>3,806,889</u>	<u>3,744,969</u>	<u>3,826,558</u>	<u>3,424,044</u>	<u>2,966,715</u>
Contribution deficiency (excess)	<u>\$ (27,311)</u>	<u>\$ (36,004)</u>	<u>\$ (65,896)</u>	<u>\$ (12,028)</u>	<u>\$ 383,586</u>
Covered-employee Payroll	<u>\$ 4,855,985</u>	<u>\$ 4,818,521</u>	<u>\$ 4,531,755</u>	<u>\$ 4,349,765</u>	<u>\$ 4,379,022</u>
Contributions as a percentage of covered-employee payroll	<u>78.40%</u>	<u>77.72%</u>	<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, 2020.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal Cost method
Amortization Method:	Closed level dollar amortization
Remaining Amortization Period:	20 years
Asset Valuation Method:	5 year smoothing of asset gains and losses
Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Inflation	2.00%

Annual pay increases are from Age-related table with reates grading from 4.8611% at age 25 to 1.122% at age 55.

Mortality Rates:

Healthy - RP-2014 Mortality Table with blue collar adjustment, projected generationally using improvement scale MP-2017 from 2013

Disability - 115% of the healthy mortality table with blue collar adjustment, projected generationally using improvement scale MP-2017 from 2013

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
FOR THE YEAR ENDED APRIL 30, 2021

Annual money-weighted rate of return,
net of investment expense

2020	25.71%
2020	-2.69%
2019	5.33%
2018	6.12%
2017	7.52%
2016	-1.63%
2015	5.41%
2014	9.67%
2013	8.65%
2012	3.19%

FIREMEN'S PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Budget</u>	<u>Actual</u>
Revenues:		
Employee Contributions	\$ 450,000	\$ 457,720
Employer Contributions:		
Property Taxes	3,670,000	3,648,458
Personal Property Replacement Taxes	75,000	89,295
Investment Income	<u>358,000</u>	<u>7,909,607</u>
Total Revenues	<u>4,553,000</u>	<u>12,105,080</u>
Expenses:		
Benefits Paid to Participants:		
Service and Disability	3,381,000	3,261,785
Dependents	538,000	531,452
Professional Fees	28,000	61,604
Other	<u>8,000</u>	<u>14,584</u>
Total Expenses	<u>3,955,000</u>	<u>3,869,425</u>
Net Increase	<u>\$ 598,000</u>	<u>\$ 8,235,655</u>



CITY OF BELLEVILLE, ILLINOIS

POLICE PENSION FUND
OF BELLEVILLE, ILLINOIS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
APRIL 30, 2021

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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, 2021, 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, 2021, 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

September 24, 2021

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
APRIL 30, 2021

Assets:	
Cash and Cash Equivalents	\$ 5,743,465
Investments, at Market	44,281,755
Receivables:	
Taxes Receivable	3,866,034
Interest Receivable	<u>62,853</u>
Total Assets	<u>53,954,107</u>
Liabilities:	
Benefit Withholdings	<u>6,977</u>
Net Position - Restricted for Pensions	<u>\$ 53,947,130</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, 2021

Additions:

Contributions:

Employee Contributions	\$ 525,306
Employer Contributions:	
Property Taxes	3,880,568
Personal Property Replacement Taxes	94,922
Total Contributions	<u>4,500,796</u>

Investment Income:

Interest and Dividend Income	881,400
Gain (Loss) on Sales of Securities	2,299,403
Net Change in Fair Market Value	
Value of Investments	<u>10,003,324</u>
	13,184,127
Less Investment Expense	<u>(44,336)</u>
Total Investment Income	<u>13,139,791</u>
 Total Additions	 <u>17,640,587</u>

Deductions:

Benefits Paid to Participants:	
Service and Disability	4,266,802
Dependents	489,706
Refund of Contributions	21,566
Professional Fees	19,560
Other	10,461
Total Deductions	<u>4,808,095</u>

Net Increase 12,832,492

Net Position - Restricted for Pensions:

Beginning of Year	<u>41,114,638</u>
 End of Year	 <u>\$ 53,947,130</u>

See the accompanying notes to the financial statements

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

APRIL 30, 2021

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, 2021:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	95
Active Plan Members	<u>71</u>
Total	<u>166</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, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return</u>
Fixed Income	33.0%	2.4%
Mutual Funds	58.0%	6.6%
Certificates of Deposit	5.0%	.5%
Cash	4.0%	.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, 2021, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 31.96%. 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, 2021 were as follows:

Total Pension Liability	\$ 84,543,493
Plan Fiduciary Net Position	<u>(53,947,130)</u>
Net Pension Liability	<u>\$ 30,596,363</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	63.81%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2021 using the following actuarial assumptions.

Inflation	2.00%
Investment Rate of Return	7.00%
Payroll increases are from Age-related table with rates grading from 4.8611% to 1.122%	
Active Mortality Rate: RP-2014 Mortality Table with a blue collar adjustment, projected generationally using scale MP-2017 from 2013.	

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

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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 <u>6.00%</u>	Rate Assumption <u>7.00%</u>	1% Increase <u>8.00%</u>
Total Pension Liability	\$ 95,708,975	\$ 84,543,493	\$ 75,407,952
Plan Fiduciary Net Position	<u>53,947,130</u>	<u>53,947,130</u>	<u>53,947,130</u>
Net Pension Liability/(Asset)	<u>\$ 41,761,845</u>	<u>\$ 30,596,363</u>	<u>\$ 21,460,822</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	\$ 5,576,003	\$ 2,429,600
Changes in assumptions	1,096,360	-
Net difference between projected and actual earnings on pension plan investments	<u>3,118,205</u>	<u>8,288,794</u>
Total	<u>\$ 9,790,568</u>	<u>\$ 10,718,394</u>

Year Ending <u>December 31,</u>	Net Deferred Inflows of <u>Resources</u>
2022	\$ 459,387
2023	526,017
2024	310,557
2025	(2,223,787)
2026	-
Thereafter	-
	<u>\$ (927,826)</u>

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED APRIL 30, 2021

	Fiscal Year					
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:						
Service Cost	\$ 877,770	\$ 858,380	\$ 1,041,368	\$ 1,041,368	\$ 1,073,387	\$ 1,066,998
Interest	5,658,010	5,410,127	4,700,755	4,841,241	4,653,937	4,406,637
Changes of benefit terms	-	24,474	-	-	-	-
Difference between expected and actual Assumption changes	445,802	1,877,101	6,740,510	(4,870,535)	449,535	1,325,604
Benefit payments, including refunds	(4,778,074)	(4,518,477)	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Net change in total pension liability	2,203,508	3,651,605	10,476,863	(2,608,504)	2,776,886	3,645,893
Total pension liability - beginning	<u>82,339,985</u>	<u>78,688,380</u>	<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>\$ 84,543,493</u>	<u>\$ 82,339,985</u>	<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	3,975,490	3,741,544	3,038,320	3,428,642	3,061,478	2,388,327
Contributions - employee	525,306	540,293	513,954	542,225	565,398	595,180
Net investment income	13,139,791	(1,630,022)	2,045,425	2,988,591	3,641,360	(808,519)
Benefit payments, including refunds	(4,778,074)	(4,518,477)	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Administrative	(30,021)	(45,066)	(46,960)	(46,567)	(27,817)	(35,261)
Net change in plan fiduciary net position	12,832,492	(1,911,728)	1,352,250	3,292,313	3,840,446	(1,013,619)
Plan fiduciary net position - beginning	<u>41,114,638</u>	<u>43,026,366</u>	<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>\$ 53,947,130</u>	<u>\$ 41,114,638</u>	<u>\$ 43,026,366</u>	<u>\$ 41,674,116</u>	<u>\$ 38,381,803</u>	<u>\$ 34,541,357</u>
Net Pension Liability	<u>\$ 30,596,363</u>	<u>\$ 41,225,347</u>	<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>63.81%</u>	<u>49.93%</u>	<u>54.68%</u>	<u>61.10%</u>	<u>54.20%</u>	<u>50.76%</u>
Covered-employee Payroll	<u>\$ 5,161,782</u>	<u>\$ 5,562,220</u>	<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>592.75%</u>	<u>741.17%</u>	<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
FOR THE YEAR ENDED APRIL 30, 2021

	Fiscal Year				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 3,946,692	\$ 3,659,097	\$ 2,948,748	\$ 3,397,194	\$ 3,303,241
Contributions in relation to actuarial determined contribution	<u>3,975,490</u>	<u>3,741,544</u>	<u>3,038,320</u>	<u>3,428,642</u>	<u>3,061,477</u>
Contribution deficiency (excess)	<u>\$ (28,798)</u>	<u>\$ (82,447)</u>	<u>\$ (89,572)</u>	<u>\$ (31,448)</u>	<u>\$ 241,764</u>
Covered-employee Payroll	<u>\$ 5,562,220</u>	<u>\$ 5,342,683</u>	<u>\$ 5,422,363</u>	<u>\$ 5,543,274</u>	<u>\$ 5,465,773</u>
Contributions as a percentage of covered-employee payroll	<u>71.47%</u>	<u>70.03%</u>	<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, 2020.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal Cost method
Amortization Method:	Closed level dollar amortization
Remaining Amortization Period:	20 years
Asset Valuation Method:	5 year smoothing of asset gains and losses
Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Inflation	2.00%

Annual pay increases are from Age-related table with reates grading from 4.8611% at age 25 to 1.122% at age 55.

Mortality Rates:

Healthy - RP-2014 Mortality Table with blue collar adjustment, projected generationally using improvement scale MP-2017 from 2013

Disability - 115% of the healthy mortality table with blue collar adjustment, projected generationally using improvement scale MP-2017 from 2013

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
FOR THE YEAR ENDED APRIL 30, 2021

Annual money-weighted rate of return,
net of investment expense

2021	31.96%
2020	-3.78%
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%

POLICE PENSION FUND OF BELLEVILLE, ILLINOIS

STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Budget</u>	<u>Actual</u>
Revenues:		
Employee Contributions	\$ 536,000	\$ 525,306
Employer Contributions:		
Property Taxes	3,600,000	3,578,731
Personal Property Replacement Taxes	80,000	94,922
Transfer	-	-
Investment Income	<u>1,505,000</u>	<u>13,195,584</u>
Total Revenues	<u>5,721,000</u>	<u>17,394,543</u>
Expenses:		
Benefits Paid to Participants:		
Service and Disability	4,278,500	4,266,802
Dependents	480,000	489,706
Refund of Contributions	-	21,566
Professional Fees	84,000	63,896
Other	<u>6,000</u>	<u>10,461</u>
Total Expenses	<u>4,848,500</u>	<u>4,852,431</u>
Net Increase	<u>\$ 872,500</u>	<u>\$ 12,542,112</u>

QAlert

Citizen Request Management System



What is QAlert?

The QAlert citizen request management (CRM) system is the most affordable and effective CRM/311 software on the market. Hundreds of government entities and call centers across the country use this citizen request management software to improve citizen service, increase efficiency and effectiveness, re-engineer processes, and measure performance.

Staff Tools

QAlert is designed to streamline the request management process. In addition to entering requests, users can access the knowledge base, check the service request map, monitor incoming requests, and manage single or multiple issues. In no time at all, any user, regardless of technical experience, can master the clean, intuitive QAlert interface.

Resident Tools

Citizen engagement is easy with QAlert. As people communicate through many channels today, we put a great amount of effort into incorporating the latest tools to increase civic participation. Your residents can engage you not only by phone, but also via your customizable Web portal, branded smartphone app, dedicated text line, and Twitter and email accounts.



www.qscend.com
sales@qscend.com
888.878.3006

Key Functionality

Call Center and Call Entry Functionality

Users sign in to QAlert based on their roles, seeing only what they need to do their jobs effectively. Everyone has the ability to enter a request. Our One-Screen View minimizes time spent by call center staff on each call.

- Enter calls in seconds.
- Enhance data entry with find submitter and reusable comments features.
- Detect and link duplicates based on the information entered.
- Review prompts to collect key information for responding staff.
- Instantly share information by emailing issue-specific knowledge base articles.
- Use GIS overlays to address submitter concerns based on caller or issue location.
- Search for, and review details of, requests based on role.
- Note progress status in a glance based on color-coded ID numbers.
- Review action history to provide appropriate updates.

Service Request Management

Create a unique record of interaction with each citizen, address, or location so staff can have informed conversations with the public and address new issues, acting on a request's history, when appropriate.

- Route requests to specific users or groups based on responsibilities.
- Direct similar requests to staff based on geographic area.
- Grant users permission to view only their specific requests.
- Customize views to see requests in specific ways.
- Use priority and map views to set work schedules.
- Add notes, actions taken, documents, and images.
- Notify a submitter at key points in the resolution process.
- Set escalation times to ensure requests get addressed.
- Manage multiple requests at once.

Reporting

Present your service request data in a variety of ways to enhance processes, services, budget development, and government transparency.

- Measure results and set performance goals.
- Use the installed reports and interactive charts to understand your data.
- Create customized reports and charts to see just what you need to in real time.
- Schedule reports for delivery by email.
- Celebrate successes by publishing information to your website.

Connectedness

We provide you with several ways to integrate various technologies into your citizen service initiative.

- Via a customizable citizen portal, allow citizens to take part in the resolution process.
- Integrate software, such as asset management, code enforcement and animal control systems
- Incorporate information from your GIS system.
- Accept service requests via text, tweet, and email.
- Create a branded smartphone app to accept citizen requests.
- Provide your field team with iPads and QAlert Mobile for the fastest resolution times.

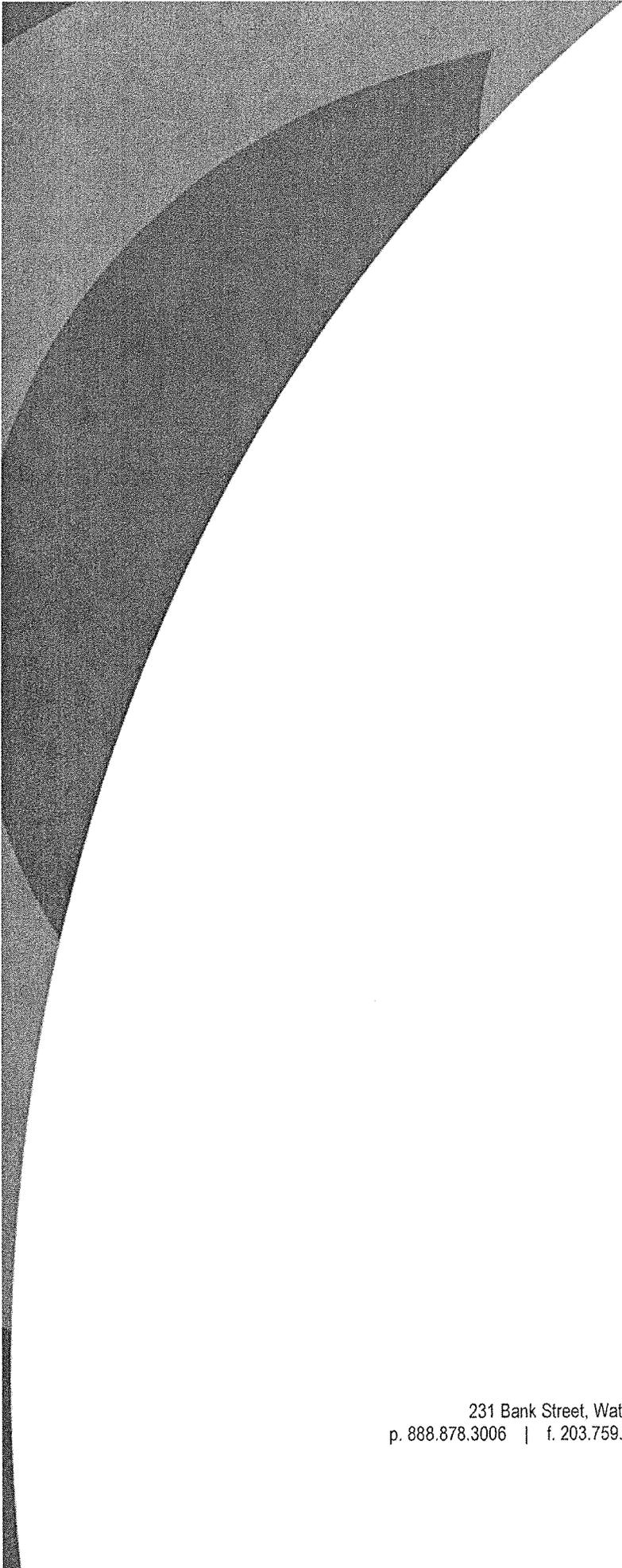
QAlert is a software as a service (SaaS) product. Support, maintenance, and hosting are included with your contract. Pricing is based on population. Flexible purchasing options are available.

QAlert is a product of QScend Technologies, Inc. All QScend software is developed and supported in the United States.

	GovPilot	iWorq	CivicPlus – SeeClickFix	OpenGov	Sales Force	GOGov	QRAlert
Pricing Model (Annual, One Time)	Annual	Annual – Based on Population	Annual - User	Annual with one-time deployment/setup	Annual with one-time deployment/setup	Annual	Annual (Based on Population)
Cost	\$40,000 (Annual)	\$20,000 (Annual)	10 Users - \$7,500 15 users - \$10,500 20 users - \$12,000 30+ Users (Unlimited Users) \$14,000 – 1 st year \$20,000 Each Addit. (5% annual increase after 1 st three years)	\$24,900 (Annual)	Salesforce/Carahsoft 20 Users \$33,859.09 (Annual) 40 Users \$59,355.89 (Annual) Incapsulate \$15,000 (Annual)	\$10,000 (based on 40k population) \$11,250 (based on 45k population)	\$13,800 (based on 40k population)
Annual increases	3-5-Yr Contract	No	5% - negotiable	Flat within the Term of the contract. After term expires, a 5% uplift upon the term renewal	Unknown	No scheduled increases – As needed (can negotiate contract term)	3-5% (Negotiable)
Setup Fees	included	\$12,000 (2/3 of Annual Fee)	waived	\$18,000 - \$25,000	\$65,000 – One Time (plus 5-8% Carahsoft fee)	None	\$4900 - \$8500
Web Portal	✓	✓	✓	✓	✓	✓	✓
User Limit – additional fees?	unlimited	unlimited	User specified for a fee	unlimited	✓	unlimited	unlimited
User Web Portal Appear like City Website	✗	✓	✓	✓	✓	✓	✓
User Permissions – Staff, Alderman, Resident (Read/Write Access)	✓	✓	✓	✓	✓	✓	✓
Submit Anonymous Reports	✓	✓	✓	✓	✓	✓	✓
Require Registering for notification purposes	✗	✓	User Specified	✓	✓	✓	✓

Request to be Anonymous if a registered user	GovPilot	✓	IWorq	✓	CivicPlus – SeeClickFix	✓	OpenGov	✓	SalesForce	✓	GOGov	✓	QAlert	✓
GeoFencing – Only Properties in City Limits - REQUIREMENT	✓	✓	✓	✓	✓	requires master address table	✓	✓	✓	✓	✓	✓	✓	✓
GeoFencing – for Wards - REQUIREMENT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓
Online Mapping of Reports	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ability to combine duplicate reports (software driven, staff)	✗	✗	✓	✓ by user or staff	✗	✓	✓	✓	✓	✓	✓	✓	✓ (user defined area / by staff)	✓
Internal Tracking of Reports	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Internal Notifications of Action between Depts.	✓	✓	Somewhat	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Status Updates to User	✓	✓	Only Status	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Completion Notice when closed in system	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ability to Upload Images	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ability to remove images deemed inappropriate	✓	✓	Not Visible	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Employee Training – Online / In Person / Videos	Online	✓	✓	Online / Video	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Follow up Training for New Employees	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Reference Training Library	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cloud Based Service	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cost of Updates	Included	Annual Fee	Annual Fee	Included until large update	Included with annual subscription	✓	✓	✓	✓	✓	Included	included	✓	✓
User specified time for notification of unresolved reports	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ability to be imbedded in City website	✗	Manual Upload	Manual Upload	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Online Maps – City have control what is posted	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓
Online Maps – Control Access to online map	✓	✗	✗	✓	✗	✓	✓	✓	✓	✓	N/A	✓	✓	✓

	GovPilot	IWork	Civic Plus – SeeClickFix	OpenGov	SalesForce	GOGov	QAlert
Online Comments – Ability to control/edit	Not Available	X	✓	X	✓	N/A	✓
Ability to create specific responses based type of report	✓	?	✓	✓	✓	✓	✓
Ability to generate reports(closed, open, average time to close, requests by user, address)	All	All	✓	✓	✓	✓	✓
Does vendor have boilerplate policies, reports	✓	X		✓	✓	✓	✓
User Specified results added to dropdown	✓	✓	✓	X	✓	✓	✓
Technical Support (Online, Realtime, Email)	✓	✓	✓	✓	✓	✓ (phone)	✓ (all)
Upload/download of data through excel	✓	✓	✓	✓	✓	✓	✓
Internal notes by staff – With notification to interested staff	✓	Only Status – Not interaction	✓	✓	✓	✓	✓
Ability to add users and employees to notification list	✓	✓	✓ by department	✓	✓	✓	✓
Auto notify Alderman based on location of concern in city limits based on ward maps	✓	X	✓	✓	✓	✓	✓ (scheduled report)
Implementation Time – Projected			8 weeks	4 to 6 weeks	3 – 4 months		4-6 weeks
User Survey upon resolution of concern						✓	✓
Internal Ticketing – Maintenance Issues, etc.						✓	✓
User Specific Reports – Emailed, Online and Export – To specified recipients						✓	✓



QAlertTM

Citizen Request Management

City of Belleville, IL

Presented by QScend Technologies, Inc.

231 Bank Street, Waterbury, CT 06702
p. 888.878.3006 | f. 203.759.0519 | www.QScend.com

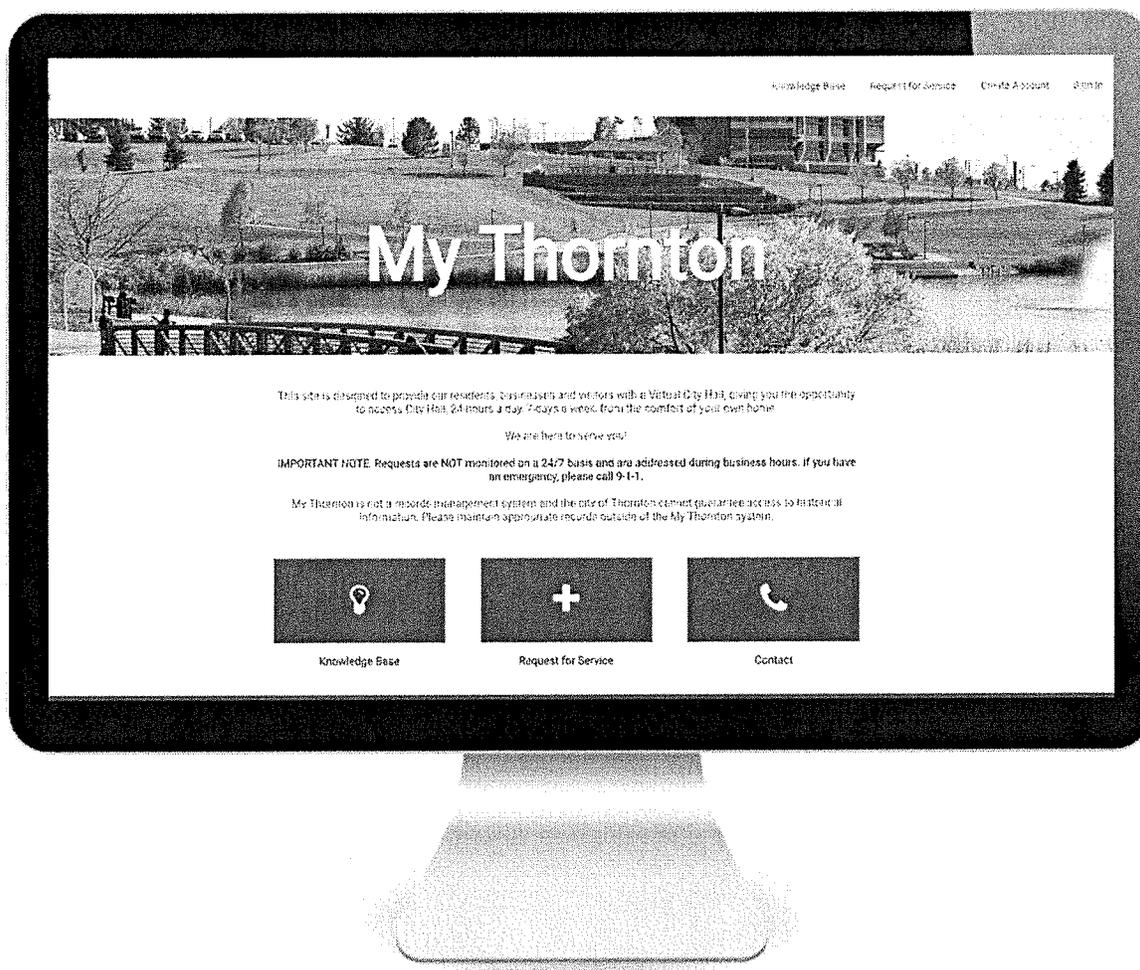


Company Summary

QScend Technologies, Inc. is an industry leader in Citizen Request Management software development and project deployments. Our primary focus is local and county government all of our products and features are specifically designed to improve workflows and streamline internal government processes while improving citizen service and engagement. Utilized in towns as small in population size as 1,700 and in cities as large as 1.8 million, our product suite will meet the needs of any size municipality.

Citizen Self-Serve - Your New Service Portal

Styled by our designers to match your existing website and branding, your new Service Portal will be a one-stop shop for your citizens to self-help from the web!



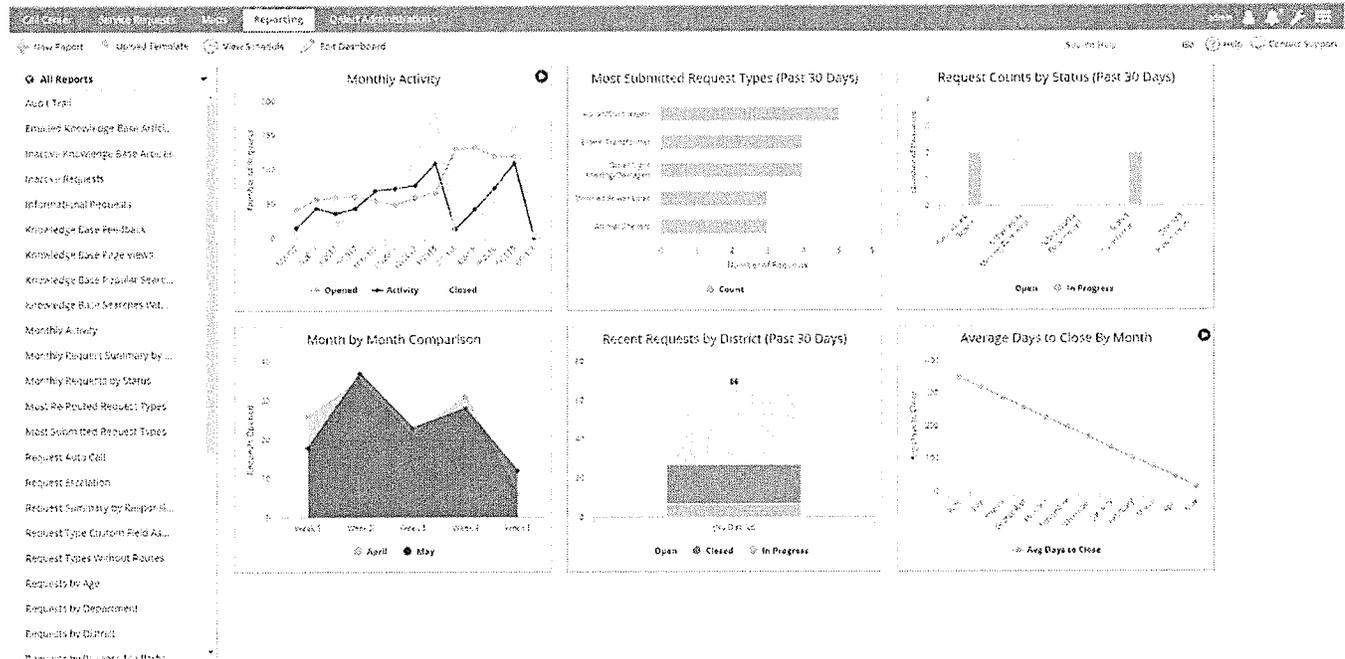
Features may include:

- Service request input form
- Knowledge base
- Citizen account creation
- Citizen contact options (email, call, text)
- Custom styling to match City branding



Internal City Staff Tools – Reporting

Among the strongest features in QAlert is the high-powered report writer which enables users to customize their reports by tailoring the system's existing reports, or by starting from scratch. The resulting reports can be shared among users within your department or shared with users elsewhere.



Features include

- Custom report writer
- Shared reports
- Standard reports
- Automatic scheduled reports
- Downloadable in multiple formats
- Email reports directly
- Built-in security
- Custom dashboard for each user



Getting Started with QScend - Project Management Services

Project Management

QScend will assign a project manager to oversee and implement the QAlert citizen request management solution. We will work closely with City staff to help ensure that project management best practices are followed in managing this project including developing a work plan or schedule, reviewing the functional requirements and documenting project issues, risks and scope changes.

Initial Introduction

Administrative training is held online for 2-3 people (approx. 1 hours). Held before your kick-off meeting, this training ensures that Administrators who are making decisions during system build-out are familiar with the system prior to decision making.

Software Configuration

System setup is a critical aspect of a successful solution. Using the (off-the-shelf) QAlert Citizen Request Management system configurations as a baseline, we will work closely with you to determine what options to enable in order to meet your business needs. At the same time as the system set up the app will be designed and configured.

Data Conversion

Data sources that will be converted into QAlert include: streets database, citizen record database, existing knowledge base articles, service request types, user list with departments and email, etc.

Deployment

QScend along with the City will test the functionality and configuration of the system. The City will validate the system to ensure the system configuration and its functionality delivers to expected results.



Software and Services to be Provided:

QAlert Enterprise SaaS Software

- Unlimited users - Staff and resident
- Resident Portal
- Belleville Custom Branded Citizen App for iOS and Android
- Knowledgebase
- 24/7 support
- Maintenance, hosting, and upgrades
- API Access

One-time Implementation

- Dedicated Project Manager until launch
- Install and setup
- Business intelligence gathering/ Configuration of service request types
- Configuration citizen data
- Conference calls with project management and design team
- Admin. Training via webinar
- Roll-based instructor-led training via webinar
- 1-year subscription to QScend Academy online training portal

Pricing

Software Description	Type	TOTAL
QAlert Enterprise SaaS	Annual	\$13,800
QAlert Software Implementation, Setup, Training	One-time	\$6,468
Optional On-site Training	One-time	\$2,400/day

*Plus actual travel expenses

** Multi-year pricing can be negotiated based on products selected

General Terms

The licenses set forth continue for a term of 12 months from the Effective Date (the "**Term**") and shall automatically renew upon the expiration of the Term unless Subscriber provides 90 days prior written notice. BY SIGNING BELOW, SUBSCRIBER AGREES TO THE QSCEND TERMS OF USE LOCATED AT www.QScend.com/terms AND ANY OTHER APPLICABLE TERMS, CONDITIONS AND POLICIES GOVERNING THE USE OF THE QSCEND SERVICES.



September 26th, 2021

DEAN HARDT
CITY OF BELLEVILLE - FORMERLY LINDENWOOD BELLEVILLE CAMPUS
2600 WEST MAIN STREET
BELLEVILLE, IL 62226

Subject: Water Treatment Recommendations

Dear Dean:

Thank you for the opportunity for us to continue and to present the results of our comprehensive analysis and to present a water treatment proposal for your facility. Included in this proposal are your results and any recommendations we have based on our observations along with Chemsearch's H2O Solutions commitment to satisfy your needs. First and foremost, Chemsearch's H2O Solutions is committed to providing you with an effective water treatment program that delivers cost effective results. Our recommendations will help you maximize equipment life, efficiency, reliability, and safety of your systems while reducing overall energy and water costs.

With over ninety years of experience, Chemsearch's H2O Solutions is well qualified to provide system solutions to solve waterside problems. Our extensive variety of products and equipment allow us to design a cost effective program for any operation. In addition, we are committed to providing you with the highest quality of service that will make a difference on your bottom line. It is our commitment to that high level of service that makes us the clear choice for a successful water treatment program.

If you have any questions or need additional information, please let me know. Thank you for your time and considerations.

Sincerely,

Dimitri Mousdicas
Water Treatment Specialist
Chemsearch H2O Solutions

dimitri.mousdicas@chemsearchfe.com



Program Benefits

The recommended Chemsearch water treatment program will provide the following benefits to your facility:

Boiler System Benefits

- Reduced water usage and costs. Our program will allow your cooling towers to operate at a lower bleed rate.
- Recommendations for proper chemical treatment feed and control.
- Removal of suspended solids for optimum operating efficiency and minimizing potential under-deposit corrosion.
- Potential savings from chemical feeding if and when system calls for treatment since makeup water is metered.
- Secondary containment dual tanks (OSHA/AWT Compliant)

Program Upgrades

- **Chemical feed controller upgrade (more accurate reading and feeding)**
- **Monthly service visits with extensive testing recorded**
- **Two chemical feed stations will control corrosion/scale protection and introduce sulfites and phosphates into system which will extend equipment life**
- **New chemical feed pumps (accurate and reliable)**
- **Samples can be sent to lab for more testing if necessary**
- **Secondary containment for safe storage and handling of chemicals (OSHA/ State Inspection compliant)**
- **Makeup meter wired to chemical feed controller for more accurate feed rates**



Transition Plan

In order to make the transition from the existing supplier to Chemsearch's H2O Solutions as seamless as possible, Chemsearch's H2O Solutions will complete the following steps:

1. Verify site specific regulations and safety procedures for transportation of chemicals within the facility and ensure requirements are met.
2. Chemsearch H2O Solutions will be on-site as often as needed to transition to the new treatment program and begin building a partnership with the designated staff involved.
3. Evaluate current inventory, manage it minimizing customer disposal costs and develop plan to transition to Chemsearch's H2O Solutions products
4. Comprehensive sampling of all systems to be treated and assess current operating conditions of all systems covered under the agreement.
5. Establish progress review with updates on a weekly basis to start with and monthly thereafter.
6. Determine sequence at which the updates will take place and where installations will occur.
7. Train all designated staff on proper handling procedures and PPE needed when testing and adjusting the program.
8. Once the program is initiated, supply a Chemsearch H2O Solutions Control Manual complete with SDS sheets, labels, testing requirements and daily log sheets for systems specified under the agreement.





System Products	
System Name	Boiler Loops
System Type	Low Pressure Steam Boilers
System Location	CITY OF BELLEVILLE - LINDENWOOD CAMPUS

CHEMSEARCH 585:

CHEMSEARCH 585 is a liquid blend of high performance inhibitors designed to control corrosion and scale in boiler systems and is specially formulated for scale and corrosion prevention in low-pressure steam boilers operating at less than 30 psi. It is excellent for boilers that have low makeup water requirements and high condensate return. Prevents scale and corrosion - Improves heat transfer and boiler operating efficiency. Helps prevent corrosion-related leaks and equipment damage.

- Formulated with amines - Helps protect steam condensate lines and pipes
- Contains a special sludge conditioner - Helps remove sludge before it can clog the system and reduce heat transfer efficiency.
- 100% water soluble - Goes to work immediately
- Controls boiler water alkalinities - Helps prevent caustic embrittlement

CWT-92:

When Used as an On-Line Descaler: CWT-92 is specially formulated to help prevent the buildup of scale and calcium carbonate on heat transfer surfaces. It also removes scale while the system is on-line. The removal of scale keeps heat transfer surfaces clean and reduces energy costs

When Used as a Dispersant: CWT-92 is a liquid blend of sodium polyacrylate polymer. It's effective in all cooling towers, especially systems that collect silt and airborne debris. The high-molecular-weight polymer lifts and suspends mud, silt and iron oxide and allows their removal through normal bleed off.





CWT-92™

COOLING TOWER DISPERSANT AND ON-LINE DESCALER

DESCRIPTION

When Used as an On-Line Descaler: CWT-92 is specially formulated to help prevent the buildup of scale and calcium carbonate on heat transfer surfaces. It also removes scale while the system is on-line. The removal of scale keeps heat transfer surfaces clean and reduces energy costs.

When Used as a Dispersant: CWT-92 is a liquid blend of sodium polyacrylate polymer. It's effective in air cooling towers, especially systems that collect silt and airborne debris. The high-molecular-weight polymer lifts and suspends mud, silt and iron oxide and allows their removal through normal bleed off.

PRODUCT FEATURES & BENEFITS

On-Line Descaler:

- Scale breakdown and dissolves away
- Inhibits further scale formation
- Compatible with all types of treated water (hard, soft, deionized)
- Easy to use, no mixing
- No harmful by-products

Dispersant:

- Dissolves and lifts debris for removal during bleed off
- Acts as a water conditioner to help inhibit scale
- Controls debris and scale formation, including iron oxide, manganese and copper
- Eliminates debris, iron, scale, silt and suspended solids from the system
- Reduces pump suction side pressure
- Prevents pipe clogging and tube inside fouling
- Controls and prevents rust



Chemsearch H2O Solutions is a member of the International Water Association (IWA) and the International Desalination Association (IDA).





The H2O Solutions Difference

Service is one of the most important aspects of any water treatment program. The economics and technical success of any treatment program depend not only upon chemical and equipment selection, but also how well the treatment program is serviced and managed.

Regular Service Visits

Initially, service visits will be provided as often as necessary to ensure that the transition to Chemsearch's H2O Solutions is seamless and all water treatment systems are functioning properly. At that point, regular and routine visits will occur. During routine visits, your Chemsearch's H2O Solutions Representative will:

- Perform an on-site in depth analysis of the water in all systems of the program and document the results.
- Control Manual log sheets will be reviewed and where appropriate, discussed with plant personnel.
- Verification of proper operation of pretreatment and chemical feed/control equipment will be checked and adjustments and calibrations made where necessary.
- Troubleshoot as required with written recommendations if existing equipment cannot be repaired on-site.
- An electronic or written service report will be provided at each service visit. This report will document the current system conditions and present recommendations for corrective measures.
- The results of each service visit will be discussed with the appropriate plant personnel and signed by plant personnel.
- On site operator training will be provided as required.

Chemical inventory levels will be checked and noted on the Service Report.

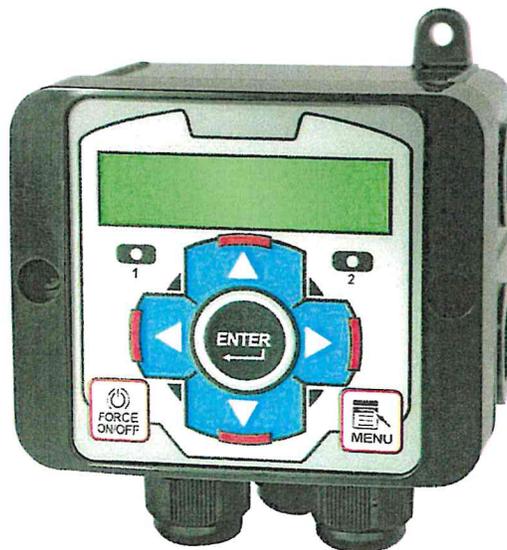




Water Treatment Proposal

Sept 26th 2021

CITY OF BELLEVILLE

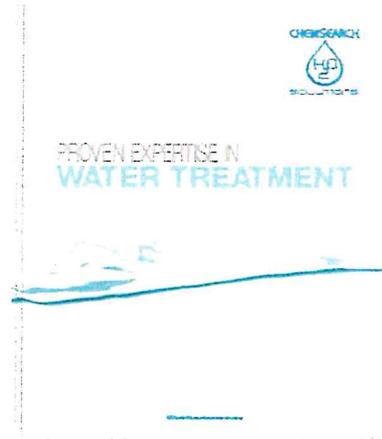




Value Added Services

We will also provide a wide range of value added services that will enhance the results you receive from your water treatment program, and help ensure your realize operational cost savings.

1. Review meetings will be provided as necessary or specified to communicate program results.
2. Engineering Support Specialists available as needed to assist with technical audits, surveys, equipment inspections and provide troubleshooting assistance. Our customers are supported by some of the best and most experienced professionals in the business.
3. We will help maintain your chemical feed and control systems. A major cause of program failure is improperly operating chemical feed and control equipment. As your water treatment supplier, we will help you keep this important equipment operating properly, and if necessary, provide the services of our professional Equipment Support Group.
4. We are committed to providing a high level of training. We will provide "one on one" operator training as needed, as well as site specific training and seminars.
5. We will provide a detailed Program Control Manual for your treatment programs that include the SDS Sheets, control ranges, corrective measures, test procedures, troubleshooting guidelines and any additional equipment recommendations or upgrades.
6. Professional laboratory analyses will be provided as needed to help prevent and diagnose problems. We have full service analytical and research laboratories with modern instrumentation and over 25 chemists and scientists dedicated to water treatment.
7. Specialty inspection and monitoring equipment available when needed – boroscope, dissolved oxygen monitor, ultrasonic flow sensor, condensate monitors, corrators, and much more.
8. Service Available When You Need It. Should you need us anytime outside of our normal visits, just call us. Our goal is to be there when you need us.





Details of the Program

Our water treatment cost analysis is based on the system operating parameters as supplied during the survey, analyzing the characteristics of the make-up water, and maintaining the recommended cycles of concentration for system efficiency.

In order to minimize the administrative costs associated with chemical ordering, inventory, and management at each location, we are proposing an agreement for the water treatment chemicals and services outlined in this proposal:

Annual Price Quotation	\$5,792.40
Annual Number of Billings	12
Price Per Billing	\$482.70
Total Contract	\$5,792.40

This price does not include any applicable taxes

Equipment installation is not provided and must be performed in accordance with local Life and Safety codes. Chemsearch's H2O Solutions will provide direction and supervision in the way of location, drawings, and initial startup and calibration of equipment and verify operation thereof.





PROVEN EXPERTISE IN WATER TREATMENT

WHO WE ARE

Founded in 1919, Chemsearch is a leading provider of Water Treatment products, technology and solutions throughout the world. Chemsearch has developed H2O Solutions, a family of products and services to enhance reliability and efficiency in Water Treatment.



A PROVEN PROVIDER

- One of the leading water treatment companies serving the worldwide middle market
- Six major production plants serving more than 10,000 customers in North America

WHO WE SERVE

- Property Management
- Hospitals, Clinics, & Nursing Homes
- Food Processing & Packaging
- Local, State and Federal Government
- Universities & School Districts
- Manufacturing Facilities

ASSOCIATIONS WE WORK CLOSELY WITH

- BOMA – The Building Owners & Managers Association
- ASHE – American Society for Healthcare Engineering
- AFE – Association for Facilities Engineering

CHEMSEARCH H2O SOLUTIONS – A TRUSTED RESOURCE

- Owners
- Managers
- Facility Engineers





BENEFITS FROM USING CHEMSEARCH H₂O SOLUTIONS

Proper treatment of heating and cooling systems can translate into significant savings. Chemsearch is dedicated to help customers.

SAVE MONEY AND TIME THROUGH OPTIMUM PERFORMANCE

- Maximize system efficiency – to conserve energy & reduce water consumption
- Reduce operating & maintenance costs
- Unmatched service and support

IMPROVE SAFETY AND EFFICIENCY WITH NEW AND INNOVATIVE PRODUCTS

- Comprehensive product offering including solids for sustainability
- Dedicated research and development team offering cutting-edge technology

ENJOY CONFIDENCE IN A COMPLETE AND EFFECTIVE PROGRAM

- Customized treatment programs for your individual needs
- Expert testing and analysis to ensure system protection
- Equipment division including pretreatment and chemical application equipment
- Corporate laboratory support

EXPERIENCE PEACE OF MIND THROUGH OUTSTANDING QUALITY

- Highly trained, professionally accredited service consultants
- All Chemsearch manufacturing facilities are ISO 9001 Certified
- We meet or exceed standards of the following:





Water Treatment Program Agreement

for

LINDENWOOD UNIV

2600 W MAIN ST

SAINT CLAIR

BELLEVILLE, IL 62226

The Chemsearch Water Treatment Program is an important step in achieving efficient operation and extending the useful life of valuable cooling and heating equipment.

By this AGREEMENT LINDENWOOD UNIV (hereinafter referred to as "Customer") agrees to purchase and Chemsearch, Inc. (hereinafter referred to as "Chemsearch") agrees to provide a professional Water Treatment Program for the SYSTEM(S) for an annual cost of \$5,792.40 to be paid in 12 equal billings of \$482.70 each for a total agreement price of \$5,792.40. The systems covered by this agreement are Boiler.

The term of this AGREEMENT shall be for 12 months starting 10/1/2020 and ending 9/30/2021. This price quotation includes products and services as outlined in this proposal, but does not include any taxes, freight, or handling fees that may be applicable.

Chemsearch will have a representative call on Customer and provide directions for the initial application of the treatment chemicals. Thereafter, a representative will visit Customer Regularly to check the systems, collect water samples, and test the treated waters. A written report documenting the results of the service visits and any recommendations will be provided to the designated personnel of customer.

Customer agrees to follow the recommendations provided by Chemsearch on the water treatment program and to maintain the necessary feed and control devices to insure proper application and functioning of the water treatment chemicals. Customer will purchase or otherwise provide and install the required equipment. Chemsearch will provide assistance for the installation if requested by Customer.

Customer agrees to permit Chemsearch reasonable access to its premises and the system to allow Chemsearch personnel to perform their services.

Customer agrees to perform routine cleaning of the systems covered in this agreement.

Customer agrees to perform maintenance and repairs of equipment as recommended by equipment manufacturer or mechanical contractor. If repairs to the system are required to permit Chemsearch's products to effectively protect Customer's equipment, Customer agrees to cause such repairs to be made at its expense. Customer agrees to inform Chemsearch of modifications to the system or any design elements in the system such as dead-legs that would affect the flow of water through the equipment.

Chemsearch's treatment of biological growth is for the purpose of reducing the risk of that growth causing

damage to the equipment or otherwise interfering with the operation of the system and is not meant to protect against health risks from exposure to biological growth.

This contract does not include Legionella risk assessment or a Legionella risk management program. Chemsearch is providing the services described in this contract only and no services relating to Legionella Risk Management beyond normal minimization of biological fouling.

Chemsearch has no responsibility for damages to the system or conditions such as scale or corrosion, which existed prior to the start of the Water Treatment Program, or for damages due to customer's failure to properly operate, maintain or repair equipment. Chemsearch is not responsible for damages due to Customer's failure to implement recommendations made by Chemsearch.

This AGREEMENT is effective as of the date it is signed and shall remain in effect until cancelled by either party submitting a 30 day written notice of cancellation. Customer will be responsible for payment of all products/equipment shipped and services rendered prior to cancellation of program. Upon cancellation, Customer must return all Chemsearch supplied equipment (which has not been separately purchased.) After the initial 12 months, and if business conditions warrant, Chemsearch may implement a general price increase to Customer which will be reflected on the next invoice to Customer.

AGREED TO on this _____ date of _____, 20_____.

By _____	By _____
Chemsearch, Inc.	Customer
2727 Chemsearch Blvd.	_____
Irving, TX 75015	_____
	(Address)
1-800-527-9921	_____
	(Phone)

Appendix 1: Equipment

All equipment provided by Chemsearch will remain the property of Chemsearch. This equipment is listed in the attached equipment summary sheet.

Appendix 2: Additional Services

See Attached.



Baer Heating & Cooling, Inc.
 P.O. Box 21
 11966 Old U.S. Hwy 50
 Trenton, IL 62293

Proposal

Proposal Date: 10/4/2021

Proposal #: 4553

Project:

Proposal To:

CITY OF BELLEVILLE L.U. CAMPUS

Description	Total
SUBJECT: MECHANICAL EQUIPMENT INSPECTION	24,000.00
SCOPE WE INCLUDE:	
* VISUAL INSPECTION OF EQUIPMENT.	
* PUT EQUIPMENT IN SERVICE AND VERIFY PROPER OPERATION.	
* GATHER INDIVIDUAL EQUIPMENT INFORMATION FOR FURTHER PRICING OF MAINTENANCE AGREEMENT.	
*****LOCATIONS*****	
* MAIN GYM MECHANICAL EQUIPMENT: - ROOF TOP UNITS - AIR HANDLING UNITS - VRF SYSTEM - MINI SPLIT SYSTEMS- CONDENSATE RECEIVER PUMP.	
* FITNESS CENTER MECHANICAL EQUIPMENT: - PACKAGE UNITS - DOMESTIC STEAM HEAT EXCHANGER WATER STORAGE - AIR HANDLING UNITS - CONDENSATE RECEIVER PUMP.	
* MAIN BUILDING MECHANICAL EQUIPMENT: - ROOF TOP UNITS - AIR COMPRESSORS - MINI SPLIT SYSTEMS - PNEUMATIC SYSTEM - EXHAUSTERS - SPLIT SYSTEMS - STEAM BOILERS - CONDENSATE RECEIVER PUMPS - HOT WATER CIRCULATING PUMPS.	
* L BUILDING EQUIPMENT: - ROOF TOP UNITS - MINI SPLIT SYSTEMS - EXHAUSTER - CONDENSATE RECEIVER PUMPS - HOT WATER CIRCULATING PUMPS - SNOW MELT SYSTEM.	
* AUDITORIUM EQUIPMENT: - ROOF TOP UNITS - SPLIT SYSTEMS - CONDENSATE RECEIVER PUMPS - HOT WATER CIRCULATING PUMPS - EXHAUSTERS.	
* DIXON CENTER EQUIPMENT: - ROOF TOP UNITS - BASEMENT AIR HANDLING UNIT AND CONDENSER - WALK IN COOLERS AND FREEZERS - DOMESTIC WATER HEATERS - MINI SPLIT SYSTEMS - PERIMETER HEAT EXCHANGER - MULTIZONE AHU STEAM / HOT WATER HEAT EXCHANGER - MAIN LEVEL AIR HANDLING UNIT - HOT WATER CIRCULATING PUMPS.	

THANK YOU!

Total

SIGNATURE OF ACCEPTANCE:

Phone:

618-224-7344



Baer Heating & Cooling, Inc.
 P.O. Box 21
 11966 Old U.S. Hwy 50
 Trenton, IL 62293

Proposal

Proposal Date: 10/4/2021
Proposal #: 4553
Project:

Proposal To:
 CITY OF BELLEVILLE L.U. CAMPUS

Description	Total
* KERN HALL EQUIPMENT: - ROOF TOP UNITS - ENERGY RECOVERY UNITS - MINI SPLIT SYSTEM	
* GIRLS DORM EQUIPMENT: - SPLIT SYSTEMS - EXHAUSTERS.	
* EAST STADIUM EQUIPMENT: - ELECTRIC HEATERS - EXHAUSTERS - GAS FIRED FURNACES.	
* WEST STADIUM EQUIPMENT: - HANGING UNIT HEATERS - AIR HANDLING UNITS AND CONDENSING UNITS - EXHAUSTERS.	
*****EXCLUSIONS*****	
* PREMIUM RATES * REPAIRS OF ANY EQUIPMENT FAILURES FOUND	
THANK YOU!	Total \$24,000.00

SIGNATURE OF ACCEPTANCE:

Phone:
 618-224-7344



Baer Heating & Cooling, Inc.
 P.O. Box 21
 11966 Old U.S. Hwy 50
 Trenton, IL 62293

Proposal

Proposal Date: 10/4/2021
Proposal #: 4552
Project:

Proposal To:
 CITY OF BELLEVILLE L.U. CAMPUS

Description	Total
SUBJECT: WEEKLY STEAM BOILER INSPECTION	615.00
SCOPE WE INCLUDE:	
* PUT (4) BURNHAM BOILERS IN SERVICE AND MONITOR OPERATION.	
* BLOW DOWN (4) BOILERS TO REMOVE SEDIMENT CONTAMINANTS.	
* VERIFY LOW WATER SAFETY OPERATION.	
* VERIFY FILL VALVE OPERATION.	
* DRAIN DOWN AIR COMPRESSORS AND STORAGE TANKS.	
*****EXCLUSIONS*****	
* ANYTHING OUTSIDE THIS SCOPE OF WORK.	
THANK YOU!	
Total	\$615.00

SIGNATURE OF ACCEPTANCE:

Phone:

618-224-7344



PROPOSAL AND SERVICE AGREEMENT

www.johnsoncontrols.com

Date: 10/7/2021		Customer #:		Product Family: Fire Alarm		Inspection Deficiency	
SR #: 49371782		JD Proposal #:		Prepared By:			
Quote Ref:				Name: Amanda Hake		Phone #: 314-243-6778	
				Email: amanda.hake@jci.com			
Site Information				Billing Information			
Name: Lindenwood University Belleville Main Campus				Name: Lindenwood University Belleville Main Campus			
Address: 2600 W Main Street				Address: 2600 W Main Street			
City:	Belleville	State:	IL	Zip Code:	62226	City:	Belleville
						State:	IL
						Zip Code:	62226
Purchaser Contact Information:							
Name: Dean Hardt		Phone: [REDACTED]		Email: dhardt@belleville.net			

Johnson Controls Fire Protection LP ("Company"), for and in consideration of the prices herein named, proposes to furnish the work, and or materials hereinafter described, subject to the terms and conditions of this Agreement.

Scope of Work

Johnson Controls will provide labor and material on a fixed price basis.

During your last fire alarm inspection a few deficiencies had been noted and are listed below.

- 1) Eight heat detectors failed to alarm the panel when tested and need replaced.
- 2) The smoke detector on 2nd floor office by janitor's closet in the main gym was the wrong head. It needs replaced with the correct head for the base.
- 3) The Dixon Student Center had three a/vs and one visual signal fail. The library in Linden Hall had three a/vs fail. The Auditorium had three a/vs fail. The main building had two AVs fail. These need replaced and retested.
- 4) The shed across football field West side has six devices that are not hooked up. Further troubleshooting is required to determine the cause and subsequent course of repair.
- 5) The maintenance under the bleachers East side had five heat detectors and one a/v fail. They will need replaced and retested.
- 6) The Main Gym had a wrong device that's not reporting to panel, and three heat detectors fail. They will need replaced and retested.
- 7) The Main Building has the following troubles on the panel upon the inspector's arrival that will require further troubleshooting: Card 1 system power supply: Negative earth ground trouble. BLDG C & Auto shop CKT4: Signal Circuit Open CKT Trouble

Quote includes up to 24 hours labor to perform the replacements and troubleshoot items listed above. Customer will only be charged for actual labor and materials spent up to, but not exceeding the quoted amount. Once the cause and subsequent course of repair has been identified, the customer will be provided a quote to address the additional work needed to repair the deficiency.

The system is out of compliance with NFPA 72 Standards.

Pricing includes 10% discount on labor per service agreement. Pricing valid for 30 days. Work to be completed during normal business hours - 8:00am-5:00pm Monday through Friday.

** Included In Price: Materials, Labor and PPE Fee

**Excluded From Price: Overtime, permit fees, submittal drawings, sprinkler work, sales tax, asbestos environment, lead abatement, lift rental, cutting, drilling, patching, fire caulking, or painting.

Prevailing Wage Required?	<u>No</u>	Working Hours: Based on normal business hours Mon-Fri 7:30AM-4:00PM unless otherwise noted.
Certified Payroll Required?	<u>No</u>	
Customer/Site Tax Exempt?	<u>Yes</u>	

Payment Terms:	Net 30	\$8,321.74	Eight Thousand Three Hundred Twenty One Dollars and Seventy Four Cents
<input type="checkbox"/> Fixed Price	<input type="checkbox"/> Labor and Material	<input checked="" type="checkbox"/> NTE	\$8,321.74

Name: _____
 Title: _____
 PO # _____
 Signature _____

Johnson Controls Fire Protection LP
 Amanda Hake
 amanda.hake@jci.com
 314-243-6778

1. **Payment.** Amounts are due upon receipt of the invoice and shall be paid by Customer within 30 days. Invoicing disputes must be identified in writing within 21 days of the invoice date. Payments of any disputed amounts are due and payable upon resolution. All other amounts remain due within 30 days. Payment is a condition precedent to Company's obligation to perform Services under the Agreement. Work performed on a time and material basis shall be at the then-prevailing Company rate for material, labor, and related items, in effect at the time supplied under this Agreement. Further, in the event that this Agreement is executed on a "price not to exceed" basis, the price to Customer shall be lesser of: (a) the limit price quoted, or (b) the actual cumulative billing based on the aforementioned prevailing rate. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, however designated, levied or based on the service charges pursuant to this Agreement. Customers who fail to pay amounts when due may be required to make payments of cash in advance upon delivery or as otherwise specified by Company. Customer's failure to make payment when due is a material breach of this Agreement and will give Company, without prejudice to any other right or remedy, the right to (a) stop performing any Services and/or withhold further deliveries of Equipment, licenses and other materials terminate or suspend any unpaid software licenses, and/or terminate this Agreement, and (c) charge Customer interest on the amounts unpaid at a rate equal to the lesser of 1.5% per month or the maximum rate permitted under applicable law, until payment is made in full. Customer agrees to pay all of Company's reasonable collection costs, including legal fees and expenses.

2. **Deposit.** Customer agrees to pay a deposit equal to 30% of the project sell price (pre-tax) prior to Company providing any labor or materials on the project. Company will generate an invoice for the 30% deposit within three business days after Company's receipt of a written agreement or order from Customer. Company will not commence work until receipt of the deposit.

3. **Pricing.** The pricing set forth in this Agreement is based on the number of devices to be installed and Services to be performed as set forth in the Scope of Work. If the actual number of devices installed or Services to be performed is greater than that set forth in the Scope of Work, the price will be increased accordingly. Company may increase prices upon notice to the Customer to reflect increases in material and labor costs. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, installation or alarm permits, false alarm assessments, or any charges imposed by any government body, however designated, levied or based on the service charges pursuant to this Agreement. Prices in any quotation or proposal from Company are subject to change upon notice sent to Customer at any time before the quotation or proposal has been accepted. Prices for products covered may be adjusted by Company, upon notice to Customer at any time prior to shipment, to reflect any increase in Company's cost of raw materials (e.g. steel, aluminum) incurred by Company after issuance of Company's applicable proposal or quotation. Pricing for Equipment and material covered by this Agreement does not include any amounts for charges in taxes, tariffs, duties or other similar charges imposed and/or enacted by a government. At any time prior to shipment, Company shall be entitled to an increase in time and money for any costs that it incurs directly or indirectly that arise out of or relate to changes in taxes, tariffs, duties or similar charges due to such changes.

4. **Alarm Monitoring Services.** Any reference to alarm monitoring services in this Agreement is intended for pricing purposes only. Alarm monitoring services are performed pursuant to the terms and conditions of Company's standard alarm monitoring services agreement.

5. **Code Compliance.** Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically stated in the Scope of Work. Customer acknowledges that the Authority Having Jurisdiction (e.g. Fire

Marshal) may establish additional requirements for compliance with local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

6. **Limitation of Liability; Limitations of Remedy.** It is understood and agreed by Customer that Company is not an insurer and that insurance coverage shall be obtained by Customer and that amounts payable to Company hereunder are based upon the value of the Services and the scope of liability set forth in this Agreement and are unrelated to the value of Customer's property and the property of others located on the premises. Customer agrees to look exclusively to Customer's insurer to recover for injuries or damage in the event of any loss or injury. Customer releases and waives all rights of recovery against Company arising by way of subrogation. Company makes no guaranty or warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or Services supplied by Company will detect or avert occurrences or the consequences therefrom that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability shall be limited to an amount equal to the Agreement price (as increased by the price for any additional work) or where the time and material payment term is selected, Customer's time and material payment to Company. Where this Agreement covers multiple sites, liability shall be limited to the amount of the payments allocable to the site where the incident occurred. Such sum shall be complete and exclusive. **IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY DAMAGE, LOSS, INJURY, OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS, MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S) OR ANY OF ITS COMPONENT PARTS BY CUSTOMER OR ANY THIRD PARTY.** To the maximum extent permitted by law, in no event shall Company and its affiliates and their respective personnel, suppliers and vendors be liable to Customer or any third party under any cause of action or theory of liability, even if advised of the possibility of such damages, for any (a) special, incidental, consequential, punitive or indirect damages of any kind; (b) loss of profits, revenues, data, customer opportunities, business, anticipated savings or goodwill; (c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions to network systems. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect. Company's employees, agents, officers and directors.

7. **Reciprocal Waiver of Claims (SAFETY Act).** Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 5 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 5 C.F.R. 25.5 (e) to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claims against the other for any losses, including business interruption losses, sustained by either party or their respective employees, resulting from an activity resulting from an "Act of Terrorism" as defined in 5 C.F.R. 25.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

8. **General Provisions.** Customer has selected the service level desired after considering and balancing various levels of protection afforded and their related costs. All work to be performed by Company will be performed during normal working hours of normal working days (7:00 a.m. – 4:30 p.m. Monday through Friday, excluding Company holidays), as defined by Company, unless additional times are specifically described in this Agreement. All work performed unscheduled unless otherwise specified in this Agreement. Appointments scheduled for four-hour window. Additional charges may apply for special scheduling requests (e.g. working around equipment shutdowns, after hours work). Company will perform the services described in the Scope of Work section ("Services") for one or more system(s) or equipment as described in the Scope of Work section or the listed attachments ("Covered System(s)"). Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes the Covered System(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom. **UNLESS OTHERWISE SPECIFIED IN THIS AGREEMENT, ANY INSPECTION (AND IF SPECIFIED, TESTING) PROVIDED UNDER THIS AGREEMENT DOES NOT INCLUDE ANY MAINTENANCE, REPAIRS, ALTERATIONS, REPLACEMENT OF PARTS, OR ANY FIELD ADJUSTMENTS WHATSOEVER, NOR DOES IT INCLUDE THE CORRECTION OF ANY DEFICIENCIES IDENTIFIED BY COMPANY TO CUSTOMER. COMPANY SHALL NOT BE RESPONSIBLE FOR EQUIPMENT FAILURE OCCURRING WHILE COMPANY IS IN THE PROCESS OF FOLLOWING ITS INSPECTION TECHNIQUES, WHERE THE FAILURE ALSO RESULTS FROM THE AGE OR OBSOLESCENCE OF THE ITEM OR DUE TO NORMAL WEAR AND TEAR. THIS AGREEMENT DOES NOT COVER SYSTEMS, EQUIPMENT, COMPONENTS OR PARTS THAT ARE BELOW GRADE, BEHIND WALLS OR OTHER OBSTRUCTIONS OR EXTERIOR TO THE BUILDING, ELECTRICAL WIRING, AND PIPING.**

9. **Customer Responsibilities.** Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval by Customer's on-site representative prior to work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom. Customer further agrees to:

- provide Company clear access to Covered System(s) to be serviced including, if applicable, lift trucks or other equipment needed to reach inaccessible equipment;
- supply suitable electrical service, heat, heat tracing, adequate water supply, and required system schematics and/or drawings;
- notify all required persons, including but not limited to authorities having jurisdiction, employees, and monitoring services, of scheduled testing and/or repair of systems;
- provide a safe work environment;
- in the event of an emergency or Covered System(s) failure, take reasonable precautions to protect against personal injury, death, and/or property damage and continue such measures until the Covered System(s) are operational; and
- comply with all laws, codes, and regulations pertaining to the equipment and/or Services provided under this agreement.

Customer is solely responsible for the establishment, operation, maintenance, access, security, and other aspects of its computer network ("Network") and shall supply Company

TERMS AND CONDITIONS

secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups to protect information, including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

10. Repair Services (if Selected by Customer). Where Customer expressly includes repair, replacement, and emergency response services in the Scope of Work, such Services apply only to the components or equipment of the Covered System(s). Customer agrees to promptly request repair services in the event the System becomes inoperable or otherwise requires repair. The Agreement price does not include repairs to the Covered System(s) recommended by Company during the initial inspection, for which Company may submit independent pricing to Customer and as to which Company will not proceed until Customer authorizes such work and approves the pricing. Repair or replacement of non-maintainable parts of the Covered System(s) including, but not limited to, unit cabinets, insulating materials, electrical wiring, structural supports, and all other non-moving parts, is not included under this Agreement.

11. System Equipment. The purchase of equipment or peripheral devices (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and hoses) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment, which is attached to the Covered System(s), whether provided by Company or a third party, interferes with the proper operation of the Covered System(s), Customer shall remove or replace such device or equipment promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsible for any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment.

12. Reports. Where inspection and/or test services are selected, such inspection and/or test shall be completed on Company's then current report form, which shall be given to Customer, and, where applicable, Company may submit a copy thereof to the local authority having jurisdiction. The report and recommendations by Company are only advisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are operational at the time of inspection. Final responsibility for the condition and operation of the Covered System(s), equipment and components lies with Customer.

13. Confined Space. If access to confined space by Company is required for the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

14. Hazardous Materials. Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

- "permit confined space," as defined by OSHA,
- risk of infectious disease,
- need for air monitoring, respiratory protection, or other medical aids,
- asbestos, asbestos-containing material, formaldehyde or other potentially toxic or otherwise hazardous materials contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

All of the above are hereinafter referred to as "hazardous conditions." Company shall have the right to rely on the representations listed above. If Hazardous Conditions are encountered by Company during the course of Company's work, the discovery of such materials shall constitute an event beyond Company's control, and Company shall have no

obligation to further perform in the area where the Hazardous Conditions exist until the area has been made safe by Customer as certified in writing by an independent testing agency, and Customer shall pay disruption expenses and re-mobilization expenses as determined by Company. This Agreement does not provide for the cost of capture, containment or disposal of any hazardous waste materials, or hazardous materials, encountered in any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Company shall not be responsible for the testing, removal or disposal of such hazardous materials.

15. Limited Warranty. COMPANY WARRANTS THAT ITS WORKMANSHIP AND MATERIAL FURNISHED UNDER THIS AGREEMENT WILL BE FREE FROM DEFECTS FOR A PERIOD OF NINETY (90) DAYS FROM THE DATE OF FURNISHING. Where Company provides product or equipment of others, Company will warrant the product or equipment only to the extent warranted by such third party. EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IF ANY, SUPPORTED HEREUNDER. Company makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of or eliminate, treat, or mitigate the spread, transmission, or outbreak of any pathogen, disease, virus or other contagion, including but not limited to COVID-19.

16. Indemnity. Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third-party claims for personal injury, death, property damage or economic loss including specifically any damages resulting from the exposure of workers to Hazardous Conditions whether or not Customer pre-notifies Company of the existence of said Hazardous Conditions, arising in any way from any act or omission of Customer or Company relating in any way to this Agreement, including but not limited to the Services under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select outside counsel to represent it in any such action.

17. Insurance. Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

18. Availability and Cost of Steel, Plastics & Other Commodities. Company shall not be responsible for failure to provide Services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel, products or products made from plastics or other commodities. In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from steel, plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty. Customer agrees to pay Company in full for all work performed up to the time of any such termination.

19. Exclusions. This Agreement expressly excludes, without limitation, testing, inspection and repair of duct detectors, beam detectors, and UWB equipment; provision of fire watches; clearing of ice blockage; chaining of improperly pitched piping; batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment; or changes to Customer's premises, vandalism, corrosion (including but not limited to micro-bacterially induced corrosion ("MIC")), power failure, current fluctuation failure due to non-Company installation, lightning, electrical storm, or other severe weather, water accident, fire, acts of God or any other cause external to

the Covered System(s). This Agreement does not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment, components or parts. All such services may be provided by Company at Company's sole discretion at an additional charge.

20. Force Majeure. Company shall not be liable, nor in breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by Company to perform an obligation under this Agreement, where such delay, interruption or failure is caused, in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of Company, whether foreseeable or unforeseeable including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornadoes, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses (i.e., etc., condemnation, strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware unavailability or shortage of parts, materials, supplies or transportation, or any other cause or casualty beyond the reasonable control of Company. If Company's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, Company shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if Company is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, Company will be entitled to extend the relevant completion date by the amount of time that Company was delayed as a result of the Force Majeure Event; plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases Company's cost to perform the services, Customer is obligated to reimburse Company for such increased costs, including, without limitation, costs incurred by Company for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees or other costs and expenses incurred by Company in connection with the Force Majeure Event.

21. Termination. Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as herein after defined. Company may also terminate this Agreement at its sole discretion upon notice to Customer if Company's performance of its obligations under this Agreement becomes impracticable due to obsolescence of equipment at Customer's premises or unavailability of parts.

22. No Option to Solicit. Customer shall not, directly or indirectly, or its own behalf or on behalf of any other person, business, corporation or entity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment with Company, for a period of two (2) years after the termination of this Agreement.

23. Default. An Event of Default shall be (a) failure of Customer to pay any amount when due and payable, (b) abuse of the System or the equipment, (c) dissolution, termination, discontinuance, insolvency or business failure of Customer. Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies: (i) discontinue furnishing Services; (ii) by written notice to Customer declare the balance of unpaid amounts due and to become due under this Agreement to be limited stay due and payable, (iii) receive immediate possession of any equipment for which Customer has not paid; (iv) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement; and (v) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.

24. One-Year Limitation on Actions; Choice of Law. No claim or cause of action, whether known or unknown, shall be brought against Company more than one year after the claim first arose. Except as provided for herein, Company's claims must also be brought within one year. Claims for unpaid contract amounts are not subject to the one-year limitation.

25. Assignment. Customer may not assign this Agreement without Company's prior written consent. Company may assign this Agreement to an affiliate without obtaining Customer's consent.

26. Entire Agreement. The parties intend this Agreement, together with any attachments or riders to be the final, complete and exclusive expression of their Agreement and the terms and conditions thereof. This Agreement supersedes all prior representations, understandings, or agreements between the parties, written or oral, and shall constitute the sole terms and conditions of sale for all equipment and Services. No waiver, change, or modification of any terms or conditions of this Agreement shall be binding on Company unless made in writing and signed by an authorized representative of Company.

27. Severability. If any provision of this Agreement is held by any court or other competent authority to be void or unenforceable in whole or in part, this Agreement will continue to be valid as to the other provisions and the remainder of the affected provision.

28. Legal Fees. Company shall be entitled to recover from the Customer all reasonable legal fees incurred in connection with Company enforcing the terms and conditions of this

Agreement.

29. Software and Digital Services. Use, implementation, and deployment of the software and hosted software products ("Software") offered under these terms shall be subject to, and governed by, Company's standard terms for such Software and Software-related professional services in effect from time to time at <https://www.johnsoncontrols.com/techterms> (collectively, the "Software Terms"). Applicable Software Terms are incorporated herein, by this reference. Other than the right to use the Software as set forth in the Software Terms, Company and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements thereto.

30. Privacy. A. **Company as Processor:** Where Company factually acts as Processor of Personal Data on behalf of Customer (as such terms are defined in the DPA) the terms at www.johnsoncontrols.com/privacy shall apply. B. **Company as Controller:** Company will collect, process and transfer certain personal data of Customer and its personnel related to the business relationship between it and Customer (for example names, email addresses, telephone numbers) as controller and in accordance with Company's Privacy Notice at <https://www.johnsoncontrols.com/privacy>. Customer

acknowledges Company's Privacy Notice and strictly to the extent consent is mandatorily required under applicable law, Customer consents to such collection, processing and transfer. To the extent consent to such collection, processing and transfer by Company is mandatorily required from Customer's personnel under applicable law, Customer warrants and represents that it has obtained such consent.

31. License Information (Security System Customers): AL: Alabama Electronic Security Board of Licensure 7956 Vaughn Road, Fnd 392, Montgomery, Alabama 36116 (334) 254-9398; AR: Regulated by: Arkansas Board of Private Investigators And Private Security Agencies, #1 State Police Plaza Drive, Little Rock 72202 (501)878-9600; CA: Alarm company operators are licensed and regulated by the Bureau of Security and Investigative Services, Department of Consumer Affairs, Sacramento, CA, 95814. Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of the Alarm Company Act; NY: Licensed by N.Y.S. Department of the State; TX: Texas Commission on Private Security, 6805 N. Lamar Blvd., Austin, 78752-4422, 512-424-7710; License numbers available at: www.johnsoncontrols.com or contact your local Johnson Controls office.

Delays, Costs and Extensions of Time.

JCI's time for performance of the Work shall be extended for such reasonable time as JCI is delayed due to causes reasonably beyond JCI's control, whether such causes are foreseeable or unforeseeable, including pandemics such as coronavirus (provisionally named SARS-CoV-2, with its disease being named COVID-19) including, without limitation, labor, parts or equipment shortages. To the extent JCI or its subcontractors expend additional time or costs related to conditions or events set forth in this provision, including without limitation, expedited shipping, hazard pay associated with site conditions, additional PPE requirements, additional time associated with complying with social distancing or hygiene requirements, or additional access restrictions, the Contract Sum shall be equitably adjusted.



PROPOSAL AND SERVICE AGREEMENT

Date: 10/7/2021	Customer #:	Product Family: Fire Alarm	Inspection Deficiency
SR #: 49371786	JD Proposal #:	Prepared By:	
Quote Ref:		Name: Amanda Hake	Phone #: 314-243-6778
		Email: amanda.hake@jci.com	
Site Information		Billing Information	
Name: Lindenwood University Belleville Fred Kern Hall		Name: Lindenwood University Belleville Main Campus	
Address: 2301 W Main Street		Address: 2600 W Main Street	
City: Belleville	State: IL	Zip Code: 62226	
		City: Belleville	State: IL
		Zip Code: 62226	
Purchaser Contact Information:			
Name: Dean Hardt	Phone: [REDACTED]	Email: dhardt@belleville.net	

Johnson Controls Fire Protection LP ("Company"), for and in consideration of the prices herein named, proposes to furnish the work, and or materials hereinafter described, subject to the terms and conditions of this Agreement.

Scope of Work

Johnson Controls will provide labor and material on a fixed price basis.

During your last fire alarm inspection a few deficiencies had been noted and are listed below.

- 1) Five batteries failed inspection because they exceed the manufacturer's recommended expiration date. Quote includes removal and proper battery disposal of existing sealed lead acid batteries, as well as purchase and replacement with new batteries.

The system is out of compliance with NFPA 72 Standards.

Pricing includes 10% discount on labor per service agreement. Pricing valid for 30 days. Work to be completed during normal business hours - 8:00am-5:00pm Monday through Friday.

** Included In Price: Materials, Labor and PPE Fee

**Excluded From Price: Overtime, permit fees, submittal drawings, sprinkler work, sales tax, asbestos environment, lead abatement, lift rental, cutting, drilling, patching, fire caulking, or painting.

Prevailing Wage Required?	<u>No</u>	Working Hours: Based on normal business hours Mon-Fri 7:30AM-4:00PM unless otherwise noted.
Certified Payroll Required?	<u>No</u>	
Customer/Site Tax Exempt?	<u>Yes</u>	

Payment Terms: Net 30	\$1,175.71	One Thousand One Hundred Seventy Five Dollars and Seventy One Cents
<input checked="" type="checkbox"/> Fixed Price	<input type="checkbox"/> Labor and Material	<input type="checkbox"/> NTE

Name: _____
 Title: _____
 PO #: _____
 Signature: _____

Johnson Controls Fire Protection LP
 Amanda Hake
 amanda.hake@jci.com
 314-243-6778

1. **Payment.** Amounts are due upon receipt of the invoice and shall be paid by Customer within 30 days. Invoicing disputes must be identified in writing within 21 days of the invoice date. Payments of any disputed amounts are due and payable upon resolution. All other amounts remain due within 30 days. Payment is a condition precedent to Company's obligation to perform Services under the Agreement. Work performed on a time and material basis shall be at the then-prevailing Company rate for material, labor, and related items, in effect at the time supplied under this Agreement. Further, in the event that this Agreement is executed on a "price not to exceed" basis, the price to Customer shall be lesser of: (a) the limit price quoted; or (b) the actual cumulative billing based on the aforementioned prevailing rate. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, however designated, levied or based on the service charges pursuant to this Agreement. Customers who fail to pay amounts when due may be required to make payments of cash in advance, upon delivery or as otherwise specified by Company. Customer's failure to make payment when due is a material breach of this Agreement and will give Company, without prejudice to any other right or remedy, the right to (a) stop performing any Services and/or withhold further deliveries of Equipment, licenses and other materials, terminate or suspend any unpaid software licenses, and/or terminate this Agreement; and (b) charge Customer interest on the amounts unpaid at a rate equal to the lesser of 1.5% per month or the maximum rate permitted under applicable law, until payment is made in full. Customer agrees to pay all of Company's reasonable collection costs, including legal fees and expenses.

2. **Deposit.** Customer agrees to pay a deposit equal to 30% of the project sell price (pre-tax), prior to Company providing any labor or materials on the project. Company will generate an invoice for the 30% deposit within three business days after Company's receipt of a written agreement or order from Customer. Company will not commence work until receipt of the deposit.

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5. **Code Compliance.** Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically stated in the Scope of Work. Customer acknowledges that the Authority Having Jurisdiction (e.g. Fire

Marshal) may establish additional requirements for compliance with local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

6. **Limitations of Liability; Limitations of Remedy.** It is understood and agreed by Customer that Company is not an insurer and that insurance coverage shall be obtained by Customer and that amounts payable to Company hereunder are based upon the value of the Services and the scope of liability set forth in this Agreement and are unrelated to the value of Customer's property and the property of others located on the premises. Customer agrees to look exclusively to Customer's insurer to recover for injuries or damage in the event of any loss or injury. Customer releases and waives all rights of recovery against Company arising by way of subrogation. Company makes no guaranty or warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or Services supplied by Company will detect or avert occurrences or the consequences therefrom that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability shall be limited to an amount equal to the Agreement price (as increased by the price for any additional work) or where the time and material payment term is selected, Customer's time and material payments to Company. Where this Agreement covers multiple sites, liability shall be limited to the amount of the payments allocable to the site where the incident occurred. Such sum shall be complete and exclusive. **IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY DAMAGE, LOSS, INJURY, OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS, MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S) OR ANY OF ITS COMPONENT PARTS BY CUSTOMER OR ANY THIRD PARTY.** To the maximum extent permitted by law, in no event shall Company and its affiliates and their respective personnel, suppliers and vendors be liable to Customer or any third party under any cause of action or theory of liability, even if advised of the possibility of such damages, for any (a) special, incidental, consequential, punitive or indirect damages of any kind; (b) loss of profits, revenues, data, customer opportunities, business, anticipated savings or goodwill; (c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions to network systems. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect, Company's employees, agents, officers and directors.

7. **Reciprocal Waiver of Claims (SAFETY Act).** Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 5 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 5 C.F.R. 26.6 (e), to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claims against the other for any losses, including business interruption losses, resulting from an activity resulting from an Act of Terrorism as defined in 5 C.F.R. 26.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

8. **General Provisions.** Customer has selected the service level desired after considering and balancing various levels of protection afforded and their related costs. All work to be performed by Company will be performed during normal working hours of normal working days (7:00 a.m. - 4:30 p.m. Monday through Friday, excluding Company holidays), as defined by Company, unless additional times are specifically described in this Agreement. All work performed unscheduled unless otherwise specified in this Agreement. Appointments scheduled for four-hour window. Additional charges may apply for special scheduling requests (e.g. working around equipment shutdowns, after hours work). Company will perform the services described in the Scope of Work section ("Services") for one or more system(s) or equipment as described in the Scope of Work section or the listed attachments ("Covered System(s)"). Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes the Covered System(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom, UNLESS OTHERWISE SPECIFIED IN THIS AGREEMENT. ANY INSPECTION (AND IF SPECIFIED, TESTING) PROVIDED UNDER THIS AGREEMENT DOES NOT INCLUDE ANY MAINTENANCE, REPAIRS, ALTERATIONS, REPLACEMENT OF PARTS, OR ANY FIELD ADJUSTMENTS WHATSOEVER, NOR DOES IT INCLUDE THE CORRECTION OF ANY DEFICIENCIES IDENTIFIED BY COMPANY TO CUSTOMER. COMPANY SHALL NOT BE RESPONSIBLE FOR EQUIPMENT FAILURE OCCURRING WHILE COMPANY IS IN THE PROCESS OF FOLLOWING ITS INSPECTION TECHNIQUES, WHERE THE FAILURE ALSO RESULTS FROM THE AGE OR OBSOLESCENCE OF THE ITEM OR DUE TO NORMAL WEAR AND TEAR. THIS AGREEMENT DOES NOT COVER SYSTEMS, EQUIPMENT, COMPONENTS OR PARTS THAT ARE BELOW GRADE, BEHIND WALLS OR OTHER OBSTRUCTIVE OR EXTERIOR TO THE BUILDING, ELECTRICAL WIRING, AND FILING.

9. **Customer Responsibilities.** Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval by Customer's on-site representative prior to work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom.

Customer further agrees to:

- provide Company clear access to Covered System(s) to be serviced including, if applicable, lift trucks or other equipment needed to reach inaccessible equipment;
- supply suitable electrical service, heat, heat tracing, adequate water supply, and required system schematics and/or drawings;
- notify all required persons, including but not limited to authorities having jurisdiction, employees and monitoring services, of scheduled testing and/or repair of systems;
- provide a safe work environment;
- in the event of an emergency or Covered System(s) failure, take reasonable precautions to protect against personal injury, death, and/or property damage and continue such measures until the Covered System(s) are operational; and
- comply with all laws, codes, and regulations pertaining to the equipment and/or Services provided under this agreement.

Customer is solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply Company

secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups to protect information, including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

10. Repair Services (if Selected by Customer). Where Customer expressly includes repair, replacement, and emergency response services in the Scope of Work, such Services apply only to the components or equipment of the Covered System(s). Customer agrees to promptly request repair services in the event the System becomes inoperable or otherwise requires repair. The Agreement price does not include repairs to the Covered System(s) recommended by Company during the initial inspection, for which Company may submit independent pricing to Customer and as to which Company will not proceed until Customer authorizes such work and approves the pricing. Repair or replacement of non-maintainable parts of the Covered System(s) including, but not limited to, unit cabinets, insulating material, electrical wiring, structural supports, and all other non-moving parts, is not included under this Agreement.

11. System Equipment. The purchase of equipment or peripheral devices (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and noses) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment which is attached to the Covered System(s), whether provided by Company or a third party, interferes with the proper operation of the Covered System(s), Customer shall remove or replace such device or equipment promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsible for any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment.

12. Reports. Where inspection and/or test services are selected, such inspection and/or test shall be completed on Company's then current report form, which shall be given to Customer, and, where applicable, Company may submit a copy thereof to the local authority having jurisdiction. The report and recommendations by Company are only advisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are operational at the time of inspection. Final responsibility for the condition and operation of the Covered System(s), equipment and components lies with Customer.

13. Confined Space. If access to confined space by Company is required for the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

14. Hazardous Materials. Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

- permit confined space, as defined by OSHA,
- risk of infectious disease
- need for air monitoring, respiratory protection, or other medical aid,
- asbestos, asbestos-containing material, formaldehyde or other potentially toxic or otherwise hazardous material contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

All of the above are hereinafter referred to as "Hazardous Conditions." Company shall have the right to rely on the representations listed above. If Hazardous Conditions are encountered by Company during the course of Company's work, the discovery of such materials shall constitute an event beyond Company's control, and Company shall have no

obligation to further perform in the area where the Hazardous Conditions exist until the area has been made safe by Customer as certified in writing by an independent testing agency and Customer shall pay disruption expenses and re-mobilization expenses as determined by Company. This Agreement does not provide for the cost of capture, containment or disposal of any hazardous waste materials, or hazardous materials encountered in any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Company shall not be responsible for the testing, removal or disposal of such hazardous materials.

15. Limited Warranty COMPANY WARRANTS THAT ITS WORKMANSHIP AND MATERIAL FURNISHED UNDER THIS AGREEMENT WILL BE FREE FROM DEFECTS FOR A PERIOD OF NINETY (90) DAYS FROM THE DATE OF FURNISHING. Where Company provides product or equipment of others, Company will warrant the product or equipment only to the extent warranted by such third party. **EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IF ANY, SUPPORTED HEREUNDER.** Company makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of, or eliminate, treat, or mitigate the spread, transmission, or outbreak of any pathogen, disease, virus or other contagion, including but not limited to COVID 19.

16. Indemnity. Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third-party claims for personal injury, death, property damage or economic loss, including specifically any damages resulting from the exposure of workers to Hazardous Conditions whether or not Customer pre-notifies Company of the existence of said Hazardous Conditions arising in any way from any act or omission of Customer or Company relating in any way to this Agreement, including but not limited to the Services under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select outside counsel to represent it in any such action.

17. Insurance. Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

18. Availability and Cost of Steel, Plastics & Other Commodities. Company shall not be responsible for failure to provide Services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel products or products made from plastics or other commodities. In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from steel, plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty. Customer agrees to pay Company in full for all work performed up to the time of any such termination.

19. Exclusions. This Agreement expressly excludes, without limitation, testing/inspection and repair of duct detectors, beam detectors, and UVR equipment; provision of fire watches; clearing of ice blockage; draining of improperly pitched piping; batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment or changes to Customer's premises; vandalism, corrosion (including but not limited to microbially induced corrosion ("MIC")); power failure, current fluctuation, failure due to non-Company installation, lightning, electrical storm or other severe weather, water accident, fire, acts of God or any other cause external to

the Covered System(s). This Agreement does not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment, components or parts. All such services may be provided by Company at Company's sole discretion at an additional charge.

20. Force Majeure. Company shall not be liable, nor in breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by Company to perform an obligation under this Agreement, where such delay, interruption or failure is caused in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of Company, whether foreseeable or unforeseeable, including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornadoes, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses thereto, condemnation strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties (theft, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability or shortage of parts, materials, supplies, or transportation, or any other cause or casualty beyond the reasonable control of Company. If Company's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, Company shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if Company is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, Company will be entitled to extend the relevant completion date by the amount of time that Company was delayed as a result of the Force Majeure Event, plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases Company's cost to perform the services, Customer is obligated to reimburse Company for such increased costs, including, without limitation, costs incurred by Company for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees or other costs and expenses incurred by Company in connection with the Force Majeure Event.

21. Termination. Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as hereinafter defined. Company may also terminate this Agreement at its sole discretion upon notice to Customer if Company's performance of its obligations under this Agreement becomes impracticable due to obsolescence of equipment at Customer's premises or unavailability of parts.

22. No Option to Solicit Customer shall not, directly or indirectly, on its own behalf or on behalf of any other person, business, corporation, or entity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment with Company, for a period of two (2) years after the termination of this Agreement.

23. Default. An Event of Default shall be (a) failure of Customer to pay any amount when due and payable; (b) abuse of the System or the equipment; (c) dissolution, termination, discontinuance, insolvency or business failure of Customer; Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies: (i) discontinue furnishing Services; (ii) by written notice to Customer declare the balance of unpaid amounts due and to become due under this Agreement to be immediately due and payable; (iii) receive immediate possession of any equipment for which Customer has not paid; (iv) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement; and (v) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.

TERMS AND CONDITIONS

24. **One-Year Limitation on Actions; Choice of Law.** No claim or cause of action, whether known or unknown, shall be brought against Company more than one year after the claim first arose. Except as provided for herein, Company's claims must also be brought within one year. Claims for unpaid contract amounts are not subject to the one-year limitation.

25. **Assignment.** Customer may not assign this Agreement without Company's prior written consent. Company may assign this Agreement to an affiliate without obtaining Customer's consent.

26. **Entire Agreement.** The parties intend this Agreement, together with any attachments or riders to be the final, complete and exclusive expression of their Agreement and the terms and conditions thereof. This Agreement supersedes all prior representations, understandings or agreements between the parties, written or oral, and shall constitute the sole terms and conditions of sale for all equipment and Services. No waiver, change, or modification of any terms or conditions of this Agreement shall be binding on Company unless made in writing and signed by an authorized representative of Company.

27. **Severability.** If any provision of this Agreement is held by any court or other competent authority to be void or unenforceable in whole or in part, this Agreement will continue to be valid as to the other provisions and the remainder of the affected provision.

28. **Legal Fees.** Company shall be entitled to recover from the Customer all reasonable legal fees incurred in connection with Company enforcing the terms and conditions of this

Agreement.

29. **Software and Digital Services.** Use, implementation, and deployment of the software and hosted software products ("Software") offered under these terms shall be subject to, and governed by, Company's standard terms for such Software and Software related professional services in effect from time to time at: <https://www.johnsoncontrols.com/tech/terms> (collectively, the "Software Terms"). Applicable Software Terms are incorporated herein by this reference. Other than the right to use the Software as set forth in the Software Terms, Company and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements thereto.

30. **Privacy.** A. **Company as Processor.** Where Company factually acts as Processor of Personal Data on behalf of Customer (as such terms are defined in the DPA), the terms at www.johnsoncontrols.com/dpa shall apply. B. **Company as Controller.** Company will collect, process and transfer certain personal data of Customer and its personnel related to the business relationship between it and Customer (for example names, email addresses, telephone numbers) as controller and in accordance with Company's Privacy Notice at <https://www.johnsoncontrols.com/privacy>.

acknowledges Company's Privacy Notice and strictly to the extent consent is mandatorily required under applicable law. Customer consents to such collection, processing and transfer. To the extent consent to such collection, processing and transfer by Company is mandatorily required from Customer's personnel under applicable law, Customer warrants and represents that it has obtained such consent.

31. **License Information (Security System Customers).** All Alabama Electronic Security Board of Licensure 7556 Vaughn Road, P.O. Box 392, Montgomery, Alabama 36116 (334) 264-9333. AR Regulated by Arkansas Board of Private Investigators And Private Security Agencies, #1 State Police Plaza Drive, Little Rock, 72203 (501) 678-9900. CA Alarm company operators are licensed and regulated by the Bureau of Security and Investigative Services, Department of Consumer Affairs, Sacramento, CA, 95814. Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of the Alarm Company Act. NY Licensed by N.Y.S. Department of the State. TX Texas Commission on Private Security, 2806 N. Lamar Blvd., Austin, 78762-4422, 512-424-7710 License numbers available at www.johnsoncontrols.com or contact your local Johnson Controls office.

Delays, Costs and Extensions of Time.

JCI's time for performance of the Work shall be extended for such reasonable time as JCI is delayed due to causes reasonably beyond JCI's control, whether such causes are foreseeable or unforeseeable, including pandemics such as coronavirus (provisionally named SARS-CoV-2, with its disease being named COVID-19) including, without limitation, labor, parts or equipment shortages. To the extent JCI or its subcontractors expend additional time or costs related to conditions or events set forth in this provision, including without limitation, expedited shipping, hazard pay associated with site conditions, additional PPE requirements, additional time associated with complying with social distancing or hygiene requirements, or additional access restrictions, the Contract Sum shall be equitably adjusted.



Johnson Controls Fire Protection
 11360 Lackland Rd
 St. Louis, Mo. 63146
 314-739-4014

PROPOSAL AND SERVICE AGREEMENT

www.johnsoncontrols.com

Date: 10/7/2021	Customer #:	Product Family: Fire Alarm	Inspection Deficiency
SR #: 49371784	JD Proposal #:	Prepared By:	
Quote Ref:		Name: Amanda Hake	Phone #: 314-243-6778
Site Information Name: Lindenwood University Belleville Lynx Lodge Address: 2120 W Main Street City: Belleville State: IL Zip Code: 62226		Billing Information Name: Lindenwood University Belleville Main Campus Address: 2600 W Main Street City: Belleville State: IL Zip Code: 62226	
Purchaser Contact Information: Name: Dean Hardt Phone: [REDACTED] Email: dhardt@belleville.net			

Johnson Controls Fire Protection LP ("Company"), for and in consideration of the prices herein named, proposes to furnish the work, and or materials hereinafter described, subject to the terms and conditions of this Agreement.

Scope of Work

Johnson Controls will provide labor and material on a fixed price basis.

During your last fire alarm inspection a few deficiencies had been noted and are listed below.

1) The battery in the dialer in the main office failed inspection because it exceeds the manufacturer's recommended expiration date. Quote includes removal and proper battery disposal of existing sealed lead acid battery, as well as purchase and replacement with new battery.

The system is out of compliance with NFPA 72 Standards.

Pricing includes 10% discount on labor per service agreement. Pricing valid for 30 days. Work to be completed during normal business hours - 8:00am-5:00pm Monday through Friday.

** Included In Price: Materials, Labor and PPE Fee

**Excluded From Price: Overtime, permit fees, submittal drawings, sprinkler work, sales tax, asbestos environment, lead abatement, lift rental, cutting, drilling, patching, fire caulking, or painting.

Prevailing Wage Required?	<u>No</u>	Working Hours: Based on normal business hours Mon-Fri 7:30AM-4:00PM unless otherwise noted.
Certified Payroll Required?	<u>No</u>	
Customer/Site Tax Exempt?	<u>Yes</u>	

Payment Terms: **Net 30** **\$177.06** **One Hundred Seventy Seven Dollars and Five Cents**

Fixed Price Labor and Material NTE

Name: _____
 Title: _____
 PO # _____
 Signature _____

Johnson Controls Fire Protection LP
 Amanda Hake
 amanda.hake@jci.com
 314-243-6778

1. **Payment.** Amounts are due upon receipt of the invoice and shall be paid by Customer within 30 days. Invoicing disputes must be identified in writing within 21 days of the invoice date. Payments of any disputed amounts are due and payable upon resolution. All other amounts remain due within 30 days. Payment is a condition precedent to Company's obligation to perform Services under the Agreement. Work performed on a time and material basis shall be at the then-prevailing Company rate for material, labor, and related items, in effect at the time supplied under this Agreement. Further, in the event that this Agreement is executed on a "force not to exceed" basis, the price to Customer shall be lesser of: (a) the limit price quoted; or (b) the actual cumulative billing based on the aforementioned prevailing rate. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, however designated, levied or based on the service charges pursuant to this Agreement. Customers who fail to pay amounts when due may be required to make payments of cash in advance upon delivery or as otherwise specified by Company. Customer's failure to make payment when due is a material breach of this Agreement and will give Company, without prejudice to any other right or remedy, the right to (a) stop performing any Services and/or withhold further deliveries of Equipment, licenses and other materials, terminate or suspend any unpaid software licenses, and/or terminate this Agreement; and (b) charge Customer interest on the amounts unpaid at a rate equal to the lesser of 1.5% per month or the maximum rate permitted under applicable law, until payment is made in full. Customer agrees to pay all of Company's reasonable collection costs, including legal fees and expenses.

2. **Deposit.** Customer agrees to pay a deposit equal to 30% of the project sell price (pre-tax) prior to Company providing any labor or materials on the project. Company will generate an invoice for the 30% deposit within three business days after Company's receipt of a written agreement or order from Customer. Company will not commence work until receipt of the deposit.

3. **Pricing.** The pricing set forth in this Agreement is based on the number of devices to be installed and Services to be performed as set forth in the Scope of Work. If the actual number of devices installed or Services to be performed is greater than that set forth in the Scope of Work, the price will be increased accordingly. Company may increase prices upon notice to the Customer to reflect increases in material and labor costs. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, installer or alarm permits, false alarm assessments, or any charges imposed by any government body, however designated, levied or based on the service charges pursuant to this Agreement. Prices in any quotation or proposal from Company are subject to change upon notice sent to Customer at any time before the quotation or proposal has been accepted. Prices for products covered may be adjusted by Company upon notice to Customer at any time prior to shipment, to reflect any increase in Company's cost of raw materials (e.g. steel, aluminum) incurred by Company after issuance of Company's applicable proposal or quotation. Pricing for Equipment and material covered by this Agreement does not include any amounts for charges in taxes, tariffs, duties or other similar charges imposed and/or enacted by a government. At any time prior to shipment, Company shall be entitled to an increase in time and money for any costs that it incurs directly or indirectly that arise out of or relate to changes in taxes, tariffs, duties or similar charges due to such changes.

4. **Alarm Monitoring Services.** Any reference to alarm monitoring services in this Agreement is included for pricing purposes only. Alarm monitoring services are performed pursuant to the terms and conditions of Company's standard alarm monitoring services agreement.

5. **Code Compliance.** Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically stated in the Scope of Work. Customer acknowledges that the Authority Having Jurisdiction (e.g. Fire

Marshal) may establish additional requirements for compliance with local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

6. **Limitation of Liability; Limitations of Remedy.** It is understood and agreed by Customer that Company is not an insurer and that insurance coverage shall be obtained by Customer and that amounts payable to Company hereunder are based upon the value of the Services and the scope of liability set forth in this Agreement and are unrelated to the value of Customer's property and the property of others located on the premises. Customer agrees to look exclusively to Customer's insurer to recover for injuries or damage in the event of any loss or injury. Customer releases and waives all rights of recovery against Company arising by way of subrogation. Company makes no guaranty or warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or Services supplied by Company will detect or avert occurrences or the consequences therefrom that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability shall be limited to an amount equal to the Agreement price (as increased by the price for any additional work) or where the time and material payment term is selected, Customer's time and material payments to Company. Where this Agreement covers multiple sites, liability shall be limited to the amount of the payments allocable to the site where the incident occurred. Such sum shall be complete and exclusive. IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY DAMAGE, LOSS, INJURY, OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS, MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S) OR ANY OF ITS COMPONENT PARTS BY CUSTOMER OR ANY THIRD PARTY. To the maximum extent permitted by law, in no event shall Company and its affiliates and their respective personnel, suppliers and vendors be liable to Customer or any third party under any cause of action or theory of liability, even if advised of the possibility of such damages, for any (a) special, incidental, consequential, punitive or indirect damages of any kind; (b) loss of profits, revenues, data, customer opportunities, business, anticipated savings or goodwill; (c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions to network systems. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect, Company's employees, agents, officers and directors.

7. **Reciprocal Waiver of Claims (SAFETY Act).** Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 8 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 6 C.F.R. 28.5 (e), to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claim against the other for any cases, including business interruption cases, sustained by either party or their respective employees, resulting from an activity resulting from an "Act of Terrorism" as defined in 6 C.F.R. 28.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

8. **General Provisions.** Customer has selected the service level desired after considering and balancing various levels of protection afforded and their related costs. All work to be performed by Company will be performed during normal working hours of normal working days (7:00 a.m. - 4:00 p.m. Monday through Friday, excluding Company holidays), as defined by Company. Unless additional times are specifically described in this Agreement, all work performed unscheduled unless otherwise specified in this Agreement. Appointments scheduled for four-hour window. Additional charges may apply for special scheduling requests (e.g. working around equipment shutdowns, after hours work). Company will perform the services described in the Scope of Work section ("Services") for one or more system(s) or equipment as described in the Scope of Work section or the listed attachments ("Covered System(s)"). Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes the Covered System(s) are in operation, and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom, UNLESS OTHERWISE SPECIFIED IN THIS AGREEMENT, ANY INSPECTION (AND IF SPECIFIED, TESTING) PROVIDED UNDER THIS AGREEMENT DOES NOT INCLUDE ANY MAINTENANCE, REPAIRS, ALTERATIONS, REPLACEMENT OF PARTS, OR ANY FIELD ADJUSTMENTS WHATSOEVER, NOR DOES IT INCLUDE THE CORRECTION OF ANY DEFICIENCIES IDENTIFIED BY COMPANY TO CUSTOMER. COMPANY SHALL NOT BE RESPONSIBLE FOR EQUIPMENT FAILURE OCCURRING WHILE COMPANY IS IN THE PROCESS OF FOLLOWING ITS INSPECTION TECHNIQUES, WHERE THE FAILURE ALSO RESULTS FROM THE AGE OR OBSOLESCENCE OF THE ITEM OR DUE TO NORMAL WEAR AND TEAR. THIS AGREEMENT DOES NOT COVER SYSTEMS, EQUIPMENT, COMPONENTS OR PARTS THAT ARE BELOW GRADE, BEHIND WALLS OR OTHER OBSTRUCTIONS OR EXTERIOR TO THE BUILDING, ELECTRICAL WIRING, AND PIPING.

9. **Customer Responsibilities.** Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval by Customer's on-site representative prior to work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom.

Customer further agrees to:

- provide Company clear access to Covered System(s) to be serviced including, if applicable, lift trucks or other equipment needed to reach inaccessible equipment;
- supply suitable electrical service, heat, heat tracing, adequate water supply, and required system schematics and/or drawings;
- notify all required persons, including but not limited to authorities having jurisdiction, employees and monitoring services, of scheduled testing and/or repair of systems;
- provide a safe work environment;
- in the event of an emergency or Covered System(s) failure, take reasonable precautions to protect against personal injury, death, and/or property damage and continue such measures until the Covered System(s) are operational; and
- comply with all laws, codes, and regulations pertaining to the equipment and/or Services provided under this agreement.

Customer is solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply Company

secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups, to protect information including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

10. Repair Services (if Selected by Customer). Where Customer expressly includes repair, replacement, and emergency response services in the Scope of Work, such Services apply only to the components or equipment of the Covered System(s). Customer agrees to promptly request repair services in the event the System becomes inoperable or otherwise requires repair. The Agreement price does not include repairs to the Covered System(s) recommended by Company during the initial inspection, for which Company may submit independent pricing to Customer and as to which Company will not proceed until Customer authorizes such work and approves the pricing. Repair or replacement of non-maintainable parts of the Covered System(s) including, but not limited to, unit cabinets, insulating materials, electrical wiring, structural supports, and all other non-moving parts, is not included under this Agreement.

11. System Equipment. The purchase of equipment or peripheral devices (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and hoses) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment, which is attached to the Covered System(s), whether provided by Company or a third party, interferes with the proper operation of the Covered System(s), Customer shall remove or replace such device or equipment promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsible for any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment.

12. Reports. Where inspection and/or test services are selected, such inspection and/or test shall be completed on Company's then current report form, which shall be given to Customer, and, where applicable, Company may submit a copy thereof to the local authority having jurisdiction. The report and recommendations by Company are only advisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are operational at the time of inspection. Final responsibility for the condition and operation of the Covered System(s), equipment and components lies with Customer.

13. Confined Space. If access to confined space by Company is required for the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

14. Hazardous Materials. Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

- "confined space," as defined by OSHA;
- risk of infectious disease;
- need for air monitoring, respiratory protection, or other medical aids;
- asbestos, asbestos-containing material, formaldehyde or other potentially toxic or otherwise hazardous material contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

All of the above are hereinafter referred to as "Hazardous Conditions." Company shall have the right to rely on the representations listed above. If Hazardous Conditions are encountered by Company during the course of Company's work, the discovery of such materials shall constitute an event beyond Company's control, and Company shall have no

obligation to further perform in the area where the Hazardous Conditions exist until the area has been made safe by Customer as certified in writing by an independent testing agency, and Customer shall pay disruption expenses and re-mobilization expenses as determined by Company. This Agreement does not provide for the cost of capture, containment or disposal of any hazardous waste materials, or hazardous materials, encountered in any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Company shall not be responsible for the testing, removal or disposal of such hazardous materials.

15. Limited Warranty COMPANY WARRANTS THAT ITS WORKMANSHIP AND MATERIAL FURNISHED UNDER THIS AGREEMENT WILL BE FREE FROM DEFECTS FOR A PERIOD OF NINETY (90) DAYS FROM THE DATE OF FURNISHING. Where Company provides product or equipment of others, Company will warrant the product or equipment only to the extent warranted by such third party. EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IF ANY, SUPPORTED HEREUNDER. Company makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of, or eliminate, treat, or mitigate the spread, transmission, or outbreak of any pathogen, disease, virus or other contagion, including but not limited to COVID-19.

16. Indemnity. Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third-party claims for personal injury, death, property damage or economic loss, including specifically any damages resulting from the exposure of workers to Hazardous Conditions whether or not Customer pre-notifies Company of the existence of said Hazardous Conditions, arising in any way from any act or omission of Customer or Company relating in any way to this Agreement, including but not limited to the Services under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select outside counsel to represent it in any such action.

17. Insurance. Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

18. Availability and Cost of Steel, Plastics & Other Commodities. Company shall not be responsible for failure to provide Services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel, products or products made from plastics or other commodities. In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from steel, plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty. Customer agrees to pay Company in full for all work performed up to the time of any such termination.

19. Exclusions. This Agreement expressly excludes, without limitation, testing, inspection and repair of duct detectors, beam detectors, and UWB equipment; provision of fire watches; clearing of ice blockage, draining of improperly stored piping; batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment or changes to Customer's premises; vandalism; corrosion (including but not limited to micro-bacterially induced corrosion ("MIC"), power failure, current fluctuation, failure due to non-Company installation, lightning, electrical storm, or other severe weather, water, accident, fire, acts of God or any other cause external to

the Covered System(s)). This Agreement does not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment, components or parts. All such services may be provided by Company at Company's sole discretion at an additional charge.

20. Force Majeure. Company shall not be liable for a breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by Company to perform an obligation under this Agreement, where such delay, interruption or failure is caused, in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of Company, whether foreseeable or unforeseeable including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornadoes, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, charitable, or other public health risks and/or responses thereto, condemnation strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability or shortage of parts, materials, supplies, or transportation, or any other cause or casualty beyond the reasonable control of Company. If Company's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, Company shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if Company is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, Company will be entitled to extend the relevant completion date by the amount of time that Company was delayed as a result of the Force Majeure Event, plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases Company's cost to perform the services, Customer is obligated to reimburse Company for such increased costs, including, without limitation, costs incurred by Company for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees or other costs and expenses incurred by Company in connection with the Force Majeure Event.

21. Termination. Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as hereinafter defined. Company may also terminate this Agreement at its sole discretion upon notice to Customer if Company's performance of its obligations under this Agreement becomes impracticable due to obsolescence of equipment at Customer's premises or unavailability of parts.

22. No Option to Solicit. Customer shall not, directly or indirectly, or its own behalf or on behalf of any other person, business, corporation or entity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment with Company, for a period of two (2) years after the termination of this Agreement.

23. Default. An Event of Default shall be (a) failure of Customer to pay any amount when due and payable, (b) abuse of the System or the equipment, (c) dissolution, termination, discontinuance, insolvency or business failure of Customer. Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies: (i) discontinue furnishing Services; (ii) by written notice to Customer declare the balance of unpaid amounts due and to become due under this Agreement to be immediately due and payable; (iii) receive immediate possession of any equipment for which Customer has not paid; (iv) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement; and (v) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.

24. One-Year Limitation on Actions; Choice of Law. No claim or cause of action, whether known or unknown, shall be brought against Company more than one year after the claim first arose. Except as provided for herein, Company's claims must also be brought within one year. Claims for unpaid contract amounts are not subject to the one-year limitation.

25. Assignment. Customer may not assign this Agreement without Company's prior written consent. Company may assign this Agreement to an affiliate without obtaining Customer's consent.

26. Entire Agreement. The parties intend this Agreement, together with any attachments or riders to be the final, complete and exclusive expression of their Agreement and the terms and conditions thereof. This Agreement supersedes all prior representations, understandings or agreements between the parties, written or oral, and shall constitute the sole terms and conditions of sale for all equipment and Services. No waiver, change, or modification of any terms or conditions of this Agreement shall be binding on Company unless made in writing and signed by an authorized representative of Company.

27. Severability. If any provision of this Agreement is held by any court or other competent authority to be void or unenforceable in whole or in part, this Agreement will continue to be valid as to the other provisions and the remainder of the affected provision.

28. Legal Fees. Company shall be entitled to recover from the Customer all reasonable legal fees incurred in connection with Company enforcing the terms and conditions of this

Agreement.

29. Software and Digital Services. Use, implementation, and deployment of the software and hosted software products ("Software") offered under these terms shall be subject to, and governed by, Company's standard terms for such Software and Software related professional services in effect from time to time at <https://www.johnsoncontrols.com/software> (collectively, the "Software Terms"). Applicable Software Terms are incorporated herein by this reference. Other than the right to use the Software as set forth in the Software Terms, Company and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements thereto.

30. Privacy. A. **Company as Processor.** Where Company factually acts as Processor of Personal Data on behalf of Customer (as such terms are defined in the GDPR) the terms at www.johnsoncontrols.com/privacy shall apply. B. **Company as Controller.** Company will collect, process and transfer certain personal data of Customer and its personnel related to the business relationship between it and Customer (for example names, email addresses, telephone numbers), as controller and in accordance with Company's Privacy Notice at <https://www.johnsoncontrols.com/privacy>. Customer

acknowledges Company's Privacy Notice and strictly to the extent consent is mandatorily required under applicable law, Customer consents to such collection, processing and transfer. To the extent consent to such collection, processing and transfer by Company is mandatorily required from Customer's personnel under applicable law, Customer warrants and represents that it has obtained such consent.

31. License Information (Security System Customers): AL: Alabama Electronic Security Board of Licensure 7656 Vaughn Road, P.O. Box 392, Montgomery, Alabama 36116 (204) 264-6368; AR: Regulated by: Arkansas Board of Private Investigators And Private Security Agencies, #1 State Police Plaza Drive, Little Rock 72203 (501) 676-8600; CA: Alarm company operators are licensed and regulated by the Bureau of Security and Investigative Services, Department of Consumer Affairs, Sacramento, CA, 95834. Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of the Alarm Company Act NY Licensed by N.Y.S. Department of the State, TX: Texas Commission on Private Security, 6905 N. Lamar Exp., Austin, 76762-4422, 512-424-7710 License numbers available at www.johnsoncontrols.com or contact your local Johnson Controls office.

Delays, Costs and Extensions of Time.

JCI's time for performance of the Work shall be extended for such reasonable time as JCI is delayed due to causes reasonably beyond JCI's control, whether such causes are foreseeable or unforeseeable, including pandemics such as coronavirus (provisionally named SARS-CoV-2, with its disease being named COVID-19) including, without limitation, labor, parts or equipment shortages. To the extent JCI or its subcontractors expend additional time or costs related to conditions or events set forth in this provision, including without limitation, expedited shipping, hazard pay associated with site conditions, additional PPE requirements, additional time associated with complying with social distancing or hygiene requirements, or additional access restrictions, the Contract Sum shall be equitably adjusted.



Johnson Controls Fire Protection LP
 11360 Lackland Ave
 St. Louis, MO 63146
 P: 314.739-4014
 F: 314-739-3755
www.johnsoncontrols.com

SALE AND INSTALLATION AGREEMENT

Customer # SR # JD Proposal #	4356759	Salesperson: Name Phone # Email	Christi Castonguay 314-343-8974 christi.castonguay@ci.com	Date: 9/22/2021
Invoice To: Cit of Belleville 101 S. Illinois St Belleville IL 62220	Site Location: LU Womens Dorm 100 S 23rd St Belleville IL 62226 Dean Hardt dhardt@belleville.net			

Johnson Controls Fire Protection LP ("Company"), for and in consideration of the prices herein named, proposes to furnish the work, and or materials hereinafter described, subject to the terms and conditions of this Agreement.

Scope of Work

- Provide TelGuard TG-7FS Fire Alarm Cellular Communicator as an addition to the existing Simplex 4010 panel and as a replacement for the existing DSC cellular dialer.
- Provide programming, testing, and final checkout with record of completion documentation
- All work to be performed during normal business hours • One year warranty on all parts and labor
- TelGuard TG-7FS cell dialer utilizes the AT&T network. Pricing assumes adequate cellular coverage at the existing cell dialer location, and does not include an extended antenna for increased coverage.

Prevailing Wage Required?	No
Certified Payroll Required?	No
Customer/Site Tax Exempt?	No

THIS QUOTATION AND ANY RESULTING CONTRACT SHALL BE SUBJECT TO THE GENERAL TERMS AND CONDITIONS ATTACHED HERETO.

Payment Terms: Net 30 Days	\$1,168.22	One Thousand One Hundred Sixty Eight Dollars and Twenty Two Cents
<input type="checkbox"/> Time & Material	<input type="checkbox"/> NTE	<input checked="" type="checkbox"/> Fixed Price
Sales Tax May Be Applied to Invoicing if Applicable		

CUSTOMER ACCEPTANCE: In accepting this Agreement, Customer agrees to the terms and conditions contained herein including those on the following page(s) of this Agreement and any attachments or riders attached hereto that contain additional terms and conditions. It is understood that these terms and conditions shall prevail over any variation in terms and conditions on any purchase order or other document that Customer may issue. Any changes in the system requested by Customer after the execution of this Agreement shall be paid for by the Customer and such changes shall be authorized in writing. ATTENTION IS DIRECTED TO THE LIMITATION OF LIABILITY, WARRANTY, INDEMNITY AND OTHER CONDITIONS CONTAINED IN THIS AGREEMENT. This offer shall be void if not accepted in writing within thirty (30) days from the date first set forth above.

LU Womens Dorm

Name: _____
 Title: _____
 PO # _____
 Signature _____

Johnson Controls Fire Protection LP
 Christi Castonguay
 314-343-8974
 christi.castonguay@ci.com
Christi Castonguay

TERMS AND CONDITIONS

1. Payment. Amounts are due upon receipt of the invoice and shall be paid by Company within 30 days. Invoicing disputes must be identified in writing within 21 days of the invoice date. Payments of any disputed amounts are due and payable upon resolution. All other amounts remain due within 30 days. Work performed on a time and material basis shall be at Company's then-prevailing rate for material, labor, and related items, in effect at the time supplied under this Agreement. Company shall invoice Customer for progress payments to 100% percent based upon equipment delivered or stored, and services performed. In the event project duration exceeds one month, Company reserves the right to submit partial invoices for progress payments for work completed at the project site. Customer agrees to pay any progress invoices in accordance with the payment terms set forth herein. In exchange for close-out documents to be provided by Company, Customer agrees to pay Company the remaining project balance when on-site labor is completed and prior to any final inspections. Customers without established satisfactory credit and Customers who fail to pay amounts when due may be required to make payments of cash in advance, upon delivery or as otherwise specified by Company. Company reserves the right to revoke or modify Customer's credit in its sole discretion. Customer's failure to make payment when due is a material breach of this Agreement and will give Company, without prejudice to any other right or remedy, the right to (a) stop performing any Services and/or withhold further deliveries of Equipment and other materials; terminate or suspend any unpaid software licenses; and/or terminate this Agreement; and (b) charge Customer interest on the amounts unpaid at a rate equal to the lesser of 1.5% per month or the maximum rate permitted under applicable law, until payment is made in full. Customer agrees to pay all of Company's reasonable collection costs, including legal fees and expenses.

2. Deposit. Customer agrees to pay a deposit equal to 30% of the project sell price (pre-tax) prior to Company providing any labor or materials on the project. Company will generate an invoice for the 30% deposit within three business days after Company's receipt of a written agreement or order from Customer. Company will not commence work until receipt of the deposit.

3. Pricing. The pricing set forth in this Agreement is based on the number of devices to be installed and services to be performed as set forth in the Scope of Work ("Equipment" and "Services"). If the actual number of devices installed or services to be performed is greater than that set forth in the Scope of Work, the price will be increased accordingly. If this Agreement extends beyond one year, Company may increase prices upon notice to the Customer. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, however designated, levied or based on the service charges pursuant to this Agreement. Prices in any quotation or proposal from Company are subject to change upon notice sent to Customer at any time before the quotation or proposal has been accepted. Prices for products covered may be adjusted by Company, upon notice to Customer at any time prior to shipment, to reflect any increase in Company's cost of raw materials (e.g., steel, aluminum) incurred by Company after issuance of Company's applicable proposal or quotation. Pricing for Equipment and material covered by this Agreement does not include any amounts for changes in taxes, tariffs, duties or other similar charges imposed and/or enacted by a government. At any time prior to shipment, Company shall be entitled to an increase in time and money for any costs that it incurs directly or indirectly that arise out of or relate to changes in taxes, tariffs, duties or similar charges due to such changes.

4. Alarm Monitoring Services. Any reference to alarm monitoring services in this Agreement is included for pricing purposes only. Alarm monitoring services are performed pursuant to the terms and conditions of Company's standard alarm monitoring services agreement.

5. Code Compliance. Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically stated in the Scope of Work. Customer acknowledges that the Authority Having Jurisdiction (e.g. Fire Marshal) may establish additional requirements for compliance with local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

6. Limitation of Liability; Limitations of Remedy. It is understood and agreed by the Customer that Company is not an insurer and that insurance coverage shall be obtained by the Customer and that amounts payable to company hereunder are based upon the value of the services and the scope of liability set forth in this Agreement and are unrelated to the value of the Customer's property and the property of others located on the premises. Customer agrees to look exclusively to the Customer's insurer to recover for injuries or damage in the event of any loss or injury and that Customer releases and waives all right of recovery against Company

arising by way of subrogation. Company makes no guaranty or Warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or services supplied by Company will detect or avert occurrences or the consequences therefrom that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that, Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability shall be limited to an amount equal to the Agreement price (as increased by the price for any additional work) or where the time and material payment term is selected, Customer's time and material payments to Company. Where this Agreement covers multiple sites, liability shall be limited to the amount of the payments allocable to the site where the incident occurred. Such sum shall be complete and exclusive. In no event shall Company be liable for any damage, loss, injury, or any other claim arising from any servicing, alterations, modifications, changes, or movements of the Covered System(s) or any of its component parts by Customer or any third party. To the maximum extent permitted by law, in no event shall Company and its affiliates and their respective personnel, suppliers and vendors be liable to Customer or any third party under any cause of action or theory of liability, even if advised of the possibility of such damages, for any (a) special, incidental, consequential, punitive or indirect damages of any kind; (b) loss of profits, revenues, data, customer opportunities, business, anticipated savings or goodwill; (c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions to network systems. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect, Company's employees, agents, officers and directors.

7. Reciprocal Waiver of Claims (SAFETY Act). Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 6 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 6 C.F.R. 25.5 (e), to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claims against the other for any losses, including business interruption losses, sustained by either party or their respective employees, resulting from an activity resulting from an "Act of Terrorism" as defined in 6 C.F.R. 25.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

8. General Provisions. Customer has selected the service level desired after considering and balancing various levels of protection afforded, and their related costs. All work to be performed by Company will be performed during normal working hours of normal working days (8:00 a.m. – 5:00 p.m., Monday through Friday, excluding Company holidays), as defined by Company, unless additional times are specifically described in this Agreement. Company will perform the services described in the Scope of Work section ("Services") for one or more system(s) or equipment as described in the Scope of Work section or the listed attachments ("Covered System(s)"). The Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes the Covered System(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined Company shall be relieved from any and all liability arising therefrom. UNLESS OTHERWISE SPECIFIED IN THIS AGREEMENT, ANY INSPECTION (AND, IF SPECIFIED, TESTING) PROVIDED UNDER THIS AGREEMENT DOES NOT INCLUDE ANY MAINTENANCE, REPAIRS, ALTERATIONS, REPLACEMENT OF PARTS, OR ANY FIELD ADJUSTMENTS WHATSOEVER, NOR DOES IT INCLUDE THE CORRECTION OF ANY DEFICIENCIES IDENTIFIED BY COMPANY TO CUSTOMER. COMPANY SHALL NOT BE RESPONSIBLE FOR EQUIPMENT FAILURE OCCURRING WHILE COMPANY IS IN THE PROCESS OF FOLLOWING ITS INSPECTION TECHNIQUES, WHERE THE FAILURE ALSO RESULTS FROM THE AGE OR OBSOLESCENCE OF THE ITEM OR DUE TO NORMAL WEAR AND TEAR. THIS AGREEMENT DOES NOT

COVER SYSTEMS, EQUIPMENT, COMPONENTS OR PARTS THAT ARE BELOW GRADE, BEHIND WALLS OR OTHER OBSTRUCTIONS OR EXTERIOR TO THE BUILDING, ELECTRICAL WIRING, AND PIPING.

9. Customer Responsibilities. Customer shall furnish all necessary facilities for performance of its work by Company, adequate space for storage and handling of materials, light, water, heat, heat tracing, electrical service, local telephone, watchman, and crane and elevator service and necessary permits. Where wet pipe system is installed, Customer shall supply and maintain sufficient heat to prevent freezing of the system. Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined Company shall be relieved from any and all liability arising therefrom. Customer shall further:

- supply required schematics and drawings unless they are to be supplied by Company in accordance with this Agreement;
- Provide a safe work environment, in the event of an emergency or Covered System(s) failure, take reasonable safety precautions to protect against personal injury, death, and property damage, continue such measures until the Covered System(s) are operational, and notify Company as soon as possible under the circumstances.
- Provide Company access to any system(s) to be serviced,
- Comply with all laws, codes, and regulations pertaining to the equipment and/or services provided under this Agreement.

Customer is solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply Company secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups, to protect information, including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

10. Excavation. In the event the Work includes excavation, Customer shall pay, as an extra to the contract price, the cost of any additional work performed by Company due to water, quicksand, rock or other unforeseen condition or obstruction encountered or shoring required.

11. Structure and Site Conditions. While employees of Company will exercise reasonable care in this respect, Company shall be under no responsibility for loss or damage due to the character, condition or use of foundations, walls, or other structures not erected by it or resulting from the excavation in proximity thereto, or for damage resulting from concealed piping, wiring, fixtures, or other equipment or condition of water pressure. All shoring or protection of foundation, walls or other structures subject to being disturbed by any excavation required hereunder shall be the responsibility of Customer. Customer shall have all things in readiness for installation including, without limitation, structure to support the sprinkler system and related equipment (including tanks), other materials, floor or suitable working base, connections and facilities for erection at the time the materials are delivered. In the event Customer fails to have all things in readiness at the time scheduled for receipt of materials, Customer shall reimburse Company for all expenses caused by such failure. Failure to make areas available to Company during performance in accordance with schedules that are the basis for Company's proposal shall be considered a failure to have things in readiness in accordance with the terms of this Agreement.

12. Confined Space. If access to confined space by Company is required for the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

13. Hazardous Materials. Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

- "permit confined space," as defined by OSHA,
- risk of infectious disease,
- need for air monitoring, respiratory protection, or other medical risk,
- asbestos, asbestos-containing material, formaldehyde or other potentially toxic or otherwise hazardous material contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

TERMS AND CONDITIONS CONTINUED

All of the above are hereinafter referred to as "Hazardous Conditions". Company shall have the right to rely on the representations listed above. If hazardous conditions are encountered by Company during the course of Company's work, the discovery of such materials shall constitute an event beyond Company's control and Company shall have no obligation to further perform in the area where the hazardous conditions exist until the area has been made safe by Customer as certified in writing by an independent testing agency, and Customer shall pay disruption expenses and re-mobilization expenses as determined by Company. This Agreement does not provide for the cost of capture, containment or disposal of any hazardous waste materials, or hazardous materials, encountered in any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Company shall not be responsible for the testing, removal or disposal of such hazardous materials.

14. OSHA Compliance. Customer shall indemnify and hold Company harmless from and against any and all claims, demands and/or damages arising in whole or in part from the enforcement of the Occupational Safety Health Act (and any amendments or changes thereto) unless said claims, demands or damages are a direct result of causes within the exclusive control of Company.

15. Interferences. Customer shall be responsible to coordinate the work of other trades (including but not limited to ducting, piping, and electrical) and for and additional costs incurred by Company arising out of interferences to Company's work caused by other trades.

16. Modifications and Substitutions. Company reserves the right to modify materials, including substituting materials of later design, providing that such modifications or substitutions will not materially affect the performance of the Covered System(s).

17. Changes, Alterations, Additions. Changes, alterations and additions to the Scope of Work, plans, specifications or construction schedule shall be invalid unless approved in writing by Company. Should changes be approved by Company, that increase or decrease the cost of the work to Company, the parties shall agree, in writing, to the change in price prior to performance of any work. However, if no agreement is reached prior to the time for performance of said work, and Company elects to perform said work so as to avoid delays, then Company's estimate as to the value of said work shall be deemed accepted by Customer. In addition, Customer shall pay for all extra work requested by Customer or made necessary because of incompleteness or inaccuracy of plans or other information submitted by Customer with respect to the location, type of occupancy, or other details of the work to be performed. In the event the layout of Customer's facilities has been altered, or is altered by Customer prior to the completion of the Work, Customer shall advise Company, and prices, delivery and completion dates shall be changed by Company as may be required.

18. Commodities Availability. Company shall not be responsible for failure to provide services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel products or products made from plastics or other commodities. In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty. Customer agrees to pay Company in full for all work performed up to the time of any such termination.

19. Project Claims. Any claim of failure to perform against Company arising hereunder shall be deemed waived unless received by Company, in writing specifically setting forth the basis for such claim, within ten (10) days after such claims arises.

20. Backcharges. No charges shall be levied against Company unless seventy-two (72) hours prior written notice is given to Company to correct any alleged deficiencies which are alleged to necessitate such charges and unless such alleged deficiencies are solely and directly caused by Company.

21. System Equipment. The purchase of equipment or peripheral devices (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and hoses) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment, which is attached to the Covered System(s), whether provided by Company or a third party, interferes with the proper operation of the Covered System(s), Customer shall remove or replace such device or equipment promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsible for any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment.

22. Reports. Where inspection and/or test services are selected,

such inspection and/or test shall be completed on Company's then current Report form, which shall be given to Customer, and, where applicable, Company may submit a copy thereof to the local authority having jurisdiction. The Report and recommendations by Company are only advisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are under control at the time of inspection. Final responsibility for the condition and operation of the Covered System(s) and equipment and components lies with Customer.

23. Limited Warranty. Subject to the limitations below, Company warrants any equipment (as distinguished from the Software) installed pursuant to this Agreement to be free from defects in material and workmanship under normal use for a period of one (1) year from the date of first beneficial use or all or any part of the Covered System(s) or 18 months after Equipment shipments, whichever is earlier, provided however, that Company's sole liability, and Customer's sole remedy, under this limited warranty shall be limited to the repair or replacement of the Equipment or any part thereof, which Company determines is defective, at Company's sole option and subject to the availability of service personnel and parts, as determined by Company. Company warrants expendable items, including, but not limited to, video and print heads, television camera tubes, video monitor displays tubes, batteries and certain other products in accordance with the applicable manufacturer's warranty. Company does not warrant devices designed to fail in protecting the System, such as, but not limited to, fuses and circuit breakers. Company warrants that any Company software described in this Agreement, as well as software contained in or sold as part of any Equipment described in this Agreement, will reasonably conform to its published specifications in effect at the time of delivery and for ninety (90) days after delivery. However, Customer agrees and acknowledges that the software may have inherent defects because of its complexity. Company's sole obligation with respect to software, and Customer's sole remedy, shall be to make available published modifications, designed to correct inherent defects, which become available during the warranty period. If Repair Services are included in this Agreement, Company warrants that its workmanship and material for repairs made pursuant to this Agreement will be free from defects for a period of ninety (90) days from the date of furnishing. EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IF ANY, SUPPORTED HEREUNDER. Warranty service will be performed during Company's normal working hours. If Customer requests warranty service at other than normal working hours, service will be performed at Company's then current rates for after hours services. All repairs or adjustments that are or may become necessary shall be performed by and authorized representative of Company. Any repairs, adjustments or interconnections performed by Customer or any third party shall void all warranties. Company makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity.

24. Indemnity. Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third party claims for personal injury, death, property damage or economic loss, including specifically any damages resulting from the exposure of workers to Hazardous Conditions whether or not Customer pre-notifies Company of the existence of said hazardous conditions, arising in any way from any act or omission of Customer or Company relating in any way to this Agreement, including but not limited to the Services under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select counsel to represent it in any such action.

25. Insurance. Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

26. Termination. Any termination under the terms of this Agreement shall be made in writing. In the event Customer terminates this Agreement prior to completion for any reason not arising solely from Company's performance or failure to perform, Customer understands and agrees that Company will incur costs of administration and preparation that are difficult to estimate or determine. Accordingly, should Customer terminate this Agreement as described above, Customer agrees to pay all charges incurred for products and

equipment installed and services performed, and in addition pay an amount equal to twenty (20%) percent of the price of products and equipment not yet delivered and Services not yet performed, return all products and equipment delivered and pay a restocking fee of twenty (20%) percent the price of products or equipment returned. Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as hereinafter defined. Company may also terminate this Agreement at its sole discretion upon notice to Customer if Company's performance of its obligations under this Agreement becomes impracticable due to obsolescence of equipment at Customer's premises or unavailability of parts.

27. Default. An Event of Default shall be (a) failure of Customer to pay any amount when due and payable, (b) abuse of the System or the Equipment, (c) dissolution, termination, discontinuance, insolvency or business failure of Customer. Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies: (i) discontinue furnishing Services and delivering Equipment, (ii) by written notice to Customer declare the balance of unpaid amounts due and to become due under this Agreement to be immediately due and payable; (iii) receive immediate possession of any Equipment for which Customer has not paid; (iv) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement, and (v) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.

28. Exclusions. Unless expressly included in the Scope of Work, this Agreement expressly excludes, without limitation, testing inspection and repair of duct detectors, beam detectors, and UV/IR equipment; provision of fire watches; clearing of ice blockage; draining of improperly pitched piping; replacement of batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; system upgrades and the replacement of obsolete systems, equipment, components or parts; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment or changes to Customer's premises, vandalism, corrosion (including but not limited to micro-bacterially induced corrosion ("MIC")), power failure, current fluctuation, failure due to non-Company installation, lightning, electrical storm, or other severe weather, water, accident, fire, acts of God or any other cause external to the Covered System(s). Repair Services provided pursuant to this Agreement do not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment, components or parts. All such services may be provided by Company at Company's sole discretion at an additional charge. If Emergency Services are expressly included in the scope of work section, the Agreement price does not include travel expenses.

29. No Option to Solicit. Customer shall not, directly or indirectly, on its own behalf or on behalf of any other person, business, corporation or entity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment, for a period of two years after termination of this Agreement.

30. Force Majeure; Delays. Company shall not be liable, nor in breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by Company to perform an obligation under this Agreement, where such delay, interruption or failure is caused, in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of Company, whether foreseeable or unforeseeable, including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornados, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses thereto, condemnation, strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability or shortage of parts, materials, supplies, or transportation, or any other cause or casualty beyond

TERMS AND CONDITIONS CONTINUED

the reasonable control of Company. If Company's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, Company shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if Company is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, Company will be entitled to extend the relevant completion date by the amount of time that Company was delayed as a result of the Force Majeure Event, plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases Company's cost to perform the services, Customer is obligated to reimburse Company for such increased costs, including, without limitation, costs incurred by Company for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees or other costs and expenses incurred by Company in connection with the Force Majeure Event.

31. One-Year Claims Limitation; Choice of Law. No claim or cause of action, whether known or unknown, shall be brought against Company more than one year after the claim first arose. Except as provided for herein, Company's claims must also be brought within one year. Claims not subject to the one-year limitation include claims for unpaid: (a) contract amounts, (b) change order amounts (approved or requested) and (c) delays and/or work inefficiencies. The laws of Massachusetts shall govern the validity, enforceability, and interpretation of this Agreement.

32. Assignment. Customer may not assign this Agreement without Company's prior written consent. Company may assign this Agreement to an affiliate without obtaining Customer's consent.

33. Entire Agreement. The parties intend this Agreement, together with any attachments or Riders (collectively the "Agreement") to be the final, complete and exclusive expression of their Agreement and the terms and conditions thereof. This Agreement supersedes all prior representations, understandings or agreements between the parties, written or oral, and shall constitute the sole terms and conditions of sale for all equipment and services. No waiver, change, or modification of any terms or conditions of this Agreement shall be binding on Company unless made in writing and signed by an Authorized Representative of Company.

34. Severability. If any provision of this Agreement is held by any court or other competent authority to be void or unenforceable in whole or in part, this Agreement will continue to be valid as to the other provisions and the remainder of the affected provision.

35. Legal Fees. Company shall be entitled to recover from the customer all reasonable legal fees incurred in connection with Company enforcing the terms and conditions of this Agreement.

36. Software and Digital Services. Use, implementation, and deployment of the software and hosted software products ("Software") offered under these terms shall be subject to, and governed by, Company's standard terms for such Software and Software related professional services in effect from time to time at <https://www.johnsoncontrols.com/tech/terms> (collectively, the "Software Terms"). Applicable Software Terms are incorporated herein by this reference. Other than the right to use the Software as set forth in the Software Terms, Company and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements thereto.

37. License Information (Security System Customers): AL Alabama Electronic Security Board of Licensure 7956 Vaughn Road, Pmb 392, Montgomery, Alabama 36116 (334) 264-9388; AR Regulated by: Arkansas Board of Private Investigators And Private Security Agencies, #1 State Police Plaza Drive, Little Rock 72209 (501)618-8600; CA Alarm company operators are licensed and regulated by the Bureau of Security and Investigative Services, Department of Consumer Affairs, Sacramento, CA, 95814. Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of the Alarm Company Act: NY Licensed by N.Y.S. Department of the State; TX Texas Commission on Private Security, 5805 N. Lamar Blvd., Austin, 78752-4422, 512-424-7710. License numbers available at www.johnsoncontrols.com or contact your local Johnson Controls office.



Johnson Controls Fire Protection
 11360 Lackland Rd
 St. Louis, Mo. 63146
 314-739-4014

PROPOSAL AND SERVICE AGREEMENT

www.johnsoncontrols.com

Date: 10/7/2021		Customer #:		Product Family: Fire Alarm		Inspection Deficiency	
SR #: 49371788		JD Proposal #:		Prepared By:			
Quote Ref:				Name: Amanda Hake		Phone #: 314-243-6778	
				Email: amanda.hake@jci.com			
Site Information				Billing Information			
Name: Lindenwood University Belleville Girls' Dorm				Name: Lindenwood University Belleville Main Campus			
Address: 100 S 23rd Street				Address: 2600 W Main Street			
City:	Belleville	State:	IL	Zip Code:	62226	City:	Belleville
						State:	IL
						Zip Code:	62226
Purchaser Contact Information:							
Name: Dean Hardt		Phone: [REDACTED]		Email: dhardt@belleville.net			

Johnson Controls Fire Protection LP ("Company"), for and in consideration of the prices herein named, proposes to furnish the work, and or materials hereinafter described, subject to the terms and conditions of this Agreement.

Scope of Work

Johnson Controls will provide labor and material on a fixed price basis.

During your last fire alarm inspection a few deficiencies had been noted and are listed below.

- 1) The battery in the dialer behind the front desk failed inspection because it exceeds the manufacturer's recommended expiration date. Quote includes removal and proper battery disposal of existing sealed lead acid battery, as well as purchase and replacement with new battery.
- 2) Two CO detectors failed to alarm the fire alarm panel when tested. They need to be replaced and retested.

The system is out of compliance with NFPA 72 Standards.

Pricing includes 10% discount on labor per service agreement. Pricing valid for 30 days. Work to be completed during normal business hours - 8:00am-5:00pm Monday through Friday.

** Included In Price: Materials, Labor and PPE Fee

**Excluded From Price: Overtime, permit fees, submittal drawings, sprinkler work, sales tax, asbestos environment, lead abatement, lift rental, cutting, drilling, patching, fire caulking, or painting.

Prevailing Wage Required?	<u>No</u>
Certified Payroll Required?	<u>No</u>
Customer/Site Tax Exempt?	<u>Yes</u>

Working Hours: Based on normal business hours
 Mon-Fri 7:30AM-4:00PM unless otherwise noted.

Payment Terms:	Net 30	\$1,039.66	One Thousand Thirty Nine Dollars and Sixty Five Cents
<input checked="" type="checkbox"/> Fixed Price	<input type="checkbox"/> Labor and Material	<input type="checkbox"/> NTE	<input type="text"/>

Name: _____
 Title: _____
 PO # _____
 Signature _____

Johnson Controls Fire Protection LP
 Amanda Hake
 amanda.hake@jci.com
 314-243-6778

1. Payment. Amounts are due upon receipt of the invoice and shall be paid by Customer within 30 days. Invoicing disputes must be identified in writing within 21 days of the invoice date. Payments of any disputed amounts are due and payable upon resolution. All other amounts remain due within 30 days. Payment is a condition precedent to Company's obligation to perform Services under the Agreement. Work performed on a time and material basis shall be at the then-prevailing Company rate for material, labor, and related items, in effect at the time supplied under this Agreement. Further, in the event that this Agreement is executed on a "price not to exceed" basis, the price to Customer shall be lesser of: (a) the limit price quoted, or (b) the actual cumulative billing based on the aforementioned prevailing rate. Customer agrees to pay all taxes, permits and other charges including but not limited to state and local sales and excise taxes, however designated, levied or based on the service charges pursuant to this Agreement. Customers who fail to pay amounts when due may be required to make payments of cash in advance upon delivery or as otherwise specified by Company. Customer's failure to make payment when due is a material breach of this Agreement and will give Company, without prejudice to any other right or remedy, the right to (a) stop performing any Services and/or withhold further deliveries of Equipment, licenses and other materials, terminate or suspend any unpaid software licenses, and/or terminate this Agreement; and (b) charge Customer interest on the amounts unpaid at a rate equal to the lesser of 1.5% per month or the maximum rate permitted under applicable law, until payment is made in full. Customer agrees to pay all of Company's reasonable collection costs, including legal fees and expenses.

2. Deposit. Customer agrees to pay a deposit equal to 30% of the project sell price (pre-tax) prior to Company providing any labor or materials for the project. Company will generate an invoice for the 30% deposit within three business days after Company's receipt of a written agreement or order from Customer. Company will not commence work until receipt of the deposit.

3. Pricing. The pricing set forth in this Agreement is based on the number of devices to be installed and Services to be performed as set forth in the Scope of Work. If the actual number of devices installed or Services to be performed is greater than that set forth in the Scope of Work, the price will be increased accordingly. Company may increase prices upon notice to the Customer to reflect increases in material and labor costs. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, installer or alarm permits, false alarm assessments, or any charges imposed by any government body, however designated, levied or based on the service charges pursuant to this Agreement. Prices in any quotation or proposal from Company are subject to change upon notice sent to Customer at any time before the quotation or proposal has been accepted. Prices for products covered may be adjusted by Company upon notice to Customer at any time prior to shipment to reflect any increase in Company's cost of raw materials (e.g. steel, aluminum) incurred by Company after issuance of Company's applicable proposal or quotation. Pricing for Equipment and material covered by this Agreement does not include any amounts for charges in taxes, tariffs, duties or other similar charges imposed and/or enacted by a government. At any time prior to shipment, Company shall be entitled to an increase in time and money for any costs that it incurs directly or indirectly that arise out of or relate to changes in taxes, tariffs, duties or similar charges due to such changes.

4. Alarm Monitoring Services. Any reference to alarm monitoring services in this Agreement is intended for pricing purposes only. Alarm monitoring services are performed pursuant to the terms and conditions of Company's standard alarm monitoring services agreement.

5. Code Compliance. Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically stated in the Scope of Work. Customer acknowledges that the Authority Having Jurisdiction (e.g. Fire

Marshal) may establish additional requirements for compliance with local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

6. Limitation of Liability; Limitations of Remedy. It is understood and agreed by Customer that Company is not an insurer and that insurance coverage shall be obtained by Customer and that amounts payable to Company hereunder are based upon the value of the Services and the scope of liability set forth in this Agreement and are unrelated to the value of Customer's property and the property of others located on the premises. Customer agrees to look exclusively to Customer's insurer to recover for injuries or damage in the event of any loss or injury. Customer releases and waives all rights of recovery against Company arising by way of subrogation. Company makes no guaranty or warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or Services supplied by Company will detect or avert occurrences or the consequences therefrom that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability shall be limited to an amount equal to the Agreement price (as increased by the price for any additional work) or where the time and material payment term is selected, Customer's time and material payments to Company. Where this Agreement covers multiple sites, liability shall be limited to the amount of the payments allocable to the site where the incident occurred. Such sum shall be complete and exclusive. IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY DAMAGE, LOSS, INJURY, OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS, MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S) OR ANY OF ITS COMPONENT PARTS BY CUSTOMER OR ANY THIRD PARTY. To the maximum extent permitted by law, in no event shall Company and its affiliates and their respective personnel, suppliers and vendors be liable to Customer or any third party under any cause of action or theory of liability, even if advised of the possibility of such damages, for any (a) special, incidental, consequential, punitive or indirect damages of any kind; (b) loss of profits, revenues, data, customer opportunities, business, anticipated savings or goodwill; (c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions to network systems. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect. Company's employees, agents, officers and directors.

7. Reciprocal Waiver of Claims (SAFETY Act). Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 5 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 5 C.F.R. 25.5 (e), to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claims against the other for any losses, including business interruption losses sustained by either party or their respective employees resulting from an activity resulting from an "Act of Terrorism" as defined in 5 C.F.R. 25.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

8. General Provisions. Customer has selected the service level desired after considering and balancing various levels of protection afforded, and their related costs. All work to be performed by Company will be performed during normal working hours of normal working days (7:00 a.m. - 4:30 p.m., Monday through Friday, excluding Company holidays), as defined by Company. Unless additional times are specifically described in this Agreement, all work performed unscheduled unless otherwise specified in this Agreement. Appointments scheduled for four-hour window. Additional charges may apply for special scheduling requests (e.g. working around equipment shutdowns, after hours work). Company will perform the services described in the Scope of Work section ("Services") for one or more system(s) or equipment as described in the Scope of Work section or the listed attachments ("Covered System(s)"). Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes the Covered System(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom. UNLESS OTHERWISE SPECIFIED IN THIS AGREEMENT, ANY INSPECTION (AND, IF SPECIFIED, TESTING) PROVIDED UNDER THIS AGREEMENT DOES NOT INCLUDE ANY MAINTENANCE, REPAIRS, ALTERATIONS, REPLACEMENT OF PARTS, OR ANY FIELD ADJUSTMENTS WHATSOEVER, NOR DOES IT INCLUDE THE CORRECTION OF ANY DEFICIENCIES IDENTIFIED BY COMPANY TO CUSTOMER. COMPANY SHALL NOT BE RESPONSIBLE FOR EQUIPMENT FAILURE OCCURRING WHILE COMPANY IS IN THE PROCESS OF FOLLOWING ITS INSPECTION TECHNIQUES, WHERE THE FAILURE ALSO RESULTS FROM THE AGE OR OBSOLESCENCE OF THE ITEM OR DUE TO NORMAL WEAR AND TEAR. THIS AGREEMENT DOES NOT COVER SYSTEMS, EQUIPMENT, COMPONENTS OR PARTS THAT ARE BELOW GRADE, BEHIND WALLS OR OTHER OBSTRUCTIONS OR EXTERIOR TO THE BUILDING, ELECTRICAL WIRING, AND FILING.

9. Customer Responsibilities. Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval by Customer's on-site representative prior to work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom. Customer further agrees to:

- provide Company clear access to Covered System(s) to be serviced including, if applicable, lift trucks or other equipment needed to reach inaccessible equipment;
- supply suitable electrical service, heat, heat tracing, adequate water supply, and required system schematics and/or drawings;
- notify all required persons, including but not limited to authorities having jurisdiction, employees, and monitoring services, of scheduled testing and/or repair of systems;
- provide a safe work environment;
- in the event of an emergency or Covered System(s) failure, take reasonable precautions to protect against personal injury, death, and/or property damage and continue such measures until the Covered System(s) are operational; and
- comply with all laws, codes, and regulations pertaining to the equipment and/or Services provided under this agreement.

Customer is solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply Company

TERMS AND CONDITIONS

secure Network access for providing its services. Products networked, connected to the Internet or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups, to protect information, including without limitation data, software, or files (collectively "Data") prior to receiving the service or products.

10. Repair Services (if Selected by Customer): Where Customer expressly includes repair, replacement, and emergency response services in the Scope of Work, such Services apply only to the components or equipment of the Covered System(s). Customer agrees to promptly request repair services in the event the System becomes inoperable or otherwise requires repair. The Agreement price does not include repairs to the Covered System(s) recommended by Company during the initial inspection, for which Company may submit independent pricing to Customer and as to which Company will not proceed until Customer authorizes such work and approves the pricing. Repair or replacement of non-maintainable parts of the Covered System(s), including but not limited to unit cabinets, insulating material, electrical wiring, structural supports, and all other non-moving parts, is not included under this Agreement.

11. System Equipment. The purchase of equipment or peripheral devices (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and nozzles) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment, which is attached to the Covered System(s), whether provided by Company or a third party, interferes with the proper operation of the Covered System(s), Customer shall remove or replace such device or equipment; promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsible for any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment.

12. Reports. Where inspection and/or test services are selected, such inspection and/or test shall be completed on Company's then current report form, which shall be given to Customer, and, where applicable, Company may submit a copy thereof to the local authority having jurisdiction. The report and recommendations by Company are only advisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are operational at the time of inspection. Final responsibility for the condition and operation of the Covered System(s), equipment and components lies with Customer.

13. Confined Space. If access to confined space by Company is required for the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

14. Hazardous Materials. Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

- permit confined space (as defined by OSHA)
- risk of infectious disease
- need for air monitoring, respiratory protection, or other medical aids
- asbestos, asbestos-containing materials, formaldehyde or other potentially toxic or otherwise hazardous material contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

All of the above are hereinafter referred to as "Hazardous Conditions." Company shall have the right to rely on the representations listed above. If Hazardous Conditions are encountered by Company during the course of Company's work, the discovery of such materials shall constitute an event beyond Company's control, and Company shall have no

obligation to further perform in the area where the Hazardous Conditions exist until the area has been made safe by Customer as certified in writing by an independent testing agency, and Customer shall pay disruption expenses and re-mobilization expenses as determined by Company. This Agreement does not provide for the cost of capture, containment or disposal of any hazardous waste materials, or hazardous materials, encountered in any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Company shall not be responsible for the testing, removal or disposal of such hazardous materials.

15. Limited Warranty. COMPANY WARRANTS THAT ITS WORKMANSHIP AND MATERIAL FURNISHED UNDER THIS AGREEMENT WILL BE FREE FROM DEFECTS FOR A PERIOD OF NINETY (90) DAYS FROM THE DATE OF FURNISHING. Where Company provides product or equipment of others, Company will warrant the product or equipment only to the extent warranted by such third party. **EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IF ANY, SUPPORTED HEREUNDER.** Company makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of, or eliminate, treat, or mitigate the spread, transmission, or outbreak of any pathogen, disease, virus or other contagion, including but not limited to COVID 19.

16. Indemnity. Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third-party claims for personal injury, death, property damage or economic loss, including specifically any damages resulting from the exposure of workers to Hazardous Conditions whether or not Customer pre-notifies Company of the existence of said Hazardous Conditions arising in any way from any act or omission of Customer or Company relating in any way to this Agreement, including but not limited to the Services under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to seek outside counsel to represent it in any such action.

17. Insurance. Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

18. Availability and Cost of Steel, Plastics & Other Commodities. Company shall not be responsible for failure to provide Services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel, products or products made from plastics or other commodities. In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from steel, plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty. Customer agrees to pay Company in full for all work performed up to the time of any such termination.

19. Exclusions. This Agreement expressly excludes, without limitation, testing, inspection and repair of duct detectors, beam detectors, and UWB-R equipment, provision of fire watches, clearing of ice blockage, chaining of improperly pitched piping, batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment; or chances to Customer's premises, vandalism, corrosion (including but not limited to micro-biologically induced corrosion ("MIC")), power failure, current fluctuation, failure due to non-Company installation, lightning, electrical storm, or other severe weather, water accident, fire, acts of God or any other cause external to

the Covered System(s). This Agreement does not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment, components or parts. All such services may be provided by Company at Company's sole discretion at an additional charge.

20. Force Majeure. Company shall not be liable, nor in breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by Company to perform an obligation under this Agreement, where such delay, interruption or failure is caused, in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of Company, whether foreseeable or unforeseeable, including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornadoes, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses thereto, condemnation strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability or shortage of parts, materials, supplies, or transportation, or any other cause or casualty beyond the reasonable control of Company. If Company's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, Company shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if Company is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, Company will be entitled to extend the relevant completion date by the amount of time that Company was delayed as a result of the Force Majeure Event; plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases Company's cost to perform the services, Customer is obligated to reimburse Company for such increased costs, including, without limitation, costs incurred by Company for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees or other costs and expenses incurred by Company in connection with the Force Majeure Event.

21. Termination. Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as hereinafter defined. Company may also terminate this Agreement at its sole discretion upon notice to Customer if Company's performance of its obligations under this Agreement becomes impracticable due to obsolescence of equipment at Customer's premises or unavailability of parts.

22. No Option to Solicit. Customer shall not, directly or indirectly, or its own behalf or on behalf of any other person, business, corporation or entity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment with Company, for a period of two (2) years after the termination of this Agreement.

23. Default. An Event of Default shall be (a) failure of Customer to pay any amount when due and payable, (b) abuse of the System or the equipment, (c) dissolution, termination, discontinuance, insolvency or business failure of Customer. Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies: (i) discontinue furnishing Services; (ii) by written notice to Customer declare the balance of unpaid amounts due and to become due under this Agreement to be immediately due and payable; (iii) receive immediate possession of any equipment for which Customer has not paid; (iv) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement; and (v) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.



City of Belleville

Jennifer Gain Meyer, City Clerk
101 South Illinois Street
Belleville IL 62220
Phone: (618) 233-6810 Fax: (618) 257-0376
email: jmeyer@belleville.net

NORTH ILLINOIS STREET BANNER APPLICATION

PLEASE SUBMIT APPLICATION TO THE CITY CLERK'S OFFICE 45 DAYS PRIOR TO EVENT DATE
REFER TO BANNER SPECIFICATIONS FOR ADDITIONAL INFORMATION

APPLICANT NAME: Dennis McBride APPLICANT PHONE: [REDACTED]
APPLICANT EMAIL: [REDACTED]

SPONSORING ORGANIZATION:

NAME: Midwest Woodcarvers
ADDRESS: [REDACTED]
PHONE: [REDACTED] EMAIL: [REDACTED]

TITLE OF EVENT/ACTIVITY: Midwest Artistry in Wood
EVENT DATES: 11/6/21 11/7/21 EVENT LOCATION: Belle-Chaire Fairgrounds
PRINTED MESSAGE ON BANNER: Midwest Carvers Art Show

INCLUDE COPY OF ARTWORK WITH APPLICATION

REQUEST PLACEMENT DATE: (no more than 2 weeks prior to event date) 10/25/21
REQUEST REMOVAL DATE: 11/9/21

By accepting this application, the applicant shall be bound by all rules, regulations and applicable ordinances as set forth in the Banner Application.

Signature of Applicant: [REDACTED] Date: 10/8/21

DISPLAY CONTENT: The City of Belleville reserves the right to, not display any banner if in its opinion the content is inappropriate or offensive to anyone or group. Only events held in Belleville, open to the general public and sponsored by Civic or Not-For-Profit Organizations will be displayed.

THE CITY OF BELLEVILLE ASSUMES NO RESPONSIBILITY FOR ANY DAMAGE TO SAID BANNER DURING INSTALLATION, DISPLAYING OR REMOVAL PROCESS.

FOR OFFICE USE ONLY

Date Received: 10/08/21 Approved by Council:
Installation Date: Removal Date:



OFFICE USE ONLY
 Name of Event: Downtown Trick or Treat
 Date of Event: FRIDAY 10/29/21

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): City of Belleville

Name of Event: Downtown Trick or Treat

Date of Event: FRIDAY 10/29/21 Event Starting Time: 5:30pm Event Ending Time: 7:30pm

Street Closure Time: 4:00pm Street Re-Open Time: 9:00pm

Name(s) of person(s) responsible for organizing and conducting event:

Name	Address	Phone	Email
<u>Kathleen Kaiser</u>	<u>COB</u>	<u>233-6510-Ext 1247</u>	<u>KKaiser@belleville.net</u>
<u>Other additional City Staff</u>			

Number of people () animals (0) vehicles (0) expected to participate.

Describe the event in detail:

Free, fun event for children 12 and younger who are accompanied by an adult, parent or guardian

Specify event route from starting point to termination point (a map of the event route is required):

Event is held on East Main Street, between High and Charles St. ~~NO PARKING - NO STOPS~~

no wagon
story tellers - Spaces area

Gas Light Patio

Name of Event: Autumn Trick / Treat
Date of Event: FRIDAY 10/29/21

Are you requesting streets to be closed? If so, list specifics below and note on map of event route:

East Main St. from High Street to Charles St.
First blocks of North & South Jackson & North & South Church

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: 20
 - Picnic Tables Yes No Number Requested: 20
 - Sanitation Vehicle and Manpower Yes No
 - Electric (if available) (note on map location(s)) Yes No Number Requested: _____
 - Music Yes No Times: _____
 - Barricades Yes No Number Requested: _____
- Comments or Additional Request(s): _____

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.

Kathleen A. Kaiser Kathleen A. Kaiser
 Signature of Person Making Application Printed Name of Person Making Application

1015 Illinois St, Belleville, IL 62220
 Mailing Address

618-233-6510 Ext 1297 KKaiser@belleville.net
 Phone Number E-mail

DATE OF APPLICATION: 10/6/21

Return this form (via mail/email/in-person):

City of Belleville - City Clerk's Office
101 South Illinois Street
Belleville, Illinois 62220
E-mail: jmeyer@belleville.net
(618) 233-6810

Name of Event: Downtown Trick or Treat
Date of Event: Feb 10 2021

<p align="center">CHECKLIST (FOR USE BY CITY PERSONNEL ONLY)</p>	<p align="center">EVENT INFORMATION (FOR USE BY CITY PERSONNEL ONLY)</p> <p>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.</p>
<p><input checked="" type="checkbox"/> Application</p> <p><input type="checkbox"/> Event Map</p> <p><input type="checkbox"/> Insurance Certificate</p>	<p>Date Received by City Clerk's Office: <u>10/14/21</u></p> <p>Scheduled Meeting Date: <u>10/14/21 2:30PM</u></p> <p>Date Approved by Staff: <u>10/14/21</u></p> <p>Date on Council Agenda: <u>10/18/21</u></p> <p>Notification Sent to Event Representative of Council Meeting: <u>10/15/21</u></p>
<p><input type="checkbox"/> Approved on: _____ <input type="checkbox"/> Denied on: _____</p> <p>Notification Sent to Event Representative of Council Approval/Denial on: _____</p>	

STAFF REVIEW SECTION

Police Department: Six (6) OFFICERS + Two (2) SQUAD CARS

APPROVED DENIED DATE: 10/14/21 INITIALS: CM #380

Fire Department: FIRE DEPT TO PROVIDE SURVIVE ALIVE HOUSE w/ STAGE SMOKE & LIGHTS (NO ADMITTANCE DUE TO COVID) FOR DISPLAY ONLY, ALONG w/ TRICK & CREW HANDING OUT CANDY.

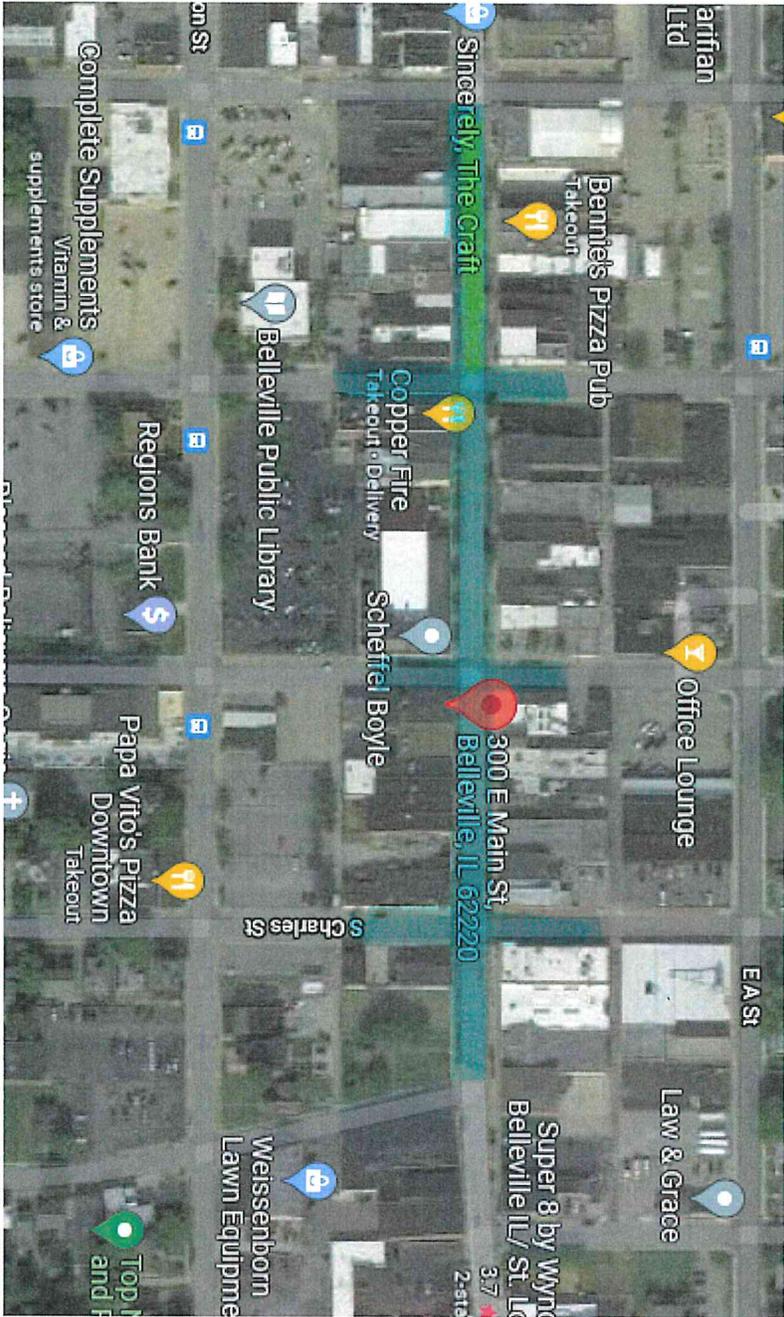
APPROVED DENIED DATE: 10/14/21 INITIALS: FF

Public Works: No Parking, Road closures, Trash totes, picnic tables to be provided as requested. Streets to be cleaned up after the event

APPROVED DENIED DATE: 10/14/21 INITIALS: JRP

Maintenance Department: Supply chairs as directed, place electrical panels as directed, deliver folding tables as directed, Transport Warmer to Regions area

APPROVED DENIED DATE: 10/14/21 INITIALS: Det



Jenny Meyer

From: Jenny Meyer
Sent: Friday, October 15, 2021 9:09 AM
To: Kathy Kaiser; Erin Clifford
Cc: Lt Chris Mattingly; Jason Poole; jpenet; Craig Maue; Johnnie Hartmann; Niccy Cook; Dean Hardt
Subject: Downtown Trick or Treat

Kathy & Erin:

Thanks for meeting with staff yesterday to discuss the upcoming Downtown Trick or Treat.

Event:

- Belleville Downtown Trick or Treat
- Friday, October 29, 2021
- 5:30pm to 7:30pm

Street Closure Request:

- East Main Street from High Street (east side) to Mascoutah Avenue (west side)
- 1st block North and South Jackson Street to the alley
- 1st block North and South Church Street to the alley
- 1st block North and South Charles Street to the alley
- Use of Gas Light Patio for Storyteller
- 4:00pm to 9:00pm

Public Works:

- 20 picnic tables delivered Friday, October 29, 2021
- Barricades for street closures delivered Friday, October 29, 2021 (street closure(s) handled by City staff)
- 20 Tash totes dropped off Friday, October 29, 2021
- "No Parking" signs posted on Thursday, October 28, 2021 as necessary
- Personnel to clean-up and open streets after event

Police Department:

- Six (6) Officers present with two (2) vehicles

Fire Department:

- Survive Alive House on-site with presentations (no entry due to COVID-19)
- Personnel on-site for event

Maintenance Department:

- Provide chairs, electrical panels, tables and warmer as necessary

Your request goes to City Council on Monday, October 18, 2021, 7:00pm, City Hall, Council Chambers, 101 South Illinois Street, Belleville, IL. Upon Council decision, a letter will be sent to you via email.

If you have any questions, please do not hesitate to contact me, Monday through Friday, 8:00am to 5:00pm.

Thanks

ORDINANCE NO. 8994-2021

AN ORDINANCE AMENDING TITLE IX (GENERAL REGULATIONS), CHAPTER 93 (NUISANCES), SECTION 93.020 (DEFINITION), AND TITLE XV (LAND USAGE), CHAPTER 158 (STREETS AND SIDEWALKS; TREE CODE), APPENDIX A (RECOMMENDED TREES) OF THE REVISED CODE OF ORDINANCES OF THE CITY OF BELLEVILLE, AS AMENDED

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 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.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS, AS FOLLOWS:

Section 1. **Section 93.020** is hereby amended by repealing Section 93.020 (Definitions) in its entirety, and substituting in lieu thereof Section 93.020 (Definitions), as follows:

§ 93.020 DEFINITION.

WEEDS, as used in this subchapter, include the following ~~burdock; ragweed (giant); ragweed (common); thistle; cocklebur; jimson; blue vervain; common milkweed; wild carrot; poison ivy; wild mustard; rough pigweed; lambs quarter; wild lettuce; curled dock; smart weeds (all varieties); poison hemlock; and wild hemp~~, and are designated exotic weeds under the Illinois Exotic Weed Act (525 ILCS 10/1 et seq.):

<u>Lonicera japonica</u>	<u>Japanese honeysuckle</u>
<u>Rosa multiflora</u>	<u>multiflora rose</u>
<u>Lythrum salicaria</u>	<u>purple loosestrife</u>
<u>Rhamnus cathartica</u>	<u>common buckthorn</u>
<u>Rhamnus frangula</u>	<u>glossy buckthorn</u>
<u>Rhamnus arguta</u>	<u>saw-toothed buckthorn</u>
<u>Rhamnus davurica</u>	<u>dahurian buckthorn</u>
<u>Rhamnus japonica</u>	<u>Japanese buckthorn</u>
<u>Rhamnus utilis</u>	<u>Chinese buckthorn</u>
<u>Pueraria lobata</u>	<u>kudzu-vine</u>
<u>Lonicera maackii</u> , <u>Lonicera tatarica</u> , <u>Lonicera morrowii</u> , and <u>Lonicera fragrantissima</u>	<u>exotic bush honeysuckles</u>

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<u><i>Elaeagnus umbellata</i>, <i>Elaeagnus pungens</i>, <i>Elaeagnus angustifolia</i></u>	<u>exotic olives</u>
<u>all members of the <i>Tamarix</i> genus</u>	<u>salt cedar</u>
<u><i>Conium maculatum</i></u>	<u>poison hemlock</u>
<u><i>Heracleum mantegazzianum</i></u>	<u>giant hogweed</u>
<u><i>Celastrus orbiculatus</i></u>	<u>Oriental bittersweet</u>
<u><i>Ficaria verna</i></u>	<u>lesser celandine</u>
<u>all members of the <i>Dipsacus</i> genus</u>	<u>teasel</u>
<u><i>Fallopia japonica</i>, syn. <i>Polygonum</i> <i>cuspidatum</i>; <i>Fallopia</i> <i>sachalinensis</i>; and <i>Fallopia x bohemica</i>, resp.</u>	<u>Japanese, giant and Bohemian knotweed</u>

Section 2. Title XV (Land Usage), Chapter 158 (Streets and Sidewalks; Tree Code), Appendix A (Recommended Trees) is hereby amended by repealing Appendix A (Recommended Trees) in its entirety, and substituting in lieu thereof Appendix A (Recommended Trees), as follows:

APPENDIX A: RECOMMENDED TREES

One of the most common causes of new tree failure is improper plant selection. No amount of maintenance will save a tree that is not adapted to the climate and site conditions. Urban trees, especially, face a variety of stresses, including compacted soils, poor growing conditions, and vandalism.

The trees selected for this list have proven to be suitable for the urban landscape. The list has been separated into trees recommended for large, medium and small sites. Large sites are greater than 7 feet, medium sites are 5 to 7 feet, and small sites are 3 to 5 feet. Keep in mind that the presence of overhead wires should automatically restrict a planting site to the small category, regardless of its actual size.

LARGE TREES	
<i>Acer rubrum</i>	Red Maple
<i>Acer platanoides</i>	Norway Maple
<i>Acer saccharum</i>	Sugar Maple
<i>Acer saccharum nigrum</i>	Black Maple
<i>Betula nigra</i>	River Birch
<i>Betula nigra</i> ‘Heritage’	Heritage River Birch
<i>Celtis occidentalis</i> ‘Prairie Pride’	Prairie Pride Common Hackberry
<i>Corylus columa</i>	Turkish Filbert
<i>Fraxinus americana</i>	White Ash

<i>Fraxinus pennsylvanica</i>	Green Ash
<i>Fraxinus quadrangulata</i>	Blue Ash
<i>Ginkgo biloba</i>	Ginkgo – Male species recommended
<i>Gymnocladus dioica</i>	Kentucky Coffeetree
<i>Liriodendron tulipifera</i>	Tuliptree
<i>Nyssa sylvatica</i>	Sourgum
<i>Quercus alba</i>	White Oak (difficult to transplant)
<i>Quercus bicolor</i>	Swamp White Oak
<i>Quercus imbricaria</i>	Shingle Oak
<i>Quercus macrocarpa</i>	Bur Oak
<i>Quercus rubra</i>	Red Oak
<i>Quercus velutina</i>	Black Oak
<i>Sophora japonica</i>	Japanese Scholartree
<i>Sophora japonica</i> ‘Regent’	Regent Japanese Scholartree
<i>Taxodium distichum</i>	Common Baldcypress
<i>Tilia tomentosa</i>	Silver Linden
<i>Ulmus parvifolia</i>	Lacebark (Chinese) Elm

MEDIUM TREES

<i>Alnus glutinosa</i>	Common Alder
<i>Crataegus crusgali</i> var. <i>inermis</i>	Thornless Cockspur Hawthorn
<i>Crataegus viridis</i> ‘Winter King’	Winter King Green Hawthorn
<i>Koeireuteria paniculata</i>	Panicled Golden-Rain Tree
<i>Magnolia X soulangiana</i>	Saucer Magnolia
<i>Ostrya virginiana</i>	American Hophornbeam
<i>Phellodendron amurense</i>	Amur Corktree
<i>Pyrus calleryana</i>	Callery Pear

SMALL TREES

<i>Acer ginnala</i>	Amur Maple
<i>Acer griseum</i>	Paperbark Maple
<i>Acer palmatum</i>	Japanese Maple
<i>Acert tartaricum</i>	Tatarian Maple

<i>Amelanchier sp.</i>	Serviceberry
<i>Cercis canadensis</i>	Eastern Redbud
<i>Cornus kousa</i>	Kousa Dogwood
<i>Cornus mas</i>	Cornelian - cherry dogwood
<i>Crataegus phaenopyrum</i>	Washington Hawthorn
<i>Malus species</i>	Flowering Crabapples
<i>Syringa reticulata</i>	Japanese Tree Lilac

TREES FOR PARKING LOTS

Parking lots present a special challenge for the urban forest manager. They must be suited to the planted sites and should not have characteristics, such as dropping fruit, that could damage cars. The following species are drought tolerant and considered to be the best species for planting in parking lots in Belleville.

<i>Carpinus betulus</i> 'Fastigiata'	European Hornbeam
<i>Corylus colurna</i>	Turkish Filbert
<i>Koelreuteria paniculata</i>	Golden-rain Tree
<i>Maclura pomifera</i> var <i>inermis</i>	Osage Orange (Thornless and fruitless cultivars only 'Park' & 'Wichita')
<i>Pyrus calleryana</i>	Callery Pear (probably best cultivar is 'Cleveland Select' or 'Chanticleer')
<i>Sophora japonica</i>	Japanese Scholartree
<i>Ulmus parvifolia</i>	Lacebark Elm (also known as Chinese Elm)

The following species have some drought tolerance and may be suitable for parking lots:

<i>Tilia tomentosa</i>	Silver Linden
<i>Zelkova serrata</i>	Japanese Zelkova
<i>Acer ginnala</i>	Amur Maple
<i>Acer campestre</i>	Hedge Maple
<i>Crataegus viridis</i> 'Winter King'	Winter King Green Hawthorn

<i>Celtic occidentalis</i> 'Prairie Pride'	Prairie Pride Hackberry
<i>Gingko biloba</i>	Gingko – male species recommended
<i>Gleditsia triacanthos</i> var. <i>inermis</i>	Thornless Honeylocust

SPECIES NOT RECOMMENDED FOR PLANTING

The following species should not be planted in the Belleville urban forest:

<i>Acer negundo</i>	Box Elder
Reason: It has weak wood and persistent, weedy seedlings.	
<i>Catalpa</i> spp.	Catalpa
Reason: It has weak wood and messy fruit.	
<i>Betula pendula</i>	European White Birch
Reason: It is susceptible to leaf miner and bronze birch borer.	
<i>Elaeagnus angustifolia</i>	Russian Olive
Reason: It is susceptible to canker and verticillium wilt.	
<i>Morus</i> spp.	Mulberry
Reason: It has messy fruit.	
<i>Picea pungens</i>	Colorado Blue Spruce
Reason: It is susceptible to Cytospora canker.	
<i>Poplar</i> spp.	Poplar
Reason: It has weak wood and is susceptible to aphids, borers, cankers, galls, leaf blisters, rust and scales.	
<i>Prunus cerasifera</i>	Purple-leaf Plum
Reason: It is susceptible to insects and diseases.	
<i>Robinia pseudoacacia</i>	Black Locust
Reason: It is short-lived and susceptible to borer and leaf miner.	
<i>Salix</i> spp.	Willow
Reason: It is susceptible to insects and diseases, including twig blight, crown gall, cankers, borers, leaf spot, scales and aphids.	
<i>Sorbus aucuparia</i>	European Mountain Ash
Reason: It is susceptible to scales, mountain ash sawfly, scab and other insects and diseases.	
<i>Ulmus pumila</i>	Siberian Elm
Reason: It has weak wood and is susceptible to elm leaf beetle.	

Section 3. That conflicting Ordinances or pertinent portions thereof in force the time this takes effect are hereby repealed.

Section 4. This Ordinance shall be in full force and effect from and after its passage, approval and publication, in pamphlet form, all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this 18th day of October, 2021 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Brian Whitaker	_____	_____
Carmen Duco	_____	_____
Jamie Eros	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Nora Sullivan	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 19th day of October, 2021.

PATTY GREGORY, MAYOR

ATTEST:

JENNIFER GAIN MEYER, CITY CLERK

ORDINANCE NO. 8995-2021

AN ORDINANCE AMENDING TITLE XI (BUSINESS REGULATIONS), CHAPTER 118 (FOOD AND BEVERAGE BUSINESS), SECTIONS 118.15 THROUGH 118.28 OF THE REVISED CODE OF ORDINANCES OF THE CITY OF BELLEVILLE, AS AMENDED

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 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.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS, AS FOLLOWS:

Section 1. **Sections 118.15 through 118.28** are hereby amended by repealing Sections 118.15 through 118.28 in entirety, and substituting in lieu thereof Sections 118.15 through 118.28, as follows:

118.15 Legislative Intent.

The purpose and intent of this ordinance is to improve safety and reduce commercial crime by strengthening safety standards at convenience stores and gas stations. This ordinance establishes reasonable and uniform laws to promote the health, safety, and welfare of the citizens and residents of the City. The provisions of this ordinance are in response to violent crimes taking place in, or in close proximity to, convenience stores and gas stations throughout the City.

118.16 Definitions.

The following words and/or terms used in this chapter shall have the following meanings:

- **Convenience Store, convenience shop, or corner shop** shall mean a small retail business that stocks a range of everyday items such as coffee, groceries, snack foods, confectionery, soft drinks, tobacco products, over-the-counter drugs, toiletries, newspapers, magazines, and other sundries primarily for home consumption. Some stores may include food or beverage preparation and are licensed to sell alcohol and/or the retail sale of motor vehicle fuels.
- **Bus/Truck Stop** shall mean a facility (1) that is at least a three-acre parcel, with a convenience store building in excess of 5,000 square feet, located on a state

route/highway, (2) with separate parking spaces and diesel islands for fueling commercial motor vehicles (as defined in Section 18b-101 of the Illinois Vehicle Code), (3) that sells at retail more than 10,000 gallons of diesel or biodiesel fuel per month.

- **Gas Station** shall mean a building or lot having pumps and storage tanks, where the primary use is the retail sale of motor vehicle fuels. Vehicle related services may be offered incidental to the primary use.
- **Employee** any person performing check-out, stocking, or food preparation services on the premises of a convenience store or gas station, whether for hire or gratuitously.
- **Manager** shall mean the person designated as being responsible for the daily operation of the convenience store or gas station.
- **Owner** The person, corporation, partnership, joint venture or other group enterprise having lawful ownership or possession of the premises upon which a convenience store is operated.
- **Police Department** shall mean the Belleville Police Department.
- **Police Chief** shall mean the Chief Law Enforcement Officer of the Belleville Police Department.
- **Police Officer** shall mean a sworn member of the Belleville Police Department.

118.17 Security Requirements.

The owner of each convenience store or gas station shall cause said store to be equipped with the following security devices:

- A surveillance camera system with a minimum of three highly visible digital, high-resolution color cameras. The security cameras shall be able to retrieve an identifiable image of an offender. One camera shall be placed above the cash registers at an angle to identify persons, one camera shall be placed in view of the public entrance and one camera shall be placed to view the exterior parking lot. Stores shall record 24 hours a day and motion sensing cameras shall record when activated. Recordings shall be retained for at least 30 days, even if a store is closed. An exception shall be made for natural occurrences that would affect camera function. Security cameras shall have an annual test photo and maintenance log showing maintenance every four months. All security cameras shall be set to report the actual date and time. Only management shall have access to the cameras.

- A drop safe bolted to the floor behind the cash register or in an adjacent office. Both locations must be in view of a high-resolution surveillance camera.
- A silent or panic alarm that notifies the City Police Department or a private security agency that a robbery or other crime is taking place.
- Height markers at the entrance(s) of the establishment which display height measures from the floor.
- Lighted parking lots illuminated at an intensity of at least two (2) foot-candles per square foot with a uniformity ratio of no more than five (5) to one at eighteen (18) inches above the surface of the parking lot.

118.18 Authority to Impose Alternative Security Measures.

The Chief of Police or his designee, may impose alternative security measures listed below in this section to further enhance the safety of employees, customers and/or to respond to criminal trends, tactics or other actions that reduce the effectiveness of the security measures required by this code.

- Bullet resistant pass-thru enclosure system for all transactions, (Minimum Standard UL – Underwriters Laboratory level rating 3)
- No customers admitted in the store between 10:00 p.m. to 5:00 am
- Two (2) store employees on duty (**Recommendation Authority Only**)
- Automated door-locking system
- Credit/Debit card or Pre-pay for all gas sales

118.19 Appeal.

The owners of a convenience store or gas station, required to adopt additional security measures imposed by the Chief or his designee under section 118.18, shall have the right to file an appeal within **thirty (30) days** before the Police and Fire Committee. The committee shall hear the appeal and make a formal recommendation for final approval to the City Council.

118.20 Cash Management.

As a condition of their use and Business License, convenience stores and gas stations cannot keep more than ~~one hundred fifty dollars (\$150.00)~~ **two hundred fifty dollars (\$250.00)** in any cash register on the premises at all times between

10:00 p.m. to 5:00 a.m. Additionally, there must be a written cash management policy that limits cash on hand in the convenience store or gas station from 10:00 p.m. to 5:00 a.m. and provided to all employees.

118.21 Video Gaming Prohibited.

Any convenience store business defined in 118.16 shall not conduct video gaming under the Illinois Video Gaming Act (230 ILCS 40/1 et seq.), except that a bus/truck stop as defined in 118.16 may conduct video gaming under the Illinois Video Gaming Act (230 ILCS 40/1 et seq.)

118.22 Visibility and Signage.

All convenience stores and gas stations shall maintain an unobstructed line of sight allowing a clear view of and from the cash register and sales area. **Fifty percent of** windows and doors shall be clear of all items that would obstruct a clear view from three feet above the ground to at least seven feet above the ground.

Convenience stores and gas stations shall post highly visible window signs in English and Spanish detailing:

- There is a drop safe in the store
- Employees do not have access to the safe
- There is an active security system on the premises
- ‘No Loitering’ and ‘No Trespassing’
- There is limited cash in the cash registers at any time between the hours of 10:00 p.m. and 5:00 a.m.

118.23 Training of Employees.

Each new employee shall complete a safety training program provided by their employer or a training video provided by the Police Department before their first workday. Training shall include, but not be limited to, drop safe, cash handling procedures, and what to do in the event of a robbery. The employer’s safety training program ~~shall~~ **may** be reviewed for adequacy by the Police Department.

118.24 Criminal Trespass Affidavit Program.

A convenience store or gas station owner shall participate in a criminal trespass affidavit program as designated by the Chief of Police. A copy of the trespass affidavit shall be posted in a highly visible location next to a public entrance.

118.25 Additional Security Measures.

Nothing in this Code shall prohibit any convenience store or gas station from using additional cameras, alarms, or other security measures, nor does it prevent any establishment from using those measures during any hours of operation.

118.26 Grace Period.

Convenience stores and gas stations in operation prior to the effective date of this ordinance shall have six (6) months from the effective date to complete all requirements of this chapter.

118.27 Non-Compliance.

The Police Chief, or his designee, shall ensure convenience stores and gas stations are in compliance with the security requirements of this code by conducting periodic inspections.

118.28 Penalties for Non-Compliance.

Any person, firm or corporation violating any provision, section, or paragraph of this Code shall be guilty of an infraction, and upon conviction thereof, be subject to a fine of Five Hundred Dollars (\$500.00) for the first offense. One Thousand Dollars (\$1000.00) for the second offense and conviction. A third or subsequent offense and conviction shall be subject to a fine of Two Thousand Dollars (\$2,000.00). In Addition to the monetary fine, the Chief may forward the record of any such subsequent convictions to the Office of the Mayor and request the following civil/administrative actions:

- Suspension or revocation of the establishment's Business License
- Suspension or revocation of the establishment's Liquor License
- Suspension or revocation of the establishment's Business and Liquor License

Section 3. That conflicting Ordinances or pertinent portions thereof in force the time this takes effect are hereby repealed.

Section 4. If any section or provision of this Ordinance is declared to be invalid by a court of competent jurisdiction, that decision shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

Section 5. This Ordinance shall be in full force and effect from and after its passage, approval and publication, in pamphlet form, all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this 4th day of October, 2021 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Bryan Whitaker	_____	_____
Carmen Duco	_____	_____
Jamie Eros	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Shelly Schaefer	_____	_____
Dr. Mary Stiehl	_____	_____
Chris Rothweiler	_____	_____
Phil Elmore	_____	_____
Dennis Weygandt	_____	_____
Roger Wigginton	_____	_____
Nora Sullivan	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 5th day of October, 2021.

PATTY GREGORY, MAYOR

ATTEST:

JENNIFER GAIN MEYER, CITY CLERK

ORDINANCE NO. 8996-2021

**AN ORDINANCE AMENDING TITLE XI (BUSINESS REGULATIONS),
CHAPTER 110 (GENERAL LICENSING PROVISIONS), SECTION 110.31
(PROHIBITION AGAINST NUISANCES) OF THE REVISED CODE OF
ORDINANCES OF THE CITY OF BELLEVILLE, AS AMENDED**

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 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.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS, AS FOLLOWS:

Section 1. **Section 110.31** is hereby amended by repealing Section 110.31 (Prohibition against Nuisances) in its entirety, and substituting in lieu thereof Section 110.31 (Prohibition against Nuisances), as follows:

§ 110.31 PROHIBITION AGAINST NUISANCES.

(A) No business, trade or occupation shall be carried on in any manner which will create a public or private nuisance, nor shall such operation be carried on in a manner which will produce unreasonably offensive noise, odor or other physical disturbances at or beyond the property line of the premises at which such operations take place, or otherwise threaten the public health, safety, morale or welfare or quality of life. Unreasonably offensive noise may include noises due to intermittence, beat frequency, volume or shrillness so it does not become a nuisance to adjacent uses.

(B) The prohibition contained herein shall be an additional regulation besides those otherwise provided by this subchapter and shall not be deemed to be a limitation on any other ordinance.

Section 2 That conflicting Ordinances or pertinent portions thereof in force the time this takes effect are hereby repealed.

Section 3. Any person violating this Ordinance shall be subject to the penalties of Title XI (Business Regulations), Chapter 110 (General Licensing Provisions), Section 110.99 (Penalty).

Section 4. This Ordinance shall be in full force and effect from and after its passage, approval and publication, in pamphlet form, all as provided by law.

PASSED by the City Council of the City of Belleville, Illinois, on this 18th day of October, 2021 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Joe Hazel	_____	_____
Brian Whitaker	_____	_____
Carmen Duco	_____	_____
Jamie Eros	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Michelle Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Roger Wigginton	_____	_____
Nora Sullivan	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 19th day of October, 2021.

PATTY GREGORY, MAYOR

ATTEST:

JENNIFER GAIN MEYER, CITY CLERK

SYS DATE:10/13/21

CITY OF BELLEVILLE
C L A I M S H E E T

SYS TIME:15:38

DATE: 10/18/21

Monday October 18,2021

[NCS]
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VENDOR #	NAME	DEPT.	AMOUNT
=====			
13	MOTOR FUEL TAX FUND		
3411	ASPHALT SALES & PRODUCTS, INC.	13-00	2,485.01
486	HANK'S EXCAVATING & LANDSCAPING,	13-00	1,380.00
	**TOTAL		----- 3,865.01
	13 MOTOR FUEL TAX FUND	GRAND TOTAL	3,865.01