



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

**MONDAY, OCTOBER 21, 2024
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 ALDERPERSONS

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 read a proclamation recognizing "Extra Mile Day"

7-C. ADA Transition Plan Announcement for Public Comment October 22, 2024 through November 22, 2024

7-D. Mayor Gregory will recommend the reappointment of Katie Dawson to serve a 2-year term on the Human Relations Commission

7-E. Mayor Gregory will recommend the appointment of Robert Eckman and Steve Mathews to serve the remainder of a 4-year term on the Downtown Belleville Development Commission ending 05/02/2026

7-F. Mayor Gregory will recommend the appointment of Lacie Loose to serve the remainder of a 4-year term on the Downtown Belleville Development Commission ending on 05/17/2025

8. APPROVAL OF MINUTES

8-A. Motion to approve City Council Meeting Minutes of October 7, 2024 and Special City Council Minutes of September 24, 2024

9. CLAIMS, PAYROLL AND DISBURSEMENTS

9-A. Motion to approve claims and disbursements in the amount of \$1,132,572.84 payroll in the amount of \$1,020,901.35

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 PARKS BOARD

11-A(1). Motion to approve Gonzales Companies, LLC for design services associated with Laderman Park Improvements in the amount of \$22,700 (TIF 3 Funds)

11-A(2). Motion to approve Gonzales Companies, LLC for design services associated with Pleasant Hill Park Improvements in the amount of \$15,600 (TIF 3 Funds)

11-A(3). Motion to Quit Claim Deed Parcel 08-28.0-232-023 back to Thomas & Joy Tribout

11-A(4). Motion to approve Oates Associates (utilizing the hourly rates as presented in exhibit A of their proposal with a not

to exceed value of \$19,700.00) for the Courthouse Monument project at Centreville Ave and W Main St (TIF 3 Funds)

11-B. MOTIONS FROM **FINANCE**

11-B(1). Motion to waive formal bidding procedures and purchase one (1) new 2025 Chevrolet Tahoe from Illinois State bid vendor Miles Chevrolet in the amount of \$56,728.00 (Fire Department)

11-B(2). Motion to waive formal bidding procedures and utilize Sourcewell Cooperative Purchasing to approve Master Software Services Agreement with Wastech Corporation for SmartCity Driver software with total cost of \$127,092.00 over five years (Sanitation Department)

11-B(3). Motion to waive formal bidding procedures and utilize the Sourcewell Cooperative Purchasing to purchase one (1) new 2025 Freightliner M2 31 cu yd side load automated Sanitation truck for \$353,500.00, and one (1) new 2025 Freightliner M2 25 cu yd rear load Sanitation truck for \$258,000.00 from Elliott Equipment Co

11-B(4). Motion to accept and file FY24 audit reports

11-C. MOTIONS FROM **BOARD OF FIRE & POLICE COMMISSIONERS**

11-C(1). Motion to approve the hire of Joshua Willis as a Probationary Police Officer (lateral hire) effective Tuesday, October 22, 2024, 12:01am

11-C(2). Motion to approve the promotions of MSgt. Beau Barfield to Lieutenant, Detective Keaton Wright and Officer Dusty Kallal to Sergeant effective October 22, 2024, 12:01am

11-D. MOTION FROM **ECONOMIC DEVELOPMENT & ANNEXATION COMMITTEE**

- 11-D(1). Motion to approve a Development Agreement with JLP Homes, LLC for acquisition and development of the City owned lot located at 1701 Scheel St

11-E. MOTION FROM **ADMINISTRATION**

- 11-E(1). Motion to approve a Minor Subdivision (Boundary Adjustment) Plat for the Fieldstone Apartment Complex

12. COMMUNICATIONS

12-A. **LINCOLN THEATRE CONCERTS – 10/24/2024 and 12/07/2024**

Request from Lincoln Theatre to host The Boxmasters, Thursday, October 24, 2024, and Gatlin Brothers Christmas Show, Saturday, December 7, 2024, 12:00pm to 11:00pm. Additional City services: closure of up to 25 parking spaces in City parking lot at corner of North High Street and East “A” Street, barricades and metal bike racks

12-B. **LINCOLN THEATRE CONCERT – 10/26/2024, 11/09/2024 and 11/16/2024**

Request from Lincoln Theatre to host Reel Country, Saturday, October 26, 2024, Evert Dean, Saturday, November 9, 2024, and Steve Augeri, Saturday, November 16, 2024, 12:00pm to 11:00pm. Additional City services: closure of 10 parking spaces in City parking lot at corner of North High Street and East “A” Street and barricades

13. PETITIONS

14. RESOLUTIONS

14-A. **RESOLUTION 3525**

A Resolution of Support for Submission of a St. Clair County Parks Grant Commission Cycle 30 Grant Application

14-B. **RESOLUTION 3526**

A Resolution of Support for the City of Belleville’s Application for

Illinois Environmental Protection Agency (IEPAH) FY2025 Green
Infrastructure Grant Opportunities (GIGO) Grant Funding

15. ORDINANCES

15-A. **ORDINANCE 9323-2024**

An Ordinance Enacting and Adopting a Supplement to the Code of Ordinances for the City of Belleville, IL and Declaring an Emergency

16. UNFINISHED BUSINESS

17. MISCELLANEOUS & NEW BUSINESS

17-A. Motor Fuel Claims in the Amount of **\$6,477.44**

18. EXECUTIVE SESSION

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

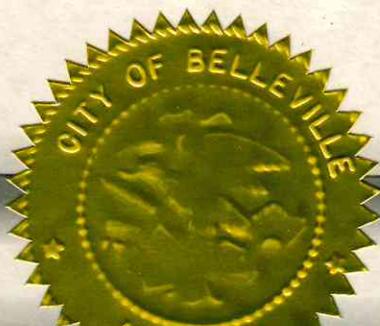
WHEREAS, businesses, government, parents, law enforcement, media, medical institutions, religious institutions, schools, senior citizens, service organizations, and youth will demonstrate their commitment to healthy, drug-free lifestyles by wearing and displaying Red Ribbons during this week-long campaign; 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, 2024, as **RED RIBBON WEEK**, and encourage our citizens to participate in drug prevention education activities, not only during Red Ribbon Week; but all year long, making a visible statement that we are strongly committed to a drug-free community.*

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

Pride in the Past . . . Promise for the Future



Patty Gregory
Patty Gregory, Mayor
October 21, 2024

Proclamation

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

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

Whereas, Belleville is a community that chooses to shine a light on and celebrate individuals and organizations within its community who “go the extra mile” in order to make a difference and lift up fellow members of their community; and

Whereas, Belleville acknowledges the mission of the Extra Mile America Foundation to create 550 Extra Mile cities in America and is proud to support “Extra Mile Day” on November 1, 2024, as Belleville, being a “Community of Character” continues to highlight the belief that communities are made stronger through individuals and organizations who dedicate themselves to going the extra mile in volunteerism and service.

NOW THEREFORE I, Patty Gregory, Mayor of the City of Belleville, do hereby proclaim November 1, 2024, to be *Extra Mile Day* in Belleville, and encourage each individual in our community to take time on this day to “go the extra mile” in his or her own life and to acknowledge all those around us who are inspirational in their efforts to make their organizations, families, communities, country, or world a better place.

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

Patty Gregory
Patty Gregory, Mayor
October 21, 2024

Pride in the Past . . . Promise for the Future





HELP IMPROVE OUR COMMUNITY

The City of Belleville is in the process of finalizing an **ADA Transition Plan** to guide future efforts to improve pedestrian access along city streets. We encourage you to express your comments and views on the proposed ADA Transition Plan. The Plan can be viewed on the City's website or by scanning the QR code. If you would like the Plan in an alternative format or require any accommodations please reach out to Travis Helmkamp, Project Manager at Oates Associates.

Travis Helmkamp, PE, ADAC
travis.helmkamp@oatesassociates.com

SCAN TO VIEW PLAN



PUBLIC COMMENT PERIOD OPEN FROM OCTOBER 22ND - NOVEMBER 22ND

**CITY OF BELLEVILLE, ILLINOIS
COUNCIL MEETING MINUTES
COUNCIL CHAMBERS – CITY HALL
Monday, October 7, 2024 – 7:00 PM**

Mayor Gregory called this meeting to order at 7:00 p.m.

City Attorney Hoerner called roll. Members present on roll call: Alderperson Whitaker, Alderperson Schneider, Alderperson Duco, Alderperson Eros, Alderperson Randle, Alderperson Anthony, Alderperson Ovian, Alderperson Dintelman, Alderperson Schaefer, Alderperson Stiehl, Alderperson Rothweiler, Alderperson Elmore, Alderperson Weygandt, Alderperson Sullivan.

Excused: Alderperson Ferguson, Alderperson Osthoff.

ROLL CALL DEPARTMENT HEADS

City Attorney Hoerner called roll of Department Heads: City Treasurer, Sarah Biermann; Police Chief, Matt Eiskant; Fire Chief, Stephanie Mills; Finance Director, Jamie Maitret; Director of Public Works, Jason Poole; Library Director, Leander Spearman; Director of IT, Ty Buckner; City Engineer, Scott Saeger; Director of Health, Housing & Building, Scott Tyler; Director of Economic Development, Planning & Zoning, Clifford Cross; Director of Maintenance, Mike Schaefer, Asst. Director of Wastewater Management, Jay Godt.

Excused: Director of Wastewater, Randy Smith; Director of Human Resources, William Clay.

PLEDGE

PUBLIC HEARING

None.

PUBLIC PARTICIPATION

Rick Brown: 624 South Pennsylvania: I noticed the character word of the month is responsibility. Who here is going to take responsibility for what has been happening to Belleville for the last thirty-five years or so? The retroactive rezonings, the elimination of most of the apartments in the city, the elimination of a lot of the duplexes in the city, stolen from the people, your constituents in a retroactive set of Zoning Ordinances. Sixteen and you did it to try and keep blacks from moving into Belleville. That is what it was done for. It is ridiculous, I have never seen anything like it in a Zoning Ordinance anywhere in this Country. You know a little history, Zoning was invented in about the 1880's in the United States in San Francisco. The primary thing it was supposed to do was to keep the Chinese and the Blacks out of San Francisco. That is one of the first Zoning Ordinances that was ever enacted in the United States. Belleville took that to a whole new level. They waited for people to build apartments, many of them fifty, sixty, seventy years old, duplexes one-hundred years old, you didn't want anymore. So, you wrote an Ordinance to get rid of them, and not just one, sixteen. You let six of the Ordinances pass when the people in the neighborhood zoned the people out, their neighbors. They did not have the standing to do that. Yet, you all let them. When is the City going to take responsibility for it? One of the things that you have done is you have turned the single-family dwellings in this town into rentals. You ever look at how many rentals that are single-family houses in Belleville? There is a whole ton. You think there is duplexes and apartment

buildings that are rented, uh-an, that is why we have the same amount of rental property in Belleville that we always had even when you were trying to get rid of it. Something is going to happen to this City, and it is not good because you don't say nothing. I heard from one person the last few times I have been here and that it is, nobody is concerned about it. Well, I am concerned, and I am doing something about it.

Stewart Lannert: 318 South 29th Street. I live on South 29th Street, there is some stuff going on there (inaudible) I tried this out and it should meet the three-minute limit. Don't arrest me. I have a lot of issues with Belleville so I will start with the most pressing. Judge Watson, who used to run a gambling joint, would not reduce my bond from \$1 million to \$500,000 because he said I put all of the people in the Court House in danger, also doesn't know the 8th Amendment against excessive bond. (Inaudible) false (inaudible) I was not taken in by the police and after five days I accidentally turned myself in, spent thirty-three days in County Jail and then came out with \$100,000 cash, I was let out of County Jail, the County still has my \$100,000. False Terrorist Threat, in 1972 I was in welding school in East St. Louis, someone called in and said a bomb was in school, we were all evacuated from building for a couple of hours while Police and Fire Department searched school the found no bomb. We went back to school. Case two, Police Dispatch got a call from a well-known local crank, me, who said was thinking about blowing up Court House and asked Dispatch if that was a good idea. I was told it was not a good idea and no more was said or heard. (Inaudible) that day as day before a long-time neighbor was shot and killed and the killer is still at large. The Police did not contact caller at all, Court House was not evacuated. Alex Baldwin, who maybe you know shot and killed this girl in New Mexico, he on the (inaudible) show, Alex Baldwin called for a United States Senator to be stoned to death and then hoped that someone would kill Trump or anything bad to take him out of office before they could frame the next election.

PRESENTATIONS, RECOGNITIONS & APPOINTMENTS

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

Mayor Gregory read a proclamation recognizing Sister Cities International Day

Belleville Parks & Recreation Department made a presentation of appreciation to MedStar for many years of support to community events and Tour de Belleville.

Small Business Administration (SBA) Presentation on SBA Disaster Program

APPROVAL OF MINUTES

Aldersperson Schneider made a motion second by Aldersperson Schaefer to approve the City Council Meeting and Executive Session Minutes of September 16, 2024.

All members voted aye.

Motion carries.

CLAIMS, PAYROLL AND DISBURSEMENTS

Aldersperson Whitaker made a motion second by Aldersperson Elmore to approve claims and disbursements in the amount of **\$3,575,408.82** and payroll in the amount of **\$1,024,953.42** (September 20, 2024) and **\$1,042,403.58** (October 4, 2024).

Members voting aye on roll call: Whitaker, Schneider, Duco, Eros, Randle, Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Sullivan. (14)

Motion carries.

REPORTS

Aldersperson Rothweiler made a motion second by Aldersperson Stiehl to approve Treasurer Report - August 2024 and a motion to approve Statement of Cash and Investments Report – August 2024

All members present voted aye.

Motion carries.

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

ORDINANCE & LEGAL

Aldersperson Stiehl made a motion second by Aldersperson Anthony to approve the Honorary Veterans Memorial Square and installation of marker/monument memorializing such honorary designation.

Members voting aye on roll call: Duco, Eros, Randle, Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Sullivan, Whitaker, Schneider. (14)

Motion carries.

ADMINISTRATION

Aldersperson Eros made the following motions second by Aldersperson Schaefer;

Motion to enter into a Master Facilities License Agreement with Ameren IL to utilize poles/services for LPR attachments including the City obtaining an irrevocable Letter of Credit from Busey Bank, as required by the agreement.

Motion to approve a contract with Hank's Excavating, lowest responsible bidder, in the amount of \$343,505.00 for Dewey Detention Pond Improvements (TIF 12)

Motion to set the date of annual Joint Review Board meetings for all active TIF Districts for Friday, December 6, 2024 at 9:00am

Motion to nominate Jennaver Brown as the Public Member Nominee for the Joint Review Board meetings for all active TIF districts to be held on Friday, December 6, 2024

Aldersperson Schneider: My is on the Dewey Detention Pond. I heard today from our Engineer that I was asking to have fencing put around the whole retention pond and we have to wait until they get done

with surveying and what was going to become of the money spent and we came in that they can, so we will be having a fence all the way around that because with the last flood, I show pictures where there was 10-12 feet of water bank to bank and kids love water. That is the heavy floods, but if we get any kind of water in there, a kid could get hurt plus it goes down it is not a fence down around the bottom where the pumps are where the sewer and all that is.

Aldersperson Ovian: Mayor in coming here tonight, I was looking at the poles, the light poles, and I counted six of them from 85th Street and 59th Street that have been knocked down. These poles are vital to the people that have homes and businesses, if we don't start to get control of the speed on West Main, we are going to be in trouble. The more poles you knock down, the less light you have, the less light you have (inaudible) I hope we slam these people who knock them down because we can't get away from them because they are traveling at such a fast rate of speed we need to go ahead a basically double the fine.

Mayor Gregory: Well, that would be something you may want to talk to the Police about. I totally agree that we have a lot of speeders. Not just in Belleville.

Members voting aye on roll call: Eros, Randle, Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Sullivan, Whitaker, Schneider, Duco. (14)

Motion carries.

ZONING BOARD OF APPEALS

46-SEP24 – JULIE SMITH & SONDR A CROCKETT:

Request for a Special Use Permit to operate an Air BnB at 609 Sherman Street (08-22.0-213-093) located in a "C-2" Heavy Commercial District. (Applicable sections of the City and Zoning Code: 34.043, 154.15, 154.46, 154.49, 162.248, 162.515) Ward 1 *Zoning Board of Appeals recommended APPROVAL with a vote of 4-0.*

Aldersperson Whitaker: I would like to offer an amended motion on this there was conversation at Zoning Board that the owner of this property actually lives in Florida and there was debate on who would be responsible for the rentals and if something happens, so I would just like to offer the amended motion that we approve this with the stipulation that they designate a local representative to the City as a point of contact in the event that there are any concerns at this property second by Aldersperson Schneider.

Members voting aye on roll call: Randle, Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Sullivan, Whitaker, Schneider, Duco, Eros. (14)

Motion carries as amended.

47-SEP24 – FELIPE ELIAS CAMPOS / GABRIELA SUNDQUIST CENTENO:

Request for a Special Use Permit to operate an Air BnB at 310-312 East E Street (08-22.0-303-005) located in a "A-1" Single-Family Residence District. (Applicable sections of the City and Zoning Code: 34.043, 154.15, 154.46, 154.49, 162.094, 162.515) Ward 2 *Zoning Board of Appeals recommended APPROVAL with a vote of 4-0*

48-SEP24 – ST. CLAIR COUNTY, ILLINOIS:

Request for a Special Use Permit to establish and operate an “Animal Shelter, Boarding & Hospital” at 1123 Comwest Parkway (07-13.0-108-009) located in a “C-2” Heavy Commercial District. (Applicable sections of the Zoning Code: 162.248, 162.515) Ward 8 *Zoning Board of Appeals recommended APPROVAL with a vote of 4-0.*

49-SEP24 – CITY OF BELLEVILLE / MILLMAN LUMBER CO:

Request for an amendment to the previously approved Planned Unit Development plans, adopted via Ordinance #6797, for the THF Green Mount Development, L.L.C. Planned Unit Development at N Green Mount Rd (09-19.0-101-002) located in a “C-4” Commercial District. (Applicable section of the Zoning Code: 162.055) Ward 7 *Zoning Board of Appeals recommended APPROVAL with a vote of 4-0.*

50-SEP24 – CITY OF BELLEVILLE ZONING CODE AMENDMENTS:

Request for amendments of Title XV (Land Usage) of the Revised Ordinances of the City of Belleville, Illinois, Section 162.006 “DEFINITIONS”, Sections 162.094, 162.169, 162.183, 162.233, 162.248, 162.263, 162.278 “SPECIAL USES” and Section 162.402 “SHORT TERM RENTALS” *Zoning Board of Appeals recommended APPROVAL with minor recommended changes to the definitions with a vote of 4-0*

Aldersperson Whitaker made a motion second by Aldersperson Schaefer to approve the request as presented.

Members voting aye on roll call: Anthony, Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Sullivan, Whitaker, Schneider, Duco, Eros, Randle. (14)

Motion carries.

PLANNING COMMISSION

Metro East Sportsplex:

Motion to approve a site plan for the construction of an approximate 24,000 square foot building addition at the property commonly known as 2346 Mascoutah Avenue (Parcel #: 08-25.0-103-01). Ward 7 *Planning Commission recommended Approval subject to documented recommendations and administrative approvals with a vote of 4-0.*

Aldersperson Dintelman made a motion second by Aldersperson Stiehl to approve the request as presented.

Members voting aye on roll call: Ovian, Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Sullivan, Whitaker, Schneider, Duco, Eros, Randle, Anthony. (14)

Motion carries.

COMMUNICATIONS

FACILITY USE AGREEMENT – EVENTS

Supplementing the City Council’s prior action on September 3, 2024 approving the Facility Usage Agreements for 30 Public Square with Belleville Chamber/Belleville Main Street – Art & Wine Walk, Friday, November 8, 2024 through Saturday, November 9, 2024 and BCEO/Christkindlmarkt, Thursday, November 14, 2024 through Friday, January 3, 2025

MIDWEST WOOD CARVERS BANNER – OCTOBER 2024

Request from Midwest Woodcarvers to place a banner across North Illinois Street, October 14, 2024 through October 29, 2024 for the annual Midwest Artistry in Wood

Aldersperson Rothweiler made a motion second by Aldersperson Schaefer to approve the Communications as read.

All members present voted aye.

Motion carries.

PETITIONS

None.

RESOLUTIONS

Aldersperson Eros made a motion second by Aldersperson Schaefer to read Resolution 3523 and 3524 by Title Only.

All members present voted aye.

Motion carries.

RESOLUTION 3523

A Resolution Authorizing an Amendment to the THF Green Mount Development LLC Planned Unit Development (PUD) Plans

RESOLUTION 3524

A Resolution Authorizing the Designation of Honorary Veterans Memorial Square and the Installation of a Marker/Monument Memorializing such Honorary Designation

Aldersperson Eros made a motion second by Aldersperson Schaefer to approve the Resolutions as read.

Members voting aye on roll call: Dintelman, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Sullivan, Whitaker, Schneider, Duco, Eros, Randle, Anthony, Ovian. (14)

Motion carries.

ORDINANCES

Aldersperson Anthony made a motion second by Aldersperson Schaefer to read Ordinances 9319, 9320, 9321, and 9322 by title only and as a group.

All members present voted aye.

Motion carries.

ORDINANCE 9319-2024

A ZONING ORDINANCE IN RE CASE #46-SEP24-Julie Smith & Sondra Crockett

ORDINANCE 9320-2024

A ZONING ORDINANCE IN RE CASE #47-SEP24-Felipe Elias Campos/Gabriela Sandquist Centeno

ORDINANCE 9321-2024

A ZONING ORDINANCE IN RE CASE #48-SEP24-St. Clair County, Illinois

ORDINANCE 9322-2024

A ZONING ORDINANCE IN RE CASE #50-SEP24-City of Belleville Zoning Code Amendment

Aldersperson Eros made a motion second by Aldersperson Schaefer to approve Ordinances 9319, 9320, 9321, and 9322 as read.

Members voting aye on roll call: Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Sullivan, Whitaker, Schneider, Duco, Eros, Randle, Anthony, Ovian, Dintelman. (14)

Motion carries.

UNFINISHED BUSINESS

None.

MISCELLANEOUS & NEW BUSINESS

Aldersperson Rothweiler made a motion second by Aldersperson Elmore to pay the Motor Fuel Claims in the Amount of **\$415,349.60**.

Members voting aye on roll call: Stiehl, Rothweiler, Elmore, Weygandt, Sullivan, Whitaker, Schneider, Duco, Eros, Randle, Anthony, Ovian, Dintelman, Schaefer. (14)

Motion carries.

EXECUTIVE SESSION

None.

ADJOURNMENT

Aldersperson Randle made a motion second by Aldersperson Schneider to adjourn at 8:07p.m.

All members present voted aye.

Motion carries.

Jennifer Gain Meyer, City Clerk

CITY OF BELLEVILLE, ILLINOIS
SPECIAL COUNCIL MEETING MINUTES
COUNCIL CHAMBERS – CITY HALL
TUESDAY, SEPTEMBER 24, 2024 – 5:30 PM

Mayor Gregory called this meeting to order at 5:30 p.m.

City Clerk Gain Meyer called roll. Members present on roll call: Alderperson Whitaker, Alderperson Schneider, Alderperson Duco, Alderperson Eros, Alderperson Randle, Alderperson Ferguson, Alderperson Anthony, Alderperson Ovian, Alderperson Schaefer, Alderperson Stiehl, Alderperson Rothweiler, Alderperson Elmore, Alderperson Weygandt, Alderperson Osthoff.

Excused: Alderperson Dintelman, Alderperson Sullivan.

ROLL CALL DEPARTMENT HEADS

City Clerk Gain Meyer called roll of Department Heads: City Attorney Hoerner; Director of IT, Ty Buckner; Director of Economic Development, Planning & Zoning, Clifford Cross; Director of Grants & Special Projects, Eric Schauster.

PLEDGE

PUBLIC HEARING

None.

PUBLIC PARTICIPATION

None.

RESOLUTIONS

Alderperson Eros made a motion second by Alderperson Schaefer to read Resolutions 3521 and 3522 by title only.

All members present voted aye.

Motion carries.

RESOLUTION 3521

A Resolution of Support for the City of Belleville 2024 Illinois Transportation Enhancement Program (ITEP) Funding Application for the West Belleville Bike Trail Phase II Project

Alderperson Eros made a motion second by Alderperson Schaefer to approve Resolution 3521.

Alderperson Whitaker: I would propose an amended motion in which we authorize city to staff to apply for an ITEP grant, however, the project should reflect the need to apply for sidewalks to be done throughout the city including all eight wards.

ITEP provides priority to projects which are shovel ready in which sidewalk replacement would be. Furthermore, sidewalks along major roadway arteries are known to receive better scores. Additionally, there would be no right of way acquisition or lighting which provides less funding as indicated in the other project. Furthermore, there would be little to no design costs as all work could be handled by our city engineer.

I would propose the following locations to update up to 2,000 feet of sidewalk in each ward at a cost of \$175,000 per ward.

- Ward 1 – Sherman street between Lebanon Ave and East A Street
- Ward 2 – West Main Street between 17th Street and 28th Street
- Ward 3 – West Main Street between 28th Street and 40th Street
- Ward 4 – West Main Street west of 87th Street
- Ward 5 – Areas immediately surrounding Southside Park
- Ward 6 – Dawn Heights Subdivision
- Ward 7 – Sherman Street between East A Street and Carlyle Ave
- Ward 8 – West Main Street west of 87th Street and North Belt West between Frank Scott Parkway and 74th Street

These locations would be shovel ready projects along major roadways that would provide our city with the highest possibility of award of this grant. Furthermore, this would allow ITEP to benefit all Wards of the City and provide immediate progress to our residents. Looking into ITEP, we have a lot of Bike Trails, we have a Bike trail under construction in the West Main Street area already and I believe this would be a much more applicable project for all eight wards.

Alderson Schneider seconded the motion.

Alderson Randle: Well, I think that Alderson Whitaker’s amended motion is noble, okay if anything else, I would suggest okay, that what we are dealing with here is the West Belleville Bike Trail Phase II. That is what this is all about here. I would encourage Alderson Whitaker, to talk to the City Engineer about the possibility of applying for a separate grant for the sidewalks.

Alderson Whitaker: We did not have the opportunity to discuss this project, it was brought to City Council without a motion from the Streets and Grades Committee, so I feel this is the appropriate place to discuss the amended motion and what can better suit all eight Wards. The West Main Bike Trail hasn’t been touched in twelve years and all of our Wards are in desperate need of sidewalk repairs. I would encourage action on the amended motion.

Alderson Ovia: I applaud Alderson Whitaker for his consideration for the sidewalks and curbing along West Main Street especially. But I am against using that money for what it has been appropriated for. Like Alderman Randle, that money was set aside but we didn’t use it - - -

Mayor Gregory: That was not because of us.

Alderson Ovia: I don’t know but, I will say this much, what in the world are we doing with the TIF money? TIF money is supposed to be used for infrastructure. We use it for people who want to come into our city, but we don’t use it for the residents. Tax Increment Financing, we have basically sold our constitutes a bill of goods.

Aldersperson Whitaker: I would just like to point out that this isn't money that sitting around, this is a request to apply for a grant for new funding, we don't have any money currently allocated to this project.

Aldersperson Anthony: Could we hear from Eric, Eric could you expound on this a little bit for us?

Director of Grants & Special Projects Schauster: A little bit of history. We applied for a ITEP for this phase of the Bike Trail which would connect the Signal Hill Trail at Wesley Drive down Foley, up to Main so a trail would be constructed down Foley and then from where Foley and Main intersect there would be a shared lane down Main Street towards Frank Scott that would connect with the existing trail, the existing Citizens to Bellevue Trail. This is one of the final pieces of that puzzle to connect far west Belleville with near Althoff. The original alignment of the trail had a railroad crossing and the reason it never got built was because the railroad would not grant any access, and it was back and forth for about twelve years before that was finally scrapped. IDOT came back to the City and, Garrett please correct me if I am wrong, because there is a time limit, a ten-year time limit on these funds that you have to return it. IDOT has also encouraged the City to reapply for this trail with the new alignment. We are being encouraged by the Funding Agency to submit this application. It is about 1.7 miles that would finish that piece of the trail, total project cost would be just under \$3 million, and we would be applying for just under \$2.4 million for the trail.

Mayor Gregory: Now will that be connecting into the six-million-dollar bike trail that is being built in the Tecklenburg by the County? Out by Althoff?

Director of Grants & Special Projects Schauster: No, there would be another piece that would need to be connect this with that trail. So, the sidewalks would be a fundable project but, we don't have cost estimates, we don't have, and one of the requirements is a cost estimate.

Aldersperson Whitaker: We have all the documentation ready to provide to you should this motion pass.

Director of Grants & Special Projects Schauster: The application is also due Monday.

Aldersperson Whitaker: Correct.

Director of Grants & Special Projects Schauster: And there is quite a bit of paperwork to be done on that, I am working on another application, I am working on two ITEP applications, the other is to complete the Street Scape from 12th to 17th Street on Main.

Aldersperson Ferguson: I just want to make sure I understand correctly. This is the last step for this bike trail, is that what you said?

Director of Grants & Special Projects Schauster: This would be, there could be future phases to connect other trails - - -

Aldersperson Ferguson: This bike trail presently once we finish this, it will not connect to the bike trail that is the long one, where they put the bridge over way. So, this bike trail presently is along Foley Drive?

Director of Grants & Special Projects Schauster: The Signal Hill Trail stops at Foley and there is a gap between Foley and Frank Scott Parkway. This would complete that trail.

Alderson Schneider: I guess the questions I would like answered, if this would go the opposite way, will we have to start all over with Engineering, cost and how much and what we have already paid and started with this, is that just all going to be scrapped then too then?

Mayor Gregory: Well, we have to give back the money because, I think the first phase was finished was 2010 or 2012. It was 2010, so this has been going on and I know that Cliff, Eric, and I, I believe Eric you were with us when met at IDOT over this phase about giving back the money because it was over ten years and there wasn't anything produced. I don't know if it would be a situation where we would hire a new contractor - - -

Alderson Schneider: We would have to all start over from scratch wouldn't we, with plans and all that?

Mayor Gregory: Well, you have already paid for several design plans. Am I correct on that?

Director of Grants & Special Projects Schauster: Kaskaskia Engineering did all the initial designs on this phase that was originally funded. They have updated those costs and with the realignment, so - - -

Alderson Schneider: So, there is extra costs now?

Director of Grants & Special Projects Schauster: And if we were to, and all the engineering is not completed yet. They have done preliminary engineering one which is kind of conceptual design, the final design is not down to the nuts and bolts is not completed yet. That would be part of this project paid for with these funds as well as the construction engineering which is final inspections and all that. If we were to scrap this application and go with the sidewalks, yeah if we wanted to go after this trail again, those costs would have to be updated, construction costs would go up as well.

Alderson Schneider: But we can use our in-house engineer to do this without going outsourcing?

Director of Grants & Special Projects Schauster: Not for the bike trail, it is not something - - -

Alderson Schneider: No for the sidewalks.

Multiple people talking.

Alderson Whitaker: Our in-house engineer does sidewalk.

Alderson Anthony: Are we guaranteed, if we scrap the bike trail, are we guaranteed the sidewalks will go through.

Director of Grants & Special Projects Schauster: We are not guaranteed anything. We are not guaranteed this funding.

Alderson Anthony: We are not guaranteed either.

Director of Grants & Special Projects Schauster: No.

Alderson Anthony: Let me ask the Ward 8 Aldersons are you all good with this plan?

Aldersperson Osthoff: To scrap the bike trail? I would hate to lose a project in Ward 8, but I think if we could also implement a sidewalk project, I would be amenable to that because this has taken very long. I have not heard from one constituent that is really invested in this bike trail, I am not saying that they are not out there I just haven't heard from any of them. I can't speak for Nora. With the County trail, I would be much more hesitant to vote for the sidewalk project if we didn't have the County trail that is very close. We are trying to get the County moving and all that, I think that would take care of the needs of what this bike trail is trying to accomplish, right? I think we all need sidewalks, I'd talk new sidewalks in Ward 8 everywhere.

Aldersperson Schaefer: Can I ask how are the sidewalks, how did you come - - -

Aldersperson Weygandt: I think Bryan has a great idea, I have more people walking on sidewalks in my Ward then we do on the bike trails, 100%. Number two, is Kaskaskia going to be in charge of this?

Director of Grants & Special Projects Schauster: As far as the engineering, yes.

Aldersperson Weygandt: Do we have a set price of what is over already, what they are going to charge us?

Director of Grants & Special Projects Schauster: We have a contract with them for the design, now the preliminary design, the second phase is underway. Now, I am not sure how this works, I don't recall if the contract that was approved through the Council several weeks ago, I don't recall off the top of my head if that is for the full design and engineering construction engineering on the bike trail, if it is funded or if they are just going through with preliminary engineering two and getting the design done, so it can be put out to bid and built.

Aldersperson Weygandt: Well according to the last meeting, what I believe correctly is I said no to it because there is more, they want to get more funding over what they already allocated for more plans. I don't want to be stuck with a plan where they are going to charge us \$200,000 for their plans, like they did before in some stuff.

Director of Grants & Special Projects Schauster: All I can say is that is the nature of the design.

Aldersperson Weygandt: For me to move forward with it, I want them to tell us how much more they are going to charge us before I vote on this plan.

Aldersperson Rothweiler: I guess my question is, why can't we have both? We may not be able to have both at this time but, these grants come up every year, correct?

Director of Grants & Special Projects Schauster: ITEP is every other year. So, 2026 will be another round.

Aldersperson Rothweiler: So, it is not ending the bike trail forever if we switched and did the sidewalks, secondly, to Aldersperson Oviann's point, we don't have TIF in Ward 6 in a while, so we don't have a source of funding for sidewalks at all. I do have a lot of constituents complaining about it, I do have one person that is bike trail crazy, who will not like the fact that we don't do this but, the rest of them are really complaining about sidewalks on Mascoutah, Charles, Church etc. in the downtown area, they are in terrible shape. I don't know how I go to my constituents and say, hey, we have this great bike trail we

have over here, but Tina has sidewalks she can't walk on in a lot of places. That is my only thing, if we can get the grant for this year for the sidewalks and come back in the following year and get the, try and get the grant for the bike trail, then maybe by then the other piece that goes to new county trail, why can't we do both, do the sidewalks now and address the immediate need and problems that we have because we don't have the funding for sidewalks in our Ward and a lot of them.

Aldersperson Eros: Just to clarify here, doing this and switching it to a sidewalk and it is due Monday and today is Tuesday and I am wondering because it is not my job but, I know it is an intense like process to do all of this, is there even time to switch it at this point.

Director of Grants & Special Projects Schauster: I was going to respond to some of the comments. I probably spent close to eighty to one-hundred hours on these two applications that we have done already, where I am this close to the bike trail application and I am that close on the Street Scape application as well, it is not a one pager, there are not only we have to include photographs, maps, narrative on each section and I appreciate, I do want to apply for that sidewalk funding but, if you direct me to do this round out, I will do my best but I cannot guarantee that it will be finished by Monday just because we have to have a resolution passed by you as well. If someone would have come to me a month ago.

Aldersperson Whitaker: But your concern is you say you spent eighty to one-hundred hours on this other one, we weren't aware that was happening, this came to us as a Special Meeting last week when I immediately started investigating what ITEP is and what the funding allowable are so, I mean to give the Council here the fair accessibility I appreciate all of your efforts, had I known you were working all your time on a project that doesn't support the constitutes of all eight wards, I would have discouraged that at that point.

Aldersperson Rothweiler: Plus, this has been going on for ten plus years. If it gets another birthday, I don't think you (inaudible) till next year, notwithstanding your efforts, I am not diminishing your efforts on this project, I am sure you have put in a million hours of your time over the past ten years.

Aldersperson Weygandt: Bryan I agree with you 100% with what you said, I really do but, I can see Eric's point that he has to get it done and maybe next year we can go for the other grant and do the sidewalks. But there is only one thing I want here, Kaskaskia is doing the engineering on it, they already got paid the portion of what they would get, I don't want them to come back and say well, you owe us another \$200,000. That is all I am saying, I want it in writing what the cost is going to be from them. I want to see it up front.

Aldersperson Duco: I want to know why nothing was done for ten years and is there ever a study - - -

Mayor Gregory: This isn't the first project that we have had with that engineering firm that hasn't actually, I don't want to say it because of Kaskaskia, but we have several that have been twelve to fourteen years.

Director of Grants & Special Projects Schauster: As I mentioned before, sorry to interrupt, it was the issue with the railroad, we could not get access. We went back and forth for years and then we had to do redesign after redesign and then finally it was determined that the railroad was not going to allow any crossings for the bike trail.

Aldersperson Duco: Are there any studies ever done to see how much traffic actually is on the bike trails, like any kinds of strips to count how many people use it?

Mayor Gregory: I don't know that. Do you know that, Cliff? Would that come out of your department? Or Eric?

Director of Grants & Special Projects Schauster: I don't know if any traffic study has been done on the bike trails.

Aldersperson Randle: I am going to address one of the questions that I think Dennis raised here about the \$8,000 that we contracted with Kaskaskia on, that was for documentation for the grant application for the 12th to 17th Street Scape, is that not correct Eric?

Director of Grants & Special Projects Schauster: I believe, and again I haven't looked at that in a while, but they were updating the numbers on one or both of the projects.

Aldersperson Randle: This Phase 2 okay, and to Eric's point, this thing has gone back and forth with the railroad in terms of an easement for crossing over the railroad tracks which we finally found out okay, no it is never going to happen. This thing has been going on for a long time. We are this close to having an application in for this grant that is due on Monday. Again, while I appreciate Bryan's efforts here, I do believe that the sidewalks are a separate issue. This plan calls for a share of down West Main Street and if I had any input in to it, I would suggest that the share of, is it on both sides of West Main Street?

Director of Grants & Special Projects Schauster: I believe it is on the south side and then there is a -
- - -

Multiple people talking.

Aldersperson Randle: Then I would suggest that it goes to the north side crossing at 70th Street at Foley Drive so that when you are going to connect to the other trail, the Metrolink trail, you won't have to be crossing Main Street again in order to get there, you will just take a left hand turn or a right hand turn on to 66th Street to get to that trail, once it is complete. I would encourage the Council okay to treat the sidewalk and the bike trail here as separate issues and to go back to the original motion so that we can get this application completed so that we can finish up this bike trail to the Mayor's point in terms of how many people use it, I know that the from Signal Hill down to Wesley Drive there is a humongous amount of usage. I see people when I used to go to work taking Foley Drive walking their dogs or biking and that was every single day of the week.

Aldersperson Eros: In terms of moving forward what Bryan has done and found out leads me to wonder if going forward moving forward with grants and things that Eric does if their process of that doesn't maybe need to be a little more transparent to the Council in terms of a simple these are the grants we are working on this month, and then that way we are informed and for those of us who are overachievers like Bryan, who we love, it gives you time then to put your input on to things like that and to have a say before we get to this point and it feels like it is a little bit too late.

Aldersperson Schaefer: I am just curious, Mayor, do you have any idea when we are writing for grants, do you know what the grants are being written for?

Mayor Gregory: Some I do discuss with Eric.

Alderson Schaefer: Did you know about this one?

Mayor Gregory: I knew about it, actually I knew about the ITEP because and that the money would go back because we were down with IDOT - -

Alderson Schaefer: Yeah, but I am asking about did you know that he had spent this many hours on writing this grant?

Mayor Gregory: Not, not, I didn't know how many hours he spent on it.

Alderson Schaefer: But you knew he was writing this grant?

Mayor Gregory: Yes.

Alderson Schaefer: Okay, so, it is not like Eric's fault for not being transparent, I want to make sure that that is clear, I am not at all blaming anyone for this, we want the most money we can get, correct? So, when we see a grant, we right the grant.

Mayor Gregory: Well yes, Eric has been doing a great job because he has been writing grants and getting larger grants too for the community.

Alderson Schaefer: Right, and my concern is, and Bryan I agree, our sidewalks need it, I get that but, my concern is he has written this grant right now and taken a lot of time, it was not transparent to us, but it was transparent among our administration. My whole this is, I feel like, it is almost a slap in the face to throw something at Eric now and ask him to change something up when it is due Monday, I think that is a lot to ask.

Mayor Gregory: I would like to address what you just said, I think that there is a lot more that is going on, which is fine, but I just want to tell you that the ITEP Grant we knew about, we actually Garrett had even talked to Jay Hoffman about getting more money because we also have the whole situation with the Freeburg round-a-bout with this whole thing. As far as the ITEP Grant, I will tell you, Eric and I have discussed it several times, decisions were still being made whether or not we were going to get money, extra money from Jay's office, we also have discussed it three or four times with Garrett during our Thursday meetings, so we have had discussion on this.

Alderson Schaefer: No, I agree, I totally agree with you, I am saying you have had discussions, but I feel it would not be, he has put a lot of work into this and to ask him all of the sudden change it for something that is due on Monday is a slap in the face to Eric, because that is a lot to ask him to do by Monday. I just think it is a lot.

Alderson Stiehl: I just want to say, years ago I wrote grants for education and there was a specific title for it, you couldn't change what it was for, you know it would be a specific, which Eric had said this is specific to the bike trail.

Alderson Whitaker: But it has not been applied for yet. Mayor, I would like to add I guess and Eric you can correct me if I am wrong with this, I had talked with staff at East West Gateway who indicated

to me that they felt we still had plenty of time to put this together to get it before that deadline. I don't know if their staff offers assistance towards doing that, but that is what, I would not have brought this before the Council tonight had they not encouraged, when I inquired about this grant, that it was still well within the time. I am not doing anything here to insult your efforts on any of the work that you have done. I am just looking for a project that better benefits all eight Wards of our city with a product that is much more closer to the residents that we deal with. So, I would like to know why you are saying that you don't think it could be done.

Director of Grants & Special Projects Schauster: By the way, I did not take offense to any comments about what I do, I am not taking any of this personally. Despite my change in title, grants are not the only thing I am doing, the last two days I have been working on updates to the meeting with the consultant for the updates on the Historic District Guidelines. We have TIF and Enterprise Zone applications that I deal with daily, we are working, well I think maybe one or two TIF applications that I have been working on for next EDA meeting. Cliff and I haven't even had a chance to talk about this yet. If I only worked on this grant and I had all of the information at hand, I could probably pull it together, but there is a lot that I, I would have to take a look at, you mentioned eight separate stretches and how many feet of - - -

Aldersperson Whitaker: It would be up to 2,000 feet of sidewalk in each Ward to meet the Engineers estimate of what it would cost us per square foot of sidewalk for sidewalk replacement and then eight different sections is merely to benefit all eight Wards of the city. The locations selected were based upon recommendations that these areas are most susceptible to a ward on high arterial routes surrounding parks, surrounding schools, that is why those locations were selected.

Director of Grants & Special Projects Schauster: To your point about or your question or comment about benefitting just one Ward because this does make a connection that goes down, the bike trail connects other areas of town it is not just this one section of town, not just Ward 8, so it goes to Citizens and it goes to Bellevue and it goes to other areas so there are other connections and it does effect other Wards because there would now be a connection that isn't there, that I think would be beneficial to all citizens.

Mayor Gregory: Are there Letters of Support, a lot of Letters of Support that you have gotten already for the project.

Director of Grants & Special Projects Schauster: That is what I am working on tomorrow is getting Letters of Support from local Officials and businesses and any other folks who are willing.

Aldersperson Elmore: This is an unfortunate situation that we are backed into. My concern is that there is a risk here that we can't fulfill the application and the process, the other question is about the sidewalk idea, which is fantastic, but who evaluated these sidewalks by the way.

Aldersperson Whitaker: I personally did, this is a project that I put together to find areas based on the recommendations of what award the best. I looked for the areas on the highest arterial routes and surrounding parks and schools.

Aldersperson Elmore: Six to eight months ago, the sidewalk guy may have gotten a lot more love than the bike path idea. The only reason I think that I lean toward the bike path is because of this deadline

and because of it is supported and worked out for so long but, now we know. The next ITEP Grant in two years. We admit it right now two-year warning, to sidewalks.

Director of Grants & Special Projects Schauster: And now I have some direction in terms of research on other funding. ITEP is not the only grant source that we can use for sidewalks and things, it gives me some research, now if I am directed to complete the sidewalk application, I will do my best to get it done, I know that there are about twelve attachments that have to be completed in addition to all the eight narrative sections and the budget and the cost estimates that have to be put together and the maps and photographs of each section of sidewalk that we are talking about where I would have to fiscally walk and do those photographs, I will do my best to get that done.

Alderson Elmore: And my last thought, Bryan, was I appreciate you doing all of that on your own. I am not so sure that Dennis and I would say that that's our most needed sidewalk area. Now, it would be residential it needs to be to schools and parks but, we have several schools and parks that may benefit from an engineer studying more Metro East or East West Gateway or somebody other than an Alderson saying where they think they should go. You didn't do anything wrong, you did a great job but, I am not sure I can sit here off the top of my head and say oh yeah that sidewalk that you said in our Ward is where it needs to go. I don't know.

Mayor Gregory: How long, is there going to be a time limit on this that whoever the engineer is on this project if we go with a whole totally different engineering company or if we go with the engineering firm that has done the first design. Because I know that there is issues with that because last time this came forward there were, for lack of a better term, some not so nice emails sent to engineers that wanted to come forward and they were told if they did there would be a problem for them. So, I don't know if there is going to be a timeline if we go that it has to be done in so much time, so we don't end up into a relationship that is another couple of years. I don't know how we could.

Director of Grants & Special Projects Schauster: I can't speak to any comments that were made to any firms or anything like that. We, obviously, there is a timeline on the grant if it is received.

Mayor Gregory: Would it be the ten years like it has in the past?

Director of Grants & Special Projects Schauster: Yes, but I would anticipate it being done because there is some right-of-way acquisitions some easements that would need to be acquired and that is in the application and that is even budgeted for in the application. The delay would not be the railroad was the delay and the reason the project never happened is my understanding. I think yes, we would certainly have a timeline for completion so that we could get the project done and move on.

Alderson Schaefer: I am confused because you are bringing up the engineering company, but the engineering company was not the reason it was delayed, it was the railroad why it was delayed.

Mayor Gregory: I am just saying that we don't want another ten to twelve years on this project.

Alderson Schaefer: I understand, but it wasn't an engineering deal it was a railroad deal, correct?

Mayor Gregory: Some people have asked if we could start with a different engineering company, some people have asked me that but, that doesn't mean that has to be done.

Alderson Schneider: My question is I guess, are they going to be able to send in the engineering company, whoever it is, if it stays Kaskaskia or if a new one is approved, we are going to be spending more money on engineering stuff, I think we should spend our money where we will get more for our money like our sidewalks. We have an in-house engineer we pay, we are not going to be spending more money, we are going to get a bang for our buck, I mean it is going to be here. This should have been brought up a long time ago, not ten years now, I mean and what is the cost increase going to be, it isn't going to be the same as it was when this first brought up.

Alderson Osthoff: That is my question, what are we talking about money wise here because in this it says 20% and then a 50% match, but there are no other numbers. I would want to see those. My point, I agree with Alderson Eros, I think we have a bigger problem here then sidewalks versus bike trails, I think we have a communication problem, I am the Ward 8 Alderson, I didn't get any communications, I am the newest one here, so I will take that but, I don't know ten years ago, fifteen years ago what happened, some people might, so people might not. Then to be forced at the eleventh hour to make a decision really, and I don't know I am not blaming anybody but, when your hands are tied, you can't make a great decision. If we would have had time to debate this like we are now, it would have been a lot more beneficial for everybody. So, I would encourage all departments to maybe email us, I think if we had a monthly email from every department, that would be great. Because I don't know what other ITEP grants are out there, and I don't know if you guys do, and other Alderson have said they are not for Special Meetings. When we keep calling Special Meetings, they don't like it, and I agree. I understand things need to get done and I am not disparaging the Economic Development department, but I think we have a larger problem that sidewalks versus bike trails and if that doesn't get cleaned up, this kind of stuff is going to continue to happen.

Director of Grants & Special Projects Schauster: May I respond to that? The only reason that this is coming to a Special Meeting, this was supposed to go on the last agenda, and you did approve the ITEP Resolution for the Street Scape application because when I sent it to the Clerk's office, the email did not go through. Otherwise, it would have been on that agenda, and I was at a conference, running a conference on that Friday that the agenda came out and I did not see the agenda until Monday, otherwise this would have been on that agenda for your approval - - -

Alderson Osthoff: But this has been going on I mean this is due the 30th right? So, we could have talked about this two months ago, six months ago, last year, I know you have put a ton of hours, I know these grants are overwhelmingly time consuming. I get it, but I think it speaks to the larger problem that we don't even know, we are up against a deadline I didn't even know we had.

Alderson Whitaker: I have heard you now Eric, say a couple of times and I guess it has put a different concern in my head, so we did approve the ITEP application for the 12th to 17th Street and I wasn't putting two and two together until now, so are we really putting two applications to the same grant fund that we are going to basically 12th to 17th is going to be competing against this bike trail for funding?

Director of Grants & Special Projects Schauster: You are allowed to submit as many applications as you like and there is no limit to the number that can be funded.

Alderson Whitaker: Have we ever historically received simultaneous grants from same provider?

Director of Grants & Special Projects Schauster: I don't believe we have applied for more than one at the same time. Here is another bit just to backtrack when I started with the history of this so, we had already started the application for 12th to 17th when we talked about the possibility of having to give the original grant back. We were trying to get an extension on that and we didn't hear until recently, it was probably two weeks ago, that we were going to have to reapply for the bike trail so, we were already three quarters of the way through the Street Scape application when it came back to us that we were encouraged to reapply for the bike trail.

Aldersperson Whitaker: I guess that is where I have the bigger concern now though, we are competing against ourselves to me the 12th to 17th Street Scape is a much more important project.

Aldersperson Stiehl: I have two questions, one is isn't there a St. Clair County Grants Department and do we work with them? Because Foley Drive in St. Clair County, Foley Drive ends in our City limits, there are some areas there that I think we could work with the County with the grants and the second thing is, I agree with Kara that the communications have not been there. I am so confused at this point.

Director of Grants & Special Projects Schauster: The County Grants Department is not, the only County Grants that we have gotten in the past have been through the Parks Commission not the Grants Department so that - - -

Aldersperson Stiehl: So, the Parks would be part of the bike trail, right?

Director of Grants & Special Projects Schauster: Right, but typically their Grants are \$25,000-\$35,000 something like that, maybe \$50,000 - - -

Aldersperson Stiehl: But do we work with them across the aisle?

Director of Grants & Special Projects Schauster: Yes, we have done several.

Aldersperson Stiehl: Because I know Foley Drive goes like this and then it is County, not us. There is a lot of overlap.

Aldersperson Weygandt: Like I said, I am behind Bryan 100%, and I think we are just beating a dead horse here, he has a time limit and Bryan, God Bless you, I love that idea, I really do but let's get on with it. It is too late to be adding different stuff lets go with the bike trial, let's get it over with but, like I said, when you do this, whoever does the engineering on it, because there is going to be more engineering cost in it, I know that for a fact, but I don't want any outrageous numbers coming, well it is another \$150,000 or another \$200,000 more for engineering or this or that, I would like to see their number up front and they can do that, they know what the cost is offhand and they can put it up front and that is the only thing I wish you would do, but let's go on with this bike trail, let's get over it because I don't think we are going to get anywhere the way we are going.

Aldersperson Osthoff: Let me understand this correctly, we are putting in for an ITEP Grant for possibly the bike trail and 12th through 17th Street Scape, why can't we also do Bryan's proposal? If we are going to try and get all of this funding, why don't we, like Chris said, why don't we do it all, maybe we can't do it all at the same time but then why don't we put another grant together for the sidewalk program and see if we are eligible for any of those three projects are selected.

Director of Grants & Special Projects Schauster: As I said, if I am directed to apply for the sidewalks, I will do my best to get that completed by Monday.

Aldersperson Osthoff: I am just saying if that is the whole point now, we have never competed against ourselves but now we are, what is the harm in doing all of them.

Aldersperson Eros: I think it is just the time commitment now, what he doesn't have.

Aldersperson Rothweiler: I think the harm is potentially (inaudible) if I am looking at a pool of applicants, I am going to look at one per community not three, so the question becomes which one will they pick. I don't know.

Aldersperson Osthoff: Well, that's the gamble, right? That happens when you apply.

Aldersperson Rothweiler: (Inaudible) we are already risking that now with doing the two, but if we do three, I don't think it makes things any better. Eric, what do you think, how do they pick grants? I mean just generally what are your thoughts. Are they going to pick two from one community?

Director of Grants & Special Projects Schauster: I can't look into a crystal ball and tell you what they would do.

Aldersperson Rothweiler: Probability wise, what experience have you had putting multiple projects for the same community?

Director of Grants & Special Projects Schauster: I don't think that it is likely, but it is possible.

Aldersperson Rothweiler: I know it is possible but not likely, that is my point.

Director of Grants & Special Projects Schauster: But it also depends on if there are very few or no other applications from our region or area, we have a higher chance because they try to spread this out throughout the State, to give each area a certain amount.

Aldersperson Randle: The grants would probably be reviewed by two different reviewers, would they not?

Director of Grants & Special Projects Schauster: I don't know about the reviewers. I believe there is a committee, it is Statewide, I don't know if it is broken down by region and then they narrow it down. It is not one or two people that look through these things, is my understanding.

Mayor Gregory: Do we have Letters of Support on 12th Street?

Director of Grants & Special Projects Schauster: I am getting those. We had a public engagement, last week or two weeks ago and so people had the opportunity to make comments and things online, I spoke to several business owners and residents, I gave them my card and asked them to submit Letters of Support, I have not received anything yet but, Kaskaskia was actually running the online system and I reached out to them late today to see where that is at, I know there was a deadline where you could submit, I am waiting to get the public feedback because that was something that was crucial to the application is having the public feedback.

Mayor Gregory: Bryan, do you think there is anybody that you could letters of support if we decide to put in more?

Alderson Whitaker: I mean East West Gateway offered a Letter of Support, and I could work with others but, I have a concern about this competing against each other as well. I am not in favor of doing three grants. I think we are shooting ourselves in the foot.

Mayor Gregory: And we don't want to look too greedy.

Alderson Elmore: Jenny for clarification, we have a motion on the floor a Resolution in front of us and that Resolution was amended and that was seconded right? Yes.

City Attorney Hoerner: What is on the floor needs to be voted on initially is the motion to amend.

Alderson Elmore: Unless the people who made the amendment withdrew it or something. I have not problem to vote on the question unless someone else has something to say. Call for question.

Mayor Gregory: So, we need to either have a withdrawal, depending upon right not the motion is on the floor to do the amendment, so we would vote on that first.

Multiple people asking for clarification.

City Clerk Gain Meyer: A yes vote is to approve the amendment to the Resolution.

Members voting aye on roll call: Whitaker, Schneider, Ferguson, Stiehl, Rothweiler, Weygandt (6)

Members voting nay on roll call: Duco, Eros, Randle, Anthony, Ovian, Schaefer, Elmore, Osthoff (8)

Motion fails 6:8.

Now we go back to the original motion. So, the original motion is for the ITEP is for the West Belleville Bike Trail Phase II.

Members voting aye on roll call: Duco, Eros, Randle, Ferguson, Anthony, Ovian, Schaefer, Stiehl, Elmore, Osthoff (10)

Members voting nay on roll call: Schneider, Rothweiler, Weygandt, Whitaker (4)

Motion carries 10:4.

RESOLUTION 3522

A Resolution Approved Sites Located in the City of Belleville, St. Clair County, Illinois, to be Acquired, Altered and Improved by the Public Building Commission of St. Clair County, Illinois, and Leased by said Commission to the County of St. Clair, Illinois

Alderson Eros made a motion second by Alderson Schaefer to approve Resolution 3522.

Alderson Randle: Is the City being compensated in any way for these properties?

City Attorney Hoerner: The City does not own any of these properties it is under Section 12 of the Public Building Commission, you get to approve sites if the Public Building Commission is going to locate them entirely within your city. The Public Building Commission already owns these properties.

Members voting aye on roll call: Duco, Eros, Randle, Ferguson, Anthony, Ovian, Schaefer, Stiehl, Rothweiler, Elmore, Weygandt, Osthoff (14)

Motion carries.

ADJOURNMENT

Aldersperson Rothweiler made a motion second by Aldersperson Eros to adjourn at 6:23 p.m.

All members present voted aye.

Motion carries.

Jennifer Gain Meyer, City Clerk

**CITY OF BELLEVILLE PAYMENT SUMMARY
COUNCIL MEETING -**

GENERAL FUND	
00 - Revenue	\$189,873.34
50 - Administration	\$49,652.15
51 - Police	\$19,095.19
52 - Fire	\$23,894.82
53 - Streets	\$25,229.65
54 - Parks	\$13,981.38
55 - Cemetery	\$2,306.93
56 - Hlth/Sanitation	\$166,678.66
57 - Mt. Hope	\$118.11
61 - Health & Housing	\$443.18
62 - Economic Dev, Planning & Zoning	\$285.27
82 - Mayor	\$23.00
84 - Human Resources	\$1,258.64
85 - Clerk	\$5.14
87 - Maintenance	\$15,269.43
88 - Engineering	\$36.93
GENERAL FUND TOTAL	<u>\$508,105.82</u>
 SEWER OPERATIONS	
75 - Collections	\$24,591.84
77 - Lines	\$58,497.68
78 - Plant	\$80,832.06
SEWER TOTAL	<u>\$163,921.58</u>
04 - Library	\$30,000.57
07 - Park/Rec	\$7,468.06
12 - General & Community Assistance	\$6,984.56
13 - Motor Fuel Tax Fund	\$6,477.44
15 - Tort Liability Fund	\$2,738.00
20 - Campus Fund	\$14,712.71
22 - Sewer Repair & Replacement	\$14,047.00
24 - Sewer Const.	\$14,887.50
30 - SSA	\$175.91
38 - TIF 3	\$10,482.28
44 - Belleville Illinois Tourism	\$685.00
54 - TIF 12 Sherman St	\$384.54
55 - TIF 13 Drake Road	\$46,385.00
58 - TIF 16 Route 15 West Corridor	\$7,817.86
75 - TIF 17 E Main Street	\$5,344.60
76 - TIF 18 Scheel St	\$45,268.03
77 - TIF 19 Frank Scott Parkway	\$246,686.38
 ALL FUNDS TOTAL	 <u><u>\$1,132,572.84</u></u>

SYS DATE:10/09/24

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

SYS TIME:14:59

DATE: 10/09/24

wednesday October 9, 2024

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
	PARKS DEPARTMENT		
AT012	AT & T MOBILITY	01-54	16.80
	**TOTAL PARKS DEPARTMENT		----- 16.80
	01 GENERAL FUND	GRAND TOTAL	16.80

VENDOR #	NAME	DEPT.	AMOUNT
=====			
04	LIBRARY		
1972	EAST ALTON PUBLIC LIBRARY DISTRICT	04-00	7.99
4356	HONEYWELL INTERNATIONAL INC	04-00	5,377.22
5385	INGRAM LIBRARY SERVICES	04-00	2,050.81
551	ILLINOIS AMERICAN WATER	04-00	47.29
6651	PETTY CASH-LIBRARY	04-00	7.78
AM063	AMAZON BUSINESS	04-00	467.66
AU023	AUXILIA, INC	04-00	550.00
BU094	BUG OUT	04-00	116.72
CE018	CENGAGE LEARNING INC/GALE	04-00	1,219.64
CI028	CINTAS FIRE PROTECTION	04-00	841.75
CI037	CINTAS	04-00	178.43
CL053	CLEARWAVE FIBER	04-00	159.60
EF003	EFFINGHAM PUBLIC LIBRARY	04-00	17.49
GO035	GOLDEN IMAGES LLC	04-00	2,332.44
IL096	ILLINOIS HEARTLAND LIBRARY SYSTEM	04-00	90.00
IL097	ILLINOIS HEARTLAND LIBRARY SYSTEM	04-00	899.25
MI000	MIDWEST TAPE	04-00	1,772.38
QU006	QUILL CORPORATION	04-00	141.56
ST238	STRAIGHTUP LEGACY FUND	04-00	381.81
TD000	TD SYNEX CAPITAL, LLC	04-00	3,233.34
TE026	TECSRV	04-00	4,963.25
TM002	T-MOBILE	04-00	1,638.57
US015	US SIGNAL COMPANY, LLC	04-00	376.91
US021	U.S. BANK EQUIPMENT FINANCE	04-00	447.90
WA089	WATTS COPY SYSTEM, INC	04-00	472.07
	**TOTAL		27,791.86
04	LIBRARY	GRAND TOTAL	27,791.86

SYS DATE:10/09/24

CITY OF BELLEVILLE
C L A I M S H E E T
Wednesday October 9, 2024

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
20	CAMPUS FUND		
551	ILLINOIS AMERICAN WATER	20-00	981.48
	**TOTAL		----- 981.48
20	CAMPUS FUND	GRAND TOTAL	981.48
GRAND TOTAL FOR ALL FUNDS:			28,790.14
TOTAL FOR REGULAR CHECKS:			28,630.54
TOTAL FOR DIRECT PAY VENDORS:			159.60

SYS DATE:10/11/24

CITY OF BELLEVILLE
C L A I M S H E E T
Friday October 11, 2024

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DATE: 10/11/24

VENDOR #	NAME	DEPT.	AMOUNT
=====			
12	GENERAL & COMMUNITY ASSISTANCE		
AM061	AMEREN ILLINOIS	12-00	1,889.01
AT029	AT&T MOBILITY	12-00	50.00
CI031	CITY OF BELLEVILLE	12-00	265.80
DI052	DIRECT AUTO INSURANCE	12-00	83.41
FR042	FREEBURG PRINTING & PUBLISHING, I	12-00	112.00
IL088	ILLINOIS AMERICAN WATER	12-00	527.88
JC005	DORSHORST, TERESA	12-00	312.00
NE015	NEW DIRECTION LLC	12-00	312.00
ST195	STATE REALTY PROPERTY MANAGEMENT	12-00	113.00
TM004	T-MOBILE	12-00	182.93
VE028	VERIZON	12-00	169.38
	**TOTAL		4,017.41
	12 GENERAL & COMMUNITY ASSISTANCE	GRAND TOTAL	4,017.41

SYS DATE:10/11/24

CITY OF BELLEVILLE
C L A I M S H E E T
Friday October 11, 2024

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VENDOR #	NAME	DEPT.	AMOUNT
20	CAMPUS FUND		
551	ILLINOIS AMERICAN WATER	20-00	206.22
	**TOTAL		206.22
	20 CAMPUS FUND	GRAND TOTAL	206.22
	GRAND TOTAL FOR ALL FUNDS:		4,223.63
	TOTAL FOR REGULAR CHECKS:		4,223.63

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
POLICE DEPARTMENT			
AL041	ALL IN SHIPPING	01-51	32.66
AM063	AMAZON BUSINESS	01-51	391.95
AP008	APPLIED CONCEPTS, INC	01-51	144.00
BU079	BUSEY BANK	01-51	387.72
CH030	CHARTER COMMUNICATIONS	01-51	244.32
CI037	CINTAS	01-51	37.93
CO051	CONTEMPORARY LIFE SAVING TRAINING	01-51	1,166.00
ED034	ED MORSE FORD	01-51	872.32
FA002	FASTENAL COMPANY	01-51	118.07
FA026	FACTORY MOTOR PARTS CO	01-51	428.65
GU026	GUARDIAN ALLIANCE TECHNOLOGIES, I	01-51	662.00
HU069	HUELS OIL COMPANY	01-51	5,244.65
IL038	ILLINOIS ASSOCIATION OF CHIEFS OF	01-51	325.00
IL056	ILETSB EXECUTIVE INSTITUTE	01-51	350.00
IL103	ILLINOIS SECRETARY OF STATE	01-51	151.00
MO104	MORTLAND'S SUPERIOR PRODUCTS, INC	01-51	353.47
OR001	O'REILLY AUTO PARTS	01-51	331.38
PA065	PARAGON MICRO INC	01-51	269.99
SP057	DALLEZOTTE, MARK T	01-51	2,397.00
UN049	UNITED INK	01-51	175.00
**TOTAL POLICE DEPARTMENT			19,095.19
FIRE DEPARTMENT			
182	BANNER FIRE EQUIPMENT INC	01-52	6,126.38
272	MISSELHORN, BENJAMIN	01-52	2,642.02
277	CAMPER EXCHANGE, INC.	01-52	57.52
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-52	46.96
4902	AT & T	01-52	199.06
657	LEON UNIFORM COMPANY, INC.	01-52	1,400.00
726	CLEAN UNIFORM COMPANY	01-52	175.99
731	MOTOROLA SOLUTIONS INC-STARCOM21	01-52RK	144.00
7827	PETTY CASH-TREASURER	01-52	20.00
850	REJIS COMMISSION	01-52	34.00
AM063	AMAZON BUSINESS	01-52	1,157.48
AT028	AT&T	01-52	2,122.52
BF001	B & F CONSTRUCTION CODE SERVICES,	01-52	340.00
BU079	BUSEY BANK	01-52	540.39
CD003	SHRED-IT USA LLC	01-52	52.59
CH030	CHARTER COMMUNICATIONS	01-52	449.94
EA019	EACHUS, JOHN	01-52	987.30
FA017	FABRIZIO, JEFFREY	01-52	55.90
FI061	FIRE PROPS UNLIMITED LLC	01-52	2,466.00
HA219	HALL OF FRAMES/ART STUDIO	01-52	399.00
HU069	HUELS OIL COMPANY	01-52	290.12
KU012	KUHL, ERIC	01-52	1,528.00
MU065	MUSTANG SURVIVAL MFG., INC.	01-52	376.43
OR007	ORCHARD, RICK	01-52	1,528.00
SE034	SENTINEL EMERGENCY SOLUTIONS	01-52	1,836.00
**TOTAL FIRE DEPARTMENT			23,894.82

VENDOR #	NAME	DEPT.	AMOUNT
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01 GENERAL FUND

FIRE DEPARTMENT
STREETS

214	BELLEVILLE SUPPLY COMPANY	01-53	50.28
272	MISSELHORN, BENJAMIN	01-53	40.00
3445	DAVE SCHMIDT TRUCK SERVICE	01-53	320.52
402	EGYPTIAN WORKSPACE PARTNERS	01-53	31.60
419	JOHN FABICK TRACTOR COMPANY	01-53	3,376.50
4902	AT & T	01-53	105.76
500	HARTMANN TURF & TRACTOR	01-53	210.16
515	HOME-BRITE ACE HARDWARE	01-53	55.13
AD002	ADVANCE AUTO PARTS	01-53	143.99
AM063	AMAZON BUSINESS	01-53	83.88
CD003	SHRED-IT USA LLC	01-53	6.55
CH030	CHARTER COMMUNICATIONS	01-53	191.50
CI037	CINTAS	01-53	408.70
DI036	DISCOVERY FIRST AID & SAFETY SERV	01-53	113.85
EQ003	EQUIPMENTSHARE.COM, INC	01-53	210.00
FI014	1ST AYD CORP	01-53	585.83
HU069	HUELS OIL COMPANY	01-53	564.17
MC125	MCKAY AUTO PARTS BELLEVILLE	01-53	505.93
ME037	MEURER BROTHERS, INC	01-53	1,000.00
MS002	MSSC CCSC, LLC	01-53	39.00
RI050	RIGHT WAY TRAFFIC CONTROL, INC	01-53	5,190.80
RO120	ROCK GATE CAPITAL	01-53	9,800.00
ST009	ST CLAIR SERVICE COMPANY	01-53	270.00
WA066	WARNING LITES OF SOUTHERN ILLINOI	01-53	1,925.50

**TOTAL STREETS

25,229.65

PARKS DEPARTMENT

3430	FIRESTONE CAR CENTER	01-54	686.44
378	DINTELMANN NURSERY & GARDEN CTR,	01-54	222.00
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-54	423.80
4902	AT & T	01-54	307.34
515	HOME-BRITE ACE HARDWARE	01-54	31.96
7678	SHILOH VALLEY EQUIPMENT CO	01-54	448.68
7827	PETTY CASH-TREASURER	01-54	36.00
850	REJIS COMMISSION	01-54	102.00
BA082	BAGSPOT PET WASTE SOLUTIONS	01-54	105.90
BU057	BURGE, CHAD	01-54	44.27
CH030	CHARTER COMMUNICATIONS	01-54	119.98
CI037	CINTAS	01-54	153.68
CO021	COMMERCIAL DOOR	01-54	217.12
CO139	CONSTELLATION NEW ENERGY, INC	01-54	1,725.09
CU017	CULLIGAN/SCHAEFER WATER CENTERS	01-54	47.60
HO034	HOME DEPOT CREDIT SERVICES	01-54	14.94
HU069	HUELS OIL COMPANY	01-54	506.93
JO048	JOHNNY ON THE SPOT 347	01-54	4,825.94
OR001	O'REILLY AUTO PARTS	01-54	11.97
SI036	SITEONE LANDSCAPE SUPPLY, LLC	01-54	1,161.00

VENDOR #	NAME	DEPT.	AMOUNT
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01 GENERAL FUND

PARKS DEPARTMENT

TR035	TRACTOR SUPPLY CREDIT PLAN	01-54	146.94
WA066	WARNING LITES OF SOUTHERN ILLINOI	01-54	2,625.00

**TOTAL PARKS DEPARTMENT 13,964.58

WALNUT HILL CEMETERY DEPT

CI037	CINTAS	01-55	218.34
DI046	DIAMOND EQUIPMENT, INC	01-55	1,671.66
TY002	TYLER TECHNOLOGIES INC	01-55	416.93

**TOTAL WALNUT HILL CEMETERY DEPT 2,306.93

HEALTH & SANITATION

272	MISSELHORN, BENJAMIN	01-56	110.00
3445	DAVE SCHMIDT TRUCK SERVICE	01-56	23,375.52
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-56	219.14
486	HANK'S EXCAVATING & LANDSCAPING,	01-56	970.61
4902	AT & T	01-56	211.57
6311	MILAM RECYCLING & DISPOSAL FACILI	01-56	4,306.76
7827	PETTY CASH-TREASURER	01-56	193.00
BU079	BUSEY BANK	01-56	58,780.76
CI037	CINTAS	01-56	1,195.06
CO073	COTTONWOOD HILLS RDF	01-56	41,093.16
DU008	JULIUS, DAVID D	01-56	671.70
EQ003	EQUIPMENTSHARE.COM, INC	01-56	210.00
GO005	GOODALL TRUCK TESTING	01-56	61.00
HE086	HERITAGE-CRYSTAL CLEAN, LLC	01-56	1,723.28
HU069	HUELS OIL COMPANY	01-56	6,952.21
MI009	MIDWEST INDUSTRIAL SUPPLIES & SER	01-56	960.50
MI091	MINTON OUTDOOR SERVICES INC	01-56	19,716.94
ST043	ST LOUIS COMPOSTING INC	01-56	5,302.50
ST046	STIFF, JOHNNIE	01-56	124.95

**TOTAL HEALTH & SANITATION 166,178.66

MT HOPE CEMETERY DEPT

500	HARTMANN TURF & TRACTOR	01-57	55.36
DI036	DISCOVERY FIRST AID & SAFETY SERV	01-57	62.75

**TOTAL MT HOPE CEMETERY DEPT 118.11

HEALTH & HOUSING

272	MISSELHORN, BENJAMIN	01-61	20.00
515	HOME-BRITE ACE HARDWARE	01-61	56.55
989	STEIN AUTOMOTIVE. INC	01-61	93.15
HU069	HUELS OIL COMPANY	01-61	273.48

**TOTAL HEALTH & HOUSING 443.18

DATE: 10/21/24

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
HEALTH & HOUSING			
ECONOMIC DEV, PLANNING & ZONING			
2769	ROTOLITE OF ST. LOUIS INC	01-62	140.00
7827	PETTY CASH-TREASURER	01-62	36.00
AM063	AMAZON BUSINESS	01-62	36.84
CR070	CROSS, CLIFFORD	01-62	72.43
**TOTAL ECONOMIC DEV, PLANNING & ZONING			285.27
MAYOR			
BU079	BUSEY BANK	01-82	23.00-
**TOTAL MAYOR			23.00-
HUMAN RESOURCES/COMMUNITY DEV			
AP006	APEX PHYSICAL THERAPY LLC	01-84	172.00
BU079	BUSEY BANK	01-84	690.11
CD003	SHRED-IT USA LLC	01-84	53.53
HS004	HSMS MEDICAL GROUP INC	01-84	343.00
**TOTAL HUMAN RESOURCES/COMMUNITY DEV			1,258.64
CLERKS			
402	EGYPTIAN WORKSPACE PARTNERS	01-85	5.14
**TOTAL CLERKS			5.14
MAINTENANCE			
214	BELLEVILLE SUPPLY COMPANY	01-87	48.18
2435	GATEWAY TRUCK & REFRIGERATION	01-87	9,558.92
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-87	1,889.55
515	HOME-BRITE ACE HARDWARE	01-87	42.36
661	LIESE LUMBER CO., INC.	01-87	562.60
726	CLEAN UNIFORM COMPANY	01-87	124.87
782	OVERHEAD DOOR COMPANY OF ST. LOUIS	01-87	349.30
AM063	AMAZON BUSINESS	01-87	24.97
BA126	BAER HEATING & COOLING, INC	01-87	1,423.35
CL019	C & L BACKHOE	01-87	400.00
HO034	HOME DEPOT CREDIT SERVICES	01-87	311.05
HU069	HUELS OIL COMPANY	01-87	106.17
LO010	LOWE'S	01-87	22.17
MI078	MIDWEST ELEVATOR CO., INC	01-87	405.94
**TOTAL MAINTENANCE			15,269.43
ENGINEERING			
HU069	HUELS OIL COMPANY	01-88	36.93
**TOTAL ENGINEERING			36.93
01 GENERAL FUND	GRAND TOTAL		507,589.02

SYS DATE:10/16/24

CITY OF BELLEVILLE
C L A I M S H E E T
Monday October 21,2024

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[NCS]

DATE: 10/21/24

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VENDOR #	NAME	DEPT.	AMOUNT
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04 LIBRARY

4902	AT & T	04-00	105.71
AT028	AT&T	04-00	987.15
CH030	CHARTER COMMUNICATIONS	04-00	254.97
CO139	CONSTELLATION NEW ENERGY, INC	04-00	837.65
SP053	SPECTRUM VOIP	04-00	23.23

**TOTAL

2,208.71

04 LIBRARY

GRAND TOTAL

2,208.71

VENDOR #	NAME	DEPT.	AMOUNT
=====			
07	PLAYGROUND AND RECREATION		
3119	COMPUTYPE IT SOLUTIONS	07-00	30.00
4902	AT & T	07-00	196.28
850	REJIS COMMISSION	07-00	306.00
AM063	AMAZON BUSINESS	07-00	760.72
AT028	AT&T	07-00	530.63
BU079	BUSEY BANK	07-00	1,550.03
CD003	SHRED-IT USA LLC	07-00	50.09
CO139	CONSTELLATION NEW ENERGY, INC	07-00	518.29
GR037	GRANT, MARY ROSE	07-00	192.00
MO079	MOW PRINTING, INC	07-00	275.00
ST230	STAPLES	07-00	70.22
SW029	SWAN SONG EVENTS LLC	07-00	200.00
WI130	WITTER, KEITH	07-00	2,788.80
	**TOTAL		----- 7,468.06
07	PLAYGROUND AND RECREATION	GRAND TOTAL	7,468.06

SYS DATE:10/16/24

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

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DATE: 10/21/24

Monday October 21,2024

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
12	GENERAL & COMMUNITY ASSISTANCE		
BU079	BUSEY BANK	12-00	2,913.00
CD003	SHRED-IT USA LLC	12-00	6.55
CU017	CULLIGAN/SCHAEFER WATER CENTERS	12-00	47.60
	**TOTAL		----- 2,967.15
12	GENERAL & COMMUNITY ASSISTANCE	GRAND TOTAL	2,967.15

SYS DATE:10/16/24

CITY OF BELLEVILLE
C L A I M S H E E T
Monday October 21, 2024

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

13 MOTOR FUEL TAX FUND

1547	THOUVENOT, WADE, & MOERCHEN INC	13-00	2,108.25
486	HANK'S EXCAVATING & LANDSCAPING,	13-00	182.37
EL001	ELECTRICO, INC.	13-00	1,275.82
L0029	LOCHMUELLER GROUP	13-00	2,911.00

	**TOTAL		6,477.44
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13 MOTOR FUEL TAX FUND	GRAND TOTAL	6,477.44
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VENDOR #	NAME	DEPT.	AMOUNT
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15 TORT LIABILITY FUND

BE013	BECKER, HOERNER & YSURSA P.C.	15-00	2,688.00
IP002	IPMG	15-00	50.00

	**TOTAL		2,738.00
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15 TORT LIABILITY FUND	GRAND TOTAL	2,738.00
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VENDOR #	NAME	DEPT.	AMOUNT
=====			
20	CAMPUS FUND		
2102	AMEREN ILLINOIS	20-00	3,169.08
296	CHEMSEARCHFE	20-00	511.68
515	HOME-BRITE ACE HARDWARE	20-00	7.17
AM063	AMAZON BUSINESS	20-00	7.99
BA126	BAER HEATING & COOLING, INC	20-00	6,883.00
MA181	MANSFIELD POWER AND GAS, LLC	20-00	2,726.11
SP055	SPECTRUM ENTERPRISE	20-00	219.98
	**TOTAL		----- 13,525.01
20	CAMPUS FUND	GRAND TOTAL	13,525.01

VENDOR #	NAME	DEPT.	AMOUNT
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21 SEWER OPERATION & MAINTENANCE

SEWER COLLECTION

7827	PETTY CASH-TREASURER	21-75	33.00
890	ST CLAIR TOWNSHIP	21-75	184.28
AM007	AMERICAN WATER	21-75	6,823.06
IL081	ILLINOIS STATE TREASURER	21-75	254.41
IN021	INPUT TECHNOLOGY, INC	21-75	9,122.47
ST013	STOOKEY TOWNSHIP	21-75	8,174.62

**TOTAL SEWER COLLECTION 24,591.84

SEWER LINES

1423	EHRET PLUMBING & HEATING, INC.	21-77	43,233.25
211	BELLEVILLE SEED HOUSE	21-77	87.50
277	CAMPER EXCHANGE, INC.	21-77	23.18
515	HOME-BRITE ACE HARDWARE	21-77	30.98
CI037	CINTAS	21-77	424.76
CL019	C & L BACKHOE	21-77	12,682.00
ED029	EDWARDS EQUIPMENT LLC	21-77	905.27
HU069	HUELS OIL COMPANY	21-77	510.74
SI024	EVOQUA WATER TECHNOLOGIES LLC	21-77	600.00

**TOTAL SEWER LINES 58,497.68

SEWER PLANT

1949	CRESCENT PARTS & EQUIPMENT	21-78	89.73
214	BELLEVILLE SUPPLY COMPANY	21-78	62.63
2728	AGRO-ECOLOGY INC	21-78	19,200.00
4902	AT & T	21-78	904.41
515	HOME-BRITE ACE HARDWARE	21-78	132.86
5317	GRAINGER, INC.	21-78	24.79
6194	ILLINOIS ELECTRIC WORKS	21-78	4,009.80
6449	ALLTYPE COMPRESSOR SERVICE CO INC	21-78	159.99
7141	AL'S AUTOMOTIVE SUPPLY, INC.	21-78	103.99
7591	HD SUPPLY, INC	21-78	231.06
850	REJIS COMMISSION	21-78	136.00
AM063	AMAZON BUSINESS	21-78	101.83
AT028	AT&T	21-78	530.63
CD003	SHRED-IT USA LLC	21-78	52.59
CI037	CINTAS	21-78	193.67
CO139	CONSTELLATION NEW ENERGY, INC	21-78	34,595.10
HA143	HAWKINS, INC	21-78	3,361.00
HU069	HUELS OIL COMPANY	21-78	4,436.94
QU006	QUILL CORPORATION	21-78	186.03
VA001	VANDEVANTER ENGINEERING	21-78	12,319.01

**TOTAL SEWER PLANT 80,832.06

21 SEWER OPERATION & MAINTENANCE GRAND TOTAL 163,921.58

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VENDOR #	NAME	DEPT.	AMOUNT
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24 SEWER CONSTRUCTION FUND

1547	THOUVENOT, WADE, & MOERCHEN INC	24-00	2,800.00
G0028	GONZALEZ COMPANIES, LLC	24-00	11,987.50
M0090	MORRISON PLUMBING	24-00	100.00

	**TOTAL		14,887.50
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24 SEWER CONSTRUCTION FUND	GRAND TOTAL	14,887.50
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VENDOR #	NAME	DEPT.	AMOUNT
30	SPECIAL SERVICE AREA		
CO139	CONSTELLATION NEW ENERGY, INC	30-00	175.91
	**TOTAL		175.91
	30 SPECIAL SERVICE AREA	GRAND TOTAL	175.91

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VENDOR #	NAME	DEPT.	AMOUNT
38 TIF 3 (CITY OF BELLEVILLE)			
1547	THOUVENOT, WADE, & MOERCHEN INC	38-00	2,418.50
EL001	ELECTRICO, INC.	38-00	7,166.52
LO029	LOCHMUELLER GROUP	38-00	897.26
	**TOTAL		10,482.28
	38 TIF 3 (CITY OF BELLEVILLE)	GRAND TOTAL	10,482.28

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VENDOR #	NAME	DEPT.	AMOUNT
44	BELLEVILLE ILLINOIS TOURISM		
966	ILLINOISOUTH TOURISM	44-00	685.00
	**TOTAL		685.00
44	BELLEVILLE ILLINOIS TOURISM	GRAND TOTAL	685.00

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VENDOR #	NAME	DEPT.	AMOUNT
54	TIF 12 (SHERMAN STREET)		
LO029	LOCHMUELLER GROUP	54-00	384.54
	**TOTAL		384.54
	54 TIF 12 (SHERMAN STREET)	GRAND TOTAL	384.54

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VENDOR #	NAME	DEPT.	AMOUNT
55	TIF 13 (DRAKE ROAD)		
486	HANK'S EXCAVATING & LANDSCAPING,	55-00	46,385.00
	**TOTAL		46,385.00
	55 TIF 13 (DRAKE ROAD)	GRAND TOTAL	46,385.00

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VENDOR #	NAME	DEPT.	AMOUNT
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58 TIF 16 (ROUTE 15 WEST CORRIDOR)

EL001	ELECTRICO, INC.	58-00	2,375.36
GO028	GONZALEZ COMPANIES, LLC	58-00	5,442.50

	**TOTAL		7,817.86
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58 TIF 16 (ROUTE 15 WEST CORRIDOR) GRAND TOTAL			7,817.86
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VENDOR #	NAME	DEPT.	AMOUNT
75	TIF 17 (EAST MAIN STREET)		
EL001	ELECTRICO, INC.	75-00	5,344.60
	**TOTAL		5,344.60
	75 TIF 17 (EAST MAIN STREET)	GRAND TOTAL	5,344.60

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VENDOR #	NAME	DEPT.	AMOUNT
76	TIF 18 (SCHEEL STREET)		
486	HANK'S EXCAVATING & LANDSCAPING,	76-00	45,268.03
	**TOTAL		45,268.03
	76 TIF 18 (SCHEEL STREET)	GRAND TOTAL	45,268.03

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VENDOR # NAME DEPT. AMOUNT

77 TIF 19 (FRANK SCOTT PARKWAY)

UM001 UMB BANK - CORPORATE TRUST 77-00 246,686.38

 **TOTAL 246,686.38

77 TIF 19 (FRANK SCOTT PARKWAY) GRAND TOTAL 246,686.38

GRAND TOTAL FOR ALL FUNDS: 1,099,059.07

TOTAL FOR REGULAR CHECKS: 1,078,919.85
TOTAL FOR DIRECT PAY VENDORS: 20,139.22

PAYROLL BREAKDOWN AS PER G/L DISTRIBUTION REPORT
PAYROLL DATE: 10/18/2024

01 50	ADMINISTRATION	<u>\$17,680.02</u>
01 51	POLICE	<u>\$354,376.93</u>
01 52	FIRE	<u>\$257,076.35</u>
01 53	STREET	<u>\$44,724.58</u>
01 54	PARKS	<u>\$22,370.88</u>
01 55	WALNUT HILL CEMETERY	<u>\$8,421.02</u>
01 56	SANITATION	<u>\$39,409.21</u>
01 57	MT. HOPE CEMETERY	<u>\$1,108.80</u>
01 60	LEGAL	<u>\$7,958.98</u>
01 61	HOUSING DEPARTMENT	<u>\$27,247.38</u>
01 62	ECONOMIC DEVELOPMENT & PLANNING	<u>\$11,091.94</u>
01 82	MAYOR	<u>\$6,789.23</u>
01 83	FINANCE	<u>\$8,475.46</u>
01 84	HUMAN RESOURCE	<u>\$5,161.72</u>
01 85	CLERK	<u>\$8,390.87</u>
01 86	TREASURER	<u>\$3,282.22</u>
01 87	MAINTENANCE	<u>\$20,515.05</u>
01 88	ENGINEER	<u>\$8,261.37</u>
	TOTAL GENERAL FUND	<u>\$852,342.01</u>
4	LIBRARY	<u>\$33,399.78</u>
7	RECREATION	<u>\$13,707.76</u>
12	G & C ASSISTANCE	<u>\$4,586.05</u>
20	CAMPUS	<u>\$2,913.40</u>
21 75	SEWER COLLECTIONS	<u>\$7,561.61</u>
21 77	SEWER LINES	<u>\$13,742.03</u>
21 78	SEWER PLANT	<u>\$53,455.82</u>
	TOTAL SEWER DEPARTMENT	<u>\$74,759.46</u>
	Employers' Portion of FICA (06-00-21500) CR	<u>\$39,192.89</u>
	*****TOTAL PAYROLL	<u><u>\$1,020,901.35</u></u>



Gonzalez Companies, LLC
Construction Management – Civil Engineering
525 W Main Street, Ste. 125
Belleville, IL 62220
314-961-1888 Fax: 314-961-1814
www.gonzalezcos.com

AGREEMENT FOR PROFESSIONAL SERVICES

TO CITY OF BELLEVILLE
ATTN: JASON POOLE
510 WEST MAIN STREET
BELLEVILLE, IL 62220

DATE October 2, 2024

PROJECT LADERMAN PARK IMPROVEMENTS
PROJECT NO. TBD
DEPARTMENT Civil Design
PROJECT TYPE Design

SECTION 1 DEFINITIONS AND PARTIES

This is an AGREEMENT between GONZALEZ COMPANIES, LLC, hereinafter referred to as the ENGINEER, and CITY OF BELLEVILLE hereinafter referred to as the CLIENT.

The CLIENT proposes to engage the ENGINEER to furnish certain professional services in connection with LADERMAN PARK IMPROVEMENTS, which work is hereinafter referred to as the PROJECT.

SECTION 2 SCOPE OF SERVICES

BACKGROUND

The City of Belleville has a desire to make certain improvements to LADERMAN Park consisting of the following features; asphalt paving, concrete curb and gutter, concrete toe walls, rip rap, culverts, drainage structures, and ditching from Mascoutah Ave. to the parking area. The ENGINEER will be providing the following professional services in order to develop construction and bidding documents for the items as shown on the attached concept, Exhibit D.

TASK 1 TOPOGRAPHIC SURVEY

ENGINEER will perform a topographic survey in sufficient detail to prepare construction documents for the items of work shown in the concept exhibit. ENGINEER will establish horizontal control points and vertical benchmarks within the project site. The ENGINEER will tie-in visible and marked utilities based upon a Joint Utility Locating Information for Excavators call. If utilities are not marked and additional efforts required to coordinate utility markings or survey of potholed utilities may be required and shall be considered extra work and billed on a time and material basis

TASK 2 PRELIMINARY PLANS AND SPECIFICATIONS

Upon completion of the work described in Task 1, the ENGINEER will develop preliminary plans and specifications in accordance with the concept exhibit attached herein. Upon the

development of the preliminary plans the ENGINEER will meet with the CLIENT to determine if there are any desired revisions. Preliminary plans are expected to consist of Horizontal Layout, Site Grading and Drainage, Details, Cover Sheet, General Notes, Summary of Quantities, and Specifications. **TASK 3 FINAL PLANS AND BIDDING ASSISTANCE**
The ENGINEER will make revisions to the preliminary plans and specifications as required based up on the review of the documents produced within Task 2.

Upon the completion of the final plans, specification and bidding documents the ENGINEER will assist the CLIENT in a one-time bidding of the project. The ENGINEER will assist with the preparation of contract documents and issuance of the notice of award. Upon award of the project the basic services as outlined herein will be fulfilled.

ASSUMPTIONS AND CLARIFICATIONS

No property or right-of-way surveys are included in this proposal. No construction phased services are included in this proposal. No permitting or environmental investigations are included in this proposal. If these services or any others not expressly included are desired by the City of Belleville these services can be provided on a time and materials basis according to the professional services rate included herein as Exhibit A.

SECTION 3 TIME FOR PERFORMANCE

DELIVERABLE SCHEDULE

ENGINEER will complete all work on this task order within a mutually agreed upon schedule.

SECTION 4 COMPENSATION

The ENGINEER agrees to perform tasks 1 through 3 within SECTION 2 SCOPE OF SERVICES for a LUMP SUM fee of TWENTY TWO THOUSAND SEVEN HUNDRED dollars (22,700 USD) unless scope changes occur. The ENGINEER may submit invoices as frequently as monthly.

The ENGINEER will use the address listed below for receiving payments from the CLIENT.

Gonzalez Companies, LLC
Attn: Accounting
1750 S Brentwood Blvd., Ste. 700
St. Louis, MO 63144-1339

The CLIENT will use the address listed below for receiving invoices from the ENGINEER.

CITY OF BELLEVILLE
ATTN: JASON POOLE
510 WEST MAIN STREET
BELLEVILLE, IL 62220

SECTION 5 INCORPORATION OF EXHIBITS

The following documents are attached hereto and incorporated herein by this reference.

- Exhibit A Professional Service Rates
- Exhibit B Terms and Conditions
- Exhibit C Manhour Estimate
- Exhibit D Concept Exhibit

SECTION 6 ACCEPTANCE

This proposal is valid for thirty (30) calendar days. If this AGREEMENT meets your approval, please sign where noted below and return to our offices. We will treat this as notice to proceed unless instructed otherwise.

This AGREEMENT effective this 2 day of OCTOBER, 2024.

GONZALEZ COMPANIES, LLC

CITY OF BELLEVILLE



Authorized client representative

Barry Grant

Print name

President

Print title

October 2, 2024

Date

Date



2024 PROFESSIONAL SERVICE RATES

<u>Employee Classification</u>	<u>Rate</u>
Principal I	\$285
Project Manager XII	\$285
Project Manager XI	\$275
Project Manager X	\$265
Project Manager IX	\$255
Project Manager VIII	\$245
Project Manager VII	\$235
Project Manager VI	\$225
Project Manager V	\$215
Project Manager IV	\$205
Project Manager III	\$195
Project Manager II	\$185
Project Manager I	\$175
Survey Manager	\$160
Senior Structural Engineer III	\$185
Senior Structural Engineer II	\$180
Senior Structural Engineer I	\$170
Project Engineer X	\$190
Project Engineer IX	\$180
Project Engineer VIII	\$170
Project Engineer VII	\$160
Project Engineer VI	\$150
Project Engineer V	\$140
Project Engineer IV	\$130
Project Engineer III	\$120
Project Engineer II	\$110
Project Engineer I	\$100
Survey Technician III	\$100
Survey Technician II	\$90
Survey Technician I	\$80
Technician IX	\$152
Technician VIII	\$137
Technician VII	\$127
Technician VI	\$117
Technician V	\$107
Technician IV	\$97
Technician III	\$87
Technician II	\$77
Technician I	\$67
 <u>Direct Costs</u>	
Mileage	IRS Current Standard Rate
Other Direct Costs	15% Markup
Subconsultant Costs	15% Markup

TERMS & CONDITIONS

January 1, 2019

1. STANDARD OF PERFORMANCE

The standard of care for all professional engineering, consulting and related services performed or furnished by ENGINEER and its employees under this Agreement will be the care and skill ordinarily used by members of ENGINEER's profession practicing under the same or similar circumstances at the same time and in the same locality. ENGINEER makes no warranties, express or implied, under this Agreement or otherwise, in connection with ENGINEER's services.

2. INSURANCE

ENGINEER agrees to procure and maintain, at its expense, Workers' Compensation insurance as required by statute; Employer's Liability of \$250,000; Automobile Liability insurance of \$1,000,000 combined single limit for bodily injury and property damage covering all vehicles, including hired vehicles, owned and non-owned vehicles; Commercial General Liability insurance of \$500,000 per claim for protection against claims arising out of the performance of services under this Agreement caused by negligent acts, errors, or omissions for which ENGINEER is legally liable. Upon request, CLIENT/OWNER shall be made an additional insured on Commercial General and Automobile Liability insurance policies and certificates of insurance will be furnished to the CLIENT/OWNER. ENGINEER agrees to indemnify CLIENT/OWNER for the claims covered by ENGINEER's insurance.

3. OPINIONS OF PROBABLE COST (COST ESTIMATES)

Any opinions of probably project cost or probable construction cost provided by ENGINEER are made on the basis of information available to ENGINEER and on the basis of ENGINEER's experience and qualifications, and represents its judgment as an experienced and qualified professional. However, since ENGINEER has no control over the cost of labor, materials, equipment or services furnished by others, or over the contract(s)' methods of determining prices, or over competitive bidding or market conditions, ENGINEER does not guarantee that proposals, bids or actual project or construction cost will not vary from opinions of probable cost ENGINEER prepares.

4. CONSTRUCTION PROCEDURES

ENGINEER's observation or monitoring portions of the work performed under construction contracts shall not relieve the contractor from its responsibility for performing work in accordance with applicable contract documents. ENGINEER shall not control or have charge of, and shall not be responsible for, construction means, methods, techniques, sequences, procedures of construction, health or safety programs or precautions connected with the work and shall not manage, supervise, control or have charge of construction. ENGINEER shall not be responsible for the acts or omissions of the contractor or other parties on the project. ENGINEER shall be entitled to review all construction contract documents and to require that no provisions extend the duties or liabilities of ENGINEER beyond those set forth in this Agreement. CLIENT/OWNER agrees to include ENGINEER as an indemnified party in CLIENT/OWNER's construction contracts for the work, which shall protect ENGINEER to the same degree as CLIENT/OWNER. Further, CLIENT/OWNER agrees that ENGINEER shall be listed as an additional insured under the construction contractor's liability insurance policies.

5. CONTROLLING LAW

This Agreement is to be governed by the law of the state of Illinois or if agreed in writing with CLIENT/CLIENT/OWNER where ENGINEER'S services are performed.

6. SERVICES AND INFORMATION

CLIENT/OWNER will provide all criteria and information pertaining to CLIENT/OWNER's requirements for the project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations. CLIENT/OWNER will also provide copies of any CLIENT/OWNER-furnished Standard Details, Standard Specifications, or Standard Bidding Documents which are to be incorporated into the project. CLIENT/OWNER will furnish the services of soils/geotechnical engineers or other consultants that include reports and appropriate professional recommendations when such services are deemed necessary by ENGINEER. The CLIENT/OWNER agrees to bear full responsibility for the technical accuracy and content of CLIENT/OWNER-furnished documents and services.

In performing professional engineering, construction management, and related services hereunder, it is understood by CLIENT/OWNER that ENGINEER is not engaged in rendering any type of legal, insurance or accounting services, opinions or advice. Further, it is the CLIENT/OWNER's sole responsibility to obtain the advice of an attorney, insurance counselor or accountant to protect the CLIENT/OWNER's legal and financial interests. To that end, the CLIENT/OWNER agrees that CLIENT/OWNER or the CLIENT/OWNER's representative will examine all studies, reports, sketches, drawings, specifications, proposals and other documents, opinions or advice prepared or provided by ENGINEER, and will obtain the advice of an attorney, insurance counselor or other consultant as the CLIENT/OWNER deems necessary to protect the CLIENT/OWNER's interests before CLIENT/OWNER takes action or forebears to take action based upon or relying upon the services provided by ENGINEER.

7. SUCCESSORS AND ASSIGNS

CLIENT/OWNER and ENGINEER, respectively, bind themselves, their partners, successors, assigns, and legal representatives to the covenants of this Agreement. Neither CLIENT/OWNER nor ENGINEER will assign, sublet, or transfer and interest in this Agreement or claims arising therefrom without the written consent of the other.

8. RE-USE OF DOCUMENTS

All documents, including all reports, drawings, specifications, computer software or other items prepared or furnished by ENGINEER pursuant to this Agreement, are instruments of service with respect to the project. ENGINEER retains ownership of all such documents. CLIENT/OWNER may retain copies of the documents for its information and reference in connection with the project; however, none of the documents are intended or represented to be suitable for reuse by CLIENT/OWNER or others on extensions of the project or on any other project. Any reuse without written verification or adaptation by ENGINEER for the specific purpose intended will be at CLIENT/OWNER's sole risk and without liability or legal exposure to ENGINEER, and CLIENT/OWNER will define, indemnify and hold harmless ENGINEER from all claims, damages, losses and expenses, including attorney's fees, arising or resulting therefrom. Any such verification or adaptation will entitle ENGINEER to further compensation at rates to be agreed upon by CLIENT/OWNER and ENGINEER.

9. TERMINATION OF AGREEMENT

CLIENT/OWNER or ENGINEER may terminate the Agreement, in whole or in part, by giving no less than ten (10) business days written notice, if the other party substantially fails to fulfill its obligations under the Agreement through no fault of the terminating party. Furthermore, CLIENT/OWNER may terminate this Agreement for its convenience and without cause by giving no less than ten (10) business days written notice to ENGINEER. Where the method of payment is "lump sum," time & material, or cost reimbursement, the final invoice will include all services and expenses associated with the project up to the effective date of termination plus a fifteen percent fee mark-up for the final invoice amount. An equitable adjustment shall also be made to provide for termination settlement costs ENGINEER incurs as a result of commitments that had become agreed upon before termination, and for a reasonable profit for services performed.

10. SEVERABILITY

If any provision of this agreement is held invalid or unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term or condition shall not be construed by the other party as a waiver of any subsequent breach of the same provision, term or condition.

11. INVOICES

ENGINEER will submit invoices for services rendered and CLIENT/OWNER will make prompt payments in response to ENGINEER's invoices. ENGINEER will retain receipts for reimbursable expenses in general accordance with rules pertaining to the support of expenditures for income tax purposes. Receipts will be available for inspection by CLIENT/OWNER's auditors upon request.

If CLIENT/OWNER disputes any items in ENGINEER's invoice for any reason, including the lack of supporting documentation, CLIENT/OWNER may temporarily delete the disputed item and pay the remaining amount of the invoice, so as not to hold payment. CLIENT/OWNER will promptly notify ENGINEER of the dispute and request clarification and/or correction. After any dispute has been settled, ENGINEER will include the disputed item on a subsequent, regularly scheduled invoice, or on a special invoice for the disputed item only.

CLIENT/OWNER recognizes that late payment of invoices results in extra expenses for ENGINEER; ENGINEER retains the right to assess CLIENT/OWNER interest at the rate of one percent (1%) per month, but not to exceed the maximum rate allowed by law, on invoices which are not paid within thirty (30) calendar days from the date of the invoice. In the event undisputed portions of ENGINEER's invoices are not paid when due, ENGINEER also reserves the right, after seven (7) business days prior written notice, to suspend the performance of its services until all past due amounts have been paid in full.

12. CHANGES

The parties agree that no change or modification to the Agreement, or Task Order, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made part of the Task Order. The execution of the change shall be authorized and signed in the same manner as this Agreement. Adjustments in the period of services and in compensation shall be in accordance with applicable paragraphs and sections of the Task Order. Any proposed fees by ENGINEER are estimates to perform the services required to complete the project as ENGINEER understands it to be defined. For those projects involving conceptual or process development services, activities often are not fully definable in the time of performance and compensation scope and adjustments to the time of performance and compensation can be made as required. If such change, additional services, or suspension of services results in an increase or decrease in the cost of or time required for performance of the services, and equitable adjustment shall be made, and the Task Order modified accordingly.

13. CONTROLLING AGREEMENT

These Terms and Conditions shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice-to-proceed, or like document or Task Order.

14. EQUAL EMPLOYMENT AND NONDISCRIMINATION

In connection with the services under the Agreement, ENGINEER agrees to comply with the applicable provisions of federal and state Equal Employment Opportunity, and other employment, statutes and regulations.

15. HAZARDOUS MATERIALS

CLIENT/OWNER represents to ENGINEER that, to the best of its knowledge, no hazardous materials are present at the project site. However, in the event hazardous materials are known to be present, CLIENT/OWNER represents that to the best of its knowledge it has disclosed to ENGINEER the existence of all such hazardous materials, including but not limited to asbestos, PCB's, petroleum, hazardous waste, or radioactive material located at or near the project site, including type, quantity and location of such hazardous materials. It is acknowledged by both parties that ENGINEER's scope of services do not include services related in any way to encounters undisclosed hazardous materials, ENGINEER shall have the obligation to notify CLIENT/OWNER and, to the extent required by law or regulation, the appropriate governmental officials, and ENGINEER may, at its option and without liability for delay, consequential or any other damages to CLIENT/OWNER, suspend performance of services on that portion of the project affected by hazardous materials until CLIENT/OWNER: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the hazardous materials; and (ii) warrants that the project site is in full compliance with all applicable laws and regulations.

CLIENT/OWNER acknowledges that ENGINEER is performing professional services for CLIENT/OWNER and that ENGINEER is not and shall not be required to become an "arranger," "operator," "generator," or "transporter" of hazardous materials, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1990 (CERCLA), which are or may be encountered at or near

the project site in connection with ENGINEER's services under this Task Order. If ENGINEER's services hereunder cannot be performed because of the existence of hazardous materials, ENGINEER shall be entitled to terminate this Task Order for cause on 30 calendar days written notice. To the fullest extent permitted by law, CLIENT/OWNER shall indemnify and hold harmless ENGINEER, its officers, directors, partners, employees, and subconsultants from and against all costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) caused by, arising out of or resulting from hazardous materials, provided that (i) any such cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or injury to or destruction of tangible property (other than completed Work), including the loss of use resulting there from, and (ii) nothing in this paragraph shall obligate CLIENT/OWNER to indemnify any individual or entity from and against the consequences of that individual's or entity's sole negligence or willful misconduct.

16. EXECUTION

This Agreement and subsequent changes, including the exhibits and schedules made part hereof, constitute the entire agreement between ENGINEER and CLIENT/OWNER, supersedes and controls over all prior written or oral understandings. This agreement may be amended, supplemented or modified only by a written instrument duly executed by the parties.

17. LIMITATION OF LIABILITY

ENGINEER's and its employees' total liability to CLIENT/OWNER for any loss or damage, including but not limited to special and consequential damages arising out of or in connection with the performance of services or any other cause, including ENGINEER's and its employees' professional negligent acts, errors, or omissions, shall not exceed \$3,000,000, and CLIENT/OWNER hereby releases and holds harmless ENGINEER and its employees from any liability above such amount.

18. LITIGATION SUPPORT

In the event ENGINEER is required to respond to a subpoena, government inquiry or other legal process related to the services in connection with a legal or dispute resolution proceeding to which ENGINEER is not a party, CLIENT/OWNER shall reimburse ENGINEER for reasonable costs in responding and compensate ENGINEER at its then standard rates for reasonable time incurred in gathering information and documents and attending depositions, hearings, and trial.

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If underground sampling/testing is to be performed, a utility locating service shall be contracted to make arrangements for all utilities to determine the location of underground utilities. In addition, CLIENT/OWNER shall notify ENGINEER of the presence and location of any underground utilities located on the CLIENT/OWNER's property which are not the responsibility of other private/public utilities. ENGINEER shall take reasonable precautions to avoid damaging underground utilities that are properly marked. The CLIENT/OWNER agrees to waive any claim against ENGINEER and will indemnify and hold ENGINEER harmless from any claim of liability, injury or loss caused by or allegedly caused by ENGINEER's damaging of underground utilities that are not properly marked or are not called to ENGINEER's attention prior to beginning the underground sampling/testing.

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Annual rate escalation of 6% effective January 1, 2017.

21. LIMITATION OF DESIGN ALTERNATIVES

The ENGINEER will limit the number of design alternatives provided under this contract to three, upon which time the design will be considered complete.

22. GRAPHICS CONTROL

Because of its standing as a professional design firm, the ENGINEER has complete control over graphic content and presentation of all studies, reports, and all other documents produced under this agreement.

10/2/24

Laderman Park Improvements

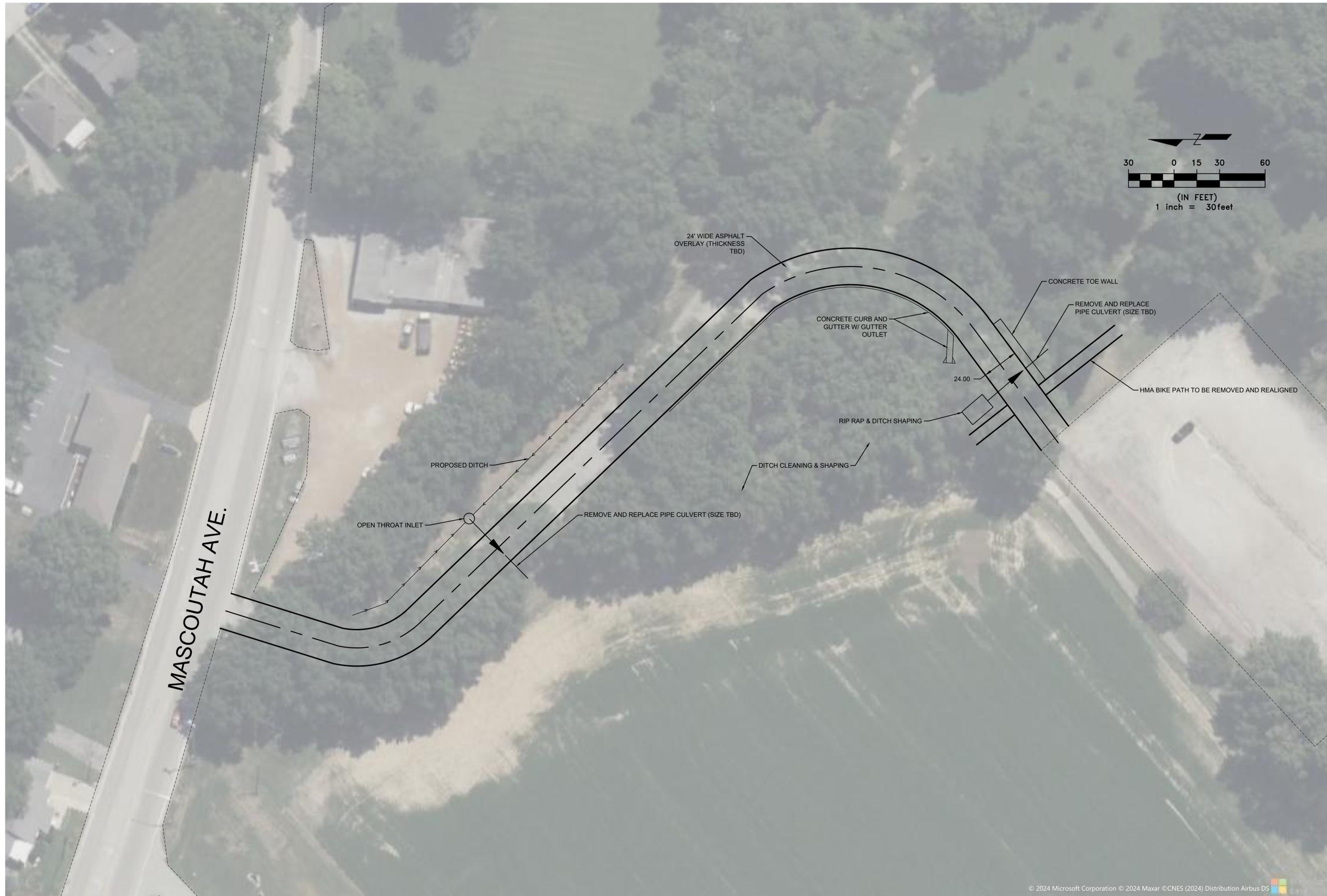
MANHOUR ESTIMATE

PREPARED BY: IG

QA'ED BY: TS

ROW ID	REVENUE PHASES, TASKS AND MILESTONES	Project Manager VIII	Project Engineer V	Project Engineer IV	Project Engineer I	HOURS
1.00	Topographic Survey					
1.01	Project Management and Client Coordination	2	2			4
1.02	Topographic Land Survey & Site Investigation			16		16
1.03	Survey Control & Land Ties			4		4
1.04	Process Data, Draw Linework and Create Surface				8	8
1.05	QA	2				2
1.06						0
SUM	SUMMARY	4	2	20	8	34
2.00	Preliminary Plans and Specifications					
2.01	Horizontal Layout	1	6		4	11
2.02	Site Grading and Drainage	2	8		8	18
2.03	Site Details	1			4	5
2.04	Plan and Profile	2	8		8	18
2.05	Cover Sheet				2	2
2.06	General Notes				2	2
2.07	Summary of Quantities		2		4	6
2.08	Specifications				8	8
2.09	Client Review Meetings and Project Management	4				4
2.10	QA	4				4
2.11						0
SUM	SUMMARY	14	24	0	40	78
3.00	Final Plans and Bidding Assistance					
3.01	Incorporate Revisions and Coordinate with IDOT	1	8	4	8	21
3.02	Check & Finalize Summary of Quantities		2			2
3.03	Finalize Bid Package	1	4		8	13
3.04	Pre-Bid Questions		4			4
3.05	Bid Opening and Tabulation of Award	1	2			3
3.06	Recommendation of Award	1	2			3
3.07	QA	4				4
3.08						0
SUM	SUMMARY	8	22	4	16	50
TOTAL		26	48	24	64	162

M:\Admin\Employee Folders\Marketing\3. Proposals\Belleville, IL\Laderman Park\Laderman Park Concept Design_16.dwg
 Date Plotted: 9/24/24 8:08 AM
 Plotted By: Ben Ginn



© 2024 Microsoft Corporation © 2024 Maxar © CNES (2024) Distribution Airbus DS

gonzalez
 GONZALEZ COMPANIES, LLC
 555 WEST MAIN STREET
 SUITE 125
 BELLEVILLE, IL 62220
 PHONE: (618) 222-2221
 WWW.GONZALEZCOS.COM
 ILLINOIS PROFESSIONAL DESIGN FIRM 184.004584

REVISIONS:	
#	Description

PROJECT: LADERMAN PARK IMPROVEMENTS
 CITY OF BELLEVILLE, IL

DESIGNED BY: [Blank]
 DRAWN BY: [Blank]
 CHECKED BY: [Blank]
 DRAWING FILE: Laderman Park Concept Design_16.dwg

TITLE: CONCEPT EXHIBIT
 PROJECT NO. 24-10XX
 DATE: 9/30/2024
 SHEET NO. 1 OF X



Gonzalez Companies, LLC
Construction Management – Civil Engineering
525 W Main Street, Ste. 125
Belleville, IL 62220
314-961-1888 Fax: 314-961-1814
www.gonzalezcos.com

AGREEMENT FOR PROFESSIONAL SERVICES

TO CITY OF BELLEVILLE
ATTN: JASON POOLE
510 WEST MAIN STREET
BELLEVILLE, IL 62220

DATE October 2, 2024

PROJECT PLEASANT HILL PARK IMPROVEMENTS
PROJECT NO. PROJECT NO. TBD
DEPARTMENT Civil Design
PROJECT TYPE Engineering

SECTION 1 DEFINITIONS AND PARTIES

This is an AGREEMENT between GONZALEZ COMPANIES, LLC, hereinafter referred to as the ENGINEER, and CITY OF BELLEVILLE hereinafter referred to as the CLIENT.

The CLIENT proposes to engage the ENGINEER to furnish certain professional services in connection with PLEASANT HILL PARK IMPROVEMENTS, which work is hereinafter referred to as the PROJECT.

SECTION 2 SCOPE OF SERVICES

BACKGROUND

The City of Belleville has a desire to make certain improvements to PLEASANT HILL PARK consisting of the following features; Bituminous sealing on the park entrance roadway, all three parking areas, and all bike paths in the park. The improvements will also include pavement marking, tennis court conversion to pickle ball, concrete sidewalk trail connector, and asphalt parking lot roadway connector, as well as asphalt overlay paving of the pickle ball courts. Engineer will be providing the following professional services in order to develop construction and bidding documents for the improvements listed above.

TASK 1 FIELD INVESTIGATION AND MEASUREMENTS

ENGINEER will perform Field Investigation and take Measurements in sufficient detail to prepare construction documents.

TASK 2 PRELIMINARY PLANS AND SPECIFICATIONS

Upon completion of the work described in Task 1, the ENGINEER will develop preliminary plans and specifications. Upon the development of the preliminary plans the ENGINEER will meet with the CLIENT to determine if there are any desired revisions. Preliminary plans are expected to consist of site layout, site details, sidewalk and parking connector improvements, cover sheet, general notes, summary of quantities, and technical specifications.

TASK 3 FINAL PLANS AND BIDDING ASSISTANCE

The ENGINEER will make revisions to the preliminary plans and specifications as required based up on the review of the documents produced within Task 2.

Upon the completion of the final plans, specification and bidding documents the ENGINEER will assist the CLIENT in a one-time bidding of the project. The ENGINEER will assist with the preparation of contract documents and issuance of the notice of award. Upon award of the project the basic services as outlined herein will be fulfilled.

ASSUMPTIONS AND CLARIFICATIONS

No property or right-of-way surveys are included in this proposal. No construction phased services are included in this proposal. No permitting or environmental investigations are included in this proposal. If these services or any others not expressly included are desired by the City of Belleville these services can be provided on a time and materials basis according to the professional services rate exhibit included herein.

SECTION 3 TIME FOR PERFORMANCE

DELIVERABLE SCHEDULE

ENGINEER will complete all work on this task order within a mutually agreed upon schedule.

SECTION 4 COMPENSATION

The ENGINEER agrees to perform tasks 1 through 3 within SECTION 2 SCOPE OF SERVICES for a LUMP SUM fee of FIFTEEN THOUSAND SIX HUNDRED dollars (15,600 USD) unless scope changes occur. The ENGINEER may submit invoices as frequently as monthly.

The ENGINEER will use the address listed below for receiving payments from the CLIENT.

Gonzalez Companies, LLC
Attn: Accounting
1750 S Brentwood Blvd., Ste. 700
St. Louis, MO 63144-1339

The CLIENT will use the address listed below for receiving invoices from the ENGINEER.

CITY OF BELLEVILLE
ATTN: JASON POOLE
510 WEST MAIN STREET
BELLEVILLE, IL 62220

SECTION 5 INCORPORATION OF EXHIBITS

The following documents are attached hereto and incorporated herein by this reference.

- Exhibit A Professional Service Rates
- Exhibit B Terms and Conditions
- Exhibit C Manhour Estimate

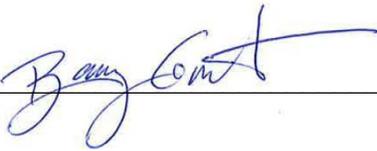
SECTION 6 ACCEPTANCE

This proposal is valid for thirty (30) calendar days. If this AGREEMENT meets your approval, please sign where noted below and return to our offices. We will treat this as notice to proceed unless instructed otherwise.

This AGREEMENT effective this 2 day of OCTOBER, 2024.

GONZALEZ COMPANIES, LLC

CITY OF BELLEVILLE



Authorized client representative

Barry Grant

Print name

President

Print title

October 2, 2024

Date

Date



2024 PROFESSIONAL SERVICE RATES

<u>Employee Classification</u>	<u>Rate</u>
Principal I	\$285
Project Manager XII	\$285
Project Manager XI	\$275
Project Manager X	\$265
Project Manager IX	\$255
Project Manager VIII	\$245
Project Manager VII	\$235
Project Manager VI	\$225
Project Manager V	\$215
Project Manager IV	\$205
Project Manager III	\$195
Project Manager II	\$185
Project Manager I	\$175
Survey Manager	\$160
Senior Structural Engineer III	\$185
Senior Structural Engineer II	\$180
Senior Structural Engineer I	\$170
Project Engineer X	\$190
Project Engineer IX	\$180
Project Engineer VIII	\$170
Project Engineer VII	\$160
Project Engineer VI	\$150
Project Engineer V	\$140
Project Engineer IV	\$130
Project Engineer III	\$120
Project Engineer II	\$110
Project Engineer I	\$100
Survey Technician III	\$100
Survey Technician II	\$90
Survey Technician I	\$80
Technician IX	\$152
Technician VIII	\$137
Technician VII	\$127
Technician VI	\$117
Technician V	\$107
Technician IV	\$97
Technician III	\$87
Technician II	\$77
Technician I	\$67
<u>Direct Costs</u>	
Mileage	IRS Current Standard Rate
Other Direct Costs	15% Markup
Subconsultant Costs	15% Markup

TERMS & CONDITIONS

January 1, 2019

1. STANDARD OF PERFORMANCE

The standard of care for all professional engineering, consulting and related services performed or furnished by ENGINEER and its employees under this Agreement will be the care and skill ordinarily used by members of ENGINEER's profession practicing under the same or similar circumstances at the same time and in the same locality. ENGINEER makes no warranties, express or implied, under this Agreement or otherwise, in connection with ENGINEER's services.

2. INSURANCE

ENGINEER agrees to procure and maintain, at its expense, Workers' Compensation insurance as required by statute; Employer's Liability of \$250,000; Automobile Liability insurance of \$1,000,000 combined single limit for bodily injury and property damage covering all vehicles, including hired vehicles, owned and non-owned vehicles; Commercial General Liability insurance of \$500,000 per claim for protection against claims arising out of the performance of services under this Agreement caused by negligent acts, errors, or omissions for which ENGINEER is legally liable. Upon request, CLIENT/OWNER shall be made an additional insured on Commercial General and Automobile Liability insurance policies and certificates of insurance will be furnished to the CLIENT/OWNER. ENGINEER agrees to indemnify CLIENT/OWNER for the claims covered by ENGINEER's insurance.

3. OPINIONS OF PROBABLE COST (COST ESTIMATES)

Any opinions of probably project cost or probable construction cost provided by ENGINEER are made on the basis of information available to ENGINEER and on the basis of ENGINEER's experience and qualifications, and represents its judgment as an experienced and qualified professional. However, since ENGINEER has no control over the cost of labor, materials, equipment or services furnished by others, or over the contract(s)' methods of determining prices, or over competitive bidding or market conditions, ENGINEER does not guarantee that proposals, bids or actual project or construction cost will not vary from opinions of probable cost ENGINEER prepares.

4. CONSTRUCTION PROCEDURES

ENGINEER's observation or monitoring portions of the work performed under construction contracts shall not relieve the contractor from its responsibility for performing work in accordance with applicable contract documents. ENGINEER shall not control or have charge of, and shall not be responsible for, construction means, methods, techniques, sequences, procedures of construction, health or safety programs or precautions connected with the work and shall not manage, supervise, control or have charge of construction. ENGINEER shall not be responsible for the acts or omissions of the contractor or other parties on the project. ENGINEER shall be entitled to review all construction contract documents and to require that no provisions extend the duties or liabilities of ENGINEER beyond those set forth in this Agreement. CLIENT/OWNER agrees to include ENGINEER as an indemnified party in CLIENT/OWNER's construction contracts for the work, which shall protect ENGINEER to the same degree as CLIENT/OWNER. Further, CLIENT/OWNER agrees that ENGINEER shall be listed as an additional insured under the construction contractor's liability insurance policies.

5. CONTROLLING LAW

This Agreement is to be governed by the law of the state of Illinois or if agreed in writing with CLIENT/CLIENT/OWNER where ENGINEER'S services are performed.

6. SERVICES AND INFORMATION

CLIENT/OWNER will provide all criteria and information pertaining to CLIENT/OWNER's requirements for the project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations. CLIENT/OWNER will also provide copies of any CLIENT/OWNER-furnished Standard Details, Standard Specifications, or Standard Bidding Documents which are to be incorporated into the project. CLIENT/OWNER will furnish the services of soils/geotechnical engineers or other consultants that include reports and appropriate professional recommendations when such services are deemed necessary by ENGINEER. The CLIENT/OWNER agrees to bear full responsibility for the technical accuracy and content of CLIENT/OWNER-furnished documents and services.

In performing professional engineering, construction management, and related services hereunder, it is understood by CLIENT/OWNER that ENGINEER is not engaged in rendering any type of legal, insurance or accounting services, opinions or advice. Further, it is the CLIENT/OWNER's sole responsibility to obtain the advice of an attorney, insurance counselor or accountant to protect the CLIENT/OWNER's legal and financial interests. To that end, the CLIENT/OWNER agrees that CLIENT/OWNER or the CLIENT/OWNER's representative will examine all studies, reports, sketches, drawings, specifications, proposals and other documents, opinions or advice prepared or provided by ENGINEER, and will obtain the advice of an attorney, insurance counselor or other consultant as the CLIENT/OWNER deems necessary to protect the CLIENT/OWNER's interests before CLIENT/OWNER takes action or forebears to take action based upon or relying upon the services provided by ENGINEER.

7. SUCCESSORS AND ASSIGNS

CLIENT/OWNER and ENGINEER, respectively, bind themselves, their partners, successors, assigns, and legal representatives to the covenants of this Agreement. Neither CLIENT/OWNER nor ENGINEER will assign, sublet, or transfer and interest in this Agreement or claims arising therefrom without the written consent of the other.

8. RE-USE OF DOCUMENTS

All documents, including all reports, drawings, specifications, computer software or other items prepared or furnished by ENGINEER pursuant to this Agreement, are instruments of service with respect to the project. ENGINEER retains ownership of all such documents. CLIENT/OWNER may retain copies of the documents for its information and reference in connection with the project; however, none of the documents are intended or represented to be suitable for reuse by CLIENT/OWNER or others on extensions of the project or on any other project. Any reuse without written verification or adaptation by ENGINEER for the specific purpose intended will be at CLIENT/OWNER's sole risk and without liability or legal exposure to ENGINEER, and CLIENT/OWNER will define, indemnify and hold harmless ENGINEER from all claims, damages, losses and expenses, including attorney's fees, arising or resulting therefrom. Any such verification or adaptation will entitle ENGINEER to further compensation at rates to be agreed upon by CLIENT/OWNER and ENGINEER.

9. TERMINATION OF AGREEMENT

CLIENT/OWNER or ENGINEER may terminate the Agreement, in whole or in part, by giving no less than ten (10) business days written notice, if the other party substantially fails to fulfill its obligations under the Agreement through no fault of the terminating party. Furthermore, CLIENT/OWNER may terminate this Agreement for its convenience and without cause by giving no less than ten (10) business days written notice to ENGINEER. Where the method of payment is "lump sum," time & material, or cost reimbursement, the final invoice will include all services and expenses associated with the project up to the effective date of termination plus a fifteen percent fee mark-up for the final invoice amount. An equitable adjustment shall also be made to provide for termination settlement costs ENGINEER incurs as a result of commitments that had become agreed upon before termination, and for a reasonable profit for services performed.

10. SEVERABILITY

If any provision of this agreement is held invalid or unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term or condition shall not be construed by the other party as a waiver of any subsequent breach of the same provision, term or condition.

11. INVOICES

ENGINEER will submit invoices for services rendered and CLIENT/OWNER will make prompt payments in response to ENGINEER's invoices. ENGINEER will retain receipts for reimbursable expenses in general accordance with rules pertaining to the support of expenditures for income tax purposes. Receipts will be available for inspection by CLIENT/OWNER's auditors upon request.

If CLIENT/OWNER disputes any items in ENGINEER's invoice for any reason, including the lack of supporting documentation, CLIENT/OWNER may temporarily delete the disputed item and pay the remaining amount of the invoice, so as not to hold payment. CLIENT/OWNER will promptly notify ENGINEER of the dispute and request clarification and/or correction. After any dispute has been settled, ENGINEER will include the disputed item on a subsequent, regularly scheduled invoice, or on a special invoice for the disputed item only.

CLIENT/OWNER recognizes that late payment of invoices results in extra expenses for ENGINEER; ENGINEER retains the right to assess CLIENT/OWNER interest at the rate of one percent (1%) per month, but not to exceed the maximum rate allowed by law, on invoices which are not paid within thirty (30) calendar days from the date of the invoice. In the event undisputed portions of ENGINEER's invoices are not paid when due, ENGINEER also reserves the right, after seven (7) business days prior written notice, to suspend the performance of its services until all past due amounts have been paid in full.

12. CHANGES

The parties agree that no change or modification to the Agreement, or Task Order, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made part of the Task Order. The execution of the change shall be authorized and signed in the same manner as this Agreement. Adjustments in the period of services and in compensation shall be in accordance with applicable paragraphs and sections of the Task Order. Any proposed fees by ENGINEER are estimates to perform the services required to complete the project as ENGINEER understands it to be defined. For those projects involving conceptual or process development services, activities often are not fully definable in the time of performance and compensation scope and adjustments to the time of performance and compensation can be made as required. If such change, additional services, or suspension of services results in an increase or decrease in the cost of or time required for performance of the services, and equitable adjustment shall be made, and the Task Order modified accordingly.

13. CONTROLLING AGREEMENT

These Terms and Conditions shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice-to-proceed, or like document or Task Order.

14. EQUAL EMPLOYMENT AND NONDISCRIMINATION

In connection with the services under the Agreement, ENGINEER agrees to comply with the applicable provisions of federal and state Equal Employment Opportunity, and other employment, statutes and regulations.

15. HAZARDOUS MATERIALS

CLIENT/OWNER represents to ENGINEER that, to the best of its knowledge, no hazardous materials are present at the project site. However, in the event hazardous materials are known to be present, CLIENT/OWNER represents that to the best of its knowledge it has disclosed to ENGINEER the existence of all such hazardous materials, including but not limited to asbestos, PCB's, petroleum, hazardous waste, or radioactive material located at or near the project site, including type, quantity and location of such hazardous materials. It is acknowledged by both parties that ENGINEER's scope of services do not include services related in any way to encounters undisclosed hazardous materials, ENGINEER shall have the obligation to notify CLIENT/OWNER and, to the extent required by law or regulation, the appropriate governmental officials, and ENGINEER may, at its option and without liability for delay, consequential or any other damages to CLIENT/OWNER, suspend performance of services on that portion of the project affected by hazardous materials until CLIENT/OWNER: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the hazardous materials; and (ii) warrants that the project site is in full compliance with all applicable laws and regulations.

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10/2/24

Pleasant Hill Park Improvements

MANHOUR ESTIMATE

PREPARED BY: IG

QA'ED BY:

ROW ID	REVENUE PHASES, TASKS AND MILESTONES	Project Manager VIII	Project Engineer V	Project Engineer IV	Project Engineer I	HOURS
1.00	Field Investigation and Measurements					
1.01	Project Management and Client Coordination	2	2			4
1.02	Spot Elevation Survey			4		4
1.03	Site Investigation & Measurements	1		8		9
1.04	Process Data, Draw Linework and Create Surface				4	4
1.05	QA	1				1
1.06						0
SUM	SUMMARY	4	2	12	4	22
2.00	Preliminary Plans and Specifications					
2.01	Horizontal Layout	1	4		4	9
2.02	Surface Finish Research and Coordination	1	4			5
2.03	Site Details	1			6	7
2.04	Sidewalk and Parking Connector Layout	1	2		4	7
2.05	Cover Sheet				1	1
2.06	General Notes				2	2
2.07	Summary of Quantities		2		4	6
2.08	Specifications	1	4		8	13
2.09	Client Review Meetings and Project Management	2				2
2.10	QA	4				4
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SUM	SUMMARY	11	16	0	29	56
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3.04	Pre-Bid Questions		4			4
3.05	Bid Opening and Tabulation of Award	1	2			3
3.06	Recommendation of Award	1	2			3
3.07	QA	2				2
3.08						0
SUM	SUMMARY	5	18	0	8	31
	TOTAL	20	36	12	41	109

A01890290

Exhibit D

BOOK 4136 PAGE 533

STATE OF ILLINOIS
ST. CLAIR COUNTY

05 JAN 28 PM 2:21

Michael T. ...

RECORDER

QUIT CLAIM DEED

THE GRANTOR, Torre T. Tribout, as Trustee of Illinois Street Land Trust U/T/A dated June 23, 1999, of the County of St. Clair, State of Illinois, for and in consideration of One Dollar (\$1.00) and other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged does hereby **CONVEY AND QUIT CLAIM** unto The City of Belleville, Illinois, a municipal corporation, with an address as 101 South Illinois Street, Belleville, Illinois 62220 ("Grantee") the real estate situated in St. Clair County, Illinois which is described on Exhibit A attached hereto and incorporated herein by this reference.

21

Grantor hereby releases and waives all rights under and by virtue of the Homestead Exemption Laws of the State of Illinois.

Permanent Parcel No.: Part. 08-28-0-232-018 DIV

This Deed is exempt from Real Estate Transfer Tax pursuant to section 31-45(e) of the Real Estate Transfer Tax Law (35 ILCS 200/31-45(e)).

IN WITNESS WHEREOF, the Grantor has caused this Deed to be signed effective as of the 30th of September 2004.

Illinois Street Land Trust

By: *T. Tribout*
Torre T. Tribout, Trustee and not personally

Return to:
**LINDA FIELDS
CITY CLERK
101 SOUTH ILLINOIS ST.
BELLEVILLE, IL 62220**

APPROVED
DIRECTOR
SUBJECT TO ZONING REGULATIONS

5

STATE OF ILLINOIS)
) ss.
ST. CLAIR COUNTY)

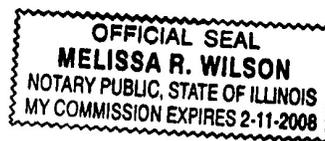
BOOK 4136 PAGE 534

The foregoing instrument was acknowledged before me this 10 th Day of September, 2004, by Torre T. Tribout, as Trustee of the Illinois Street Land Trust, and not personally.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.

Melissa R. Wilson
Notary Public

My term expires:



Future Taxes to Grantee's Address

Return this document to Grantee

This Instrument was prepared by:
Whose address is:

L. Kevin Vick
Greensfelder, Hemker & Gale, P.C.
12 Wolf Creek Drive, Suite 100
Swansea, Illinois 62226

South Illinois Street Corridor Study

Bike Trail Donation

Part of the Southeast Quarter of the Northeast Quarter of Section 28, Township 1 North, Range 8 West of the Third Principal Meridian, City of Belleville, St. Clair County, Illinois, described as follows:

Commencing at the Northeast corner of Lot 16 of Chandler and Abend's Addition to the City of Belleville, as recorded in Deed Book "V", pages 368 and 369, said point being on the West R.O.W. line of Illinois Route 159; thence, S.00°27'05"W.(bearing assumed) along said West R.O.W. line of Illinois Route 159, 202.10 feet to the point of beginning; thence, continuing along said West R.O.W. line of Illinois Route 159, S.00°27'05"W., 26.52 feet to the Northeast R.O.W. line of the Illinois Central Railroad; thence, along a curve on said Northeast R.O.W. line of the Illinois Central Railroad having a radius point to the Northeast, a radial distance of 3310.56 feet, a chord bearing, N.46°28'00"W., and a chord distance of 253.53 feet; thence, continuing along said Northeast R.O.W. line of the Illinois Central Railroad, N.44°34'52"W., 111.85 feet; thence, continuing along a curve on said Northeast R.O.W. line of the Illinois Central Railroad having a radius point to the Northeast, a radial distance of 4643.42 feet, a chord bearing, N.45°07'29"W., and a chord distance of 92.65 feet to a point on the West line of Lot 45 of said Chandler and Abend's Addition; thence, along said West line of Lot 45 of Chandler and Abend's Addition, N.00°27'05"E., 28.34 feet to a point on the West line of Lot 47 of said Chandler and Abend's Addition; thence, along a curve having a radius point to the Northeast, a radial distance of 4623.42 feet, a chord bearing, S.45°00'06"E., and a chord distance of 112.49 feet; thence, S.44°34'52"E., 112.10 feet; thence, along a curve having a radius point to the Northeast, a radial distance of 3290.56 feet, a chord bearing, S.46°18'54"E., and a chord distance of 234.71 feet to the point of beginning, containing 0.21 acres, more or less.

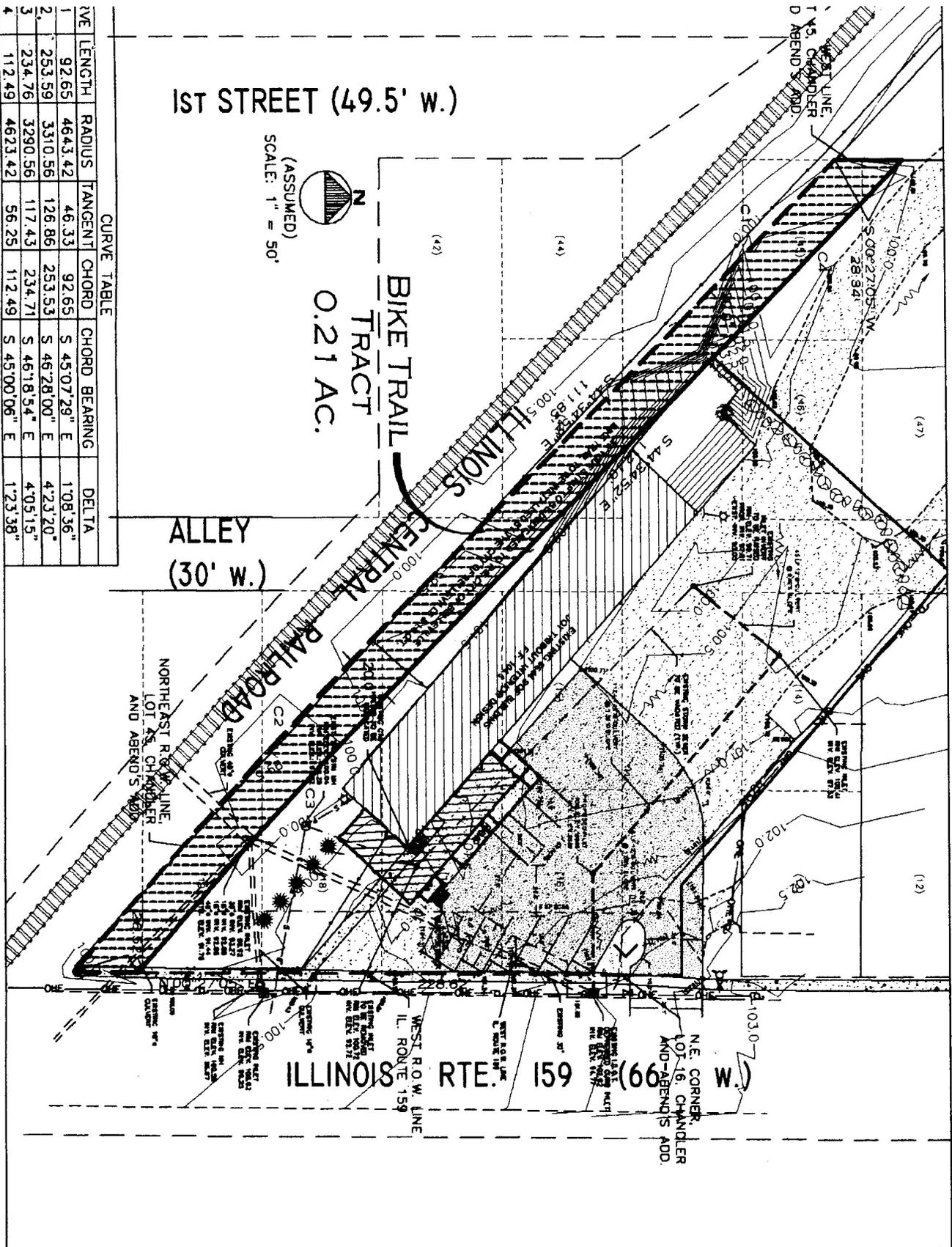


Exhibit E

**ACKNOWLEDGMENT OF RECEIPT OF
NONCASH CHARITABLE CONTRIBUTION**

City of Belleville, Illinois, a municipal corporation ("Donee"), acknowledges receipt from Illinois Street Land Trust U/T/A dated June 23, 1999 ("Donor") of the following described property on September 16, 2004:

See Exhibit A attached hereto and incorporated herein by this reference.

Donor did not receive any goods or services from Donee in exchange for or as a result of the foregoing described contribution.

In Witness Whereof, the Donee has executed this Acknowledgment effective as of JANUARY 18, 2004.

CITY OF BELLEVILLE, ILLINOIS
City Hall
101 South Illinois Street
Belleville, Illinois 62220

By: Mark W. Eckert
MAYOR

ATTEST: Ginda Fields
CITY CLERK



[Faint handwritten text]



Collinsville

100 Lanter Ct, Ste 1
Collinsville, IL 62234
618.345.2200

St. Louis

720 Olive St, Ste 700
St. Louis, MO 63101
314.588.8381

Belleville

1 S Church St, Ste 200
Belleville, IL 62220
618.416.4688

St. Charles

820 S Main St, Ste 309
St. Charles, MO 63301
636.493.6277

March 5, 2024

Jason Poole
Director of Parks & Recreation
510 W. Main Street
Belleville, IL 62220

Re: Belleville Sixth Street Park Monument
OA Project No. 223013

Dear Mr. Poole:

This letter will serve as our agreement to perform the following services connected with the Sixth Street Park Courthouse Pillar Monument (hereinafter called the "Project") subject to the General Conditions shown on the attached Exhibit A.

Scope: Our Scope of Services include preparation of construction documents and bid assistance for a new monument, all as further described in the attached Scope of Services. We will also furnish such Additional Services as you may request.

Estimated Cost: You agree to pay us a lump sum of \$19,700 for our Scope of Services. Any authorized Additional Services will be billed at the hourly rates set forth in Exhibit A.

This proposal and the attachments represent the entire understanding between you and Oates Associates, Inc. with respect to the Project and may only be modified in writing signed by both of us. If it satisfactorily sets forth your understanding of our agreement, please sign in the space provided below and return a copy to us. If you have any questions, please do not hesitate to contact me.

Sincerely,

OATES ASSOCIATES, INC.

Thomas L. Cissell III, PE
Project Principal

Haley Coons, PE, SE
Lead Structural Engineer

Accepted on this date: _____

By: _____

Title: _____

General

Services are requested to prepare construction documents and provide bid assistance for a new monument at the Sixth Street Park in Belleville, IL.

Assumptions

A geotechnical report is not included in this scope, therefore, minimal values for soil bearing capacity will be used for our design based on IBC requirements and standard values for the area. Final layout of monumental columns and the site will be approved by the Client prior to start of construction documents. Columns shall be constructed with limestone cylinders stacked 5 high of various diameters per the rendering provided.

The Scope of Services is described in the following sections of this document.

Task 1.0 – Construction Documents

The consultant's scope includes:

- Review drawings and documentation to determine layout and design criteria if available.
- Design of column footing/slab, platform sidewalls and concrete stair.
- Design of typical column section connections and typical connection of the columns to the foundation.
- Prepare Construction Documents that will generally include:
 - Cover Sheet
 - General Notes
 - Site Plan for monument site and x-walk
 - Grading Plan using GPS grade survey
 - Utility Plan for flag and pillar lighting
 - Foundation Plan
 - Construction Details
 - Project Specifications
 - Front-end Documents
- Prepare an opinion of probable construction cost.
- Submit 90% Construction Documents to the Client for review.
- Incorporate Client comments germane to the scope of work.
- Submit final Construction Documents signed and sealed by a Professional/Structural Engineer licensed in the state of Illinois.

Task 2.0 - Administration

The consultant's scope includes:

- Scope of work reviews
- Scheduling/Manpower planning
- Budget control
- Project team meetings
- Contract administration
- Billings/Collection

Excluded from the Scope of Services

The consultant's scope excluded:

- Design of deep foundations. It is assumed that shallow foundations are adequate.
- Architectural, MEP and Geotech Services.
- Permits and permit fees.
- Construction administration and construction material testing.

EXHIBIT A
GENERAL CONDITIONS
HOURLY RATE SCHEDULE

Principal Engineer	\$235
Senior Professional II	\$225
Senior Professional I	\$210
Professional IV	\$190
Professional III	\$175
Professional II	\$145
Professional I	\$125
Junior Professional II	\$115
Junior Professional	\$100
Technician III	\$155
Technician II	\$125
Technician I	\$90
Technician	\$70
Technician Intern	\$65

The above hourly rates are effective as of July 1, 2023 and are subject to adjustment annually.

TERMS

When used below, the term "we" and "our" refers to Oates Associates, Inc. and its consultants, stockholders, agents, and employees. The term "you" and "your" refers to the person or entity to whom this proposal is addressed.

PAYMENT PROVISIONS

We will bill you monthly for services and reimbursable expenses. Our invoices are due and payable within 30 days of issuance. If invoices are not paid when due, we will stop work on the project until paid. In addition, a late charge of 1-1/2% per month will be assessed on invoices not paid within 30 days.

We will bill you for any direct costs we incur in the prosecution of this work. Direct costs may include subconsultants we contract to perform a portion of our scope. Reimbursable expenses will also include any out-of-pocket costs directly related to this project. Basis for billings of reimbursable expenses will be actual cost.

The above financial arrangements are based on the prompt payment of our bills and the orderly and continuous progress of the Project. We would expect to start our services promptly after receipt of your acceptance of this proposal. If there are protracted delays for reasons beyond our control, we would expect to negotiate with you an equitable adjustment of our compensation taking into consideration the impact of such delay including but not limited to changes in price indices and pay scales applicable to the period when services are in fact being rendered.

GENERAL LIABILITY AND LIMITATION THEREOF

We agree to hold you harmless and to indemnify you on account of any liability due to bodily injury or property damage arising directly out of our negligent acts, but such hold harmless and indemnity will be limited to that covered by our comprehensive general liability insurance. At your request, we will provide certificates evidencing such coverage and, if available, will purchase additional limits of liability that you may require as a separate cost item to be borne by you.

LIMITATION OF LIABILITY

You recognize that our fee includes an allowance for funding a variety of risks which are imposed on us by virtue of our involvement in and association with your project. One of these risks stems from the potential for human error. In order for you to obtain a reduction in fee by virtue of a smaller allowance for risk funding, you agree to limit our professional liability to you for any and all claims, losses, expenses, injuries or damages (including consequential damages) to the extent caused by our professional acts, errors, or omissions, such that our total aggregate liability to you shall not exceed the total compensation received by us under this agreement, or the sum of \$50,000, whichever is greater. If you wish to discuss higher limits and the charges involved, you should speak with our personnel.

THIRD PARTY CLAIMS

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either you or us. Our services under this Agreement are being performed solely for your benefit, and no other entity shall have any claim against us because of this Agreement or the performance or nonperformance of services hereunder. You agree to include a provision in all contracts with contractors and other entities involved in this project to carry out the intent of this paragraph.

OWNERSHIP AND USE

Upon full payment of all sums due or anticipated to be due us under this Agreement and upon performance of all your obligations under this Agreement, the latest original Drawings and Specifications and the latest electronic data prepared by us for the Project shall become your property. This conveyance shall not deprive us of the right to retain electronic data or other reproducible copies of the Drawings and Specifications or the right to reuse information contained in them in the normal course of our professional activities. We shall be deemed the author of such electronic data or documents, shall retain all rights not

EXHIBIT A

GENERAL CONDITIONS

specifically conveyed, and shall be given appropriate credit in any public display of such Drawings and Specifications. We will, however, retain ownership and possession of original recorded plats.

You will not use or authorize any other person to use the Drawings, Specifications, electronic data and other instruments of service on other projects, for additions to this Project or for completion of this Project by others so long as we are not adjudged to be in default under this Agreement. Reuse without our professional involvement will be at your sole risk and without liability to us. You agree to indemnify and hold us and our subconsultants or agents harmless from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of unauthorized reuse of Drawings, Specifications, electronic data or other instruments of service.

TIMING OF STANDARDS

We endeavor to perform our services in accordance with standards, building codes, and ordinances in effect at the time of service using that level of care and skill ordinarily exercised by members of the profession currently practicing in the same or similar locality and under similar conditions. You understand that these standards and level of care and skill change with time and that substantially delayed use of our documents without our involvement is at your own risk.

TERMINATION, SUSPENSION OR ABANDONMENT

You recognize that if you terminate, suspend or abandon this project we will incur many costs which we would not have incurred had the project continued to completion. Therefore it is agreed that an equitable adjustment to our compensation shall include but not be limited to all reasonable costs incurred by us on account of suspension or abandonment of the Project, for preparation of documents for storage; maintaining space and equipment pending resumption; orderly demobilization of staff; maintaining employees on a less than full-time basis; terminating employment of personnel because of suspension; rehiring former employees or new employees because of resumption; reacquainting employees with the Project upon resumption; and making revisions to comply with Project requirements at the time of resumption.

DISPUTE RESOLUTION

In an effort to resolve any conflicts that arise during the design or construction of the Project or following the completion of the Project, you and we agree that all disputes between us arising out of or relating to this Agreement or the Project shall be submitted to non-binding mediation unless the parties mutually agree otherwise.

UNFORESEEN CONDITIONS

Our services may be provided to assist you in making changes to an existing facility for which you shall furnish documentation and information upon which we may rely for its accuracy and completeness. Unless specifically authorized or confirmed in writing by you, we shall not be required to perform or to have others perform destructive testing or to investigate concealed or unknown conditions.

RELIANCE ON INFORMATION

In the event documentation or information furnished by you is inaccurate or incomplete, all resulting damages, losses and expenses, including the cost of our Additional Services, shall be borne by you. You shall indemnify and hold harmless Oates Associates, Inc. our subconsultants, and agents and employees of any of them from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, which arise as a result of documentation or information furnished by you.

CONSTRUCTION MEANS AND METHODS

Performance of our services does not imply liability by us for Contractor means, methods, techniques, sequences or procedures of construction selected by Contractor or safety precautions and programs incident to the work of Contractor or for any failure of Contractor to comply with laws, rules, regulations, ordinances, codes or orders applicable to Contractor furnishing and performing their work. Accordingly, we can neither guarantee the performance of the construction contracts by Contractor nor assume responsibility for Contractor failure to furnish and perform work in accordance with Contract Documents.

JOBSITE SAFETY

Insofar as jobsite safety is concerned, we are responsible solely for our own and our employees' activities on the jobsite, but this shall not be construed to relieve you or any construction contractors from their responsibilities for maintaining a safe jobsite. Neither our professional activities nor the presence of our employees and subconsultants, shall be construed to imply we have any responsibility for methods of work performance supervision, sequencing of construction, or safety in, on, or about the jobsite. You agree that the general contractor is solely responsible for jobsite safety, and you warrant that this intent shall be made evident in your agreement with the general contractor. You also warrant we shall be made an additional insured under the general contractor's general liability insurance policy.

HAZARDOUS MATERIALS

As used in this Agreement, the term "hazardous materials" shall mean any substances, including but not limited to asbestos, toxic or hazardous waste, PCBs, combustible gasses and materials, petroleum or radioactive materials (as each of these is defined in applicable federal statutes) or any other substances under any conditions and in such quantities as would pose a substantial danger to persons or property exposed to such substances at or near the Project site.

You and we acknowledge that our scope of services does not include any services related to the presence of any hazardous or toxic materials. In the event that we or any other party encounter any hazardous materials, or should it become known to us that such materials may be present on or about the jobsite or any adjacent areas that may affect the performance of our services, we may, at our option and without liability for consequential or any other damages, suspend performance of our services under this Agreement until you retain appropriate consultants or contractors to identify and abate or remove the hazardous materials and warrant that the jobsite is in full compliance with laws and regulations regarding such materials.

Order Placement Form
2025 Chevrolet Tahoe PPV Police Interceptor
 (2025 Tahoe will have redesigned front, rear and dashboard!!!)

\$ 54,388.00
 4WD 5W4 Special Service*

\$ 54,629.00
 4WD 9C1 Pursuit Rated

*The SSV is not pursuit rated (top speed 98 mph), has 18" Aluminum Wheels & the Premium Smooth Ride Suspension Pkg.

Base Equipment Includes:

Third Row Seat - Delete
 Center Console - Delete
 Headlamp & Taillamp Flasher
 Common Key Fleet (6E2)
 Programmable Door Locks
 110 Power Outlets
 Underbody Skid Plate
 Frame Mounted Hooks (V76)
 DRL On/Off Switch

5.3L EcoTec3 V8 Engine
 10-Speed Auto Transmission
 Transmission Oil Cooler
 Anti-Lock Frt & Rr Disc Brakes
 Locking Rear Differential (3:23)
 20" Painted Steel Wheels (9C-1)
 P275/55/R20SL Pursuit Rtd Tires
 Full Size Spare Tire
 Full Length Running Boards

HD Black Vinyl Floor Covering
 Cloth Front 40/20/40 Power Seat
 Vinyl Rear 60/40 Bench (5T5)
 17.7" Touch Screen Display
 Bluetooth w/ Hands Free Controls
 Intermittent Rain Sensing Wipers
 Driver & Passenger Air Bags
 250 Amp Alternator
 850 CCA Primary Battery

Deep Tinted Glass
 Air Conditioning
 Rear Heat & Air
 Rear Window Defogger
 Keyless Entry (2)
 Heated Power Mirrors
 Power Windows & Locks
 Tilt & Cruise Control

Police Package: Includes all equipment listed below for: \$ 1,995.00

LH LED Spotlight
 Auxiliary Battery 760 CCR
 Analog Instrumentation
 Secure Idle
 Rear Camera

Grille Light & Speaker Wiring (6J3)
 Power supply - (4) 30-amp circuits
 Headliner Wiring Harness
 100 Amp - Rear Electrical Center
 100 Watt Siren Speaker
 Trailer Hitch w/ 7 Wire Harness

Horn & Siren Wiring (6J4)
 StabiliTrak & Hill Start Assist
 External Engine Oil Cooler
 High Capacity HD Radiator
 Hitch Guidance System
 Night Saver LED Dome Light

Outside Mirror Wiring
 HD Brakes w/16" Rotors
 Front Brembo HT Calipers
 Auxiliary Speaker Wiring (WX7)
 (4) Additional Key Fobs

Additional Options - X Please check all options desired

Disable Rr Door Functions (6N5/6N6)	\$ 130.00	Splash Guards (Molded Frt & Rr) (VQK)	\$ 295.00
Delete DRL/Auto Headlamps (9G8)	\$ 70.00	Corner LED 4 (White, Blue or Red)	\$ 1590.00
Carpet w/ Carpeted Mats (B30/B58)	\$ 350.00	Rear Cargo Lid Lights (Red & Blue) T53	\$ 725.00
Bucket Seats w/ Console # (A50) ^(REAR CLOTH) (must add Safety Package (PQA))	\$ 400.00	Signature Finish Paint Protection - Guards UV Rays, Acid Rain, Road Salt	\$ 250.00
# Safety Package (PQA)	\$ 450.00	Fabric Protection - Repels Spills/Stains	\$ 250.00
Rear Camera Mirror (N/A w Safety Pck)	\$ 525.00	Undercoating - Sound Shield	\$ 299.00
WeatherTech Rubber Floor Mats	\$ 180.00	Push Bumper	\$ 690.00
Cloth Second Row Seat (vinyl Std)	\$ N/C		\$
<input checked="" type="checkbox"/> Delete Spotlight	\$ -150.00	Delivery in the State of IL	\$ 350.00
	\$	Illinois Title & Municipal Police Plates	\$ 173.00

Safety Package includes: Forward Collision Alert; Lane Keep Assist & Lane Departure Warning; Automatic Emergency Braking; Front Pedestrian Braking; Following Distance Indicator. **(Safety Package required with Bucket Seats w/ Factory Console)**

Exterior Colors (int. Black) _____ Black _____ Ash _____ Dark Blue Radiant Red + \$495
 _____ White _____ Beige _____ Sterling Gray _____ Victory Red + \$795

City, County or Village BELLEVILLE Tax Exemption # E99
 Address 1125 S ILLINOIS City BELLEVILLE State IL Zip 62220
 Contact Person STEPHANIE MILLS Phone 618-234-2236 Email SMILLS@BELLEVILLE.IL.GOV
 Total Price \$ 56,728 Quantity 1 Grand Total \$ 56,728

Rob Evans, Fleet Mgr.
 (217) 877-4440

Miles Chevrolet 150 W. Pershing Rd. Decatur, IL 62526
 EMAIL: rob@mileschevrolet.com Date: _____

CITY OF BELLEVILLE, ILLINOIS

DEPARTMENT OF PUBLIC WORKS
STREETS, SANITATION, CEMETERY OPERATIONS, AND PARKS MAINTENANCE
512 WEST MAIN STREET
BELLEVILLE, ILLINOIS 62220-1509
Phone: (618) 233-6810
www.belleville.net



10/10/24

Finance Committee and City Council:

The Sanitation Dept is requesting permission from the Finance Committee and the City Council to waive the formal bidding procedure, utilize Sourcewell Contract # 020221-RUB, and enter into an agreement with Wastech Corporation for SmartCity Driver Software. Total amount to be \$127,092 over a five-year term. This software will allow drivers to communicate exceptions immediately with the office. It will also add the ability to communicate automatically with residents at the time of service. Streamlining of routes is another component of the software as well as mapping of the routes for driver usage. This software is much needed and will be a great asset to the department.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jason R. Poole".

Jason R. Poole

Director of Public Works

MASTER SOFTWARE SERVICES AGREEMENT

THIS MASTER SOFTWARE SERVICES AGREEMENT (this “Agreement”) is made and entered into as of _____, by and between Wastech Corp, a Delaware limited liability company (“Wastech”), and THE CITY OF BELLEVILLE with a principal place of business at 101 S Illinois St, Belleville, IL 62220 (“Client”). This contract is made pursuant to Sourcewell Contract #020221-RUB by and between Wastech Corp. (“Wastech”) and Sourcewell, which commenced March 26, 2021 (the “Sourcewell Contracts”). The City of Belleville’s Sourcewell Account number is #71924

In consideration of the mutual covenants and agreements made herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. Definitions.

Capitalized terms used and not otherwise defined in this Agreement shall have the following meanings:

1.1 “Affiliate” means any entity that is controlled by Client, where “control” means the ownership of, or the power to vote, more than fifty percent (50%) of the voting stock, shares, or interests in an entity.

1.2 “Agreement” means this Agreement, and any Orders, exhibits, Statements of Work and amendments to the foregoing.

1.3 “Client” means the entity entering into this Agreement and any Affiliate designated in this Agreement or an Order which is authorized to receive the Subscribed Services. Client shall be fully responsible for the performance of all of its Affiliates’ obligations under this Agreement.

1.4 “Client Content” means all data, imagery, information and other content (a) transmitted by or on behalf of Client through the System; (b) provided by Client or on Client’s behalf for use in connection with the Subscribed Services; or (c) otherwise processed or stored by Wastech Corp or its contractors on Client’s behalf pursuant to this Agreement.

1.5 “Documentation” means the then-current, commercially available user manuals, training materials and technical manuals relating to the Subscribed Services provided to Client by Wastech Corp pursuant to this Agreement.

1.6 “Effective Date” means the earlier of (a) the date this Agreement and the first Order are accepted and signed by Wastech Corp; or (b) the date Client begins using or receiving the Subscribed Services.

1.7 “Intellectual Property Rights” means, on a world-wide basis, any and all (a) rights associated with works of authorship, including without limitation, copyrights, copyrightable rights, moral rights and mask work rights; (b) trademark, service mark and trade name rights and any similar rights recognized under applicable law; (c) rights in confidential information and trade secret; (d) patents and patentable rights; (e) all rights with respect to inventions, discoveries, improvements, know-how, formulas, algorithms, processes, technical information and other technology; (f) all other intellectual and industrial property rights of every kind or nature, whether arising by operation of law, contract, license or otherwise; and (g) all international, national, foreign, state and local registrations, applications for registration and any renewals and extensions thereof (including, without limitation, any continuations, continuations-in-part, divisions, reissues, substitutions and reexaminations), all goodwill associated therewith, and all benefits, privileges, causes of action and remedies relating to any of the foregoing (including, without limitation, the exclusive rights to apply for and maintain all such registrations, renewals and extensions; to sue for all past, present and future infringements or other violations relating thereto; and to settle and retain all proceeds from any such actions).

1.8 “Marks” means the trademarks, service marks or trade names of Client.

1.9 “Order(s)” means the order(s), and any amendments thereto, executed by the parties and which references this Agreement. Each Order shall specify the Subscribed Services being subscribed for, the licensing parameters, the term of the Order, the applicable fees, billing period, and other charges, as well as payment terms. Each Order with the terms of this Agreement, and any exhibits and amendments to such Order, is a separate and independent contractual obligation of Wastech Corp from any other Order. In the event of any conflict between the terms of this Agreement and the terms of any such Order, the terms of such Order shall prevail.

1.10 “Professional Services” means implementation, consulting and training services, including without limitation, technical services to facilitate setup and deployment of the Subscribed Services specified in a Statement of Work.

1.11 “Wastech Corp Software” means Wastech Corp’s proprietary software programs used by Wastech Corp to provide the Subscribed Services (including, without limitation, all source code, object code, designs, copyrightable works, ideas, inventions, technology and other Intellectual Property Rights therein), as modified, enhanced or replaced by Wastech Corp from time to time. For the avoidance of doubt, Wastech Corp Software does not include Client Content.

1.12 “Statement of Work” means a document executed by both parties that describes the Professional Services to be performed by Wastech Corp pursuant to the Professional Services Terms (as defined in Section 2.6), including without limitation, the project assumptions, specifications, scope, work plan, responsibilities, duration and fees for such Professional Services, which Statements of Work shall reference this Agreement and be sequentially numbered. Each Statement of Work with the Professional Services Terms, and any exhibits, change orders and amendments to such Statement of Work, is a separate and independent contractual obligation of Wastech Corp from any other Statement of Work.

1.13 “Subscribed Services” means Wastech Corp’s proprietary, web-based services set forth in an Order which are provided to Client on a subscription basis and enable use of the Wastech Corp Software through the System.

1.14 “System” means the Wastech Corp. Software and the server grade computers and related networks maintained by or on behalf of Wastech Corp and its third-party providers to host the Wastech Corp Software and provide the Subscribed Services to Client, all as hereafter modified, enhanced or replaced by Wastech Corp.

1.15 “Third Party Offerings” means services delivered or performed by third parties independently of Wastech Corp related to the Subscribed Services, or other online, web-based CRM, ERP, or other business application subscription services, and any associated offline products provided by third parties, that interoperate with the Subscribed Services.

1.16 “Work Product” means any software, data, documentation, graphics, text, code, inventions, pictures, audio, video, animations, enhancements, improvements, methods, processes, works of authorship, work-flow methods or other deliverables or any portions of the foregoing that Wastech Corp creates, whether alone or jointly, while performing Professional Services or any other services hereunder. Work Product excludes: (a) the Subscribed Services; (b) the System; (c) any generic routines or code that have general application to the Wastech Corp Software or System; and (d) all modifications, alterations, derivative works and enhancements to the foregoing, and all copies thereof.

2. Services.

2.1 Subscribed Services. Subject to the terms and conditions set forth herein, including without limitation, Client’s payment of all applicable fees, Wastech Corp hereby agrees to provide the Subscribed Services, and in connection therewith, Wastech Corp hereby grants to Client during the term of the applicable Order a non-exclusive, non-transferable, non-sublicensable, limited right and license to (a) access and use of the Subscribed Services subject to the terms specified in the SOW and as specified in the applicable Order, solely for Client’s internal use; (b) to transmit and receive Client Content to and from the System; and (c) use the Documentation in connection with such rights. The rights granted to Client pursuant to any Order shall terminate upon the termination or expiration of this Agreement or the applicable Order for any reason. All rights not expressly granted to Client are reserved by Wastech Corp and its licensors.

2.2 Limitations. Client shall not: (a) access or use any portion of the Subscribed Services or System except as expressly authorized pursuant to an Order; (b) cause or permit decompilation, reverse assembly or reverse engineering of all or any portion of the Subscribed Services or System; (c) copy any ideas, features, functions or graphics of the Subscribed Services or System or modify or make derivative works based upon the Subscribed Services or System; (d) delete, fail to reproduce or modify any patent, copyright, trademark or other proprietary rights notices which appear on or in the Subscribed Services, System or Documentation; or (e) directly or indirectly, sublicense, relicense, distribute, disclose, use, rent or lease the Subscribed Services or System, or any portion thereof, for third party use, third party training, facilities management or time-sharing, or use as an application service provider or service bureau. Without limiting the foregoing, Client may not use the Subscribed Services or System to: (i) send or store material containing viruses, worms, Trojan horses or other harmful computer code, files, scripts, agents or programs; (ii) interfere with or disrupt the integrity or performance of the Subscribed Services, System or the data contained therein; or (iii) attempt to gain unauthorized access to the Subscribed Services or System.

2.3 Support. Client will be responsible for providing first line maintenance and support to its authorized end users in connection with the Subscribed Services. Qualified employees of Client who have been trained on use of the Subscribed Services (the “Designated Employees”) to contact Wastech Corp with technical questions or issues with respect to

the Subscribed Services and to report System outages or failures. Wastech Corp shall respond to the technical support questions from the Designated Employees and commence the process of responding to System or Subscribed Services outages or failures in accordance with Wastech Corp's standard procedures. The Designated Employees shall assist Wastech Corp in resolving issues with the Subscribed Services and System as Client resources allow. Wastech Corp acknowledges that limited availability of Designated Employees does not, under any circumstance, waive Wastech Corp's obligations described in Addendum A. Wastech Corp is under no obligation to provide functional updates, enhancements or upgrades to the System or Subscribed Services by any time certain.

2.4 System Availability. Wastech Corp will use commercially reasonable efforts to enable and maintain access to the Subscribed Services. Updates to the System will be scheduled for evenings and/or weekends to minimize disruption. Client acknowledges and agrees that certain portions of the Subscribed Services, including without limitation, data storage, hosting, and System hardware management, may be provided by third party service providers. Wastech Corp will provide ongoing management of the System, located at the third-party provider's location, in accordance with Wastech Corp's agreement with the third-party provider(s), in order to maintain the best practical availability of the Subscribed Services. Wastech Corp may change its third-party data hosting provider to another hosting provider, in Wastech Corp's sole discretion, from time to time. Additional system availabilities can be found in Addendum A.

2.5 Browsers. Client acknowledges and agrees that the Subscribed Services will only be compatible with and support use with the most recently superseded version for one year from the date of the general release of the then-current version, of the following browsers: Edge, Firefox, Safari and Google Chrome.

2.6 Professional Services. If requested and as available, Wastech Corp will provide Client with Professional Services pursuant to mutually agreeable Statements of Work in accordance with the Professional Services Terms attached hereto as Exhibit A ("Professional Services Terms").

2.7 Provisioning of the Subscribed Services. Wastech Corp may update the functionality and user interface of the Subscribed Services from time to time in its sole discretion as part of its ongoing improvement of the Subscribed Services. Client agrees that its subscription to the Subscribed Services is neither contingent on the delivery of any future functionality or features nor dependent on any oral or written public comments made by Wastech Corp regarding future functionality or features.

3. Client Obligations.

3.1 Resources. Except as expressly set forth herein, Client and its end users shall be solely responsible for providing all resources, equipment and software at its or their respective facilities which are necessary for them to access the System and/or receive the Subscribed Services. Client and its end users must provide all equipment and licenses necessary to access and use the Internet, and pay all fees associated with such access and use. To the extent Wastech Corp's provision of the Subscribed Services requires data, documents, information or materials of any nature to be furnished, in whole or in part, by Client or its employees, agents, contractors, representatives or authorized users, Client will cause such employees, agents, contractors, representatives and authorized users to furnish such data, documents and information in a manner which permits Wastech Corp to perform the Subscribed Services as contemplated herein.

3.2 Third Party Coordination; Required Consents. To the extent the Subscribed Services require access to a third party service provider who is under contract with Client, or access or use of such provider's information or interconnection with such provider's services, facilities, technology or systems in order to receive or transmit Client Content, Client shall be responsible for obtaining any required third party licenses or consents necessary for Wastech Corp to access and use such information, services, facilities, technology or systems.

3.3 Third-Party Web Sites, Products and Services. The Subscribed Services may rely on or require that Client access Third Party Offerings. If Client elects to use the Subscribed Services with Third Party Offerings, Client agrees that: (a) its use of Third Party Offerings must at all times comply with the terms of service governing such offerings; and (b) Wastech Corp has the right to export and import Client Content to and from such Third-Party Offerings for purposes of delivering the Subscribed Services purchased by Client. Client's or its user's use of third-party websites must at all times comply with the terms of service governing such websites. Client understands and agrees that the availability of the Subscribed Services, or certain features and functions thereof, is dependent on the corresponding availability of Third-Party Offerings or specific features and functions of Third-Party Offerings. Wastech Corp will not be liable to Client or any third party in the event that

changes in Third Party Offerings cause the unavailability of the Subscribed Services or any feature or function thereof. Wastech Corp may also refer Client to third party service providers that offer Third Party Offerings. Wastech Corp does not make any representations or warranties regarding any such Third Party Offerings, whether or not such Third Party Offerings or services are designated by Wastech Corp as “certified,” “approved,” “recommended” or otherwise, or the services are provided by a third party that is a member of a Wastech Corp partner program. To the extent that Wastech Corp requires that Client grant Wastech Corp authorizations, passwords or other user credentials to a Third-Party Offering (“Wastech Corp Access Codes”) to retrieve Client Content or to enable interoperability with the Subscribed Services, Client shall promptly provide such Wastech Corp Access Codes.

3.4 Integrated Third-Party Software. Wastech Corp may integrate third-party computer software into the Subscribed Services. In such an event, Wastech Corp will obtain, at no additional charge to Client, all rights necessary for Client to use such third-party computer software with the Subscribed Services. All free software is distributed to Client WITHOUT ANY WARRANTY OF ANY KIND, INCLUDING WITHOUT LIMITATION, ANY WARRANTY OF TITLE, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. A copy of the free software is included with the Subscribed Services. Wastech Corp disclaims on behalf of all individuals or entities that distributed such free software to Wastech Corp (the “Contributors”) all warranties and conditions, express and implied, including warranties or conditions of title and non-infringement, and implied warranties or conditions of merchantability and fitness for a particular purpose; and Wastech Corp excludes on behalf of all such Contributors (i) all liability for damages, including direct, indirect, special, incidental and consequential damages, such as lost profits; and (ii) any provisions which differ from this Agreement which are offered by any particular Contributor alone and not by any other party.

3.5 Compliance with Laws. Client will comply with all applicable laws, rules and regulations relating to Client’s or its authorized user’s receipt or use of the Subscribed Services. Without limiting the foregoing, Client will be solely responsible for determining the extent to which the design or provision of the Subscribed Services is subject to any privacy laws or regulations (“Privacy Laws”) or the oversight of any regulatory agency charged with the enforcement thereof (“Regulatory Oversight”). To the extent that the design and operation of the Subscribed Services is subject to any Privacy Laws or Regulatory Oversight, Client will specify any procedures to be taken by Wastech Corp during the customization and provision of the Subscribed Services to cause the Subscribed Services to be in compliance with such Privacy Laws and Regulatory Oversight. Client shall not export the Subscribed Services, System or Documentation in violation of U.S. Department of Commerce export administration regulations.

3.6 Activity. Wastech Corp will provide Client access to the Subscribed Services by issuance of a confidential site address and passwords to Client. Client is responsible for maintaining the confidentiality of such address and passwords and any activity that transpires through the use of such address and passwords. Client shall: (a) notify Wastech Corp immediately of any unauthorized use of any password or account or any other known or suspected breach of security; (b) report to Wastech Corp immediately and use reasonable efforts to stop immediately any unauthorized copying or distribution of Client Content that is known or suspected by Client; and (c) not impersonate another Wastech Corp client or user or provide false identity information to gain access to or use of the Subscribed Services.

4. Prices; Ordering; Payment.

4.1 Invoicing and Payment. Except as otherwise specified in an Order or Statement of Work: (a) Client shall pay to Wastech Corp all fees, charges and expenses due and owing pursuant to an Order or Statement of Work in U.S. dollars to the address designated on the invoice within thirty (30) days following Wastech Corp’s invoice date; and (b) all payment obligations are non-cancellable, non-refundable and non-contingent. Client may not set-off any amounts owing to Client against any payments owing to Wastech Corp hereunder. Payments which are not received when due shall bear interest at the lesser of the maximum amount chargeable by law or one and a half percent (1½%) per month commencing with the date payment was due. In addition, in the event Client fails to timely pay any fees or charges when due, Wastech Corp may, in its discretion, suspend or terminate any Subscribed Services or other services hereunder in accordance with Section 5.4. Client will continue to be charged for all Subscribed Services and other services during any period of suspension.

4.2 Taxes and Duties. Excluding taxes based on Wastech Corp’s net income, Client is liable and responsible for paying all federal, state and local sales, foreign withholding, value added, use, property, excise, service and other taxes, and all duties and customs fees relating to Client’s receipt or use of the Subscribed Services, whether or not Wastech Corp invoices Client for such taxes, duties or customs fees, unless Client timely provides Wastech Corp with a valid tax exemption or direct pay certificate showing Client is exempt from such payments. If Wastech Corp is required to pay any such taxes, duties or customs fees, Client shall reimburse Wastech Corp for such amounts in accordance with Section 4.1, and Client further agrees

to indemnify, defend and hold harmless Wastech Corp for any such taxes, duties and customs fees and any related costs, interest and penalties paid or payable by Wastech Corp with respect thereto.

4.3 Audits. During the Term, upon thirty (30) days prior written notice to Client, Wastech Corp may audit Client's facilities, records and use of the Subscribed Services to determine Client's compliance with the terms and conditions of this Agreement. Such audits shall occur during regular business hours and shall be conducted in a manner designed to limit disruption to Client's business.

5. Term and Termination.

5.1 Term. The term of this Agreement ("Term") shall commence on the Effective Date and shall continue for a period of five years unless earlier terminated in accordance with the provisions hereof. The Term shall allow for unlimited one-year extensions at additional cost.

5.2 Automatic Monthly Extension. On the last day of the Term, unless (a) an agreement for a renewal term has been executed; or (b) either party provides a written notice of non-renewal at least seven (7) days in advance of the last day of the then-current term, this Agreement will automatically extend and continue to be effective on a month-to-month basis until either (a) or (b) occurs ("Automatic Monthly Extension").

5.3 Termination. Either party may terminate this Agreement or the applicable Order or Statement of Work if the other party breaches this Agreement or such Order or Statement of Work, as applicable, and fails to correct the breach within thirty (30) days following receipt of written notice from the non-breaching party. In addition, Wastech Corp may terminate this Agreement immediately if Client files for bankruptcy, becomes insolvent, or makes an assignment for the benefit of creditors, or if a trustee is set up to administer a substantial portion of Client's assets or business.

5.4 Suspension of Services. In the event (a) Client fails to timely pay any fees when due; or (b) Wastech Corp believes, upon advice of counsel, that any element of the Subscribed Services, or Client's receipt or use thereof, violates any applicable law, rule or regulation, Wastech Corp may in its sole discretion suspend or terminate any Subscribed Services and other services immediately without notice.

5.5 Effect of Termination. Upon termination of this Agreement or an Order or Statement of Work for any reason, all payment obligations shall become immediately due and owing and Client shall immediately cease using the applicable Subscribed Services and return all Documentation to Wastech Corp. In addition, in the event this Agreement or any Order is terminated early, before completion of the applicable term, for any reason other than due to Wastech Corp's breach, Client shall pay to Wastech Corp (in addition to any other amounts due under this Agreement) as liquidated damages within thirty (30) days following any such termination, (a) any non-refundable costs incurred by Wastech Corp in connection with such termination including, but not limited to, hardware costs and licensing fees paid to third party licensors; and (b) fifty percent (50%) of the remaining annual recurring fees (including, without limitation, the subscription fees paid to use and access the Subscribed Services) that would have been charged for the then remaining term of the Agreement or Order(s), as applicable, all of which shall be immediately accelerated. Client acknowledges and agrees that (i) the payment of such fees does not constitute a penalty, but is due to the difficulty in estimating actual damages for early termination; (ii) such fees are a reasonable estimate of the amounts required to fairly compensate Wastech Corp in such events; and that (iii) such fees have taken into consideration Wastech Corp's cost savings due to the termination of this Agreement and the present value of accelerated payments. Upon termination of this Agreement, Client shall also return to Wastech Corp or destroy all copies of Wastech Corp's Trade Secrets and Confidential Information in every form. Upon request of Wastech Corp, Client agrees to certify in writing to Wastech Corp that it and each of its Affiliates have performed the foregoing obligations. Sections 1, 4, 5.5, 6.2, 6.3, and 7, 8, 10 and 11 shall survive any termination of this Agreement in accordance with their respective terms. In the event of any termination hereunder, Client shall not be entitled to any refund of any payments made by Client.

6. Representations and Warranties.

6.1 Services Warranty. Provided that Client notifies Wastech Corp of the non-conformance within the warranty period, and subject to the limitations set forth herein, Wastech Corp warrants that the Subscribed Services will be provided substantially in accordance with the applicable Documentation for a period of ninety (90) days from the date such Subscribed Services are first provided. No specific result from the provision of Subscribed Services is assured or guaranteed. In the event of any breach of the foregoing warranty, Wastech Corp shall, at its option and as Client's sole and exclusive remedy, (a) re-perform the Subscribed Services which were not performed as warranted at no additional charge; or (b) in the event Wastech Corp is unable to re-perform such Subscribed Services after exercising commercially reasonable efforts to do so, refund the fees paid to Wastech Corp for the Subscribed Services which were not performed as warranted. Notwithstanding the foregoing,

Wastech Corp shall have no obligation to provide the warranty services described in this Section 6.1 if: (i) the performance failure is at least partially attributable to Client's deviation from applicable operating instructions or failure to perform Client's obligations set forth in this Agreement; or (ii) Client or any other person or entity (other than Wastech Corp) has modified the Subscribed Services.

6.2 Client Acknowledgment. Client acknowledges and agrees that it has made its own evaluation in deciding to subscribe for the Subscribed Services. The warranties provided in this Agreement extend solely to Client and to no other person or entity whatsoever. Without limiting the foregoing, Wastech Corp is not responsible for the results that may be obtained from use of the Subscribed Services.

6.3 DISCLAIMERS. EXCEPT AS EXPRESSLY PROVIDED IN THIS SECTION 6, WASTECH CORP MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED (EITHER IN FACT OR BY OPERATION OF LAW), WITH RESPECT TO THE SUBSCRIBED SERVICES, THE SYSTEM OR ANY OTHER SERVICES PROVIDED PURSUANT TO THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, PROFESSIONAL SERVICES. WASTECH CORP EXPRESSLY DISCLAIMS ALL OTHER WARRANTIES OR CONDITIONS, INCLUDING WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ALL WARRANTIES ARISING FROM CONDUCT, COURSE OF DEALING OR CUSTOM OF TRADE, AND ALL WARRANTIES OF TITLE AND NON-INFRINGEMENT. WASTECH CORP DOES NOT WARRANT THAT THE SUBSCRIBED SERVICES, SYSTEM OR OTHER SERVICES ARE OR WILL BE ERROR-FREE OR THAT THE USE OR OPERATION OF THE SUBSCRIBED SERVICES, SYSTEM OR OTHER SERVICES WILL BE UNINTERRUPTED OR THAT ALL ERRORS OR ISSUES WITH THE SUBSCRIBED SERVICES, SYSTEM OR OTHER SERVICES CAN OR WILL BE CORRECTED.

7. Confidentiality.

7.1 Confidentiality. Each party (the "Receiving Party") acknowledges that it will have access to Confidential Information and Trade Secrets of the other party (the "Disclosing Party"). For purposes of this Agreement, "Trade Secrets" means information, without regard to form, which: (a) derives economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use; and (b) is the subject of efforts that are reasonable under the circumstances to maintain its secrecy; and "Confidential Information" means information, other than Trade Secrets, that is of value to Disclosing Party and is treated as confidential. Wastech Corp's Trade Secrets and Confidential Information include, without limitation, the Subscribed Services, the System, the Documentation and object and source code for the Wastech Corp Software. The Receiving Party agrees to use the Trade Secrets and Confidential Information of the Disclosing Party solely for purposes of performing its obligations or exercising its rights under this Agreement. The Receiving Party agrees to discuss the Trade Secrets and Confidential information of the Disclosing Party only with, and to transmit the Trade Secrets and Confidential Information only to, those officers, employees and consultants of the Receiving Party who have a need to know the Trade Secrets or Confidential Information for the purposes set forth herein and who have agreed in writing to treat such information as confidential on terms no less restrictive than as set forth in this Agreement. The parties acknowledge and agree that the terms of any previously executed confidentiality or nondisclosure agreements shall remain in effect with respect to the information exchanged thereunder.

7.2 Security Precautions. The Receiving Party shall take commercially reasonable security precautions to prevent unauthorized use and disclosure of the Trade Secrets and Confidential Information of the Disclosing Party and shall use at least the same degree of care the Receiving Party employs with respect to its own Trade Secrets and Confidential Information, but in no event less than a reasonable standard of care. The Receiving Party shall not permit unauthorized access to the Trade Secrets or Confidential Information of the Disclosing Party.

7.3 Duration and Exceptions. With regard to Confidential Information, the obligations in this Section 7 shall continue for the Term and for a period of five (5) years thereafter. With regard to Trade Secrets, the obligations in this Section 7 shall continue for so long as such information constitutes a trade secret under applicable law, but in no event less than the Term and for a period of five (5) years thereafter. The Receiving Party's obligations with respect to Trade Secrets and Confidential Information of the Disclosing Party shall not apply to the extent such Trade Secrets or Confidential Information: (a) are previously known to the Receiving Party without restriction on disclosure; (b) cease to be secret or confidential except by reason of a breach of this Agreement by the Receiving Party; (c) are independently developed by the Receiving Party without reference to the Trade Secrets or Confidential Information of the Disclosing Party; or (d) were received from a third party without obligations of confidence and without breach of this Agreement. In addition, the Receiving Party may disclose Trade Secrets and Confidential Information of the Disclosing Party to the extent such disclosure is required by applicable law or by any governmental authority, provided the Receiving Party notifies the Disclosing Party, if permitted by law, of the applicable

legal requirements before such disclosure occurs so as to enable the Disclosing Party to obtain such protection as may be available to preserve the confidentiality of such information.

8. Intellectual Property Rights.

8.1 Wastech Corp's Intellectual Property. Wastech Corp (or its licensors) retains title to the Subscribed Services, System, and Documentation, and all modifications, alterations, derivative works, and enhancements thereto, and all copies thereof and Intellectual Property Rights therein. Except as specified herein, Client does not acquire any rights, express or implied, in the Subscribed Services, System or Documentation, and has no right to commercialize or transfer the Subscribed Services, System or Documentation, in whole or in part. No license, right or Intellectual Property Right in any Wastech Corp trademark, trade name or service mark is granted pursuant to this Agreement. Subject only to the following, title to all Work Product will at all times remain the sole and exclusive property of Wastech Corp or its licensors; provided that Wastech Corp shall not obtain any ownership rights in any Client Content provided by, or on behalf of, Client. Upon request, Client agrees to execute such documents as may be reasonably requested by Wastech Corp to secure Wastech Corp's rights in and to the foregoing. Wastech Corp hereby grants Client during the term of the applicable Order a non-exclusive, royalty free (subject only to the fees provided for in a Statement of Work), limited right and license to copy, use, modify and sub-license all Work Product.

8.2 Client Content. Client shall own all Client Content. Client shall have sole responsibility for the accuracy, completeness, quality, integrity, legality, reliability, timeliness, appropriateness, and intellectual property ownership and right to use all Client Content, and Wastech Corp shall not be responsible or liable for the deletion, correction, destruction, damage, loss or failure to store Client Content for any reason. Wastech Corp does not warrant the correctness, completeness, merchantability or fitness for a particular purpose of any Client Content, and Client shall hold Wastech Corp harmless from any and all third-party claims arising out of Client's use or dissemination of any such Client Content. In the event this Agreement is terminated (other than by reason of Client's breach), Wastech Corp will make available to Client a file of the Client Content in its possession, if any, within thirty (30) following Client's request; provided such request is made within thirty (30) days following termination of the Agreement. Wastech Corp reserves the right to (a) withhold, remove and/or discard Client Content in its possession, if any, in the event Client breaches this Agreement, including, without limitation, non-payment of fees and charges; and (b) purge and delete Client Content, if any, in its possession if Client fails to request such Client Data within thirty (30) days following termination of this Agreement.

8.3 License to Client Content. Client hereby grants to Wastech Corp the non-exclusive right and license to (a) receive, retrieve, process, use and transmit any Client Content necessary or reasonably desirable to perform the Subscribed Services or other services; (b) use, copy, manipulate and store any Client Content that will be archived, stored or otherwise transmitted in connection with the Subscribed Services or other services; and (c) to aggregate Client Content and data with content and data from other clients ("Data Aggregations") for purposes including, without limitation, product and service development and commercialization and quality improvement initiatives. Wastech Corp will redact Client Content in such a way as to not divulge Client's Confidential Information or Trade Secrets. All Data Aggregations will be the sole and exclusive property of Wastech Corp.

8.4 License to the Marks. Client hereby grants to Wastech Corp the worldwide, non-exclusive limited right and license during the Term to use the Marks in connection with performance of the Subscribed Services and its other obligations under this Agreement.

9. Defense and Indemnification.

9.1 Limited Covenant to Defend. Wastech Corp will defend any third party claim brought against Client in the United States to the extent that the claim, if true, would constitute an infringement or misappropriation by the Subscribed Services of any valid and subsisting patent or copyright (a) recognized under the laws of the United States; and (b) of which Wastech Corp had actual knowledge; provided, however, that: (i) Client immediately advises Wastech Corp of the claim upon learning of the assertion of the claim; and (ii) Wastech Corp is given the sole right to control the defense and/or settlement of the claim, in litigation or otherwise.

9.2 Injunctions Obtained by Third Parties. If a third-party infringement claim, of which Wastech Corp is notified in accordance with Section 9.1 (or of which Wastech Corp is otherwise aware or believe is likely) results, or in Wastech Corp's opinion is likely to result, in an injunction prohibiting Client from continued use of the Subscribed Services that is the subject

matter of the claim, then Wastech Corp may, in its sole discretion and at its expense: (a) procure for Client the right to continue to use the Subscribed Services that are the subject matter of the claim; (b) replace or modify the Subscribed Services that are the subject matter of the claim to make them non-infringing, but, where reasonably possible, preserving the functionality of such Subscribed Services; or (c) if the foregoing remedies are not commercially practical, suspend or terminate access to the infringing Subscribed Services.

9.3 Exceptions to Duties to Defend and Indemnify. Notwithstanding any other provisions hereof, Wastech Corp shall have no obligation to indemnify or defend Client for any third party claim pursuant to this Section 9, nor be required to pay losses, damages or expenses under this Section 9, if Client agrees to settle any such claim without the prior written consent of Wastech Corp, or if the claim arises out of, in whole or in part: (a) a modification of the Subscribed Services by anyone other than Wastech Corp; (b) use of the Subscribed Services other than in accordance with the Documentation or the terms of this Agreement; (c) use of a release of the Subscribed Services without having implemented updates, the use of which would have cured the alleged infringement; (d) any third party software or service; (e) use of the Subscribed Services in combination with Third Party Offering or any other third party hardware, software, database or materials where, absent such combination, the Subscribed Services would not be infringing; or (f) Client's negligence or willful misconduct.

9.4 Sole Obligation. This Section 9 states Wastech Corp's sole obligation, and Client's sole and exclusive remedy, with respect to infringement of proprietary and Intellectual Property Rights. Notwithstanding anything else in this Section 9, Wastech Corp's aggregate liability for indemnification pursuant to this Section 9 shall not exceed the original subscription fees paid by Client to Wastech Corp for the infringing Subscribed Services.

10. Limitation on Liability.

10.1 EXCLUSION OF DAMAGES. IN NO EVENT SHALL WASTECH CORP OR ANY OF ITS AFFILIATES OR THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES, SHAREHOLDERS, AGENTS OR REPRESENTATIVES BE LIABLE TO CLIENT OR ANY OTHER PERSON OR ENTITY FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES (INCLUDING WITHOUT LIMITATION, LOSS OF GOODWILL OR BUSINESS PROFITS, WORK STOPPAGE, DATA LOSS, OR COMPUTER FAILURE, DELAY OR MALFUNCTION), EVEN IF WASTECH CORP HAS BEEN ADVISED OF THE POSSIBILITY OR LIKELIHOOD OF SUCH DAMAGES.

10.2 LIMITATION OF LIABILITY. WASTECH CORP TOTAL AGGREGATE LIABILITY TO CLIENT OR ANY OTHER PERSON OR ENTITY FOR ANY AND ALL CLAIMS AND DAMAGES ARISING FROM OR OUT OF THIS AGREEMENT (WHETHER ARISING UNDER CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY OR OTHERWISE) SHALL IN NO EVENT EXCEED THE FEES PAID BY CLIENT TO WASTECH CORP DURING THE SIX (6) MONTHS IMMEDIATELY PRECEDING THE DAY THE ACT OR OMISSION OCCURRED THAT GAVE RISE TO CLIENT'S FIRST CLAIM.

10.3 EXCEPTIONS. THE FOREGOING LIMITATIONS APPLY TO THE EXTENT PERMITTED BY APPLICABLE LAW.

10.4 PROTOTYPE COMPONENT RIDER. CLIENT ACKNOWLEDGES AND AGREES THAT SOME PARTS OF THE SYSTEM IDENTIFIED BY WASTECH CORP AND PROVIDED TO THE CLIENT HEREUNDER ARE PRELIMINARY, TEST VERSIONS (EACH BEING A "PROTOTYPE COMPONENT" AND COLLECTIVELY "PROTOTYPE COMPONENTS"). IF AND TO THE EXTENT ANY PROTOTYPE COMPONENTS ARE PROVIDED TO CLIENT, ALL REPRESENTATIONS AND WARRANTIES, AND LIABILITIES REGARDING SUCH PROTOTYPE COMPONENTS, AND OTHER SUPPLEMENTAL TERMS AND CONDITIONS REGARDING THE PROTOTYPE COMPONENTS, SHALL BE GOVERNED BY THE "PROTOTYPE COMPONENT RIDER" ATTACHED HERETO AND INCORPORATED BY REFERENCE AS ADDENDUM C. IN THE EVENT OF AN INCONSISTENCY BETWEEN THE PROTOTYPE COMPONENT RIDER AND THE TERMS OF THIS AGREEMENT, THE TERMS OF THE PROTOTYPE COMPONENT RIDER SHALL PREVAIL AND CONTROL.

11. Miscellaneous.

11.1 Dispute Resolution; Governing Law. The laws of the State of Delaware shall govern this Agreement, without reference to conflicts of law rules or principles. The parties specifically disclaim the application of the UN Convention on Contracts for the International Sale of Goods to the interpretation or enforcement of this Agreement. Client hereby consents and submits to the exclusive jurisdiction and venue over any action, suit or other legal proceeding that may arise out of or in connection with this Agreement, by any state or federal court located within or about New York, New York, USA. Client shall

bring any action, suit or other legal proceeding to enforce, directly or indirectly, this Agreement or any right based upon it exclusively in such courts.

11.2 Force Majeure. Neither party will be liable for any loss, damage or delay resulting from any event beyond such party's reasonable control (a "Force Majeure Event"), and delivery and performance dates will be extended to the extent of any delays resulting from any such Force Majeure Event. Each party will promptly notify the other upon becoming aware that a Force Majeure Event has occurred or is likely to occur and will use commercially reasonable efforts to minimize any resulting delay in or interference with the performance of its obligations under this Agreement. Notwithstanding any other provision of this Section 11.2, a Force Majeure Event shall not relieve Client of its obligations to pay monies due and owing to Wastech Corp hereunder.

11.3 Assignment. Neither party shall assign, transfer, or otherwise delegate any of its rights, duties, or obligations under this Agreement in whole or in part to any individual, firm or corporation without the prior written consent of the other party, which consent shall not be unreasonably withheld, and any attempted assignment (whether by operation of law or otherwise) shall be void; except that Wastech Corp may delegate any of its rights, duties, or obligations under this Agreement to one or more of its affiliates. Notwithstanding the foregoing, either party may assign its rights, duties, and obligations hereunder, without approval of the other party, to a party that succeeds to all or substantially all of its assets or business (whether by sale, merger, operation of law or otherwise), so long as the assignee agrees in writing to be bound by the terms and conditions of this Agreement; provided, however, that any such assignment by Client shall be subject to any fee adjustments specified in an Order, or that may be necessary because of Client's use of the subscribed Services beyond the licensing parameters specified in the applicable Order; and further provided that no such assignment may be to a competitor of Wastech Corp. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their successors and permitted assigns.

11.4 Independent Contractors. Nothing in this Agreement shall be construed to create an agency, joint venture, partnership or other form of business association between the parties. Neither party has the right or authority to make any contract, representation or binding promise of any nature on behalf of the other party, and neither party shall hold itself out as having such right or authority.

11.5 No Waiver. The failure on the part of either party to exercise any right or remedy hereunder will not operate as further waiver of such right or remedy in the future or any other right or remedy.

11.6 Severability. In the event that any provision of this Agreement is held invalid or unenforceable in any circumstances by a court of competent jurisdiction, the remainder of this Agreement, and the application of such provision in any other circumstances, will not be affected thereby.

11.7 Counterparts. This Agreement may be executed in duplicate and either copy or both copies are considered originals.

11.8 Notices. All official notices (including any notices regarding breach, termination, renewal, etc.) required or permitted hereunder shall be in writing and shall be delivered personally or sent by certified, registered mail or next day express mail or courier, postage prepaid. Any such notice shall be deemed given (a) when so delivered personally; (b) three (3) days after, when sent by certified or registered mail; or (c) the day after, when sent by next day express mail or courier, as follows: (i) if to Client, to it at: 101 S Illinois St, Belleville, IL 62220; (ii) if to Wastech Corp, to it at: Wastech Corp Global, LLC, 950 East Paces Ferry Road, Suite 1900, Atlanta, GA 30326. In addition, routine, non-contractual notices, consents and approvals (including support) given under this Agreement may be delivered in writing as provided above or through electronic mail or other electronic record addressed to the parties identified herein.

11.9 Marketing. Client agrees that Wastech Corp may reference Client's execution of this Agreement and its status as a user of the Subscribed Services in marketing materials and in sales presentations. Wastech Corp may use Client's Marks in connection with such usage.

11.10 Entire Agreement. This Agreement (including any Orders, Exhibits, Statements of Work and attachments, which are hereby incorporated herein by reference) constitute the final and entire agreement between the parties, and supersedes all prior written and oral agreements, understandings, or communications with respect to the subject matter of this Agreement.

11.11 Cooperative Purchasing. Wastech Corp and the Client agree that other government entities (including but not limited to municipalities, counties, states, public utilities, non-profit hospitals, educational institutes, special governmental agencies, and non-profit corporations) that allow cooperative purchasing may utilize the terms of this agreement to procure Wastech Corp's software and services.

The undersigned represent and warrant that they are authorized as representatives of the party on whose behalf they are signing to sign this Master Software Services Agreement and to bind their respective party hereto.

CITY OF BELLEVILLE, IL

WASTECH CORP

Authorized Signature

Authorized Signature

Printed Name and Title

Printed Name and Title

Date: _____

Date: _____

EXHIBIT A

PROFESSIONAL SERVICE TERMS

These Professional Services Terms are hereby annexed to and made a part of the Master Software Services Agreement (the "Agreement") between Wastech Corp and Client. In the event any provisions of these Professional Services Terms contradict or are inconsistent with the provisions of the Agreement, the provisions these Professional Services Terms shall prevail and govern.

1. Services. Upon request by Client, Wastech Corp will provide consultants to perform implementation, consulting and training services to the extent such Professional Services are identified in any mutually agreed upon Statement of Work more fully describing the project assumptions, specifications, scope, work plan, responsibilities, duration and fees for such Professional Services, which Statements of Work shall reference the Agreement and be sequentially numbered. Any modifications to a Statement of Work shall be made by written change order, in Wastech Corp's standard form, executed by both parties to this Agreement (a "Change Order"). Each Change Order complying with this Section shall be deemed to be an amendment to the applicable Statement of Work to which it applies and shall become a part thereof.
2. Cooperation. All Professional Services will be coordinated with the designated Client Project Coordinator, as identified in each Statement of Work. Client shall cooperate and provide information as is reasonably necessary or desirable for the timely completion of the Professional Services. Client shall at all times make available its functional and/or information technology personnel as reasonably required or desirable for Wastech Corp to perform the Professional Services, and Client shall timely fulfill its obligations and responsibilities set forth in each Statement of Work. To the extent required or as specified in any Statement of Work or work plan, Client shall provide Wastech Corp with access to its facilities, software, systems, data, information and support materials to perform the Professional Services. Client acknowledges that Wastech Corp's performance hereunder is contingent on Client's timely and effective performance of Client's responsibilities and Client's timely decisions and approvals. If Client fails to provide required information and/or make decisions as agreed or in a reasonably expeditious and timely manner, and such failure results in a delay in delivery of any deliverables or Work Product or to the overall project, Client agrees to extend the time frame for delivery of the deliverable or project, as applicable, on a day for day basis and compensate Wastech Corp for any additional work required as a result of such delay.
3. Project Control. Wastech Corp shall have the sole right to supervise, manage, contract, direct, procure, perform, or cause to be performed, all Professional Services performed by it pursuant to a Statement of Work. Wastech Corp may subcontract all or a portion of the Professional Services to a qualified third party. In recognition that Wastech Corp personnel may perform similar services for third parties, this Agreement shall not prevent Wastech Corp from providing services or developing materials that may be perceived as competitive with those developed or provided hereunder, subject to the confidentiality provisions of the Agreement.
4. Compensation. All Professional Services will be provided by Wastech Corp on a time, materials and expense basis at Wastech Corp's then current rates, unless otherwise agreed by the parties in a Statement of Work.
5. Termination. These Professional Services Terms shall be effective as of the Effective Date of the Agreement and shall remain in effect until (a) terminated by either party upon thirty (30) days prior written notice in the event no Statement of Work is outstanding; or (b) as provided in the Agreement, whichever is earlier. Client shall be liable for payment to Wastech Corp for all Professional Services provided or performed prior to the effective date of any such termination, including any expenses incurred pursuant to the provision of such Services.
6. Additional Services. Any services performed by Wastech Corp at the request of Client that are outside the scope of any Professional Services described in the applicable Statement of Work shall be governed by these terms and will be billed at Wastech Corp's then current rates.
7. Acceptance Criteria. Each deliverable provided to Client through Professional Services under this Agreement (collectively, the "Client Deliverables") will be deemed accepted by Client upon delivery, unless Client provides written notice of rejection to Wastech Corp within five (5) business days of such delivery (the "Acceptance Period") and such notice specifically identifies the manner in which the applicable Client Deliverables fail to materially comply with their applicable specifications. In the event Client rejects the applicable Client Deliverables within the Acceptance Period, Wastech Corp shall use commercially reasonable efforts to make such corrections to Client Deliverables, such that the Client Deliverables

materially comply with the applicable specifications, and shall present the same to Client for acceptance pursuant to this paragraph. Any use of Client Deliverables by Client following delivery, other than review and testing of such Client Deliverables to confirm compliance with the applicable specifications, shall constitute acceptance.

**ORDER NUMBER 1 TO THE
MASTER SOFTWARE SERVICES AGREEMENT**

This independent Order Number 1 (“Order”) to the Master Software Services Agreement is made as of _____ (“Order Effective Date”), by and between Wastech Corp (“Wastech”) and the CITY OF BELLEVILLE (“Client”). This Order is part of the Master Software Services Agreement between the parties dated _____ (“Agreement”). Capitalized terms used and not otherwise defined in this Order shall have the respective meanings set forth in the Agreement.

1. The Subscribed Services.

DESCRIPTION	COST
Year 1 Cost	\$29,690.40
Year 2 Cost	\$24,350.40
Year 3 Cost	\$24,350.40
Year 4 Cost	\$24,350.40
Year 5 Cost	\$24,350.40
Total Cost (60-month contract)	\$127,092.00

The complete pricing proposal has been included in this package as Addendum B.

2. Other Charges. As may be agreed to by the parties in writing from time to time.

3. Payment Terms. The parties agree that the fees for the above services shall be a total of one hundred twenty-seven thousand ninety-two dollars (\$127,092.00) payable as follows (“Fee”):
- a. US \$29,690.40 due upon execution of this Agreement.
 - b. US \$24,350.40 due upon the first anniversary of this Agreement.
 - c. US \$24,350.40 due upon the second anniversary of this Agreement.
 - d. US \$24,350.40 due upon the third anniversary of this Agreement.
 - e. US \$24,350.40 due upon the fourth anniversary of this Agreement.

4. Renewal. Unless either party gives the other party written notice of non-renewal at least ninety (90) days prior to the expiration of the initial term, upon expiration of the initial terms of the Subscribed Services (as described in the table in Section 1 of this Order) and Client’s obligations to pay the applicable fees, the parties shall meet and determine if the Agreement shall be extended by another term. If the parties shall so agree, they will negotiate in good faith terms, conditions and fees associated with any renewal term. For purposes of clarification, the liquidated damages specified in Section 5.5 of the Agreement shall apply to the initial term of the Subscribed Services, or the then-current renewal term, as the case may be.

5. Fee for the Automatic Monthly Extension Period. Fee for the Automatic Monthly Extension described in the Section 5.2 of the Agreement will be \$2,280.00 per month, which Wastech Corp will invoice each month while the Automatic Monthly Extension is in effect. Client shall pay all fees, charges and expenses in accordance with the Section 4 of the Agreement.

6. Separate Agreement. Wastech Corp may provide Professional Services regarding the Subscribed Services provided hereunder pursuant to a Statement of Work to the Professional Services Terms executed between the parties. Client understands and agrees that such Professional Services and associated Statements of Work that may be signed are separate and independent contractual obligations from any Order or amendment thereto relating to the access and use of the Subscribed Services. Client shall not withhold payments that are due and payable pursuant to this Order or any other Order(s) or amendment(s) thereto because of the status of Professional Services performed under any Statement of Work.

The undersigned represent and warrant that they are authorized as representatives of the party on whose behalf they are signing to sign this Order and to bind their respective party hereto.

ACCEPTED BY:

CITY OF BELLEVILLE, IL

Authorized Signature

Printed Name and Title

ACCEPTED BY:

WASTECH CORP GLOBAL, LLC

Authorized Signature

Printed Name and Title

ADDENDUM A

SERVICE AVAILABILITY

WASTECH CORP software is hosted externally using Amazon Web Services (AWS).

Below please find our standard Service Level Availability Policy (SLA):

Wastech Corp's Service Availability commitment for a given calendar month is **99.5%**. Service Availability is calculated per month as follows: $(\text{Total time} - \text{Unplanned Outage} - \text{Planned Maintenance}) / (\text{Total} - \text{Planned Maintenance}) \times 100$

- Definitions:
 - *Total time* is the total minutes in the month
 - *Unplanned Outage* is total minutes unavailable due to an unplanned outage in the month
 - *Planned Maintenance* is total minutes of planned maintenance in the month. Currently, Planned Maintenance is four (4) hours for weekly maintenance, four (4) hours for monthly maintenance, four (4) hours for quarterly maintenance. Wastech Corp's current weekly maintenance begins at 10 pm (Eastern) on Fridays; monthly maintenance begins at 2:00 am (Eastern) on Saturday; and quarterly maintenance begins at 6:00am (Eastern) on Saturday. All times are subject to change upon reasonable notice. If actual maintenance exceeds the time allotted for Planned Maintenance, it is considered an Unplanned Outage. If actual maintenance is less than time allotted for Planned Maintenance, that time is not applied as a credit to offset any Unplanned Outage time for the month. The measurement point for Service Availability is the availability of the Wastech Corp Service. Customer may request an availability report once per month.
- Service Response
 - Wastech Corp Production Support and Service Level Availability Policy (SLA)
 - Wastech Corp's Service Response commitment is: (1) not less than 50% of (online) transactions in two (2) seconds or less and not more than 10% in five (5) seconds or more.
 - Service Response is the processing time of the Wastech Corp Production Service in the Amazon Web Service data center to complete transactions submitted from a web browser.
 - The time required to complete the request will be measured from the point in time when the request has been fully received by the encryption endpoint in the Amazon Web Service data center, until such time as the response begins to be returned for transmission to Customer. Customer may request a response time report not more than once per month via email.
- Disaster Recovery
 - Wastech Corp commits to a recovery time objective of twelve (12) hours - measured from the time that the Wastech Corp Service becomes unavailable until it is available again. Wastech Corp commits to a recovery point objective of one (1) hour - measured from the time that the first transaction is lost until the Wastech Corp Service became unavailable.
 - Wastech Corp will test the disaster recovery plan once every six months and will make available a written summary of the results of the most recent test available to Customer upon its request made via the Customer Center.
- Severity Level Determination Submittal
 - Customer shall reasonably self-diagnose each support issue and recommend to Wastech Corp an appropriate Severity Level designation. Wastech Corp shall validate Customer's Severity Level designation or notify Customer of a proposed change in the Severity Level designation to a higher or lower level with justification for the proposal. In the event of a conflict regarding the appropriate Severity Level designation, each party shall promptly escalate such conflict to its management team for resolution through consultation between the parties' management, during which time the parties shall continue to handle the support issue in accordance with the Wastech Corp Severity Level designation. In the rare case a conflict requires a management discussion, both parties shall be available within one hour of the escalation.

- Support Issue Production Levels - Response and Escalation
 - Response Time is the period from the time the Production case was logged in the Customer Center until Wastech Corp responds to Customer and/or escalation within Wastech Corp, as appropriate. Because of the widely varying nature of issues, it is not possible to provide specific resolution commitments.
 - SEVERITY LEVEL 1
 - Definition: The Wastech Corp Service is unavailable for all users
 - Wastech Corp Response Commitment: Wastech Corp will respond within one (1) hour of receipt of case.
 - Resolution: Wastech Corp will work to resolve the problem until the Service is returned to normal operation. Customer will be notified of status changes.
 - Escalation: If the problem has not been resolved within one (1) hour, Wastech Corp will escalate the problem within the appropriate Wastech Corp organization. The escalated problem will have higher priority than ongoing support, development or operations initiatives.
 - Customer Response Commitment: Customer shall remain accessible by phone for troubleshooting from the time a Severity 1 issue is logged until such time as it is resolved.
 - SEVERITY LEVEL 2
 - Definition: The Wastech Corp Service contains a bug that prevents Customer from executing one or more critical business processes with a significant impact and no workaround exists.
 - Wastech Corp Response Commitment: Wastech Corp will respond within one (1) hour of receipt of case.
 - Resolution: Wastech Corp will work to resolve the problem until the Service is returned to normal operation. Customer will be notified of status changes.
 - Escalation: If the problem has not been resolved within four (4) hours.; Customer may request that Wastech Corp escalate the problem within the appropriate Wastech Corp organization where the escalated problem will have higher priority than ongoing development or operations initiatives.
 - Customer Response Commitment: Customer shall remain accessible by phone for troubleshooting from the time a Severity 2 issue is logged until such time as it is resolved.
 - SEVERITY LEVEL 3
 - Definition: The Wastech Corp Service contains a bug that prevents Customer from executing one or more important business processes. A workaround exists but is not optimal.
 - Wastech Corp Response Commitment: Wastech Corp will respond within four (4) hours of receipt of case.
 - Resolution: If resolution requires a Wastech Corp bug fix, Wastech Corp will add the bug fix to its development queue for future Update and suggest potential workaround until the problem is resolved in a future Update. Customer will be notified of status changes.
 - Escalation: If the problem has not been resolved within one (1) week, Customer may request that Wastech Corp escalate the problem to the appropriate Wastech Corp organization.
 - Customer Response Commitment: Customer will respond to Wastech Corp requests for additional information and implement recommended solutions in a timely manner.
 - SEVERITY LEVEL 4:

- Definition: The Wastech Corp Service contains an issue that may disrupt important business processes where a workaround is available or functionality is not imperative to Customer's business operations.
 - Wastech Corp Response Commitment: Wastech Corp will respond within twenty-four (24) hour of receipt of case.
 - Resolution: If resolution requires a Wastech Corp bug fix, Wastech Corp will add the bug fix to its development queue for a future Update and suggest potential workaround until the problem is resolved in a future Update. Customer will be notified of status changes.
 - Escalation: None.
 - Customer Response Commitment: Customer will respond to Wastech Corp requests for additional information and implement recommended solutions in a timely manner.
- CUSTOMER CARE or OPERATIONS REQUEST (Severity Level 5):
 - Definition: Non-system issues such as Named Support Contact change, requests for SLA reports or business documents, etc. If necessary to open a Support case requesting assistance, Severity 5 should be used.
 - Wastech Corp Response Commitment: Wastech Corp will respond within twenty-four (24) hours of receipt of case.
 - Resolution Commitment: Wastech Corp will respond to request. Customer will be notified of status changes.
 - Escalation: None.
 - Customer Commitment: Customer will respond to Wastech Corp requests for additional information in a timely manner.
- Wastech Corp Support Scope
 - Wastech Corp will support functionality that is developed by Wastech Corp and under its direct control. For any other functionality, and/or issues or errors in the Wastech Corp Service caused by issues, errors and/or changes in Customer's information systems and/or third party products or services, Wastech Corp may assist Customer and its third party providers in diagnosing and resolving issues or errors but Customer acknowledges that these matters are outside of Wastech Corp's support obligations. Service Level failures attributable to (i) Customers acts or omissions; and (ii) force majeure events shall be excused.
- Wastech Corp Service Credit
 - In the event of a failure by Wastech Corp to meet the Service Availability and Service Response minimums as set forth in the SLA, as Customer's sole and exclusive remedy, at Customer's request, Wastech Corp shall provide service credits in accordance with the following:
 - a) First month in any rolling six (6) month period: 10% of the Subscription Fee paid for the applicable month for the affected Service
 - b) Second month in any rolling six (6) month period: 20% of the Subscription Fee paid for the applicable month for the affected Service
 - c) Third month in any rolling six (6) month period: 30% of the Subscription Fee paid for the applicable month for the affected Service
 - d) Fourth month in any rolling six (6) month period: 40% of the Subscription Fee paid for the applicable month for the affected Service
 - e) Fifth month in any rolling six (6) month period: 50% of the Subscription Fee paid for the applicable month for the affected Service or within thirty (30) days of such failure Customer shall have the option to terminate the entire Agreement and upon such termination Customer shall receive a refund of all prepaid subscription fees that are unearned as of the date such termination is effective.

- If more than one of the above (a through e) is triggered, Customer will be eligible for the greater amount for the applicable month only. Credits shall be deducted from subsequent invoices for subscription fees or other fees or, upon expiration or termination of the Agreement, paid to Customer directly.

ADDENDUM B

PRICING PROPOSAL

WASTECH CORP is a suite of technology products and services designed to help governments run operations faster, smarter, and more effectively. With our unique technology installed in City trucks, WASTECH CORPSmartCity can help the City of Belleville save money and provide more effective solid waste services.

WASTECH CORP uses a Software-as-a-Service (SaaS) model for pricing. SaaS service models provide several advantages for the customer:

- Reduce the costs for software licenses compared with the traditional model because service usually resides in shared or multi-user environments.
- Reduce the time spent on installation and configuration, reducing issues that complicate software deployment.
- Reduce maintenance costs since WASTECH CORP owns the environment and it is split among all customers that use that solution.
- Solution upgrades become available for customers automatically. Costs and effort associated with upgrades and new releases are lower than the traditional model that usually forces the user to buy an upgrade package and install it or pay for specialized services to get the environment upgraded.

WASTECH CORP has provided the City of Belleville with the quote below priced out for 12 subscriptions and BYOD (bring your own device). The per vehicle cost outlined includes two components: a one-time implementation cost and a recurring yearly cost for software. Implementation costs include installation, training and services provided by the Customer Success Team. The recurring price includes all software, external hosting, maintenance, warranty and ongoing customer and technology support costs. All cost scenarios include 24x7x365 support through an online help desk. In addition, supplemental, standard or product releases will be provided to the City at no additional cost.

5-Year Contract for The City of Belleville, IL

This pricing includes:

- Unlimited City of Belleville staff access to the Portal
- 12 subscriptions to the WASTECH CORP SmartCity Driver App
- Implementation support including project management, training, digitization, and account management
- External hosting in a secure cloud environment
- Ongoing and account management services
- 24x7 technical support through WASTECH CORP SmartCity’s online help desk

12 WASTECH CORP SUBSCRIPTIONS				
TERM	Description	List Price		COST
YEAR 1	<u>Implementation</u> + WASTECH CORP SmartCity Driver App	\$33,360.00	(\$3,669.60)	\$29,690.40
YEAR 2	Recurring cost for WASTECH CORP SmartCity Driver App	\$27,360.00	(\$3,009.60)	\$24,350.40
YEAR 3	Recurring cost for WASTECH CORP SmartCity Driver App	\$27,360.00	(\$3,009.60)	\$24,350.40

YEAR 4	Recurring cost for WASTECH CORP SmartCity Driver App	\$27,360.00	(\$3,009.60)	\$24,350.40
YEAR 5	Recurring cost for WASTECH CORP SmartCity Driver App	\$27,360.00	(\$3,009.60)	\$24,350.40
GRAND TOTAL		\$142,800.00	(\$15,708.00)	\$127,092.00

Payment Terms:

Payment is due on an annual basis. The first payment will be due at commencement of the contract and on the yearly anniversary thereafter. Pricing is not inclusive of applicable taxes.

Extensions:

The fees for any extensions or renewals beyond Year 5 may be adjusted no more than once in twelve (12) months by the percentage change between the Consumer Price Index baseline (“CPI Baseline”) and the most recently available Consumer Price Index for all Urban Consumers – U.S. City Average – Services (“CPI”) as published by the Bureau of Labor Statistics, at the time of the price review and adjustment. The month and year of the initial CPI Baseline are {April, 2024}.

Software Only Terms:

Bring Your Own Device provides the ability for the City to procure its own phones or tablets and simply purchase the WASTECH CORP SmartCity Driver Application which is available for download in the Apple App and Google Play Stores. Please note that in a BYOD scenario, the City is responsible for the management of its devices; all device maintenance, associated data charges, and applicable accessories.

WASTECH CORP – PUBLICLY AVAILABLE SOURCEWELL PRICING MATRIX

<i>Product</i>	<i>Type</i>	<i>Payment Types Available</i>	<i>Unit of Measure</i>	<i>MSRP Pricing</i>	<i>Entry Pricing Tier 1</i>	<i>25+ Vehicle Pricing Tier 2</i>	<i>50+ Vehicle Pricing Tier 3</i>	<i>75+ Vehicle Pricing Tier 4</i>
Rubicon Platform	SaaS/Software	Recurring	Monthly p/Vehicle	\$400.00	\$190.00 (52.5%)	\$177.33 (55.7%)	\$164.67 (58.8%)	\$152.00 (62.0%)
Rubicon Y (AVL/ Telematics)	Pod Hardware + Data/Hosting	Recurring	Monthly p/Device	\$30.00	\$26.00 (13.3%)	\$24.27 (19.1%)	\$22.53 (24.9%)	\$20.80 (30.7%)
Rubicon X (In-Cab Interface Phone Option)	iPhone/ Android Hardware + Data/Hosting	Recurring	Monthly p/Device	\$150.00	\$135.00 (10.0%)	\$126.00 (16.0%)	\$117.00 (22.0%)	\$108.00 (28.0%)
Rubicon X (In-Cab Interface Tablet Option)	iPad/ Samsung Galaxy Hardware + Data/Hosting	Recurring	Monthly p/Device	\$140.00	\$120.00 (14.3%)	\$112.00 (20.0%)	\$104.00 (25.7%)	\$96.00 (31.4%)
Rubicon Z (Camera)	Hardware + Data/Hosting + Installation	Recurring	Monthly p/Device	\$650.00	\$450.00 (30.8%)	\$420.00 (35.4%)	\$390.00 (40.0%)	\$360.00 (44.6%)
Rubicon Y Installation	Installation	Upfront	p/Device	\$150.00	\$125.00 (16.7%)	\$116.67 (22.2%)	\$108.33 (27.8%)	\$100.00 (33.3%)
API Integration	Professional Services	Upfront	p/Hour	\$275.00	\$250.00 (9.1%)	\$233.33 (15.2%)	\$216.67 (21.2%)	\$200.00 (27.3%)
Launcher Training/Implementation	Professional Services	Upfront	p/Hour	\$275.00	\$250.00 (9.1%)	\$233.33 (15.2%)	\$216.67 (21.2%)	\$200.00 (27.3%)
Fleet Optimization	Professional Services	Upfront	p/Vehicle	\$3,000.00	\$2,750.00 (8.3%)	\$2,566.67 (14.4%)	\$2,383.33 (20.6%)	\$2,200.00 (26.7%)

CITY OF BELLEVILLE, ILLINOIS

DEPARTMENT OF PUBLIC WORKS
STREETS, SANITATION, CEMETERY OPERATIONS, AND PARKS MAINTENANCE
512 WEST MAIN STREET
BELLEVILLE, ILLINOIS 62220-1509
Phone: (618) 233-6810
www.belleville.net



10/10/24

Finance Committee and City Council:

The Public Works Dept is requesting permission from the Finance Committee and the City Council to waive the formal bidding procedure, utilize Sourcewell Contract # 091219-NWY, and purchase one (1) new 2025 Freightliner M2 31 cu yd sideloader automated sanitation truck in the amount of \$353,500; and one (1) new 2025 Freightliner M2 25 cu yd rear load sanitation truck in the amount of \$258,000 from Elliott Equipment Co., 3100 West 76th St, Davenport, IA. The total amount to be \$611,500. Delivery is expected the summer of 2025 with financing to come as delivery approaches.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jason R. Poole'.

Jason R. Poole

Director of Public Works



3100 West 76th Street
 Davenport, IA 52806
 Ph: 563-391-4840

Elliott Sanitation Equip. Co.
 1245 Dawes Avenue
 Lincoln, NE 68521
 Ph: 402-474-4840

4000 SE Beisser Drive
 Grimes, IA 50111
 Ph: 515-986-4840
 Fx: 515-986-9530

14219 Norby Road
 Grandview, MO 64030
 Ph: 816-761-4840

4400 E 60th Ave
 Commerce City, CO 80022
 Ph: 303-853-4840

Quote

Date	Quote #
9/3/2024	21589
Proposed Shipping Date	
5/14/25	
Terms	
Due on receipt	
Rep	
JRN	

City of Belleville Sanitation Department
 512 W. Main Street
 Belleville, IL 62220

Here is our quotation on the goods named, subject to the conditions noted:

CONDITIONS: The prices and terms on this quotation are not subject to verbal changes or other agreements unless approved in writing by the Home Office of the Seller. Prices are based on costs and conditions existing on date of quotation and are subject to change by the Seller before final acceptance. All quotations and agreements are contingent upon strikes, accidents, fires, availability of materials and all other causes beyond our control. Typographical and stenographic errors subject to correction. Purchaser agrees to accept either overage or shortage not in excess of ten percent to be charged for pro-rata. Purchaser assumes liability for patent and copyright infringement when goods are made to Purchaser's specifications. When quotation specifies material to be furnished by the purchaser, ample allowance must be made for reasonable spoilage and material must be of suitable quality to facilitate efficient production. Quoted Prices are good for 60 days.

Conditions not specifically stated herein shall be governed by established trade customs. Terms inconsistent with those stated herein which may appear on Purchaser's formal order will not be binding on the Seller.

TERMS: Equipment is due on receipt. Carts, Containers, Parts & service are Net 30 unless otherwise noted on your account. Balances over 30 days from the date of invoice are subject to finance charges up to 1.5% per month.

Qty	Item	Description	Price	Total
1	12033E	2025 Freightliner M2 Plus, Cummins L9 350 HP diesel, Allison 3000 RDS automatic transmission, tandem axle chassis with dual drive Fontaine conversion, New Way Sidewinder 3.0 31 yd automated side loader, frame mounted arm with 1,000 lifting capacity and 12' reach, dual joysticks, hydraulic hopper cover, hopper access ladder, triple camera syste, work lights and strobe lights. Price includes: cart tipper, training, and dealer addons. Chassis Price pass through \$139509.00 VIN 1FVHCYFE4SHVL1447 Body SN: WO Number: 178422 Sourcewell# 091219-NWY Delivery included 1000 Customers Exempt From Sales Tax	353,500.00	353,500.00T
			0.00%	0.00

Total	\$353,500.00
--------------	---------------------

TO CONFIRM ORDER, SIGN AND RETURN

X _____



3100 West 76th Street
 Davenport, IA 52806
 Ph: 563-391-4840

Elliott Sanitation Equip. Co.
 1245 Dawes Avenue
 Lincoln, NE 68521
 Ph: 402-474-4840

4000 SE Beisser Drive
 Grimes, IA 50111
 Ph: 515-986-4840
 Fx: 515-986-9530

14219 Norby Road
 Grandview, MO 64030
 Ph: 816-761-4840

4400 E 60th Ave
 Commerce City, CO 80022
 Ph: 303-853-4840

Quote

Date	Quote #
10/10/2024	21846
Proposed Shipping Date	
May 2024 <i>5</i>	
Terms	
Due on receipt	
Rep	
JRN	

City of Belleville Sanitation Department
 512 W. Main Street
 Belleville, IL 62220

Here is our quotation on the goods named, subject to the conditions noted:

CONDITIONS: The prices and terms on this quotation are not subject to verbal changes or other agreements unless approved in writing by the Home Office of the Seller. Prices are based on costs and conditions existing on date of quotation and are subject to change by the Seller before final acceptance. All quotations and agreements are contingent upon strikes, accidents, fires, availability of materials and all other causes beyond our control. Typographical and stenographic errors subject to correction. Purchaser agrees to accept either overage or shortage not in excess of ten percent to be charged for pro-rata. Purchaser assumes liability for patent and copyright infringement when goods are made to Purchaser's specifications. When quotation specifies material to be furnished by the purchaser, ample allowance must be made for reasonable spoilage and material must be of suitable quality to facilitate efficient production. Quoted Prices are good for 60 days.

Conditions not specifically stated herein shall be governed by established trade customs. Terms inconsistent with those stated herein which may appear on Purchaser's formal order will not be binding on the Seller.

TERMS: Equipment is due on receipt. Carts, Containers, Parts & service are Net 30 unless otherwise noted on your account. Balances over 30 days from the date of invoice are subject to finance charges up to 1.5% per month.

Qty	Item	Description	Price	Total
1	NewTruckSale	New Freightliner M2 Tandem axle chassis. 25 yard Cobra Magnum with Rotac Cart tipper, Kicker Bar. VIN TBD Body SN TBD Sourcewell #091219-NWY Price includes delivery Customers Exempt From Sales Tax	258,000.00	258,000.00
			0.00%	0.00

Total \$258,000.00

TO CONFIRM ORDER, SIGN AND RETURN

X _____



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

CITY OF BELLEVILLE, ILLINOIS

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
APRIL 30, 2024

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

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



CITY OF BELLEVILLE, ILLINOIS

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CITY OF BELLEVILLE, ILLINOIS

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APRIL 30, 2024

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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 Audit of the Financial Statements

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the City of Belleville, Illinois' basic financial statements as listed in the table of contents.

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, 2024, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Belleville, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Belleville, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Belleville, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Belleville, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension and OPEB funding information, and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

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 accompanying combining and individual nonmajor fund financial statements and the schedule of assessed valuation, tax rates, extensions and collections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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 assessed valuation, tax rates, extensions and collections are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2024, 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 solely 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 the effectiveness of the City of Belleville, Illinois' 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 City of Belleville, Illinois' internal control over financial reporting and compliance.

C. D. Schlusser & Company LLC

Certified Public Accountants
Alton, Illinois
September 30, 2024

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2024

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, 2024.

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, 2024.

- The City's total net position for governmental and business-type activities increased by \$18,712,823 during fiscal year 2024.
- The fund balance of the City's General Fund increased by \$619,592 during the current fiscal year.
- At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$10,191,930, which is 28.41% of total General Fund expenditures.
- The net position of the City's pension trust funds increased by \$8,255,768 during fiscal year 2024.

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.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2024

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

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

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

FUND FINANCIAL STATEMENTS

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

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

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

The City of Belleville maintains twenty-two 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

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2024

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.

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

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

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

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

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

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

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

Required supplementary information/other information. In addition to the basic financial statements and accompanying notes, certain required supplementary information/other information can be found on pages 64 through 79 of this report.

Other supplementary information. The combining and individual fund statements, referred to earlier in connection with nonmajor governmental funds, are presented immediately following the required supplementary information/other information. Combining and individual fund statements and schedules can be found on pages 80 through 86 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 \$86,929,678 at April 30, 2024.

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

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2024

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

The City's net position increased by \$18,712,823 during fiscal year 2024.

The condensed statement of net position is as follows:

	Governmental Activities		Business-type Activities		Total	
	April 30, 2024	April 30, 2023	April 30, 2024	April 30, 2023	April 30, 2024	April 30, 2023
ASSETS						
Current and other assets	\$ 84,309,010	\$ 88,114,174	\$ 15,608,550	\$ 13,533,401	\$ 99,917,560	\$ 101,647,575
Capital assets, net	<u>87,602,884</u>	<u>77,314,596</u>	<u>112,370,300</u>	<u>108,335,885</u>	<u>199,973,184</u>	<u>185,650,481</u>
Total assets	<u>171,911,894</u>	<u>165,428,770</u>	<u>127,978,850</u>	<u>121,869,286</u>	<u>299,890,744</u>	<u>287,298,056</u>
DEFERRED OUTFLOWS OF RESOURCES						
	<u>20,373,308</u>	<u>26,503,611</u>	<u>683,020</u>	<u>1,014,931</u>	<u>21,056,328</u>	<u>27,518,542</u>
LIABILITIES						
Long-term liabilities	143,350,525	151,554,316	50,750,098	55,592,008	194,100,623	207,146,324
Other liabilities	<u>6,617,627</u>	<u>7,064,569</u>	<u>882,867</u>	<u>974,629</u>	<u>7,500,494</u>	<u>8,039,198</u>
Total liabilities	<u>149,968,152</u>	<u>158,618,885</u>	<u>51,632,965</u>	<u>56,566,637</u>	<u>201,601,117</u>	<u>215,185,522</u>
DEFERRED INFLOWS OF RESOURCES						
	<u>32,325,542</u>	<u>31,264,598</u>	<u>90,735</u>	<u>149,623</u>	<u>32,416,277</u>	<u>31,414,221</u>
NET POSITION						
Net investment in capital assets	68,805,315	55,346,602	61,913,519	53,714,581	130,718,834	109,061,183
Restricted	32,071,677	37,836,240	-	-	32,071,677	37,836,240
Unrestricted	<u>(90,885,484)</u>	<u>(91,133,944)</u>	<u>15,024,651</u>	<u>12,453,376</u>	<u>(75,860,833)</u>	<u>(78,680,568)</u>
Total net position	<u>\$ 9,991,508</u>	<u>\$ 2,048,898</u>	<u>\$ 76,938,170</u>	<u>\$ 66,167,957</u>	<u>\$ 86,929,678</u>	<u>\$ 68,216,855</u>

Governmental activities. Governmental activities increased the City's presented net position by \$7,942,610. This increase was mainly due to an increase in investment in capital assets and infrastructure, as well as a concerted effort to decrease long-term debt.

Business-type activities. Business-type activities increased the City's net position by \$10,770,213. 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 several 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, 2024

The condensed statement of activities is as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>For The Year Ended April 30, 2024</u>	<u>For The Year Ended April 30, 2023</u>	<u>For The Year Ended April 30, 2024</u>	<u>For The Year Ended April 30, 2023</u>	<u>For The Year Ended April 30, 2024</u>	<u>For The Year Ended April 30, 2023</u>
REVENUES						
Program revenues:						
Charges for services	\$ 9,326,648	\$ 9,002,407	\$ 13,471,137	\$ 12,098,374	\$ 22,797,785	21,100,781
Operating grants	723,143	7,494,375	-	-	723,143	7,494,375
Capital grants	1,637,596	843,945	4,635,679	8,227,717	6,273,275	9,071,662
General revenues:						
Property taxes	25,546,464	24,573,769	-	-	25,546,464	24,573,769
Sales and use tax	18,324,092	18,155,769	-	-	18,324,092	18,155,769
Replacement tax	1,031,378	1,620,729	-	-	1,031,378	1,620,729
State income taxes	7,056,890	6,525,614	-	-	7,056,890	6,525,614
Motor fuel taxes	1,862,377	1,758,958	-	-	1,862,377	1,758,958
Telecommunications taxes	570,640	542,128	-	-	570,640	542,128
Utility taxes	3,400,613	3,634,694	-	-	3,400,613	3,634,694
Gaming tax	575,713	531,079	-	-	575,713	531,079
Other local taxes	225,483	171,418	-	-	225,483	171,418
Investment earnings	2,404,721	925,234	425,064	150,421	2,829,785	1,075,655
Gain on disposal of assets	525,016	-	21,775	17,223	546,791	17,223
Miscellaneous	35,302	10,308	-	-	35,302	10,308
Transfers	(1,190,761)	(950,000)	1,190,761	950,000	-	-
Total revenues	<u>72,055,315</u>	<u>74,840,427</u>	<u>19,744,416</u>	<u>21,443,735</u>	<u>91,799,731</u>	<u>96,284,162</u>
EXPENSES						
Governmental activities:						
General government	8,119,441	9,269,712	-	-	8,119,441	9,269,712
Public safety	26,861,244	27,384,989	-	-	26,861,244	27,384,989
Public works	5,464,853	5,559,200	-	-	5,464,853	5,559,200
Sanitation	3,194,173	3,209,397	-	-	3,194,173	3,209,397
Cemetery	332,950	311,724	-	-	332,950	311,724
Health and welfare	1,424,595	1,031,514	-	-	1,424,595	1,031,514
Development	12,309,022	9,764,969	-	-	12,309,022	9,764,969
Cultural and recreational	3,406,934	3,686,690	-	-	3,406,934	3,686,690
Interest on long-term debt	2,999,493	3,173,487	-	-	2,999,493	3,173,487
Business-type activities:						
Sewerage	-	-	8,974,203	9,745,297	8,974,203	9,745,297
Total expenses	<u>64,112,705</u>	<u>63,391,682</u>	<u>8,974,203</u>	<u>9,745,297</u>	<u>73,086,908</u>	<u>73,136,979</u>
Change in net position	7,942,610	11,448,745	10,770,213	11,698,438	18,712,823	23,147,183
Net position - beginning	<u>2,048,898</u>	<u>(9,399,847)</u>	<u>66,167,957</u>	<u>54,469,519</u>	<u>68,216,855</u>	<u>45,069,672</u>
Net position - ending	<u>\$ 9,991,508</u>	<u>\$ 2,048,898</u>	<u>\$ 76,938,170</u>	<u>\$ 66,167,957</u>	<u>\$ 86,929,678</u>	<u>\$ 68,216,855</u>

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2024

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 2024, the City's governmental funds reported combined ending fund balances of \$47,580,340. Approximately 20.85% of this total amount (\$9,919,352) constitutes unassigned fund balance, which is available for spending at the City's discretion. \$32,071,677 (67.41% 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 (\$797,026), meaning it is not in spendable form, or committed (\$4,792,285), 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 \$10,191,930. 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 28.41% of total General Fund expenditures.

The fund balance of the City's General Fund increased by \$619,592 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.

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 13 tax increment financing districts. At the end of the current fiscal year, the fund balance of the TIF fund was \$21,441,858, which is a decrease of \$2,045,449 compared to 2023.

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 \$15,024,651, an increase of \$2,571,275 from the prior year. Overall, total net position of the sewer fund increased by \$10,770,213. 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, 2024

GENERAL FUND BUDGETARY HIGHLIGHTS

The fiscal year 2024 disbursement budget for the City's General Fund represents an original budget of \$39,487,088, and a final budget of \$40,104,833. Actual disbursements (before interfund transfers) in the general fund were \$34,934,574, which is \$5,170,259 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, 2024, amounts to \$199,973,184, net of accumulated depreciation. The investment in capital assets generally includes land, buildings and improvements, equipment, vehicles and infrastructure. The total increase in net capital assets for the current year was \$14,322,703.

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

	Governmental Activities		Business-type Activities		Total	
	April 30, 2024	April 30, 2023	April 30, 2024	April 30, 2023	April 30, 2024	April 30, 2023
Land	\$ 6,429,437	\$ 6,429,437	\$ 1,104,046	\$ 1,104,046	\$ 7,533,483	\$ 7,533,483
Construction in progress	-	-	7,273,602	9,851,374	7,273,602	9,851,374
Buildings and improvements	29,532,988	29,846,765	42,260,190	43,712,888	71,793,178	73,559,653
Vehicles and equipment	8,013,327	5,455,362	486,991	299,642	8,500,318	5,755,004
Infrastructure	43,627,132	35,583,032	-	-	43,627,132	35,583,032
Distribution and collection systems	-	-	61,245,471	53,367,935	61,245,471	53,367,935
Total capital assets, net	<u>\$ 87,602,884</u>	<u>\$ 77,314,596</u>	<u>\$ 112,370,300</u>	<u>\$ 108,335,885</u>	<u>\$ 199,973,184</u>	<u>\$ 185,650,481</u>

For government-wide financial presentation, all depreciable capital assets were depreciated from acquisition date to the end of fiscal year 2024. 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 34 of this report.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2024

Long-term Debt

At the end of fiscal year 2024, the City of Belleville had total long-term debt obligations for governmental and business-type activities in the amount of \$194,100,623 compared to \$207,146,324 at the end of fiscal year 2023. The decrease in debt is primarily caused by the City continuing to try to pay down outstanding debt, and work towards reducing net pension liabilities. During 2024, the City made scheduled debt service payments, and retired the remaining General Obligation Bonds, Series 2012 early. General obligation bonds are backed by the full faith and credit of the City.

	Governmental Activities		Business-type Activities		Total	
	April 30, 2024	April 30, 2023	April 30, 2024	April 30, 2023	April 30, 2024	April 30, 2023
Special Service Area Bonds						
Series 2006	\$ 315,000	\$ 400,000	\$ -	\$ -	\$ 315,000	\$ 400,000
Tax Increment Refunding Bonds						
Series 2007A	10,060,000	10,935,000	-	-	10,060,000	10,935,000
Taxable Business District Bonds						
Series 2007B	4,315,000	4,805,000	-	-	4,315,000	4,805,000
G.O. Refunding Bonds						
Series 2012	-	3,005,000	-	-	-	3,005,000
G.O. Bonds						
Series 2014	6,110,000	6,550,000	-	-	6,110,000	6,550,000
G.O. Bonds						
Series 2015	5,430,000	5,785,000	-	-	5,430,000	5,785,000
G.O. Refunding Bonds						
Series 2020	5,085,870	5,154,460	869,130	1,080,540	5,955,000	6,235,000
Tax Increment & Sales Tax Refunding Bonds, Series 2021A & B	9,230,000	11,545,000	-	-	9,230,000	11,545,000
Bond Premiums	470,361	528,996	-	-	470,361	528,996
Notes Payable	469,320	235,617	49,634,417	53,601,218	50,103,737	53,836,835
Capital Leases	1,443,249	715,438	-	-	1,443,249	715,438
Net Pension Liability	91,341,261	92,967,303	109,313	780,483	91,450,574	93,747,786
OPEB Obligation	8,852,488	8,682,297	128,185	119,260	8,980,673	8,801,557
Compensated Absences	227,976	245,205	9,053	10,507	237,029	255,712
Total Debt	\$ 143,350,525	\$ 151,554,316	\$ 50,750,098	\$ 55,592,008	\$ 194,100,623	\$ 207,146,324

Additional information regarding the City's long-term debt can be found in Note 4 on pages 35 through 40 of this report.

CITY OF BELLEVILLE, ILLINOIS

Management's Discussion and Analysis

For the fiscal year ended April 30, 2024

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, 2024

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 46,088,988	\$ 13,014,730	\$ 59,103,718
Receivables (Net of allowance for uncollectible)	36,760,735	2,382,784	39,143,519
Lease Receivable	205,491	-	205,491
Prepaid Expenses	797,026	74,907	871,933
Inventory	-	136,129	136,129
Leased Asset - net of amortization	456,770	-	456,770
Capital Assets:			
Land	6,429,437	1,104,046	7,533,483
Buildings and Improvements	37,844,716	59,442,937	97,287,653
Machinery and Equipment	3,856,242	1,460,505	5,316,747
Vehicles	15,747,211	1,270,366	17,017,577
Infrastructure	129,957,160	96,882,552	226,839,712
Construction in Progress	-	7,273,602	7,273,602
Accumulated Depreciation	<u>(106,231,882)</u>	<u>(55,063,708)</u>	<u>(161,295,590)</u>
Net Capital Assets	<u>87,602,884</u>	<u>112,370,300</u>	<u>199,973,184</u>
Total Assets	<u>171,911,894</u>	<u>127,978,850</u>	<u>299,890,744</u>
<u>Deferred Outflows of Resources</u>			
Pension Plan Obligations	19,353,551	622,677	19,976,228
OPEB Plan Obligations	937,610	13,577	951,187
Loss on Bond Refunding	82,147	46,766	128,913
Total Deferred Outflows of Resources	<u>20,373,308</u>	<u>683,020</u>	<u>21,056,328</u>
<u>Liabilities</u>			
Accounts Payable	3,343,513	428,842	3,772,355
Accrued Salaries and Benefits	2,010,393	138,239	2,148,632
Accrued Interest Payable	780,498	315,786	1,096,284
Lease Liability	483,223	-	483,223
Noncurrent Liabilities:			
Due Within One Year	6,639,599	4,243,520	10,883,119
Due in More Than One Year	136,710,926	46,506,578	183,217,504
Total Liabilities	<u>149,968,152</u>	<u>51,632,965</u>	<u>201,601,117</u>
<u>Deferred Inflows of Resources</u>			
Pension Plan Obligations	1,061,892	57,126	1,119,018
OPEB Plan Obligations	2,321,018	33,609	2,354,627
Deferred Property Tax	28,520,300	-	28,520,300
Deferred Revenues	422,332	-	422,332
Total Deferred Inflows of Resources	<u>32,325,542</u>	<u>90,735</u>	<u>32,416,277</u>
<u>Net Position</u>			
Net Investment in Capital Assets	68,805,315	61,913,519	130,718,834
Restricted	32,071,677	-	32,071,677
Unrestricted	<u>(90,885,484)</u>	<u>15,024,651</u>	<u>(75,860,833)</u>
Total Net Position	<u>\$ 9,991,508</u>	<u>\$ 76,938,170</u>	<u>\$ 86,929,678</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, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 8,119,441	\$ 3,548,112	\$ 389,245	\$ -	\$ (4,182,084)		\$ (4,182,084)
Public Safety	26,861,244	1,440,619	4,444	490,070	(24,926,111)		(24,926,111)
Public Works	5,464,853	40,241	162,110	1,091,201	(4,171,301)		(4,171,301)
Sanitation	3,194,173	3,568,350	-	-	374,177		374,177
Cemetery	332,950	55,654	-	-	(277,296)		(277,296)
Health and Welfare	1,424,595	161,589	-	-	(1,263,006)		(1,263,006)
Development	12,309,022	29,230	-	-	(12,279,792)		(12,279,792)
Cultural and Recreational	3,406,934	482,853	167,344	56,325	(2,700,412)		(2,700,412)
Interest on Long-term Debt	2,999,493	-	-	-	(2,999,493)		(2,999,493)
Total Governmental Activities	<u>64,112,705</u>	<u>9,326,648</u>	<u>723,143</u>	<u>1,637,596</u>	<u>(52,425,318)</u>		<u>(52,425,318)</u>
Business-type Activities:							
Sewerage	8,974,203	13,471,137	-	4,635,679		\$ 9,132,613	9,132,613
Total Business-type Activities	<u>8,974,203</u>	<u>13,471,137</u>	<u>-</u>	<u>4,635,679</u>		<u>9,132,613</u>	<u>9,132,613</u>
Total Government	<u>\$ 73,086,908</u>	<u>\$ 22,797,785</u>	<u>\$ 723,143</u>	<u>\$ 6,273,275</u>	<u>(52,425,318)</u>	<u>9,132,613</u>	<u>(43,292,705)</u>

General Revenues:			
Property Tax, Levied for General Purposes	25,546,464	-	25,546,464
Sales and Use Tax	18,324,092	-	18,324,092
Income Tax	7,056,890	-	7,056,890
Corporate Personal Property Tax	1,031,378	-	1,031,378
Motor Fuel Tax	1,862,377	-	1,862,377
Excise Tax	570,640	-	570,640
Gaming Tax	575,713	-	575,713
Other Local Tax	225,483	-	225,483
Utility Tax	3,400,613	-	3,400,613
Investment Earnings	2,404,721	425,064	2,829,785
Gain On Disposal of Assets	525,016	21,775	546,791
Miscellaneous	35,302	-	35,302
Transfers	(1,190,761)	1,190,761	-
Total General Revenues and Transfers	<u>60,367,928</u>	<u>1,637,600</u>	<u>62,005,528</u>
Change in Net Position	<u>7,942,610</u>	<u>10,770,213</u>	<u>18,712,823</u>
Net Position - Beginning	<u>2,048,898</u>	<u>66,167,957</u>	<u>68,216,855</u>
Net Position - Ending	<u>\$ 9,991,508</u>	<u>\$ 76,938,170</u>	<u>\$ 86,929,678</u>

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

CITY OF BELLEVILLE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2024

	<u>General Fund</u>	<u>Tax Increment Financing Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 7,464,991	\$ 22,757,284	\$ 15,450,168	\$ 45,672,443
Receivables (Net of allowance for uncollectible):				
Property Tax	-	24,510,600	4,009,700	28,520,300
Intergovernmental	5,106,501	936,695	574,202	6,617,398
Accounts	824,415	-	-	824,415
Other	531,578	-	267,044	798,622
Lease	-	-	205,491	205,491
Due From Other Funds	350,000	-	-	350,000
Prepaid Expenses	653,563	-	143,463	797,026
Total Assets	<u>\$ 14,931,048</u>	<u>\$ 48,204,579</u>	<u>\$ 20,650,068</u>	<u>\$ 83,785,695</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>				
Liabilities:				
Accounts Payable	\$ 1,043,714	\$ 1,949,085	\$ 350,714	\$ 3,343,513
Accrued Salaries	1,910,074	-	100,319	2,010,393
Due to Other Funds	-	-	350,000	350,000
Total Liabilities	<u>2,953,788</u>	<u>1,949,085</u>	<u>801,033</u>	<u>5,703,906</u>
Deferred Inflows of Resources:				
Deferred Property Tax	-	24,510,600	4,009,700	28,520,300
Deferred Intergovernmental Tax	1,131,767	303,036	124,014	1,558,817
Deferred Revenue	-	-	422,332	422,332
	<u>1,131,767</u>	<u>24,813,636</u>	<u>4,556,046</u>	<u>30,501,449</u>
Fund Balance:				
Nonspendable	653,563	-	143,463	797,026
Restricted	-	21,441,858	10,629,819	32,071,677
Committed	-	-	4,792,285	4,792,285
Unassigned	10,191,930	-	(272,578)	9,919,352
Total Fund Balance	<u>10,845,493</u>	<u>21,441,858</u>	<u>15,292,989</u>	<u>47,580,340</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 14,931,048</u>	<u>\$ 48,204,579</u>	<u>\$ 20,650,068</u>	<u>\$ 83,785,695</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, 2024

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 47,580,340
Capital assets used in governmental activities are not financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	87,602,884
Leased assets used in governmental activities are not financial resources and, therefore, are not reported on the balance sheet of the governmental funds. Likewise, the relate liability is also not reported in the governmental fund statements.	(26,453)
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(42,846,653)
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.	1,558,817
Accrued interest payable on the long-term debt is not reported as a liability on the balance sheet of the governmental funds.	(780,498)
Accrued compensated absences are not reported as a liability on the balance sheet of the governmental funds.	(227,976)
Net pension liabilities and the related future pension expense are not reported as assets and liabilities on the balance sheet of the governmental funds.	(73,049,602)
Net OPEB liabilities and the related future OPEB expense are not reported as assets and liabilities on the balance sheet of the governmental funds.	(10,235,896)
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>416,545</u>
Net position of governmental activities	<u>\$ 9,991,508</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, 2024

	<u>General Fund</u>	<u>Tax Increment Financing Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property Tax	\$ 463	\$ 21,514,372	\$ 4,031,629	\$ 25,546,464
Utility Tax	3,400,613	-	-	3,400,613
Intergovernmental	22,679,448	3,543,368	4,163,408	30,386,224
Local Tax	165,350	-	60,133	225,483
Licenses, Permits and Fees	1,934,699	-	-	1,934,699
Charges for Services	4,240,767	-	944,204	5,184,971
Fines and Forfeitures	121,504	-	81,018	202,522
Investment Earnings	311,354	1,324,343	753,990	2,389,687
Contributions	106,545	-	161,175	267,720
Proceeds from Sale of Assets	69,894	455,122	-	525,016
Reimbursements/Miscellaneous	887,054	29,230	1,123,474	2,039,758
Total Revenues	<u>33,917,691</u>	<u>26,866,435</u>	<u>11,319,031</u>	<u>72,103,157</u>
Expenditures:				
Current:				
General Government	5,133,570	-	3,313,511	8,447,081
Public Safety	19,639,923	-	1,478,805	21,118,728
Public Works	2,251,061	-	1,373,353	3,624,414
Sanitation	3,138,710	-	-	3,138,710
Cemetery	350,338	-	775	351,113
Health and Welfare	1,220,512	-	236,756	1,457,268
Development	365,549	11,995,369	-	12,360,918
Cultural and Recreational	1,086,545	-	2,442,637	3,529,182
Capital Outlay	2,105,661	9,020,026	2,047,485	13,173,172
Debt Service:				
Lease Principal	248,061	-	-	248,061
Principal	302,019	3,961,907	3,940,000	8,203,926
Interest and Charges	32,687	2,501,376	599,166	3,133,229
Total Expenditures	<u>35,874,636</u>	<u>27,478,678</u>	<u>15,432,488</u>	<u>78,785,802</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,956,945)</u>	<u>(612,243)</u>	<u>(4,113,457)</u>	<u>(6,682,645)</u>
Other Financing Sources (Uses):				
Proceeds from Debt	615,900	915,950	-	1,531,850
Transfers In	1,960,637	-	1,384,156	3,344,793
Transfers Out	-	(2,349,156)	(2,186,398)	(4,535,554)
Total Other Financing Sources (Uses)	<u>2,576,537</u>	<u>(1,433,206)</u>	<u>(802,242)</u>	<u>341,089</u>
Net Change in Fund Balances	619,592	(2,045,449)	(4,915,699)	(6,341,556)
Fund Balance, Beginning of Year	<u>10,225,901</u>	<u>23,487,307</u>	<u>20,208,688</u>	<u>53,921,896</u>
Fund Balance, End of Year	<u>\$ 10,845,493</u>	<u>\$ 21,441,858</u>	<u>\$ 15,292,989</u>	<u>\$ 47,580,340</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, 2024

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

Net change in fund balances - total governmental funds \$ (6,341,556)

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 (\$13,173,172) and contributed capital (\$1,091,201) exceeded depreciation expense (\$3,741,991) and loss on disposals (\$234,094) in the current year.

10,288,288

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.

6,805,812

The issuance of lease agreements provides current financial resources to governmental funds, while the repayment of the principal of leases 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 lease liabilities and the related amortization.

95,804

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.

17,229

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.

(2,773,994)

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.

(200,691)

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.

36,684

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.

15,034

Change in net position of governmental activities

\$ 7,942,610

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, 2024

	<u>Business Type Activities - Enterprise Fund Sewerage</u>	<u>Governmental Activities - Internal Service Fund</u>
Operating Revenues:		
Charges for Services	\$ 13,471,137	\$ -
Operating Expenses:		
Personal Services	2,089,410	-
Supplies	387,311	-
Contractual Services	2,341,446	-
Depreciation	3,261,587	-
Total Operating Expenses	<u>8,079,754</u>	<u>-</u>
Operating Income	<u>5,391,383</u>	<u>-</u>
Nonoperating Revenues (Expenses):		
Amortization	(13,688)	-
Proceeds from Fixed Asset Sale	21,775	-
Investment Earnings	425,064	15,034
Interest and Fiscal Charges	(880,761)	-
Total Nonoperating Revenues (Expenses)	<u>(447,610)</u>	<u>15,034</u>
Income (Loss) Before Transfers and Contributions	<u>4,943,773</u>	<u>15,034</u>
Contributed Capital	4,635,679	-
Transfers In	1,190,761	-
Change in Net Position	10,770,213	15,034
Net Position - Beginning of Year	<u>66,167,957</u>	<u>401,511</u>
Net Position - End of Year	<u>\$ 76,938,170</u>	<u>\$ 416,545</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, 2024

	Business Type Activities - <u>Enterprise Fund</u> <u>Sewerage</u>	Governmental Activities - <u>Internal</u> <u>Service Fund</u>
Cash Flows from Operating Activities:		
Receipts from Customers	\$ 13,099,620	\$ -
Payments to Suppliers	(3,449,457)	-
Payments to Employees	(1,855,486)	-
Net Cash Provided (Used) by Operating Activities	<u>7,794,677</u>	<u>-</u>
Cash Flows from Noncapital Financing Activities:		
Payments from (to) Other Funds	<u>1,190,761</u>	-
Net Cash Provided by Noncapital Financing Activities	<u>1,190,761</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:		
Principal Payments on Long-Term Debt	(4,178,211)	-
Proceeds from Disposal of Assets	21,775	-
Interest Paid on Debt	(904,489)	-
Cash Payments for Capital Assets	<u>(2,660,323)</u>	-
Net Cash Provided (Used) by Capital Related Financing Activities	<u>(7,721,248)</u>	<u>-</u>
Cash Flows from Investing Activities:		
Interest Received	<u>425,064</u>	<u>15,034</u>
Net Cash Provided by Investing Activities	<u>425,064</u>	<u>15,034</u>
Net Change in Cash and Cash Equivalents	1,689,254	15,034
Cash and Cash Equivalents, Beginning of Year	<u>11,325,476</u>	<u>401,511</u>
Cash and Cash Equivalents, End of Year	<u>\$ 13,014,730</u>	<u>\$ 416,545</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income (Loss)	\$ 5,391,383	\$ -
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation	3,261,587	-
Net OPEB Liability Adjustment	10,374	-
Net Pension Liability Adjustment	(413,284)	-
(Increase) Decrease in Assets:		
Accounts Receivable	(371,517)	-
Inventory	(5,188)	-
Prepaid Expenses	(9,190)	-
Increase (Decrease) in Liabilities:		
Accrued Payroll and Benefits	13,766	-
Accounts Payable	(83,254)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 7,794,677</u>	<u>\$ -</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, 2024

Assets:

Cash and Cash Equivalents	\$ 3,349,414
Investments, at Market	84,008,363
Receivables:	
Taxes Receivable	<u>8,341,000</u>
Total Assets	<u>95,733,848</u>

Liabilities:

Benefit Withholdings	<u>(3,863)</u>
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Net Position - Restricted
for Pensions

\$ 95,737,711

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, 2024

Additions:

Contributions:

Employee Contributions	\$ 1,111,142
Employer Contributions:	
Property Taxes	8,429,824
City Contribution	1,288,000
Personal Property Replacement Taxes	405,912
Total Contributions	<u>11,234,878</u>

Investment Income:

Interest and Dividend Income	376,194
Gain (Loss) on Sales of Securities	(42,997)
Net Change in Fair Market	
Value of Investments	<u>7,194,104</u>
	7,527,301
Less Investment Expense	<u>(56,679)</u>
Total Investment Income	<u>7,470,622</u>

Other	<u>1,329</u>
Total Additions	<u>18,706,829</u>

Deductions:

Benefits Paid to Participants:	
Service and Disability	8,975,112
Dependents	1,183,511
Refund of Contributions	240,090
Professional Fees	39,643
Other	<u>12,705</u>
Total Deductions	<u>10,451,061</u>

Change in Net Position	8,255,768
Net Position - Beginning of Year	<u>87,481,943</u>
Net Position - End of Year	<u>\$ 95,737,711</u>

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

CITY OF BELLEVILLE, ILLINOIS

NOTE TO FINANCIAL STATEMENTS

APRIL 30, 2024

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, 2024 is \$145,400.

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	\$ 797,026
Restricted:	
Property/Sales Tax Restrictions	\$ 5,752,933
TIF Balances	21,441,858
Debt Service	1,900,122
Cemetery Care	215,811
Fines/Forfeitures	481,083
Motor Fuel Tax	2,274,666
Restricted Donations	5,204
	<u>\$ 32,071,677</u>
Committed:	
Capital Projects	\$ 527,014
Tourism	69,220
ARPA Funds	4,128,263
Parks Project Funds	67,788
	<u>\$ 4,792,285</u>
<u>Fiduciary Funds</u>	
Reserved for Employees' Pension Benefits	\$ 95,737,711

(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, 2024, the carrying amount of the City's deposits was \$35,307,613 and the bank balance was \$35,328,593. The deposits were comprised of interest checking, savings, 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, 2024, 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 Trust/Money Market Fund	Daily	\$ 11,934,621
US Treasury Notes	0.05	3,152,733
US Treasury Bills	0.41	8,538,964
Tenn Valley Authority	2.13	13,442
FFCB	4.68	78,945
FHLB	4.09	34,198
Corporate Securities	0.26	39,673
		<u>23,792,576</u>
Deposits from above		35,307,613
Petty Cash		3,529
		<u>\$ 59,103,718</u>
<u>As Reported in the Financial Statements</u>		
Cash and Cash Equivalents		<u>\$ 59,103,718</u>

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, 2024, the City did not have a credit risk.

Concentration of Credit Risk. As of April 30, 2024, the City did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2024, the City did not have foreign currency risk.

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

Fire Pension

At April 30, 2024, the carrying amount of the Fire Pension Fund's deposits was \$4,052,594 and the bank balance was \$4,052,619. The deposits were comprised of an interest checking account and a CDARS 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 Fund's name.

As of April 30, 2024, the Firefighter's Pension Fund had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Illinois Firefighters Investment Fund	--	\$ 32,618,479
Deposits as reported above		<u>4,052,594</u>
Total deposits and investments		<u>\$ 36,671,073</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 1,052,264
Investments		<u>35,618,809</u>
		<u>\$ 36,671,073</u>

As of April 30, 2024, the Firefighter's Pension Fund has transferred a large percentage of the investment funds to the Illinois Firefighter's Pension Investment Fund (IFPIF) investment account. The IFPIF is a pooled investment account maintained by the State of Illinois. The City's portion of the balance held in this investment pool is \$32,618,479 as of April 30, 2024.

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.

Credit Risk. As of April 30, 2024, the Firefighter's Pension Fund did not have any investments subject to credit risk.

Concentration of Credit Risk. As of April 30, 2024, the Fire Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2024, the Fire Pension Fund did not have foreign currency risk.

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

Police Pension

At April 30, 2024, the carrying amount of the Police Pension Fund's deposits was \$2,297,150 and the bank balance was \$2,297,175. The deposits were comprised of an interest checking 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 Fund 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.

As of April 30, 2024, the Police Pension Fund had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Illinois Police Officer's Pension Investment Fund	--	\$ 48,389,554
Deposits as reported above		<u>2,297,150</u>
Total deposits and investments		<u>\$ 50,686,704</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 2,297,150
Investments		<u>48,389,554</u>
		<u>\$ 50,686,704</u>

As of April 30, 2024, the Police Pension Fund has transferred a large percentage of the investment funds to the Illinois Police Officer's Pension Investment Fund (IPOPIF) investment account. The IPOPIF is a pooled investment account maintained by the State of Illinois. The City's portion of the balance held in this investment pool is \$48,389,554 as of April 30, 2024.

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.

Credit Risk. As of April 30, 2024, the Police Pension Fund's did not have any investments subject to credit risk.

Concentration of Credit Risk. As of April 30, 2024, the Police Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2024, 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 as of April 30, 2024:

	Beginning Balance	Additions/ Completions	Retirements/ Deletions	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 6,429,437	\$ -	\$ -	\$ 6,429,437
Total capital assets not being depreciated	6,429,437	-	-	6,429,437
Capital assets, being depreciated:				
Buildings and improvements	37,300,404	544,312	-	37,844,716
Machinery and equipment	3,606,218	250,024	-	3,856,242
Vehicles	13,835,193	3,702,757	1,790,739	15,747,211
Infrastructure	120,189,880	9,767,280	-	129,957,160
Total capital assets being depreciated	174,931,695	14,264,373	1,790,739	187,405,329
Less accumulated depreciation for:				
Buildings and improvements	7,453,639	858,089	-	8,311,728
Machinery and equipment	1,836,410	282,998	-	2,119,408
Vehicles	10,149,639	877,724	1,556,645	9,470,718
Infrastructure	84,606,848	1,723,180	-	86,330,028
Total accumulated depreciation	104,046,536	3,741,991	1,556,645	106,231,882
Total capital assets, being depreciated, net	70,885,159	10,522,382	234,094	81,173,447
Governmental activities capital assets, net	\$ 77,314,596	\$ 10,522,382	\$ 234,094	\$ 87,602,884
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,104,046	\$ -	\$ -	\$ 1,104,046
Construction in Progress	9,851,374	6,815,649	9,393,421	7,273,602
Total not being depreciated	10,955,420	6,815,649	9,393,421	8,377,648
Capital assets, being depreciated:				
Buildings and improvements	59,442,937	-	-	59,442,937
Utility systems	87,271,857	9,610,695	-	96,882,552
Machinery and equipment	1,458,692	134,288	132,475	1,460,505
Vehicles	1,227,983	128,791	86,408	1,270,366
Total capital assets, being depreciated	149,401,469	9,873,774	218,883	159,056,360
Less accumulated depreciation for:				
Buildings and improvements	15,730,049	1,452,698	-	17,182,747
Utility systems	33,903,922	1,733,159	-	35,637,081
Machinery and equipment	1,265,922	48,589	132,475	1,182,036
Vehicles	1,121,111	27,141	86,408	1,061,844
Total accumulated depreciation	52,021,004	3,261,587	218,883	55,063,708
Total capital assets, being depreciated, net	97,380,465	6,612,187	-	103,992,652
Business-type activities capital assets, net	\$ 108,335,885	\$ 13,427,836	\$ 9,393,421	\$ 112,370,300

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

Depreciation expense charged to operations for the year ended April 30, 2024 was as follows:

Governmental activities:	
General government	\$ 264,136
Public safety	924,686
Streets and highways, including depreciation of general infrastructure assets	1,999,360
Sanitation	215,848
Development	24,621
Cemetery	16,224
Cultural and recreational	<u>297,116</u>
Total depreciation expense - governmental activities	<u>\$3,741,991</u>
Business-type activities:	
Sewer	<u>\$3,261,587</u>

NOTE 4: LONG-TERM DEBT

The following is a summary of long-term debt of the City for the year ended April 30, 2024:

Governmental Activities

\$1,350,000 Special Service Area Bonds, Series 2006, interest ranging from 4.35 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.	\$ 315,000
\$16,350,000 Tax Increment Refunding Revenue Bonds, Series 2007A, interest at 5.70%, interest and principal payable May 1 and November 1, through 2036. This debt is being retired by the Tax Increment Financing Fund.	10,060,000
\$6,565,000 Taxable Business District Revenue Bonds, Series 2007B, interest at 7.875%, interest and principal payable May 1 and November 1, through 2029. This debt is being retired by the Tax Increment Financing Fund.	4,315,000
\$9,495,000 General Obligation Bonds, Series 2014, interest ranging from 3.0% to 4.0%, interest and principal payable January 1 and July 1, through 2035. This debt is being retired by the Debt Service Fund.	6,110,000

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

\$8,500,000 General Obligation Bonds, Series 2015, interest ranging from 3.25% to 4.25%, interest and principal payable January 1, through 2036. This debt is being retired by the Debt Service Fund. 5,430,000

\$108,116 General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from .95% to 1.25% payable January 1 and July 1, with scheduled principal payments of \$13,590 to \$14,194 through January 2028. These bonds were issued to refund the General Obligation Bonds, Series 2009. 55,870

\$5,185,000 General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from .95% to 1.55% payable January 1 and July 1, with scheduled principal payments of \$55,000 to \$1,010,000 through 2031. These bonds were issued to refund the General Obligation Bonds, Series 2011. 5,030,000

\$4,850,000 Tax Increment and Sales Tax Refunding Revenue Bonds, Series 2021A, dated April 7, 2021, interest at 4.75% payable January 1 and July 1, with scheduled principal payments of \$395,000 to \$725,000 due on January 1 and July 1 through 2027. These bonds were issued to refinance Local Government Program Revenue Bonds, Series 2011A, Series 2011B, and Series 2011C. 2,735,000

\$10,300,000 Tax Increment and Sales Tax Refunding Revenue Bonds, Series 2021B, dated April 7, 2021, interest ranging from 3.25% to 3.75% payable January 1 and July 1, with scheduled principal payments of \$225,000 to \$1,915,000 due on January 1 and July 1 through 2028. These bonds were issued to refinance Local Government Program Revenue Bonds, Series 2011A, Series 2011B, and Series 2011C. 6,495,000

The annual requirement to retire governmental activities bonds outstanding as of April 30, 2024 is as follows:

Year Ending April 30,	Principal	Interest	Totals
2025	\$ 5,998,590	\$ 1,768,933	\$ 7,767,523
2026	3,764,194	1,484,763	5,248,957
2027	5,108,892	1,314,812	6,423,704
2028	4,874,194	1,117,135	5,991,329
2029	2,645,000	951,399	3,596,399
2030 - 2034	8,730,000	3,293,889	12,023,889
2035 - 2037	9,425,000	1,185,375	10,610,375
	<u>\$ 40,545,870</u>	<u>\$ 11,116,306</u>	<u>\$ 51,662,176</u>

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

Notes Payable and Capital Leases

\$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.	38,856
\$586,614 capital lease, Clayton Holdings, LLC., dated May 27, 2021, for three new International sanitation trucks, secured by the equipment, bears interest at .92%; semi-annual principal and interest payments of \$99,806 are due through December 2024. This debt is being retired by the General Fund.	198,243
\$280,552 note payable, Bank of Belleville, dated October 13, 2022, for a new sanitation truck, secured by the equipment, bears interest at 3.16%; semi-annual principal and interest payments of \$49,417 are due through October 2025. This debt is being retired by the General Fund.	143,620
\$290,200 capital lease, Clayton Holdings, LLC., dated November 29, 2023, for a new sanitation truck, secured by the equipment, bears interest at 4.77%; semi-annual principal and interest payments of \$52,483 are due through November 2026. This debt is being retired by the General Fund.	290,200
\$325,700 note payable, Busey Bank, dated April 22, 2024, for a new sanitation truck, secured by the equipment, bears interest at 4.58%; semi-annual principal and interest payments of \$58,781 are due through April 2027. This debt is being retired by the General Fund.	325,700
\$915,950 capital lease, Clayton Holdings, LLC., dated November 21, 2023, for a aerial ladder truck, secured by the equipment, bears interest at 4.77%; semi-annual principal and interest payments of \$77,724 are due through November 2030. This debt is being retired by the Tax Increment Financing Fund.	915,950

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.

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

The City is obligated under notes and finance leases considered to be equivalent to an installment purchase. Future payments under the loans and finance leases as of April 30, 2024 are as follows:

Year Ending April 30,	Principal	Interest	Totals
2025	\$ 641,009	\$ 75,235	\$ 716,244
2026	372,337	55,056	427,393
2027	339,186	38,791	377,977
2028	130,270	25,179	155,449
2029	136,558	18,891	155,449
2030-2031	<u>293,209</u>	<u>17,689</u>	<u>310,898</u>
	<u>\$1,912,569</u>	<u>\$230,841</u>	<u>\$2,143,410</u>

Proprietary Fund Debt

General Obligation Bonds

\$1,681,884 General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from .95% to 1.25% payable January 1 and July 1, with scheduled principal payments of \$211,410 to \$220,806 through January 2028. These bonds were issued to refund the General Obligation Bonds, Series 2009. These bonds are being retired by the Sewer Fund.

\$ 869,130

The annual requirement to retire business-type bonds outstanding as of April 30, 2024 is as follows:

Year Ending April 30,	Principal	Interest	Totals
2025	\$ 211,410	\$ 9,572	\$ 220,982
2026	220,806	7,564	228,370
2027	216,108	5,245	221,353
2028	<u>220,806</u>	<u>2,760</u>	<u>223,566</u>
	<u>\$ 869,130</u>	<u>\$ 25,141</u>	<u>\$ 894,271</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.

\$ 7,605,464

\$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.

8,968,535

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

\$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. 2,055,732

\$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. 4,451,787

\$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. 1,593,104

\$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. 16,773,786

\$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 are due through March 2038. 922,876

\$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 are due through June 2039. 7,263,133

The IEPA loans are all paid by the Sewer Fund. The annual requirement to retire business-type activities notes outstanding as of April 30, 2024 is as follows:

Year Ending April 30.	Principal	Interest	Totals
2025	\$ 4,032,110	\$ 827,811	\$ 4,859,921
2026	4,098,553	761,367	4,859,920
2027	4,166,152	693,769	4,859,921
2028	4,234,926	624,994	4,859,920
2029	4,304,899	555,022	4,859,921
2030-2034	20,092,660	1,700,913	21,793,573
2035-2039	8,438,734	385,990	8,824,724
2040	266,383	2,345	268,728
	<u>\$ 49,634,417</u>	<u>\$ 5,552,211</u>	<u>\$ 55,186,628</u>

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

The overall debt activity of the City for the year ended April 30, 2024 is summarized as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Bonds Payable	\$ 48,179,460	\$ -	\$ 7,633,590	\$ 40,545,870	\$ 5,998,590
Notes from Direct Borrowings:					
Notes Payable	235,617	325,700	91,997	469,320	198,608
Leases Payable	715,438	1,206,150	478,339	1,443,249	442,401
Bond Premiums	528,996	-	58,635	470,361	-
OPEB Obligation	8,682,297	170,191	-	8,852,488	-
Net Pension Liability	92,967,303	-	1,626,042	91,341,261	-
Compensated Absences	245,205	-	17,229	227,976	-
	<u>\$ 151,554,316</u>	<u>\$ 1,702,041</u>	<u>\$ 9,905,832</u>	<u>\$ 143,350,525</u>	<u>\$ 6,639,599</u>
Business-type Activities:					
Bonds Payable	\$ 1,080,540	\$ -	\$ 211,410	\$ 869,130	\$ 211,410
Notes from Direct Borrowings:					
Notes Payable	53,601,218	-	3,966,801	49,634,417	4,032,110
Net Pension Liability	780,483	-	671,170	109,313	-
OPEB Obligation	119,260	8,925	-	128,185	-
Compensated Absences	10,507	-	1,454	9,053	-
	<u>\$ 55,592,008</u>	<u>\$ 8,925</u>	<u>\$ 4,850,835</u>	<u>\$ 50,750,098</u>	<u>\$ 4,243,520</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 2023 was 5.41 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	222
Inactive, non-Retired Members	117
Active Members	<u>188</u>
Total	<u>527</u>

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

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.77%; and the resulting single discount rate is 7.25%.

Actuarial Valuation Date	12/31/23
Measurement Date of the Net Pension Liability	12/31/23
Fiscal Year End	04/30/24

Development of the Single Discount Rate as of December 31, 2023	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	3.77%
Last year ending December 31 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2122
Resulting Single Discount Rate based on the above development	7.25%

Single Discount Rate calculated using December 31, 2022 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 29, 2023.

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

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

Actuarial Cost Method	Entry Age Normal
Remaining Amortization Period	20 year closed period
	Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
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 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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	\$ 922,026
Interest on the Total Pension Liability	4,712,874
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	30,093
Changes of assumptions	(67,026)
Benefit payments, including refunds of employee contributions	<u>(4,111,052)</u>
Net change in total pension liability	\$ 1,486,915
Total pension liability - beginning	<u>66,599,673</u>
Total pension liability - ending	<u>\$ 68,086,588</u>
Plan fiduciary net position	
Contributions - employer	\$ 568,419
Contributions - employee	472,808
Net investment income	6,910,677
Benefit payments, including refunds of employee contributions	(4,111,052)
Other (Net Transfer)	<u>1,352,423</u>
Net change in plan fiduciary net position	\$ 5,193,275
Plan fiduciary net position - beginning	<u>62,251,131</u>
Plan fiduciary net position - ending	<u>\$ 67,444,406</u>
Net pension liability/(asset)	<u>\$ 642,182</u>
Plan fiduciary net position as a percentage of the total pension liability	99.06%
Covered valuation payroll	\$ 10,506,836
Net pension liability as a percentage of covered valuation payroll	6.11%

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	\$ 75,261,409	\$ 68,086,588	\$ 62,418,622
Plan Fiduciary Net Position	<u>67,444,406</u>	<u>67,444,406</u>	<u>67,444,406</u>
Net Pension Liability/(Asset)	<u>\$ 7,817,003</u>	<u>\$ 642,182</u>	<u>\$ (5,025,784)</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 Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 21,588	\$ 274,824
Changes in assumptions	-	60,774
Subsequent contributions to plan	162,741	-
Net difference between projected and actual earnings on pension plan investments	<u>3,473,721</u>	<u>-</u>
Total	<u>\$ 3,658,050</u>	<u>\$ 335,598</u>

Year Ending December 31,	Net Deferred Outflows of Resources
2024	\$ 97,482
2025	1,084,043
2026	2,470,132
2027	<u>(491,946)</u>
	<u>\$ 3,159,711</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, 2024:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	102
Active Plan Members	<u>76</u>
Total	<u>178</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 long-term asset allocation is determined by the Illinois Police Officer's Pension Investment Fund and is as follows as of April 30, 2024:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Illinois Police Officer's Pension Investment Fund	100.00%	4.20%

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, 2024, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 8.26%. 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, 2024 were as follows:

Total Pension Liability	\$ 101,475,060
Plan Fiduciary Net Position	<u>(54,979,367)</u>
Net Pension Liability	<u>\$ 46,495,693</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	54.18%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2024 using the following actuarial assumptions.

Inflation	2.50%
Investment Rate of Return	6.80%
Salary increase from 2.50% to 4.00% depending on years of service.	
Healthy Mortality Rate: Pub-2010 Public Safety Employee Mortality Table without adjustment, with generational improvement scale MP-2021 applied from 2010.	

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).

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.80% and the resulting single discount rate is 6.80%.

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 6.80%.

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>5.80%</u>	Rate Assumption <u>6.80%</u>	1% Increase <u>7.80%</u>
Total Pension Liability	\$ 114,925,137	\$ 101,475,060	\$ 90,461,100
Plan Fiduciary Net Position	<u>54,979,367</u>	<u>54,979,367</u>	<u>54,979,367</u>
Net Pension Liability/(Asset)	<u>\$ 59,945,770</u>	<u>\$ 46,495,693</u>	<u>\$ 35,481,733</u>

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

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

Total pension liability	
Service Cost	\$ 1,253,497
Interest on the Total Pension Liability	6,546,140
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	1,483,920
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(5,643,530)</u>
Net change in total pension liability	\$ 3,640,027
Total pension liability - beginning	<u>97,835,033</u>
Total pension liability - ending	<u>\$101,475,060</u>
 Plan fiduciary net position	
Contributions - employer	\$ 5,187,843
Contributions - employee	609,223
Net investment income	4,185,958
Benefit payments, including refunds of employee contributions	<u>(5,643,530)</u>
Other (Net Transfer)	<u>(32,097)</u>
Net change in plan fiduciary net position	\$ 4,307,397
Plan fiduciary net position - beginning	<u>50,671,970</u>
Plan fiduciary net position - ending	<u>\$ 54,979,367</u>
 Net pension liability/(asset)	 <u>\$ 46,495,693</u>
 Plan fiduciary net position as a percentage of the total pension liability	 54.18%
 Covered valuation payroll	 \$ 6,261,112
 Net pension liability as a percentage of covered valuation payroll	 742.61%

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	\$ 3,937,287	\$ 598,898
Changes in assumptions	2,264,537	-
Net difference between projected and actual earnings on pension plan investments	<u>1,714,057</u>	<u>-</u>
Total	<u>\$ 7,915,881</u>	<u>\$ 598,898</u>

Year Ending <u>December 31,</u>	Net Deferred Outflows of <u>Resources</u>
2025	\$ 1,724,578
2026	3,948,368
2027	964,182
2028	432,535
2029	247,320
Thereafter	<u>-</u>
	<u>\$ 7,316,983</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, 2024:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	76
Active Plan Members	<u>63</u>
Total	<u>139</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 long-term asset allocation is determined by the Illinois Firefighter's Pension Investment Fund and is as follows as of April 30, 2024:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Illinois Firefighter's Pension Investment Fund U.S. Equity	100.00%	4.75%

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, 2024, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 8.92%. 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, 2023 were as follows:

Total Pension Liability	\$ 85,071,043
Plan Fiduciary Net Position	<u>(40,758,344)</u>
Net Pension Liability	<u>\$ 44,312,699</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	47.91%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2024 using the following actuarial assumptions.

Inflation	2.25%
Investment Rate of Return	7.125%
Salary increases from 2.50% to 12.00% depending on years of service.	
Healthy Mortality Rate: Pub-2010 Public Safety Employee Mortality Table without adjustment, with generational improvement scale MP-2021 applied from 2010.	

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

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

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 7.125% and the resulting single discount rate is 7.125%.

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 7.125%.

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>6.125%</u>	<u>7.125%</u>	<u>8.125%</u>
Total Pension Liability	\$ 95,851,804	\$ 85,071,043	\$ 76,167,938
Plan Fiduciary Net Position	<u>40,758,344</u>	<u>40,758,344</u>	<u>40,758,344</u>
Net Pension Liability/(Asset)	<u>\$ 55,093,460</u>	<u>\$ 44,312,699</u>	<u>\$ 35,409,594</u>

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

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

Total pension liability	
Service Cost	\$ 1,270,781
Interest on the Total Pension Liability	5,553,178
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	3,956,113
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(4,755,183)</u>
Net change in total pension liability	\$ 6,024,889
Total pension liability - beginning	<u>79,046,154</u>
Total pension liability - ending	<u>\$ 85,071,043</u>
 Plan fiduciary net position	
Contributions - employer	\$ 4,935,892
Contributions - employee	501,919
Net investment income	3,284,664
Benefit payments, including refunds of employee contributions	(4,755,183)
Other (Net Transfer)	<u>(18,920)</u>
Net change in plan fiduciary net position	\$ 3,948,372
Plan fiduciary net position - beginning	<u>36,809,972</u>
Plan fiduciary net position - ending	<u>\$ 40,758,344</u>
 Net pension liability/(asset)	 <u>\$ 44,312,699</u>
 Plan fiduciary net position as a percentage of the total pension liability	 47.91%
 Covered valuation payroll	 \$ 5,421,636
 Net pension liability as a percentage of covered valuation payroll	 817.33%

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

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

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 4,847,119	\$ 184,522
Changes in assumptions	1,286,964	-
Net difference between projected and actual earnings on pension plan investments	<u>2,268,214</u>	<u>-</u>
Total	<u>\$ 8,402,297</u>	<u>\$ 184,522</u>

Year Ending <u>December 31.</u>	Net Deferred Outflows of <u>Resources</u>
2025	\$ 2,343,028
2026	3,619,195
2027	1,591,992
2028	663,560
2029	-
Thereafter	<u>-</u>
	<u>\$ 8,217,775</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 did not make any payments to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement during the year ended April 30, 2024. The note balances related to this project in the amounts of \$6,256,620, \$6,256,620, \$5,043,888, and \$5,043,888 are still outstanding and not reflected in the debt of the City as of April 30, 2024.

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, 2024 amounted to \$98,042 and were reported as development expense. The balance of the Temporary Notes as of April 30, 2024 is \$363,802.

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, performed renovations, and is renting at full capacity. Until the developer obtains an outside source, the City has agreed to provide assistance through rental assistance vouchers. Potential future expenditures over a eight-year period are approximately \$307,210. The City made payments of \$40,513 towards this agreement in the year ended of April 30, 2024.

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, 2024:

	<u>General</u>	Other Major Funds	Proprietary Funds	Nonmajor Funds	<u>Total</u>
Receivables:					
Property Tax	\$ -	\$ 24,510,600	\$ -	\$ 4,009,700	\$ 28,520,300
Intergovernmental	5,106,501	936,695	-	574,202	6,617,398
Accounts	824,415	-	648,139	-	1,472,554
Unbilled Revenue	-	-	1,880,045	-	1,880,045
Lease	-	-	-	205,491	205,491
Notes/Other	<u>531,578</u>	<u>-</u>	<u>-</u>	<u>267,044</u>	<u>798,622</u>
Gross Receivables	6,462,494	25,447,295	2,528,184	5,056,437	39,494,410
Less: Allowance for uncollectible	<u>-</u>	<u>-</u>	<u>145,400</u>	<u>-</u>	<u>145,400</u>
Net Total Receivables	<u>\$ 6,462,494</u>	<u>\$ 25,447,295</u>	<u>\$ 2,382,784</u>	<u>\$ 5,056,437</u>	<u>\$ 39,349,010</u>

The City entered into a five-year lease agreement for property at the former Lindenwood campus. Future lease payments receivable, discounted at 3.00%, are as follows:

Fiscal Year Ended	<u>Governmental Activities</u>			
	<u>April 30.</u>	<u>Lease</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 65,017	\$ 6,165	\$ 71,182	
2026	68,380	4,214	72,594	
2027	<u>72,094</u>	<u>1,955</u>	<u>74,049</u>	
	<u>\$ 205,491</u>	<u>\$ 12,334</u>	<u>\$217,825</u>	

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

NOTE 8: INTERFUND RECEIVABLES/PAYABLES

The General Fund of the City made an interfund loan of \$350,000 to the Campus Fund. This balance is still outstanding at April 30, 2024.

NOTE 9: INTERFUND TRANSFERS

The following is a summary of interfund transfers for the year ended April 30, 2024:

General Fund Transfer From (To):	
Motor Fuel Tax Fund	\$ 300,000
ARPA Fund	1,660,637
Tax Increment Financing Fund Transfer (To):	
Sewerage Fund	(965,000)
TIF Debt Service Fund	(111,118)
PD Project Debt Service Fund	(1,273,038)
TIF Debt Service Fund Transfer From:	
Tax Increment Financing Fund	111,118
PD Project Debt Service Fund Transfer From:	
Tax Increment Financing Fund	1,273,038
Motor Fuel Tax Fund Transfer (To):	
General Fund	(300,000)
ARPA Fund Transfer From (To):	
General Fund	(1,660,637)
Sewerage Fund	(225,761)
Sewerage Fund Transfer From:	
ARPA Fund	225,761
Tax Increment Financing Fund	965,000
	<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, 2023:

Active Employees	293
Inactive Employees Currently Receiving Benefit Payments	<u>33</u>
Total	<u>326</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, 2024.

Net OPEB Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2024 were as follows:

Total OPEB Liability	\$ 8,980,673
Plan Fiduciary Net Position	-
Net OPEB Liability	<u>\$ 8,980,673</u>
Plan Fiduciary Net Position as a % of Total OPEB Liability	0%
Covered Employee Payroll	\$ 20,892,572
Employer's Net OPEB Liability as a % of Employee Payroll	42.99%

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, 2024 using the following actuarial assumptions.

Projected Increase in Total Payroll	3.50%
Discount Rate	4.12%
Investment Rate of Return	N/A
Mortality Rates: Follows the PubS-2010 base rates projected fully generationally using scale MP2021 for Police and Fire. For all others, the PubG-2010 base rates projected fully generationally using scale MP2021 was used.	
Health Care Cost Inflation Rates:	
FY 2023	6.75%
FY 2024	6.50%
FY 2025	6.25%
FY 2026	6.00%
FY 2027	5.50%
FY 2028	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>5.75%</u>	<u>6.75%</u>	<u>7.75%</u>
Total OPEB Liability	<u>\$ 8,070,598</u>	<u>\$ 8,980,673</u>	<u>\$ 10,041,750</u>

Discount Rate:

The discount rate used to measure the total OPEB liability was 4.12 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>3.12%</u>	<u>4.12%</u>	<u>5.12%</u>
Total OPEB Liability	<u>\$ 9,691,466</u>	<u>\$ 8,980,673</u>	<u>\$ 8,324,500</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, 2024, the City recognized an OPEB expense of \$673,312. 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	\$ -	\$ (1,361,503)
Changes in assumptions	951,187	(993,124)
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$ 951,187</u>	<u>\$ (2,354,627)</u>

Year Ending <u>April 30,</u>	Net Deferred Inflows of <u>Resources</u>
2025	\$ (209,680)
2026	(209,680)
2027	(209,680)
2028	(209,680)
2029	(154,549)
Thereafter	<u>(410,171)</u>
	<u>\$ (1,403,440)</u>

Funding Status and Funding Progress. As of May 1, 2024, 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 \$8,980,673. 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 \$93,085 as of April 30, 2024. Current year receipts from foreign fire insurance are \$144,950 and the current year expenditures were \$145,200. These funds were used for the maintenance, use and benefit of the department. These funds are not included in the activity reported in the City's financial statements.

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, 2024 were \$1,692,193.

NOTE 13: LEASE LIABILITY

The City has leased body cameras for a term of five years beginning June 2022 and ending in June 2027, with varying annual payments. The City made a payment of \$270,000 for the year ended April 30, 2024.

Future minimum lease payments as of April 30, 2024, including imputed interest are as follows:

Fiscal Year Ended April 30,	<u>Governmental Activities</u>		
	<u>Lease</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 115,503	\$ 14,497	\$130,000
2026	118,968	11,032	130,000
2027	122,537	7,463	130,000
2028	<u>126,215</u>	<u>3,785</u>	<u>130,000</u>
	<u>\$ 483,223</u>	<u>\$ 36,777</u>	<u>\$520,000</u>

The leases are being amortized using an interest rate of 3.00 for the body cameras. The related assets are being reported as Leased Assets on the Statement of Net Position.

NOTE 14: SUBSEQUENT EVENT

The City has evaluated events occurring after the financial statement date through September 30, 2024 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.

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

NOTE 15: LEASED ASSETS

Leased capital asset activity for the year ended April 30, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental activities:</u>				
Leased capital assets, being amortized:				
Machinery and Equipment	\$ 761,284	\$ -	\$ -	\$ 761,284
Total leased capital assets being amortized	<u>761,284</u>	<u>-</u>	<u>-</u>	<u>761,284</u>
Less accumulated amortization for:				
Machinery and equipment	<u>152,257</u>	<u>152,257</u>	<u>-</u>	<u>304,514</u>
Total accumulated amortization	<u>152,257</u>	<u>152,257</u>	<u>-</u>	<u>304,514</u>
Total leased capital assets, being amortized, net	<u>\$ 609,027</u>	<u>\$ (152,257)</u>	<u>\$ -</u>	<u>\$ 456,770</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Receipts:			
Local Taxes:			
Hotel/Motel	\$ 115,000	\$ 115,000	\$ 94,422
Property Taxes	1,000	1,000	463
Utility	<u>3,930,000</u>	<u>3,930,000</u>	<u>3,427,110</u>
Total Taxes	<u>4,046,000</u>	<u>4,046,000</u>	<u>3,521,995</u>
Licenses, Permits and Fees:			
Liquor Licenses	116,030	116,030	107,580
Franchise Fees	965,000	965,000	970,711
Business Licenses	113,000	113,000	123,913
Building Permits	95,000	95,000	182,440
Electrical Permits	26,200	26,200	49,916
Other Permits	66,000	66,000	92,814
Occupancy Permits	125,000	125,000	110,280
Housing Inspection Permits	370,000	370,000	351,145
Fire Inspection Fees	<u>55,000</u>	<u>55,000</u>	<u>36,883</u>
Total Licenses and Permits	<u>1,931,230</u>	<u>1,931,230</u>	<u>2,025,682</u>
Intergovernmental:			
State Income Tax	6,670,000	6,670,000	6,942,151
Sales Tax	11,394,000	11,394,000	11,505,627
Local Use Tax	1,750,000	1,750,000	1,619,743
Personal Property Replacement Tax	670,000	670,000	669,698
Grants	431,000	431,000	484,192
Gaming Tax	515,000	515,000	573,664
Cannabis Tax	80,000	80,000	65,802
Telecommunications Tax	<u>540,000</u>	<u>540,000</u>	<u>558,170</u>
Total Intergovernmental	<u>22,050,000</u>	<u>22,050,000</u>	<u>22,419,047</u>
Charges for Services:			
Trash Disposal Charges	3,520,000	3,520,000	3,415,944
Cemetery Fees	71,000	71,000	54,519
Dispatch Fees	520,000	520,000	482,174
Other Fees	44,500	44,500	53,327
Rent/Lease	<u>96,200</u>	<u>96,200</u>	<u>98,327</u>
Total Charges for Services	<u>4,251,700</u>	<u>4,251,700</u>	<u>4,104,291</u>
Fines and Forfeitures:			
Police and Circuit Clerk Fines	<u>124,400</u>	<u>124,400</u>	<u>111,947</u>
Total Fines and Forfeitures	<u>124,400</u>	<u>124,400</u>	<u>111,947</u>
Interest	<u>100,000</u>	<u>100,000</u>	<u>311,354</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual (Budget Basis)</u>
	<u>Original</u>	<u>Final</u>	
Receipts (continued):			
Miscellaneous:			
Donations	\$ 2,000	\$ 2,000	\$ 106,545
Departmental Reimbursement	634,200	634,200	775,658
Proceeds From Fixed Asset Sales	25,000	25,000	69,894
Other	<u>31,500</u>	<u>31,500</u>	<u>124,768</u>
Total Miscellaneous	<u>692,700</u>	<u>692,700</u>	<u>1,076,865</u>
Total Receipts	<u>\$ 33,196,030</u>	<u>\$ 33,196,030</u>	<u>\$ 33,571,181</u>
Disbursements:			
General Government:			
Administrative:			
Personal Services	\$ 862,150	\$ 763,150	\$ 730,643
Contractual Services	1,382,950	1,500,350	1,458,093
Commodities	25,000	99,795	91,625
Capital Outlay	64,000	204,000	147,581
Debt Service	135,000	135,000	133,471
ARPA	5,108,131	5,070,131	1,660,637
Other	<u>212,815</u>	<u>250,815</u>	<u>106,614</u>
	<u>7,790,046</u>	<u>8,023,241</u>	<u>4,328,664</u>
Legal:			
Personal Services	201,077	201,077	200,954
Contractual Services	<u>10,700</u>	<u>10,700</u>	<u>225</u>
	<u>211,777</u>	<u>211,777</u>	<u>201,179</u>
Health and Housing:			
Personal Services	861,400	861,400	818,323
Contractual Services	164,170	475,470	387,530
Commodities	21,500	21,500	13,106
Capital Outlay	<u>5,500</u>	<u>5,500</u>	<u>1,200</u>
	<u>1,052,570</u>	<u>1,363,870</u>	<u>1,220,159</u>
Mayor's Office:			
Personal Services	214,750	214,750	201,954
Contractual Services	5,710	5,710	4,350
Commodities	<u>500</u>	<u>500</u>	<u>343</u>
	<u>220,960</u>	<u>220,960</u>	<u>206,647</u>
Finance:			
Personal Services	221,850	221,850	219,998
Contractual Services	4,000	4,000	1,616
Commodities	<u>800</u>	<u>800</u>	<u>480</u>
	<u>226,650</u>	<u>226,650</u>	<u>222,094</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2024

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Disbursements (continued):			
Human Resources:			
Personal Services	\$ 137,300	\$ 154,800	\$ 154,734
Contractual Services	16,600	16,100	13,577
Commodities	1,000	1,500	1,127
Capital Outlay	1,800	1,800	-
	<u>156,700</u>	<u>174,200</u>	<u>169,438</u>
City Clerk:			
Personal Services	279,300	279,300	276,559
Contractual Services	17,125	17,125	15,969
Commodities	600	600	577
Capital Outlay	500	500	363
	<u>297,525</u>	<u>297,525</u>	<u>293,468</u>
Treasurer:			
Personal Services	\$ 133,230	\$ 133,230	\$ 131,656
Contractual Services	6,320	6,320	4,597
Commodities	1,000	1,000	328
Capital Outlay	300	300	266
	<u>140,850</u>	<u>140,850</u>	<u>136,847</u>
Maintenance:			
Personal Services	600,900	604,400	601,874
Contractual Services	197,030	197,030	186,219
Commodities	31,700	38,700	32,106
Capital Outlay	2,250	2,250	88
	<u>831,880</u>	<u>842,380</u>	<u>820,287</u>
Total General Government	<u>10,928,958</u>	<u>11,501,453</u>	<u>7,598,783</u>
Public Safety:			
Police Department:			
Personal Services	10,359,150	10,106,650	9,719,939
Contractual Services	1,379,427	1,382,577	1,334,553
Commodities	341,500	400,600	306,232
Capital Outlay	109,180	109,180	88,248
Other	18,500	27,500	19,300
	<u>12,207,757</u>	<u>12,026,507</u>	<u>11,468,272</u>
Fire Department:			
Personal Services	6,943,200	7,178,200	7,127,115
Contractual Services	1,015,951	1,017,951	860,676
Commodities	168,100	168,100	155,897
Capital Outlay	157,422	157,422	144,880
Other	30,000	30,000	20,790
	<u>8,314,673</u>	<u>8,551,673</u>	<u>8,309,358</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual (Budget Basis)</u>
	<u>Original</u>	<u>Final</u>	
Disbursements (continued):			
Public Safety:			
Board of Police and Fire Commissioners:			
Contractual Services	\$ 10,000	\$ 10,000	\$ 1,143
	<u>10,000</u>	<u>10,000</u>	<u>1,143</u>
Total Public Safety	<u>20,532,430</u>	<u>20,588,180</u>	<u>19,778,773</u>
Public Works:			
Personal Services	\$ 1,580,950	\$ 1,505,950	\$ 1,464,478
Contractual Services	294,600	316,200	283,272
Commodities	215,500	273,900	272,483
Capital Outlay	12,000	12,000	5,340
Total Public Works	<u>2,103,050</u>	<u>2,108,050</u>	<u>2,025,573</u>
Parks and Recreation:			
Personal Services	686,050	686,050	674,001
Contractual Services	312,600	308,500	278,197
Commodities	156,000	151,000	127,088
Capital Outlay	46,000	43,700	31,507
Total Parks and Recreation	<u>1,200,650</u>	<u>1,189,250</u>	<u>1,110,793</u>
Health and Sanitation:			
Personal Services	1,286,400	1,251,400	1,225,741
Contractual Services	1,418,150	1,501,150	1,490,799
Commodities	360,600	353,600	311,824
Capital Outlay	135,000	135,000	109,121
Debt Service	353,500	305,500	298,446
Total Health and Sanitation	<u>3,553,650</u>	<u>3,546,650</u>	<u>3,435,931</u>
Cemetery:			
Personal Services	303,700	303,700	300,522
Contractual Services	25,150	29,250	27,499
Commodities	29,700	29,700	28,304
Capital Outlay	12,000	14,300	14,216
Total Cemetery	<u>370,550</u>	<u>376,950</u>	<u>370,541</u>
Engineering:			
Personal Services	339,650	336,150	213,927
Contractual Services	38,600	35,400	28,775
Commodities	6,000	6,000	2,763
Capital Outlay	4,000	7,200	7,195
Total Engineering	<u>388,250</u>	<u>384,750</u>	<u>252,660</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND
 FOR THE YEAR ENDED APRIL 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Disbursements (continued):			
Planning & Economic Development:			
Personal Services	\$ 330,200	\$ 330,200	\$ 300,934
Contractual Services	74,650	72,550	55,939
Commodities	3,500	5,600	4,569
Capital Outlay	<u>1,200</u>	<u>1,200</u>	<u>78</u>
Total Planning & Economic Development	<u>409,550</u>	<u>409,550</u>	<u>361,520</u>
 Total Disbursements	 <u>\$ 39,487,088</u>	 <u>\$ 40,104,833</u>	 <u>\$ 34,934,574</u>
 Excess (Deficiency) of Receipts Over			
Disbursements	<u>(6,291,058)</u>	<u>(6,908,803)</u>	<u>(1,363,393)</u>
 Other Financing Sources:			
Transfers Out	(14,321)	(14,321)	(14,321)
Transfers In	<u>6,308,131</u>	<u>6,308,131</u>	<u>1,960,637</u>
 Excess (Deficiency) of Receipts and Other			
Financing Sources Over Disbursements	<u>\$ 2,752</u>	<u>\$ (614,993)</u>	582,923
 Change for reporting on modified accrual basis:			
Change in intergovernmental revenue on modified accrual basis			(82,449)
Change in other receivable on modified accrual basis			204,385
Change in accounts receivable on modified accrual basis			146,591
Change in prepaid expenses on modified accrual basis			80,181
Change in accrued payroll on modified accrual basis			(196,387)
Change in accounts payable on modified accrual basis			<u>(115,652)</u>
 As reported on the Statement of Revenues, Expenditures			
and Changes in Fund Balance			<u>\$ 619,592</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS)
 TAX INCREMENT FINANCING FUND
 FOR THE YEAR ENDED APRIL 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Receipts:			
Property Tax	\$ 20,930,000	\$ 20,930,000	\$ 21,514,372
Intergovernmental	3,545,000	3,545,000	3,520,107
Grants	356,000	356,000	-
Interest	456,400	456,400	1,324,344
Miscellaneous	2,000	2,000	285,139
Total Receipts	<u>25,289,400</u>	<u>25,289,400</u>	<u>26,643,962</u>
Disbursements:			
Current:			
Development:			
Contractual Services	2,279,400	2,178,900	1,411,378
Tax District Reimbursements and Rebates	11,600,000	12,063,000	11,485,066
Capital Outlay	17,458,431	17,700,696	7,744,505
Debt Service	5,296,000	5,296,000	5,096,183
Total Disbursements	<u>36,633,831</u>	<u>37,238,596</u>	<u>25,737,132</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(11,344,431)</u>	<u>(11,949,196)</u>	<u>906,830</u>
Other Financing Sources:			
Transfers In	40,000	40,000	-
Transfers Out	<u>(3,224,155)</u>	<u>(3,224,155)</u>	<u>(2,284,155)</u>
Excess (Deficiency) of Receipts and Other Financing Sources Over Disbursements	<u>\$ (14,528,586)</u>	<u>\$ (15,133,351)</u>	<u>(1,377,325)</u>
Change for reporting on modified accrual basis:			
Change in intergovernmental revenue on modified accrual basis			23,262
Change in accounts payable on modified accrual basis			<u>(691,386)</u>
As reported on the Statement of Revenues, Expenditures and Changes in Fund Balance			<u>\$ (2,045,449)</u>

CITY OF BELLEVILLE, ILLINOIS

POLICE PENSION FUND
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
APRIL 30, 2024

	Fiscal Year								
	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability:									
Service Cost	\$ 1,253,497	\$ 1,097,273	\$ 812,113	\$ 877,770	\$ 858,380	\$ 1,041,368	\$ 1,041,368	\$ 1,073,387	\$ 1,066,998
Interest	6,546,140	6,271,816	5,787,442	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	1,483,920	1,994,652	2,350,662	445,802	1,877,101	6,740,510	(4,870,535)	449,535	1,325,604
Assumption changes	-	-	5,661,341	-	-	2,192,719	-	-	-
Benefit payments, including refunds	(5,643,530)	(5,328,029)	(5,355,730)	(4,778,074)	(4,518,477)	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Net change in total pension liability	3,640,027	4,035,712	9,255,828	2,203,508	3,651,605	10,476,863	(2,608,504)	2,776,886	3,645,893
Total pension liability - beginning	97,835,033	93,799,321	84,543,493	82,339,985	78,688,380	68,211,517	70,820,021	68,043,135	64,397,242
Total pension liability - ending	\$ 101,475,060	\$ 97,835,033	\$ 93,799,321	\$ 84,543,493	\$ 82,339,985	\$ 78,688,380	\$ 68,211,517	\$ 70,820,021	\$ 68,043,135
Plan Fiduciary Net Position									
Contributions - employer	5,187,843	4,158,801	4,485,645	3,975,490	3,741,544	3,038,320	3,428,642	3,061,478	2,388,327
Contributions - employee	609,223	568,669	660,906	525,306	540,293	513,954	542,225	565,398	595,180
Net investment income	4,185,958	757,543	(3,141,573)	13,139,791	(1,630,022)	2,045,425	2,988,591	3,641,360	(808,519)
Benefit payments, including refunds	(5,643,530)	(5,328,029)	(5,355,730)	(4,778,074)	(4,518,477)	(4,198,489)	(3,620,578)	(3,399,973)	(3,153,346)
Administrative	(32,098)	(34,638)	(46,753)	(30,021)	(45,066)	(46,960)	(46,567)	(27,817)	(35,261)
Net change in plan fiduciary net position	4,307,396	122,346	(3,397,505)	12,832,492	(1,911,728)	1,352,250	3,292,313	3,840,446	(1,013,619)
Plan fiduciary net position - beginning	50,671,971	50,549,625	53,947,130	41,114,638	43,026,366	41,674,116	38,381,803	34,541,357	35,554,976
Plan fiduciary net position - ending	\$ 54,979,367	\$ 50,671,971	\$ 50,549,625	\$ 53,947,130	\$ 41,114,638	\$ 43,026,366	\$ 41,674,116	\$ 38,381,803	\$ 34,541,357
Net Pension Liability	\$ 46,495,693	\$ 47,163,062	\$ 43,249,696	\$ 30,596,363	\$ 41,225,347	\$ 35,662,014	\$ 26,537,401	\$ 32,438,218	\$ 33,501,778
Plan fiduciary net position as a percentage of the total pension liability	54.18%	51.79%	53.89%	63.81%	49.93%	54.68%	61.10%	54.20%	50.76%
Covered-employee Payroll	\$ 6,261,112	\$ 5,800,766	\$ 4,982,973	\$ 5,161,782	\$ 5,562,220	\$ 5,342,683	\$ 5,422,363	\$ 5,543,274	\$ 5,465,773
Net position liability as a percentage of covered-employee payroll	742.61%	813.05%	867.95%	592.75%	741.17%	667.49%	489.41%	585.18%	612.94%

CITY OF BELLEVILLE, ILLINOIS

POLICE PENSION FUND
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2024

	Fiscal Year							
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 4,423,630	\$ 4,032,180	\$ 3,837,567	\$ 3,946,692	\$ 3,659,097	\$ 2,948,748	\$ 3,397,194	\$ 3,303,241
Contributions in relation to actuarial determined contribution	<u>5,187,843</u>	<u>4,158,801</u>	<u>4,485,645</u>	<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>\$ (764,213)</u>	<u>\$ (126,621)</u>	<u>\$ (648,078)</u>	<u>\$ (28,798)</u>	<u>\$ (82,447)</u>	<u>\$ (89,572)</u>	<u>\$ (31,448)</u>	<u>\$ 241,764</u>
Covered-employee Payroll	<u>\$ 5,800,766</u>	<u>\$ 4,982,973</u>	<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>
Contributions as a percentage of covered-employee payroll	<u>89.43%</u>	<u>83.46%</u>	<u>86.90%</u>	<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, 2024.

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: 17 years
 Asset Valuation Method: 5 year smoothing of asset gains and losses

Actuarial Assumptions:
 Interest Rate (current and prior) 6.80%
 Inflation 2.50%

Annual pay increases are based on service related table - 0-20 years 4.00% 20+ years 2.50%

Mortality Rates:

Healthy (pre-commencement) - Pub-2010 Public Safety Mortality Table without adjustment, with generational improvement scale MP-2021 applied from 2010

Healthy (post-commencement) - Pub-2010 Public Safety Mortality Table with 1.15 adjustment for males, with generational improvement scale MP-2021 applied from 2010

Disability - Pub-2010 Disabled Retiree Mortality Table with 1.08 adjustment for males, with generational improvement scale MP-2021 applied from 2010

CITY OF BELLEVILLE, ILLINOIS

**POLICE PENSION FUND
SCHEDULE OF INVESTMENT RETURNS
APRIL 30, 2024**

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

2024	8.26%
2023	1.50%
2022	-5.82%
2021	31.96%
2020	-3.78%
2019	4.91%
2018	7.79%
2017	10.52%
2016	-2.38%
2015	6.45%

CITY OF BELLEVILLE, ILLINOIS

**FIREMEN'S PENSION FUND
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
APRIL 30, 2024**

	Fiscal Year								
	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability:									
Service Cost	\$ 1,270,781	\$ 1,168,987	\$ 895,183	\$ 900,045	\$ 897,940	\$ 896,169	\$ 896,169	\$ 873,241	\$ 888,935
Interest	5,553,178	5,285,879	4,741,264	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	3,956,113	1,720,998	1,495,035	(922,611)	(342,731)	(2,732,247)	3,502,596	272,913	3,490,547
Assumption change	-	-	3,217,410	-	-	2,002,526	-	-	-
Benefit payments, including refunds	(4,755,183)	(4,297,003)	(4,037,525)	(3,793,237)	(3,736,855)	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Net change in total pension liability	6,024,889	3,878,861	6,311,367	873,226	1,425,691	1,081,196	4,973,707	1,802,653	4,890,279
Total pension liability - beginning	79,046,154	75,167,293	68,855,926	67,982,700	66,557,009	65,475,813	60,502,106	58,699,453	53,809,174
Total pension liability - ending	<u>\$ 85,071,043</u>	<u>\$ 79,046,154</u>	<u>\$ 75,167,293</u>	<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	4,935,892	3,893,439	4,279,663	3,806,888	3,744,969	3,826,558	3,424,044	2,966,715	2,832,970
Contributions - employee	501,919	562,838	446,647	457,720	450,445	453,260	435,143	432,164	422,345
Net investment income	3,284,664	(283,065)	(2,672,574)	7,876,982	(836,344)	1,539,129	1,648,262	1,881,873	(372,624)
Benefit payments, including refunds	(4,755,183)	(4,297,003)	(4,037,525)	(3,793,237)	(3,736,855)	(3,605,112)	(3,546,424)	(3,345,140)	(3,154,634)
Administrative	(18,920)	(25,143)	(25,413)	(22,823)	(24,488)	(25,451)	(31,573)	(32,529)	(41,915)
Net change in plan fiduciary net position	3,948,372	(148,934)	(2,009,202)	8,325,530	(402,273)	2,188,384	1,929,452	1,903,083	(313,858)
Plan fiduciary net position - beginning	36,809,972	36,958,906	38,968,108	30,642,578	31,044,851	28,856,467	26,927,015	25,023,932	25,337,790
Plan fiduciary net position - ending	<u>\$ 40,758,344</u>	<u>\$ 36,809,972</u>	<u>\$ 36,958,906</u>	<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>\$ 44,312,699</u>	<u>\$ 42,236,182</u>	<u>\$ 38,208,387</u>	<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>47.91%</u>	<u>46.57%</u>	<u>49.17%</u>	<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>\$ 5,421,636</u>	<u>\$ 5,138,678</u>	<u>\$ 4,863,446</u>	<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>817.33%</u>	<u>821.93%</u>	<u>785.62%</u>	<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

FIREMEN'S PENSION FUND
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2024

	Fiscal Year							
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial Determined Contribution	\$ 4,187,201	\$ 3,785,891	\$ 3,645,216	\$ 3,779,578	\$ 3,708,965	\$ 3,760,662	\$ 3,412,016	\$ 3,350,301
Contributions in relation to actuarial determined contribution	<u>4,935,892</u>	<u>3,893,439</u>	<u>4,279,663</u>	<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>(748,691)</u>	\$ <u>(107,548)</u>	\$ <u>(634,447)</u>	\$ <u>(27,311)</u>	\$ <u>(36,004)</u>	\$ <u>(65,896)</u>	\$ <u>(12,028)</u>	\$ <u>383,586</u>
Covered-employee Payroll	\$ <u>5,138,678</u>	\$ <u>4,863,446</u>	\$ <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>
Contributions as a percentage of covered-employee payroll	<u>96.05%</u>	<u>80.06%</u>	<u>88.55%</u>	<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, 2024.

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: 18 years
- Asset Valuation Method: 5 year smoothing of asset gains and losses
- Actuarial Assumptions:
 - Interest Rate (current and prior) 7.125%
 - Inflation 2.25%

Annual pay increases varies by service from 12.00% to 2.50%.

Mortality Rates:

- Healthy (pre-commencement) - Pub-2010 Public Safety Mortality Table without adjustment, with generational improvement scale MP-2021 applied from 2010
- Healthy (post-commencement) - Pub-2010 Public Safety Mortality Table with 1.081 adjustment for males, with generational improvement scale MP-2021 applied from 2010
- Disability - Pub-2010 Disabled Retiree Mortality Table with 1.178 adjustment for males, with generational improvement scale MP-2021 applied from 2010

CITY OF BELLEVILLE, ILLINOIS

**FIREMEN'S PENSION FUND
SCHEDULE OF INVESTMENT RETURNS
APRIL 30, 2024**

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

2024	8.92%
2023	0.70%
2022	-6.86%
2021	25.71%
2020	-2.69%
2019	5.33%
2018	6.12%
2017	7.52%
2016	-1.63%
2015	5.41%

CITY OF BELLEVILLE, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
APRIL 30, 2024

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability:									
Service Cost	\$ 922,026	\$ 913,103	\$ 882,989	\$ 981,057	\$ 980,638	\$ 919,596	\$ 1,012,756	\$ 966,744	\$ 977,248
Interest	4,712,874	4,638,978	4,523,257	4,432,410	4,317,631	4,183,974	4,077,653	3,911,304	3,810,790
Difference between expected and actual experience	30,093	(575,494)	(144,235)	(230,058)	(327,738)	150,423	1,004,964	(190,574)	(1,116,165)
Assumption changes	(67,026)	-	-	(404,740)	-	1,632,373	(1,825,644)	(131,532)	63,016
Benefit payments, including refunds	(4,111,052)	(3,812,539)	(3,549,295)	(3,403,830)	(3,371,335)	(2,928,037)	(2,683,027)	(2,317,764)	(2,317,937)
Net change in total pension liability	1,486,915	1,164,048	1,712,716	1,374,839	1,599,196	3,958,329	1,586,702	2,238,178	1,416,952
Total pension liability - beginning	<u>66,599,673</u>	<u>65,435,625</u>	<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>	<u>51,548,713</u>
Total pension liability - ending	<u>\$ 68,086,588</u>	<u>\$ 66,599,673</u>	<u>\$ 65,435,625</u>	<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	568,419	801,944	1,005,601	1,079,106	914,744	1,056,702	1,042,246	1,124,495	1,076,108
Contributions - employee	472,808	459,521	437,836	442,316	449,737	439,837	457,474	436,840	402,058
Net investment income	6,910,677	(9,517,944)	11,225,572	8,526,980	9,610,497	(2,973,928)	8,464,667	3,245,792	235,252
Benefit payments, including refunds	(4,111,052)	(3,812,539)	(3,549,295)	(3,403,830)	(3,371,335)	(2,928,037)	(2,683,027)	(2,317,764)	(2,317,937)
Other	1,352,423	(683,664)	(328,130)	123,179	(57,456)	550,510	(417,289)	(280,407)	(185,553)
Net change in plan fiduciary net position	5,193,275	(12,752,682)	8,791,584	6,767,751	7,546,187	(3,854,916)	6,864,071	2,208,956	(790,072)
Plan fiduciary net position - beginning	<u>62,251,131</u>	<u>75,003,813</u>	<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>	<u>47,470,252</u>
Plan fiduciary net position - ending	<u>\$ 67,444,406</u>	<u>\$ 62,251,131</u>	<u>\$ 75,003,813</u>	<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>\$ 642,182</u>	<u>\$ 4,348,542</u>	<u>\$ (9,568,188)</u>	<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>99.06%</u>	<u>93.47%</u>	<u>114.62%</u>	<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 Valuation Payroll	<u>\$ 10,506,836</u>	<u>\$ 9,851,876</u>	<u>\$ 9,678,538</u>	<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 valuation payroll	<u>6.11%</u>	<u>44.14%</u>	<u>-98.86%</u>	<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, 2024

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarial Determined Contribution	\$ 568,420	\$ 801,943	\$ 1,005,600	\$ 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>568,419</u>	<u>801,944</u>	<u>1,005,601</u>	<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)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1,091)</u>	<u>\$ -</u>	<u>\$ (4,912)</u>	<u>\$ (3,836)</u>	<u>\$ 117</u>
 Covered Valuation Payroll	 <u>10,506,836</u>	 <u>9,851,876</u>	 <u>9,678,538</u>	 <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 valuation payroll	 <u>5.41%</u>	 <u>8.14%</u>	 <u>10.39%</u>	 <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, 2023.

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:	20 years
Asset Valuation Method:	5-Year smoothed market; 20% corridor
 Actuarial Assumptions:	
Investment Rate of Return	7.25%
Wage Growth	2.75%
Price Inflation	2.25%

CITY OF BELLEVILLE, ILLINOIS

OPEB PLAN
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
APRIL 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability:						
Service Cost	\$ 559,886	\$ 534,125	\$ 616,626	\$ 602,921	\$ 513,650	\$ 549,981
Interest	323,106	277,380	183,215	282,597	329,603	359,807
Difference between expected and actual experience	-	(175,451)	-	(1,885,805)	-	(128,383)
Assumption changes	(241,629)	345,923	(761,452)	470,015	737,392	(559,129)
Benefit payments, including refunds	<u>(462,267)</u>	<u>(581,881)</u>	<u>(558,236)</u>	<u>(519,289)</u>	<u>(612,790)</u>	<u>(564,783)</u>
Net change in total OPEB liability	179,096	400,096	(519,847)	(1,049,561)	967,855	(342,507)
Total OPEB liability - beginning	<u>8,801,577</u>	<u>8,401,481</u>	<u>8,921,328</u>	<u>9,970,889</u>	<u>9,003,034</u>	<u>9,345,541</u>
Total OPEB liability - ending	<u>\$ 8,980,673</u>	<u>\$ 8,801,577</u>	<u>\$ 8,401,481</u>	<u>\$ 8,921,328</u>	<u>\$ 9,970,889</u>	<u>\$ 9,003,034</u>
Plan Fiduciary Net Position						
Contributions - employer	462,267	581,881	558,236	519,289	612,790	564,783
Contributions - employee	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds	(462,267)	(581,881)	(558,236)	(519,289)	(612,790)	(564,783)
Other	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending	<u>\$ -</u>					
Net OPEB Liability	<u>\$ 8,980,673</u>	<u>\$ 8,801,577</u>	<u>\$ 8,401,481</u>	<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>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Covered-employee Payroll	<u>\$ 20,892,572</u>	<u>\$ 20,186,060</u>	<u>\$ 18,204,222</u>	<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>42.99%</u>	<u>43.60%</u>	<u>46.15%</u>	<u>50.72%</u>	<u>50.57%</u>	<u>47.26%</u>

CITY OF BELLEVILLE, ILLINOIS

OPEB PLAN
SCHEDULE OF CONTRIBUTIONS
APRIL 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarial Determined Contribution	\$ 462,267	\$ 581,881	\$ 558,236	\$ 519,289	\$ 612,790	\$ 564,783
Contributions in relation to actuarial determined contribution	<u>462,267</u>	<u>581,881</u>	<u>558,236</u>	<u>519,289</u>	<u>612,790</u>	<u>564,783</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 Covered-employee Payroll	 <u>\$ 20,892,572</u>	 <u>\$ 20,186,060</u>	 <u>\$ 18,204,222</u>	 <u>\$ 17,588,621</u>	 <u>\$ 19,718,371</u>	 <u>\$ 19,501,566</u>
 Contributions as a percentage of covered-employee payroll	 <u>2.21%</u>	 <u>2.88%</u>	 <u>3.07%</u>	 <u>2.95%</u>	 <u>3.11%</u>	 <u>2.90%</u>

Actuarial valuation date for above is April 30, 2024.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal Actuarial Cost Method
Amortization Method:	Level Percentage of Payroll
Mortality Rates:	PubG-2010 base rates projected Fully Generationally using scale MP2021 PubS-2010 for Police and Fire
Healthcare Cost Inflation Rates:	6.75% in 2023 reduced annually to 4.50% in 2029 and after.
Actuarial Assumptions:	
Discount Rate	4.12%
Payroll Growth	3.50%
Retiree Participation Rate	60.00%

CITY OF BELLEVILLE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
APRIL 30, 2024

	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	\$ 13,048,566	\$ 269,110	\$ 6,693	\$ 2,407	\$ 1,380,567	\$ 1,658,777	\$ 527,014	\$ 215,811	\$ 15,450,168
Receivables (Net of allowance for uncollectible):									
Property Tax	3,911,900	97,800	-	-	-	97,800	-	-	4,009,700
Intergovernmental	208,851	-	365,351	-	-	365,351	-	-	574,202
Other	267,044	-	-	-	-	-	-	-	267,044
Lease	205,491	-	-	-	-	-	-	-	205,491
Prepaid Expenses	143,463	-	-	-	-	-	-	-	143,463
Total Assets	<u>\$ 17,785,315</u>	<u>\$ 366,910</u>	<u>\$ 372,044</u>	<u>\$ 2,407</u>	<u>\$ 1,380,567</u>	<u>\$ 2,121,928</u>	<u>\$ 527,014</u>	<u>\$ 215,811</u>	<u>\$ 20,650,068</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>									
Liabilities:									
Accounts Payable	\$ 350,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,714
Accrued Salaries	100,319	-	-	-	-	-	-	-	100,319
Due To Other Funds	350,000	-	-	-	-	-	-	-	350,000
Total Liabilities	<u>801,033</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>801,033</u>
Deferred Inflows of Resources:									
Deferred Property Tax	3,911,900	97,800	-	-	-	97,800	-	-	4,009,700
Deferred Intergovernmental Tax	8	-	124,006	-	-	124,006	-	-	124,014
Deferred Revenue	422,332	-	-	-	-	-	-	-	422,332
	<u>4,334,240</u>	<u>97,800</u>	<u>124,006</u>	<u>-</u>	<u>-</u>	<u>221,806</u>	<u>-</u>	<u>-</u>	<u>4,556,046</u>
Fund Balances:									
Nonspendable	143,463	-	-	-	-	-	-	-	143,463
Restricted	8,513,886	269,110	248,038	2,407	1,380,567	1,900,122	-	215,811	10,629,819
Committed	4,265,271	-	-	-	-	-	527,014	-	4,792,285
Unassigned	(272,578)	-	-	-	-	-	-	-	(272,578)
Total Fund Balances	<u>12,650,042</u>	<u>269,110</u>	<u>248,038</u>	<u>2,407</u>	<u>1,380,567</u>	<u>1,900,122</u>	<u>527,014</u>	<u>215,811</u>	<u>15,292,989</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,785,315</u>	<u>\$ 366,910</u>	<u>\$ 372,044</u>	<u>\$ 2,407</u>	<u>\$ 1,380,567</u>	<u>\$ 2,121,928</u>	<u>\$ 527,014</u>	<u>\$ 215,811</u>	<u>\$ 20,650,068</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2024

	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	\$ 3,932,140	\$ 99,489	\$ -	\$ -	\$ -	\$ 99,489	\$ -	\$ 4,031,629
Intergovernmental	2,653,942	-	1,509,466	-	-	1,509,466	-	4,163,408
Local Tax	60,133	-	-	-	-	-	-	60,133
Charges for Services	943,069	-	-	-	-	-	1,135	944,204
Fines and Forfeitures	81,018	-	-	-	-	-	-	81,018
Investment Income	637,995	9,267	22,714	287	58,097	90,365	20,848	753,990
Contributions	161,175	-	-	-	-	-	-	161,175
Miscellaneous	1,123,474	-	-	-	-	-	-	1,123,474
Total Revenues	9,592,946	108,756	1,532,180	287	58,097	1,699,320	20,848	11,319,031
Expenditures:								
Current:								
General Government	3,313,511	-	-	-	-	-	-	3,313,511
Public Safety	190,805	-	1,288,000	-	-	1,288,000	-	1,478,805
Public Works	1,373,353	-	-	-	-	-	-	1,373,353
Cemetery	-	-	-	-	-	-	775	775
Health and Welfare	236,756	-	-	-	-	-	-	236,756
Cultural and Recreational	2,442,637	-	-	-	-	-	-	2,442,637
Capital Outlay	2,047,485	-	-	-	-	-	-	2,047,485
Debt Service:								
Principal	-	85,000	3,005,000	55,000	795,000	3,940,000	-	3,940,000
Interest and Fiscal Charges	-	17,719	36,206	68,318	476,923	599,166	-	599,166
Total Expenditures	9,604,547	102,719	4,329,206	123,318	1,271,923	5,827,166	775	15,432,488
Excess (Deficiency) of Revenues Over Expenditures	(11,601)	6,037	(2,797,026)	(123,031)	(1,213,826)	(4,127,846)	20,848	(4,113,457)
Other Financing Sources (Uses):								
Transfers In	-	-	-	111,118	1,273,038	1,384,156	-	1,384,156
Transfers Out	(2,186,398)	-	-	-	-	-	-	(2,186,398)
Total Other Financing Sources (Uses)	(2,186,398)	-	-	111,118	1,273,038	1,384,156	-	(802,242)
Net Change in Fund Balances	(2,197,999)	6,037	(2,797,026)	(11,913)	59,212	(2,743,690)	20,848	(4,915,699)
Fund Balances, Beginning of Year	14,848,041	263,073	3,045,064	14,320	1,321,355	4,643,812	506,166	20,208,688
Fund Balances, End of Year	\$ 12,650,042	\$ 269,110	\$ 248,038	\$ 2,407	\$ 1,380,567	\$ 1,900,122	\$ 527,014	\$ 15,292,989

CITY OF BELLEVILLE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
APRIL 30, 2024

	Parks Project	ARPA	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	Campus	Special Service Area	Total
Assets															
Cash and Investments	\$ 67,788	\$ 4,128,263	\$ 1,712,595	\$ 2,259,872	\$ 1,392,539	\$ 902,744	\$ 528,865	\$ 64,373	\$ 5,204	\$ 499,908	\$ 1,150,249	\$ 105,287	\$ 174,475	\$ 56,404	\$ 13,048,566
Receivables (Net of allowance for uncollectible):															
Property Tax	-	-	421,200	-	975,500	1,336,600	940,700	-	-	-	198,800	-	-	39,100	3,911,900
Intergovernmental	-	-	56,325	152,509	-	-	-	-	-	-	-	17	-	-	208,851
Other	-	-	9,381	-	-	-	57,653	4,847	-	-	-	-	195,163	-	267,044
Lease	-	-	-	-	-	-	-	-	-	-	-	-	205,491	-	205,491
Prepaid Expenses	-	-	7,492	-	-	11,236	-	-	-	-	12,771	-	110,092	1,872	143,463
Total Assets	\$ 67,788	\$ 4,128,263	\$ 2,206,993	\$ 2,412,381	\$ 2,368,039	\$ 2,250,580	\$ 1,527,218	\$ 69,220	\$ 5,204	\$ 499,908	\$ 1,361,820	\$ 105,304	\$ 685,221	\$ 97,376	\$ 17,785,315
Liabilities, Deferred Inflows of Resources, and Fund Balance															
Liabilities:															
Accounts Payable	\$ -	\$ -	\$ 27,001	\$ 137,715	\$ 41,337	\$ 32,681	\$ 22,931	\$ -	\$ -	\$ 18,825	\$ -	\$ -	\$ 70,224	\$ -	\$ 350,714
Accrued Salaries	-	-	22,532	-	-	68,589	-	-	-	-	4,047	-	5,151	-	100,319
Due To Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	350,000	-	350,000
Total Liabilities	-	-	49,533	137,715	41,337	101,270	22,931	-	-	18,825	4,047	-	425,375	-	801,033
Deferred Inflows of Resources:															
Deferred Property Tax	-	-	421,200	-	975,500	1,336,600	940,700	-	-	-	198,800	-	-	39,100	3,911,900
Deferred Intergovernmental Tax	-	-	-	-	-	-	-	-	-	-	-	8	-	-	8
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	422,332	-	422,332
	-	-	421,200	-	975,500	1,336,600	940,700	-	-	-	198,800	8	422,332	39,100	4,334,240
Fund Balance:															
Nonspendable	-	-	7,492	-	-	11,236	-	-	-	-	12,771	-	110,092	1,872	143,463
Restricted	-	-	1,728,768	2,274,666	1,351,202	801,474	563,587	-	5,204	481,083	1,146,202	105,296	-	56,404	8,513,886
Committed	67,788	4,128,263	-	-	-	-	-	69,220	-	-	-	-	-	-	4,265,271
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	(272,578)	-	(272,578)
Total Fund Balance	67,788	4,128,263	1,736,260	2,274,666	1,351,202	812,710	563,587	69,220	5,204	481,083	1,158,973	105,296	(162,486)	58,276	12,650,042
Total Liabilities, Deferred Inflows, of Resources, and Fund Balance	\$ 67,788	\$ 4,128,263	\$ 2,206,993	\$ 2,412,381	\$ 2,368,039	\$ 2,250,580	\$ 1,527,218	\$ 69,220	\$ 5,204	\$ 499,908	\$ 1,361,820	\$ 105,304	\$ 685,221	\$ 97,376	\$ 17,785,315

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, 2024

	Parks Project	ARPA	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	Campus	Special Service Area	Total
Revenues:															
Property Tax	\$ -	\$ -	\$ 425,903	\$ -	\$ 1,012,398	\$ 1,352,469	\$ 902,049	\$ -	\$ -	\$ -	\$ 200,972	\$ -	\$ -	\$ 38,349	\$ 3,932,140
Intergovernmental	-	-	73,593	1,862,377	209,446	222,652	-	-	-	130,000	155,600	274	-	-	2,653,942
Local Tax	-	-	-	-	-	-	-	60,133	-	-	-	-	-	-	60,133
Charges for Services	-	-	352,238	15,367	-	80,031	-	-	-	-	-	-	495,433	-	943,069
Fines and Forfeitures	-	-	-	-	-	2,337	-	-	-	78,681	-	-	-	-	81,018
Investment Income	2,271	239,923	61,104	123,640	60,625	41,938	26,566	1,695	157	12,780	48,045	4,310	13,247	1,694	637,995
Contributions	-	-	53,252	-	-	6,156	-	-	4,500	95,867	1,400	-	-	-	161,175
Miscellaneous	-	-	905	4,000	-	18,710	-	-	13,502	-	240	-	1,086,117	-	1,123,474
Total Revenues	2,271	239,923	966,995	2,005,384	1,282,469	1,724,293	928,615	61,828	18,159	317,328	406,257	4,584	1,594,797	40,043	9,592,946
Expenditures:															
Current:															
General Government	-	3,576	-	-	1,131,390	-	827,234	63,652	-	-	157,798	-	1,129,861	-	3,313,511
Public Safety	-	-	-	-	-	-	-	-	-	190,805	-	-	-	-	190,805
Public Works	-	-	-	1,341,625	-	-	-	-	-	-	-	-	-	31,728	1,373,353
Health and Welfare	-	-	-	-	-	-	-	-	-	-	236,756	-	-	-	236,756
Cultural and Recreational	-	-	755,941	-	-	1,670,399	-	-	16,297	-	-	-	-	-	2,442,637
Capital Outlay	-	-	39,395	1,943,659	-	-	-	-	-	24,351	-	-	40,080	-	2,047,485
Total Expenditures	-	3,576	795,336	3,285,284	1,131,390	1,670,399	827,234	63,652	16,297	215,156	394,554	-	1,169,941	31,728	9,604,547
Excess (Deficiency) of Revenues Over Expenditures	2,271	236,347	171,659	(1,279,900)	151,079	53,894	101,381	(1,824)	1,862	102,172	11,703	4,584	424,856	8,315	(11,601)
Other Financing Sources (Uses):															
Transfers Out	-	(1,886,398)	-	(300,000)	-	-	-	-	-	-	-	-	-	-	(2,186,398)
Total Other Financing Sources (Uses)	-	(1,886,398)	-	(300,000)	-	-	-	-	-	-	-	-	-	-	(2,186,398)
Net Change in Fund Balances	2,271	(1,650,051)	171,659	(1,579,900)	151,079	53,894	101,381	(1,824)	1,862	102,172	11,703	4,584	424,856	8,315	(2,197,999)
Fund Balance, Beginning of Year	65,517	5,778,314	1,564,601	3,854,566	1,200,123	758,816	462,206	71,044	3,342	378,911	1,147,270	100,712	(587,342)	49,961	14,848,041
Fund Balance, End of Year	\$ 67,788	\$ 4,128,263	\$ 1,736,260	\$ 2,274,666	\$ 1,351,202	\$ 812,710	\$ 563,587	\$ 69,220	\$ 5,204	\$ 481,083	\$ 1,158,973	\$ 105,296	\$ (162,486)	\$ 58,276	\$ 12,650,042

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS - PENSION TRUST FUNDS
APRIL 30, 2024

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Assets:			
Cash and Cash Equivalents	\$ 2,297,150	\$ 1,052,264	\$ 3,349,414
Investments, at Market	48,389,554	35,618,809	84,008,363
Receivables:			
Taxes Receivable	4,288,800	4,052,200	8,341,000
Interest Receivable	-	35,071	35,071
Total Assets	<u>54,975,504</u>	<u>40,758,344</u>	<u>95,733,848</u>
Liabilities:			
Benefit Withholdings	<u>(3,863)</u>	<u>-</u>	<u>(3,863)</u>
Net Position - Restricted for Pensions	<u>\$ 54,979,367</u>	<u>\$ 40,758,344</u>	<u>\$ 95,737,711</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS - PENSION TRUST FUNDS
 FOR THE YEAR ENDED APRIL 30, 2024

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Additions:			
Contributions:			
Employee Contributions	\$ 609,223	\$ 501,919	\$ 1,111,142
Employer Contributions:			
Property Taxes	4,334,689	4,095,135	8,429,824
Other Employer Contribution	644,000	644,000	1,288,000
Personal Property Replacement Taxes	209,155	196,757	405,912
Total Contributions	<u>5,797,067</u>	<u>5,437,811</u>	<u>11,234,878</u>
Investment Income:			
Interest and Dividend Income	262,171	114,023	376,194
Gain (Loss) on Sales of Securities	(42,997)	-	(42,997)
Net Change in Fair Market Value of Investments	<u>3,990,599</u>	<u>3,203,505</u>	<u>7,194,104</u>
	4,209,773	3,317,528	7,527,301
Less Investment Expense	<u>(23,815)</u>	<u>(32,864)</u>	<u>(56,679)</u>
Total Investment Income	<u>4,185,958</u>	<u>3,284,664</u>	<u>7,470,622</u>
Other	<u>149</u>	<u>1,180</u>	<u>1,329</u>
Total Additions	<u>9,983,174</u>	<u>8,723,655</u>	<u>18,706,829</u>
Deductions:			
Benefits Paid to Participants:			
Service and Disability	4,947,090	4,028,022	8,975,112
Dependents	464,213	719,298	1,183,511
Refund of Contributions	232,227	7,863	240,090
Professional Fees	22,522	17,121	39,643
Other	9,726	2,979	12,705
Total Deductions	<u>5,675,778</u>	<u>4,775,283</u>	<u>10,451,061</u>
Change in Net Position	4,307,396	3,948,372	8,255,768
Net Position, Beginning of Year	<u>50,671,971</u>	<u>36,809,972</u>	<u>87,481,943</u>
Net Position, End of Year	<u>\$ 54,979,367</u>	<u>\$ 40,758,344</u>	<u>\$ 95,737,711</u>

CITY OF BELLEVILLE, ILLINOIS

SCHEDULE OF ASSESSED VALUATION, TAX RATES,
EXTENSIONS AND COLLECTIONS
(UNAUDITED)
APRIL 30, 2024

Levy Year	Total Assessed Valuation	<u>Tax Rates</u>									Total
		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	
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
2020	417,477,568	0.0297	0.1641	0.9354	0.8959	0.2791	0.1677	0.1438	0.0839	0.0280	2.7276
2021	434,635,341	0.0277	0.1381	0.8743	0.8295	0.2992	0.2071	0.1404	0.0898	0.0254	2.6315
2022	468,744,924	0.0214	0.0854	0.8321	0.7787	0.2881	0.1921	0.1302	0.0907	0.0214	2.4401

Levy Year	<u>Taxes Extended</u>										Total
	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		
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	
2020	123,991	685,081	3,905,085	3,740,181	1,165,180	700,110	600,333	350,263	116,894	11,387,118	
2021	120,394	600,231	3,800,017	3,605,300	1,300,429	900,130	610,228	390,303	110,397	11,437,429	
2022	100,311	400,308	3,900,426	3,650,117	1,350,454	900,459	610,306	425,152	100,311	11,437,844	

Levy Year	<u>Taxes Collected</u>			
	Total Taxes Extended	Total Taxes Collected	Percent of Current Year Taxes Collected	Current Year Uncollected Balance
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
2020	11,387,118	11,280,548	99.06%	106,570
2021	11,437,429	11,345,336	99.19%	92,093
2022	11,437,844	11,409,572	99.75%	28,272



**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, 2024, 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 30, 2024.

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.

Report on 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 30, 2024



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

CITY OF BELLEVILLE, ILLINOIS

**TAX INCREMENT FINANCING DISTRICTS
ANNUAL REPORT**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
APRIL 30, 2024**

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



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

David M. Bartosiak
Cindy A. Tefteller
Kevin J. Tepen

**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH TAX INCREMENT FINANCING ACT**

To the Honorable Mayor and
City Council of
City of Belleville, Illinois

Opinion

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 #10 Lower Richland Creek, 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 #21 Belle Valley III, and Tax Increment Financing District #22 Route 15 North as of and for the year ended April 30, 2024, as listed in the table of contents.

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, 2024 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Belleville, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 supplementary data on pages 11 and 12 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.

The supplementary information on Pages 13 through 24 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. Schlusser & Company LLC

Certified Public Accountants
Alton, Illinois
September 30, 2024

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

COMBINING BALANCE SHEET
 ALL TAX INCREMENT FINANCING DISTRICTS
 APRIL 30, 2024

	Tax Increment Financing							
	District #3	District #8	District #10	District #12	District #13	District #14	Carlyle/ Greenmount	
<u>Assets</u>								
Cash and Investments	\$ 12,856,321	\$ -	\$ 1,138,335	\$ 894,549	\$ 49,865	\$ 441,568	\$ 1,928,187	\$ 1,301,021
Receivables (Net of allowance for uncollectible):								
Property Tax	17,874,000	-	1,668,800	345,000	37,000	200,300	2,176,000	472,500
Intergovernmental	-	-	-	-	-	-	451,596	-
Due Between TIF Funds	163,000	-	-	-	-	-	-	-
Total Assets	<u>\$ 30,893,321</u>	<u>\$ -</u>	<u>\$ 2,807,135</u>	<u>\$ 1,239,549</u>	<u>\$ 86,865</u>	<u>\$ 641,868</u>	<u>\$ 4,555,783</u>	<u>\$ 1,773,521</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>								
Liabilities:								
Accounts Payable	\$ 1,685,168	\$ -	\$ -	\$ 31,389	\$ -	\$ -	\$ -	\$ 232,528
Deferred Inflows of Resources:								
Unearned Revenue	17,874,000	-	1,668,800	345,000	37,000	200,300	2,309,529	472,500
Fund Balance:								
Restricted for Debt Service	-	-	-	-	-	-	2,246,254	-
Restricted	11,334,153	-	1,138,335	863,160	49,865	441,568	-	1,068,493
Total Fund Balance	<u>11,334,153</u>	<u>-</u>	<u>1,138,335</u>	<u>863,160</u>	<u>49,865</u>	<u>441,568</u>	<u>2,246,254</u>	<u>1,068,493</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 30,893,321</u>	<u>\$ -</u>	<u>\$ 2,807,135</u>	<u>\$ 1,239,549</u>	<u>\$ 86,865</u>	<u>\$ 641,868</u>	<u>\$ 4,555,783</u>	<u>\$ 1,773,521</u>

See the accompanying independent auditor's report and notes to combining financial statements

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

COMBINING BALANCE SHEET
 ALL TAX INCREMENT FINANCING DISTRICTS
 APRIL 30, 2024

	Tax Increment Financing					Debt Service Fund	Total
	District #17	District #18	Frank Scott Parkway	District #21	District #22		
<u>Assets</u>							
Cash and Investments	\$ 109,767	\$ 549,428	\$ 2,870,126	\$ 2,373	\$ 615,744	\$ 2,407	\$ 22,759,691
Receivables (Net of allowance for uncollectible):							
Property Tax	205,100	126,500	1,269,700	10,600	125,100	-	24,510,600
Intergovernmental	-	-	485,099	-	-	-	936,695
Due Between TIF Funds	(146,000)	-	-	(17,000)	-	-	-
Total Assets	<u>\$ 168,867</u>	<u>\$ 675,928</u>	<u>\$ 4,624,925</u>	<u>\$ (4,027)</u>	<u>\$ 740,844</u>	<u>\$ 2,407</u>	<u>\$ 48,206,986</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>							
Liabilities:							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,949,085
Deferred Inflows of Resources:							
Unearned Revenue	<u>205,100</u>	<u>126,500</u>	<u>1,439,207</u>	<u>10,600</u>	<u>125,100</u>	<u>-</u>	<u>24,813,636</u>
Fund Balance:							
Restricted for Debt Service	-	-	3,185,718	-	-	2,407	5,434,379
Restricted	(36,233)	549,428	-	(14,627)	615,744	-	16,009,886
Total Fund Balance	<u>(36,233)</u>	<u>549,428</u>	<u>3,185,718</u>	<u>(14,627)</u>	<u>615,744</u>	<u>2,407</u>	<u>21,444,265</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 168,867</u>	<u>\$ 675,928</u>	<u>\$ 4,624,925</u>	<u>\$ (4,027)</u>	<u>\$ 740,844</u>	<u>\$ 2,407</u>	<u>\$ 48,206,986</u>

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, 2024

	Tax Increment Financing							Carlyle/ Greenmount	District #16
	District #3	District #8	District #10	District #12	District #13	District #14			
Revenues:									
Property Taxes	\$ 15,478,558	\$ -	\$ 1,535,898	\$ 285,523	\$ 34,278	\$ 181,290	\$ 2,117,216	\$ 442,740	
Intergovernmental	-	-	-	-	-	-	1,711,201	-	
Interest	858,757	5,294	73,551	42,445	1,048	19,750	110,535	52,295	
Proceeds of Fixed Asset Sales	455,122	-	-	-	-	-	-	-	
Reimbursements/Other	11,531	-	-	-	-	-	-	-	
Total Revenues	16,803,968	5,294	1,609,449	327,968	35,326	201,040	3,938,952	495,035	
Expenditures:									
Contractual Services	1,431,761	8,992	3,024	16,738	6,175	2,000	21,000	39,200	
Tax Rebates	988,466	31,171	-	-	-	-	1,058,608	59,826	
Surplus Payment	7,686,340	-	-	-	-	-	-	-	
Capital Outlay	8,292,128	323,730	-	170,287	-	-	-	233,881	
Debt Service:									
Principal	281,907	-	-	-	-	-	2,315,000	-	
Interest and Fiscal Charges	10,064	-	1,075,129	-	-	-	437,494	-	
Total Expenditures	18,690,666	363,893	1,078,153	187,025	6,175	2,000	3,832,102	332,907	
Excess of Revenues Over (Under) Expenditures	(1,886,698)	(358,599)	531,296	140,943	29,151	199,040	106,850	162,128	
Other Financing Sources (Uses)									
Proceeds from Debt	915,950	-	-	-	-	-	-	-	
Operating Transfers In (Out)	(1,845,045)	-	(300,000)	(50,000)	-	(104,111)	-	-	
Total Other Financing Sources (Uses)	(929,095)	-	(300,000)	(50,000)	-	(104,111)	-	-	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Uses	(2,815,793)	(358,599)	231,296	90,943	29,151	94,929	106,850	162,128	
Fund Balance, Beginning of Year	14,149,946	358,599	907,039	772,217	20,714	346,639	2,139,404	906,365	
Fund Balance, End of Year	\$ 11,334,153	\$ -	\$ 1,138,335	\$ 863,160	\$ 49,865	\$ 441,568	\$ 2,246,254	\$ 1,068,493	

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, 2024

	Tax Increment Financing					Debt Service Fund	Total
	District #17	District #18	Frank Scott Parkway	District #21	District #22		
Revenues:							
Property Taxes	\$ 148,500	\$ 101,148	\$ 1,048,769	\$ 9,838	\$ 130,614	\$ -	\$ 21,514,372
Intergovernmental	-	-	1,832,167	-	-	-	3,543,368
Interest	5,869	24,493	110,726	272	19,308	287	1,324,630
Proceeds of Fixed Asset Sales	-	-	-	-	-	-	455,122
Reimbursements/Other	-	17,699	-	-	-	-	29,230
Total Revenues	<u>154,369</u>	<u>143,340</u>	<u>2,991,662</u>	<u>10,110</u>	<u>149,922</u>	<u>287</u>	<u>26,866,722</u>
Expenditures:							
Contractual Services	61,435	32,429	11,616	2,000	2,000	-	1,638,370
Tax Rebates	8,203	-	524,385	-	-	-	2,670,659
Surplus Payment	-	-	-	-	-	-	7,686,340
Capital Outlay	-	-	-	-	-	-	9,020,026
Debt Service:							
Principal	-	-	1,365,000	-	-	55,000	4,016,907
Interest and Fiscal Charges	-	-	978,689	-	-	68,318	2,569,694
Total Expenditures	<u>69,638</u>	<u>32,429</u>	<u>2,879,690</u>	<u>2,000</u>	<u>2,000</u>	<u>123,318</u>	<u>27,601,996</u>
Excess of Revenues Over (Under) Expenditures	<u>84,731</u>	<u>110,911</u>	<u>111,972</u>	<u>8,110</u>	<u>147,922</u>	<u>(123,031)</u>	<u>(735,274)</u>
Other Financing Sources (Uses)							
Proceeds from Debt	-	-	-	-	-	-	915,950
Operating Transfers In (Out)	-	(50,000)	-	-	-	111,118	(2,238,038)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,118</u>	<u>(1,322,088)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Uses	<u>84,731</u>	<u>60,911</u>	<u>111,972</u>	<u>8,110</u>	<u>147,922</u>	<u>(11,913)</u>	<u>(2,057,362)</u>
Fund Balance, Beginning of Year	<u>(120,964)</u>	<u>488,517</u>	<u>3,073,746</u>	<u>(22,737)</u>	<u>467,822</u>	<u>14,320</u>	<u>23,501,627</u>
Fund Balance, End of Year	<u>\$ (36,233)</u>	<u>\$ 549,428</u>	<u>\$ 3,185,718</u>	<u>\$ (14,627)</u>	<u>\$ 615,744</u>	<u>\$ 2,407</u>	<u>\$ 21,444,265</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, 2024

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 and #10	2000
District #12	2003
District #13	2004
District #14	2006
Districts #15, #16, #17, #18 and #19	2008
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, 2024 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, 2024.

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 \$22,759,691 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, 2024:

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 \$445,000 through \$1,995,000 due on May 1 and November 1 through 2024 and a final balance of \$7,660,000 due on May 1, 2036. The balance due on these bonds as of April 30, 2024 is \$10,060,000.

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 \$225,000 to \$715,000 due on May 1 and November 1 through 2029. The balance due on these bonds as of April 30, 2024 is \$4,315,000.

General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from .95% to 1.55% payable January 1 and July 1, with scheduled principal payments of \$55,000 to \$1,010,000 through 2031. The balance due on these bonds as of April 30, 2024 is \$5,030,000. 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 \$620,000 to \$1,820,000 due on January 1 and July 1 through 2028. The balances due on these bonds as of April 30, 2024 are \$2,735,000 for the Series 2021A and \$6,495,000 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, 2024:

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, 2024 is \$38,856.

Capital Lease for an aerial ladder truck, dated November 21, 2023, interest rate of 4.77 percent payable in fourteen semiannual installments of \$77,724 through November 21, 2030. The balance due on this lease as of April 30, 2024 is \$915,950.

The annual requirements to amortize Tax Increment Financing related debt as of April 30, 2024 are as follows:

Year Ending April 30,	Principal	Interest	Totals
2025	\$ 5,226,947	\$ 1,349,830	\$ 6,576,777
2026	2,928,550	1,093,326	4,021,876
2027	4,194,272	953,842	5,148,114
2028	4,070,270	790,912	4,861,182
2029	1,831,558	649,702	2,481,260
2030-2034	3,678,209	2,300,739	5,978,948
2035-2037	7,660,000	1,091,550	8,751,550
	<u>\$ 29,589,806</u>	<u>\$ 8,229,901</u>	<u>\$ 37,819,707</u>

NOTE 4: REDEVELOPMENT AGREEMENT

The City entered into a redevelopment agreement to develop an area within a tax increment financing boundary by which the developer would incur reimbursable costs which would be submitted for payment through Tax Increment Finance Notes. The debt would then be retired with tax revenues generated from the increase in values of the developed properties. The notes are payable solely from the new revenues and do not constitute a debt of the City.

The City did not make any payments to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement during the year ended April 30, 2024. The City made interest payments of \$1,075,129 related to these notes. Note balances related to this project in the total amount of \$22,601,016 are still outstanding and not reflected in the debt of the City as of April 30, 2024.

**CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS**

ANALYSIS OF SPECIAL ALLOCATION FUNDS
FOR THE YEAR ENDED APRIL 30, 2024

	District #3	District #8	District #10	District #12	District #13	District #14	Carlyle/ Greenmount
Beginning Balance - Adjusted	\$ 14,164,266	\$ 358,599	\$ 907,039	\$ 772,217	\$ 20,714	\$ 346,639	\$ 2,139,404
Receipts:							
Property Taxes	15,478,558	-	1,535,898	285,523	34,278	181,290	2,117,216
Local Sales Tax	-	-	-	-	-	-	1,711,201
Interest	859,044	5,294	73,551	42,445	1,048	19,750	110,535
Reimbursements/Other	466,653	-	-	-	-	-	-
Total Receipts	16,804,255	5,294	1,609,449	327,968	35,326	201,040	3,938,952
Disbursements:							
Professional Fees/Plan							
Administration/Development	1,431,761	8,992	3,024	16,738	6,175	2,000	21,000
Financing Costs	415,289	-	1,075,129	-	-	-	2,752,494
Surplus Payment	7,686,340	-	-	-	-	-	-
Capital Costs	8,292,128	323,730	-	170,287	-	-	-
Tax Rebates	988,466	31,171	-	-	-	-	1,058,608
Total Disbursements	18,813,984	363,893	1,078,153	187,025	6,175	2,000	3,832,102
Other Financing Sources (Uses)							
Proceeds from Debt	915,950	-	-	-	-	-	-
Operating Transfer In (Out)	(1,733,927)	-	(300,000)	(50,000)	-	(104,111)	-
Total Other Financing Sources (Uses)	(817,977)	-	(300,000)	(50,000)	-	(104,111)	-
Excess of Receipts Over (Under) Disbursements	(2,827,706)	(358,599)	231,296	90,943	29,151	94,929	106,850
Ending Fund Balance (Deficit) - Unadjusted	11,336,560	-	1,138,335	863,160	49,865	441,568	2,246,254
Less: Appropriated for Debt Service	(6,310,458)	-	(22,601,016)	-	-	(193,537)	(10,076,991)
Ending Fund Balance (Deficit) - Adjusted	\$ 5,026,102	\$ -	\$ (21,462,681)	\$ 863,160	\$ 49,865	\$ 248,031	\$ (7,830,737)
Property Tax	\$ 5,026,102	\$ -	\$ -	\$ 863,160	\$ 49,865	\$ 248,031	\$ -
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, 2024

	District #16	District #17	District #18	Frank Scott Parkway	District #21	District #22	Total
Beginning Balance - Adjusted	\$ 906,365	\$ (120,964)	\$ 488,517	\$ 3,073,746	\$ (22,737)	\$ 467,822	\$ 23,501,627
Receipts:							
Property Taxes	442,740	148,500	101,148	1,048,769	9,838	130,614	21,514,372
Local Sales Tax	-	-	-	1,832,167	-	-	3,543,368
Interest	52,295	5,869	24,493	110,726	272	19,308	1,324,630
Reimbursements/Other	-	-	17,699	-	-	-	484,352
Total Receipts	495,035	154,369	143,340	2,991,662	10,110	149,922	26,866,722
Disbursements:							
Professional Fees/Plan Administration/Development	39,200	61,435	32,429	11,616	2,000	2,000	1,638,370
Financing Costs	-	-	-	2,343,689	-	-	6,586,601
Surplus Payment	-	-	-	-	-	-	7,686,340
Capital Costs	233,881	-	-	-	-	-	9,020,026
Tax Rebates	59,826	8,203	-	524,385	-	-	2,670,659
Total Disbursements	332,907	69,638	32,429	2,879,690	2,000	2,000	27,601,996
Other Financing Sources (Uses)							
Proceeds from Debt	-	-	-	-	-	-	915,950
Operating Transfer In (Out)	-	-	(50,000)	-	-	-	(2,238,038)
Total Other Financing Sources (Uses)	-	-	(50,000)	-	-	-	(1,322,088)
Excess of Receipts Over (Under) Disbursements	162,128	84,731	60,911	111,972	8,110	147,922	(2,057,362)
Ending Fund Balance (Deficit) - Unadjusted	1,068,493	(36,233)	549,428	3,185,718	(14,627)	615,744	21,444,265
Less: Appropriated for Debt Service	-	-	-	(21,238,721)	-	-	(60,420,723)
Ending Fund Balance (Deficit) - Adjusted	\$ 1,068,493	\$ (36,233)	\$ 549,428	\$ (18,053,003)	\$ (14,627)	\$ 615,744	\$ (38,976,458)
Property Tax	\$ 1,068,493	\$ -	\$ 549,428	\$ -	\$ -	\$ 615,744	\$ 8,420,823
State Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCE BY SOURCE
(UNAUDITED)
APRIL 30, 2024

	District #3	District #10	District #12	District #13	District #14	Carlyle/ Greenmount
Ending Fund Balance (Deficit) - Unadjusted	11,336,560	1,138,335	863,160	49,865	441,568	2,246,254
Less: Appropriated for Debt Service	<u>(6,310,458)</u>	<u>(22,601,016)</u>	<u>-</u>	<u>-</u>	<u>(193,537)</u>	<u>(10,076,991)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 5,026,102</u>	<u>\$ (21,462,681)</u>	<u>\$ 863,160</u>	<u>\$ 49,865</u>	<u>\$ 248,031</u>	<u>\$ (7,830,737)</u>
Property Tax	<u>\$ 5,026,102</u>	<u>\$ -</u>	<u>\$ 863,160</u>	<u>\$ 49,865</u>	<u>\$ 248,031</u>	<u>\$ -</u>
State Sales Tax	<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>
	District #16	District #17	District #18	Frank Scott Parkway	District #21	District #22
Ending Fund Balance (Deficit) - Unadjusted	1,068,493	(36,233)	549,428	3,185,718	(14,627)	615,744
Less: Appropriated for Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,238,721)</u>	<u>-</u>	<u>-</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 1,068,493</u>	<u>\$ (36,233)</u>	<u>\$ 549,428</u>	<u>\$ (18,053,003)</u>	<u>\$ (14,627)</u>	<u>\$ 615,744</u>
Property Tax	<u>\$ 1,068,493</u>	<u>\$ -</u>	<u>\$ 549,428</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 615,744</u>
State Sales Tax	<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>

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCE BY SOURCE
(UNAUDITED)
APRIL 30, 2023

	<u>District #3</u>	<u>District #8</u>	<u>District #10</u>	<u>District #12</u>	<u>District #13</u>	<u>District #14</u>	<u>Carlyle/ Greenmount</u>
Ending Fund Balance (Deficit) - Unadjusted	14,164,266	358,599	907,039	772,217	20,714	346,639	2,139,404
Less: Appropriated for Debt Service	<u>(5,645,521)</u>	<u>-</u>	<u>(21,538,678)</u>	<u>-</u>	<u>-</u>	<u>(197,969)</u>	<u>(12,873,561)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 8,518,745</u>	<u>\$ 358,599</u>	<u>\$ (20,631,639)</u>	<u>\$ 772,217</u>	<u>\$ 20,714</u>	<u>\$ 148,670</u>	<u>\$ (10,734,157)</u>
Property Tax	<u>\$ 8,518,745</u>	<u>\$ 358,599</u>	<u>\$ -</u>	<u>\$ 772,217</u>	<u>\$ 20,714</u>	<u>\$ 148,670</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>
	<u>District #16</u>	<u>District #17</u>	<u>District #18</u>	<u>Frank Scott Parkway</u>	<u>District #21</u>	<u>District #22</u>	
Ending Fund Balance (Deficit) - Unadjusted	906,365	(120,964)	488,517	3,073,746	(22,737)	467,822	
Less: Appropriated for Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,553,633)</u>	<u>-</u>	<u>-</u>	
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 906,365</u>	<u>\$ (120,964)</u>	<u>\$ 488,517</u>	<u>\$ (15,479,887)</u>	<u>\$ (22,737)</u>	<u>\$ 467,822</u>	
Property Tax	<u>\$ 906,365</u>	<u>\$ -</u>	<u>\$ 488,517</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 467,822</u>	
State Sales Tax	<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>	

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

ANALYSIS OF FUND BALANCE BY SOURCE
(UNAUDITED)
APRIL 30, 2022

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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	11,109,916	287,434	229,097	1,064,868	138,840	619,332	90,503	297,069
Less: Appropriated for Debt Service	<u>(6,040,532)</u>	<u>-</u>	<u>-</u>	<u>(20,811,907)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(202,236)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 5,069,384</u>	<u>\$ 287,434</u>	<u>\$ 229,097</u>	<u>\$ (19,747,039)</u>	<u>\$ 138,840</u>	<u>\$ 619,332</u>	<u>\$ 90,503</u>	<u>\$ 94,833</u>
Property Tax	<u>\$ 5,069,384</u>	<u>\$ 287,434</u>	<u>\$ 229,097</u>	<u>\$ -</u>	<u>\$ 138,840</u>	<u>\$ 619,332</u>	<u>\$ 90,503</u>	<u>\$ 94,833</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	2,089,612	569,419	(121,152)	400,793	2,983,700	206,051	(32,077)	333,979
Less: Appropriated for Debt Service	<u>(15,677,468)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,768,302)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (13,587,856)</u>	<u>\$ 569,419</u>	<u>\$ (121,152)</u>	<u>\$ 400,793</u>	<u>\$ (16,784,602)</u>	<u>\$ 206,051</u>	<u>\$ (32,077)</u>	<u>\$ 333,979</u>
Property Tax	<u>\$ -</u>	<u>\$ 569,419</u>	<u>\$ -</u>	<u>\$ 400,793</u>	<u>\$ -</u>	<u>\$ 132,433</u>	<u>\$ -</u>	<u>\$ 333,979</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>\$ 73,618</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BELLEVILLE, ILLINOIS
TAX INCREMENT FINANCING DISTRICTS

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

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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	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) - Adjusted	<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) - Adjusted	<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

	<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>
18 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) - Adjusted	<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

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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	1,324,176	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) - Adjusted	<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) - Adjusted	<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

	District #14	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
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									
	District #1	District #2	District #3	District #4	District #8	District #9	District #10	District #11	District #12	District #13
Ending Fund Balance (Deficit) - Unadjusted	\$ (168,617)	\$ 49,743	\$ 4,163,053	\$ 31,616	\$ 55,489	\$ 96,618	\$ 740,812	\$ 62,567	\$ 215,916	\$ 171,603
Less: Appropriated for Debt Service	-	-	(9,174,131)	-	-	-	(19,207,627)	-	-	-
Ending Fund Balance (Deficit) - Adjusted	<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>
		Carlyle/ Greenmount	District #16	District #17	District #18	Frank Scott Parkway	District #20	District #21		
Ending Fund Balance (Deficit) - Unadjusted	\$ 118,310	\$ 2,840,824	\$ (39,743)	\$ (279,829)	\$ 117,293	\$ 2,229,711	\$ 27,803	\$ (37,698)		
Less: Appropriated for Debt Service	(309,033)	(32,905,475)	-	-	-	(27,590,234)	-	-		
Ending Fund Balance (Deficit) - Adjusted	<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>		

PART II - ACTIVITIES

During its fiscal year ending April 30, 2024, the City of Belleville undertook or assisted in the following activities within its Tax Increment Financing Districts:

- TIF #3 This District paid \$988,466 of tax rebates to school districts for capital replacement costs. This District also made a surplus distribution to the County. The District performed work on several infrastructure projects such as the Raab Street reconstruction, the 6th Street reconstruction, South 16th Street reconstruction, Lebanon Avenue reconstruction, and Bellevue Park improvements. The District also purchased a new aerial ladder truck, several vehicles, a Vermeer brush chipper, a street sweeper, and a Typhoon rescue pumper fire truck.
- TIF #8 This District paid \$31,171 of tax incentive rebates to a business. The District also made payments related to the resurfacing of East Adams Street.
- TIF #10 This District paid \$1,075,129 to a developer to reimburse for costs incurred for improvements that are part of a developer agreement.
- TIF #12 This District made payments related to costs of the N Charles & Dewey Street reconstruction project.
- TIF #13 No Material Activity
- TIF #14 No Material Activity
- TIF #15 This District paid tax incentive rebates of \$1,058,608 for costs incurred for improvements that are part of a developer agreement related to a retail complex located near Greenmount Road. This District also made debt payments on outstanding debt related to the retail complex.
- TIF #16 This District paid tax incentive rebates of \$59,826 to a business. This District also made payments related to improvement costs at Belleville Bicentennial Park.
- TIF #17 This District paid \$16,500 for condensing units on the Art on the Square building. This District also paid \$8,203 of tax incentive rebates to a business as well as made \$50,000 of reimbursements in connection with developer agreements.
- TIF #18 This District made miscellaneous infrastructure improvements in the current year.
- TIF #19 This District paid tax incentive rebates of \$524,385 to a business as part of a developer agreement and also retired bond debt related to that agreement.
- TIF #21 No Material Activity.
- TIF #22 No Material Activity.

PART III - OBLIGATIONS

During the fiscal year ending April 30, 2024, the City of Belleville entered into one new capital lease agreement to purchase an aerial ladder truck. Descriptions of outstanding debt and future debt service requirements are detailed in the notes to financial statements.

DEVELOPMENT AGREEMENT

This agreement made this 21st day of October, 2024 by and between the City of Belleville, Illinois (the "City") and **JLP Homes, LLC ("JLP Homes, LLC")**:

WITNESSETH:

WHEREAS, JLP Homes, LLC intends on investing a minimum of \$220,000.00 to complete the construction of a single-family residential home located at 1700 Joless St. in Belleville (the "Project"),

Responsibilities of the City of Belleville

1. Sell the property located at 1701 Scheel St. (parcel 08-22.0-209-002) for the sum of \$1.00 to JLP Homes, LLC, and;
2. Provide clean title to the property located at 1701 Scheel St. (parcel 08-22.0-209-002) at the time of closing or reimburse JLP Homes, LLC for the cost of removing any liens that exist on the property.

Responsibilities of JLP Homes, LLC

- A. Purchase the property located at 1701 Scheel St. (parcel 08-22.0-209-002) from the City of Belleville for the sum of \$1.00, and;
- B. Return the property to the City of Belleville in the event the project is not completed, or substantial progress has not been completed within twenty-four (24) months of the date of this agreement, and;
- C. Consolidate parcels 08-22.0-209-002 and 08-15.0-422-021 for the purposes of construction of a single-family residential home on said consolidated parcel, and;
- D. Invest no less than \$220,000.00 at 1701 Scheel St. (parcel 08-22.0-209-002 or any subsequent parcel) and 1700 Joless St. (parcel 08-15.0-422-021 or any subsequent parcel) for the construction of a single-family residential home no later than twenty-four (24) months after closing on the property, and;
- E. Commit to maintain the appearance of the entire property in compliance with City codes and ordinances, including but not limited to landscaping/weeds/grass, fencing, trash, etc., and;
- F. JLP Homes, LLC and any heirs and/or successors shall own and maintain the property as a single family residence for no less than five (5) years, and;
- G. Compliance with all existing and applicable Federal, State, County and Local laws and ordinances.

Penalties

In the event that **JLP Homes, LLC** fails to meet its obligations under Sections (A), (B), (C), (D), (E), (F) or (G) of the section entitled "**Responsibilities of JLP Homes, LLC**" of the Development Agreement, all public funds provided under the section entitled "**Responsibilities of the City of Belleville**" received to date as per the Development Agreement from the City of Belleville shall be repaid to the City of Belleville and all remaining amounts to be provided if any, shall be terminated.

Miscellaneous

1. **Entire Agreement.** This Agreement and any written amendments hereto shall constitute the entire agreement between the parties. Neither party shall be bound by any terms, conditions, statements or representations, not herein contained. Each party hereby acknowledges that in executing this Agreement it has not been induced, persuaded or motivated by any promise or representation made by the other party, unless expressly set forth herein. All previous negotiations, statements and preliminary agreements by the parties or their representatives are merged in this Agreement.
2. **Validity.** It is understood and agreed by the parties hereto that if any part, term, or provision of this Agreement is held by a court of law to be illegal or in conflict with any law of the State of Illinois, the validity of the remaining portions or provisions shall not be affected, and the rights shall be construed and enforced as if the Agreement did not contain the particular part, term or provision held to be invalid.
3. **Notices.** Notices, or other communications required or which may be given under this Agreement

shall be in writing, and delivered either personally, or by certified or registered mail, to the addresses indicated for each party below after their respective signatures, or to such other address as designated by a party similar notice to the other party. Date of notice shall be the date of delivery in the case of delivered notice or the date of posting in the mail in the case of mail notice.

4. Signage. Agree to allow City to place on the premises a sign indicating financial assistance has been provided by the City of Belleville for a minimum of fifteen (15) days each before and after opening of the facility.
5. Current with Payments. Agree to pay in full the City of Belleville on any outstanding invoices containing the name or names of the individual, company and/or corporation receiving the said inducements.
6. Execution of Agreement. If this agreement is not fully executed within sixty (60) days of City Council approval, it shall be considered null and void.
7. Prevailing Wage. Projects receiving incentives/inducements from the City of Belleville will be required to comply with the President's executive order no. 11246, as amended (prevailing wage).
8. Supersedes. This Agreement supersedes and replaces any and all prior agreements and understandings between the City and **JLP Homes, LLC** with respect to the subject matter hereof.
9. Request of Payment. The party receiving inducements must officially request payment from the City. This must be done via letter to include documentation of costs incurred as outlined in the section titled "Responsibilities of **JLP Homes, LLC**".
10. Compliance Reporting. Agree to submit Annual Certification of Compliance With Development Agreement form to document compliance with items as outlined in the section titled "Responsibilities of **JLP Homes, LLC**". Such reporting is required for the life of the agreement, which is defined as the timeframe of the commitment to remain and operate at the project location as identified in the section titled "Responsibilities of **JLP Homes, LLC**".

CITY OF BELLEVILLE, ILLINOIS
City Hall
101 South Illinois Street Belleville, Illinois 62220

By: _____
MAYOR

ATTEST: _____
CITY CLERK

JLP Homes, LLC
P.O. Box 10
Waterloo, IL 62298

By: _____
Jon Poetker



OFFICE USE ONLY

Name of Event: Lincoln Theatre Concerts
Date of Event: Th 09/19/24
Th 10/24/24
Sat 12/07/24

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): Lincoln Theatre

Name of Event: Puppy Pals Live / The Boxmasters / The Gatlin Brothers Christmas Show

Date of Event: Th Sept 19, Th October 24 & ^{Sat} Dec 7, 2024 Event Starting Time: 12:00pm Event Ending Time: 11pm

Street Closure Time: N/A

Street Re-Open Time:

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

Name	Address	Phone	Email
Dave Schoenborn		[REDACTED]	Lincoln_theatre@sbcglobal.net

Number of people (450) animals () vehicles () expected to participate.

Describe the event in detail:

Concert

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

Reviewed/Revised: 06/12/17 JRM
Revised: 02/26/18 JRM 06/29/21 JRM

Lincoln Theatre Concerts
~~Th 09/19/24~~ Th 10/24/24
OFFICE USE ONLY Sat 12/07/24

Name of Event: **Date of Event:**

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

No Street Closing just blocking parking for safety. Need to create a secure safety zone in parking lot directly behind and adjacent to the theatre for performers and gear protection and event production safety. Will have cars plus equipment vehicles. 22 Bicycle Barricades + 15 wooden - See diagram attached

Will either Illinois Route 159 any other State Routes be blocked (if YES, it will require approval from the Illinois Department of Transportation): Yes No

Does this event require any of the following?

- Trash Containers Yes No Number Requested: _____
- Picnic Tables Yes No Number Requested: _____
- Sanitation Vehicle and Manpower Yes No
- Electric (note on map location(s)) Yes No Number Requested: _____
- Music Yes No Times: _____

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.

David Schoenborn
Signature of Person Making Application

David Schoenborn
Printed Name of Person Making Application

103 E Main St Belleville IL
Mailing Address



Lincoln Tehatre@sbcglobal.net

OFFICE USE ONLY
 Event Name: Linn Theatre Concert
 Event Date: ~~Th 10/19/24~~ Th 10/24/24
Sat 12/07/24

CHECKLIST (FOR USE BY CITY PERSONNEL ONLY)	EVENT INFORMATION (FOR USE BY CITY PERSONNEL ONLY) Completed application/documentation to be sent to city staff prior to meeting. Meeting will then be scheduled with all city staff and a representative of the event.
<input checked="" type="checkbox"/> Application <input checked="" type="checkbox"/> Event Map <input type="checkbox"/> Insurance Certificate	Date Received by City Clerk's Office: _____ Scheduled Meeting Date: _____ Date Approved by Staff: _____ Date on Council Agenda: 10/19/24 <u>10/21/24</u> Notification Sent to Event Representative of Council Meeting: 10/19/24 <u>10/18/24</u>
<input type="checkbox"/> Approved on: _____ <input type="checkbox"/> Denied on: _____ Notification Sent to Event Representative of Council Approval/Denial on: _____	

STAFF REVIEW SECTION

Police Department: _____

APPROVED DENIED DATE: _____ INITIALS: _____

Fire Department: _____

APPROVED DENIED DATE: _____ INITIALS: _____

Public Works: Barricades & metal barriers provided as requested @ N/C

APPROVED DENIED DATE: 8/12/24 INITIALS: JAB

Maintenance Department: _____

APPROVED DENIED DATE: _____ INITIALS: _____

Marketing/Communications: _____

APPROVED DENIED DATE: _____ INITIALS: _____

Jenny Meyer

From: Stephanie Mills
Sent: Friday, October 18, 2024 8:50 AM
To: Jenny Meyer
Subject: RE: up coming events

Yes. The installation of the alarm is underway.

From: Jenny Meyer <jmeyer@belleville.net>
Sent: Friday, October 18, 2024 6:44 AM
To: Stephanie Mills <smills@belleville.net>; Curt Lougeay <clougeay@belleville.net>
Subject: FW: up coming events

See below from Lincoln Theatre.

Am I able to take the items I tabled to Council Monday evening?

Jenny

Jennifer Gain Meyer, MS, LEHP
City Clerk
City of Belleville
101 South Illinois Street
Belleville IL 62220
618-233-6810
jmeyer@belleville.net



<https://www.belleville.net/>
<https://www.facebook.com/welcometobellevilleil>
https://twitter.com/Belleville_IL

From: Lincoln Theatre <lincoln_theatre@sbcglobal.net>
Sent: Thursday, October 17, 2024 3:39 PM
To: Jenny Meyer <jmeyer@belleville.net>; Jason Poole <jpoole@belleville.net>
Subject: up coming events

Hi Jenny

I have 2 events next week one for a bus on Oct 24 and just barracades on Sat.

They were part of the approvals that got held up but are good now. Did you push them through or can we get an OK for Jason.

Thanks
Dave



Stage Door Human size

Stage Door Double wide for equipment

Tech Trailer

BUS

Secured Zone

Children's Home & Aid Society

Edward Jones Financial Advisor

Collectors Corner

Lollipops & Bluebirds

Margantas Mexican

George Blanquan Jewelers

Kelli's Lock Shop

Abe's Gourmet Popcorn

Lincoln Theatre

N Jackson St

EAST

EAST

EAST

EAST

N High St

N High St

N High St

N High St

E Main St

Google

United States

Jenny Meyer

From: Jenny Meyer
Sent: Friday, October 18, 2024 10:17 AM
To: Lincoln Theatre
Cc: Jason Poole; Jeff Davis; Craig Maue; Lt Rob Thomason (thomasonr@bellevillepolice.org); Michael Schaefer; Stephanie Mills; Curt Lougeay; Erin Clifford; Niccy Cook
Subject: Lincoln Theatre Concerts

Dave:

Staff reviewed your request for several concerts.

Below is a synopsis of that meeting for your records:

Event:

- **Thursday, October 24, 2024**
- **Saturday, December 7, 2024**
- 12:00pm to 11:00pm
- Lincoln Theatre

Street Closure:

- City Parking Lot at corner of North High Street and East A Street
- Close up to 25 parking spots for safety zone/trailer parking

Public Works:

- Deliver 22 metal barricades and 15 wooden barricades on the following dates:
 - Wednesday, October 23, 2024
 - Friday, December 6, 2024
- Pick-up barricades on the following dates:
 - Friday, October 25, 2024
 - Monday, December 9, 2024
- Organizers responsible to open/close parking spots, return barricades to their drop-off location for pick-up

Police Department:

- Situational awareness

Fire Department:

- Events okay for approval – alarm installation underway

Maintenance Department:

- Situational awareness

This item will be placed on the Council agenda for approval, Monday, October 21, 2024, 7:00pm, City Hall, Council Chambers, 101 South Illinois Street, Belleville, Illinois.

You will receive notification via email of the Council's decision.

If you have any questions, please contact me, Monday through Friday, 8:00am to 5:00pm.

Best,

Jenny

Jennifer Gain Meyer, MS, LEHP

City Clerk

City of Belleville

101 South Illinois Street

Belleville IL 62220

618-233-6810

jmeyer@belleville.net



<https://www.belleville.net/>

<https://www.facebook.com/welcometobellevilleil>

https://twitter.com/Belleville_IL



OFFICE USE ONLY

Name of Event: Lincoln Theatre Concerts
Date of Event: Sat 09/14/24, 09/28/24, 10/26/24, 11/09/24, 11/16/24

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): Lincoln Theatre

Name of Event: Rocky Horror with live shadow cast, Traveling Salvation Show, Reel County, Evert Dean, Steve Augeri

Date of Event: Sat Sept 14, Sat Sept 28, Sat Oct 26, Sat Nov 9, Sat Nov 16, 2024
Event Starting Time: Noon Event Ending Time: 11pm

Street Closure Time: N/A Street Re-Open Time: _____

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

Name	Address	Phone	Email
Dave Schoenborn	103 E Main St	[REDACTED]	Lincoln_theatre@sbcglobal.net

Number of people (450) animals (____) vehicles (____) expected to participate.

Describe the event in detail:

Concert
Other events (Marathon) do not close off parking until noon as requested

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

Lincoln Theatre Concerts
Sat 091424, 092824, 102624,

Reviewed/Revised: 06/12/17 JRM
Revised: 02/26/18 JRM 06/29/21 JRM

OFFICE USE ONLY

*110924,
111624*

Name of Event: **Date of Event:**

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

No Street Closing just blocking parking for safety. Need to create a secure safety zone in parking lot directly behind and adjacent to the theatre for performers and gear protection and event production safety. Will need to block the 6-8 spots directly behind the building. This will help us keep a safe zone for unloading and working with gear.

Will either Illinois Route 159 any other State Routes be blocked (if YES, it will require approval from the Illinois Department of Transportation): Yes No

Does this event require any of the following?

- Trash Containers Yes No Number Requested: _____
- Picnic Tables Yes No Number Requested: _____
- Sanitation Vehicle and Manpower Yes No
- Electric (note on map location(s)) Yes No Number Requested: _____
- Music Yes No Times: _____

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Affixing my signature to this application, declares my acceptance and understanding of the guidelines and certain limitations which may apply to this event.

David Schoenborn
Signature of Person Making Application

David Schoenborn
Printed Name of Person Making Application

103 E Main St Belleville IL
Mailing Address



Lincoln Tehatre@sbcglobal.net

OFFICE USE ONLY

Event Name: Lincoln Theatre Concerts

Event Dates: Sat 09/14/24, 09/28/24, 10/26/24, 11/09/24, 11/16/24

CHECKLIST (FOR USE BY CITY PERSONNEL ONLY)	EVENT INFORMATION (FOR USE BY CITY PERSONNEL ONLY) Completed application/documentation to be sent to city staff prior to meeting. Meeting will then be scheduled with all city staff and a representative of the event.
<input checked="" type="checkbox"/> Application <input checked="" type="checkbox"/> Event Map <input type="checkbox"/> Insurance Certificate	Date Received by City Clerk's Office: <u>08/12/24</u> Scheduled Meeting Date: _____ Date Approved by Staff: _____ Date on Council Agenda: <u>08/19/24 10/21/24</u> Notification Sent to Event Representative of Council Meeting: <u>08/13/24 10/18/24</u>
<input type="checkbox"/> Approved on: _____ <input type="checkbox"/> Denied on: _____	
Notification Sent to Event Representative of Council Approval/Denial on: _____	

STAFF REVIEW SECTION

Police Department: _____

APPROVED DENIED DATE: _____ INITIALS: _____

Fire Department: _____

APPROVED DENIED DATE: _____ INITIALS: _____

Public Works: Barricades provided

as requested @ N/C.

APPROVED DENIED DATE: 8/12/24 INITIALS: JAP

Maintenance Department: _____

APPROVED DENIED DATE: _____ INITIALS: _____

Marketing/Communications: _____

APPROVED DENIED DATE: _____ INITIALS: _____

Jenny Meyer

From: Stephanie Mills
Sent: Friday, October 18, 2024 8:50 AM
To: Jenny Meyer
Subject: RE: up coming events

Yes. The installation of the alarm is underway.

From: Jenny Meyer <jmeyer@belleville.net>
Sent: Friday, October 18, 2024 6:44 AM
To: Stephanie Mills <smills@belleville.net>; Curt Lougeay <clougeay@belleville.net>
Subject: FW: up coming events

See below from Lincoln Theatre.

Am I able to take the items I tabled to Council Monday evening?

Jenny

Jennifer Gain Meyer, MS, LEHP
City Clerk
City of Belleville
101 South Illinois Street
Belleville IL 62220
618-233-6810
jmeyer@belleville.net



<https://www.belleville.net/>
<https://www.facebook.com/welcometobellevilleil>
https://twitter.com/Belleville_IL

From: Lincoln Theatre <lincoln_theatre@sbcglobal.net>
Sent: Thursday, October 17, 2024 3:39 PM
To: Jenny Meyer <jmeyer@belleville.net>; Jason Poole <jpoole@belleville.net>
Subject: up coming events

Hi Jenny

I have 2 events next week one for a bus on Oct 24 and just barracades on Sat.

They were part of the approvals that got held up but are good now. Did you push them through or can we get an OK for Jason.

Thanks
Dave

Jenny Meyer

From: Jenny Meyer
Sent: Friday, October 18, 2024 9:59 AM
To: Lincoln Theatre
Cc: Jason Poole; Jeff Davis; Craig Maue; Stephanie Mills; Curt Lougeay; Michael Schaefer; Lt Rob Thomason (thomasonr@bellevillepolice.org); MSgt Tim Crimm crimmt@bellevillepolice.org; Niccy Cook; Erin Clifford
Subject: Updated Lincoln Theatre Concerts

From: Jenny Meyer
Sent: Tuesday, August 13, 2024 9:20 AM
To: Lincoln Theatre <lincoln_theatre@sbcglobal.net>
Cc: Jason Poole <jpoole@belleville.net>; Jeff Davis <jdavis@belleville.net>; Craig Maue <cmaue@belleville.net>; Stephanie Mills <smills@belleville.net>; Curt Lougeay <clougeay@belleville.net>; Michael Schaefer <mschaefer@belleville.net>; Lt Rob Thomason (thomasonr@bellevillepolice.org) <thomasonr@bellevillepolice.org>; MSgt Tim Crimm crimmt@bellevillepolice.org <crimmt@bellevillepolice.org>; Niccy Cook <ncook@belleville.net>; Erin Clifford <eclifford@belleville.net>
Subject: Lincoln Theatre Concerts

Dave:

Staff reviewed your request for several upcoming Lincoln Theatre Concerts.

Below is a synopsis of that meeting for your records:

Event:

- ~~Rocky Horror Show – Saturday, September 14, 2024~~
- ~~Traveling Salvation Show – Saturday, September 28, 2024~~
- Reel County – Saturday, October 26, 2024
- Evert Dean – Saturday, November 9, 2024
- Steve Augeri – Saturday, November 16, 2024
- 12:00pm to 11:00pm
- Lincoln Theatre

Street Closure:

- City Parking Lot at corner of North High Street and East A Street
- Close up to 10 parking spots for safety zone/trailer parking

Public Works:

- Deliver 10 - wooden barricades on the following dates:
 - ~~Friday, September 13, 2024~~
 - ~~Friday, September 27, 2024~~
 - Friday, October 25, 2024
 - Friday, November 8, 2024
 - Friday, November 15, 2024
- Pick-up barricades on the following dates:

- ~~Monday, September 16, 2024~~
 - ~~Monday, September 30, 2024~~
 - Monday, October 28, 2024
 - Tuesday, November 12, 2024
 - Monday, November 18, 2024
- Organizers responsible to open/close parking spots, return barricades to their drop-off location for pick-up

Police Department:

- Situational awareness

Fire Department:

- Events okay for approval – alarm installation underway

Maintenance Department:

- Situational awareness

This item will be placed on the Council agenda for approval, Monday, October 21, 2024, 7:00pm, City Hall, Council Chambers, 101 South Illinois Street, Belleville, Illinois.

You will receive notification via email of the Council's decision.

Best,

Jenny
Jennifer Gain Meyer, MS, LEHP
City Clerk
City of Belleville
101 South Illinois Street
Belleville IL 62220
618-233-6810
jmeyer@belleville.net



<https://www.belleville.net/>

<https://www.facebook.com/welcometobellevilleil>

https://twitter.com/Belleville_IL

Resolution No. 3525

A RESOLUTION OF SUPPORT FOR SUBMISSION OF A ST. CLAIR COUNTY PARKS
GRANT COMMISSION CYCLE 30 GRANT APPLICATION

WHEREAS, the City of Belleville is applying to the St. Clair County Parks Grant Commission Cycle 30 Grant Program funds; and,

WHEREAS, it is necessary that an application be made and agreements entered into with St. Clair County Parks Grant Commission.

NOW THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That the City of Belleville apply for a grant under the terms and conditions of the St. Clair County Parks Grant Commission Cycle 30 Grant Program and shall enter into and agree to the understandings and assurances in said applications; and,
2. That the chief municipal officials on behalf of the city execute such documents and all other documents necessary for the carrying out of said application; and,
3. That the chief municipal officials are authorized to provide such additional information as may be required to accomplish the obtaining of such grant.

	<u>AYE</u>	<u>NAY</u>
Bryan Whitaker	_____	_____
Lillian Schneider	_____	_____
Carmen Duco	_____	_____
Jamie Eros	_____	_____
Scott Ferguson	_____	_____
Kent Randle	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Michelle "Shelly" Schaefer	_____	_____
Edward Dintelman	_____	_____
Dr. Mary Stiehl	_____	_____
Chris Rothweiler	_____	_____
Phil Elmore	_____	_____
Dennis Weygandt	_____	_____
Nora Sullivan	_____	_____
Kara Osthoff	_____	_____

Presented, passed, approved and recorded this 21st day of October, 2024.

Approved:

Patty Gregory, Mayor

[SEAL]

ATTEST:

Jennifer Gain Meyer, City Clerk

Resolution No. 3526

A RESOLUTION OF SUPPORT FOR THE CITY OF BELLEVILLE’S APPLICATION FOR ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA) FY2025 GREEN INFRASTRUCTURE GRANT OPPORTUNITIES (GIGO) GRANT FUNDING.

WHEREAS, the City of Belleville is applying to the Illinois Environmental Protection Agency (IEPA) for FY2025 Green Infrastructure Grant Opportunities (GIGO) Grant funding; and,

WHEREAS, it is necessary that an application be made and agreements entered into with IEPA.

NOW THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That the City of Belleville apply for a grant under the terms and conditions of IEPA GIGO Program and shall enter into and agree to the understandings and assurances in said applications;
2. That the chief municipal officials on behalf of the city/township execute such documents and all other documents necessary for the carrying out of said application; and
3. That the chief municipal officials are authorized to provide such additional information as may be required to accomplish the obtaining of such grant.

	<u>AYE</u>	<u>NAY</u>
Bryan Whitaker	_____	_____
Lillian Schneider	_____	_____
Carmen Duco	_____	_____
Jamie Eros	_____	_____
Scott Ferguson	_____	_____
Kent Randle	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Michelle “Shelly” Schaefer	_____	_____
Edward Dintelman	_____	_____
Dr. Mary Stiehl	_____	_____
Chris Rothweiler	_____	_____
Phil Elmore	_____	_____
Dennis Weygandt	_____	_____
Nora Sullivan	_____	_____
Kara Osthoff	_____	_____

Presented, passed, approved and recorded this 21st day of October, 2024.

Approved:

Patty Gregory, Mayor

[SEAL]

ATTEST:

Jennifer Gain Meyer, City Clerk

ORDINANCE NO. 9323-2024

**AN ORDINANCE ENACTING AND ADOPTING A SUPPLEMENT TO
THE CODE OF ORDINANCES FOR THE CITY OF BELLEVILLE, IL
AND DECLARING AN EMERGENCY**

WHEREAS, American Legal Publishing Corporation of Cincinnati, Ohio, has completed the S-14 Supplement to the Code of Ordinances of the City of Belleville, Illinois, which supplement contains all ordinances of a general and permanent nature enacted since the prior supplement to the Code of Ordinances of the City; and

WHEREAS, American Legal Publishing Corporation has recommended the revision or addition of certain sections of the Code of Ordinances which are based on or make reference to sections of the Illinois code; and

WHEREAS, it is the intent of the Legislative Authority to accept these updated sections in accordance with the changes of law of the State of Illinois; and

WHEREAS, it is necessary to provide for the usual daily operation of the municipality and for the immediate preservation of the public peace, health, safety and general welfare of the municipality that this ordinance take effect at an early date;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

Section 1. That the S-14 Supplement to the Code of Ordinances of the City of Belleville, Illinois, as submitted by American Legal Publishing Corporation of Cincinnati, Ohio, and as attached hereto, be and the same is hereby adopted by reference as if set out in its entirety.

Section 2. Such supplement shall be deemed published as of the day of its adoption and approval by the City Council and the Clerk of Belleville, Illinois, is hereby authorized and ordered to insert such supplement into the copy of the Code of Ordinances kept on file in the Office of the Clerk.

Section 3. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the peace, health, safety and general welfare of the people of this municipality and shall take effect at the earliest date provided by law.

PASSED by 2/3 vote of the City Council of the City of Belleville, Illinois on the 21st day of October, 2024 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>
Bryan Whitaker	_____	_____
Lillian Schneider	_____	_____
Carmen Duco	_____	_____
Jamie Eros	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Edward Dintelman	_____	_____
Shelly Schaefer	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary Stiehl	_____	_____
Phil Elmore	_____	_____
Dennis Weygandt	_____	_____
Nora Sullivan	_____	_____
Kara Osthoff	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 22nd day of October, 2024.

MAYOR PATRICIA GREGORY

ATTEST:

CITY CLERK JENNIFER GAIN MEYER

SYS DATE:10/16/24

CITY OF BELLEVILLE
C L A I M S H E E T
Monday October 21, 2024

SYS TIME:14:52
[NCS]
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VENDOR #	NAME	DEPT.	AMOUNT
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13 MOTOR FUEL TAX FUND

1547	THOUVENOT, WADE, & MOERCHEN INC	13-00	2,108.25
486	HANK'S EXCAVATING & LANDSCAPING,	13-00	182.37
EL001	ELECTRICO, INC.	13-00	1,275.82
L0029	LOCHMUELLER GROUP	13-00	2,911.00

	**TOTAL		6,477.44
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13 MOTOR FUEL TAX FUND	GRAND TOTAL	6,477.44
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