



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

---

**MONDAY, OCTOBER 20, 2025  
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 Gain Meyer will read a proclamation recognizing "Red Ribbon Week"

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

**8. APPROVAL OF MINUTES**

8-A. Motion to approve City Council and Executive Session Meeting Minutes of October 6, 2025

**9. CLAIMS, PAYROLL AND DISBURSEMENTS**

- 9-A. Motion to approve claims and disbursements in the amount of \$1,428,042.05 payroll in the amount of \$1,048,257.89

**10. REPORTS**

- 10-A. Motion to approve Treasurer's Reports – August 2025

- 10-A(1). Motion to approve Statement of Cash and Investments Reports – August 2025

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

11- A. MOTIONS FROM **ORDINANCE & LEGAL REVIEW COMMITTEE**

- 11-A(1). Motion to amend Title VII: Traffic Code, Chapter 70: General Provisions, Section 70.075 and 70.076 (Towing and Impounding Vehicles Involved in a Crime)

- 11-A(2). Motion to amend Title III (Administration), Chapter 30 (City Council) and Section 30.19 (Standing Committees) changing Traffic and Parking to eight Alderpersons

11-B. MOTIONS FROM **ADMINISTRATION**

- 11-B(1). Motion to set the date of annual Joint Review Board meetings for all active TIF Districts for Thursday, December 4, 2025, at 9:00am

- 11-B(2). 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 Thursday, December 4, 2025

- 11-B(3). Motion to amend the 2025 Committee & Commissions Calendar
  
- 11-B(4). Motion to extend the Special Use Permit for liquor license and outdoor dining in RE Case 05-Jan22 G Level and Square (dba The Harp Pub) located at 1112 West Main Street (08-21.0-332-003/004) until December 31, 2025

11-C. MOTIONS FROM **FINANCE**

- 11-C(1). Motion to accept and file FY2025 Audit Reports
  
- 11-C(2). Motion to approve a 60-month lease and maintenance contract with Watts Copy Systems, Inc. for copy machines (Library)
  
- 11-C(3). Motion to waive the formal bidding procedures to purchase one new 2026 Ford F-150 from Bob Ridings Fleet Sales for \$37,393.00 (beat State bid price) (WWTP)
  
- 11-C(4). Motion to approve First Amendment to PCS Site Lease with Sprint Spectrum LLC for wireless communication tower at 101-A South Illinois Street
  
- 11-C(5). Motion to approve Option and Lease Agreement with Vertical Bridge for new telecommunications facility (telecommunication tower) on city-owned property, South 74<sup>th</sup> Street
  
- 11-C(6). Motion to approve Master Service Agreement and Service Order Addendum with New Horizon Communications for POTS lines at various City locations, on a month-to-month term, \$2,700.00 per month, as well as a Master Service Agreement and Service Order Addendum with New Horizon Communications for Wireless POTS Solutions at various city locations, to replace POTS lines agreement, for 36 months, \$920.30 per month and non-recurring charges of \$266.00

**12. COMMUNICATIONS**

**12-A. CHARLIE’S PLACE: LUMINARY WALK REST AREA –  
12/13/2025**

Request from Charlie’s Off Main, LLC to host Charlie’s Place: Luminary Walk Rest Area, Saturday, December 13, 2025, 4:00pm to 10:00pm. Street Closure requests: Mascoutah Avenue from corner of East Washington to corner of East Lincoln/Mascoutah Ave (residents must have access) 1:00pm to 11:59pm. Additional City Services: barricades, “No Parking” signage, picnic tables, and trash toters

**13. PETITIONS**

**14. RESOLUTIONS**

**15. ORDINANCES**

15-A. A Zoning Ordinance in Re Case #05-Jan22-G Level and Square (DBA: The Harp Pub)

15-B. An Ordinance Amending Title III (Administration), Chapter 30 (City Council), Section 30.19 (Standing Committees) of the Revised Code of Ordinances of the City of Belleville, As Amended

**16. UNFINISHED BUSINESS**

**17. MISCELLANEOUS & NEW BUSINESS**

17-A. Motor Fuel Claims in the Amount of \$184,971.96.

**18. EXECUTIVE SESSION**

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

Anyone requiring accommodations provided for in the Americans with Disabilities Act (ADA) to participate in this public meeting, please contact Shelly Schaefer, City Clerk/ADA Coordinator at (618) 355-8627 or [sschaefer@belleville.net](mailto:sschaefer@belleville.net), a minimum of 48 hours prior to the meeting.



**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, Jenny Gain Meyer, Mayor of the City of Belleville, Illinois, do hereby proclaim October 23-31, 2025, 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 20<sup>th</sup> day of October, 2025.*

*Pride in the Past . . . Promise for the Future*

Jenny Gain Meyer, Mayor  
October 20, 2025



# 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*

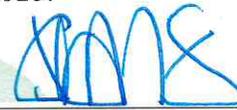
*Whereas, Belleville is a community that encourages its citizens to maximize their personal contribution to the community by giving of themselves wholeheartedly and with total effort, commitment, and conviction to their individual ambitions, family, friends, and community; and*

*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.*

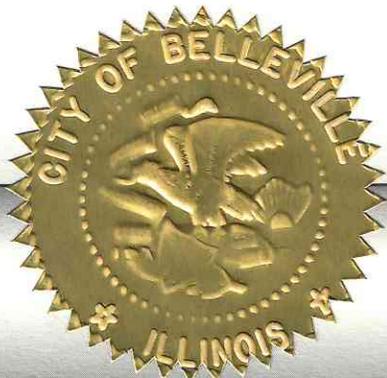
**NOW THEREFORE** I, Jenny Gain Meyer, Mayor of the City of Belleville, do hereby proclaim November 1, 2025, to be **Extra Mile Day** in Belleville, and encourage each individual in our community to take time on this day to “go the extra mile” in his or her own life and to acknowledge all those around 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 20<sup>th</sup> day of October, 2025.



Jenny Gain Meyer, Mayor  
October 20, 2025

*Pride in the Past . . . Promise for the Future*



**CITY OF BELLEVILLE, ILLINOIS  
COUNCIL MEETING MINUTES  
COUNCIL CHAMBERS – CITY HALL  
MONDAY, OCTOBER 6, 2025 – 7:00 PM**

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

City Clerk Schaefer called roll. Members present on roll call: Alderperson Whitaker, Alderperson Schneider, Alderperson Duco, Alderperson Dowling-Urban, Alderperson Randle, Alderperson Ferguson, Alderperson Anthony, Alderperson Ovian, Alderperson Kaiser, Alderperson Rothweiler, Alderperson Elmore, Alderperson Weygandt, Alderperson Sullivan, Alderperson Osthoff.

Excused: Alderperson Stiehl, Alderperson Dintelman

**ROLL CALL DEPARTMENT HEADS**

City Clerk Schaefer called roll of Department Heads: City Treasurer, Sarah Biermann; City Attorney, Garrett Hoerner, Asst. Police Chief, Mark Heffernan; Fire Chief, Curt Lougeay; Finance Director, Jamie Maitret; Director of Public Works, Jason Poole; Director of Wastewater, Brett Friedman; Library Director, Leander Spearman Director of IT, Ty Buckner; City Engineer, Scott Saeger; Director of Health, Housing & Building, Scott Tyler; Director of Grants & Special Projects, Eric Schauster; Director of Human Resources, William Clay; Director of Maintenance, Mike Schaefer.

Excused: Police Chief, Matt Eiskant

**PLEDGE**

**PUBLIC HEARING**

None.

**PUBLIC PARTICIPATION**

**Steve Smith:** I was just coming in to request if you could give clarification regarding the recent mask policy for what is acceptable as regarding medical masks. What is considered regular standard issue, full cover facial mask as such in the next policy?

**Mayor Gain Meyer:** For events?

**Steve Smith:** Yes ma'am.

**Mayor Gain Meyer:** Lt. Col. Heffernan, you can talk to him afterwards, but he can explain it. The medical coded masks are not exempt, or they are exempt. That is not the kind of mask they are speaking of.

**Rick Brown:** 624 South Pennsylvania. I would like to take care of a little paperwork first. It is not your fault Shelly at all; I am not blaming you. For the last eight and a half years anybody wants to do a FOIA, and it put on a CD they charge 2,200% mark up on a CD. You are only allowed to charge the actual cost of the CD. You can buy 100 of them for \$22 from Amazon. You get a 5% discount if you have a card. I am turning this into the Public Access Counselor. And Mayor, you a, you charged me the \$5 for the eight years you were in

there too. Anyway, what I am really here about last meeting a you guys really screwed this guy over on building a house on an undersized lot, which was (inaudible) by law. A I'm a getting tired of this coming up here I know Raffi hates me when I come up here. Everything, you know what I am going to do. I've got, it's about time, that meeting at the Zoning Board of Appeals, there was seven people there including three staff members and five Aldermen. Now I know that a Eric kinda fell on the sword and said that it was all his fault that he put them on the for the to go through the a variance for an Area Bulk and that wasn't required. A twenty-eight people, including City Attorney, Mayor, all you Aldermen, and Lloyd Cueto Assistant City Attorney, Hannah Joseph, Eric and seven members of the Zoning Board of Appeals didn't catch it. So, I don't buy Eric's goin on the sword because that particular 10,000 square foot lot thing, that was something that you and Mayor Eckert came up with. You remember that, Mayor? And since you just took control here in May, as you know I see all that stuff comin back so a, this is a conspiracy. This is a conspiracy to deprive people of their Civil Rights. Those are felonies. I'm going to the FBI in the morning, and I am going to give him every bit of this. This city has just run over peoples rights, stolen property unbelievable stuff, and I have had enough of it. Have a good night sleep.

**Mayor Gain Meyer:** Thank you Mr. Brown. Anybody else?

**Stewart Lannert:** Somebody needs to inform them judges over at the Court House about the Fourth and Eighth Amendment. The Eighth Amendment states a no excessive bonds or fines. It is illegal. Now I got a million dollar bond on a trivial thing, I don't care what anybody says it was trivial because the Belleville Police didn't even bother on each occasion to investigate within a timely manner. Now the Court House is upset because I called them trying to find out what Judge Watson had in his hands when I was trying to get bond reduced from one million to half a million. He come in there waving two things. He said you got a lot of nerve wanting your bond reduced after sending me stuff like this. I don't, that's why I was calling the Court House and going up there to try to find out what this moron was waving in his hands like that. Evidently, they don't want to come forth with that information, and a I'm trying, I'm taken to court over my yard etcetera for violating International Property Laws. Since when is Belleville under International Property Laws? Does those criminals in the UN have a jurisdiction or something over peoples yards and whatnot in Belleville? I think we need to look into that. Thank you.

**Mayor Gain Meyer:** Thank you, Stewart. Anyone else for Public Participation?

## **PRESENTATIONS, RECOGNITIONS & APPOINTMENTS**

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

## **APPROVAL OF MINUTES**

Aldersperson Schneider made a motion second by Aldersperson Dowling-Urban to approve the City Council Meeting Minutes of September 15, 2025.

All members voted aye.

Motion carries.

## **CLAIMS, PAYROLL AND DISBURSEMENTS**

Aldersperson Whitaker made a motion second by Aldersperson Kaiser to approve claims and disbursements in the amount of **\$2,659,506.08** payroll September 19, 2025, in the amount of **\$1,040,489.48** and October 3, 2025, in the amount of **\$1,061,539.00**.

Members voting aye on roll call: Whitaker, Schneider, Duco, Dowling-Urban, Randle, Ferguson, Anthony, Ovian, Kaiser, Rothweiler, Elmore, Weygandt, Sullivan, Osthoff. (14)

Motion carries.

## **REPORTS**

None.

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

### **ZONING BOARD OF APPEALS**

**27-SEPT25 – THOMAS WODARCZYK:** Request for a Sign Installation Permit in the Area of Special Control at 125 East Main Street (08-22.0-333-033) located in a “C-2” Heavy Commercial District. (Applicable sections of the City Code: 155.052, 155.053, 155.090) Ward 2.  
**Zoning Board of Appeals recommended APPROVAL with a vote of 6-0.**

**28-SEPT25 JAKE YARBER:** Request for a Special Use permit to construct a metal building exceeding 150 square feet at 1608 North Belt East (08-23.0-110-003) located in a “A-2” Two-Family Residence District. (Applicable sections of the Zoning Code: 162.169, 162.515) Ward 1.  
**Zoning Board of Appeals recommended APPROVAL with a vote of 6-0.**

Aldersperson Schneider made a motion second by Aldersperson Dowling-Urban to approve the requests as read.

All members voted aye.

Motion carries.

### **POLICE & FIRE COMMITTEE**

Motion to approve a 1-year contract with Vector Solutions Premium Software in the amount of \$1,552.29, beginning November 30, 2025 (Fire Department).

Motion to approve an Intergovernmental Agreement between the Belleville Police Department and St. Clair County Housing Authority for Video Integration and Archive Agreement.

Aldersperson Anthony made a motion second by Aldersperson Whitaker to approve the requests as read.

Members voting aye on roll call: Schneider, Duco, Dowling-Urban, Randle, Ferguson, Anthony, Ovian, Kaiser, Rothweiler, Elmore, Weygandt, Sullivan, Osthoff, Whitaker. (14)

Motion carries

### **STREETS & GRADES COMMITTEE**

Motion to approve additional Local Funds Commitment of \$276,097.77 for Cool Valley Drive Flood Mitigation (TIF 3).

Motion to approve an agreement with Oates Associates for S Church Street Reconstruction, in the amount of \$120,800.00 reconstructing South Church Street from south of the intersection of East Garfield Street to south of the radius return on East Main Street. Optional services for IDOT Processing in the amount of \$42,900.00 and/or Structural Retaining Wall Design at 322 S. Church Street, in the amount of \$16,300.00 may be added (HRST & TIF 17).

Motion to approve an agreement with Lochmueller Group in the amount of \$30,906.15 for Construction Inspection of North 28<sup>th</sup> Street Culvert Replacement (MFT).

Motion to assume the maintenance responsibility for decorative streetscape lighting. St. Clair Public Building Commission proposes installing 8 lights in the 100 block of West Washington and South 1<sup>st</sup> Street (no cost to City). Will match the current streetscape lighting downtown.

Aldersperson Randle made a motion second by Aldersperson Schneider to approve the requests as read.

Members voting aye on roll call: Duco, Dowling-Urban, Randle, Ferguson, Anthony, Ovian, Kaiser, Rothweiler, Elmore, Weygandt, Sullivan, Osthoff, Whitaker, Schneider. (14)

Motion carries

### **PUBLIC HEALTH & HOUSING COMMITTEE**

Aldersperson Rothweiler made a motion second by Aldersperson Elmore to purchase 614 East McKinley Street (Parcel: 08-27.0-141-010) and 102 North 11<sup>th</sup> Street (Parcel: 08-21.0-318-013) for \$1,572.00 from the St. Clair County Tax Agent for demolition and/or possible infill.

Members voting aye on roll call: Dowling-Urban, Randle, Ferguson, Anthony, Ovian, Kaiser, Rothweiler, Elmore, Weygandt, Sullivan, Osthoff, Whitaker, Schneider, Duco. (14)

Motion carries

### **MASTER SEWER COMMITTEE**

Motion to dispose/sell/auction a 2006 GMC 2500 truck (VIN 42622).

Motion to waive formal bidding procedure to purchase a 2026 Ford F-250 from Bob Ridings Fleet Sales for \$46,803.00 (WWT).

Motion to enter into an agreement with the US Army Corps of Engineers for Phase 3 of the East Creek Sewer Separation Project with the City's estimated 25% cost share being \$1,700,000.00 of the total \$6,800,000.00.

Aldersperson Sullivan made a motion second by Aldersperson Schneider to approve the requests as read.

Members voting aye on roll call: Randle, Ferguson, Anthony, Ovian, Kaiser, Rothweiler, Elmore, Weygandt, Sullivan, Osthoff, Whitaker, Schneider, Duco, Dowling-Urban. (14)

Motion carries.

## **COMMUNICATIONS**

### **QUEEN OF PEACE PARISH FESTIVAL – 09/12/2026**

Request from Queen of Peace to host their Parish Festival, Saturday, September 12, 2026, 1:00pm to 10:30pm. Additional City services requested: barricades, trash totes, picnic tables and Police Personnel.

### **300-400 SOUTH PENNSYLVANIA BLOCK PARTY – 10/26/2025**

Request from neighborhood to host a block party in the 300-400 block of South Pennsylvania, Sunday, October 26, 2025, 12:00pm to 5:00pm. Street closure: 300 – 400 block of South Pennsylvania between E McKinley and McClintock, 11:30am to 5:30pm. Additional City services: "No Parking" signage, barricades, trash totes and picnic tables.

### **BOUSE HALLOWEEN BLOCK PARTY – 10/25/2025**

Request from Bouse Properties to host a Halloween Block Party, Saturday, October 25, 2025, 2:00pm to 10:00pm. Street closure request: one block of North 36<sup>th</sup> Street between West "A" Street and Marion, 2:00pm to 9:00pm. Additional City services: barricades, "No Parking" signage, trash toter and picnic table.

### **WEDDING – 10/25/2025**

Request from Zachary Bair to reserve parking on North Jackson (east side of the street to alley) and East Main Street (north side of street in front of 207 East Main Street for wedding parking, Saturday, October 25, 2025, 12:00pm to 12:00am. Additional City Services: "No Parking" signage and cones.

### **HARVEST FEST BONFIRE – 10/17/2025**

Request from Redeeming Love of Christ Church to host Harvest Fest Bonfire in the parking lot of 621 South Belt West, Friday, October 17, 2025, 7:30pm to 10:00pm. Additional City Services: Trash Toters and picnic tables.

### **LINCOLN THEATRE SHOW- 10/30/2025**

Request from the Lincoln Theatre to host Crazy Train Show, Thursday, October 30, 2025, 7:30pm to 11:00pm. Additional City Services: closure of parking spaces in city parking lot at the corner of North High Street and East "A" Street and barricades.

Aldersperson Randle made a motion second by Aldersperson Kaiser to approve the Communications as read.

**Aldersperson Whitaker:** On the 12-D the Wedding Parking, reserving parking on the East Main Street, how many spots is that going to be and is this something that we are expecting the City to enforce? Or is that?

**City Clerk Schaefer:** It is just right in front of Spaces.

**Aldersperson Whitaker:** So, it is just the couple of spots there?

**City Clerk Schaefer:** Yep, and they are just going to put cones there for just, to block them. They are going to have two food trucks.

All members voted aye.

Motion carries.

## **PETITIONS**

None.

## **RESOLUTIONS**

Aldersperson Ferguson made a motion second by Aldersperson Rothweiler to read Resolutions 3554 and 3555 by title only.

All members voted aye.

Motion carries.

### **RESOLUTION 3554**

A Resolution of Support for Submission of a St. Clair County Parks Grant Commission Cycle 31 Grant Application

### **RESOLUTION 3555**

A Resolution of Additional Local Funds (Cool Valley Drive Flood Mitigation)

Aldersperson Rothweiler made a motion second by Aldersperson Dowling-Urban to approve the Resolutions as read.

Members voting aye on roll call: Ferguson, Anthony, Ovian, Kaiser, Rothweiler, Elmore, Weygandt, Sullivan, Osthoff, Whitaker, Schneider, Duco, Dowling-Urban, Randle. (14)

Motion carries.

## **ORDINANCES**

Aldersperson Schneider made a motion second by Aldersperson Rothweiler to read Ordinance 9426, 9427, 9428, and 9429 by title only.

All members present voted aye.

Motion carries.

**ORDINANCE 9426-2025**

A Zoning Ordinance in RE Case #27-SEPT25 – Tom Wodarczyk.

**ORDINANCE 9427-2025**

A Zoning Ordinance in RE Case #28-SEPT25 – Jake Yarber.

**ORDINANCE 9428-2025**

An Ordinance Authorizing Sale/Conversion of Personal Property 2006 GMC 2500 truck (VIN 1GTHC24U73E342622) (Wastewater Treatment).

**ORDINANCE 9429-2025**

An Ordinance Proposing the Establishment of Special Service Area Four in the City of Belleville, St. Clair County, Illinois, the Levy of Special Taxes within the Special Service Area, and the Issuance of Special Service Area Bonds; Calling a Public Hearing; and Providing Notice for the Public Hearing.

Aldersperson Randle made a motion second by Aldersperson Dowling-Urban to approve the Ordinances as read.

Members voting aye on roll call: Anthony, Ovian, Kaiser, Rothweiler, Elmore, Weygandt, Sullivan, Osthoff, Whitaker, Schneider, Duco, Dowling-Urban, Randle, Ferguson. (14)

Motion carries.

**UNFINISHED BUSINESS**

None.

**MISCELLANEOUS & NEW BUSINESS**

Aldersperson Rothweiler made a motion second by Aldersperson Schneider to pay the Motor Fuel Claims in the Amount of **\$197,929.59**.

Members voting aye on roll call: Ovian, Kaiser, Rothweiler, Elmore, Weygandt, Sullivan, Osthoff, Whitaker, Schneider, Duco, Dowling-Urban, Randle, Ferguson, Anthony. (14)

Motion carries.

**EXECUTIVE SESSION**

Aldersperson Randle made a motion second by Aldersperson Dowling-Urban to go into executive session to discuss pending and/or probable/imminent litigation (including civil and workers' compensation) (5 ILCS 120/2(c)(11)).

All members voted aye.

Motion carries.

Executive Session Began: 7:23 p.m.  
Regular Session Resumed: 7:51 p.m.

Motion to ratify the Workers' Compensation Settlement for Theodore Higgins in the amount of \$174,346.00.

Motion to ratify the Workers' Compensation Settlement for Mark Bassler in the amount of \$174,346.00.

Aldersperson Elmore made a motion second Dowling-Urban to approve the Workers' Compensation claims as read.

Members voting aye on roll call: Kaiser, Rothweiler, Elmore, Sullivan, Osthoff, Whitaker, Duco, Dowling-Urban, Randle, Ferguson, Anthony, Ovian. (12)

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

Members abstaining: Weygandt. (1)

Motion carries.

## **ADJOURNMENT**

Aldersperson Randle made a motion second by Aldersperson Ferguson to adjourn at 7:52 p.m.

All members voted aye.

Motion carries.

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Shelly Schaefer, City Clerk

**CITY OF BELLEVILLE PAYMENT SUMMARY  
COUNCIL MEETING - OCTOBER 20, 2025**

**GENERAL FUND**

00 - Revenue	\$187,300.97
50 - Administration	\$71,867.35
51 - Police	\$25,586.16
52 - Fire	\$12,845.80
53 - Streets	\$13,554.69
54 - Parks	\$18,151.89
55 - Cemetery	\$792.22
56 - Hlth/Sanitation	\$150,874.09
57 - Mt. Hope	\$456.46
61 - Health & Housing	\$7,353.33
62 - Economic Dev, Planning & Zoning	\$105.29
82 - Mayor	\$36.04
84 - Human Resources	\$3,097.99
87 - Maintenance	\$15,086.26
88 - Engineering	\$116.76
<b>GENERAL FUND TOTAL</b>	<u>\$507,225.30</u>

**SEWER OPERATIONS**

75 - Collections	\$11,312.31
77 - Lines	\$31,909.02
78 - Plant	\$12,398.21
<b>SEWER TOTAL</b>	<u>\$55,619.54</u>

04 - Library	\$1,509.52
07 - Park/Rec	\$10,032.35
12 - General & Community Assistance	\$15,293.43
13 - Motor Fuel Tax Fund	\$184,971.96
15 - Tort Liability Fund	\$2,047.51
20 - Campus Fund	\$64,029.79
38 - TIF 3	\$390,646.17
44 - Belleville Illinois Tourism	\$2,500.00
54 - TIF 12 Sherman St	\$6,374.75
58 - TIF 16 Route 15 West Corridor	\$68,117.53
72 - Narcotics	\$4,394.55
75 - TIF 17 E Main Street	\$4,545.67
76 - TIF 18 Scheel St	\$183.00
77 - TIF 19 Frank Scott Parkway	\$110,550.98

**ALL FUNDS TOTAL** \$1,428,042.05

SYS DATE:10/10/25

CITY OF BELLEVILLE  
C L A I M S H E E T  
Friday October 10, 2025

SYS TIME:11:14

DATE: 10/10/25

[NCS]

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
		PARKS DEPARTMENT	
4902	AT & T	01-54	300.12
AT012	AT & T MOBILITY	01-54	17.07
	**TOTAL PARKS DEPARTMENT		----- 317.19
01	GENERAL FUND	GRAND TOTAL	317.19

SYS DATE:10/10/25

CITY OF BELLEVILLE  
C L A I M S H E E T  
Friday October 10, 2025

SYS TIME:11:14

DATE: 10/10/25

[NCS]  
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VENDOR #	NAME	DEPT.	AMOUNT
04	LIBRARY		
4902	AT & T	04-00	150.05
	**TOTAL		150.05
	04 LIBRARY	GRAND TOTAL	150.05

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
07	PLAYGROUND AND RECREATION		
4902	AT & T	07-00	136.79
	**TOTAL		----- 136.79
	07 PLAYGROUND AND RECREATION	GRAND TOTAL	136.79

VENDOR #	NAME	DEPT.	AMOUNT
=====			
12	GENERAL & COMMUNITY ASSISTANCE		
AM061	AMEREN ILLINOIS	12-00	1,330.03
AU022	AUTO PROS SALES & SERVICE LLC	12-00	68.00
CE041	CEFCU	12-00	264.01
CI031	CITY OF BELLEVILLE	12-00	251.27
EN032	ENIX PROPERTIES	12-00	439.00
IL088	ILLINOIS AMERICAN WATER	12-00	942.52
JR002	JRG HOLDINGS-BELLEVILLE LLC	12-00	439.00
KE085	KEYRISE, LLC	12-00	400.00
LI059	LIVING WATERS PROPERTIES LLC	12-00	28.00
SE041	SECRETARY OF STATE	12-00	322.00
SH055	SHREVE, SUSAN	12-00	439.00
ST195	STATE REALTY PROPERTY MANAGEMENT	12-00	696.00
SW016	SWIC	12-00	5,000.00
TM004	T-MOBILE	12-00	189.46
WE098	WEBER, MARK	12-00	429.00
	**TOTAL		11,237.29
12	GENERAL & COMMUNITY ASSISTANCE	GRAND TOTAL	11,237.29

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VENDOR #	NAME	DEPT.	AMOUNT
20	CAMPUS FUND		
551	ILLINOIS AMERICAN WATER	20-00	6,736.31
	**TOTAL		6,736.31
20	CAMPUS FUND	GRAND TOTAL	6,736.31

VENDOR #	NAME	DEPT.	AMOUNT
=====			
21	SEWER OPERATION & MAINTENANCE		
	SEWER PLANT		
4902	AT & T	21-78	150.05
	**TOTAL SEWER PLANT		----- 150.05
	21 SEWER OPERATION & MAINTENANCE	GRAND TOTAL	150.05
	GRAND TOTAL FOR ALL FUNDS:		18,727.68
	TOTAL FOR REGULAR CHECKS:		18,727.68

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01 GENERAL FUND			
659	LIBRARY FUND	01-00	15,430.05
6730	BELLE-SCOTT COMMITTEE	01-00	150.00
BA113	BARFIELD, BEAU	01-00	227.94
BA132	C&C DESIGNS LTD	01-00	3,193.00
BL047	BLOUNT, JULIAN	01-00	482.03
BP001	BPDM PROPERTIES 2018-1, LLC	01-00	30.00
CH080	CHRISTONE ENTERPRISES	01-00	75.00
DA113	DAUPHIN, ANTHONY	01-00	462.99
ET005	ET REAL ESTATE, LLC	01-00	120.00
FR066	FREEDOM FOREVER - PERMIT REFUNDS	01-00	300.00
GE038	GENERAL & COMMUNITY ASSISTANCE FU	01-00	15,185.50
HU075	HUGHES GROUP LLC	01-00	130.00
IL081	ILLINOIS STATE TREASURER	01-00	321.16
KR043	KRUG, SANDRA	01-00	36.16
MA200	MARTINEZ, CHERYL	01-00	75.00
MH002	MHP RENTAL PROPERTIES	01-00	312.00
OF010	O'FALLON HARDWARE, LLC, NP PROPER	01-00	2,343.33
SE041	ILLINOIS SECRETARY OF STATE	01-00	20.00
SO002	SWICOM	01-00	80.00
SO050	SONOMA CAP RE FUND II, LLC	01-00	2,819.38
SW030	SWANSON, SHAUN	01-00	400.00
TI038	TIME, LLC	01-00	90.00
UM001	UMB BANK - CORPORATE TRUST	01-00	145,017.43
	**TOTAL		187,300.97
ADMINISTRATION			
3119	COMPUTYPE IT SOLUTIONS	01-50	2,557.20
4902	AT & T	01-50	457.89
551	ILLINOIS AMERICAN WATER	01-50	15,792.31
7473	ST CLAIR COUNTY TRUSTEE-PAYMENT A	01-50	786.00
966	ILLINOISOUTH TOURISM	01-50	3,187.50
AT028	AT&T	01-50	3,638.28
BU079	BUSEY BANK	01-50	46.27
CA148	CATALIS PUBLIC WORKS &	01-50	15,505.68
CD003	SHRED-IT USA LLC	01-50	493.96
CH030	CHARTER COMMUNICATIONS	01-50	283.11
GR082	GREATAMERICA FINANCIAL SVCS.	01-50	150.00
MC124	MCCARKEL, KEVIN	01-50	150.00
SP053	SPECTRUM VOIP	01-50	119.47
UM001	UMB BANK - CORPORATE TRUST	01-50	28,699.68
	**TOTAL ADMINISTRATION		71,867.35
POLICE DEPARTMENT			
3119	COMPUTYPE IT SOLUTIONS	01-51	727.00
365	WIRELESS USA	01-51	113.50
3728	DOBBS AUTO CENTERS, INC.	01-51	1,381.47
4902	AT & T	01-51	146.32
515	HOME-BRITE ACE HARDWARE	01-51	61.12

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
POLICE DEPARTMENT			
6122	VERIZON WIRELESS	01-51	2,018.24
6523	NATIONAL TACTICAL OFFICERS ASSN.	01-51	319.00
696	MECKFESSEL TIRE CO.	01-51	209.98
850	REJIS COMMISSION	01-51	142.50
AM063	AMAZON BUSINESS	01-51	1,068.91
AT028	AT&T	01-51	473.58
AU018	AUFFENBERG FORD, INC	01-51	150.00
BU079	BUSEY BANK	01-51	2,801.41
CA144	CLIPPER AND MILLER PC	01-51	300.00
CH030	CHARTER COMMUNICATIONS	01-51	251.79
CI043	CINTAS CORP - UNIFORMS	01-51	86.08
DI029	DINGMASTER INC	01-51	195.00
ED034	ED MORSE FORD	01-51	1,580.58
FA026	FACTORY MOTOR PARTS CO	01-51	1,361.95
GU026	GUARDIAN ALLIANCE TECHNOLOGIES, I	01-51	304.00
HU069	HUELS OIL COMPANY	01-51	6,335.25
IL008	TECHNOLOGY MANAGEMENT REVOLVING F	01-51	323.70
IL038	ILLINOIS ASSOCIATION OF CHIEFS OF	01-51	325.00
MI116	MIDWEST AUTO GLASS, INC	01-51	400.00
NI016	NITV FEDERAL SERVICES, LLC	01-51	795.00
OR001	O'REILLY AUTO PARTS	01-51	139.78
ST088	ST LOUIS COUNTY TREASURER	01-51	750.00
UN049	UNITED INK	01-51	650.00
UT001	UTILITRA	01-51	2,175.00
	**TOTAL POLICE DEPARTMENT		25,586.16
FIRE DEPARTMENT			
182	BANNER FIRE EQUIPMENT INC	01-52	1,907.99
2384	HOMETOWN ACE HARDWARE	01-52	55.98
277	CAMPER EXCHANGE, INC.	01-52	46.61
4902	AT & T	01-52	289.14
515	HOME-BRITE ACE HARDWARE	01-52	149.08
696	MECKFESSEL TIRE CO.	01-52	118.52
726	CLEAN UNIFORM COMPANY	01-52	196.50
AM063	AMAZON BUSINESS	01-52	1,168.12
AT028	AT&T	01-52	2,159.72
BF001	B & F CONSTRUCTION CODE SERVICES,	01-52	400.00
BU079	BUSEY BANK	01-52	312.61
CH030	CHARTER COMMUNICATIONS	01-52	449.97
CM010	CMC RESCUE, INC	01-52	1,025.00
FR065	MENKHAUS, STEPHEN	01-52	625.00
HA197	HAINES, ALEX	01-52	350.00
HO034	HOME DEPOT CREDIT SERVICES	01-52	107.17
HU069	HUELS OIL COMPANY	01-52	777.10
IN008	INTERNATIONAL CODE COUNCIL INC	01-52	170.00
KU012	KUHL, ERIC	01-52	350.00
MA207	MAC'S FIRE & SAFETY EQUIPMENT CO.	01-52	163.70
OR001	O'REILLY AUTO PARTS	01-52	23.86

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
01 GENERAL FUND			
FIRE DEPARTMENT			
SE034	SENTINEL EMERGENCY SOLUTIONS	01-52	193.96
ST111	STEIGERWALD, PAUL	01-52	133.00
TA029	TAYLOR MARINE PERFORMANCE CENTER	01-52	13.21
WI046	WITMER PUBLIC SAFETY GROUP	01-52	1,659.56
**TOTAL FIRE DEPARTMENT			12,845.80
STREETS			
2384	HOMETOWN ACE HARDWARE	01-53	54.65
3445	DAVE SCHMIDT TRUCK SERVICE	01-53	1,841.13
402	EGYPTIAN WORKSPACE PARTNERS	01-53	52.51
413	ERB TURF EQUIPMENT, INC.	01-53	34.72
419	JOHN FABICK TRACTOR COMPANY	01-53	4,124.50
515	HOME-BRITE ACE HARDWARE	01-53	257.44
661	LIESE LUMBER CO., INC.	01-53	13.00
834	QUALITY RENTAL CENTER	01-53	1,060.00
AD002	ADVANCE AUTO PARTS	01-53	3.70
AM063	AMAZON BUSINESS	01-53	498.64
AR002	ARROW TERMINAL LLC	01-53	297.58
BI028	BI-COUNTY SMALL ENGINE CENTER	01-53	31.25
BU079	BUSEY BANK	01-53	10.00
CD003	SHRED-IT USA LLC	01-53	6.55
CH030	CHARTER COMMUNICATIONS	01-53	196.59
CI043	CINTAS CORP - UNIFORMS	01-53	513.24
EJ000	E J EQUIPMENT	01-53	679.32
EQ003	EQUIPMENTSHARE.COM, INC	01-53	215.00
G0005	GOODALL TRUCK TESTING	01-53	41.00
GR031	G & R INDUSTRIAL SUPPLY INC	01-53	23.23
HU069	HUELS OIL COMPANY	01-53	3,463.65
MC125	MCKAY AUTO PARTS BELLEVILLE	01-53	136.99
**TOTAL STREETS			13,554.69
PARKS DEPARTMENT			
378	DINTELMANN NURSERY & GARDEN CTR,	01-54	491.00
515	HOME-BRITE ACE HARDWARE	01-54	843.09
5205	PASS SECURITY	01-54	990.00
551	ILLINOIS AMERICAN WATER	01-54	5,166.00
834	QUALITY RENTAL CENTER	01-54	145.00
AM063	AMAZON BUSINESS	01-54	116.37
CH030	CHARTER COMMUNICATIONS	01-54	130.00
CI043	CINTAS CORP - UNIFORMS	01-54	108.28
CI046	CINTAS CORPORATION NO 2	01-54	99.00
CU017	CULLIGAN/SCHAEFER WATER CENTERS	01-54	41.30
ED034	ED MORSE FORD	01-54	159.62
FR014	FROST ELECTRIC SUPPLY CO	01-54	77.68
H0034	HOME DEPOT CREDIT SERVICES	01-54	276.58
HU069	HUELS OIL COMPANY	01-54	999.36
JO048	JOHNNY ON THE SPOT 347	01-54	3,552.00

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01 GENERAL FUND			
PARKS DEPARTMENT			
LO010	LOWE'S	01-54	251.21
ME060	MEINEKE CAR CENTER	01-54	327.00
OR001	O'REILLY AUTO PARTS	01-54	291.54
SI036	SITEONE LANDSCAPE SUPPLY, LLC	01-54	1,845.67
ST043	ST LOUIS COMPOSTING INC	01-54	1,924.00
**TOTAL PARKS DEPARTMENT			17,834.70
WALNUT HILL CEMETERY DEPT			
413	ERB TURF EQUIPMENT, INC.	01-55	94.00
515	HOME-BRITE ACE HARDWARE	01-55	65.52
CI043	CINTAS CORP - UNIFORMS	01-55	182.42
TY002	TYLER TECHNOLOGIES INC	01-55	450.28
**TOTAL WALNUT HILL CEMETERY DEPT			792.22
HEALTH & SANITATION			
3445	DAVE SCHMIDT TRUCK SERVICE	01-56	7,146.16
486	HANK'S EXCAVATING & LANDSCAPING,	01-56	970.61
4902	AT & T	01-56	305.04
515	HOME-BRITE ACE HARDWARE	01-56	8.59
6311	MILAM RECYCLING & DISPOSAL FACILI	01-56	2,640.98
CI043	CINTAS CORP - UNIFORMS	01-56	876.00
CL051	CLAYTON HOLDINGS, LLC	01-56	52,483.35
CO073	COTTONWOOD HILLS RDF	01-56	40,806.65
EQ003	EQUIPMENTSHARE.COM, INC	01-56	215.00
GO005	GOODALL TRUCK TESTING	01-56	41.00
HU069	HUELS OIL COMPANY	01-56	4,373.26
MI091	MINTON OUTDOOR SERVICES INC	01-56	23,107.88
RE072	REPUBLIC SERVICES RECYCLING-SOUTH	01-56	12,864.17
ST043	ST LOUIS COMPOSTING INC	01-56	5,035.40
**TOTAL HEALTH & SANITATION			150,874.09
MT HOPE CEMETERY DEPT			
413	ERB TURF EQUIPMENT, INC.	01-57	65.71
500	HARTMANN TURF & TRACTOR	01-57	260.95
CI043	CINTAS CORP - UNIFORMS	01-57	55.18
CI046	CINTAS CORPORATION NO 2	01-57	74.62
**TOTAL MT HOPE CEMETERY DEPT			456.46
HEALTH & HOUSING			
515	HOME-BRITE ACE HARDWARE	01-61	16.99
6837	TOWN & COUNTRY TITLE COMPANY	01-61	175.00
7635	ROWAN TIRE	01-61	25.00
884	ST CLAIR COUNTY RECORDER OF DEEDS	01-61	33.00
989	STEIN AUTOMOTIVE. INC	01-61	429.15
AM018	KRANTZ, PAUL	01-61	2,000.00

VENDOR #	NAME	DEPT.	AMOUNT
=====			
01 GENERAL FUND			
HEALTH & HOUSING			
AM063	AMAZON BUSINESS	01-61	16.14
BR151	BROWN, LOWELL GENE	01-61	164.57
CM003	CMRS-FP	01-61	3,000.00
FP001	FP MAILING SOLUTIONS	01-61	149.85
FR042	FREEBURG PRINTING & PUBLISHING, I	01-61	80.00
HU069	HUELS OIL COMPANY	01-61	543.63
SE013	SERVPRO	01-61	720.00
**TOTAL HEALTH & HOUSING			7,353.33
ECONOMIC DEV, PLANNING & ZONING			
MC118	MCCLATCHY COMPANY LLC	01-62	105.29
**TOTAL ECONOMIC DEV, PLANNING & ZONING			105.29
MAYOR			
FR042	FREEBURG PRINTING & PUBLISHING, I	01-82	36.04
**TOTAL MAYOR			36.04
HUMAN RESOURCES/COMMUNITY DEV			
BU079	BUSEY BANK	01-84	2,600.14
CD003	SHRED-IT USA LLC	01-84	56.85
FR042	FREEBURG PRINTING & PUBLISHING, I	01-84	96.00
HS004	HSHS MEDICAL GROUP INC	01-84	345.00
**TOTAL HUMAN RESOURCES/COMMUNITY DEV			3,097.99
MAINTENANCE			
176	BARCOM SECURITY	01-87	248.75
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-87	259.53
515	HOME-BRITE ACE HARDWARE	01-87	152.45
726	CLEAN UNIFORM COMPANY	01-87	164.75
989	STEIN AUTOMOTIVE. INC	01-87	325.22
BO037	BOYER FIRE PROTECTION	01-87	2,850.00
CI043	CINTAS CORP - UNIFORMS	01-87	120.67
ER013	ERLINGER CONSTRUCTION CO., INC	01-87	1,026.00
FR014	FROST ELECTRIC SUPPLY CO	01-87	299.60
HU069	HUELS OIL COMPANY	01-87	357.22
LO010	LOWE'S	01-87	382.63
MI046	MIDWEST PLUMBING & BACKFLOW LLC	01-87	2,529.50
MI078	MIDWEST ELEVATOR CO., INC	01-87	419.94
WU010	WUEBBELS PAINTING LLC	01-87	5,950.00
**TOTAL MAINTENANCE			15,086.26
ENGINEERING			
696	MECKFESSEL TIRE CO.	01-88	39.99
AM063	AMAZON BUSINESS	01-88	27.90

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
01	GENERAL FUND		
	ENGINEERING		
HU069	HUELS OIL COMPANY	01-88	48.87
	**TOTAL ENGINEERING		----- 116.76
01	GENERAL FUND	GRAND TOTAL	506,908.11

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
04	LIBRARY		
551	ILLINOIS AMERICAN WATER	04-00	66.43
AT028	AT&T	04-00	1,004.43
CH030	CHARTER COMMUNICATIONS	04-00	264.98
SP053	SPECTRUM VOIP	04-00	23.63
	**TOTAL		----- 1,359.47
04	LIBRARY	GRAND TOTAL	1,359.47

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
07	PLAYGROUND AND RECREATION		
2244	SWITZER FOOD & SUPPLIES	07-00	60.10
3119	COMPUTYPE IT SOLUTIONS	07-00	30.00
4902	AT & T	07-00	149.04
551	ILLINOIS AMERICAN WATER	07-00	1,466.89
AM063	AMAZON BUSINESS	07-00	746.36
AR013	ARTWEAR SCREENPRINTING	07-00	887.50
AT028	AT&T	07-00	539.93
BU079	BUSEY BANK	07-00	2,244.79
CI046	CINTAS CORPORATION NO 2	07-00	203.64
CL065	CLOSE, ALICIA	07-00	37.16
CM008	CMRS-FP	07-00	1,000.00
DI054	DIAMOND TOURS, INC	07-00	1,480.00
GR108	ALBRITTON, SEAN	07-00	30.00
HO034	HOME DEPOT CREDIT SERVICES	07-00	156.72
RI060	RIEDINGER, EMILY	07-00	33.40
ST230	STAPLES	07-00	235.03
SW022	SWANK MOVIE LICENSING USA	07-00	395.00
SW030	SWANSON, SHAUN	07-00	200.00
	**TOTAL		9,895.56
			-----
07	PLAYGROUND AND RECREATION	GRAND TOTAL	9,895.56

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
12	GENERAL & COMMUNITY ASSISTANCE		
BU079	BUSEY BANK	12-00	4,008.29
CD003	SHRED-IT USA LLC	12-00	6.55
CU017	CULLIGAN/SCHAEFER WATER CENTERS	12-00	41.30
	**TOTAL		----- 4,056.14
12	GENERAL & COMMUNITY ASSISTANCE	GRAND TOTAL	4,056.14

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
13	MOTOR FUEL TAX FUND		
1547	THOUVENOT, WADE, & MOERCHEN INC	13-00	8,866.50
194	BEELMAN LOGISTICS LLC	13-00	971.30
CH058	CHRIST BROS. PRODUCTS LLC	13-00	2,588.25
DM001	DMS CONTRACTING INC	13-00	170,997.00
EL001	ELECTRICO, INC.	13-00	1,548.91
	**TOTAL		----- 184,971.96
13	MOTOR FUEL TAX FUND	GRAND TOTAL	184,971.96

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VENDOR #	NAME	DEPT.	AMOUNT
15	TORT LIABILITY FUND		
IL093	ILLINOIS PUBLIC RISK FUND (IPRF)	15-00	2,047.51
	**TOTAL		2,047.51
	15 TORT LIABILITY FUND	GRAND TOTAL	2,047.51

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
20	CAMPUS FUND		
2102	AMEREN ILLINOIS	20-00	2,920.31
HO111	ILLINOIS POWER MARKETING	20-00	50,853.37
JO104	JOHNSON CONTROLS FIRE PROTECTION	20-00	769.00
MA181	MANSFIELD POWER AND GAS, LLC	20-00	2,530.80
SP055	SPECTRUM ENTERPRISE	20-00	220.00
	**TOTAL		57,293.48
	20 CAMPUS FUND	GRAND TOTAL	57,293.48

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VENDOR #      NAME      DEPT.      AMOUNT

=====

21 SEWER OPERATION & MAINTENANCE

SEWER COLLECTION

CN002	CNR CONSTRUCTION	21-75	595.54
PE074	PEPPERS, GREGORY	21-75	45.07
ST013	STOOKEY TOWNSHIP	21-75	10,671.70

\*\*\*TOTAL SEWER COLLECTION      -----  
11,312.31

SEWER LINES

1423	EHRET PLUMBING & HEATING, INC.	21-77	15,000.00
214	BELLEVILLE SUPPLY COMPANY	21-77	516.90
277	CAMPER EXCHANGE, INC.	21-77	16.25
3445	DAVE SCHMIDT TRUCK SERVICE	21-77	1,292.64
4578	SCHULTE SUPPLY	21-77	719.40
515	HOME-BRITE ACE HARDWARE	21-77	34.76
AM063	AMAZON BUSINESS	21-77	610.35
CI043	CINTAS CORP - UNIFORMS	21-77	309.88
FR063	FRANCOEUR, BRYAN	21-77	172.75
HO034	HOME DEPOT CREDIT SERVICES	21-77	176.57
LU004	LUBY EQUIPMENT SERVICES	21-77	4,545.54
MI101	MIDWEST EXCAVATING	21-77	8,330.00
WH062	WHITE CAP, LP	21-77	183.98

\*\*\*TOTAL SEWER LINES      -----  
31,909.02

SEWER PLANT

214	BELLEVILLE SUPPLY COMPANY	21-78	92.81
272	MISSELHORN, BENJAMIN	21-78	321.16
385	DON'S HARDWARE, INC.	21-78	6.46
4242	WATER ENVIRONMENT FEDERATION	21-78	184.00
4578	SCHULTE SUPPLY	21-78	191.91
515	HOME-BRITE ACE HARDWARE	21-78	120.94
5317	GRAINGER, INC.	21-78	690.42
551	ILLINOIS AMERICAN WATER	21-78	310.62
7591	HD SUPPLY, INC	21-78	354.73
834	QUALITY RENTAL CENTER	21-78	18.00
AM063	AMAZON BUSINESS	21-78	209.36
AT028	AT&T	21-78	533.87
CA115	CASTILLER, JORDAN	21-78	143.84
CD003	SHRED-IT USA LLC	21-78	52.59
CI043	CINTAS CORP - UNIFORMS	21-78	105.34
HA143	HAWKINS, INC	21-78	4,298.70
HO034	HOME DEPOT CREDIT SERVICES	21-78	283.41
SI024	EVOQUA WATER TECHNOLOGIES LLC	21-78	4,330.00

\*\*\*TOTAL SEWER PLANT      -----  
12,248.16

21 SEWER OPERATION & MAINTENANCE      GRAND TOTAL      55,469.49

VENDOR #	NAME	DEPT.	AMOUNT
=====			
38	TIF 3 (CITY OF BELLEVILLE)		
1547	THOUVENOT, WADE, & MOERCHEN INC	38-00	16,171.04
3153	SCI ENGINEERING, INC	38-00	3,146.85
486	HANK'S EXCAVATING & LANDSCAPING,	38-00	19,198.99
7473	ST CLAIR COUNTY TRUSTEE-PAYMENT A	38-00	786.00
AT007	AT & T CWO	38-00	14,621.25
DM001	DMS CONTRACTING INC	38-00	274,739.55
EL001	ELECTRICO, INC.	38-00	3,704.77
G0028	GONZALEZ COMPANIES, LLC	38-00	1,500.00
KA009	KASKASKIA ENGINEERING GROUP LLC	38-00	47,802.22
L0029	LOCHMUELLER GROUP	38-00	3,095.50
ST043	ST LOUIS COMPOSTING INC	38-00	5,880.00
	**TOTAL		390,646.17
			-----
38	TIF 3 (CITY OF BELLEVILLE)	GRAND TOTAL	390,646.17

SYS DATE:10/15/25

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 20,2025

SYS TIME:12:11

DATE: 10/20/25

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VENDOR #	NAME	DEPT.	AMOUNT
44	BELLEVILLE ILLINOIS TOURISM		
966	ILLINOISOUTH TOURISM	44-00	2,500.00
	**TOTAL		2,500.00
44	BELLEVILLE ILLINOIS TOURISM	GRAND TOTAL	2,500.00

SYS DATE:10/15/25

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
54	TIF 12 (SHERMAN STREET)		
GO028	GONZALEZ COMPANIES, LLC	54-00	6,374.75
	**TOTAL		----- 6,374.75
	54 TIF 12 (SHERMAN STREET)	GRAND TOTAL	6,374.75

SYS DATE:10/15/25

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
58	TIF 16 (ROUTE 15 WEST CORRIDOR)		
BE178	BELLEVILLE CDJR, INC	58-00	65,319.52
EL001	ELECTRICO, INC.	58-00	1,694.07
G0028	GONZALEZ COMPANIES, LLC	58-00	1,103.94
	**TOTAL		68,117.53
	58 TIF 16 (ROUTE 15 WEST CORRIDOR) GRAND TOTAL		68,117.53

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
72	NARCOTICS		
RO132	ROCK RIVER ARMS, INC	72-00	4,175.00
ZA004	ZANDERS	72-00	219.55
	**TOTAL		----- 4,394.55
	72 NARCOTICS	GRAND TOTAL	4,394.55

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
75	TIF 17 (EAST MAIN STREET )		
DM001	DMS CONTRACTING INC	75-00	1,444.00
EL001	ELECTRICO, INC.	75-00	3,101.67
	**TOTAL		----- 4,545.67
	75 TIF 17 (EAST MAIN STREET )	GRAND TOTAL	4,545.67

SYS DATE:10/15/25

CITY OF BELLEVILLE  
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VENDOR #	NAME	DEPT.	AMOUNT
=====			
76	TIF 18 (SCHEEL STREET)		
DM001	DMS CONTRACTING INC	76-00	183.00
	**TOTAL		----- 183.00
	76 TIF 18 (SCHEEL STREET)	GRAND TOTAL	183.00

SYS DATE:10/15/25

CITY OF BELLEVILLE  
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VENDOR #	NAME	DEPT.	AMOUNT
=====			
77	TIF 19 (FRANK SCOTT PARKWAY)		
UM001	UMB BANK - CORPORATE TRUST	77-00	110,550.98
	**TOTAL		110,550.98
	77 TIF 19 (FRANK SCOTT PARKWAY)	GRAND TOTAL	110,550.98
	GRAND TOTAL FOR ALL FUNDS:		1,409,314.37
	TOTAL FOR REGULAR CHECKS:		1,402,337.52
	TOTAL FOR DIRECT PAY VENDORS:		6,976.85

**PAYROLL BREAKDOWN AS PER G/L DISTRIBUTION REPORT**

**PAYROLL DATE: 10/17/2025**

01 50	ADMINISTRATION	<u>\$16,803.76</u>
01 51	POLICE	<u>\$367,379.99</u>
01 52	FIRE	<u>\$243,085.40</u>
01 53	STREET	<u>\$50,319.69</u>
01 54	PARKS	<u>\$25,484.84</u>
01 55	WALNUT HILL CEMETERY	<u>\$11,248.56</u>
01 56	SANITATION	<u>\$42,715.02</u>
01 57	MT. HOPE CEMETERY	<u>\$5,495.80</u>
01 60	LEGAL	<u>\$8,197.60</u>
01 61	HOUSING DEPARTMENT	<u>\$32,312.90</u>
01 62	ECONOMIC DEVELOPMENT & PLANNING	<u>\$6,183.60</u>
01 82	MAYOR	<u>\$6,473.77</u>
01 83	FINANCE	<u>\$8,371.56</u>
01 84	HUMAN RESOURCE	<u>\$5,316.80</u>
01 85	CLERK	<u>\$8,570.87</u>
01 86	TREASURER	<u>\$3,397.22</u>
01 87	MAINTENANCE	<u>\$22,286.05</u>
01 88	ENGINEER	<u>\$7,409.82</u>
	<b>TOTAL GENERAL FUND</b>	<b><u>\$871,053.25</u></b>
4	LIBRARY	<u>\$40,028.83</u>
7	RECREATION	<u>\$18,873.64</u>
12	G & C ASSISTANCE	<u>\$4,703.95</u>
20	CAMPUS	<u>\$384.68</u>
21 75	SEWER COLLECTIONS	<u>\$6,500.21</u>
21 77	SEWER LINES	<u>\$10,814.71</u>
21 78	SEWER PLANT	<u>\$54,802.06</u>
	<b>TOTAL SEWER DEPARTMENT</b>	<b><u>\$72,116.98</u></b>
	<b>Employers' Portion of FICA (06-00-21500) CR</b>	<b><u>\$41,096.56</u></b>
	<b>*****TOTAL PAYROLL</b>	<b><u><u>\$1,048,257.89</u></u></b>

**City of Belleville Annual Treasurer's Report  
for Period Ending April 30, 2025**

**Revenue Summary**

ACCRUAL AUDIT ADJ	\$1,432,996.12
BOOK FINES	\$389.26
BOOK SALE	\$959.11
BUILDING & SIGN PERMITS	\$204,136.25
BUSINESS LICENSE	\$130,677.50
BUSINESS OCCUPANCY PERMITS	\$9,350.00
CEMETERY FOUNDATIONS & VASES	\$4,574.00
CEMETERY INCOME - BURIALS	\$34,152.50
CEMETERY INCOME - ENDOWED CARE	\$4,445.00
CEMETERY INCOME-BURIALS MH	\$3,150.00
CEMETERY INCOME-SALE LOTS/GRAVES	\$22,547.50
CHICKEN COOP PERMITS	\$575.00
COLLECTION - ST CLAIR TOWNSHIP	\$399,676.12
COURT FINES	\$48,528.68
CRIME FREE HOUSING	\$235,830.00
CURRENT YEAR TAX LEVY	\$28,592,735.70
CURRENT YEAR TAX LEVY - SS	\$942,121.63
DISPATCH FEES	\$464,217.43
DISPENSARY TAX	\$13,718.25
DONATIONS	\$23,259.42
DONATIONS-HISTORIC PRESERVATION	\$5,229.76
DUI ENFORCEMENT DISTRIBUTION	\$11,083.31
ELECTRICAL LICENSE FEE	\$5,300.00
ELECTRICAL PERMITS	\$50,441.00
EPAYABLE PROCESSING INCOME	\$9,941.11
EVIDENCE SEIZURES/FORFEITURES	\$135.64
EXCAVATION PERMITS	\$2,010.00
FED SEIZURES-FORFEITURES	\$213,914.93

**Revenue Summary Continued**

FIRE DEPARTMENT PERMITS	\$37,401.37
FIRE DEPT GRANTS	\$16,290.36
FIRE DEPT LIFT ASSIST FEES	\$1,014.00
FIRE INSPECTION FEES	\$42,235.00
FRANCHISE FEES	\$873,181.77
FRANK SCOTT BUS DIST SALES TAX	\$904,569.78
GAMING FEES	\$591,871.11
GARAGE PARKING	\$1,060.00
GRANT REVENUE	\$100,000.00
HOME RULE SALES TAX	\$4,673,900.49
HOTEL/MOTEL TAX	\$163,044.61
HOUSING INSPECTION FEES	\$133,710.00
HVAC PERMITS	\$11,201.00
INTEREST INCOME	\$2,617,942.50
INTEREST INCOME-OPEN SPACES ACCT	\$187,066.88
INTERFUND OPERATING TRANSFER	\$14,784,143.93
KOERNER/LABOR MUSEUM	\$9,000.00
LEASED CAR TAX	\$1,453.10
LEASE'S-OTHER	\$38,436.84
LEASE'S-SPRINT TOWER	\$52,215.82
LIBRARY GRANT	\$90,469.94
LIEN FEES	\$4,653.67
LIQUOR APPLICATION FEE	\$6,000.00
LIQUOR LICENSE	\$89,360.00
LOCAL SHARE CANNABIS USE TAX	\$66,634.46
LOCAL USE TAX	\$1,418,841.64
MISC GRANTS	\$88,889.92
MISCELLANEOUS INCOME	\$87,903.81
MOTOR FUEL TAX	\$1,916,602.26
NON-RESIDENT LIBRARY CARDS	\$26,127.00
OCCUPANCY PERMITS	\$100,595.00
OTHER SALES & SERVICES	\$361,350.63

**Revenue Summary Continued**

PARKING FINES	\$3,500.00
PARKING PERMITS	\$2,775.00
PARKS GRANT	\$56,325.14
PARKWAY NORTH BUS DIST SALE TAX	\$46,440.26
PLUMBING PERMITS	\$34,701.00
POLICE DEPT GRANT	\$265,182.64
POLICE DEPT VEHICLE DIST.	\$377.05
PROCEEDS-FIXED ASSET SALES	\$11,106.00
REIMB. ADMINISTRATION	\$1,248,174.09
REIMB. FINANCE DEPARTMENT	\$22,000.00
REIMB. FIRE DEPARTMENT	\$190.00
REIMB. HEALTH & HOUSING	\$34,110.00
REIMB. HEALTH & SANITATION	\$6,152.97
REIMB. MAINT. DEPT.	\$2,615.17
REIMB. PARKS DEPARTMENT	\$16,614.13
REIMB. POLICE DEPARTMENT	\$995,600.00
REIMB. POSTAGE	\$9,511.76
REIMB. STREET DEPARTMENT	\$23,527.86
RENTAL INCOME	\$585,865.73
REPLACEMENT TAX	\$665,282.98
REPLACEMENT TAX - ASSISTANCE	\$76,553.21
ROUTE 15 NORTH BUS DIST	\$1,077.80
RT 15/ S GREENMOUNT BUS DIST TX	\$1,557.84
S.O. REGISTRATION FEES	\$325.00
SALES OF CONCESSIONS	\$48,697.40
SALES TAX	\$10,291,622.30
SEIZURES-FORFEITURES	\$2,644.81
SELF STORAGE TAX	\$167,470.21
SEWER CHARGES	\$13,231,482.16
SEWER CONNECTION FEES	\$177,000.00
SEWER LINE INSURANCE	\$565,193.42
SIDEWALK REPLACEMENT	\$20,969.55

**Revenue Summary Continued**

SPECIAL BUSINESS DIST SALES TAX	\$1,002,537.13
STATE INCOME TAX	\$7,370,001.83
TAP-IN INSPECTION FEES	\$13,260.00
TELECOMMUNICATIONS TAX	\$544,824.11
TRASH DISPOSAL CHARGES	\$3,884,713.48
TRASH TOTES	\$10,560.00
UNREALIZED GAIN (LOSSES) INVEST	\$11,081.85
UTILITY TAX	\$3,645,306.21
V.O. & ARSONIST REGISTRATION FEE	\$30.00
VEHICLE LICENSE	\$15.00
VEHICLE TOW RELEASE FEES	\$76,000.00
WEED CUTTING SERVICES	\$21,237.27
<b>Total Revenues</b>	<b>\$107,557,474.47</b>

**Compensation Summary****Under \$25,000.00**

ADAMS, CONNOR M  
ADAMS, COURTNEY R  
ADAMS, HANNAH L  
ALLISON, MATTHEW J  
ANDERSON, LOGAN R  
ANDERSON, MELODY K  
ANTHONY, JOHNNIE  
AUSTIN, ANDREW M  
BEATTY, NEIL E  
BOSSUNG, ANDREW J  
BRANDENBURGER, ERIC D  
BRECKLE, ZACHARY A  
BREWER, ABBIGAIL R  
BROWN, XAVIER  
BURGE, JAKOB  
BUSSEN, THEODORE S

**Compensation Summary Under \$25,000.00 Continued**

CAHILL-NEWSOME, CHRISTIAN T

CLINTON, CORY W

CLOUTIER, RITA N

COBBS JR, SHAUN N

COPELAND, MACY L

COX JR, CORTNEY T

COX, QUENTIN X

CROWL, LOGAN R

CRUISE, ADRIAN J S

DARIEN, ARKIEMAH E

DINTELMAN, EDWARD A

DIXON, JASMYN S

DOWLING URBAN, GEORGIANNA

DRIVER, ELIZABETH N

DUCO, CARMEN J

EGGEMEYER, MATTHEW C R

ELLIOTT, JACI M

ELMORE, PHILLIP G

ENGELMAN, ZACHARY G

EROS, JAMIE L

FAULKNER, AMANDA LYNNE L

FAVIA, MARGIE L

FERGUSON, VAN SCOTT

FOSTER, MATTHEW D

FRANKLIN, MATTHEW J

FRITZ, NATHAN S

GAUCH, ROBERT M

GLEADLE, KYLE C

GODT, KAREN A

GRAEFF, DENNIS R

GRAWE, ANDREW M

GRAWE, MICHAEL A

**Compensation Summary Under \$25,000.00 Continued**

GRAY, QUIN E

HAGEN, ROBERT J

HEIMANN, DANIEL J

HEITZMANN, PRESLEY V

HELD, PAUL A

HENSHAW, JIMMY J

HENSON, SCOTT J

HERTEL, CHRISTOPHER A

HILL, NATHAN F

HURST, ADRIANNA J

IVESTER, JOANNA

JARRELL, KYLE J

JONES, KYLA M

JOUETT, ADALYN I

KEYS, HANNAH C

KILLINGSWORTH, ANTIONE L

KURKEY JR, ANTHONY R

LANXON, JUDITH L

LANXON, SCOTT E

LAUF, JOSHUA R

LEARY, SEAN P

LECHIEN, ABBEY M

LUSTER III, CHARLES R D

MANNO, KHLOE S

MARSHALL, SCOTT A

MARTIN, EMMA M

MATTER, ALEX R

MAUE, LUCAS C

MC ARTHY, MORGAN A

MCELMURRY, SETH L

MEHRTENS, JOSIAH T

MILLER, BROOKE A

**Compensation Summary Under \$25,000.00 Continued**

MILLER, JORDAN M

MITCHELL, KRISTYN J

MOORE, CHESTER L

MORBER, EVAN J D

MUZZY, TYLOR D

NELSON, SAMANTHA J

NICHOLS, BRADLEY J

NUSSBAUMER, MICHAEL R

OREGON, FREDA J

ORTIZ, MATTHEW L

OSTHOFF, KARA M

OVIAN, RAFFI E

PARSONS, SAMUEL E R

PAUTLER, JESSICA C

PEYMAN, JOSHUA A

PICKARD, KEVIN M

PIIRALA SKOGLUND, KLAUS

POSIVAL, MATTHIAS L

POWERS, RENEE K

RANDLE, KENT M

RAUCH, BRODIE L

RICHARDSON, AUDREY S

ROTHWEILER, CHRISTOPHER E

RUELAS, KAYLEE M

SCHAEFER, JAMES D

SCHAEFER, MICHELLE L

SCHINDLER, MEGHAN F

SCHMITTLING, STEVEN A

SCHNEIDER, LILLIAN M

SCHOBERT, MICHAEL R.

SEDABRES, GRACE J

SEGARRA, CHLOE E

**Compensation Summary Under \$25,000.00 Continued**

SHANNON, ANNA M

SHAW, BROOKLYN M

SIECKMAN, ELIZABETH M

SIMONIN, RYAN L

SINGLETON, JALA A

SISLER, MELISSA L

SMITH, ADAM H

SMITH, KENDAL A

SMITH, LILY C

SMOKER, PATRICK C

ST VINCENT, HEBA A

STAFFORD, CRAIG M

STELLWAG, ADDISON N

STEVENS, CAMEREN A

STIEHL, MARY E

STRUBBERG JR, ROBERT L

STUDT, MICHELE L

SULLIVAN, NORA L

SUTHERLAND, COOPER

TALLIE, CORTEZ M

TANGARAN, TOM N

THOMASON, ANDREW F

TURNER, GABRIEL N

TUTZA, DELILAH C

UNDERWOOD, BRYAN H

VAN ASCH SR, NEIL J

WADE, JOHN W

WAGNER, KATIE M

WALKER, ASHLEY M

WEBER, DANIELLE E

WEST, TRYSTN S

WEYGANDT, DENNIS C

**Compensation Summary Under \$25,000.00 Continued**

WHITAKER, BRYAN W

WHITE, TREVOR D

WICKER, JACOB W

WIERCISZEWSKI, CARYN S

WILDER, OWEN M

WILKERSON, REECE K

WILLIAMS, AARON

WILLIAMS, IMAN S

WILLIAMS, PAMELA J

WILSON, JESSICA M

WIMPEE, TYLER M

WITTLICH, JONAS P

WODOCHEK, ANDREW J

YOUNG, NATHAN

**Commensation Summary**

**Between \$25,000.00 and \$49,999.99**

BAJOREK, ADAM F

BRADLEY, MICHAEL D

BROWN, LOWELL E

BROWN, MICHAEL F

DAHLEM, PAULA R

DAUPHIN, ANTHONY M

DAUPHIN, KAREN

DAVIS, MARQUES J

DEHN, MARI E

DELARIA JR, BRADLEY J

DIETRICK, KAREN YVONNE

ELAM, EMILY S

EUBANK III, DONALD D

FIETSAM, GAIL F

FRANCOEUR, TINA

**Compensation Summary Between \$25,000.00 and \$49,999.99 Continued**

GAGE, CORNETTA R

GAIN, MANDY L.

GARRITSON HARRIS, CHRISTY L

GERIES, KATHLEEN S

HARRIS, TYLER B

HARTIN, REGINA R

HEADEN, GARRETT G

HIRST, MIKAYLA M

HOLEMAN, JENNIFER L

IVORY, TARRON I

JONES, CAMILLE J

JOSEPH, HANNAH M

KRIEGEL, THOMAS A

KUEHN, STEPHANIE C

KUHL, MEGAN A

KWIATKOWSKI, SYDNEY N

MAINE, BRITTANY A

MCARTHY, ALISON M.

MERGELKAMP, PAIGE L

MOORE, PENELOPE F

MULLETT, CHRISTINA L

OHLENDORF, AMY M

OWENS, KARI LYNN

PADGETT, STACY L

PARGIN, AIMEE M

PARSONS, COLLETTE M

PATTERSON, TAMATHA L

PRICE, MEGAN E

RAINBOLT, WYATT A

RILEY, ANGELANITA I

SCHOBERT, JUSTIN J

SIEBERT, MICHAEL D

**Compensation Summary Between \$25,000.00 and \$49,999.99 Continued**

SIMONIN, KACI L  
SORDEN, STEPHANIE R  
STATEN, NICOLE M  
SUTTON, ALEXANDER D  
THOMPSON, RENE L  
WALKER, ASHLEY M  
WALKER, BERT R  
WALLER, SALENA  
WATERS, CHRISTOPHER A  
WILKINSON, ANFIRNEE X  
WILLIS, JOSHUA T

**Compensation Summary  
Between \$50,000.00 and \$74,999.99**

BARKS, BRYAN D  
BASDEN, CHAD W  
BILZING, STEVEN A  
BLOUNT, JULIAN C  
BONNETTE, JOEL R  
BRANDENBURGER JR, IVAN  
BRANNAMAN, GARY L  
BRANNAMAN, SHAWNDELL C  
BURGE, CHAD E  
CASTILLER, JORDAN A  
CASTILLER, KAYLA A  
CAULK, CALLIE J  
CLEMENTS, LIBIE J  
CLIFFORD, ERIN E.R.  
CLINE, REBECCA L  
CONNOR, CHAD M  
COOK, ANNETTE  
COOK, YESSICA

**Compensation Summary Between \$50,000 and \$74,999.99 Continued**

CROWELL, ELENA N

CRUMP, AMBER N

CUETO, LLOYD M

DEBOER, CHRISTINA A

DENTON, TERRY J

DICKERSON, MARGARET A

DINTELMANN, GERALDINE A

ESCOBEDO, EDWARD J

FRANCOEUR, BRYAN J

FREEMAN, KERRIE L

FUCHS, BRYAN E

FUNK, SUZANNE E

GEISSLER, RICHARD D

GIBBONS, THOMAS G.

GRAVES, CHAD D

GREENFIELD, DANIEL C

HAHN, NICHOLAS JAMES

HALL, SEAN L

HANSEN, CHAD S

HARDESTY, KOLBY S

HARMON, CHARLES C

HARPER, DIA B

HARRIS JR, MACK T

HARRIS, DAVID ALLEN

HENKE, MICHELLE A

HERZING, SARAH A

HOEPKER, CHARLES E

HORCHER, KEVIN J

JAKOB JR, BILL A

JOHNSON, WADE J

JORDAN, JESSE T

LAING, JONATHAN A

**Compensation Summary Between \$50,000 and \$74,999.99 Continued**

MARTINEZ, LEVI A

MASSEY, JERRY E

MC KERRACHER, ALVIN JON

MCGEE, GINO S

MULLETT, SCOTT W

NANCE, MATTHEW E

ORTIZ-MEDINA, JOHN B

PARKS JR, MICHAEL E

PEARCE, MICHAEL B

POTTS, NICHOLAS W

RACHELS, TIMOTHY S

RADLIFF, JERAMY A

ROARK JR, RUSSELL D

ROBINSON, BRIAN M

ROCK, DANIELLE K

ROWE, ANDREA JANETTE

SANDERS JR, THOMAS J

SAUGET, AUSTIN M

SCHAEFER, MICHAEL J

SCHARF, KYLE J

SCHARF, LISA A

SCHNEIDER, KIP A

SCHWAEGEL, DANIEL L

STIFF, JOHNNIE D

STRONG, LEE C

STROUSE, SKY M

SUTHERLAND, AUSTIN T

SUTHERLAND, DYLAN M

TARRANT, MICHELLE L

THOUVENOT, STEVEN G

TOLAN, KIIRA A

VAHLKAMP, SCOTT L

**Compensation Summary Between \$50,000 and \$74,999.99 Continued**

WALKER, ERIC

WERNER, JOSEPH J

WESEMANN, BRADLEY J

WESTBROOK, ALICIA M

WHITTAKER, ERIC L

WILKE, DALE A

WILLIAMS, TYLER G

**Compensation Summary**

**Between \$75,000.00 and \$99,999.99**

AMEZOLA, ELVIRA S

ARNOLD, KEVIN

BARNES, RILEY D

BECK, KEVIN R

BECKER, AUSTIN W

BECKER, GREGORY A

BIERMANN, SARAH M

BLAIR, ALEX F

BODE, MICHELLE

BROOKS JR, DONDI L

BROOKS, TYLER D

BROUGH, PAUL V

BUCKNER, TYRONE A

BURROW, KELSEY J

BUSSEN JR., STANLEY T

CLAY III, WILLIAM G

CLOSSON, SEAN

DAVIS, JEFF O.

DAVIS, ROBYN R

ETTLING, BRADLEY S

EVANSCO, HELEN A

FRANTZ, ANGELINA M

**Compensation Summary Between \$75,000.00 and \$99,999.99 Continued**

FRAWLEY, CURTIS F

FRIEDMAN, BRETT A

FRUEND, CASSIDY

GAIN MEYER, JENNIFER R

GALLEGOS, CLAUDIA P

GINTER, ALEXIA R

GODT, JAY A.

GREGORY, PATRICIA

HARDT, DEAN L

HARMON, ANDREW M

HARRIS, BRETT JW

HAUSER, ABBY L

HENRY, TRAVIS J

HOEPFINGER, KRISTEN L

HOUSTON, RICK D

IMGRUND, MATTHIAS J

KIMES, BRENNIN K

KRAEMER, DOUGLAS M

KUHL, ALEXANDER P

LAING, GARY RALPH ALLEN

LEGGETT, JACOB A

LOMBARDO, ANTHONY J

MARTIN, SHANE P

MAUE, CRAIG G

MAYER, ERNEST J

MENDIOLA, REYNALDO N

MILLER, KENT A

MILLER, ZACHARY M

ORCHARD, RICHARD S

PARSON, ZACHARY E

POTRAWSKI, JOSHUA D

REELY, BROOKE N

**Compensation Summary Between \$75,000.00 and \$99,999.99 Continued**

RICHARDSON-CHITTUM, AMANDA M

RIEDINGER, EMILY A

RITCHEY, CATERINA L

ROBBINS, BRENDAN F

ROSENTHAL, JERAMEY B

RUCKER, DARREN C

RUSH, JOEL R

SALAH, HATIM M

SANDY, ELIZABETH E

SARMENTO, ANGELQUE

SCHAUSTER, ERIC A

SCHWARZ, TYLER J

SCHWENT, MICHAEL G

SHIELDS, KYLE R

SMITH JR, ANTOINE T

SPEARMAN, LEANDER

SYRCLE, NATHANIEL E

TAYLOR, CHARLES R

TERRY, JOHN M

TYLER, SCOTT P

VAN CONIA, DIANNE E

VICKERS, TRAVION

WADE, VICKI LYNNE

WALLACE, ZANE M

WEATHERBY, JARAE M

WOLFE, LARA C

**Compensation Summary**

**Between \$100,000.00 and \$124,999.99**

BARFIELD, BEAU W

BIERMANN, KYLE B

BRINSON, ETHAN A

**Compensation Summary Between \$100,000.00 and \$124,999.99 Continued**

BROCK, JOSEPH A

BROWN, CASEY M

BROWN, SHANE A

BYAS, SIDNEY

COOK, WILLIAM D

CRIMM, TIMOTHY A

CROSS, CLIFFORD M

DONAT, BRENDA L

DUNNEBACKE, NICHOLAS T

EACHUS, JOHN A

EARNHART, STEVEN R

FROST, GARY

FUNK, RONALD W

GARNICA, JESSE J

GARRETT III, WILLIAM E

GREEN, CLAYTON M

HACKLEMAN, AARON D

HAINES, ALEXANDER K

HERLING, RYAN M

HIGGINS, THEODORE A

HOUGHTLIN, MATTHEW

JONES, NATHAN G

JOYCE, CHRISTOPHER G

KALLAL, DUSTY R

KELLY, LEO J

KEYS, WAYNE J

KIMBALL, DANIEL S

KUHL, ERIC R

LAIRD, JOSEPH P

LAMINACK, JACQUELYN T

LEECH, SHANE I

LOMBARDO, NICHOLAS J

**Compensation Summary Between \$100,000.00 and \$124,999.99 Continued**

LOUGEAY, CURT M

MAHONEY, RYAN F. H.

MAITRET, JAMIE L

MATTINGLY, CHRISTOPHER J

MELOAN, ADAM J

MINOR, MICHAEL J

MOLINA, LUIS E

OWENS, JOSHUA A

PARSONS, SAMUEL R

POOLE, JASON R

PRESTON, MATTHEW R

RAMIREZ, TRISTAN

REKA, BRIAN T

ROBINSON, JACOB W

SAEGER, SCOTT L

SCHIELD, BRIAN T

SELLS, DAVID A

SMITH SR, RANDY E

SPARGUR, AARON T

STEIGERWALD, PAUL F

THOMASON, ROBERT H

VRIESWYK JR, FRED

WILSON, KYLE M

WINCHESTER, RAYMOND S

WOLFMEIER, ERIC R

WRIGHT, KEATON M

**Compensation Summary**

**\$125,000.00 and over**

ANDERSON, PAUL R

COLLINS, DANIEL R

DEJOURNETT, JEREMY J

**Compensation Summary \$125,000.00 and over**

EISKANT, MATTHEW S  
ELLISON, JOSEPH W  
FABRIZIO, JEFFREY S  
FOPPE, CHRISTOPHER M  
GARLAND, JOSEPH D  
HEFFERNAN, MARK W  
HOERNER, GARRETT P  
KATES, JOSHUA A  
KEILBACH, TODD J  
KOCH, PHILLIP R  
KROENIG, MARK A  
LOFTON, RODNEY B  
MILLS, STEPHANIE N  
O'DELL, SHAWN D.  
RUMPF, JASON M  
STRAHAN, LARRY D  
UNVERZAGT, JASON W  
WALLACE, ROBERT T  
**Total Compensation:**

**\$25,829,194.73**

**Expenditure Summary**

1ST AYD CORP	\$5,529.52
ADOBE SYSTEMS INCORPORATED	\$3,359.04
ADVANCE AUTO PARTS	\$2,512.58
ADVANCED ERGONOMIC CONCEPTS INC	\$8,470.00
AFFORDABLE FUNERAL SUPPLY	\$3,678.90
AGRO-ECOLOGY INC	\$57,000.00
ALFA LAVAL INC	\$7,398.15
ALLIANT INSURANCE SERVICES	\$21,475.00
AMAZON BUSINESS	\$71,139.10
AMEREN ILLINOIS	\$1,070,312.75
AMEREN ILLINOIS	\$2,549.27

**Expenditure Summary Continued**

AMEREN ILLINOIS	\$16,797.69
AMEREN ILLINOIS	\$10,162.17
AMERICAN LEGAL PUBLISHING CORP	\$6,530.80
AMERICAN TEST CENTER	\$4,355.00
AMERICAN WATER	\$56,675.25
APEX PHYSICAL THERAPY LLC	\$3,612.00
ARROW TERMINAL LLC	\$2,927.78
ART ON THE SQUARE	\$24,000.00
ARTWEAR SCREENPRINTING	\$25,350.00
AT & T	\$43,953.29
AT & T	\$6,090.36
AT&T	\$120,811.72
ATS	\$5,000.00
AUFFENBERG FORD INC	\$14,945.09
AXON ENTERPRISE INC	\$51,215.52
B & B DISTRIBUTORS	\$5,245.00
B & F CONSTRUCTION CODE SERVICES INC	\$11,343.70
B & H PHOTO-VIDEO	\$2,856.31
BACON FARMER WORKMAN	\$22,292.30
BAER HEATING & COOLING INC	\$99,610.37
BAKER & TAYLOR	\$4,613.88
BAMWX LLC	\$2,578.00
BANK OF BELLEVILLE	\$98,833.44
BANNER FIRE EQUIPMENT INC	\$95,002.36
BARCOM SECURITY	\$16,098.25
BAXMEYER CONSTRUCTION INC	\$800,600.11
BECKER HOERNER & YSURSA P.C.	\$26,595.13
BEELMAN LOGISTICS LLC	\$18,605.39
BEL-CLAIR ELECTRIC INC	\$3,085.00
BELLE VALLEY DIST. 119	\$38,607.00
BELLEVILLE AMERICORPS	\$15,000.00
BELLEVILLE BOOKS	\$28,016.00

**Expenditure Summary Continued**

BELLEVILLE BOWLING & SPORTS SHOP	\$15,068.00
BELLEVILLE CDJR INC	\$65,173.61
BELLEVILLE FENCE CO.	\$8,246.50
BELLEVILLE H.S. DIST 201	\$644,612.86
BELLEVILLE MAIN STREET INC.	\$143,700.19
BELLEVILLE SCHOOL DIST 118	\$710,359.86
BELLEVILLE SUPPLY COMPANY	\$11,368.37
BENISTAR BENEFIT PROGRAMS	\$32,371.85
BERELI INC.	\$2,755.50
BEST WESTERN	\$8,934.25
BIBLIOTHECA LLC	\$45,624.00
BI-COUNTY SMALL ENGINE CENTER	\$4,649.83
BIERMANN SARAH	\$4,736.46
BIG RIVER RACE MANAGEMENT LLC	\$2,734.24
BLAIR ALEX	\$3,241.00
BLOUNTS & MOORE HOLDINGS LLC	\$400,000.00
BLUE CROSS AND BLUE SHIELD OF ILLINOIS	\$5,234,417.95
BOBCAT OF ST LOUIS	\$3,252.87
BOKF N.A.	\$358,037.50
BONTERRA	\$15,046.25
BOYER FIRE PROTECTION	\$5,715.00
BP ROOFING	\$53,890.00
BRINC DRONES INC.	\$15,999.20
BRITE SPACE STUDIO P.C.	\$9,000.00
BROADWAY FORD TRUCK SALES INC	\$367,410.00
BTHS DISTRICT 201	\$7,373.84
BULTE COMPANY INC	\$5,714.00
BUSEY BANK	\$339,493.31
C & L BACKHOE	\$227,138.25
C J SCHLOSSER & CO LLC	\$27,900.00
C&C DESIGNS LTD	\$3,193.00
CAMPER EXCHANGE INC.	\$20,783.86

**Expenditure Summary Continued**

CARDINAL BUICK GMC - BELLEVILLE IL	\$28,094.39
CARGILL SALT	\$78,054.04
CARSON MICKEY D	\$60,385.00
CATALIS PUBLIC WORKS &	\$14,628.00
CDF REUNION LLC	\$590,690.58
CELLEBRITE INC	\$24,994.80
CENGAGE LEARNING INC/GALE	\$15,812.65
CHARTER COMMUNICATIONS	\$20,304.54
CHEMSEARCHFE	\$8,105.11
CHRIST BROS. ASPHALT INC	\$1,129,169.27
CHRIST BROS. PRODUCTS LLC	\$47,790.90
CINTAS	\$4,524.02
CINTAS CORP - UNIFORMS	\$70,445.92
CINTAS FIRE PROTECTION	\$17,362.43
CITIZENS PARK UMPIRE ASSOCIATION	\$10,270.00
CITY OF BELLEVILLE	\$18,040.29
CITY OF BELLEVILLE	\$4,943.87
CITY OF BELLEVILLE - WC	\$1,382,847.43
CIVICPLUS LLC	\$26,547.95
CK POWER	\$6,739.48
CLAYTON HOLDINGS LLC	\$460,027.86
CLEAN UNIFORM COMPANY	\$7,838.68
CLEARWAVE FIBER	\$63,225.06
CMRS-FP	\$6,000.00
CMRS-FP	\$30,000.00
COE EQUIPMENT CO	\$24,557.53
COLIBRI SYSTEM	\$3,292.36
COMM GEAR SUPPLY	\$3,599.82
COMMERCE BANK EQUIPMENT FINANCE	\$39,819.94
COMMERCIAL DOOR	\$11,976.82
COMPASS MINERALS AMERICA	\$193,994.64
COMPUTYPE IT SOLUTIONS	\$41,451.17

**Expenditure Summary Continued**

CONCRETE SUPPLY OF ILLINOIS	\$15,741.00
CONSTELLATION NEW ENERGY INC	\$498,703.43
CONTEMPORARY LIFE SAVING TRAINING LLC	\$18,012.43
CONTROLCO	\$8,222.00
CORE & MAIN LP	\$4,339.83
CORRO-TECH	\$3,864.10
COTTONWOOD HILLS RDF	\$516,671.80
CULLEN RYAN	\$2,900.00
CUMMINS SALES AND SERVICE	\$7,405.09
D&D TIRE SERVICE LLC	\$12,735.72
DA-COM CORPORATION	\$26,916.76
DAVE SCHMIDT TRUCK SERVICE	\$341,139.35
DEERE & COMPANY	\$68,166.43
DELL MARKETING L.P.	\$2,900.58
DEMCO INC.	\$2,513.72
DEPARTMENTWARE INC	\$2,750.00
DIAMOND EQUIPMENT INC	\$3,507.91
DINGES PARTNERS GROUP LLC	\$5,902.87
DINTELMANN NURSERY & GARDEN CTR INC	\$5,715.45
DMS CONTRACTING INC	\$846,646.14
DOBBS AUTO CENTERS INC.	\$14,110.10
DOLLAR GENERAL INC	\$8,400.00
DOOSAN BOBCAT NORTH AMERICA INC	\$95,495.76
DOUBLE D WILDLIFE CONTROL	\$13,000.00
DRAKE-SCRUGGS EQUIPMENT	\$240,901.00
DURAMAX HOLDINGS LLC	\$41,089.60
DUTCH HOLLOW JANITORIAL SUPPLIES	\$40,500.26
E J EQUIPMENT	\$21,431.18
EACHUS JOHN	\$4,034.20
EAST-WEST GATEWAY COUNCIL OF GOVERNMENT	\$2,917.32
EBSCO INFORMATION SERVICES	\$8,296.84
ECC SUPPLY	\$40,622.37

**Expenditure Summary Continued**

ED MORSE FORD	\$31,321.21
ED MORSE FORD	\$4,840.47
EDWARDS EQUIPMENT LLC	\$2,977.91
EGYPTIAN WORKSPACE PARTNERS	\$3,124.23
EHRET PLUMBING & HEATING INC.	\$414,163.09
ELECTRIC CONTROLS CO	\$3,000.00
ELECTRICO INC.	\$288,710.64
ELITE FT	\$24,777.73
EMERGENCY LIGHTS SPECIALIST LLC	\$28,488.00
ENERGY CULVERT COMPANY	\$3,788.35
ENVIRONMENTAL RESOURCES INC	\$26,948.60
EQUIPMENTSHARE.COM INC	\$5,050.00
ERB TURF EQUIPMENT INC.	\$7,910.29
ESO SOLUTIONS INC	\$12,334.97
ESSENCE CHEMICAL COMPANY	\$16,008.60
EUROOPTIC LTD	\$12,528.40
EVOQUA WATER TECHNOLOGIES LLC	\$146,653.22
FABRIZIO JEFFREY	\$2,692.60
FACTORY MOTOR PARTS CO	\$22,964.48
FARMERS MARKET	\$4,345.32
FELD FIRE	\$21,388.20
FIRE DEX GW LLC	\$7,960.00
FIREMEN'S PENSION FUND	\$120,806.24
FIRESTONE CAR CENTER	\$4,801.42
FLO-SYSTEMS INC	\$4,091.25
FOURNIE CONTRACTING COMPANY INC	\$565,378.55
FREEBURG PRINTING & PUBLISHING INC	\$5,243.40
GAME TIME	\$70,806.55
GATEWAY TRUCK & REFRIGERATION	\$32,959.97
GEISSLER ROOFING CO.	\$4,918.00
GENERAL & COMMUNITY ASSISTANCE FUND	\$95,536.26
GIVSCO CONSTRUCTION COMPANY	\$65,852.00

**Expenditure Summary Continued**

GLASS AND MORE INC	\$2,606.21
GLEESON ASPHALT PAVING & CONSTRUCTION CO	\$543,133.98
GLOBAL INDUSTRIAL	\$3,748.65
GOLDEN IMAGES LLC	\$22,506.92
GONZALEZ COMPANIES LLC	\$602,993.53
GOODALL TRUCK TESTING	\$3,223.00
GRACIE GLOBAL LLC	\$7,125.00
GRAINGER INC.	\$8,533.82
GRANICUS LLC	\$5,604.56
GRAYBAR FINANCIAL SERVICES	\$42,480.00
GREATER BELLEVILLE CHAMBER OF COMMERCE	\$47,866.23
GUARDIAN ALLIANCE TECHNOLOGIES INC	\$3,402.00
HANK'S EXCAVATING & LANDSCAPING INC.	\$1,954,722.11
HARDEE'S RESTAURANT INC	\$3,487.80
HARIKRISHNA VIJAY K	\$10,560.00
HARMONY SCHOOL DIST. 175	\$85,970.00
HARTMANN TURF & TRACTOR	\$4,379.28
HAWKINS INC	\$115,447.80
HD POLYGRAPH TRUTH VERIFICATION LLC	\$4,500.00
HD SUPPLY INC	\$46,836.29
HEMMER CONTRACTING LLC	\$55,942.00
HIGH MOUNT DISTRICT 116	\$3,667.00
HOME DEPOT CREDIT SERVICES	\$12,152.77
HOME-BRITE ACE HARDWARE	\$20,018.71
HONEYWELL INTERNATIONAL INC	\$49,565.90
HORNER & SHIFRIN INC	\$35,751.92
HSMS MEDICAL GROUP INC	\$5,298.00
HTURBO INC	\$20,635.00
HUBER TECHNOLOGY INC	\$75,528.58
HUELS OIL COMPANY	\$631,442.72
HYDRO-KINETICS CORP	\$60,069.74
I M R F	\$551,562.65

**Expenditure Summary Continued**

IHLS - OCLC	\$4,475.68
ILLINOIS AMERICAN WATER	\$240,270.56
ILLINOIS AMERICAN WATER	\$5,689.40
ILLINOIS COUNTIES RISK MGMT TRUST	\$1,583,862.00
ILLINOIS DEPT OF EMPLOYMENT SECURITY	\$51,710.00
ILLINOIS ELECTRIC WORKS	\$93,644.35
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	\$4,859,920.78
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	\$76,470.00
ILLINOIS HEARTLAND LIBRARY SYSTEM	\$23,589.49
ILLINOIS HEARTLAND LIBRARY SYSTEM	\$3,017.62
ILLINOIS MUNICIPAL LEAGUE	\$2,500.00
ILLINOIS POWER MARKETING	\$1,135,860.91
ILLINOIS PUBLIC RISK FUND (IPRF)	\$10,373.36
ILLINOIS SECRETARY OF STATE	\$5,355.00
ILLINOIS STATE POLICE	\$5,336.90
ILLINOIS STATE TREASURER	\$4,950.34
ILLINOISOUTH TOURISM	\$69,790.00
INGRAM BOOK COMPANY	\$66,108.87
INPUT TECHNOLOGY INC	\$88,710.29
INTERNATIONAL MULCH COMPANY	\$5,110.00
J.S. HELD LLC	\$19,514.60
JARVIS ELECTRIC INC	\$4,900.00
JAYTECH INC	\$5,231.18
JEWELL PSYCHOLOGICAL SERVICES LLC	\$3,600.00
JIM TAYLOR INC	\$26,854.38
JOHN FABICK TRACTOR COMPANY	\$72,201.83
JOHNNY ON THE SPOT 347	\$15,224.29
JOHNSON CONTROLS FIRE PROTECTION LP	\$55,442.57
JULIE INC.	\$6,955.20
K.R.B. EXCAVATING INC	\$403,471.97
KASKASKIA ENGINEERING GROUP LLC	\$108,699.69
KIDS FOR CHRIST	\$10,000.00

**Expenditure Summary Continued**

KIESLER POLICE SUPPLY INC	\$3,195.80
KILIAN CORP. THE	\$772,155.67
KILLEEN & KILLEEN LLC	\$50,896.87
KINNEY CONTRACTORS	\$10,001.03
KODIAK EQUIPMENT SERVICES	\$8,925.87
KONE INC	\$3,741.96
KUHL ALEXANDER	\$6,366.40
KUHL ERIC	\$6,360.63
LEADSONLINE LLC	\$14,852.76
LENOVO FINANCIAL SERVICES	\$15,003.85
LEON UNIFORM COMPANY INC.	\$59,813.72
LEXIPOL LLC	\$34,883.01
LIBRARY FUND	\$97,074.83
LIESE LUMBER CO. INC.	\$4,134.62
LOCHMUELLER GROUP	\$186,893.85
LOCIS	\$18,369.50
LOWE'S	\$4,344.75
MADD TOWING INC	\$4,185.00
MAGNET FORENSICS LLC	\$13,075.00
MANSFIELD POWER AND GAS LLC	\$120,074.05
MARCUM ENGINEERING LLC	\$11,700.00
MARTIN GLASS COMPANY	\$4,530.37
MASCOUTAH COMMUNITY UNIT	\$1,101,618.65
MASON BRIAN	\$5,260.00
MCCLATCHY COMPANY LLC	\$10,759.14
MCKAY AUTO PARTS BELLEVILLE	\$4,350.03
MEAD O'BRIEN INC	\$10,197.51
MEBULBS	\$3,358.08
MECKFESSEL TIRE CO.	\$20,413.51
MELOAN ADAM	\$5,094.44
METRO EAST RECREATIONAL BASEBALL LEAGUE	\$8,845.00
METRO LOCK & SECURITY INC	\$8,440.00

**Expenditure Summary Continued**

MEURER BROTHERS INC	\$44,630.00
MH BELLEVILLE ASSOCIATES LP	\$41,323.00
MH EQUIPMENT COMPANY	\$5,446.76
MIDWEST ELEVATOR CO. INC	\$5,516.88
MIDWEST EXCAVATING	\$40,090.00
MIDWEST INDUSTRIAL SUPPLIES & SERVICES	\$11,052.10
MIDWEST PLUMBING & BACKFLOW LLC	\$52,600.20
MIDWEST TAPE	\$11,552.65
MIDWESTERN PROPANE GAS CO	\$7,405.32
MILAM RECYCLING & DISPOSAL FACILITIES	\$24,873.91
MINTON OUTDOOR SERVICES INC	\$125,746.08
MISSELHORN BENJAMIN	\$74,911.75
MONROE TRUCK EQUIPMENT INC	\$6,191.00
MORAN ECONOMIC DEVELOPMENT LLC	\$33,273.76
MORROW BROTHERS FORD INC.	\$426,665.92
MOTOROLA SOLUTIONS INC	\$24,867.30
MTI DISTRIBUTING INC	\$6,907.90
NAPOLI JOSEPH	\$2,562.00
NEW ANTIOCH MISSIONARY BAPTIST CHURCH	\$12,500.00
NEWSBANK INC	\$55,057.00
NEXTREQUEST LLC	\$5,988.00
NOBLESHIRE CARRIAGES INC	\$8,450.00
NORTH AMERICAN RESCUE LLC	\$2,735.16
NORTHWESTERN UNIVERSITY	\$9,000.00
NYHART	\$4,200.00
OATES ASSOCIATES INC.	\$512,521.80
ODP BUSINESS SOLUTIONS LLC	\$17,083.98
O'FALLON ELECTRIC COMPANY	\$8,215.00
O'FALLON HARDWARE LLC NP PROPERTIES	\$25,225.35
OMNIGO SOFTWARE	\$168,797.81
ORCHARD RICK	\$7,870.48
O'REILLY AUTO PARTS	\$21,449.10

**Expenditure Summary Continued**

OUTDOOR TURF PROFESSIONALS	\$10,086.08
OVERHEAD DOOR COMPANY OF ST. LOUIS	\$11,976.10
PAI DEFENSE	\$22,940.00
PARAGON MICRO INC	\$6,974.93
PARKSON CORPORATION	\$185,654.00
PASS SECURITY	\$18,739.50
PAYMENT SERVICE NETWORK INC	\$4,571.60
PERFECTLY PLATED	\$5,500.00
PETTY CASH - RECREATION	\$5,850.00
PETTY CASH-TREASURER	\$2,542.55
PLAYGROUND & REC FUND	\$15,378.00
POINTE PEST CONTROL -IL LLC	\$5,090.00
POLICE PENSION FUND	\$128,418.19
POWERDMS INC	\$4,470.44
PRESSURE PUMP SUPPLY INC	\$9,200.30
PROQUEST LLC	\$2,670.95
PYRAMID ELECTRICAL CONTRACTORS INC.	\$4,450.00
QUALITY RENTAL CENTER	\$7,536.43
QUICKET SOLUTIONS	\$9,120.00
QUILL CORPORATION	\$3,515.48
RAY O'HERRON CO. INC	\$5,777.45
RCX SPORTS LLC	\$4,860.00
REGIONS BANK	\$17,902.02
REJIS COMMISSION	\$14,978.00
RELENTLESS LLC	\$3,495.00
REPUBLIC SERVICES RECYCLING-SOUTH-3015	\$143,687.12
RESOURCE MANAGEMENT ASSOCIATES	\$19,025.00
RETIREMENT FUND	\$128,597.30
RHODES DARREN	\$8,604.00
RIGHT WAY TRAFFIC CONTROL INC	\$20,301.73
RLP HOLDINGS INC	\$7,848.00
ROCK GATE CAPITAL	\$29,090.00

**Expenditure Summary Continued**

RUSH TRUCK CENTER	\$105,157.00
S SHAFER EXCAVATING INC	\$342,629.00
SALTUS TECHNOLOGIES	\$23,205.00
SAM'S CLUB/SYNCHRONY BANK	\$7,076.46
SAS REUNION LLC	\$590,690.58
SCHAEFER CONTRACTING	\$3,208.40
SCHULTE SUPPLY	\$5,581.51
SCI ENGINEERING INC	\$9,038.60
SENTINEL EMERGENCY SOLUTIONS	\$30,189.82
SEVEN SPRINGS FISH FARM & LAKE MGMT	\$4,287.50
SHILOH VALLEY EQUIPMENT CO	\$12,637.50
SHRED-IT USA LLC	\$5,286.87
SHREVE SUSAN	\$8,758.00
SIGNAL HILL DIST 181	\$44,353.00
SITEONE LANDSCAPE SUPPLY LLC	\$3,476.81
SMITHTON TOWNSHIP ROAD DISTRICT	\$12,600.00
SONNENBERG ASPHALT CO.	\$11,973.00
SONOMA CAP RE FUND II LLC	\$26,125.10
SOUTHWESTERN IL LAW ENFORCEMENT COMM	\$8,800.00
SOUTHWESTERN ILLINOIS COLLEGE	\$83,085.10
SPEC RESCUE INTERNATIONAL INC.	\$4,340.00
SPECTRUM ENTERPRISE	\$2,639.80
ST CLAIR COUNTRY CLUB	\$2,508.00
ST CLAIR COUNTY COLLECTOR	\$68,689.05
ST CLAIR COUNTY RECORDER OF DEEDS	\$9,537.00
ST CLAIR COUNTY TREASURER	\$8,942,485.54
ST CLAIR COUNTY TREASURER	\$30,139.43
ST CLAIR COUNTY TRUSTEE-PAYMENT ACCT	\$7,074.00
ST CLAIR SERVICE COMPANY	\$13,805.38
ST LOUIS BALLFIELDS & TURF LLC	\$3,350.00
ST LOUIS COMPOSTING INC	\$100,147.35
ST LOUIS POST DISPATCH	\$2,581.00

**Expenditure Summary Continued**

ST VINCENT DE PAUL	\$50,000.00
STANDARD INSURANCE COMPANY	\$36,113.95
STATE REALTY PROPERTY MGMNT CO	\$6,133.74
STEIN AUTOMOTIVE. INC	\$2,663.68
STOOKEY TOWNSHIP	\$276,497.84
STREET SMARTS VR	\$15,000.00
STUTZ EXCAVATING INC	\$142,381.37
SUNNY COMMUNICATIONS INC	\$3,183.00
SUPERIOR VISION SERVICES	\$42,599.02
SUPPRESSOR CO. INC	\$10,719.99
SWIC	\$7,000.00
SWIC	\$5,000.00
SWIC	\$6,500.00
SWIC	\$5,000.00
SWIC	\$7,500.00
SYNERGY SPORTS	\$23,000.00
TAPESTRY OF COMMUNITY OFFERINGS	\$5,000.00
TARGETSOLUTIONS LEARNING LLC	\$9,517.80
TD SYNEX CAPITAL LLC	\$17,075.33
TECH ELECTRONICS	\$3,292.05
TECHNOLOGY MANAGEMENT REVOLVING FUND	\$3,884.40
TECSRV	\$57,082.42
TEGTMEIER PHILIP	\$4,379.00
TEKLAB INC.	\$16,522.20
THERMAL PROCESS SYSTEMS INC	\$64,961.37
THOMAS RICHARD	\$7,750.00
THOUVENOT WADE & MOERCHEN INC	\$108,111.75
TK ELEVATOR CORPORATION	\$5,858.74
T-MOBILE	\$56,135.44
T-MOBILE	\$9,346.15
TODAY'S BUSINESS SOLUTIONS INC	\$22,348.48
TOWN & COUNTRY TITLE COMPANY	\$80,005.00

**Expenditure Summary Continued**

TPM SOLUTIONS	\$15,195.00
TRACTOR SUPPLY CREDIT PLAN	\$2,721.38
TRAFFIC CONTROL PRODUCTS	\$26,185.00
TRUCK VAULT	\$3,735.25
TRUST FUND ACCOUNT OF	\$132,604.00
TYGRACON PROPERTIES INC	\$110,000.00
TYLER TECHNOLOGIES INC	\$14,342.43
U.S. BANK EQUIPMENT FINANCE	\$4,122.35
ULINE	\$3,739.98
UMB BANK - CORPORATE TRUST	\$5,483,505.40
UMB BANK NA	\$1,604,580.63
UNIFIRST CORPORATION	\$8,351.52
UNITED INK	\$27,893.65
UNIVERSITY OF ILLINOIS	\$37,695.00
UNMANNED VEHICLE TECHNOLOGIES LLC	\$48,896.82
US SIGNAL COMPANY LLC	\$9,038.09
UTILITRA	\$161,117.80
UTILITY ASSOCIATES INC	\$136,285.80
VANDEVANTER ENGINEERING	\$61,171.78
VERIZON WIRELESS	\$63,272.46
VERMEER S & S M.I. INC	\$40,914.15
VIKING-CIVES MIDWEST INC	\$82,956.93
WALMART CREDIT CARD	\$3,914.03
WARNING LITES OF SOUTHERN ILLINOIS	\$15,108.08
WASTE MANAGEMENT CORP SERVICES INC	\$13,634.87
WASTECH CORPORATION	\$24,350.40
WATTS COPY SYSTEM INC	\$9,483.16
WATTS COPY SYSTEM INC.	\$44,007.47
WEBER GRANITE CITY FORD	\$113,787.00
WEBER MARK	\$4,132.00
WEINLAND REFRIGERATION	\$38,642.60
WHEELHOUSE BICYCLE	\$4,199.98

**Expenditure Summary Continued**

WHITE CAP LP	\$6,512.19
WHITE TOP INC	\$3,315.00
WHITEHEAD MICHAEL	\$3,386.00
WILLIAMSBURG IL	\$11,181.93
WIRELESS USA	\$7,067.59
WITTER KEITH	\$2,788.80
WOLFE RESTORATION INC.	\$13,837.37
WOOD DIANA	\$7,587.50
WOODY'S MUNICIPAL SUPPLY CO.	\$6,538.41
WORD SYSTEMS OPERATIONS LLC	\$10,898.57
WUEBBELS PAINTING LLC	\$26,455.00
XTREME GREEN LLC	\$20,500.00
All other Disbursements less than \$2,500	\$359,938.24
<b>Total Expenditures:</b>	<b>\$61,043,922.35</b>

**Summary Statement of Condition**

<b>Fund</b>	<b>Retained Earnings</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Financing</b>	<b>Uses</b>	<b>Ending Fund Balance</b>
ARPA FUND	\$4,128,263.19	\$116,166.34	\$2,514,034.54	\$0.00	\$0.00	\$1,730,394.99
CAMPUS FUND	(\$162,486.32)	\$1,642,324.01	\$1,202,881.81	\$0.00	\$0.00	\$276,955.88
FOUNTAIN FUND	\$5,204.24	\$4,677.73	\$4,380.43	\$0.00	\$0.00	\$5,501.54
GENERAL FUND	\$10,844,750.81	\$38,032,240.18	\$36,656,880.41	\$0.00	\$0.00	\$12,220,110.58
LIBRARY	\$779,027.81	\$2,188,109.22	\$1,807,610.77	\$0.00	\$0.00	\$1,159,526.26
NARCOTICS	\$253,461.78	\$224,652.06	\$111,151.22	\$0.00	\$0.00	\$366,962.62
PAYROLL ACCOUNT	\$742.15	\$93.56	\$0.00	\$0.00	\$0.00	\$835.71
POLICE TRUST	\$227,202.01	\$3,544.71	\$138,175.14	\$0.00	\$0.00	\$92,571.58
RETIREMENT FUND	\$1,351,201.63	\$1,550,260.47	\$1,146,246.34	\$0.00	\$0.00	\$1,755,215.76
2014 PD PROJECT DEBT SERV	\$746,517.50	\$716,168.43	\$689,068.00	\$0.00	\$0.00	\$773,617.93
2015 PD PROJECT DEBT SERV	\$634,049.36	\$608,084.98	\$584,605.50	\$0.00	\$0.00	\$657,528.84
2020 REFUNDING BONDS I & S	\$2,407.44	\$122,734.57	\$122,850.00	\$0.00	\$0.00	\$2,292.01
BELLEVILLE ILLINOIS TOURISM	\$69,219.93	\$66,789.50	\$76,661.33	\$0.00	\$0.00	\$59,348.10
CAPITAL PROJECTS FUND	\$527,013.84	\$522,105.81	\$94,461.17	\$0.00	\$0.00	\$954,658.48

**Summary Statement of Condition Continued**

<b>Fund</b>	<b>Retained Earnings</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Financing</b>	<b>Uses</b>	<b>Ending Fund Balance</b>
GENERAL & COMMUNITY ASSISTA	\$1,158,972.67	\$416,486.28	\$421,786.15	\$0.00	\$0.00	\$1,153,672.80
HOME RULE SALES TAX FUND	\$248,038.00	\$1,623,324.63	\$1,058,514.00	\$0.00	\$0.00	\$812,848.63
LIBRARY - GIFT ENDOWMENT	\$33,682.36	\$1,399.79	\$0.00	\$0.00	\$0.00	\$35,082.15
LOCAL LAW ENFORCEMENT BLOCK	\$419.41	\$56,207.50	\$3,291.44	\$0.00	\$0.00	\$53,335.47
MOTOR FUEL TAX FUND	\$2,274,666.24	\$2,032,485.94	\$2,197,902.62	\$0.00	\$0.00	\$2,109,249.56
PARKS PROJECT FUND	\$67,787.51	\$2,551.48	\$30,000.00	\$0.00	\$0.00	\$40,338.99
PLAYGROUND AND RECREATION	\$1,736,259.53	\$1,143,810.17	\$868,596.53	\$0.00	\$0.00	\$2,011,473.17
ROUTE 15 NORTH BUSINESS DI	\$105,296.19	\$6,000.59	\$0.00	\$0.00	\$0.00	\$111,296.78
SEWER BOND AND INTEREST FUND	(\$50,522,017.77)	\$5,090,296.03	\$826,866.67	\$0.00	\$0.00	(\$46,258,588.41)
SEWER CONSTRUCTION FUND	\$6,597,733.86	\$4,514,466.87	\$1,633,685.88	\$0.00	\$0.00	\$9,478,514.85
SEWER OPERATION & MAINTENANCE	\$119,667,365.07	\$15,283,976.38	\$16,545,281.31	\$0.00	\$0.00	\$118,406,060.14
SEWER REPAIR & REPLACEMENT FUN	\$1,195,090.30	\$242,358.39	\$346,004.17	\$0.00	\$0.00	\$1,091,444.52
SPECIAL SERVICE AREA	\$58,276.39	\$132,234.04	\$190,510.43	\$0.00	\$0.00	\$0.00
SPECIAL SERVICE AREA BONDS, I&S	\$140,667.30	\$252,820.00	\$393,487.30	\$0.00	\$0.00	\$0.00
SPECIAL SERVICE AREA RESERVE ACC	\$128,442.54	\$4,208.06	\$132,650.60	\$0.00	\$0.00	\$0.00
TIF 10 (LOWER RICHLAND C	\$1,138,335.20	\$1,764,734.21	\$1,649,586.12	\$0.00	\$0.00	\$1,253,483.29
TIF 12 (SHERMAN STREET)	\$863,160.30	\$384,375.73	\$692,943.53	\$0.00	\$0.00	\$554,592.50
TIF 13 (DRAKE ROAD)	\$49,865.03	\$38,481.68	\$88,346.71	\$0.00	\$0.00	\$0.00
TIF 14 (ROUTE 15 EAST)	\$441,568.64	\$226,751.68	\$134,043.85	\$0.00	\$0.00	\$534,276.47
TIF 15 (CARLYLE GREENMOU	\$2,246,253.44	\$4,094,104.89	\$4,085,714.90	\$0.00	\$0.00	\$2,254,643.43
TIF 16 (ROUTE 15 WEST CO	\$1,068,492.21	\$519,569.15	\$999,095.67	\$0.00	\$0.00	\$588,965.69
TIF 17 (EAST MAIN STREET	(\$36,233.52)	\$214,556.44	\$109,274.27	\$0.00	\$0.00	\$69,048.65
TIF 18 (SCHEEL STREET)	\$549,428.11	\$153,408.69	\$149,198.96	\$0.00	\$0.00	\$553,637.84
TIF 19 (FRANK SCOTT PARK	\$3,185,718.11	\$3,086,179.32	\$3,067,571.26	\$0.00	\$0.00	\$3,204,326.17
TIF 21 - BELLE VALLEY /	(\$14,626.84)	\$10,949.05	\$0.00	\$0.00	\$0.00	(\$3,677.79)
TIF 22 - ROUTE 15 NORTH	\$615,743.93	\$154,998.99	\$0.00	\$0.00	\$0.00	\$770,742.92
TIF 3 (CITY OF BELLEVL	\$11,334,152.39	\$18,788,168.50	\$16,895,437.86	\$0.00	\$0.00	\$13,226,883.03
TORT LIABILITY FUND	\$563,587.07	\$1,484,698.66	\$1,442,709.06	\$0.00	\$0.00	\$605,576.67
WALNUT HILL FUTURE CARE FUND	\$215,811.02	\$18,961.82	\$260.00	\$0.00	\$0.00	\$234,512.84
WORKING CASH FUND	\$416,545.20	\$16,957.94	\$0.00	\$0.00	\$0.00	\$433,503.14

**Suscribed and sworn this 17th day of October, 2025**

**Sarah Biermann, Treasurer**

**I, Michelle Schaefer, Clerk of Belleville, St. Clair, Illinois do hereby certify that the above is a true copy of the Annual Treasurer's Report for the fiscal year ending April 30, 2025.**

**Michelle Schaefer, Clerk**

SYS DATE 101725  
[GSCI]

CITY OF BELLEVILLE  
STATEMENT OF CASH AND INVESTMENTS  
AS OF THE MONTH & YEAR 08/25

SYS TIME 10:24

NAME OF FUND	CASH		FUNDS
	ON HAND	INVESTMENTS	AVAILABLE
GENERAL FUND	\$1,908,583.08	\$7,803,014.33	\$9,711,597.41
PARKS PROJECT FUND	\$36,867.57	\$34,259.31	\$71,126.88
LIBRARY	\$430,399.10	\$847,278.28	\$1,277,677.38
PAYROLL ACCOUNT	\$56,163.59	\$ .00	\$56,163.59
PLAYGROUND AND RECREATION	\$108,638.45	\$1,875,709.42	\$1,984,347.87
RETIREMENT FUND	\$293,826.55	\$1,505,873.20	\$1,799,699.75
GENERAL & COMMUNITY ASSISTA	\$247,159.00	\$797,881.04	\$1,045,040.04
MOTOR FUEL TAX FUND	\$235,268.06	\$1,695,472.88	\$1,930,740.94
FOUNTAIN FUND	\$7,248.25	\$ .00	\$7,248.25
TORT LIABILITY FUND	\$262,455.02	\$368,715.44	\$631,170.46
WALNUT HILL FUTURE CARE FUN	\$19,134.49	\$219,031.33	\$238,165.82
ARPA FUND	\$10,032.35	\$1,595,863.74	\$1,605,896.09
CAMPUS FUND	\$197,959.56	\$160,781.11	\$358,740.67
SEWER OPERATION & MAINTENAN	\$562,280.48	\$5,150,810.55	\$5,713,091.03
SEWER REPAIR & REPLACEMENT	\$2,757.09	\$1,063,685.71	\$1,066,442.80
SEWER CONSTRUCTION FUND	\$449,632.85	\$9,828,645.62	\$10,278,278.47
SEWER BOND AND INTEREST FUN	\$1,764.26	\$263,099.12	\$264,863.38
WORKING CASH FUND	\$1,959.66	\$437,277.07	\$439,236.73
LIBRARY - GIFT ENDOWMENT	\$1,287.01	\$34,264.59	\$35,551.60
TIF 3 (CITY OF BELLEVILLE)	\$3,119,064.79	\$18,547,732.64	\$21,666,797.43
CAPITAL PROJECTS FUND	\$495,856.70	\$458,403.03	\$954,259.73
BELLEVILLE ILLINOIS TOURISM	\$52,890.17	\$ .00	\$52,890.17
2015 PD PROJECT DEBT SERVIC	\$4,325.10	\$556,850.34	\$561,175.44
TIF 10 (LOWER RICHLAND CREE	\$266,706.49	\$1,868,968.06	\$2,135,674.55
TIF 12 (SHERMAN STREET)	\$25,496.48	\$465,090.79	\$490,587.27
TIF 14 (ROUTE 15 EAST)	\$65,288.78	\$578,077.44	\$643,366.22
TIF 15 (CARLYLE GREENMOUNT)	\$2,237,816.43	\$458,352.92	\$2,696,169.35
TIF 16 (ROUTE 15 WEST CORRI	\$107,160.04	\$562,481.82	\$669,641.86
2020 REFUNDING BONDS I & S	\$1,321.75	\$888.71	\$2,210.46
2014 PD PROJECT DEBT SERVIC	\$6,551.49	\$670,725.45	\$677,276.94
HOME RULE SALES TAX FUND	\$233,494.36	\$915,004.53	\$1,148,498.89
POLICE TRUST	\$71,368.03	\$ .00	\$71,368.03
NARCOTICS	\$424,337.67	\$ .00	\$424,337.67

SYS DATE 101725  
[GSCI]

CITY OF BELLEVILLE  
STATEMENT OF CASH AND INVESTMENTS  
AS OF THE MONTH & YEAR 08/25

SYS TIME 10:24

NAME OF FUND	CASH		FUNDS
	ON HAND	INVESTMENTS	AVAILABLE
LOCAL LAW ENFORCEMENT BLOCK	\$1,967.49	\$ .00	\$1,967.49
TIF 17 (EAST MAIN STREET )	\$117,663.43	\$72,270.61	\$189,934.04
TIF 18 (SCHEEL STREET)	\$93,779.19	\$541,113.56	\$634,892.75
TIF 19 (FRANK SCOTT PARKWAY	\$3,040,007.55	\$220,218.81	\$3,260,226.36
TIF 21 - BELLE VALLEY / PHA	\$8,134.13	\$ .00	\$8,134.13
TIF 22 - ROUTE 15 NORTH	\$101,643.30	\$737,193.10	\$838,836.40
ROUTE 15 NORTH BUSINESS DIS	\$4,782.67	\$108,985.58	\$113,768.25
	=====	=====	=====
Totals	\$15,313,072.46	\$60,444,020.13	\$75,757,092.59

GENERAL FUND

01

CASH

CASH IN BANK	\$ 2,281,973.76	
CASH IN BANK-CONTINENTAL MAGNA	0.00	
CASH IN BANK-RICHLAND CREEK FLOO	26,115.19	
CASH IN BANK-EPAY	0.00	
CASH IN BANK-IKE GRANT/WAGNER	0.00	
PETTY CASH	1,425.00	
PETTY CASH - HOUSING	400.00	
PETTY CASH - 512W MAIN	50.00	
PARKWAY NORTH DIST CASH	55,849.29	
HISTORICAL PRESERVATION-SAVINGS	0.00	
INVESTMENTS	0.00	
INVESTMENTS - BANK OF BELLEVILLE	205,990.72	
INVESTMENTS - MONEY MARKET	372,596.24	
INVESTMENTS - ASSOCIATED MM	0.00	
INVESTMENTS - DIETERICH 22 CD	687,872.23	
INVESTMENTS - BK OF BELL CD	169,309.68	
INVESTMENTS - BNK BELL 24 CD	1,192,709.40	
INVESTMENTS - DIETERICH CD	743,718.74	
INVESTMENTS - BUSEY	867,916.01	
INVESTMENTS - DIETERICH 12MO CD	209,882.93	
INVESTMENTS - DIETERICH 6MO CD	209,681.73	
INVESTMENTS - BK OF BELL 6MO	521,235.52	
INVESTMENTS - SIMMONS 1YR CD	1,250,742.70	
INVESTMENTS - BNK BELL 1YR	254,156.07	
INVESTMENTS - BNK BELL 9MO CD	279,734.89	
	<u>\$ 9,331,360.10</u>	
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 9,331,360.10

RECEIPTS

CURRENT YEAR TAX LEVY	\$ 73.11
UTILITY TAX	209,401.34
HOTEL/MOTEL TAX	12,127.17
SELF STORAGE TAX	10,271.75
LIQUOR LICENSE	1,420.00
BUSINESS LICENSE	570.00
FRANCHISE FEES	100,559.81
LIQUOR APPLICATION FEE	750.00
BUILDING & SIGN PERMITS	14,070.00
ELECTRICAL PERMITS	4,150.00
ELECTRICAL LICENSE FEE	50.00
PLUMBING PERMITS	3,098.00
HVAC PERMITS	885.00
OCCUPANCY PERMITS	7,865.00
BUSINESS OCCUPANCY PERMITS	700.00
FIRE DEPARTMENT PERMITS	246.43
HOUSING INSPECTION FEES	11,655.00
CRIME FREE HOUSING	270.00
FIRE INSPECTION FEES	1,400.00
PARKING PERMITS	180.00
STATE INCOME TAX	442,735.59
REPLACEMENT TAX	21,062.38
FIRE DEPT GRANTS	16,590.45
MISC GRANTS	75,000.00
SALES TAX	913,551.14
LEASED CAR TAX	50.86
TELECOMMUNICATIONS TAX	42,322.01
SPECIAL BUSINESS DIST SALES TAX	8,338.09
PARKWAY NORTH BUS DIST SALE TAX	21,833.58
RT 15/ S GREENMOUNT BUS DIST TX	0.01
DISPENSARY TAX	8,177.40
LOCAL USE TAX	41,847.81
LOCAL SHARE CANNABIS USE TAX	5,022.55
HOME RULE SALES TAX	335,950.72
GAMING FEES	48,086.35
COURT FINES	4,941.13
POLICE DEPT VEHICLE DIST.	20.00
DUI ENFORCEMENT DISTRIBUTION	1,152.00
VEHICLE TOW RELEASE FEES	3,650.00
V.O. & ARSONIST REGISTRATION FEE	20.00
PARKING FINES	475.00
TRASH DISPOSAL CHARGES	308,564.63
TRASH TOTES	1,120.00
CEMETERY INCOME - BURIALS	4,200.00
CEMETERY INCOME-BURIALS MH	800.00
CEMETERY INCOME-REGIST FEE MH	50.00

GENERAL FUND

01

LIEN FEES	264.00
DISPATCH FEES	32,029.63
WEED CUTTING SERVICES	2,546.04
OTHER SALES & SERVICES	390.00
FIRE DEPT LIFT ASSIST FEES	676.00
INTEREST INCOME	44,694.45
RENTAL INCOME	300.00
LEASE'S-OTHER	1,091.07
REIMB. POLICE DEPARTMENT	160,941.91
REIMB. FIRE DEPARTMENT	30.00
REIMB. STREET DEPARTMENT	300.00
REIMB. PARKS DEPARTMENT	664.49
MISCELLANEOUS INCOME	30.30
PROCEEDS-FIXED ASSET SALES	11,282.00
INTERFUND OPERATING TRANSFER	<u>35,231.08</u>
	\$ 2,975,775.28

<u>TOTAL RECEIPTS</u>	\$ 2,975,775.28
<u>TOTAL CASH AVAILABLE</u>	\$ 12,307,135.38

DISBURSEMENTS

ADMINISTRATION

SALARIES - REGULAR	\$ 30,907.52
SALARIES - PART TIME	2,752.50
HOSPITAL INSURANCE	1,603.41
RETIREES HEALTH INSURANCE	23,900.67
UNEMPLOYMENT INSURANCE	252.50-
OTHER PROFESSIONAL SERVICES	22,185.77
TELEPHONE	15,297.10
PUBLISHING	114.86
DUES	10,338.00
PUBLICATIONS	48.91
UTILITIES	68,296.79
STREET LIGHTING	51,824.74
FEES & PERMITS	81.00
RENTALS	729.05
OPERATING SUPPLIES	48.29
INTEREST PKWY NORTH NOTES	30,937.70
PROPERTY TAXES	1,521.12

POLICE DEPARTMENT

POLICE SALARIES-REGULAR	593,861.98
SALARIES - PART-TIME	3,625.30
SALARIES - OVERTIME	115,396.00
PAGER PAY	250.00
HOSPITAL INSURANCE	103,248.08
MAINTENANCE SERVICE - EQUIPMENT	2,076.57
MAINTENANCE SERVICE - VEHICLES	9,867.43
OTHER PROFESSIONAL SERVICES	1,893.13
TELEPHONE	4,778.43
DUES	250.00
TRAVEL EXPENSE	108.38
TRAINING	3,851.82
RENTALS	3,890.54
OFFICE SUPPLIES	477.36
OPERATING SUPPLIES	4,715.83
AUTOMOTIVE FUEL/OIL	11,283.45

FIRE DEPARTMENT

SALARIES - REGULAR	471,961.01
SALARIES - PART TIME	2,435.22
SALARIES - OVERTIME	90,183.48
HOSPITAL INSURANCE	74,760.26
MAINTENANCE SERVICE - EQUIPMENT	423.95
MAINTENANCE SERVICE - VEHICLES	1,693.48
MAINTENANCE SERVICE - OFFICE EQU	8.99
OTHER PROFESSIONAL SERVICES	1,417.00
TELEPHONE	3,898.54
DUES	200.00
TRAINING EXPENSE	705.00
TUITION REIMBURSEMENT	3,602.15
PUBLICATIONS	93.90
RENTALS	295.17
MAINT/SUPPLIES EQUIPMENT	37.99
MAINTENANCE SUPPLIES - VEHICLE	754.68

GENERAL FUND

01

OPERATING SUPPLIES 1,810.64  
 JANITORIAL SUPPLIES 1,133.70  
 AUTOMOTIVE FUEL/OIL 4,526.42  
 EQUIPMENT 2,084.74  
 FIRE PREVENTION EXPENSE 6,700.00  
 EMERGENCY SERVICES TEAM 284.55  
 MISCELLANEOUS EXPENSE 53.89  
 STREETS

SALARIES - REGULAR 91,551.08  
 SALARIES - OVERTIME 1,234.64  
 HEALTH INSURANCE 22,013.70  
 MAINTENANCE SERVICE - BUILDING 111.11  
 MAINTENANCE SERVICE - EQUIPMENT 6,807.40  
 MAINTENANCE SERVICE - VEHICLES 1,565.12  
 OTHER PROFESSIONAL SERVICES 203.14  
 TELEPHONE 132.20  
 LANDFILL FEES 95.00  
 FEES & PERMITS 61.00  
 RENTALS 187.08  
 MAINTENANCE SUPPLIES- EQUIPMENT 1,377.23  
 MAINTENANCE SUPPLIES - VEHICLES 877.70  
 MAINTENANCE SUPPLIES - STREETS 1,926.33  
 MAINT-SUPPLIES INFRASTRUCTURE 270.00  
 MAINTENANCE SUPPLIES-TRAFFIC CON 580.26  
 OFFICE SUPPLIES 13.00  
 OPERATING SUPPLIES 1,865.69  
 SMALL TOOLS 139.97  
 AUTOMOTIVE FUEL/OIL 5,944.36  
 PARKS DEPARTMENT

SALARIES - REGULAR 35,272.00  
 SALARIES - PART TIME 23,961.13  
 SALARIES - OVERTIME 549.64  
 HOSPITAL INSURANCE 8,217.72  
 MAINTENANCE SERVICE - OTHER 443.61  
 OTHER PROFESSIONAL SERVICES 50.00  
 TELEPHONE 589.45  
 UTILITIES 16,109.19  
 RENTALS 1,130.39  
 MAINT/SUPPLIES EQUIPMENT 4,280.53  
 MAINT/SUPPLIES VEHICLES 487.99  
 MAINTENANCE SUPPLIES - GROUNDS 2,532.91  
 MAINTENANCE SUPPLIES - OTHER 569.01  
 OFFICE SUPPLIES 208.03  
 OPERATING SUPPLIES 1,508.74  
 SMALL TOOLS 384.94  
 JANITORIAL SUPPLIES 632.78  
 AUTOMOTIVE FUEL/OIL 4,121.24  
 EQUIPMENT 4,554.88

WALNUT HILL CEMETERY DEPT

SALARIES - REGULAR 17,868.80  
 SALARIES - PART TIME 6,001.00  
 SALARIES - OVERTIME 846.72  
 HOSPITAL INSURANCE 384.89  
 UNEMPLOYMENT INSURANCE 230.00  
 MAINTENANCE SERVICE - VEHICLES 223.44  
 TELEPHONE 36.29  
 MAINTENANCE SUPPLIES - EQUIPMENT 133.98  
 OPERATING SUPPLIES 986.41  
 EQUIPMENT 994.35

HEALTH & SANITATION

SALARIES - REGULAR 81,782.40  
 SALARIES - OVERTIME 2,361.09  
 HOSPITAL INSURANCE 16,857.67  
 MAINTENANCE SERVICE - VEHICLES 24,201.20  
 OTHER PROFESSIONAL SERVICES 28,850.53  
 TELEPHONE 619.58  
 LANDFILL FEES 56,370.20  
 FEES & PERMITS 183.00  
 MAINTENANCE SUPPLIES - VEHICLE 8,726.39  
 OPERATING SUPPLIES 676.44  
 AUTOMOTIVE FUEL/OIL 12,959.36  
 EQUIPMENT 409.11

MT HOPE CEMETERY DEPT

GENERAL FUND

01

SALARIES - REGULAR	5,097.60
SALARIES - PART TIME	7,078.00
HOSPITAL INSURANCE	916.79
TELEPHONE	39.18
MAINTENANCE SUPPLIES - EQUIPMENT	16.67
MAINTENANCE SUPPLIES - VEHICLES	233.45
OPERATING SUPPLIES	82.77
POLICE & FIRE COMM. LEGAL DEPARTMENT	
SALARIES - REGULAR	16,395.20
HOSPITAL INSURANCE	16.50
HEALTH & HOUSING	
SALARIES - REGULAR	53,221.96
SALARIES - PART TIME	4,323.28
HOSPITAL INSURANCE	12,858.76
MAINTENANCE SERVICE - VEHICLES	294.25
OTHER PROFESSIONAL SERVICES	2,958.00
TELEPHONE	514.06
PRINTING	447.00
DUES	6,710.00
TRAVEL EXPENSE	191.66
PUBLICATIONS	206.24
RENTAL	270.69
OFFICE SUPPLIES	164.72
OPERATING SUPPLIES	3.96
AUTOMOTIVE FUEL/OIL	917.90
ECONOMIC DEV, PLANNING & ZONING	
SALARIES - REGULAR	11,795.53
HOSPITAL INSURANCE	2,728.23
TELEPHONE	78.36
PUBLISHING	216.03
TRAINING	795.00
RENTAL	153.31
OFFICE SUPPLIES	536.76
AUTOMOTIVE FUEL/OIL	24.53
MAYOR	
SALARIES - REGULAR	12,947.54
HOSPITAL INSURANCE	3,005.66
TELEPHONE	39.18
FINANCE	
SALARIES - REGULAR	16,743.12
HOSPITAL INSURANCE	2,050.91
OFFICE SUPPLIES	8.37
HUMAN RESOURCES/COMMUNITY DEV	
SALARIES - REGULAR	10,633.60
HOSPITAL INSURANCE	2,654.57
MEDICAL SERVICE	860.00
OTHER PROFESSIONAL SERVICES	2,637.84
TELEPHONE	39.18
PUBLISHING	775.00
DUES	299.00
RENTALS	262.31
CLERKS	
SALARIES - REGULAR	17,141.74
HOSPITAL INSURANCE	3,977.93
TREASURER	
SALARIES - REGULAR	6,463.61
HOSPITAL INSURANCE	2,847.49
MAINTENANCE	
SALARIES - REGULAR	37,760.69
SALARIES - OVER TIME	1,424.91
PAGER PAY	1,013.92
HOSPITAL INSURANCE	6,777.64
MAINTENANCE SERVICE - BUILDING	1,277.51
MAINTENANCE SERVICE - POLICE	13,357.20
MAINTENANCE SERVICE - FIRE	6,889.38
MAINTENANCE SERVICE - STREET	450.00
MAINTENANCE SERVICE - LIBRARY	161.76

GENERAL FUND

01

MAINTENANCE SERVICE - SANITATION	61.90
MAINTENANCE SERVICE - PARKS/REC	24.98
MAINTENANCE SERVICE - VEHICLES	75.65
TELEPHONE	362.43
RENTAL	25.12
JANITORIAL SUPPLIES	2,352.43
AUTOMOTIVE FUEL/OIL	471.04
ENGINEERING	

SALARIES - REGULAR	13,289.64
SALARIES - PART TIME	340.00
HOSPITAL INSURANCE	2,654.57
ENGINEERING SERVICE	155.00
TELEPHONE	111.80
PUBLISHING	264.99
PRINTING	45.00
RENTALS	158.94
AUTOMOTIVE FUEL/OIL	121.00

\$ 2,595,537.97

TOTAL DISBURSEMENTS

\$ 2,595,537.97

CASH

CASH IN BANK	\$ 1,824,743.60
CASH IN BANK-CONTINENTAL MAGNA	0.00
CASH IN BANK-RICHLAND CREEK FLOO	26,115.19
CASH IN BANK-EPAY	0.00
CASH IN BANK-IKE GRANT/WAGNER	0.00
PETTY CASH	1,425.00
PETTY CASH - HOUSING	400.00
PETTY CASH - 512W MAIN	50.00
PARKWAY NORTH DIST CASH	55,849.29
HISTORICAL PRESERVATION-SAVINGS	0.00
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	206,345.65
INVESTMENTS - MONEY MARKET	1,175,584.23
INVESTMENTS - ASSOCIATED MM	0.00
INVESTMENTS - DIETERICH 22 CD	687,872.23
INVESTMENTS - BK OF BELL CD	169,935.07
INVESTMENTS - BNK BELL 24 CD	1,196,864.86
INVESTMENTS - DIETERICH CD	759,593.56
INVESTMENTS - BUSEY	870,737.86
INVESTMENTS - DIETERICH 12MO CD	212,433.35
INVESTMENTS - DIETERICH 6MO CD	209,681.73
INVESTMENTS - BK OF BELL 6MO	523,123.95
INVESTMENTS - SIMMONS 1YR CD	1,255,069.59
INVESTMENTS - BNK BELL 1YR	255,035.31
INVESTMENTS - BNK BELL 9MO CD	280,736.94

\$ 9,711,597.41

CASH ON DEPOSIT, AUGUST 31, 2025

\$ 9,711,597.41

PARKS PROJECT FUND

02

CASH

CASH IN BANK	\$	4,477.73	
CASH IN BANK-OPEN SPACES ACCT.		32,298.48	
PETTY CASH		0.00	
INVESTMENTS		0.00	
INVESTMENTS - BANK OF BELLEVILLE		204.63	
INVESTMENTS - MONEY MARKET		1,234.44	
INVESTMENTS - BK OF BELL CD		0.00	
INVESTMENTS - BK OF BELL CD		18,730.10	
INVESTMENTS - US TREAS NOTE		0.00	
INVESTMENTS - DIETERICH CD		<u>13,724.50</u>	
	\$	70,669.88	
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$		\$ 70,669.88

RECEIPTS

REVENUE

INTEREST INCOME	\$	11.88	
INTEREST INCOME-OPEN SPACES ACCT		<u>445.12</u>	
	\$	457.00	

<u>TOTAL RECEIPTS</u>	\$		\$ <u>457.00</u>
<u>TOTAL CASH AVAILABLE</u>	\$		\$ <u>71,126.88</u>

DISBURSEMENTS

EXPENSES

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

CASH

CASH IN BANK	\$	4,489.61	
CASH IN BANK-OPEN SPACES ACCT.		32,377.96	
PETTY CASH		0.00	
INVESTMENTS		0.00	
INVESTMENTS - BANK OF BELLEVILLE		204.98	
INVESTMENTS - MONEY MARKET		1,237.59	
INVESTMENTS - BK OF BELL CD		0.00	
INVESTMENTS - BK OF BELL CD		18,799.29	
INVESTMENTS - US TREAS NOTE		0.00	
INVESTMENTS - DIETERICH CD		<u>14,017.45</u>	
	\$	71,126.88	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$		\$ <u>71,126.88</u>

INSURANCE FUND

03

<u>CASH</u>			
CASH IN BANK	\$	<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>	\$	<u>0.00</u>	
<u>TOTAL CASH AVAILABLE</u>	\$	<u>0.00</u>	
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>	\$	<u>0.00</u>	
<u>CASH</u>			
CASH IN BANK	\$	<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

LIBRARY

04

CASH

CASH IN BANK	\$ 380,968.24
CASH IN BANK-RESERVE ACCOUNT	25,812.35
CASH IN BANK - BRIDGING THE GAP	0.00
CASH IN BANK - LIBRARY CONST	0.00
CASH IN BANK - IPTIP	0.00
PETTY CASH	700.00
KATHLEEN PAYNE SAVINGS ACCT.	0.00
WALKING TOUR GUIDE SAVINGS ACCT.	0.00
BOOK SALE SAVINGS ACCT.	0.00
FILM PROJECTOR SAVINGS ACCT.	0.00
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	26,443.41
INVESTMENTS - MONEY MARKET	538,514.35
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - BK OF BELL CD	28,095.17
INVESTMENTS - US TREAS NOTE	0.00
INVESTMENTS - DIETERICH CD	28,086.74
INVESTMENTS - BUSEY	16,385.34
INVESTMENTS - DIETERICH 12MO CD	52,470.73
INVESTMENTS - DIETERICH 6MO CD	52,420.43
INVESTMENTS - BNK BELL 1YR	50,831.21
INVESTMENTS - BNK BELL 9MO CD	<u>50,860.89</u>
	\$ 1,251,588.86

CASH BALANCE, AUGUST 1, 2025

\$ 1,251,588.86

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 152,043.04
REPLACEMENT TAX	2,560.75
LIBRARY GRANT	62,545.90
BOOK FINES	493.34
BOOK SALE	44.43
NON-RESIDENT LIBRARY CARDS	2,268.00
OTHER SALES & SERVICES	1,793.05
PASSPORT SERVICES	1,965.00
INTEREST INCOME	3,259.82
INTEREST INCOME-RESERVE ACCOUNT	822.56
DONATIONS	85.00
MISCELLANEOUS INCOME	<u>3.00</u>
	\$ 227,883.89

TOTAL RECEIPTS

\$ 227,883.89

TOTAL CASH AVAILABLE

\$ 1,479,472.75

DISBURSEMENTS

EXPENSES

SALARIES - REGULAR	\$ 70,506.15
SALARIES - PART TIME	13,890.46
HOSPITAL INSURANCE	15,618.34
SOCIAL SECURITY EXP	6,456.34
I.M.R.F.	3,911.24
MAINTENANCE SERVICE - BUILDING	1,575.15
DATA PROCESSING SERVICE	23,594.10
OTHER PROFESSIONAL SERVICES	4,966.38
POSTAGE	892.04
TELEPHONE	12,114.70
DUES	27,438.20
TRAINING EXPENSE	580.00
UTILITIES	3,092.94
OPERATING SUPPLIES	1,545.94
EQUIPMENT	2,069.53
BOOKS	13,431.95
SUMMER READING CLUB EXP	<u>111.91</u>
	\$ 201,795.37

TOTAL DISBURSEMENTS

\$ 201,795.37

CASH

CASH IN BANK	\$ 403,832.01
CASH IN BANK-RESERVE ACCOUNT	25,867.09
CASH IN BANK - BRIDGING THE GAP	0.00
CASH IN BANK - LIBRARY CONST	0.00

LIBRARY

04

CASH IN BANK - IPTIP	0.00
PETTY CASH	700.00
KATHLEEN PAYNE SAVINGS ACCT.	0.00
WALKING TOUR GUIDE SAVINGS ACCT.	0.00
BOOK SALE SAVINGS ACCT.	0.00
FILM PROJECTOR SAVINGS ACCT.	0.00
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	26,488.97
INVESTMENTS - MONEY MARKET	539,886.58
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - BK OF BELL CD	28,198.95
INVESTMENTS - US TREAS NOTE	0.00
INVESTMENTS - DIETERICH CD	28,686.26
INVESTMENTS - BUSEY	16,438.61
INVESTMENTS - DIETERICH 12MO CD	53,108.34
INVESTMENTS - DIETERICH 6MO CD	52,420.43
INVESTMENTS - BNK BELL 1YR	51,007.06
INVESTMENTS - BNK BELL 9MO CD	51,043.08

\$ 1,277,677.38

CASH ON DEPOSIT, AUGUST 31, 2025

\$ 1,277,677.38

PAYROLL ACCOUNT

06

<u>CASH</u>			
CASH IN BANK	\$	<u>57,063.69</u>	
	\$	57,063.69	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 57,063.69
<u>RECEIPTS</u>			
INTEREST INCOME	\$	<u>67.91</u>	
	\$	67.91	
<u>TOTAL RECEIPTS</u>			\$ <u>67.91</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 57,131.60
<u>DISBURSEMENTS</u>	\$	<u>0.00</u>	
	\$	0.00	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>OTHER FINANCING SOURCES &amp; USES</u>			
IMRF PAYABLE	\$	874.49-	
TEAMSTER CLERICAL UNION PAYABLE		47.00-	
CAIC PRE-TAX		18.14-	
CAIC AFTER-TAX		<u>28.38-</u>	
	\$	968.01-	
<u>TOTAL OTHER FIN. SOURCES &amp; USES</u>			\$ 968.01-
<u>CASH</u>			
CASH IN BANK	\$	<u>56,163.59</u>	
	\$	56,163.59	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>56,163.59</u>

PLAYGROUND AND RECREATION 07

<u>CASH</u>	
CASH IN BANK	\$ 132,502.39
CASH IN BANK - IPTIP	0.00
PETTY CASH	500.00
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	383,614.75
INVESTMENTS - MONEY MARKET	571,513.83
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - BK OF BELL CD	280,951.79
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	300,762.18
INVESTMENTS - BUSEY	121,318.62
INVESTMENTS - DIETERICH 12MO CD	52,470.73
INVESTMENTS - DIETERICH 6MO CD	52,420.43
INVESTMENTS - BNK BELL 1YR	50,831.21
INVESTMENTS - BNK BELL 9MO CD	<u>50,860.89</u>
	\$ 1,997,746.82
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$ 1,997,746.82

<u>RECEIPTS</u>	
REVENUE	
CURRENT YEAR TAX LEVY	\$ 47,247.56
OTHER SALES & SERVICES	19,063.39
SALES OF CONCESSION	221.00
INTEREST INCOME	11,194.43
RENTAL INCOME	9,170.00
DONATIONS	<u>1,600.00</u>
	\$ 88,496.38
<u>TOTAL RECEIPTS</u>	\$ <u>88,496.38</u>
<u>TOTAL CASH AVAILABLE</u>	\$ 2,086,243.20

<u>DISBURSEMENTS</u>	
EXPENSES	
SALARIES - REGULAR	\$ 18,107.56
SALARIES - PART TIME	50,989.23
HOSPITAL INSURANCE	5,632.04
UNEMPLOYMENT INSURANCE	642.00
SOCIAL SECURITY EXP	5,285.90
I.M.R.F.	1,044.99
OTHER PROFESSIONAL SERVICES	251.23
TELEPHONE	1,416.36
UTILITIES	9,829.92
FEES & PERMITS	72.29
RENTAL	3,738.91
OFFICE SUPPLIES	338.86
OPERATING SUPPLIES	<u>4,546.04</u>
	\$ 101,895.33
<u>TOTAL DISBURSEMENTS</u>	\$ 101,895.33

<u>CASH</u>	
CASH IN BANK	\$ 108,138.45
CASH IN BANK - IPTIP	0.00
PETTY CASH	500.00
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	384,275.74
INVESTMENTS - MONEY MARKET	572,970.15
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - BK OF BELL CD	281,989.55
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	307,182.01
INVESTMENTS - BUSEY	121,713.06
INVESTMENTS - DIETERICH 12MO CD	53,108.34
INVESTMENTS - DIETERICH 6MO CD	52,420.43
INVESTMENTS - BNK BELL 1YR	51,007.06
INVESTMENTS - BNK BELL 9MO CD	<u>51,043.08</u>
	\$ 1,984,347.87
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$ 1,984,347.87

PERIOD: AUG 2025  
SYS DATE 101725 [GCT]

CITY OF BELLEVILLE  
TREASURER'S REPORT

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SYS TIME 10:25

PLAYGROUND AND RECREATION

07

TIF 1 (NW SQUARE)

09

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

TIF 2 (NE SQUARE)

10

CASH

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

CASH BALANCE, AUGUST 1, 2025 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00

TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

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

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 0.00

RETIREMENT FUND

11

<u>CASH</u>		
CASH IN BANK	\$	281,161.85
CASH IN BANK-IPTIP		0.00
INVESTMENTS		0.00
INVESTMENTS - MONEY MARKET		685,450.50
INVESTMENTS - BNK BELL 24 CD		432,867.50
INVESTMENTS - BUSEY		176,148.79
INVESTMENTS - DIETERICH 12MO CD		52,470.73
INVESTMENTS - DIETERICH 6MO CD		52,420.43
INVESTMENTS - BNK BELL 1YR		50,831.21
INVESTMENTS - BNK BELL 9MO CD		<u>50,860.89</u>
	\$	<u>1,782,211.90</u>
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	1,782,211.90

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY - IMRF	\$	40,397.57
CURRENT YEAR TAX LEVY - SS		64,020.72
INTEREST INCOME		<u>5,462.18</u>
	\$	<u>109,880.47</u>
<u>TOTAL RECEIPTS</u>	\$	<u>109,880.47</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>1,892,092.37</u>

<u>DISBURSEMENTS</u>		
EXPENSES		
SOCIAL SECURITY	\$	61,292.98
I.M.R.F.		<u>31,099.64</u>
	\$	<u>92,392.62</u>
<u>TOTAL DISBURSEMENTS</u>	\$	92,392.62

<u>CASH</u>		
CASH IN BANK	\$	293,826.55
CASH IN BANK-IPTIP		0.00
INVESTMENTS		0.00
INVESTMENTS - MONEY MARKET		687,197.16
INVESTMENTS - BNK BELL 24 CD		434,375.63
INVESTMENTS - BUSEY		176,721.50
INVESTMENTS - DIETERICH 12MO CD		53,108.34
INVESTMENTS - DIETERICH 6MO CD		52,420.43
INVESTMENTS - BNK BELL 1YR		51,007.06
INVESTMENTS - BNK BELL 9MO CD		<u>51,043.08</u>
	\$	<u>1,799,699.75</u>
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>1,799,699.75</u>

GENERAL & COMMUNITY ASSISTANCE 12

<u>CASH</u>	
CASH IN BANK-GENERAL	\$ 193,574.28
CASH IN BANK-ASSISTANCE	22,370.47
CASH IN BANK-RETIREMENT	0.00
INVESTMENTS	0.00
INVESTMENTS - MONEY MARKET	292,652.29
INVESTMENTS - BUSEY	139,000.73
INVESTMENTS - DIETERICH 12MO CD	104,941.45
INVESTMENTS - DIETERICH 6MO CD	104,840.85
INVESTMENTS - CD GENERAL	0.00
INVESTMENTS - BNK BELL 1YR	101,662.43
INVESTMENTS - BNK BELL 9MO CD	<u>101,721.77</u>
	\$ 1,060,764.27
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$ 1,060,764.27

<u>RECEIPTS</u>	
REVENUE	
CURRENT YEAR TAX LEVY-GENERAL	\$ 10,114.38
CURRENT YEAR TAX LEVY-ASSISTANCE	10,115.65
REPLACEMENT TAX-GENERAL	500.76
REPLACEMENT TAX-ASSISTANCE	2,019.40
INTEREST INCOME	<u>3,584.17</u>
	\$ 26,334.36
<u>TOTAL RECEIPTS</u>	\$ <u>26,334.36</u>
<u>TOTAL CASH AVAILABLE</u>	\$ 1,087,098.63

<u>DISBURSEMENTS</u>	
EXPENSES	
SALARIES - REGULAR	\$ 9,407.90
INSURANCE	2,616.79
SOCIAL SECURITY EXPENSE	719.70
IMRF	437.94
TELEPHONE	61.97
RENTAL	83.43
OFFICE SUPPLIES	80.84
EQUIPMENT	16,099.46
GENERAL ASSISTANCE	<u>8,530.56</u>
	\$ 38,038.59
<u>TOTAL DISBURSEMENTS</u>	\$ 38,038.59

<u>OTHER FINANCING SOURCES &amp; USES</u>	
PREPAID GIFT CARDS	\$ <u>4,020.00-</u>
	\$ 4,020.00-
<u>TOTAL OTHER FIN. SOURCES &amp; USES</u>	\$ 4,020.00-

<u>CASH</u>	
CASH IN BANK-GENERAL	\$ 197,798.49
CASH IN BANK-ASSISTANCE	49,360.51
CASH IN BANK-RETIREMENT	0.00
INVESTMENTS	0.00
INVESTMENTS - MONEY MARKET	243,270.61
INVESTMENTS - BUSEY	139,452.66
INVESTMENTS - DIETERICH 12MO CD	106,216.66
INVESTMENTS - DIETERICH 6MO CD	104,840.85
INVESTMENTS - CD GENERAL	0.00
INVESTMENTS - BNK BELL 1YR	102,014.11
INVESTMENTS - BNK BELL 9MO CD	<u>102,086.15</u>
	\$ 1,045,040.04
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$ 1,045,040.04

MOTOR FUEL TAX FUND

13

CASH

CASH IN BANK	\$ 337,132.37
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	211,961.46
INVESTMENTS - DIETERICH 22 CD	140,237.25
INVESTMENTS - BNK BELL 24 CD	425,568.82
INVESTMENTS - BUSEY	90,317.24
INVESTMENTS - DIETERICH 12MO CD	104,941.45
INVESTMENTS - DIETERICH 6MO CD	104,840.85
INVESTMENTS - SIMMONS 1YR CD	412,078.93
INVESTMENTS - SIMMONS 2YR CD	0.00
	<u>\$ 1,827,078.37</u>

CASH BALANCE, AUGUST 1, 2025 \$ 1,827,078.37

RECEIPTS

REVENUE

MOTOR FUEL TAX	\$ 162,661.12
SIDEWALK REPLACEMENT	3,629.75
INTEREST INCOME	6,322.05
	<u>\$ 172,612.92</u>

TOTAL RECEIPTS \$ 172,612.92

TOTAL CASH AVAILABLE \$ 1,999,691.29

DISBURSEMENTS

EXPENSES

ENGINEERING	\$ 11,448.00
MAINTENANCE SUPPLIES - STREETS	8,405.70
MAINTENANCE SUPPLIES - TRAF CONT	470.52
INFRASTRUCTURE	13,395.05
INTERFUND OPERATING TRANSFER	35,231.08
	<u>\$ 68,950.35</u>

TOTAL DISBURSEMENTS \$ 68,950.35

CASH

CASH IN BANK	\$ 235,268.06
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	413,011.21
INVESTMENTS - DIETERICH 22 CD	140,237.25
INVESTMENTS - BNK BELL 24 CD	427,051.52
INVESTMENTS - BUSEY	90,610.89
INVESTMENTS - DIETERICH 12MO CD	106,216.66
INVESTMENTS - DIETERICH 6MO CD	104,840.85
INVESTMENTS - SIMMONS 1YR CD	413,504.50
INVESTMENTS - SIMMONS 2YR CD	0.00
	<u>\$ 1,930,740.94</u>

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 1,930,740.94

FOUNTAIN FUND

14

<u>CASH</u>			
CASH IN BANK	\$	7,923.20	
INVESTMENTS		<u>0.00</u>	
	\$	7,923.20	
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$		7,923.20
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	<u>18.17</u>	
	\$	18.17	
<u>TOTAL RECEIPTS</u>	\$		<u>18.17</u>
<u>TOTAL CASH AVAILABLE</u>	\$		<u>7,941.37</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
MAINTENANCE SERVICE - OTHER	\$	49.94	
UTILITIES		<u>643.18</u>	
	\$	693.12	
<u>TOTAL DISBURSEMENTS</u>	\$		693.12
<u>CASH</u>			
CASH IN BANK	\$	7,248.25	
INVESTMENTS		<u>0.00</u>	
	\$	7,248.25	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$		<u>7,248.25</u>

TORT LIABILITY FUND 15

<u>CASH</u>		
CASH IN BANK	\$	148,487.40
CASH IN BANK-CLAIMS ONE		5,109.46
CASH IN BANK - UST RESERVE		0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		106,874.88
INVESTMENTS - BUSEY		<u>260,720.54</u>
	\$	521,192.28
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	521,192.28

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$	105,890.53
INTEREST INCOME		1,826.72
REIMBURSEMENTS		<u>77,585.32</u>
	\$	185,302.57
<u>TOTAL RECEIPTS</u>	\$	<u>185,302.57</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>706,494.85</u>

<u>DISBURSEMENTS</u>		
EXPENSES		
RISK MANAGEMENT	\$	<u>75,324.39</u>
	\$	75,324.39
<u>TOTAL DISBURSEMENTS</u>	\$	75,324.39

<u>CASH</u>		
CASH IN BANK	\$	257,153.47
CASH IN BANK-CLAIMS ONE		5,301.55
CASH IN BANK - UST RESERVE		0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		107,147.22
INVESTMENTS - BUSEY		<u>261,568.22</u>
	\$	631,170.46
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>631,170.46</u>

SWIMMING POOL FUND

16

<u>CASH</u>			
CASH IN BANK	\$	0.00	
PETTY CASH		0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
PETTY CASH		0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

WALNUT HILL FUTURE CARE FUND 18

<u>CASH</u>			
CASH IN BANK	\$	19,087.07	
INVESTMENTS		<u>216,699.13</u>	
	\$	235,786.20	
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$		235,786.20
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	163.26	
UNREALIZED GAIN (LOSSES) INVEST		<u>2,216.36</u>	
	\$	2,379.62	
<u>TOTAL RECEIPTS</u>	\$		<u>2,379.62</u>
<u>TOTAL CASH AVAILABLE</u>	\$		<u>238,165.82</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>	\$		0.00
<u>CASH</u>			
CASH IN BANK	\$	19,134.49	
INVESTMENTS		<u>219,031.33</u>	
	\$	238,165.82	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$		<u>238,165.82</u>

ARPA FUND

19

CASH

CASH IN BANK	\$ 10,007.52
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	142,303.72
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - COMMERCE CD	0.00
INVESTMENTS - BK OF BELL CD20	0.00
INVESTMENTS - DIETERICH CD	0.00
INVESTMENTS - BUSEY	922,554.08
INVESTMENTS - DIETERICH 12MO CD	262,353.64
INVESTMENTS - DIETERICH 6MO CD	<u>262,102.15</u>
	\$ 1,599,321.11

CASH BALANCE, AUGUST 1, 2025 \$ 1,599,321.11

RECEIPTS

REVENUE

INTEREST INCOME	\$ <u>6,574.98</u>
	\$ 6,574.98

TOTAL RECEIPTS \$ 6,574.98  
TOTAL CASH AVAILABLE \$ 1,605,896.09

DISBURSEMENTS

EXPENSES

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

CASH

CASH IN BANK	\$ 10,032.35
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	142,666.34
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - COMMERCE CD	0.00
INVESTMENTS - BK OF BELL CD20	0.00
INVESTMENTS - DIETERICH CD	0.00
INVESTMENTS - BUSEY	925,553.58
INVESTMENTS - DIETERICH 12MO CD	265,541.67
INVESTMENTS - DIETERICH 6MO CD	<u>262,102.15</u>
	\$ 1,605,896.09

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 1,605,896.09

CAMPUS FUND

20

CASH

CASH IN BANK	\$ 236,927.72
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	58,030.80
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - COMMERCE CD	0.00
INVESTMENTS - BK OF BELL CD20	0.00
INVESTMENTS - DIETERICH CD	0.00
INVESTMENTS - BUSEY	2,340.01
	<u>\$ 297,298.53</u>

CASH BALANCE, AUGUST 1, 2025 \$ 297,298.53

RECEIPTS

REVENUE

INTEREST INCOME	\$ 864.99
RENTAL INCOME	1,125.00
REIMBURSEMENTS	137,055.54
	<u>\$ 139,045.53</u>

TOTAL RECEIPTS \$ 139,045.53

TOTAL CASH AVAILABLE \$ 436,344.06

DISBURSEMENTS

EXPENSES

SALARIES - REGULAR	\$ 769.36
HOSPITAL INSURANCE	3,372.91-
SOCIAL SECURITY EXPENSE	58.86
IMRF	433.60
MAINTENANCE SERVICE/BUILDING	4,423.22
OTHER PROFESSIONAL SERVICES	2,939.93
UTILITIES	72,351.33
	<u>\$ 77,603.39</u>

TOTAL DISBURSEMENTS \$ 77,603.39

CASH

CASH IN BANK	\$ 197,959.56
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	158,433.49
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - COMMERCE CD	0.00
INVESTMENTS - BK OF BELL CD20	0.00
INVESTMENTS - DIETERICH CD	0.00
INVESTMENTS - BUSEY	2,347.62
	<u>\$ 358,740.67</u>

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 358,740.67

SEWER OPERATION & MAINTENANCE 21

CASH

CASH IN BANK	\$ 882,466.15	
CASH IN BANK - EPAY	0.00	
PETTY CASH	454.43	
INVESTMENTS	0.00	
INVESTMENTS - BANK OF BELLEVILLE	158,644.76	
INVESTMENTS - MONEY MARKET	363,251.27	
INVESTMENTS - DIETERICH 22 CD	140,237.25	
INVESTMENTS - BK OF BELL CD	448,295.69	
INVESTMENTS - BNK BELL 24 CD	326,974.32	
INVESTMENTS - DIETERICH CD	208,895.15	
INVESTMENTS - BUSEY	1,354,326.92	
INVESTMENTS - DIETERICH 12MO CD	52,470.74	
INVESTMENTS - DIETERICH 6MO CD	52,420.43	
INVESTMENTS - SIMMONS 1YR CD	412,078.93	
INVESTMENTS - BNK BELL 1YR	609,974.58	
INVESTMENTS - BNK BELL 9MO CD	<u>203,443.56</u>	
	\$ 5,213,934.18	
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 5,213,934.18

RECEIPTS

REVENUE

SEWER CHARGES	\$ 1,310,649.09	
COLLECTION - ST CLAIR TOWNSHIP	65,548.76	
SEWER LINE INSURANCE	55,915.60	
GARBAGE CHARGES	21,420.84	
LIEN FEES	124.75	
INTEREST INCOME	22,059.02	
MISCELLANEOUS INCOME	<u>3,388.56</u>	
	\$ 1,479,106.62	
<u>TOTAL RECEIPTS</u>		\$ <u>1,479,106.62</u>
<u>TOTAL CASH AVAILABLE</u>		\$ <u>6,693,040.80</u>

DISBURSEMENTS

EXPENSES

INTERFUND OPERATING TRANSFER SEWER COLLECTION	\$ 412,500.00	
SALARIES - REGULAR	11,817.96	
HOSPITAL INSURANCE	1,930.70	
SOCIAL SECURITY	904.07	
I.M.R.F.	343.21	
OTHER PROFESSIONAL SERVICES	1,409.52	
POSTAGE	5,753.77	
ST CLAIR TOWNSHIP SEWERS	189.70	
STOOKEY TOWNSHIP SEWER	20,804.69	
RENTAL	74.71	
REFUNDS	10.00	
SEWER LINES		
SALARIES - REGULAR	26,024.74	
SALARIES - OVERTIME	2,306.35	
PAGER PAY	257.36	
HOSPITAL INSURANCE	4,347.75	
SOCIAL SECURITY	2,187.02	
I.M.R.F.	1,250.78	
MAINTENANCE SERVICE - EQUIPMENT	1,408.45	
MAINTENANCE SERVICE - VEHICLES	137.96	
MAINTENANCE SERVICE - SYSTEM	9,063.00	
MAINTENANCE SERVICE - SLRP	20,380.00	
OTHER PROFESSIONAL SERVICES	553.96	
TELEPHONE	274.26	
TRAINING	570.00	
OPERATING SUPPLIES	1,269.40	
AUTOMOTIVE FUEL/OIL	2,150.03	
SEWER PLANT		
SALARIES - REGULAR	104,900.32	
SALARIES - OVERTIME	497.19	
PAGER PAY	1,739.35	
HOSPITAL INSURANCE	25,002.73	
SOCIAL SECURITY	8,195.97	

SEWER OPERATION & MAINTENANCE 21

I.M.R.F.	5,853.21
MAINTENANCE SERVICE - EQUIPMENT	5,058.60
MAINTENANCE SERVICE - VEHICLES	1,363.42
MAINTENANCE SERVICE-GROUNDS	101.50
OTHER PROFESSIONAL SERVICE	6,545.65
TELEPHONE	2,203.07
PRINTING	45.00
TRAINING	1,300.00
UTILITIES	105,951.76
SLUDGE REMOVAL	18,000.00
RENTAL	149.58
MAINTENANCE SUPPLIES - EQUIP.	623.87
MAINTENANCE SUPPLIES - GROUNDS	305.70
MAINTENANCE SUPPLIES - OTHER	1,389.88
OFFICE SUPPLIES	141.41
OPERATING SUPPLIES	3,953.70
JANITORIAL SUPPLIES	221.53
CHEMICAL SUPPLIES	16,605.72
VEHICLES	<u>143.00-</u>

TOTAL DISBURSEMENTS \$ 837,925.55 \$ 837,925.55

OTHER FINANCING SOURCES & USES

ACCOUNTS RECEIVABLE	\$ 140,026.73-
ACCT. REC. SEWER LINE INS	<u>1,997.49-</u>
	\$ 142,024.22-

TOTAL OTHER FIN. SOURCES & USES \$ 142,024.22-

CASH

CASH IN BANK	\$ 561,826.05
CASH IN BANK - EPAY	0.00
PETTY CASH	454.43
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	158,918.11
INVESTMENTS - MONEY MARKET	1,166,215.45
INVESTMENTS - DIETERICH 22 CD	140,237.25
INVESTMENTS - BK OF BELL CD	449,951.58
INVESTMENTS - BNK BELL 24 CD	328,113.51
INVESTMENTS - DIETERICH CD	213,354.06
INVESTMENTS - BUSEY	1,358,730.24
INVESTMENTS - DIETERICH 12MO CD	53,108.35
INVESTMENTS - DIETERICH 6MO CD	52,420.43
INVESTMENTS - SIMMONS 1YR CD	413,504.50
INVESTMENTS - BNK BELL 1YR	612,084.75
INVESTMENTS - BNK BELL 9MO CD	<u>204,172.32</u>
	\$ 5,713,091.03

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 5,713,091.03

SEWER REPAIR & REPLACEMENT FUND 22

<u>CASH</u>		
CASH IN BANK	\$	23,751.65
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		176,080.71
INVESTMENTS - MONEY MARKET		314,835.67
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		157,568.15
INVESTMENTS - BNK BELL 24 CD		163,487.17
INVESTMENTS - DIETERICH CD		187,244.95
INVESTMENTS - BUSEY		58,026.34
INVESTMENTS - DIETERICH 12MO CD		<u>0.00</u>
	\$	1,080,994.64
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 1,080,994.64

<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$	<u>6,457.01</u>
	\$	6,457.01
<u>TOTAL RECEIPTS</u>		\$ <u>6,457.01</u>
<u>TOTAL CASH AVAILABLE</u>		\$ 1,087,451.65

<u>DISBURSEMENTS</u>		
EXPENSES		
MAINTENANCE SERVICE - EQUIPMENT	\$	5,736.71
EQUIPMENT		<u>15,272.14</u>
	\$	21,008.85
<u>TOTAL DISBURSEMENTS</u>		\$ 21,008.85

<u>CASH</u>		
CASH IN BANK	\$	2,757.09
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		176,384.11
INVESTMENTS - MONEY MARKET		315,637.93
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		158,150.17
INVESTMENTS - BNK BELL 24 CD		164,056.77
INVESTMENTS - DIETERICH CD		191,241.73
INVESTMENTS - BUSEY		58,215.00
INVESTMENTS - DIETERICH 12MO CD		<u>0.00</u>
	\$	1,066,442.80
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>		\$ 1,066,442.80

SEWER CONSTRUCTION FUND

24

CASH

CASH IN BANK	\$ 81,168.34
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	4,822,588.00
INVESTMENTS - DIETERICH 22 CD	331,456.06
INVESTMENTS - BNK BELL 24 CD	646,977.66
INVESTMENTS - DIETERICH CD	310,607.51
INVESTMENTS - BUSEY	2,390,262.15
INVESTMENTS - DIETERICH 12MO CD	104,941.45
INVESTMENTS - DIETERICH 6MO CD	104,840.85
INVESTMENTS - BK OF BELL 9MO	104,303.74
INVESTMENTS - SIMMONS 1YR CD	978,687.42
INVESTMENTS - SIMMONS 2YR CD	0.00
	<u>\$ 9,875,833.18</u>

CASH BALANCE, AUGUST 1, 2025 \$ 9,875,833.18

RECEIPTS

REVENUE

SEWER CONNECTION FEES	\$ 9,700.00
TAP-IN INSPECTION FEES	740.00
INTEREST INCOME	34,240.29
INTERFUND OPERATING TRANSFER	<u>412,500.00</u>
	\$ 457,180.29

TOTAL RECEIPTS \$ 457,180.29

TOTAL CASH AVAILABLE \$ 10,333,013.47

DISBURSEMENTS

EXPENSES

ENGINEERING	\$ 15,390.00
INFRASTRUCTURE	<u>39,345.00</u>
	\$ 54,735.00

TOTAL DISBURSEMENTS \$ 54,735.00

CASH

CASH IN BANK	\$ 449,632.85
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	4,834,876.85
INVESTMENTS - DIETERICH 22 CD	331,456.06
INVESTMENTS - BNK BELL 24 CD	649,231.76
INVESTMENTS - DIETERICH CD	317,237.49
INVESTMENTS - BUSEY	2,398,033.60
INVESTMENTS - DIETERICH 12MO CD	106,216.66
INVESTMENTS - DIETERICH 6MO CD	104,840.85
INVESTMENTS - BK OF BELL 9MO	104,679.20
INVESTMENTS - SIMMONS 1YR CD	982,073.15
INVESTMENTS - SIMMONS 2YR CD	0.00
	<u>\$ 10,278,278.47</u>

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 10,278,278.47

SEWER BOND AND INTEREST FUND 25

<u>CASH</u>		
CASH IN BANK	\$	1,134.01
CASH IN BANK - LTCP ACCT		625.89
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		52,881.59
INVESTMENTS - MONEY MARKET		196.47
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		1,993.87
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>203,582.70</u>
	\$	260,414.53
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	260,414.53

<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$	<u>4,448.85</u>
	\$	4,448.85
<u>TOTAL RECEIPTS</u>	\$	<u>4,448.85</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>264,863.38</u>

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

<u>CASH</u>		
CASH IN BANK	\$	1,136.82
CASH IN BANK - LTCP ACCT		627.44
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		52,972.71
INVESTMENTS - MONEY MARKET		196.97
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		2,001.23
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>207,928.21</u>
	\$	264,863.38
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>264,863.38</u>

MVPSF, OPERATION & MAINTENANCE 26

<u>CASH</u>			
CASH IN BANK	\$	0.00	
CASH IN BANK - EPAY		0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
CASH IN BANK - EPAY		0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

MVPSF, REPLACEMENT & IMPROVEMENT 29

CASH	\$	<u>0.00</u>	
CASH BALANCE, AUGUST 1, 2025	\$		0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS	\$		<u>0.00</u>
TOTAL CASH AVAILABLE	\$		<u>0.00</u>
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS	\$		<u>0.00</u>
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, AUGUST 31, 2025	\$		<u>0.00</u>

SPECIAL SERVICE AREA

30

CASH

CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		0.00
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		0.00
	\$	<u>0.00</u>

CASH BALANCE, AUGUST 1, 2025 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00

TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		0.00
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		0.00
	\$	<u>0.00</u>

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 0.00

WORKING CASH FUND

31

CASH

CASH IN BANK	\$ 1,954.80
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	105,773.53
INVESTMENTS - MONEY MARKET	27,098.71
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - BK OF BELL CD	22,708.11
INVESTMENTS - BNK BELL 24 CD	89,410.56
INVESTMENTS - DIETERICH CD	112,346.98
INVESTMENTS - BUSEY	24,051.84
INVESTMENTS - DIETERICH 12MO CD	26,235.37
INVESTMENTS - DIETERICH 6MO CD	<u>26,210.22</u>
	\$ 435,790.12

CASH BALANCE, AUGUST 1, 2025 \$ 435,790.12

RECEIPTS

REVENUE

INTEREST INCOME	\$ <u>3,446.61</u>
	\$ 3,446.61

TOTAL RECEIPTS \$ 3,446.61

TOTAL CASH AVAILABLE \$ 439,236.73

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 1,959.66
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	105,955.78
INVESTMENTS - MONEY MARKET	27,167.76
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - BK OF BELL CD	22,791.98
INVESTMENTS - BNK BELL 24 CD	89,722.07
INVESTMENTS - DIETERICH CD	114,745.05
INVESTMENTS - BUSEY	24,130.04
INVESTMENTS - DIETERICH 12MO CD	26,554.17
INVESTMENTS - DIETERICH 6MO CD	<u>26,210.22</u>
	\$ 439,236.73

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 439,236.73

LIBRARY - GIFT ENDOWMENT 32

<u>CASH</u>		
CASH IN BANK	\$	1,283.82
INVESTMENT		0.00
INVESTMENTS - BANK OF BELLEVILLE		5,288.65
INVESTMENTS - MONEY MARKET		17,306.63
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		5,619.05
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>5,851.40</u>
	\$	<u>35,349.55</u>
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	35,349.55

<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$	<u>202.05</u>
	\$	202.05
<u>TOTAL RECEIPTS</u>	\$	<u>202.05</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>35,551.60</u>

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

<u>CASH</u>		
CASH IN BANK	\$	1,287.01
INVESTMENT		0.00
INVESTMENTS - BANK OF BELLEVILLE		5,297.76
INVESTMENTS - MONEY MARKET		17,350.73
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		5,639.80
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>5,976.30</u>
	\$	<u>35,551.60</u>
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>35,551.60</u>

LIBRARY - PER CAPITA FUND 33

CASH	\$	<u>0.00</u>	
CASH BALANCE, AUGUST 1, 2025	\$		0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS	\$		<u>0.00</u>
TOTAL CASH AVAILABLE	\$		<u>0.00</u>
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS	\$		<u>0.00</u>
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, AUGUST 31, 2025	\$		<u>0.00</u>

LIBRARY - CHILDREN'S FUND 34

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

LIBRARY - LSCA GRANT

35

CASH	\$	<u>0.00</u>	
CASH BALANCE, AUGUST 1, 2025	\$		0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS	\$		<u>0.00</u>
TOTAL CASH AVAILABLE	\$		<u>0.00</u>
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS	\$		<u>0.00</u>
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, AUGUST 31, 2025	\$		<u>0.00</u>

SENIOR CITIZENS GEN. OBLIG. BOND 36

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

SALES TAX TIF DISTRICT 37

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

TIF 3 (CITY OF BELLEVILLE) 38

<u>CASH</u>		
CASH IN BANK	\$ 4,019,398.00	
CASH IN BANK-EDA BELLE VALLEY	0.00	
CASH IN BANK-2011 BONDS	0.00	
INVESTMENTS	0.00	
INVESTMENTS - BANK OF BELLEVILLE	247,743.04	
INVESTMENTS - MONEY MARKET	725,252.05	
INVESTMENTS - DIETERICH 22 CD	1,759,091.86	
INVESTMENTS - BK OF BELL CD	98,010.54	
INVESTMENTS - BNK BELL 24 CD	1,277,071.30	
INVESTMENTS - DIETERICH CD	683,876.10	
INVESTMENTS - BUSEY	2,055,148.80	
INVESTMENTS - DIETERICH 12MO CD	1,350,551.77	
INVESTMENTS - DIETERICH 6MO CD	314,522.58	
INVESTMENTS - BK OF BELL 6MO	1,563,706.41	
INVESTMENTS - BK OF BELL 9MO	1,251,644.94	
INVESTMENTS - SIMMONS 1YR CD	3,127,559.79	
INVESTMENTS - BNK BELL 1YR	<u>1,016,624.28</u>	
	\$ 19,490,201.46	
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 19,490,201.46

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$ 2,252,144.04	
GRANT REVENUE	29,000.00	
INTEREST INCOME	85,045.69	
REIMBURSEMENTS	<u>520.00</u>	
	\$ 2,366,709.73	
<u>TOTAL RECEIPTS</u>		\$ <u>2,366,709.73</u>
<u>TOTAL CASH AVAILABLE</u>		\$ 21,856,911.19

<u>DISBURSEMENTS</u>		
EXPENSES		
ENGINEERING	\$ 48,500.00	
OTHER PROFESSIONAL SERVICES	306.18	
REBATES	6,429.25	
INFRASTRUCTURE	57,037.19	
OTHER IMPROVEMENTS	<u>77,841.14</u>	
	\$ 190,113.76	
<u>TOTAL DISBURSEMENTS</u>		\$ 190,113.76

<u>CASH</u>		
CASH IN BANK	\$ 3,119,064.79	
CASH IN BANK-EDA BELLE VALLEY	0.00	
CASH IN BANK-2011 BONDS	0.00	
INVESTMENTS	0.00	
INVESTMENTS - BANK OF BELLEVILLE	248,169.92	
INVESTMENTS - MONEY MARKET	3,734,744.68	
INVESTMENTS - DIETERICH 22 CD	1,759,091.86	
INVESTMENTS - BK OF BELL CD	98,372.57	
INVESTMENTS - BNK BELL 24 CD	1,281,520.68	
INVESTMENTS - DIETERICH CD	698,473.57	
INVESTMENTS - BUSEY	2,061,830.70	
INVESTMENTS - DIETERICH 12MO CD	1,366,963.19	
INVESTMENTS - DIETERICH 6MO CD	314,522.58	
INVESTMENTS - BK OF BELL 6MO	1,569,371.69	
INVESTMENTS - BK OF BELL 9MO	1,256,150.51	
INVESTMENTS - SIMMONS 1YR CD	3,138,379.46	
INVESTMENTS - BNK BELL 1YR	<u>1,020,141.23</u>	
	\$ 21,666,797.43	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>		\$ 21,666,797.43

TIF 4 (N CORNER OF N BELT/161) 39

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		0.00	
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		0.00	
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

TIF 5 (EXPIRED)

40

CASH

CASH IN BANK \$ 0.00  
INVESTMENTS 0.00  
\$ 0.00

CASH BALANCE, AUGUST 1, 2025 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00

TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK \$ 0.00  
INVESTMENTS 0.00  
\$ 0.00

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 0.00

TIF 6 (EXPIRED) 42

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

CAPITAL PROJECTS FUND 43

<u>CASH</u>		
CASH IN BANK	\$ 503,468.03	
CASH IN BANK-RESERVE	0.00	
DEP IN ESCROW	0.00	
INVESTMENTS	0.00	
INVESTMENTS - MONEY MARKET	<u>457,237.90</u>	
	\$ 960,705.93	
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 960,705.93

<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$ <u>2,396.30</u>	
	\$ 2,396.30	
<u>TOTAL RECEIPTS</u>		\$ <u>2,396.30</u>
<u>TOTAL CASH AVAILABLE</u>		\$ <u>963,102.23</u>

<u>DISBURSEMENTS</u>		
EXPENSES		
INFRASTRUCTURE	\$ <u>8,842.50</u>	
	\$ 8,842.50	
<u>TOTAL DISBURSEMENTS</u>		\$ 8,842.50

<u>CASH</u>		
CASH IN BANK	\$ 495,856.70	
CASH IN BANK-RESERVE	0.00	
DEP IN ESCROW	0.00	
INVESTMENTS	0.00	
INVESTMENTS - MONEY MARKET	<u>458,403.03</u>	
	\$ 954,259.73	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>		\$ <u>954,259.73</u>

BELLEVILLE ILLINOIS TOURISM 44

<u>CASH</u>			
CASH IN BANK	\$	44,904.33	
INVESTMENTS		<u>0.00</u>	
	\$	44,904.33	
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$		44,904.33
<u>RECEIPTS</u>			
REVENUE			
HOTEL/MOTEL TAX	\$	7,871.76	
INTEREST INCOME		<u>114.08</u>	
	\$	7,985.84	
<u>TOTAL RECEIPTS</u>	\$		<u>7,985.84</u>
<u>TOTAL CASH AVAILABLE</u>	\$		<u>52,890.17</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>	\$		0.00
<u>CASH</u>			
CASH IN BANK	\$	52,890.17	
INVESTMENTS		<u>0.00</u>	
	\$	52,890.17	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$		<u>52,890.17</u>

2015 PD PROJECT CONSTRUCTION FUN 45

<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		<u>0.00</u>
	\$	0.00
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	0.00
<u>RECEIPTS</u>		
REVENUE		
	\$	<u>0.00</u>
<u>TOTAL RECEIPTS</u>	\$	<u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>0.00</u>
<u>DISBURSEMENTS</u>		
EXPENSES		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00
<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		<u>0.00</u>
	\$	<u>0.00</u>
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>0.00</u>

2015 PD PROJECT DEBT SERVICE FD 46

<u>CASH</u>		
CASH IN BANK	\$	4,314.39
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		222,471.72
INVESTMENTS - COMMERCE CD		0.00
INVESTMENTS - BUSEY		<u>332,729.92</u>
	\$	559,516.03
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	559,516.03

<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$	<u>1,659.41</u>
	\$	1,659.41
<u>TOTAL RECEIPTS</u>	\$	<u>1,659.41</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>561,175.44</u>

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

<u>CASH</u>		
CASH IN BANK	\$	4,325.10
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		223,038.62
INVESTMENTS - COMMERCE CD		0.00
INVESTMENTS - BUSEY		<u>333,811.72</u>
	\$	561,175.44
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>561,175.44</u>

TIF 7 (EXPIRED)

47

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

ROTARY PARK FUND

48

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

LIBRARY - MORRIS TRUST FUND 49

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

TIF 8 (DOWNTOWN SOUTH) 50

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		0.00	
INVESTMENTS - MONEY MARKET		0.00	
INVESTMENTS - US TREAS NOTE		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$	0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>		\$	<u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>		\$	<u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>		\$	0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		0.00	
INVESTMENTS - MONEY MARKET		0.00	
INVESTMENTS - US TREAS NOTE		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>		\$	<u>0.00</u>

TIF 9 (SOUTHWINDS ESTATE) 51

<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - US TREAS NOTE		0.00
	\$	<u>0.00</u>
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 0.00
<u>RECEIPTS</u>		
REVENUE		
	\$	<u>0.00</u>
<u>TOTAL RECEIPTS</u>		\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>		\$ <u>0.00</u>
<u>DISBURSEMENTS</u>		
EXPENSES		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>		\$ 0.00
<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - US TREAS NOTE		0.00
	\$	<u>0.00</u>
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>		\$ <u>0.00</u>

TIF 10 (LOWER RICHLAND CREEK) 52

<u>CASH</u>		
CASH IN BANK	\$	697,036.19
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		208,374.15
INVESTMENTS - MONEY MARKET		58,392.37
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		454,719.97
INVESTMENTS - BNK BELL 24 CD		110,540.58
INVESTMENTS - DIETERICH CD		213,296.83
INVESTMENTS - BUSEY		<u>214,293.07</u>
	\$	<u>1,956,653.16</u>
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 1,956,653.16

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$	168,976.27
INTEREST INCOME		<u>10,045.12</u>
	\$	<u>179,021.39</u>
<u>TOTAL RECEIPTS</u>		\$ <u>179,021.39</u>
<u>TOTAL CASH AVAILABLE</u>		\$ <u>2,135,674.55</u>

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

<u>CASH</u>		
CASH IN BANK	\$	266,706.49
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		208,733.19
INVESTMENTS - MONEY MARKET		660,070.08
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		456,399.59
INVESTMENTS - BNK BELL 24 CD		110,925.71
INVESTMENTS - DIETERICH CD		217,849.69
INVESTMENTS - BUSEY		<u>214,989.80</u>
	\$	<u>2,135,674.55</u>
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>		\$ <u>2,135,674.55</u>

TIF 11 (INDUSTRIAL JOB RECOVERY) 53

<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - COMMERCE CD		0.00
INVESTMENTS - US TREAS NOTE		0.00
INVESTMENTS - DIETERICH CD		0.00
	\$	<u>0.00</u>
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	0.00
<u>RECEIPTS</u>		
REVENUE		
	\$	<u>0.00</u>
<u>TOTAL RECEIPTS</u>	\$	<u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>0.00</u>
<u>DISBURSEMENTS</u>		
EXPENSES		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00
<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - COMMERCE CD		0.00
INVESTMENTS - US TREAS NOTE		0.00
INVESTMENTS - DIETERICH CD		0.00
	\$	<u>0.00</u>
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>0.00</u>

TIF 12 (SHERMAN STREET)

54

CASH

CASH IN BANK	\$ 25,430.13
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	333,260.65
INVESTMENTS - BNK BELL 24 CD	108,216.89
INVESTMENTS - DIETERICH CD	0.00
INVESTMENTS - BUSEY	<u>22,314.46</u>
	\$ 489,222.13

CASH BALANCE, AUGUST 1, 2025 \$ 489,222.13

RECEIPTS

REVENUE

INTEREST INCOME	\$ <u>1,365.14</u>
	\$ 1,365.14

TOTAL RECEIPTS \$ 1,365.14

TOTAL CASH AVAILABLE \$ 490,587.27

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 25,496.48
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - MONEY MARKET	334,109.86
INVESTMENTS - BNK BELL 24 CD	108,593.92
INVESTMENTS - DIETERICH CD	0.00
INVESTMENTS - BUSEY	<u>22,387.01</u>
	\$ 490,587.27

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 490,587.27

TIF 13 (DRAKE ROAD)

55

CASH

CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		0.00
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>0.00</u>
	\$	0.00

CASH BALANCE, AUGUST 1, 2025 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00

TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		0.00
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>0.00</u>
	\$	0.00

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 0.00

TIF 14 (ROUTE 15 EAST) 56

<u>CASH</u>		
CASH IN BANK	\$	137,385.70
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		7,050.86
INVESTMENTS - MONEY MARKET		225,414.51
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		37,460.25
INVESTMENTS - BNK BELL 24 CD		121,129.90
INVESTMENTS - DIETERICH CD		37,448.97
INVESTMENTS - BUSEY		47,218.31
	\$	<u>613,108.50</u>
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	613,108.50
<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$	27,733.18
INTEREST INCOME		<u>2,524.54</u>
	\$	30,257.72
<u>TOTAL RECEIPTS</u>	\$	<u>30,257.72</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>643,366.22</u>
<u>DISBURSEMENTS</u>		
EXPENSES		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00
<u>CASH</u>		
CASH IN BANK	\$	65,288.78
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		7,063.01
INVESTMENTS - MONEY MARKET		326,243.73
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		37,598.62
INVESTMENTS - BNK BELL 24 CD		121,551.92
INVESTMENTS - DIETERICH CD		38,248.33
INVESTMENTS - BUSEY		47,371.83
	\$	<u>643,366.22</u>
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>643,366.22</u>

TIF 15 (CARLYLE GREENMOUNT) 57

CASH  
CASH IN BANK \$ 792,948.56  
CASH IN BANK-UMB 1,872,684.71  
INVESTMENTS 0.00  
INVESTMENTS - MONEY MARKET 4,368.66  
INVESTMENTS - BUSEY 57,778.73  
\$ 2,727,780.66

CASH BALANCE, AUGUST 1, 2025 \$ 2,727,780.66

RECEIPTS  
REVENUE  
CURRENT YEAR TAX LEVY \$ 258,783.69  
INTEREST INCOME 2,155.69  
\$ 260,939.38  
TOTAL RECEIPTS \$ 260,939.38  
TOTAL CASH AVAILABLE \$ 2,988,720.04

DISBURSEMENTS  
EXPENSES  
REBATES \$ 292,550.69  
\$ 292,550.69  
TOTAL DISBURSEMENTS \$ 292,550.69

CASH  
CASH IN BANK \$ 365,131.72  
CASH IN BANK-UMB 1,872,684.71  
INVESTMENTS 0.00  
INVESTMENTS - MONEY MARKET 400,386.33  
INVESTMENTS - BUSEY 57,966.59  
\$ 2,696,169.35  
CASH ON DEPOSIT, AUGUST 31, 2025 \$ 2,696,169.35

TIF 16 (ROUTE 15 WEST CORRIDOR) 58

<u>CASH</u>		
CASH IN BANK	\$	159,105.09
INVESTMENTS		0.00
INVESTMENTS - MONEY MARKET		219,786.48
INVESTMENTS - BUSEY		233,471.65
INVESTMENTS - DIETERICH 12MO CD		26,235.37
INVESTMENTS - DIETERICH 6MO CD		<u>26,210.22</u>
	\$	664,808.81
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	664,808.81

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$	47,169.83
INTEREST INCOME		<u>2,056.95</u>
	\$	49,226.78
<u>TOTAL RECEIPTS</u>	\$	<u>49,226.78</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>714,035.59</u>

<u>DISBURSEMENTS</u>		
EXPENSES		
ENGINEERING	\$	1,316.50
OTHER IMPROVEMENTS		<u>43,077.23</u>
	\$	44,393.73
<u>TOTAL DISBURSEMENTS</u>	\$	44,393.73

<u>CASH</u>		
CASH IN BANK	\$	107,160.04
INVESTMENTS		0.00
INVESTMENTS - MONEY MARKET		275,486.69
INVESTMENTS - BUSEY		234,230.74
INVESTMENTS - DIETERICH 12MO CD		26,554.17
INVESTMENTS - DIETERICH 6MO CD		<u>26,210.22</u>
	\$	669,641.86
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>669,641.86</u>

SPECIAL SERVICE AREA RESERVE ACC 59

<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		0.00
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>0.00</u>
	\$	0.00
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	0.00
<u>RECEIPTS</u>		
REVENUE		
	\$	<u>0.00</u>
<u>TOTAL RECEIPTS</u>	\$	<u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>0.00</u>
<u>DISBURSEMENTS</u>		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00

<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		0.00
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>0.00</u>
	\$	0.00
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>0.00</u>

SPECIAL SERVICE AREA BONDS, I&S 60

<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		0.00
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>0.00</u>
	\$	0.00
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	0.00
<u>RECEIPTS</u>		
REVENUE		
	\$	<u>0.00</u>
<u>TOTAL RECEIPTS</u>	\$	<u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>0.00</u>
<u>DISBURSEMENTS</u>		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00

<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		0.00
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		0.00
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>0.00</u>
	\$	0.00
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>0.00</u>

SALES TAX TIF BONDS, I & S 61

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

TIF #1 BONDS, I & S

62

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

TIF #2 BONDS, I & S

63

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

2020 REFUNDING BONDS I & S 64

<u>CASH</u>		
CASH IN BANK	\$	1,318.31
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		190.47
INVESTMENTS - MONEY MARKET		587.87
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		108.12
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>0.00</u>
	\$	2,204.77
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	2,204.77

<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$	<u>5.69</u>
	\$	5.69
<u>TOTAL RECEIPTS</u>	\$	<u>5.69</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>2,210.46</u>

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

<u>CASH</u>		
CASH IN BANK	\$	1,321.75
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		190.82
INVESTMENTS - MONEY MARKET		589.37
INVESTMENTS - BK OF BELL CD19		0.00
INVESTMENTS - BK OF BELL CD		108.52
INVESTMENTS - REGIONS CD		0.00
INVESTMENTS - DIETERICH CD		<u>0.00</u>
	\$	2,210.46
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>2,210.46</u>

2014 PD PROJ. CONSTRUCTION FUND 65

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

2014 PD PROJECT DEBT SERVICE FUN 66

<u>CASH</u>		
CASH IN BANK	\$	6,535.25
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		225,069.67
INVESTMENTS - BUSEY		<u>443,639.86</u>
	\$	675,244.78
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 675,244.78
<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$	<u>2,032.16</u>
	\$	2,032.16
<u>TOTAL RECEIPTS</u>		\$ <u>2,032.16</u>
<u>TOTAL CASH AVAILABLE</u>		\$ 677,276.94
<u>DISBURSEMENTS</u>		
EXPENSES		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>		\$ 0.00
<u>CASH</u>		
CASH IN BANK	\$	6,551.49
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		225,643.19
INVESTMENTS - BUSEY		<u>445,082.26</u>
	\$	677,276.94
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>		\$ 677,276.94

HOME RULE SALES TAX FUND 67

<u>CASH</u>		
CASH IN BANK	\$ 464,759.34	
INVESTMENTS	0.00	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - MONEY MARKET	5,283.23	
INVESTMENTS - BK OF BELL CD19	0.00	
INVESTMENTS - COMMERCE CD	0.00	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	0.00	
INVESTMENTS - BUSEY	<u>507,040.02</u>	
	\$ 977,082.59	
<u>CASH BALANCE, AUGUST 1, 2025</u>		\$ 977,082.59

<u>RECEIPTS</u>		
REVENUE		
HOME RULE SALES TAX	\$ 167,975.36	
INTEREST INCOME	<u>3,440.94</u>	
	\$ 171,416.30	
<u>TOTAL RECEIPTS</u>		\$ <u>171,416.30</u>
<u>TOTAL CASH AVAILABLE</u>		\$ 1,148,498.89

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

<u>CASH</u>		
CASH IN BANK	\$ 233,494.36	
INVESTMENTS	0.00	
INVESTMENTS - BANK OF BELLEVILLE	0.00	
INVESTMENTS - MONEY MARKET	406,315.97	
INVESTMENTS - BK OF BELL CD19	0.00	
INVESTMENTS - COMMERCE CD	0.00	
INVESTMENTS - REGIONS CD	0.00	
INVESTMENTS - DIETERICH CD	0.00	
INVESTMENTS - BUSEY	<u>508,688.56</u>	
	\$ 1,148,498.89	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>		\$ <u>1,148,498.89</u>

D.A.R.E.

70

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>0.00</u>

POLICE TRUST

71

CASH

CASH IN BANK	\$	67,031.05
CASH IN BANK-REWARD FUND		4,160.11
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>
	\$	71,191.16

CASH BALANCE, AUGUST 1, 2025 \$ 71,191.16

RECEIPTS

REVENUE

INTEREST INCOME	\$	166.53
INTEREST INCOME-REWARD FUND		<u>10.34</u>
	\$	176.87

TOTAL RECEIPTS \$ 176.87

TOTAL CASH AVAILABLE \$ 71,368.03

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	67,197.58
CASH IN BANK-REWARD FUND		4,170.45
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>
	\$	71,368.03

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 71,368.03

NARCOTICS

72

CASH

CASH IN BANK	\$	19,955.03
CASH IN BANK-FED FORFEITURE		7,657.11
CASH IN BANK-STATE FORFEITURE		7,895.07
CASH IN BANK-EVIDENCE SEIZED		72,686.78
CASH IN BANK-FEDERAL AWARDED		309,940.52
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>

\$ 418,134.51

CASH BALANCE, AUGUST 1, 2025

\$ 418,134.51

RECEIPTS

REVENUE

SEIZURES-FORFEITURES	\$	2,163.12
FED SEIZURES-FORFEITURES		17,444.00
INTEREST INCOME		<u>1,015.04</u>

\$ 20,622.16

TOTAL RECEIPTS

\$ 20,622.16

TOTAL CASH AVAILABLE

\$ 438,756.67

DISBURSEMENTS

EXPENSES

EQUIPMENT	\$	<u>14,419.00</u>
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\$ 14,419.00

TOTAL DISBURSEMENTS

\$ 14,419.00

CASH

CASH IN BANK	\$	22,349.63
CASH IN BANK-FED FORFEITURE		7,657.11
CASH IN BANK-STATE FORFEITURE		7,914.68
CASH IN BANK-EVIDENCE SEIZED		72,686.78
CASH IN BANK-FEDERAL AWARDED		313,729.47
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>

\$ 424,337.67

CASH ON DEPOSIT, AUGUST 31, 2025

\$ 424,337.67

LOCAL LAW ENFORCEMENT BLOCK GRAN 73

<u>CASH</u>			
CASH IN BANK	\$	33,635.13	
INVESTMENTS		<u>0.00</u>	
	\$	33,635.13	
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$		33,635.13
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	<u>40.36</u>	
	\$	40.36	
<u>TOTAL RECEIPTS</u>	\$		<u>40.36</u>
<u>TOTAL CASH AVAILABLE</u>	\$		<u>33,675.49</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
EQUIPMENT	\$	<u>31,708.00</u>	
	\$	31,708.00	
<u>TOTAL DISBURSEMENTS</u>	\$		31,708.00
<u>CASH</u>			
CASH IN BANK	\$	1,967.49	
INVESTMENTS		<u>0.00</u>	
	\$	1,967.49	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$		<u>1,967.49</u>

TIF 17 (EAST MAIN STREET ) 75

<u>CASH</u>	
CASH IN BANK	\$ 79,693.35
INVESTMENTS	0.00
INVESTMENTS - MONEY MARKET	20,232.32
INVESTMENTS - BUSEY	<u>51,818.27</u>
	\$ 151,743.94
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$ 151,743.94
<u>RECEIPTS</u>	
REVENUE	
CURRENT YEAR TAX LEVY	\$ 39,726.62
INTEREST INCOME	<u>526.21</u>
	\$ 40,252.83
<u>TOTAL RECEIPTS</u>	\$ <u>40,252.83</u>
<u>TOTAL CASH AVAILABLE</u>	\$ 191,996.77
<u>DISBURSEMENTS</u>	
EXPENSES	
OTHER IMPROVEMENTS	\$ <u>2,062.73</u>
	\$ 2,062.73
<u>TOTAL DISBURSEMENTS</u>	\$ 2,062.73
<u>CASH</u>	
CASH IN BANK	\$ 117,663.43
INVESTMENTS	0.00
INVESTMENTS - MONEY MARKET	20,283.86
INVESTMENTS - BUSEY	<u>51,986.75</u>
	\$ 189,934.04
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$ 189,934.04

TIF 18 (SCHEEL STREET)

76

CASH

CASH IN BANK	\$ 69,108.23
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	3,525.37
INVESTMENTS - MONEY MARKET	438,084.58
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - BK OF BELL CD	18,730.20
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	18,724.53
INVESTMENTS - BUSEY	60,261.69
	<u>\$ 608,434.60</u>

CASH BALANCE, AUGUST 1, 2025 \$ 608,434.60

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 24,426.93
INTEREST INCOME	2,031.22
	<u>\$ 26,458.15</u>

TOTAL RECEIPTS \$ 26,458.15  
TOTAL CASH AVAILABLE \$ 634,892.75

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 93,779.19
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	3,531.44
INVESTMENTS - MONEY MARKET	439,200.90
INVESTMENTS - BK OF BELL CD19	0.00
INVESTMENTS - BK OF BELL CD	18,799.39
INVESTMENTS - REGIONS CD	0.00
INVESTMENTS - DIETERICH CD	19,124.21
INVESTMENTS - BUSEY	60,457.62
	<u>\$ 634,892.75</u>

CASH ON DEPOSIT, AUGUST 31, 2025 \$ 634,892.75

TIF 19 (FRANK SCOTT PARKWAY) 77

<u>CASH</u>	
CASH IN BANK	\$ 371,485.77
CASH IN BANK-UMB	2,864,769.35
INVESTMENTS	0.00
INVESTMENTS - MONEY MARKET	1,326.59
INVESTMENTS - BUSEY	<u>18,319.63</u>
	\$ 3,255,901.34

CASH BALANCE, AUGUST 1, 2025 \$ 3,255,901.34

<u>RECEIPTS</u>	
REVENUE	
CURRENT YEAR TAX LEVY	\$ 163,849.28
INTEREST INCOME	<u>1,028.59</u>
	\$ 164,877.87
<u>TOTAL RECEIPTS</u>	\$ <u>164,877.87</u>
<u>TOTAL CASH AVAILABLE</u>	\$ 3,420,779.21

<u>DISBURSEMENTS</u>	
EXPENSES	
OTHER PROFESSIONAL SERVICES	\$ 247.52
REBATES	<u>160,305.33</u>
	\$ 160,552.85
<u>TOTAL DISBURSEMENTS</u>	\$ 160,552.85

<u>CASH</u>	
CASH IN BANK	\$ 175,238.20
CASH IN BANK-UMB	2,864,769.35
INVESTMENTS	0.00
INVESTMENTS - MONEY MARKET	201,839.61
INVESTMENTS - BUSEY	<u>18,379.20</u>
	\$ 3,260,226.36
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$ <u>3,260,226.36</u>

TIF 20 - RT. 15 / S. GREEN MT 78

<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		<u>0.00</u>
	\$	0.00
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	0.00
<u>RECEIPTS</u>		
REVENUE		
	\$	<u>0.00</u>
<u>TOTAL RECEIPTS</u>	\$	<u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>0.00</u>
<u>DISBURSEMENTS</u>		
EXPENSES		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00
<u>CASH</u>		
CASH IN BANK	\$	0.00
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - MONEY MARKET		<u>0.00</u>
	\$	<u>0.00</u>
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>0.00</u>

TIF 21 - BELLE VALLEY / PHASE II 79

<u>CASH</u>			
CASH IN BANK	\$	6,326.18	
INVESTMENTS		<u>0.00</u>	
	\$	6,326.18	
<u>CASH BALANCE, AUGUST 1, 2025</u>			\$ 6,326.18
<u>RECEIPTS</u>			
REVENUE			
CURRENT YEAR TAX LEVY	\$	1,786.78	
INTEREST INCOME		<u>21.17</u>	
	\$	1,807.95	
<u>TOTAL RECEIPTS</u>			\$ <u>1,807.95</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>8,134.13</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	8,134.13	
INVESTMENTS		<u>0.00</u>	
	\$	8,134.13	
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>			\$ <u>8,134.13</u>

TIF 22 - ROUTE 15 NORTH 80

<u>CASH</u>		
CASH IN BANK	\$	91,866.42
INVESTMENTS		0.00
INVESTMENTS - MONEY MARKET		520,966.38
INVESTMENTS - BNK BELL 24 CD		110,540.58
INVESTMENTS - BUSEY		<u>103,636.54</u>
	\$	827,009.92
<u>CASH BALANCE, AUGUST 1, 2025</u>	\$	827,009.92

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$	9,512.38
INTEREST INCOME		<u>2,314.10</u>
	\$	11,826.48
<u>TOTAL RECEIPTS</u>	\$	<u>11,826.48</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>838,836.40</u>

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

<u>CASH</u>		
CASH IN BANK	\$	101,643.30
INVESTMENTS		0.00
INVESTMENTS - MONEY MARKET		522,293.90
INVESTMENTS - BNK BELL 24 CD		110,925.71
INVESTMENTS - BUSEY		<u>103,973.49</u>
	\$	838,836.40
<u>CASH ON DEPOSIT, AUGUST 31, 2025</u>	\$	<u>838,836.40</u>

ROUTE 15 NORTH BUSINESS DISTRICT 81

CASH  
CASH IN BANK \$ 4,565.67  
INVESTMENTS 0.00  
INVESTMENTS - MONEY MARKET 31,257.97  
INVESTMENTS - BNK BELL 24 CD 77,378.37  
\$ 113,202.01  
CASH BALANCE, AUGUST 1, 2025 \$ 113,202.01

RECEIPTS  
REVENUE  
BUSINESS DIST SALES TAX - RT 15N \$ 205.27  
INTEREST INCOME 360.97  
\$ 566.24  
TOTAL RECEIPTS \$ 566.24  
TOTAL CASH AVAILABLE \$ 113,768.25

DISBURSEMENTS  
EXPENSES  
\$ 0.00  
TOTAL DISBURSEMENTS \$ 0.00

CASH  
CASH IN BANK \$ 4,782.67  
INVESTMENTS 0.00  
INVESTMENTS - MONEY MARKET 31,337.62  
INVESTMENTS - BNK BELL 24 CD 77,647.96  
\$ 113,768.25  
CASH ON DEPOSIT, AUGUST 31, 2025 \$ 113,768.25

GENERAL LONG-TERM DEBT ACC GROUP 82

CASH	\$	<u>0.00</u>	
CASH BALANCE, AUGUST 1, 2025	\$		0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS	\$		<u>0.00</u>
TOTAL CASH AVAILABLE	\$		<u>0.00</u>
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS	\$		<u>0.00</u>
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, AUGUST 31, 2025	\$		<u>0.00</u>

Belleville IL  
Ordinance #####

**XXXXX: TOWING AND IMPOUNDING VEHICLES INVOLVED IN A CRIME:**

A. Definitions: For the purpose of this section, the following words and phrases shall have the following meanings ascribed to them respectively:

ADMINISTRATIVE HEARING OFFICER: Officer who is an attorney licensed to practice law in this state for a minimum of three (3) years.

BUSINESS DAY: Any day in which the offices of city hall are open to the public for a minimum of eight (8) hours.

CONTROLLED SUBSTANCES: Any substance as defined and included in the schedules of article II of the Illinois controlled substances act, 720 Illinois Compiled Statutes 570/201 et seq., and cannabis as defined in the cannabis control act, 720 Illinois Compiled Statutes 550/1 et seq.

DRIVING A VEHICLE BY PERSON SUBJECT TO WARRANT: Operation or use of a motor vehicle by a person against whom a warrant has been issued by a circuit clerk in Illinois for failing to answer charges that the driver violated section 6-101, 6-303, or 11-501 of the Illinois vehicle code.

DRIVING ON A SUSPENDED OR REVOKED LICENSE, PERMIT, OR PRIVILEGE TO OPERATE A MOTOR VEHICLE: Any offenses as defined in section 5/6-303 of the Illinois vehicle code, 625 Illinois Compiled Statutes 5/6-303; except that vehicles shall not be subjected to seizure or impoundment if the suspension is for an unpaid citation (parking or moving) or due to failure to comply with emission testing.

DRIVING ON AN EXPIRED LICENSE: Operation or use of a motor vehicle with an expired license, in violation of section 5/6-101 of the Illinois vehicle code, 625 Illinois Compiled Statutes 5/6-101, if the period of expiration is greater than one year.

DRIVING UNDER THE INFLUENCE OF ALCOHOL, DRUGS AND/OR INTOXICATING COMPOUNDS: Any offenses as defined in section 5/11-501 of the Illinois vehicle code, 625 Illinois Compiled Statutes 5/11-501.

DRIVING WITHOUT A LICENSE OR PERMIT: Operation or use of a motor vehicle without ever having been issued a license or permit, in violation of section 6-101 of the Illinois vehicle code, or operating a motor vehicle without ever having been issued a license or permit due to a person's age.

DRUG PARAPHERNALIA: Any equipment, products and materials as defined in 720 Illinois Compiled Statutes 600/2.

FLEEING OR ATTEMPTING TO ELUDE A POLICE OFFICER: Any offenses as defined in section 5/11-204 or 11-204.1 of the Illinois vehicle code, 625 Illinois Compiled Statutes 5/11-204 and 204.1.

LEAVING THE SCENE OF A PERSONAL INJURY OR PROPERTY DAMAGE ACCIDENT: Any offenses as defined in sections 5/11-401, 5/11-402, and 5/11-403 of the Illinois vehicle code, 625 Illinois Compiled Statutes 5/11-401, 402 and 403.

LEVEL 1 ADMINISTRATION FEE: Four hundred dollars (\$400.00).

LEVEL 2 ADMINISTRATION FEE: Two hundred dollars (\$200.00).

MISDEMEANOR: Any misdemeanor offense as defined by an Illinois statute or title 14, "Offenses And Penalties", of this code.

MOTOR VEHICLE: Every vehicle which is self-propelled, including, but not limited to, automobiles, trucks, vans, motorcycles, and motor scooters.

**OWNER OF RECORD/INTERESTED PERSON:** The recorded title holder(s) or lienholder(s) of the motor vehicle as registered with the secretary of state, state of Illinois, or is not registered in Illinois, the particular state where the motor vehicle is registered.

**PRELIMINARY HEARING OFFICER:** The chief of police, deputy chief of police or the chief of police designee.

**THEFT OFFENSE:** Any offense in violation of article 16 of the criminal code, chapter 720 of the Illinois Compiled Statutes.

**TRAFFIC VIOLATION:** Any offense as defined by the Illinois vehicle code or this title.

**WEAPONS OFFENSE:** Any of the following offenses contained within article 24 of chapter 720 of the Illinois Compiled Statutes: 720 Illinois Compiled Statutes 5/24-1, 24-1.1, 24-1.2, 24-1.25, 24-1.5, 24-1.6, 24-2.1, 24-2.2, 24-3, 24-3.1, 24-3.2, 24-3.3, 24-3.4, 24-3.5, 24-3.6 and 24-3A.

B. **Motor Vehicle Impoundment:** Pursuant to article II, chapter 11 of the Illinois vehicle code, 625 Illinois Compiled Statutes 5/11-208.7, the city of Belleville (the "city") shall follow the procedures set forth herein when impounding vehicles (with the exception of those vehicles impounded pursuant to Belleville city code of ordinances chapter 74) and imposing reasonable administrative fees, payable to and collected by the city, related to its administrative and processing costs associated with the investigation, arrest, and detention of an offender, or the removal, impoundment, storage, and release of the vehicle. The administrative fees imposed herein by the city shall be uniform for all similarly situated vehicles and are in addition to any other penalties or fees that may be assessed by a court of law for the underlying violations, or by a person, firm, or entity that tows and stores the impounded vehicle.

C. **Violations Authorizing Impoundment (Excepting Impoundment Under Chapter 74):**

1. Any motor vehicle, operated with the express or implied permission of the owner of record/interested person, that is used in connection with the following violations shall be subject to seizure and impoundment by the city, and the owner of record of said motor vehicle or its agent, shall be liable to the city for a level 1 administrative fee, as provided for in this section, in addition to any fees for the towing and storage of the vehicle and any other criminal penalties assessed by a court of law for the underlying offense as hereinafter provided:

a. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, an offense for which a motor vehicle may be seized and forfeited pursuant to section 36-1 of the criminal code of Illinois; or

b. Driving under the influence of alcohol, another drug or drugs, an intoxicating compound or compounds, or any combination thereof, in violation of section 11-501 of the Illinois vehicle code; or

c. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, a felony or in violation of a felony offense in the cannabis control act; or

d. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, an offense in violation of the Illinois controlled substances act; or

e. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, a felony offense in violation of section 24-1 (unlawful use of weapons), 24-1.5

(reckless discharge of a firearm), or 24-3.1 (unlawful possession of firearms and firearm ammunition) of the criminal code of Illinois; or

f. Driving while a driver's license, permit, or privilege to operate a motor vehicle is suspended or revoked pursuant to section 6-303 of the Illinois vehicle code; except that vehicles shall not be subjected to seizure or impoundment if the suspension is for an unpaid citation (parking or moving) or due to failure to comply with emission testing; or

g. Operation or use of a motor vehicle while soliciting, or attempting to solicit cannabis or a controlled substance, as defined by the cannabis control act or the Illinois controlled substances act; or

h. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, a felony offense in violation of article 16 (theft offenses) of the criminal code of Illinois; or

i. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, any other felony offense in violation of the criminal or vehicle codes of Illinois.

2. Any motor vehicle, operated with the express or implied permission of the owner of record/interested person that is used in connection with the following violations, including arrest warrants, but not including those violations listed in subsection C1 of this section, shall be subject to seizure and impoundment by the city, and the owner of record or its agent, shall be liable to the city for a level 2 administrative fee, as provided for in this section, in addition to any fees for the towing and storage of the vehicle and any other criminal penalties assessed by a court of law for the underlying offense as hereinafter provided:

a. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, a misdemeanor violation of the cannabis control act; or

b. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, a misdemeanor offense in violation of article 16 (theft offenses) of the criminal code of Illinois; or

c. Operation or use of a motor vehicle in the commission of, or in the attempt to commit, any other misdemeanor offense in violation of the criminal or vehicle codes of Illinois; or

d. Operation or use of a motor vehicle with an expired driver's license, in violation of section 6-101 of the Illinois vehicle code if the period of expiration is greater than one year.

D. Seizure And Impoundment:

1. Whenever a police officer has reason to believe that a motor vehicle is subject to seizure and impoundment pursuant to this section, the police officer shall provide for the towing of the motor vehicle to a facility controlled or approved by the city. This section shall not apply if the motor vehicle used in the violation was stolen at the time and the theft was reported to the appropriate police authorities within twenty-four (24) hours after the theft was discovered or reasonably should have been discovered.

2. The city shall notify, or make a reasonable attempt to notify, the owner of record/interested person or any person who is found to be in control of the motor vehicle at the time of the alleged violation, if there is such a person, of the fact of the

seizure and of the motor vehicle owner's right to an administrative hearing to be conducted under this section.

3. The city shall also provide a notice that the motor vehicle will remain impounded pending the completion of an administrative hearing, unless the owner of record/interested person of the vehicle posts with the city a bond equal to the administrative fee as provided by this section and pays for all towing and storage charges. Whenever the owner of record/interested person of a vehicle seized pursuant to this section requests, in writing, hand delivered to the police department, a preliminary hearing on probable cause within twelve (12) hours after the seizure, a preliminary hearing officer shall conduct such preliminary hearing within seventy two (72) hours after the seizure, excluding Saturdays, Sundays and holidays. The owner of record/interested person at the time of the alleged offense shall be given a reasonable opportunity to be heard at the preliminary hearing. The formal rules of evidence will not apply at the hearing, and hearsay evidence shall be admissible. If, after the hearing, the preliminary hearing officer determines that there is probable cause to believe that the vehicle was used in the commission of any crime described as a level 1 or level 2 administrative fee offense, the preliminary hearing officer shall order the continued impoundment of the vehicle as provided in this section unless the owner of record/interested person posts with the city a cash bond in the amount of the level 1 or level 2 administrative fee offense, plus fees for towing and storing the vehicle. If the preliminary hearing officer determines that there is no such probable cause, the vehicle will be returned without penalty or other fees.

E. Administrative Hearing:

1. Within ten (10) days after a motor vehicle is seized and impounded pursuant to this section, the city shall notify by personal service or by first class mail, return receipt requested, to the owner of record/interested person, the right to a hearing before the administrative hearing officer, along with the date, time and location of the hearing, to challenge whether a violation of this section has occurred. The owner of record/interested person shall also be notified of the continued impoundment of the vehicle as provided in this section unless the owner of record/interested person posts with the city a cash bond in the amount of the level 1 or level 2 administrative fee offense, plus fees for towing and storing the vehicle. The hearing date must be scheduled and convened no later than forty-five (45) days after the mailing of the notice or issuance of the notice of hearing, when requested. The owner of record/interested person and any other interested person(s) shall be given a reasonable opportunity to be heard at the hearing. The formal rules of evidence shall not apply at the hearing and hearsay evidence shall be admissible.

2. If, after the hearing, the administrative hearing officer determines by a preponderance of the evidence that the motor vehicle was used in violation of this section, then the administrative hearing officer shall enter an order finding the owner of record of the motor vehicle liable to the city for the applicable administrative fee.

3. If, after the hearing, the administrative hearing officer does not determine by a preponderance of the evidence that the motor vehicle was used in such a violation, the

administrative hearing officer shall enter an order finding for the owner and for the return of the motor vehicle, or the administrative fees if already paid.

4. If owner of record fails to appear at the hearing, the owner of record/interested person shall be deemed to have waived his or her right to a hearing. If the owner of record/interested person pays such administrative fee and the motor vehicle is returned to the owner of record/interested person, no default order need be entered if the owner of record/interested person was informed of his or her right to a hearing, in which case an order of liability shall be deemed to have been made when the city receives the written waiver.

5. If a bond in the amount equal to the applicable administrative fee is posted with the police department, the impounded motor vehicle shall be released to the owner of record/interested person. The owner of record/interested person shall still be liable to the towing agent for any applicable towing fees.

6. If an administrative fee is imposed for a violation of this section, the bond will be forfeited to the city; however, if a violation of this section is not proven by preponderance of the evidence, the bond will be returned to the person posting the bond. All bond money posted pursuant to this section shall be held by the city until the administrative hearing officer issues a decision, or, if there is a judicial review, until the court of jurisdiction issues its orders.

7. All decisions of the administrative hearing officer shall be subject to review under the provisions of the Illinois administrative review law.

F. Disposition Of Impounded Motor Vehicle:

1. An administrative fee imposed pursuant to this section shall constitute a debt due and owing the city.

2. A motor vehicle impounded pursuant to this section shall remain impounded until:

a. The administrative fee is paid to the city and all applicable towing fees are paid to the towing agent, in which case the owner of record/interested person shall be given possession of the motor vehicle;

b. A bond in an amount equal to the applicable administrative fee is posted with the police department and all applicable towing fees are paid to the towing agent, at which time the motor vehicle will be released to the owner of record/interested person; or

c. Any motor vehicle that is not reclaimed or retrieved from the facility controlled or approved by the city within thirty-five (35) days after the administrative hearing officer issues a written decision shall be deemed abandoned and may be disposed of in accordance with the provisions of article II of chapter 4 of the Illinois motor vehicle code.

d. The administrative fee imposed by the city for impounded vehicles shall be in addition to any fees charged for the towing and storage, or both, of an impounded vehicle. The towing or storage fees, or both, shall be collected by and paid to the person, firm, or entity that tows and stores the impounded vehicle. The towing and/or storage company shall be entitled to receive a fee from the owner of record/interested person entitled to possession of any such vehicle prior to the release of the vehicle. The fee

shall be to cover the cost of removing said vehicle and, in addition, any fees for the cost of storage of the vehicle for each day or fraction thereof that said vehicle remained at their storage facility in compliance with their practices.

e. It shall be the duty of the towing or storage company in possession of the vehicle to obtain documentation issued by the police department confirming compliance with the foregoing requirements and to retain photocopies of that documentation in their files for a period of not less than twelve (12) months following release of said vehicle. The foregoing information shall be made available to the authorities of the city for inspection and copying, upon their request, by the towing or storage company. The towing or storage company is prohibited from releasing any vehicle they may tow within the city until and unless they obtain the documentation as noted above.

f. The administrative fees established by this section are to be paid by the owner of record/interested person, or the agents of the owner or record/interested person, of the vehicle involved in the incident leading to custodial arrest regardless of whether that person was operating the vehicle at the time of the incident. Vehicles towed by the police department for any reason other than those listed above shall be released to the owner of record/interested person with no administrative fee charged by the city. The person purporting to be the owner of record/interested person, or the agents of the owner of record/interested person, must present proof of ownership, current proof of insurance and possess a valid driver's license prior to release.

g. Upon verifiable proof that the vehicle used in the violation was stolen at the time it was impounded; or if the vehicle was operating as a common carrier including, but not limited to, taxicabs or buses and the violation occurred without the knowledge of the person in control of the vehicle, the administrative fee shall be waived by the city.

h. Unless stayed by a court of competent jurisdiction, any administrative fee imposed under this section which remains unpaid in whole or in part after the expiration of the deadline for seeking judicial review under the administrative review law may be enforced in the same manner as a judgment entered by a court of competent jurisdiction. This section incorporates sections 4-201 through 4-214.1 of the Illinois vehicle code to the extent they are consistent. Where a provision of this section differs from sections 4-201 through 4-214.1 of the Illinois vehicle code, the provisions of this section shall be controlling. Enforcement and administration of this section shall be consistent with the policies and procedures of section 4-201 through 4-215 of the Illinois vehicle code to the extent that said policies and procedures do not directly conflict with the provisions of this section.

## TITLE III: ADMINISTRATION

### CHAPTER 30: CITY COUNCIL

#### § 30.19 STANDING COMMITTEES.

(A) The following standing committees shall be appointed by the Mayor, subject to the advice and consent of the City Council, at the first meeting of the City Council occurring after its annual election for Aldermen, in each year, or as soon thereafter as may be convenient:

- (1) Finance;
- (2) Police and Fire;
- (3) Master Sewer;
- (4) Streets and Grades;
- (5) Traffic and Parking;
- (6) Public Health and Housing;
- (7) Personnel;
- (8) Economic Development and Annexation; and
- (9) Ordinance and Legal Review.

(B) The above standing committees shall consist of the following members: Economic Development and Annexation Committee, Finance, Police and Fire, Master Sewer, Streets and Grades, **Traffic and Parking**, and Ordinance and Legal Review: eight Aldermen; all other standing committees shall consist of five Aldermen, except the Public Health and Housing Committee. The Public Health and Housing Committee shall consist of eight Aldermen and one representative from the Southwestern Illinois Board of Realtors (SIBR). The Finance, Economic Development and Annexation Committee, Police and Fire, Master Sewer, Streets and Grades, Public Health and Housing, **Traffic and Parking**, and Ordinance and Legal Review committees shall consist of one Alderman from each ward.

(C) The Mayor shall be ex-officio member of all committees.

(D) Notices to the members of the different committees of the Council, and notices to all other persons, whose attendance may be required before any such committee when so directed by the Chairperson thereof, **shall be sent by the City Department.** ~~shall be served by the Chief of Police.~~

(1960 Code, § 2-1-5) (Ord. 5420, passed 4-24-1995; Ord. 6987, passed 4-30-2007; Ord. 8070-2017, passed 7-17-2017; Ord. 8950-2021, passed 5-17-2021; Ord. 9058-2022, passed 6-21-2022; Ord. 9261-2024, passed 3-19-2024; Ord. 9331-2024, passed 11-4-2024)

Statutory reference:

Related provisions, see 5 ILCS 120/1 and 120/2.06

# Memo

To: City Council Members  
From: Eric Schauster, Director of Grants & Special Projects  
Date: October 15, 2025  
Re: TIF Joint Review Board Annual Meeting

---

The City of Belleville will convene the annual meeting of the Joint Review Board for all active Tax Increment Financing (TIF) Districts for Fiscal Year 2024-2025 on Thursday, December 4, 2025 at 9:00 a.m. in the City Council Chambers of Belleville City Hall located at 101 South Illinois Street. The purpose of these annual meetings is to “review the effectiveness and status” of each TIF district, respectively, for the past fiscal year. All TIF districts will be reviewed in one meeting and will be reviewed in the following order:

- a. TIF #3
- b. TIF #10/Lower Richland Creek
- c. TIF #12/Sherman Street
- d. TIF #13/Drake Road
- e. TIF #14/Route 15 East
- f. TIF #15/Carlyle-Green Mount
- g. TIF #16/Route 15 Corridor
- h. TIF #17/East Main Street
- i. TIF #18/Scheel Street
- j. TIF #19/Frank Scott Parkway
- k. TIF #21/Belle Valley III
- l. TIF #22/Route 15 North
- m. TIF #23/Bellevue Plaza

Copies of the State Comptroller’s Reports for each TIF District are available at the Economic Development, Planning & Zoning office or on the City of Belleville's website.

If you have any questions, please contact Eric Schauster, Director of Grants & Special Projects at (618) 233-6810, Ext. 1249 or [eschauster@belleville.net](mailto:eschauster@belleville.net) .



City of Belleville  
Shelly Schaefer, City Clerk

101 South Illinois Street  
Belleville, Illinois 62220  
Phone: (618) 233-6810  
email: [sschaefer@belleville.net](mailto:sschaefer@belleville.net)

## 2025 COMMITTEES & COMMISSIONS CALENDAR

MEETING	DATE	LOCATION	ROOM	TIME
BOARD OF FIRE AND POLICE COMMISSION	3rd THURSDAY	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	9:00 AM
BUILDING CODE BOARD	AS NEEDED	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	ANNOUNCED
CEMETERY BOARD	3RD TUES (Jan, April, July, Oct)	512 WEST MAIN STREET	CONFERENCE ROOM	3:00PM
CITY COUNCIL MEETINGS	1ST & 3RD MONDAY	101 SOUTH ILLINOIS STREET	CITY HALL COUNCIL CHAMBERS	7:00 PM
CRIME FREE HOUSING COMMITTEE	TWO TIMES PER YEAR	101 SOUTH ILLINOIS STREET	CITY HALL COUNCIL CHAMBERS	ANNOUNCED
DOWNTOWN BELLEVILLE DEVELOPMENT COMMISSION	4TH MONDAY (no Dec Mtg)	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	4:00 PM
ECONOMIC DEVELOPMENT & ANNEXATION	1ST WEDNESDAY	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	5:00 PM
ELECTRICAL COMMISSION	4TH TUESDAY	1125 SOUTH ILLINOIS STREET	ENGINE HOUSE #4 CONFERENCE ROOM	1:00PM
ELECTORAL BOARD	AS NEEDED	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	ANNOUNCED
FINANCE COMMITTEE	2ND TUESDAY	101 SOUTH ILLINOIS STREET	CITY HALL COUNCIL CHAMBERS	6:00 PM
FIRE PENSION BOARD	LAST TUESDAY (Dec: TBD)	101 SOUTH ILLINOIS STREET	CITY HALL COUNCIL CHAMBERS	8:00 AM
HISTORIC PRESERVATION COMMISSION	3RD TUESDAY	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	6:00 PM
HUMAN RELATIONS COMMISSION	AS NEEDED	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	ANNOUNCED
LEGISLATIVE COMMITTEE	AS NEEDED	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	ANNOUNCED
LIBRARY BOARD	2ND TUESDAY (no Dec Mtg)	121 EAST WASHINGTON STREET	BELLEVILLE PUBLIC LIBRARY	4:00PM
MASTER SEWER COMMITTEE	1ST WEDNESDAY	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	6:00 PM
ORDINANCE & LEGAL REVIEW	2ND TUESDAY	101 SOUTH ILLINOIS STREET	CITY HALL COUNCIL CHAMBERS	5:30PM
PARKS & RECREATION BOARD	2ND WEDNESDAY	510 WEST MAIN STREET	HR CONFERENCE ROOM	6:30 PM
PERSONNEL & STRATEGIC PLANNING COMMITTEE	AS NEEDED	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	ANNOUNCED
PLANNING COMMISSION	1ST WEDNESDAY	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	7:00 PM
POLICE & FIRE COMMITTEE	1ST MONDAY	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	6:00 PM
POLICE PENSION BOARD	LAST TUESDAY (Dec: TBD)	101 SOUTH ILLINOIS STREET	CITY HALL COUNCIL CHAMBERS	3:00 PM
PUBLIC HEALTH & HOUSING	4TH THURSDAY (3rd Thursday in Nov and Dec)	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	5:30 PM
STREETS & GRADES COMMITTEE	3RD MONDAY	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	6:00 PM
TRAFFIC and PARKING COMMITTEE	3RD MONDAY	101 SOUTH ILLINOIS STREET	2ND FLOOR CONFERENCE ROOM	5:30 PM
ZONING BOARD OF APPEALS	4TH THURSDAY (3rd Thursday in Nov and Dec)	101 SOUTH ILLINOIS STREET	CITY HALL COUNCIL CHAMBERS	7:00 PM



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, 2025

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



[www.cjsco.com](http://www.cjsco.com)

**CITY OF BELLEVILLE, ILLINOIS**

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

David M. Bartosiak  
Cindy A. Tefeller  
Kevin J. Tepen

Trisha M. Shrewsberry  
Kendra M. Sievers  
Christopher D. Sobrino

## 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, 2025, 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, 2025, 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 23, 2025, 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. J. Schlueter & Company, L.L.C.*

Certified Public Accountants

Alton, Illinois

September 23, 2025

# CITY OF BELLEVILLE, ILLINOIS

## Management's Discussion and Analysis

For the fiscal year ended April 30, 2025

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, 2025.

### 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, 2025.

- The City's total net position for governmental and business-type activities increased by \$16,495,806 during fiscal year 2025.
- The fund balance of the City's General Fund increased by \$1,375,454 during the current fiscal year.
- At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$11,513,792, which is 31.41% of total General Fund expenditures.
- The net position of the City's pension trust funds increased by \$10,981,677 during fiscal year 2025.

### 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, 2025

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, 2025

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 \$103,425,484 at April 30, 2025.

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, 2025

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 \$16,495,806 during fiscal year 2025.

The condensed statement of net position is as follows:

	Governmental Activities		Business-type Activities		Total	
	April 30, 2025	April 30, 2024	April 30, 2025	April 30, 2024	April 30, 2025	April 30, 2024
<b>ASSETS</b>						
Current and other assets	\$ 87,233,252	\$ 84,309,010	\$ 20,049,594	\$ 15,608,550	\$ 107,282,846	\$ 99,917,560
Capital assets, net	<u>91,101,721</u>	<u>87,602,884</u>	<u>109,658,807</u>	<u>112,370,300</u>	<u>200,760,528</u>	<u>199,973,184</u>
Total assets	<u>178,334,973</u>	<u>171,911,894</u>	<u>129,708,401</u>	<u>127,978,850</u>	<u>308,043,374</u>	<u>299,890,744</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>13,804,378</u>	<u>20,373,308</u>	<u>346,290</u>	<u>683,020</u>	<u>14,150,668</u>	<u>21,056,328</u>
<b>LIABILITIES</b>						
Long-term liabilities	133,296,876	143,350,525	46,402,789	50,750,098	179,699,665	194,100,623
Other liabilities	<u>5,646,922</u>	<u>6,617,627</u>	<u>858,687</u>	<u>882,867</u>	<u>6,505,609</u>	<u>7,500,494</u>
Total liabilities	<u>138,943,798</u>	<u>149,968,152</u>	<u>47,261,476</u>	<u>51,632,965</u>	<u>186,205,274</u>	<u>201,601,117</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>32,487,498</u>	<u>32,325,542</u>	<u>75,786</u>	<u>90,735</u>	<u>32,563,284</u>	<u>32,416,277</u>
<b>NET POSITION</b>						
Net investment in capital assets	73,770,869	68,805,315	63,431,859	61,913,519	137,202,728	130,718,834
Restricted	34,102,247	32,071,677	-	-	34,102,247	32,071,677
Unrestricted	<u>(87,165,061)</u>	<u>(90,885,484)</u>	<u>19,285,570</u>	<u>15,024,651</u>	<u>(67,879,491)</u>	<u>(75,860,833)</u>
Total net position	<u>\$ 20,708,055</u>	<u>\$ 9,991,508</u>	<u>\$ 82,717,429</u>	<u>\$ 76,938,170</u>	<u>\$ 103,425,484</u>	<u>\$ 86,929,678</u>

**Governmental activities.** Governmental activities increased the City's presented net position by \$10,716,547. 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, especially net pension liability.

**Business-type activities.** Business-type activities increased the City's net position by \$5,779,259. 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, 2025

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, 2025</u>	<u>For The Year Ended April 30, 2024</u>	<u>For The Year Ended April 30, 2025</u>	<u>For The Year Ended April 30, 2024</u>	<u>For The Year Ended April 30, 2025</u>	<u>For The Year Ended April 30, 2024</u>
<b>REVENUES</b>						
Program revenues:						
Charges for services	\$ 10,387,884	\$ 9,326,648	\$ 14,679,775	\$ 13,471,137	\$ 25,067,659	22,797,785
Operating grants	231,592	723,143	-	-	231,592	723,143
Capital grants	752,418	1,637,596	-	4,635,679	752,418	6,273,275
General revenues:						
Property taxes	29,894,865	25,546,464	-	-	29,894,865	25,546,464
Sales and use tax	18,939,517	18,324,092	-	-	18,939,517	18,324,092
Replacement tax	703,827	1,031,378	-	-	703,827	1,031,378
State income taxes	7,562,167	7,056,890	-	-	7,562,167	7,056,890
Motor fuel taxes	1,916,602	1,862,377	-	-	1,916,602	1,862,377
Telecommunications taxes	529,855	570,640	-	-	529,855	570,640
Utility taxes	3,657,341	3,400,613	-	-	3,657,341	3,400,613
Gaming tax	592,984	575,713	-	-	592,984	575,713
Other local taxes	330,894	225,483	-	-	330,894	225,483
Investment earnings	2,245,137	2,404,721	577,123	425,064	2,822,260	2,829,785
Gain on disposal of assets	1,456	525,016	-	21,775	1,456	546,791
Miscellaneous	3,174	35,302	-	-	3,174	35,302
Transfers	(900,000)	(1,190,761)	900,000	1,190,761	-	-
Total revenues	<u>76,849,713</u>	<u>72,055,315</u>	<u>16,156,898</u>	<u>19,744,416</u>	<u>93,006,611</u>	<u>91,799,731</u>
<b>EXPENSES</b>						
Governmental activities:						
General government	9,462,470	8,119,441	-	-	9,462,470	8,119,441
Public safety	22,754,121	26,861,244	-	-	22,754,121	26,861,244
Public works	6,702,011	5,464,853	-	-	6,702,011	5,464,853
Sanitation	3,448,203	3,194,173	-	-	3,448,203	3,194,173
Cemetery	500,184	332,950	-	-	500,184	332,950
Health and welfare	1,212,437	1,424,595	-	-	1,212,437	1,424,595
Development	14,821,339	12,309,022	-	-	14,821,339	12,309,022
Cultural and recreational	4,321,646	3,406,934	-	-	4,321,646	3,406,934
Interest on long-term debt	2,910,755	2,999,493	-	-	2,910,755	2,999,493
Business-type activities:						
Sewerage	-	-	10,377,639	8,974,203	10,377,639	8,974,203
Total expenses	<u>66,133,166</u>	<u>64,112,705</u>	<u>10,377,639</u>	<u>8,974,203</u>	<u>76,510,805</u>	<u>73,086,908</u>
Change in net position	10,716,547	7,942,610	5,779,259	10,770,213	16,495,806	18,712,823
Net position - beginning	<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>
Net position - ending	<u>\$ 20,708,055</u>	<u>\$ 9,991,508</u>	<u>\$ 82,717,429</u>	<u>\$ 76,938,170</u>	<u>\$ 103,425,484</u>	<u>\$ 86,929,678</u>

# CITY OF BELLEVILLE, ILLINOIS

## Management's Discussion and Analysis

For the fiscal year ended April 30, 2025

### 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 2025, the City's governmental funds reported combined ending fund balances of \$50,229,829. Approximately 23.24% of this total amount (\$11,674,112) constitutes unassigned fund balance, which is available for spending at the City's discretion. \$34,102,247 (67.89% 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 (\$855,882), meaning it is not in spendable form, or committed (\$3,597,588), 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 \$11,513,792. 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 31.41% of total General Fund expenditures.

The fund balance of the City's General Fund increased by \$1,375,454 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 \$23,006,921, which is an increase of \$1,565,063 compared to 2024.

**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 \$19,285,570, an increase of \$4,260,919 from the prior year. Overall, total net position of the sewer fund increased by \$5,779,259. 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, 2025

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The fiscal year 2025 disbursement budget for the City's General Fund represents an original budget of \$39,759,921, and a final budget of \$39,981,471. Actual disbursements (before interfund transfers) in the general fund were \$36,471,703, which is \$3,509,768 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, 2025, amounts to \$200,760,528, 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 \$787,344.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>April 30, 2025</u>	<u>April 30, 2024</u>	<u>April 30, 2025</u>	<u>April 30, 2024</u>	<u>April 30, 2025</u>	<u>April 30, 2024</u>
Land	\$ 6,504,892	\$ 6,429,437	\$ 1,104,046	\$ 1,104,046	\$ 7,608,938	\$ 7,533,483
Construction in progress	-	-	7,427,414	7,273,602	7,427,414	7,273,602
Buildings and improvements	29,841,432	29,532,988	40,941,444	42,260,190	70,782,876	71,793,178
Vehicles and equipment	8,736,395	8,013,327	399,781	486,991	9,136,176	8,500,318
Infrastructure	46,019,002	43,627,132	-	-	46,019,002	43,627,132
Distribution and collection systems	-	-	59,786,122	61,245,471	59,786,122	61,245,471
Total capital assets, net	<u>\$ 91,101,721</u>	<u>\$ 87,602,884</u>	<u>\$ 109,658,807</u>	<u>\$ 112,370,300</u>	<u>\$ 200,760,528</u>	<u>\$ 199,973,184</u>

For government-wide financial presentation, all depreciable capital assets were depreciated from acquisition date to the end of fiscal year 2025. 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, 2025

**Long-term Debt**

At the end of fiscal year 2025, the City of Belleville had total long-term debt obligations for governmental and business-type activities in the amount of \$179,699,665 compared to \$194,100,533 at the end of fiscal year 2024. 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 2025, the City made scheduled debt service payments, and retired the remaining Special Service Area Bonds, Series 2006 early. General obligation bonds are backed by the full faith and credit of the City.

	Governmental Activities		Business-type Activities		Total	
	April 30, 2025	April 30, 2024	April 30, 2025	April 30, 2024	April 30, 2025	April 30, 2024
Special Service Area Bonds						
Series 2006	\$ -	\$ 315,000	\$ -	\$ -	\$ -	\$ 315,000
Tax Increment Refunding Bonds						
Series 2007A	8,960,000	10,060,000	-	-	8,960,000	10,060,000
Taxable Business District Bonds						
Series 2007B	3,770,000	4,315,000	-	-	3,770,000	4,315,000
G.O. Bonds						
Series 2014	5,650,000	6,110,000	-	-	5,650,000	6,110,000
G.O. Bonds						
Series 2015	5,065,000	5,430,000	-	-	5,065,000	5,430,000
G.O. Refunding Bonds						
Series 2020	5,017,280	5,085,870	657,720	869,130	5,675,000	5,955,000
Tax Increment & Sales Tax Refunding Bonds, Series 2021A & B	6,615,000	9,230,000	-	-	6,615,000	9,230,000
Bond Premiums	427,192	470,361	-	-	427,192	470,361
Notes Payable	640,004	469,230	45,602,307	49,634,417	46,242,311	50,103,647
Capital Leases	1,000,848	1,443,249	-	-	1,000,848	1,443,249
Net Pension Liability	86,927,299	91,341,261	30,537	109,313	86,957,836	91,450,574
OPEB Obligation	8,986,502	8,852,488	104,316	128,185	9,090,818	8,980,673
Compensated Absences	237,751	227,976	7,909	9,053	245,660	237,029
<b>Total Debt</b>	<b>\$ 133,296,876</b>	<b>\$ 143,350,435</b>	<b>\$ 46,402,789</b>	<b>\$ 50,750,098</b>	<b>\$ 179,699,665</b>	<b>\$ 194,100,533</b>

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, 2025

**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, 2025

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	\$ 46,796,390	\$ 17,097,577	\$ 63,893,967
Receivables (Net of allowance for uncollectible)	39,135,993	2,724,195	41,860,188
Lease Receivable	140,474	-	140,474
Prepaid Expenses	855,882	81,053	936,935
Inventory	-	146,769	146,769
Leased Asset - net of amortization	304,513	-	304,513
Capital Assets:			
Land	6,504,892	1,104,046	7,608,938
Buildings and Improvements	39,036,662	59,572,732	98,609,394
Machinery and Equipment	4,406,037	1,460,505	5,866,542
Vehicles	17,248,501	1,270,366	18,518,867
Infrastructure	134,298,962	97,248,635	231,547,597
Construction in Progress	-	7,427,414	7,427,414
Accumulated Depreciation	<u>(110,393,333)</u>	<u>(58,424,891)</u>	<u>(168,818,224)</u>
Net Capital Assets	<u>91,101,721</u>	<u>109,658,807</u>	<u>200,760,528</u>
Total Assets	<u>178,334,973</u>	<u>129,708,401</u>	<u>308,043,374</u>
<b><u>Deferred Outflows of Resources</u></b>			
Pension Plan Obligations	12,832,056	302,728	13,134,784
OPEB Plan Obligations	903,076	10,483	913,559
Loss on Bond Refunding	69,246	33,079	102,325
Total Deferred Outflows of Resources	<u>13,804,378</u>	<u>346,290</u>	<u>14,150,668</u>
<b><u>Liabilities</u></b>			
Accounts Payable	2,443,371	409,212	2,852,583
Accrued Salaries and Benefits	2,161,322	157,893	2,319,215
Accrued Interest Payable	674,509	291,582	966,091
Lease Liability	367,720	-	367,720
Noncurrent Liabilities:			
Due Within One Year	4,146,935	4,319,359	8,466,294
Due in More Than One Year	<u>129,149,941</u>	<u>42,083,430</u>	<u>171,233,371</u>
Total Liabilities	<u>138,943,798</u>	<u>47,261,476</u>	<u>186,205,274</u>
<b><u>Deferred Inflows of Resources</u></b>			
Pension Plan Obligations	234,519	48,808	283,327
OPEB Plan Obligations	2,324,100	26,978	2,351,078
Deferred Property Tax	29,572,400	-	29,572,400
Deferred Revenues	356,479	-	356,479
Total Deferred Inflows of Resources	<u>32,487,498</u>	<u>75,786</u>	<u>32,563,284</u>
<b><u>Net Position</u></b>			
Net Investment in Capital Assets	73,770,869	63,431,859	137,202,728
Restricted	34,102,247	-	34,102,247
Unrestricted	<u>(87,165,061)</u>	<u>19,285,570</u>	<u>(67,879,491)</u>
Total Net Position	<u>\$ 20,708,055</u>	<u>\$ 82,717,429</u>	<u>\$ 103,425,484</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, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities:</b>							
General Government	\$ 9,462,470	\$ 3,631,669	\$ 1,750	\$ -	\$ (5,829,051)		\$ (5,829,051)
Public Safety	22,754,121	1,950,679	71,838	-	(20,731,604)		(20,731,604)
Public Works	6,702,011	44,498	33,890	625,334	(5,998,289)		(5,998,289)
Sanitation	3,448,203	3,953,807	-	-	505,604		505,604
Cemetery	500,184	68,869	-	-	(431,315)		(431,315)
Health and Welfare	1,212,437	150,060	-	-	(1,062,377)		(1,062,377)
Development	14,821,339	9,608	-	-	(14,811,731)		(14,811,731)
Cultural and Recreational	4,321,646	578,694	124,114	127,084	(3,491,754)		(3,491,754)
Interest on Long-term Debt	2,910,755	-	-	-	(2,910,755)		(2,910,755)
<b>Total Governmental Activities</b>	<b>66,133,166</b>	<b>10,387,884</b>	<b>231,592</b>	<b>752,418</b>	<b>(54,761,272)</b>		<b>(54,761,272)</b>
<b>Business-type Activities:</b>							
Sewerage	10,377,639	14,679,775	-	-		\$ 4,302,136	4,302,136
<b>Total Business-type Activities</b>	<b>10,377,639</b>	<b>14,679,775</b>	<b>-</b>	<b>-</b>		<b>4,302,136</b>	<b>4,302,136</b>
<b>Total Government</b>	<b>\$ 76,510,805</b>	<b>\$ 25,067,659</b>	<b>\$ 231,592</b>	<b>\$ 752,418</b>	<b>(54,761,272)</b>	<b>4,302,136</b>	<b>(50,459,136)</b>

<b>General Revenues:</b>			
Property Tax, Levied for General Purposes	29,894,865	-	29,894,865
Sales and Use Tax	18,939,517	-	18,939,517
Income Tax	7,562,167	-	7,562,167
Corporate Personal Property Tax	703,827	-	703,827
Motor Fuel Tax	1,916,602	-	1,916,602
Excise Tax	529,855	-	529,855
Gaming Tax	592,984	-	592,984
Other Local Tax	330,894	-	330,894
Utility Tax	3,657,341	-	3,657,341
Investment Earnings	2,245,137	577,123	2,822,260
Gain On Disposal of Assets	1,456	-	1,456
Miscellaneous	3,174	-	3,174
Transfers	(900,000)	900,000	-
<b>Total General Revenues and Transfers</b>	<b>65,477,819</b>	<b>1,477,123</b>	<b>66,954,942</b>
Change in Net Position	10,716,547	5,779,259	16,495,806
Net Position - Beginning	9,991,508	76,938,170	86,929,678
Net Position - Ending	\$ 20,708,055	\$ 82,717,429	\$ 103,425,484

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

**CITY OF BELLEVILLE, ILLINOIS**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
APRIL 30, 2025

	<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	\$ 8,640,332	\$ 23,799,363	\$ 13,923,192	\$ 46,362,887
Receivables (Net of allowance for uncollectible):				
Property Tax	-	25,892,200	4,415,339	30,307,539
Intergovernmental	5,400,598	955,297	609,214	6,965,109
Accounts	863,900	-	-	863,900
Other	602,126	-	397,319	999,445
Lease	-	-	140,474	140,474
Prepaid Expenses	707,155	-	148,727	855,882
Total Assets	<u>\$ 16,214,111</u>	<u>\$ 50,646,860</u>	<u>\$ 19,634,265</u>	<u>\$ 86,495,236</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>				
Liabilities:				
Accounts Payable	\$ 666,732	\$ 1,425,993	\$ 350,646	\$ 2,443,371
Accrued Salaries	2,046,020	-	115,302	2,161,322
Total Liabilities	<u>2,712,752</u>	<u>1,425,993</u>	<u>465,948</u>	<u>4,604,693</u>
Deferred Inflows of Resources:				
Deferred Property Tax	-	25,892,200	3,680,200	29,572,400
Deferred Intergovernmental Tax	1,256,489	321,746	153,600	1,731,835
Deferred Revenue	23,923	-	332,556	356,479
	<u>1,280,412</u>	<u>26,213,946</u>	<u>4,166,356</u>	<u>31,660,714</u>
Fund Balance:				
Nonspendable	707,155	-	148,727	855,882
Restricted	-	23,006,921	11,095,326	34,102,247
Committed	-	-	3,597,588	3,597,588
Unassigned	11,513,792	-	160,320	11,674,112
Total Fund Balance	<u>12,220,947</u>	<u>23,006,921</u>	<u>15,001,961</u>	<u>50,229,829</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 16,214,111</u>	<u>\$ 50,646,860</u>	<u>\$ 19,634,265</u>	<u>\$ 86,495,236</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, 2025

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 50,229,829
Capital assets used in governmental activities are not financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	91,101,721
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.	(63,207)
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(37,076,078)
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.	1,731,835
Accrued interest payable on the long-term debt is not reported as a liability on the balance sheet of the governmental funds.	(674,509)
Accrued compensated absences are not reported as a liability on the balance sheet of the governmental funds.	(237,751)
Net pension liabilities and the related future pension expense are not reported as assets and liabilities on the balance sheet of the governmental funds.	(74,329,762)
Net OPEB liabilities and the related future OPEB expense are not reported as assets and liabilities on the balance sheet of the governmental funds.	(10,407,526)
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>433,503</u>
Net position of governmental activities	<u>\$ 20,708,055</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, 2025

	General Fund	Tax Increment Financing Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Property Tax	\$ 508	\$ 24,366,268	\$ 5,528,089	\$ 29,894,865
Utility Tax	3,657,341	-	-	3,657,341
Intergovernmental	22,565,587	3,812,954	3,998,361	30,376,902
Local Tax	265,524	-	65,370	330,894
Licenses, Permits and Fees	1,968,084	-	-	1,968,084
Charges for Services	4,631,035	-	1,084,829	5,715,864
Fines and Forfeitures	144,139	-	217,085	361,224
Investment Earnings	356,951	1,232,915	638,313	2,228,179
Contributions	1,750	-	24,874	26,624
Proceeds from Sale of Assets	1,456	-	-	1,456
Reimbursements/Miscellaneous	1,207,813	9,608	1,128,465	2,345,886
Total Revenues	<u>34,800,188</u>	<u>29,421,745</u>	<u>12,685,386</u>	<u>76,907,319</u>
<b>Expenditures:</b>				
Current:				
General Government	4,853,113	-	3,951,137	8,804,250
Public Safety	20,512,091	-	619,473	21,131,564
Public Works	2,165,582	-	1,965,787	4,131,369
Sanitation	3,038,631	-	-	3,038,631
Cemetery	433,690	-	260	433,950
Health and Welfare	914,551	-	233,892	1,148,443
Development	419,596	14,352,550	-	14,772,146
Cultural and Recreational	1,108,384	-	2,689,896	3,798,280
Capital Outlay	2,489,045	4,343,425	363,905	7,196,375
Debt Service:				
Lease Principal	115,503	-	-	115,503
Principal	551,470	4,411,947	1,195,000	6,158,417
Interest and Charges	55,223	2,458,335	533,454	3,047,012
Total Expenditures	<u>36,656,879</u>	<u>25,566,257</u>	<u>11,552,804</u>	<u>73,775,940</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,856,691)</u>	<u>3,855,488</u>	<u>1,132,582</u>	<u>3,131,379</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Debt	418,110	-	-	418,110
Transfers In	2,814,035	-	1,951,981	4,766,016
Transfers Out	-	(2,290,425)	(3,375,591)	(5,666,016)
Total Other Financing Sources (Uses)	<u>3,232,145</u>	<u>(2,290,425)</u>	<u>(1,423,610)</u>	<u>(481,890)</u>
Net Change in Fund Balances	1,375,454	1,565,063	(291,028)	2,649,489
Fund Balance, Beginning of Year	<u>10,845,493</u>	<u>21,441,858</u>	<u>15,292,989</u>	<u>47,580,340</u>
Fund Balance, End of Year	<u>\$ 12,220,947</u>	<u>\$ 23,006,921</u>	<u>\$ 15,001,961</u>	<u>\$ 50,229,829</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, 2025

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

Net change in fund balances - total governmental funds \$ 2,649,489

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 (\$7,196,375) and contributed capital (\$652,418) exceeded depreciation expense (\$4,349,956) in the current year.

3,498,837

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.

5,876,564

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.

(36,754)

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.

(9,775)

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.

(1,280,160)

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.

(171,630)

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.

173,018

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.

16,958

Change in net position of governmental activities

\$ 10,716,547

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 APRIL 30, 2025

	<u>Business Type Activities - Enterprise Fund Sewerage</u>	<u>Governmental Activities - Internal Service Fund</u>
<b><u>Assets</u></b>		
Current Assets:		
Cash and Investments	\$ 17,097,577	\$ 433,503
Receivables (Net, where applicable, of allowances for uncollectible)	2,724,195	-
Prepaid Expenses	81,053	-
Inventory, at Cost	146,769	-
Total Current Assets	<u>20,049,594</u>	<u>433,503</u>
Noncurrent Assets:		
Capital Assets:		
Land	1,104,046	-
Buildings and Improvements	59,572,732	-
Equipment	1,460,505	-
Vehicles	1,270,366	-
Distribution System	97,248,635	-
Construction in Progress	7,427,414	-
Total	168,083,698	-
Less - Accumulated Depreciation	<u>(58,424,891)</u>	<u>-</u>
Net Capital Assets	109,658,807	-
Total Assets	<u>\$ 129,708,401</u>	<u>\$ 433,503</u>
<b><u>Deferred Outflows of Resources</u></b>		
Loss on Bond Refunding	\$ 33,079	\$ -
OPEB Plan Obligations	10,483	-
Pension Plan Obligations	302,728	-
Total Deferred Outflows of Resources	<u>346,290</u>	<u>-</u>
<b><u>Liabilities</u></b>		
Current Liabilities:		
Accrued Payroll and Benefits	\$ 157,893	\$ -
Accounts Payable	409,212	-
Accrued Interest	291,582	-
Total Current Liabilities	<u>858,687</u>	<u>-</u>
Noncurrent Liabilities:		
Net Pension Liability	30,537	-
Accrued Sick Leave	7,909	-
OPEB Obligation	104,316	-
Due Within One Year	4,319,359	-
Due in More Than One Year	41,940,668	-
Total Noncurrent Liabilities	<u>46,402,789</u>	<u>-</u>
Total Liabilities	<u>\$ 47,261,476</u>	<u>\$ -</u>
<b><u>Deferred Inflows of Resources</u></b>		
OPEB Plan Obligations	\$ 26,978	\$ -
Pension Plan Obligations	48,808	-
Total Deferred Inflows of Resources	<u>\$ 75,786</u>	<u>\$ -</u>
<b><u>Net Position</u></b>		
Net Investment in Capital Assets	\$ 63,431,859	\$ -
Unrestricted	19,285,570	433,503
Total Net Position	<u>\$ 82,717,429</u>	<u>\$ 433,503</u>

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED APRIL 30, 2025

	Business Type Activities - <u>Enterprise Fund</u> <u>Sewerage</u>	Governmental Activities - <u>Internal</u> <u>Service Fund</u>
Operating Revenues:		
Charges for Services	\$ 14,679,775	\$ -
Operating Expenses:		
Personal Services	2,816,873	-
Supplies	345,477	-
Contractual Services	3,027,240	-
Depreciation	<u>3,361,183</u>	<u>-</u>
Total Operating Expenses	<u>9,550,773</u>	<u>-</u>
Operating Income	<u>5,129,002</u>	<u>-</u>
Nonoperating Revenues (Expenses):		
Amortization	(13,687)	-
Investment Earnings	577,123	16,958
Interest and Fiscal Charges	<u>(813,179)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(249,743)</u>	<u>16,958</u>
Income Before Transfers and Contributions	<u>4,879,259</u>	<u>16,958</u>
Transfers In	<u>900,000</u>	<u>-</u>
Change in Net Position	5,779,259	16,958
Net Position - Beginning of Year	<u>76,938,170</u>	<u>416,545</u>
Net Position - End of Year	<u>\$ 82,717,429</u>	<u>\$ 433,503</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, 2025

	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	\$ 14,338,364	\$ -
Payments to Suppliers	(4,023,528)	-
Payments to Employees	<u>(1,978,519)</u>	-
Net Cash Provided by Operating Activities	<u>8,336,317</u>	<u>-</u>
Cash Flows from Noncapital Financing Activities:		
Payments from (to) Other Funds	<u>900,000</u>	-
Net Cash Provided by Noncapital Financing Activities	<u>900,000</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:		
Principal Payments on Long-Term Debt	(4,243,520)	-
Interest Paid on Debt	(837,383)	-
Cash Payments for Capital Assets	<u>(649,690)</u>	-
Net Cash Provided (Used) by Capital Related Financing Activities	<u>(5,730,593)</u>	<u>-</u>
Cash Flows from Investing Activities:		
Interest Received	<u>577,123</u>	<u>16,958</u>
Net Cash Provided by Investing Activities	<u>577,123</u>	<u>16,958</u>
Net Change in Cash and Cash Equivalents	4,082,847	16,958
Cash and Cash Equivalents, Beginning of Year	<u>13,014,730</u>	<u>416,545</u>
Cash and Cash Equivalents, End of Year	<u>\$ 17,097,577</u>	<u>\$ 433,503</u>
Reconciliation of Operating Income to Net		
Cash Provided by Operating Activities:		
Operating Income (Loss)	\$ 5,129,002	\$ -
Adjustments to Reconcile Net Income to		
Net Cash Provided by Operating Activities:		
Depreciation	3,361,183	-
Net OPEB Liability Adjustment	(27,406)	-
Net Pension Liability Adjustment	232,855	-
(Increase) Decrease in Assets:		
Accounts Receivable	(341,411)	-
Inventory	(10,640)	-
Prepaid Expenses	(6,146)	-
Increase (Decrease) in Liabilities:		
Accrued Payroll and Benefits	18,510	-
Accounts Payable	<u>(19,630)</u>	<u>-</u>
Net Cash Provided by Operating Activities	<u>\$ 8,336,317</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, 2025

Assets:	
Cash and Cash Equivalents	\$ 2,004,255
Investments, at Market	94,641,287
Receivables:	
Taxes Receivable	8,535,200
Employer Contribution	<u>1,534,783</u>
Total Assets	<u>106,715,525</u>
Liabilities:	
Benefit Withholdings	<u>(3,863)</u>
Net Position - Restricted for Pensions	<u>\$ 106,719,388</u>

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS - PENSION TRUST FUNDS  
FOR THE YEAR ENDED APRIL 30, 2025

Additions:

Contributions:

Employee Contributions	\$ 1,176,277
Employer Contributions:	
Property Taxes	8,546,178
City Contribution	3,563,293
Personal Property Replacement Taxes	<u>249,224</u>
Total Contributions	<u>13,534,972</u>

Investment Income:

Interest and Dividend Income	1,202,279
Gain (Loss) on Sales of Securities	1,405,127
Net Change in Fair Market Value of Investments	<u>5,816,109</u>
	8,423,515
Less Investment Expense	<u>(95,910)</u>
Total Investment Income	<u>8,327,605</u>

Other	<u>867</u>
Total Additions	<u>21,863,444</u>

Deductions:

Benefits Paid to Participants:	
Service and Disability	9,542,313
Dependents	1,121,387
Refund of Contributions	154,395
Professional Fees	54,663
Other	<u>9,009</u>
Total Deductions	<u>10,881,767</u>

Change in Net Position	10,981,677
Net Position - Beginning of Year	<u>95,737,711</u>
Net Position - End of Year	<u>\$ 106,719,388</u>

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

## CITY OF BELLEVILLE, ILLINOIS

### NOTE TO FINANCIAL STATEMENTS

APRIL 30, 2025

#### **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, 2025 is \$161,911.

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 \$20,000 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	\$ 855,882
Restricted:	
Property/Sales Tax Restrictions	\$ 6,799,752
TIF Balances	23,006,921
Debt Service	1,433,439
Cemetery Care	234,513
Fines/Forfeitures	512,870
Motor Fuel Tax	2,109,250
Restricted Donations	5,502
	<u>\$ 34,102,247</u>
Committed:	
Capital Projects	\$ 954,658
Home Rule Sales Tax	812,848
Tourism	59,348
ARPA Funds	1,730,395
Parks Project Funds	40,339
	<u>\$ 3,597,588</u>
<u>Fiduciary Funds</u>	
Reserved for Employees' Pension Benefits	<u>\$ 106,719,388</u>

- (e) Estimates  
The City uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.
- (f) Risk management  
The City is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors and omissions and natural disasters for which the City carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

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

(g) Budget and budgetary accounting

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

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

(h) Inventory

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

(i) Compensated absences

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

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

**NOTE 2: CASH AND INVESTMENTS**

**General Government & Business-Like Activities**

At April 30, 2025, the carrying amount of the City's deposits was \$48,411,281 and the bank balance was \$48,802,166. 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, 2025, 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	\$ 15,268,900
US Treasury Notes	0.34	29,591
Tenn Valley Authority	1.13	14,350
FFCB	4.45	119,645
FHLB	3.1	36,718
Corporate Securities	4.87	9,953
		<u>15,479,157</u>
Deposits from above		48,411,281
Petty Cash		3,529
		<u>\$ 63,893,967</u>
<u>As Reported in the Financial Statements</u>		
Cash and Cash Equivalents		<u>\$ 63,893,967</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, 2025, the City did not have a credit risk.

Concentration of Credit Risk. As of April 30, 2025, the City did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2025, the City did not have foreign currency risk.

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

**Fire Pension**

At April 30, 2025, the carrying amount of the Fire Pension Fund's deposits was \$904,234 and the bank balance was \$907,276. 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 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, 2025, 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	--	\$ 40,050,852
Deposits as reported above		<u>904,234</u>
Total deposits and investments		<u>\$ 40,955,086</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 904,234
Investments		<u>40,050,852</u>
		<u>\$ 40,955,086</u>

As of April 30, 2025, 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 \$40,050,852 as of April 30, 2025.

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, 2025, the Firefighter's Pension Fund did not have any investments subject to credit risk.

Concentration of Credit Risk. As of April 30, 2025, the Fire Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2025, the Fire Pension Fund did not have foreign currency risk.

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

**Police Pension**

At April 30, 2025, the carrying amount of the Police Pension Fund's deposits was \$1,100,021 and the bank balance was \$1,119,490. 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, 2025, 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	--	\$ 54,590,435
Deposits as reported above		<u>1,100,021</u>
Total deposits and investments		<u>\$ 55,690,456</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 1,100,021
Investments		<u>54,590,435</u>
		<u>\$ 55,690,456</u>

As of April 30, 2025, 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 \$54,590,435 as of April 30, 2025.

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, 2025, the Police Pension Fund's did not have any investments subject to credit risk.

Concentration of Credit Risk. As of April 30, 2025, the Police Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2025, 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, 2025:

	Beginning Balance	Additions/ Completions	Retirements/ Deletions	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 6,429,437	\$ 75,455	\$ -	\$ 6,504,892
Total capital assets not being depreciated	<u>6,429,437</u>	<u>75,455</u>	<u>-</u>	<u>6,504,892</u>
Capital assets, being depreciated:				
Buildings and improvements	37,844,716	1,191,946	-	39,036,662
Machinery and equipment	3,856,242	549,795	-	4,406,037
Vehicles	15,747,211	1,689,795	188,505	17,248,501
Infrastructure	129,957,160	4,341,802	-	134,298,962
Total capital assets being depreciated	<u>187,405,329</u>	<u>7,773,338</u>	<u>188,505</u>	<u>194,990,162</u>
Less accumulated depreciation for:				
Buildings and improvements	8,311,728	883,502	-	9,195,230
Machinery and equipment	2,119,408	321,683	-	2,441,091
Vehicles	9,470,718	1,194,839	188,505	10,477,052
Infrastructure	86,330,028	1,949,932	-	88,279,960
Total accumulated depreciation	<u>106,231,882</u>	<u>4,349,956</u>	<u>188,505</u>	<u>110,393,333</u>
Total capital assets, being depreciated, net	<u>81,173,447</u>	<u>3,423,382</u>	<u>-</u>	<u>84,596,829</u>
Governmental activities capital assets, net	<u>\$ 87,602,884</u>	<u>\$ 3,498,837</u>	<u>\$ -</u>	<u>\$ 91,101,721</u>
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,104,046	\$ -	\$ -	\$ 1,104,046
Construction in Progress	7,273,602	220,108	66,296	7,427,414
Total not being depreciated	<u>8,377,648</u>	<u>220,108</u>	<u>66,296</u>	<u>8,531,460</u>
Capital assets, being depreciated:				
Buildings and improvements	59,442,937	129,795	-	59,572,732
Utility systems	96,882,552	366,083	-	97,248,635
Machinery and equipment	1,460,505	-	-	1,460,505
Vehicles	1,270,366	-	-	1,270,366
Total capital assets, being depreciated	<u>159,056,360</u>	<u>495,878</u>	<u>-</u>	<u>159,552,238</u>
Less accumulated depreciation for:				
Buildings and improvements	17,182,747	1,448,541	-	18,631,288
Utility systems	35,637,081	1,825,432	-	37,462,513
Machinery and equipment	1,182,036	56,044	-	1,238,080
Vehicles	1,061,844	31,166	-	1,093,010
Total accumulated depreciation	<u>55,063,708</u>	<u>3,361,183</u>	<u>-</u>	<u>58,424,891</u>
Total capital assets, being depreciated, net	<u>103,992,652</u>	<u>(2,865,305)</u>	<u>-</u>	<u>101,127,347</u>
Business-type activities capital assets, net	<u>\$ 112,370,300</u>	<u>\$ (2,645,197)</u>	<u>\$ 66,296</u>	<u>\$ 109,658,807</u>

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

Depreciation expense charged to operations for the year ended April 30, 2025 was as follows:

Governmental activities:	
General government	\$ 265,168
Public safety	1,083,934
Streets and highways, including depreciation of general infrastructure assets	2,379,004
Sanitation	257,905
Health and welfare	18,991
Cemetery	22,694
Cultural and recreational	<u>322,260</u>
Total depreciation expense - governmental activities	<u>\$4,349,956</u>
Business-type activities:	
Sewer	<u>\$3,361,183</u>

**NOTE 4: LONG-TERM DEBT**

The following is a summary of long-term debt of the City for the year ended April 30, 2025:

**Governmental Activities**

**General Obligation and Revenue Bonds**

\$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.	\$ 8,960,000
\$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.	3,770,000
\$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.	5,650,000
\$8,500,000 General Obligation Bonds, Series 2015, interest ranging from 3.50% to 4.25%, interest and principal payable January 1, through 2036. This debt is being retired by the Debt Service Fund.	5,065,000

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

\$108,116 General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from 1.05% to 1.25% payable January 1 and July 1, with scheduled principal payments of \$13,892 to \$14,194 through January 2028. These bonds were issued to refund the General Obligation Bonds, Series 2009. \$ 42,280

\$5,185,000 General Obligation Refunding Bonds, Series 2020, dated October 5, 2020, interest ranging from 1.05% 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. 4,975,000

\$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 \$415,000 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. 1,840,000

\$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 \$245,000 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. 4,775,000

The annual requirement to retire governmental activities bonds outstanding as of April 30, 2025 is as follows:

Year Ending April 30,	Principal	Interest	Totals
2026	\$ 3,674,194	\$ 1,542,882	\$ 5,217,076
2027	4,913,892	1,376,846	6,290,738
2028	4,464,194	1,185,328	5,649,522
2029	2,645,000	1,019,593	3,664,593
2030	3,285,000	878,625	4,163,625
2031 - 2035	6,575,000	3,363,555	9,938,555
2036 - 2037	9,520,000	789,880	10,309,880
	<u>\$ 35,077,280</u>	<u>\$ 10,156,709</u>	<u>\$ 45,233,989</u>

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

Notes Payable and Capital Leases

\$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. \$ 48,635

\$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. 197,989

\$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. 222,077

\$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. 802,859

\$418,110 note payable, Busey Bank, dated September 24, 2024, for two new sanitation trucks, secured by the equipment, bears interest at 3.90%; semi-annual principal and interest payments of \$57,017 are due through September 2028. This debt is being retired by the General Fund. 369,292

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, 2025 are as follows:

Year Ending April 30,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2026	\$ 472,741	\$ 68,685	\$ 541,426
2027	443,600	48,410	492,010
2028	238,842	30,640	269,482
2029	192,460	25,466	217,926
2030	143,150	12,299	155,449
2031	<u>150,059</u>	<u>5,390</u>	<u>155,449</u>
	<u>\$1,640,852</u>	<u>\$ 190,890</u>	<u>\$1,831,742</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 \$216,108 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.

\$ 657,720

The annual requirement to retire business-type bonds outstanding as of April 30, 2025 is as follows:

Year Ending April 30,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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>\$ 657,720</u>	<u>\$ 15,569</u>	<u>\$ 673,289</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.

\$ 6,695,724

\$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.

8,073,692

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.	1,889,432
\$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.	4,050,915
\$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.	1,462,219
\$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.	15,714,458
\$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.	864,160
\$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.	6,851,708

The IEPA loans are all paid by the Sewer Fund. The annual requirement to retire business-type activities notes outstanding as of April 30, 2025 is as follows:

Year Ending April 30,	Principal	Interest	Totals
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	4,376,091	483,829	4,859,920
2031-2035	17,920,018	1,365,460	19,285,478
2036-2040	<u>6,501,668</u>	<u>239,958</u>	<u>6,741,626</u>
	<u>\$ 45,602,307</u>	<u>\$ 4,724,399</u>	<u>\$ 50,326,706</u>

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

The overall debt activity of the City for the year ended April 30, 2025 is summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
Bonds Payable	\$ 40,545,870	\$ -	\$ 5,468,590	\$ 35,077,280	\$ 3,674,194
Notes from Direct Borrowings:					
Notes Payable	469,230	418,110	247,336	640,004	257,529
Leases Payable	1,443,249	-	442,401	1,000,848	215,212
Bond Premiums	470,361	-	43,169	427,192	-
OPEB Obligation	8,852,488	134,014	-	8,986,502	-
Net Pension Liability	91,341,261	-	4,413,962	86,927,299	-
Compensated Absences	227,976	9,775	-	237,751	-
	<u>\$ 143,350,435</u>	<u>\$ 561,899</u>	<u>\$ 10,615,458</u>	<u>\$ 133,296,876</u>	<u>\$ 4,146,935</u>
<b><u>Business-type Activities:</u></b>					
Bonds Payable	\$ 869,130	\$ -	\$ 211,410	\$ 657,720	\$ 220,806
Notes from Direct Borrowings:					
Notes Payable	49,634,417	-	4,032,110	45,602,307	4,098,553
Net Pension Liability	109,313	-	78,776	30,537	-
OPEB Obligation	128,185	-	23,869	104,316	-
Compensated Absences	9,053	-	1,144	7,909	-
	<u>\$ 50,750,098</u>	<u>\$ -</u>	<u>\$ 4,347,309</u>	<u>\$ 46,402,789</u>	<u>\$ 4,319,359</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](http://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 2024 was 5.03 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	221
Inactive, non-Retired Members	132
Active Members	<u>190</u>
Total	<u>543</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 4.08%; and the resulting single discount rate is 7.25%.

Actuarial Valuation Date	12/31/24
Measurement Date of the Net Pension Liability	12/31/24
Fiscal Year End	04/30/25
Development of the Single Discount Rate as of December 31, 2024	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	4.08%
Last year ending December 31 in the 2025 to 2124 projection period for which projected benefit payments are fully funded	2124
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate calculated using December 31, 2023 Measurement Date	7.25%

The Long-Term Municipal Bond Rate is based on the Bond Buyer Index's "20-Bond GO Index" as of December 26, 2024.

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	19 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.

<b>Total pension liability</b>	
Service Cost	\$ 928,534
Interest on the Total Pension Liability	4,820,538
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	(255,668)
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(4,121,356)</u>
Net change in total pension liability	\$ 1,372,048
Total pension liability - beginning	<u>68,086,588</u>
Total pension liability - ending	<u>\$ 69,458,636</u>
 <b>Plan fiduciary net position</b>	
Contributions - employer	\$ 544,541
Contributions - employee	493,387
Net investment income	6,694,508
Benefit payments, including refunds of employee contributions	(4,121,356)
Other (Net Transfer)	<u>(1,774,117)</u>
Net change in plan fiduciary net position	\$ 1,836,963
Plan fiduciary net position - beginning	<u>67,444,406</u>
Plan fiduciary net position - ending	<u>\$ 69,281,369</u>
 <b>Net pension liability/(asset)</b>	 <u>\$ 177,267</u>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	 99.74%
 <b>Covered valuation payroll</b>	 \$ 10,825,855
 <b>Net pension liability as a percentage of covered valuation payroll</b>	 1.64%

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 <u>6.25%</u>	Current Single Discount Rate Assumption <u>7.25%</u>	1% Increase <u>8.25%</u>
Total Pension Liability	\$ 76,665,477	\$ 69,458,636	\$ 63,765,319
Plan Fiduciary Net Position	<u>69,281,369</u>	<u>69,281,369</u>	<u>69,281,369</u>
Net Pension Liability/(Asset)	<u>\$ 7,384,108</u>	<u>\$ 177,267</u>	<u>\$ (5,516,050)</u>

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

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 13,083	\$ 254,189
Changes in assumptions	-	29,138
Subsequent contributions to plan	172,070	-
Net difference between projected and actual earnings on pension plan investments	<u>1,572,164</u>	<u>-</u>
Total	<u>\$ 1,757,317</u>	<u>\$ 283,327</u>

Year Ending <u>December 31,</u>	Net Deferred Outflows of <u>Resources</u>
2025	\$ 607,809
2026	1,993,898
2027	(903,612)
2028	(396,175)
2029	-
Thereafter	<u>-</u>
	<u>\$ 1,301,920</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, 2025:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	103
Active Plan Members	<u>72</u>
<b>Total</b>	<b><u>175</u></b>

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, 2025:

<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, 2025, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 8.68%. 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, 2025 were as follows:

Total Pension Liability	\$ 103,813,613
Plan Fiduciary Net Position	<u>(60,715,174)</u>
Net Pension Liability	<u>\$ 43,098,439</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	58.48%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2025 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	\$ 117,426,261	\$ 103,813,613	\$ 92,654,807
Plan Fiduciary Net Position	<u>60,715,174</u>	<u>60,715,174</u>	<u>60,715,174</u>
Net Pension Liability/(Asset)	<u>\$ 56,711,087</u>	<u>\$ 43,098,439</u>	<u>\$ 31,939,633</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.

<b>Total pension liability</b>	
Service Cost	\$ 1,291,072
Interest on the Total Pension Liability	6,788,894
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	117,498
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(5,858,911)</u>
Net change in total pension liability	\$ 2,338,553
Total pension liability - beginning	<u>101,475,060</u>
Total pension liability - ending	<u>\$ 103,813,613</u>
 <b>Plan fiduciary net position</b>	
Contributions - employer	\$ 6,193,516
Contributions - employee	654,160
Net investment income	4,773,652
Benefit payments, including refunds of employee contributions	<u>(5,858,911)</u>
Other (Net Transfer)	<u>(26,610)</u>
Net change in plan fiduciary net position	\$ 5,735,807
Plan fiduciary net position - beginning	<u>54,979,367</u>
Plan fiduciary net position - ending	<u>\$ 60,715,174</u>
 <b>Net pension liability/(asset)</b>	 <u>\$ 43,098,439</u>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	 58.48%
 <b>Covered valuation payroll</b>	 \$ 6,092,923
 <b>Net pension liability as a percentage of covered valuation payroll</b>	 707.35%

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	\$ 2,554,655	\$ -
Changes in assumptions	1,132,269	-
Net difference between projected and actual earnings on pension plan investments	<u>1,201,522</u>	<u>-</u>
Total	<u>\$ 4,888,446</u>	<u>\$ -</u>

Year Ending <u>April 30,</u>	Net Deferred Outflows of <u>Resources</u>
2026	\$ 3,767,483
2027	783,297
2028	251,650
2029	66,433
2030	19,583
Thereafter	<u>-</u>
	<u>\$ 4,888,446</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, 2025:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	79
Active Plan Members	<u>61</u>
Total	<u>140</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, 2025:

<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, 2025, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 8.72%. 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, 2025 were as follows:

Total Pension Liability	\$ 88,786,344
Plan Fiduciary Net Position	<u>(46,004,214)</u>
Net Pension Liability	<u>\$ 42,782,130</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	51.81%

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

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

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.125% 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 <u>6.125%</u>	Rate Assumption <u>7.125%</u>	1% Increase <u>8.125%</u>
Total Pension Liability	\$ 99,986,265	\$ 88,786,344	\$ 79,536,565
Plan Fiduciary Net Position	<u>46,004,214</u>	<u>46,004,214</u>	<u>46,004,214</u>
Net Pension Liability/(Asset)	<u>\$ 53,982,051</u>	<u>\$ 42,782,130</u>	<u>\$ 33,532,351</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.

<b>Total pension liability</b>	
Service Cost	\$ 1,336,248
Interest on the Total Pension Liability	5,979,849
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	1,358,388
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	(4,959,184)
Net change in total pension liability	\$ 3,715,301
Total pension liability - beginning	<u>85,071,043</u>
Total pension liability - ending	<u>\$ 88,786,344</u>
 <b>Plan fiduciary net position</b>	
Contributions - employer	\$ 6,165,179
Contributions - employee	522,117
Net investment income	3,554,821
Benefit payments, including refunds of employee contributions	(4,959,184)
Other (Net Transfer)	<u>(37,063)</u>
Net change in plan fiduciary net position	\$ 5,245,870
Plan fiduciary net position - beginning	<u>40,758,344</u>
Plan fiduciary net position - ending	<u>\$ 46,004,214</u>
 <b>Net pension liability/(asset)</b>	 <u>\$ 42,782,130</u>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	  51.81%
 <b>Covered valuation payroll</b>	  \$ 5,402,767
 <b>Net pension liability as a percentage of covered valuation payroll</b>	  791.86%

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	\$ 4,447,782	\$ -
Changes in assumptions	643,482	-
Net difference between projected and actual earnings on pension plan investments	<u>1,397,757</u>	<u>-</u>
Total	<u>\$ 6,489,021</u>	<u>\$ -</u>

Year Ending <u>April 30,</u>	Net Deferred Outflows of <u>Resources</u>
2026	\$ 3,772,764
2027	1,745,561
2028	817,129
2029	153,567
2030	-
Thereafter	<u>-</u>
	<u>\$ 6,489,021</u>

**NOTE 6: DEVELOPMENT AGREEMENTS**

The City entered into two redevelopment agreements to develop areas within tax increment financing boundaries. The City and the developers entered into agreements by which the developer would incur reimbursable costs which would be submitted for payment through Tax Increment Finance Notes. The debt would then be retired with tax revenues generated from the increase in values of the developed properties. The notes are payable solely from the new revenues and do not constitute a debt of the City.

The City made payments of \$117,756 to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement during the year ended April 30, 2025. The note balances related to this project in the amounts of \$6,197,742, \$6,197,742, \$5,523,057, and \$5,523,057 are still outstanding and not reflected in the debt of the City as of April 30, 2025.

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, 2025 amounted to \$111,842 and were reported as development expense. The balance of the Temporary Notes as of April 30, 2025 is \$251,960.

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 \$41,323 towards this agreement in the year ended of April 30, 2025.

**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, 2025:

	<u>General</u>	<u>Other Major Funds</u>	<u>Proprietary Funds</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Receivables:					
Property Tax	\$ -	\$ 25,892,200	\$ -	\$ 4,415,339	\$ 30,307,539
Intergovernmental	5,400,598	955,297	-	609,214	6,965,109
Accounts	863,900	-	718,288	-	1,582,188
Unbilled Revenue	-	-	2,167,818	-	2,167,818
Lease	-	-	-	140,474	140,474
Notes/Other	602,126	-	-	397,319	999,445
	<u>6,866,624</u>	<u>26,847,497</u>	<u>2,886,106</u>	<u>5,562,346</u>	<u>42,162,573</u>
Gross Receivables					
Less: Allowance for uncollectible	<u>-</u>	<u>-</u>	<u>161,911</u>	<u>-</u>	<u>161,911</u>
Net Total Receivables	<u>\$ 6,866,624</u>	<u>\$ 26,847,497</u>	<u>\$ 2,724,195</u>	<u>\$ 5,562,346</u>	<u>\$ 42,000,662</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 April 30,	<u>Governmental Activities</u>		
	<u>Lease</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 68,380	\$ 4,214	\$ 72,594
2027	<u>72,094</u>	<u>1,955</u>	<u>74,049</u>
	<u>\$ 140,474</u>	<u>\$ 6,169</u>	<u>\$146,643</u>

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

**NOTE 8: INTERFUND TRANSFERS**

The following is a summary of interfund transfers for the year ended April 30, 2025:

General Fund Transfer From (To):	
Motor Fuel Tax Fund	\$ 300,000
ARPA Fund	2,514,035
Tax Increment Financing Fund Transfer (To):	
Sewerage Fund	(900,000)
TIF Debt Service Fund	(122,650)
PD Project Debt Service Fund	(1,267,775)
TIF Debt Service Fund Transfer From:	
Tax Increment Financing Fund	122,650
PD Project Debt Service Fund Transfer From:	
Tax Increment Financing Fund	1,267,775
Motor Fuel Tax Fund Transfer (To):	
General Fund	(300,000)
ARPA Fund Transfer From (To):	
General Fund	(2,514,035)
Capital Projects Fund Transfer From:	
Home Rule Sales Tax Fund	500,000
Home Rule Sales Tax Fund Transfer (To):	
Capital Projects Fund	(500,000)
Special Service Area Fund Transfer From:	
Special Service Area Debt Service Fund	61,556
Special Service Area Debt Service Fund Transfer (To):	
Special Service Area Fund	(61,556)
Sewerage Fund Transfer From:	
Tax Increment Financing Fund	900,000
	<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 9: 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, 2025:

Active Employees	305
Inactive Employees Currently Receiving Benefit Payments	<u>34</u>
Total	<u>339</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, 2025.

Net OPEB Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2025 were as follows:

Total OPEB Liability	\$ 9,090,818
Plan Fiduciary Net Position	-
Net OPEB Liability	<u>\$ 9,090,818</u>
Plan Fiduciary Net Position as a % of Total OPEB Liability	0%
Covered Employee Payroll	\$ 21,338,035
Employer's Net OPEB Liability as a % of Employee Payroll	42.60%

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, 2025 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 2025	6.75%
FY 2026	6.50%
FY 2027	6.25%
FY 2028	6.00%
FY 2029	5.50%
FY 2030	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>\$ 8,195,125</u>	<u>\$ 9,090,818</u>	<u>\$ 10,133,253</u>

Discount Rate:

The discount rate used to measure the total OPEB liability was 5.24 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>4.24%</u>	<u>5.24%</u>	<u>6.24%</u>
Total OPEB Liability	<u>\$ 9,836,366</u>	<u>\$ 9,090,818</u>	<u>\$ 8,410,305</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, 2025, the City recognized an OPEB expense of \$678,070. 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	\$ 109,840	\$ (1,153,147)
Changes in assumptions	803,719	(1,197,931)
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$ 913,559</u>	<u>\$ (2,351,078)</u>

Year Ending <u>April 30,</u>	Net Deferred Inflows of <u>Resources</u>
2026	\$ (231,564)
2027	(231,564)
2028	(231,564)
2029	(176,433)
2030	(223,180)
Thereafter	<u>(343,214)</u>
	<u>\$ (1,437,519)</u>

*Funding Status and Funding Progress.* As of May 1, 2025, the most recent actuarial valuation date, the plan was 0.0 percent funded. The actuarial accrued liability for benefits and the unfunded actuarial accrued liability is \$9,090,818. 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 10: 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 \$167,657 as of April 30, 2025. Current year receipts from foreign fire insurance are \$158,156 and the current year expenditures were \$83,719. 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 11: 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, 2025 were \$1,670,238.

**NOTE 12: 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 \$130,000 for the year ended April 30, 2025.

Future minimum lease payments as of April 30, 2025, 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	\$ 118,968	\$ 11,032	\$130,000
2026	122,537	7,463	130,000
2027	<u>126,215</u>	<u>3,785</u>	<u>130,000</u>
	<u>\$ 367,720</u>	<u>\$ 22,280</u>	<u>\$390,000</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 13: SUBSEQUENT EVENT**

The City has evaluated events occurring after the financial statement date through September 23, 2025 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 14: LEASED ASSETS**

Leased capital asset activity for the year ended April 30, 2025 was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
<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>304,514</u>	<u>152,257</u>	<u>-</u>	<u>456,771</u>
Total accumulated amortization	<u>304,514</u>	<u>152,257</u>	<u>-</u>	<u>456,771</u>
Total leased capital assets, being amortized, net	<u>\$ 456,770</u>	<u>\$ (152,257)</u>	<u>\$ -</u>	<u>\$ 304,513</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
FOR THE YEAR ENDED APRIL 30, 2025

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
<b>Receipts:</b>			
Local Taxes:			
Hotel/Motel	\$ 110,000	\$ 110,000	\$ 97,675
Self Storage	100,000	100,000	167,470
Property Taxes	1,000	1,000	508
Utility	3,400,000	3,400,000	3,645,306
Total Taxes	<u>3,611,000</u>	<u>3,611,000</u>	<u>3,910,959</u>
Licenses, Permits and Fees:			
Liquor Licenses	100,000	100,000	89,360
Liquor Application Fees	15,000	15,000	6,000
Franchise Fees	910,000	910,000	873,182
Vehicle License	30	30	15
Business Licenses	120,000	120,000	130,678
Building Permits	125,000	125,000	204,136
Electrical Permits and Testing Fees	39,100	39,100	55,741
Plumbing Permits	35,000	35,000	34,701
HVAC Permits	3,500	3,500	11,201
Occupancy Permits	113,000	113,000	109,945
Fire Department Permits	35,000	35,000	37,401
Chicken Coop Permits	150	150	575
Housing Inspection Permits	135,000	135,000	133,710
Crime Free Housing	225,000	225,000	235,830
Fire Inspection Fees	55,000	55,000	42,235
Excavation Permits	3,000	3,000	2,010
Parking Permits	5,000	5,000	2,775
Total Licenses and Permits	<u>1,918,780</u>	<u>1,918,780</u>	<u>1,969,495</u>
Intergovernmental:			
State Income Tax	7,250,000	7,250,000	7,370,002
Sales Tax	12,008,200	12,008,200	11,610,502
Local Use Tax	1,800,000	1,800,000	1,418,842
Personal Property Replacement Tax	700,000	700,000	405,250
Grants	211,000	211,000	324,363
Gaming Tax	575,000	575,000	591,871
Cannabis Tax	66,150	66,150	80,352
Telecommunications Tax	550,000	550,000	544,824
Total Intergovernmental	<u>23,160,350</u>	<u>23,160,350</u>	<u>22,346,006</u>
Charges for Services:			
Trash Disposal Charges	3,855,000	3,855,000	3,908,169
Cemetery Fees	68,000	68,000	64,425
Dispatch Fees	500,000	500,000	464,217
Other Fees/Services	51,450	51,450	32,807
Rent/Lease	101,000	101,000	96,954
Total Charges for Services	<u>4,575,450</u>	<u>4,575,450</u>	<u>4,566,572</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
FOR THE YEAR ENDED APRIL 30, 2025

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
<b>Receipts (continued):</b>			
<b>Fines and Forfeitures:</b>			
Police and Circuit Clerk Fines	\$ 87,750	\$ 87,750	\$ 139,489
<b>Total Fines and Forfeitures</b>	<u>87,750</u>	<u>87,750</u>	<u>139,489</u>
Interest	<u>240,000</u>	<u>240,000</u>	<u>356,951</u>
<b>Miscellaneous:</b>			
Donations	2,000	2,000	1,750
Departmental Reimbursement	834,200	834,200	1,188,705
Proceeds From Fixed Asset Sales	25,000	25,000	1,456
Other	<u>28,000</u>	<u>28,000</u>	<u>13,115</u>
<b>Total Miscellaneous</b>	<u>889,200</u>	<u>889,200</u>	<u>1,205,026</u>
<b>Total Receipts</b>	<u>\$ 34,482,530</u>	<u>\$ 34,482,530</u>	<u>\$ 34,494,498</u>
<b>Disbursements:</b>			
<b>General Government:</b>			
<b>Administrative:</b>			
Personal Services	\$ 866,200	\$ 728,100	\$ 714,765
Contractual Services	1,415,050	1,559,210	1,529,768
Commodities	25,000	25,000	19,183
Capital Outlay	28,000	31,500	14,463
Debt Service	135,000	139,000	138,811
ARPA	4,097,525	4,097,525	2,514,035
Other	<u>208,945</u>	<u>210,845</u>	<u>53,013</u>
	<u>6,775,720</u>	<u>6,791,180</u>	<u>4,984,038</u>
<b>Legal:</b>			
Personal Services	207,125	207,125	206,938
Contractual Services	<u>7,500</u>	<u>7,500</u>	<u>1,330</u>
	<u>214,625</u>	<u>214,625</u>	<u>208,268</u>
<b>Health and Housing:</b>			
Personal Services	850,350	850,350	825,288
Contractual Services	168,830	168,830	69,972
Commodities	20,700	20,700	16,292
Capital Outlay	<u>5,500</u>	<u>5,500</u>	<u>375</u>
	<u>1,045,380</u>	<u>1,045,380</u>	<u>911,927</u>
<b>Mayor's Office:</b>			
Personal Services	218,300	218,300	204,537
Contractual Services	5,100	5,100	1,314
Commodities	<u>500</u>	<u>500</u>	<u>430</u>
	<u>223,900</u>	<u>223,900</u>	<u>206,281</u>
<b>Finance:</b>			
Personal Services	235,250	235,250	233,824
Contractual Services	3,900	3,400	1,904
Commodities	<u>800</u>	<u>800</u>	<u>676</u>
	<u>239,950</u>	<u>239,450</u>	<u>236,404</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
 FOR THE YEAR ENDED APRIL 30, 2025

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Disbursements (continued):			
Human Resources:			
Personal Services	\$ 162,250	\$ 162,650	\$ 162,369
Contractual Services	46,165	45,765	18,994
Commodities	1,325	1,325	501
	<u>209,740</u>	<u>209,740</u>	<u>181,864</u>
City Clerk:			
Personal Services	288,350	288,350	264,345
Contractual Services	17,075	17,575	16,555
Commodities	600	600	326
Capital Outlay	500	500	210
	<u>306,525</u>	<u>307,025</u>	<u>281,436</u>
Treasurer:			
Personal Services	118,350	118,350	117,384
Contractual Services	8,320	9,760	8,730
Commodities	500	500	157
Capital Outlay	300	300	-
	<u>127,470</u>	<u>128,910</u>	<u>126,271</u>
Maintenance:			
Personal Services	624,300	639,300	631,339
Contractual Services	223,863	223,863	181,750
Commodities	31,600	34,100	30,850
Capital Outlay	2,250	2,250	1,278
	<u>882,013</u>	<u>899,513</u>	<u>845,217</u>
Total General Government	<u>10,025,323</u>	<u>10,059,723</u>	<u>7,981,706</u>
Public Safety:			
Police Department:			
Personal Services	10,373,750	10,353,250	10,311,281
Contractual Services	1,492,958	1,590,958	1,280,695
Commodities	405,900	405,900	342,929
Capital Outlay	67,780	67,780	40,682
Other	44,350	46,350	45,964
	<u>12,384,738</u>	<u>12,464,238</u>	<u>12,021,551</u>
Fire Department:			
Personal Services	7,457,550	7,559,050	7,552,954
Contractual Services	1,023,780	928,780	787,707
Commodities	228,700	228,700	211,072
Capital Outlay	85,500	85,500	72,171
Other	31,185	31,185	22,231
	<u>8,826,715</u>	<u>8,833,215</u>	<u>8,646,135</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
FOR THE YEAR ENDED APRIL 30, 2025

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Disbursements (continued):			
Public Safety:			
Board of Police and Fire Commissioners:			
Contractual Services	\$ 11,000	\$ 11,000	\$ 758
	<u>11,000</u>	<u>11,000</u>	<u>758</u>
Total Public Safety	<u>21,222,453</u>	<u>21,308,453</u>	<u>20,668,444</u>
Public Works:			
Personal Services	1,632,450	1,624,450	1,422,679
Contractual Services	346,810	304,810	235,943
Commodities	243,000	293,000	244,460
Capital Outlay	<u>17,000</u>	<u>17,000</u>	<u>5,392</u>
Total Public Works	<u>2,239,260</u>	<u>2,239,260</u>	<u>1,908,474</u>
Parks and Recreation:			
Personal Services	718,200	718,200	694,304
Contractual Services	327,260	327,260	284,489
Commodities	158,500	156,000	109,669
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>37,276</u>
Total Parks and Recreation	<u>1,253,960</u>	<u>1,251,460</u>	<u>1,125,738</u>
Health and Sanitation:			
Personal Services	1,358,450	1,300,350	1,262,822
Contractual Services	1,552,230	1,552,230	1,479,224
Commodities	339,700	339,700	301,048
Capital Outlay	85,000	85,000	55,291
Debt Service	<u>520,000</u>	<u>578,100</u>	<u>577,990</u>
Total Health and Sanitation	<u>3,855,380</u>	<u>3,855,380</u>	<u>3,676,375</u>
Cemetery:			
Personal Services	321,650	361,250	329,712
Contractual Services	27,480	43,630	40,818
Commodities	29,600	38,100	34,343
Capital Outlay	<u>13,000</u>	<u>38,400</u>	<u>35,417</u>
Total Cemetery	<u>391,730</u>	<u>481,380</u>	<u>440,290</u>
Engineering:			
Personal Services	301,400	301,400	219,078
Contractual Services	32,850	32,850	18,201
Commodities	5,600	5,600	1,716
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>189</u>
Total Engineering	<u>342,850</u>	<u>342,850</u>	<u>239,184</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
 FOR THE YEAR ENDED APRIL 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual (Budget Basis)</u>
	<u>Original</u>	<u>Final</u>	
Disbursements (continued):			
Planning & Economic Development:			
Personal Services	\$ 347,065	\$ 353,565	\$ 350,211
Contractual Services	77,150	85,400	78,173
Commodities	3,550	3,800	3,090
Capital Outlay	<u>1,200</u>	<u>200</u>	<u>18</u>
Total Planning & Economic Development	<u>428,965</u>	<u>442,965</u>	<u>431,492</u>
 Total Disbursements	 <u>\$ 39,759,921</u>	 <u>\$ 39,981,471</u>	 <u>\$ 36,471,703</u>
 Excess (Deficiency) of Receipts Over Disbursements	 <u>(5,277,391)</u>	 <u>(5,498,941)</u>	 <u>(1,977,205)</u>
 Other Financing Sources:			
Transfers Out	(14,206)	(14,206)	(14,205)
Transfers In	<u>5,297,525</u>	<u>5,297,525</u>	<u>2,814,035</u>
 Excess (Deficiency) of Receipts and Other Financing Sources Over Disbursements	 <u>\$ 5,928</u>	 <u>\$ (215,622)</u>	 822,625
 Change for reporting on modified accrual basis:			
Change in intergovernmental revenue on modified accrual basis			434,240
Change in other receivable on modified accrual basis			(218,240)
Change in accounts receivable on modified accrual basis			39,485
Change in prepaid expenses on modified accrual basis			53,592
Change in accrued payroll on modified accrual basis			(135,946)
Change in accounts payable on modified accrual basis			<u>379,698</u>
 As reported on the Statement of Revenues, Expenditures and Changes in Fund Balance			 <u>\$ 1,375,454</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS)  
 TAX INCREMENT FINANCING FUND  
 FOR THE YEAR ENDED APRIL 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual (Budget Basis)</u>
	<u>Original</u>	<u>Final</u>	
Receipts:			
Property Tax	\$ 22,604,000	\$ 22,604,000	\$ 24,366,268
Intergovernmental	3,580,000	3,580,000	3,713,062
Grants	751,600	751,600	100,000
Interest	1,434,350	1,434,350	1,232,915
Miscellaneous	79,000	79,000	9,608
Total Receipts	<u>28,448,950</u>	<u>28,448,950</u>	<u>29,421,853</u>
Disbursements:			
Current:			
Development:			
Contractual Services	2,559,900	2,906,800	1,250,867
Tax District Reimbursements and Rebates	12,561,000	13,561,200	12,820,677
Capital Outlay	17,668,550	18,483,550	6,524,173
Debt Service	5,510,000	5,510,000	5,493,632
Total Disbursements	<u>38,299,450</u>	<u>40,461,550</u>	<u>26,089,349</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(9,850,500)</u>	<u>(12,012,600)</u>	<u>3,332,504</u>
Other Financing Sources:			
Transfers In	40,000	40,000	-
Transfers Out	<u>(3,230,426)</u>	<u>(3,272,426)</u>	<u>(2,290,425)</u>
Excess (Deficiency) of Receipts and Other Financing Sources Over Disbursements	<u>\$ (13,040,926)</u>	<u>\$ (15,245,026)</u>	1,042,079
Change for reporting on modified accrual basis:			
Change in intergovernmental revenue on modified accrual basis			(108)
Change in accounts payable on modified accrual basis			<u>523,092</u>
As reported on the Statement of Revenues, Expenditures and Changes in Fund Balance			<u>\$ 1,565,063</u>

**CITY OF BELLEVILLE, ILLINOIS**

**POLICE PENSION FUND  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
APRIL 30, 2025**

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Total Pension Liability:</b>										
Service Cost	\$ 1,291,072	\$ 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	6,788,894	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 Assumption changes	117,498	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
Benefit payments, including refunds	(5,858,911)	(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)
<b>Net change in total pension liability</b>	<b>2,338,553</b>	<b>3,640,027</b>	<b>4,035,712</b>	<b>9,255,828</b>	<b>2,203,508</b>	<b>3,651,605</b>	<b>10,476,863</b>	<b>(2,608,504)</b>	<b>2,776,886</b>	<b>3,645,893</b>
Total pension liability - beginning	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	64,397,242
<b>Total pension liability - ending</b>	<b>\$ 103,813,613</b>	<b>\$ 101,475,060</b>	<b>\$ 97,835,033</b>	<b>\$ 93,799,321</b>	<b>\$ 84,543,493</b>	<b>\$ 82,339,985</b>	<b>\$ 78,688,380</b>	<b>\$ 68,211,517</b>	<b>\$ 70,820,021</b>	<b>\$ 68,043,135</b>
<b>Plan Fiduciary Net Position</b>										
Contributions - employer	6,193,516	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	654,160	609,223	568,669	660,906	525,306	540,293	513,954	542,225	565,398	595,180
Net investment income	4,773,652	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	(5,858,911)	(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	(26,610)	(32,098)	(34,638)	(46,753)	(30,021)	(45,066)	(46,960)	(46,567)	(27,817)	(35,261)
<b>Net change in plan fiduciary net position</b>	<b>5,735,807</b>	<b>4,307,396</b>	<b>122,346</b>	<b>(3,397,505)</b>	<b>12,832,492</b>	<b>(1,911,728)</b>	<b>1,352,250</b>	<b>3,292,313</b>	<b>3,840,446</b>	<b>603,419</b>
Plan fiduciary net position - beginning	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	33,937,938
<b>Plan fiduciary net position - ending</b>	<b>\$ 60,715,174</b>	<b>\$ 54,979,367</b>	<b>\$ 50,671,971</b>	<b>\$ 50,549,625</b>	<b>\$ 53,947,130</b>	<b>\$ 41,114,638</b>	<b>\$ 43,026,366</b>	<b>\$ 41,674,116</b>	<b>\$ 38,381,803</b>	<b>\$ 34,541,357</b>
<b>Net Pension Liability</b>	<b>\$ 43,098,439</b>	<b>\$ 46,495,693</b>	<b>\$ 47,163,062</b>	<b>\$ 43,249,696</b>	<b>\$ 30,596,363</b>	<b>\$ 41,225,347</b>	<b>\$ 35,662,014</b>	<b>\$ 26,537,401</b>	<b>\$ 32,438,218</b>	<b>\$ 33,501,778</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>58.48%</b>	<b>54.18%</b>	<b>51.79%</b>	<b>53.89%</b>	<b>63.81%</b>	<b>49.93%</b>	<b>54.68%</b>	<b>61.10%</b>	<b>54.20%</b>	<b>50.76%</b>
<b>Covered-employee Payroll</b>	<b>\$ 6,092,923</b>	<b>\$ 6,261,112</b>	<b>\$ 5,800,766</b>	<b>\$ 4,982,973</b>	<b>\$ 5,161,782</b>	<b>\$ 5,562,220</b>	<b>\$ 5,342,683</b>	<b>\$ 5,422,363</b>	<b>\$ 5,543,274</b>	<b>\$ 5,465,773</b>
<b>Net position liability as a percentage of covered-employee payroll</b>	<b>707.35%</b>	<b>742.61%</b>	<b>813.05%</b>	<b>867.95%</b>	<b>592.75%</b>	<b>741.17%</b>	<b>667.49%</b>	<b>489.41%</b>	<b>585.18%</b>	<b>612.94%</b>

**CITY OF BELLEVILLE, ILLINOIS**

POLICE PENSION FUND  
SCHEDULE OF CONTRIBUTIONS  
APRIL 30, 2025

	Fiscal Year								
	<u>2025</u>	<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	\$ 4,639,843	\$ 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>6,193,516</u>	<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>(1,553,673)</u>	\$ <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>6,261,112</u>	\$ <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>98.92%</u>	<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, 2025.

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:	15 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, 2025**

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

2025	8.68%
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%

**CITY OF BELLEVILLE, ILLINOIS**

FIREMEN'S PENSION FUND  
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
 APRIL 30, 2025

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Total Pension Liability:</b>										
Service Cost	\$ 1,336,248	\$ 1,270,781	\$ 1,168,987	\$ 895,183	\$ 900,045	\$ 897,940	\$ 896,169	\$ 896,169	\$ 873,241	\$ 888,935
Interest	5,979,849	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	1,358,388	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	(4,959,184)	(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	3,715,301	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	85,071,043	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	\$ 88,786,344	\$ 85,071,043	\$ 79,046,154	\$ 75,167,293	\$ 68,855,926	\$ 67,982,700	\$ 66,557,009	\$ 65,475,813	\$ 60,502,106	\$ 58,699,453
<b>Plan Fiduciary Net Position</b>										
Contributions - employer	6,165,179	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	522,117	501,919	562,838	446,647	457,720	450,445	453,260	435,143	432,164	422,345
Net investment income	3,554,821	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	(4,959,184)	(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	(37,063)	(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	5,245,870	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	40,758,344	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	\$ 46,004,214	\$ 40,758,344	\$ 36,809,972	\$ 36,958,906	\$ 38,968,108	\$ 30,642,578	\$ 31,044,851	\$ 28,856,467	\$ 26,927,015	\$ 25,023,932
Net Pension Liability	\$ 42,782,130	\$ 44,312,699	\$ 42,236,182	\$ 38,208,387	\$ 29,887,818	\$ 37,340,122	\$ 35,512,158	\$ 36,619,346	\$ 33,575,091	\$ 33,675,521
Plan fiduciary net position as a percentage of the total pension liability	51.81%	47.91%	46.57%	49.17%	56.59%	45.07%	46.64%	44.07%	44.51%	42.63%
Covered-employee Payroll	\$ 5,402,767	\$ 5,421,636	\$ 5,138,678	\$ 4,863,446	\$ 4,832,919	\$ 4,855,985	\$ 4,818,521	\$ 4,531,755	\$ 4,349,765	\$ 4,379,022
Net position liability as a percentage of covered-employee payroll	791.86%	817.33%	821.93%	785.62%	618.42%	768.95%	736.99%	808.06%	771.88%	769.02%

**CITY OF BELLEVILLE, ILLINOIS**

**FIREMEN'S PENSION FUND  
SCHEDULE OF CONTRIBUTIONS  
APRIL 30, 2025**

	Fiscal Year								
	<u>2025</u>	<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	\$ 4,699,213	\$ 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>6,165,179</u>	<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>\$ (1,465,966)</u>	<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>\$ 5,421,636</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>
Contributions as a percentage of covered-employee payroll	<u>113.71%</u>	<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, 2025.

7/4 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: 15 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, 2025**

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

2025	8.72%
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%

**CITY OF BELLEVILLE, ILLINOIS**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
APRIL 30, 2025**

	<u>2024</u>	<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>
<b>Total Pension Liability:</b>										
Service Cost	\$ 928,534	\$ 922,026	\$ 913,103	\$ 882,989	\$ 981,057	\$ 980,638	\$ 919,596	\$ 1,012,756	\$ 966,744	\$ 977,248
Interest	4,820,538	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	(255,668)	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	<u>(4,121,356)</u>	<u>(4,111,052)</u>	<u>(3,812,539)</u>	<u>(3,549,295)</u>	<u>(3,403,830)</u>	<u>(3,371,335)</u>	<u>(2,928,037)</u>	<u>(2,683,027)</u>	<u>(2,317,764)</u>	<u>(2,317,937)</u>
Net change in total pension liability	1,372,048	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>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>	<u>51,548,713</u>
Total pension liability - ending	<u>\$ 69,458,636</u>	<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>
<b>Plan Fiduciary Net Position</b>										
Contributions - employer	544,541	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	493,387	472,808	459,521	437,836	442,316	449,737	439,837	457,474	436,840	402,058
Net investment income	6,694,508	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	(4,121,356)	(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	<u>(1,774,117)</u>	<u>1,352,423</u>	<u>(683,664)</u>	<u>(328,130)</u>	<u>123,179</u>	<u>(57,456)</u>	<u>550,510</u>	<u>(417,289)</u>	<u>(280,407)</u>	<u>(185,553)</u>
Net change in plan fiduciary net position	1,836,963	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>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>	<u>47,470,252</u>
Plan fiduciary net position - ending	<u>\$ 69,281,369</u>	<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>
<b>Net Pension Liability</b>	<u>\$ 177,267</u>	<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>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<u>99.74%</u>	<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>
<b>Covered Valuation Payroll</b>	<u>\$ 10,825,855</u>	<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>
<b>Net position liability as a percentage of covered valuation payroll</b>	<u>1.64%</u>	<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, 2025**

	<u>2024</u>	<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	\$ 544,541	\$ 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>544,541</u>	<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)	\$ -	\$ 1	\$ (1)	\$ (1)	\$ (1)	\$ (1,091)	\$ -	\$ (4,912)	\$ (3,836)	\$ 117
Covered Valuation Payroll	<u>10,825,855</u>	<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>5.03%</u>	<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, 2024.

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:	19 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, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability:							
Service Cost	\$ 550,627	\$ 559,886	\$ 534,125	\$ 616,626	\$ 602,921	\$ 513,650	\$ 549,981
Interest	359,007	323,106	277,380	183,215	282,597	329,603	359,807
Difference between expected and actual experience	119,701	-	(175,451)	-	(1,885,805)	-	(128,383)
Assumption changes	(385,344)	(241,629)	345,923	(761,452)	470,015	737,392	(559,129)
Benefit payments, including refunds	(533,846)	(462,267)	(581,881)	(558,236)	(519,289)	(612,790)	(564,783)
Net change in total OPEB liability	110,145	179,096	400,096	(519,847)	(1,049,561)	967,855	(342,507)
Total OPEB liability - beginning	<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>	<u>9,345,541</u>
Total OPEB liability - ending	<u>\$ 9,090,818</u>	<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	533,846	462,267	581,881	558,236	519,289	612,790	564,783
Contributions - employee	-	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-
Benefit payments, including refunds	(533,846)	(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>\$ 9,090,818</u>	<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>						
Covered-employee Payroll	<u>\$ 21,338,035</u>	<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>42.60%</u>	<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, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarial Determined Contribution	\$ 533,846	\$ 462,267	\$ 581,881	\$ 558,236	\$ 519,289	\$ 612,790	\$ 564,783
Contributions in relation to actuarial determined contribution	<u>533,846</u>	<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)	<u>\$ -</u>						
 Covered-employee Payroll	 <u>\$ 21,338,035</u>	 <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>2.50%</u>	 <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, 2025.

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 2025 reduced annually to 4.50% in 2031 and after.
Actuarial Assumptions:	
Discount Rate	5.24%
Payroll Growth	3.50%
Retiree Participation Rate	60.00%

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
APRIL 30, 2025

	Total Special Revenue	Debt Service			Capital Projects Fund	Permanent Fund Cemetery Care	Total Nonmajor Government Funds	
		Special Service Area	TIF	PD Project				Total
<u>Assets</u>								
Cash and Investments	\$ 11,291,010	\$ -	\$ 2,292	\$ 1,431,147	\$ 1,433,439	\$ 964,230	\$ 234,513	\$ 13,923,192
Receivables (Net of allowance for uncollectible):								
Property Tax	4,415,339	-	-	-	-	-	-	4,415,339
Intergovernmental	609,214	-	-	-	-	-	-	609,214
Other	397,319	-	-	-	-	-	-	397,319
Lease	140,474	-	-	-	-	-	-	140,474
Prepaid Expenses	148,727	-	-	-	-	-	-	148,727
Total Assets	<u>\$ 17,002,083</u>	<u>\$ -</u>	<u>\$ 2,292</u>	<u>\$ 1,431,147</u>	<u>\$ 1,433,439</u>	<u>\$ 964,230</u>	<u>\$ 234,513</u>	<u>\$ 19,634,265</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>								
<u>Liabilities:</u>								
Accounts Payable	\$ 341,074	\$ -	\$ -	\$ -	\$ -	\$ 9,572	\$ -	\$ 350,646
Accrued Salaries	115,302	-	-	-	-	-	-	115,302
Total Liabilities	<u>456,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,572</u>	<u>-</u>	<u>465,948</u>
<u>Deferred Inflows of Resources:</u>								
Deferred Property Tax	3,680,200	-	-	-	-	-	-	3,680,200
Deferred Intergovernmental Tax	153,600	-	-	-	-	-	-	153,600
Deferred Revenue	332,556	-	-	-	-	-	-	332,556
	<u>4,166,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,166,356</u>
<u>Fund Balances:</u>								
Nonspendable	148,727	-	-	-	-	-	-	148,727
Restricted	9,427,374	-	2,292	1,431,147	1,433,439	-	234,513	11,095,326
Committed	2,642,930	-	-	-	-	954,658	-	3,597,588
Unassigned	160,320	-	-	-	-	-	-	160,320
Total Fund Balances	<u>12,379,351</u>	<u>-</u>	<u>2,292</u>	<u>1,431,147</u>	<u>1,433,439</u>	<u>954,658</u>	<u>234,513</u>	<u>15,001,961</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,002,083</u>	<u>\$ -</u>	<u>\$ 2,292</u>	<u>\$ 1,431,147</u>	<u>\$ 1,433,439</u>	<u>\$ 964,230</u>	<u>\$ 234,513</u>	<u>\$ 19,634,265</u>

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED APRIL 30, 2025

	Total Special Revenue	Debt Service				Capital Projects Fund	Permanent Fund Cemetery Care	Total Nonmajor Government Funds
		Special Service Area	TIF Debt	PD Project	Total			
<b>Revenues:</b>								
Property Tax	\$ 5,413,677	\$ 114,412	\$ -	\$ -	\$ 114,412	\$ -	\$ -	\$ 5,528,089
Intergovernmental	3,998,361	-	-	-	-	-	-	3,998,361
Local Tax	65,370	-	-	-	-	-	-	65,370
Charges for Services	1,080,384	-	-	-	-	-	4,445	1,084,829
Fines and Forfeitures	217,085	-	-	-	-	-	-	217,085
Investment Income	535,162	9,965	85	56,478	66,528	22,106	14,517	638,313
Contributions	24,874	-	-	-	-	-	-	24,874
Miscellaneous	1,128,465	-	-	-	-	-	-	1,128,465
<b>Total Revenues</b>	<b>12,463,378</b>	<b>124,377</b>	<b>85</b>	<b>56,478</b>	<b>180,940</b>	<b>22,106</b>	<b>18,962</b>	<b>12,685,386</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General Government	3,856,675	-	-	-	-	94,462	-	3,951,137
Public Safety	619,473	-	-	-	-	-	-	619,473
Public Works	1,965,787	-	-	-	-	-	-	1,965,787
Cemetery	-	-	-	-	-	-	260	260
Health and Welfare	233,892	-	-	-	-	-	-	233,892
Cultural and Recreational	2,689,896	-	-	-	-	-	-	2,689,896
Capital Outlay	363,905	-	-	-	-	-	-	363,905
<b>Debt Service:</b>								
Principal	-	315,000	55,000	825,000	1,195,000	-	-	1,195,000
Interest and Fiscal Charges	-	16,931	67,850	448,673	533,454	-	-	533,454
<b>Total Expenditures</b>	<b>9,729,628</b>	<b>331,931</b>	<b>122,850</b>	<b>1,273,673</b>	<b>1,728,454</b>	<b>94,462</b>	<b>260</b>	<b>11,552,804</b>
Excess (Deficiency) of Revenues Over Expenditures	2,733,750	(207,554)	(122,765)	(1,217,195)	(1,547,514)	(72,356)	18,702	1,132,582
<b>Other Financing Sources (Uses):</b>								
Transfers In	61,556	-	122,650	1,267,775	1,390,425	500,000	-	1,951,981
Transfers Out	(3,314,035)	(61,556)	-	-	(61,556)	-	-	(3,375,591)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,252,479)</b>	<b>(61,556)</b>	<b>122,650</b>	<b>1,267,775</b>	<b>1,328,869</b>	<b>500,000</b>	<b>-</b>	<b>(1,423,610)</b>
Net Change in Fund Balances	(518,729)	(269,110)	(115)	50,580	(218,645)	427,644	18,702	(291,028)
Fund Balances, Beginning of Year	12,898,080	269,110	2,407	1,380,567	1,652,084	527,014	215,811	15,292,989
Fund Balances, End of Year	\$ 12,379,351	\$ -	\$ 2,292	\$ 1,431,147	\$ 1,433,439	\$ 954,658	\$ 234,513	\$ 15,001,961

**CITY OF BELLEVILLE, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS**  
**APRIL 30, 2025**

	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	Home Rule Sales Tax	Campus	Special Service Area	Total
<b>Assets</b>																
Cash and Investments	\$ 40,339	\$ 1,730,395	\$ 1,930,029	\$ 2,131,704	\$ 1,619,367	\$ 1,031,830	\$ 412,181	\$ 60,861	\$ 5,502	\$ 512,870	\$ 1,120,178	\$ 111,277	\$ 510,516	\$ 73,961	\$ -	\$ 11,291,010
Receivables (Net of allowance for uncollectible):																
Property Tax	-	-	481,996	-	1,073,493	1,547,844	1,079,689	-	-	-	209,766	-	-	-	22,551	4,415,339
Intergovernmental	-	-	-	153,262	-	-	-	-	-	-	-	37	455,915	-	-	609,214
Other	-	-	37,342	-	-	-	23,525	5,100	-	-	-	-	-	331,352	-	397,319
Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	140,474	-	140,474
Prepaid Expenses	-	-	8,105	-	-	12,157	-	-	-	-	11,829	-	-	116,636	-	148,727
Total Assets	\$ 40,339	\$ 1,730,395	\$ 2,457,472	\$ 2,284,966	\$ 2,692,860	\$ 2,591,831	\$ 1,515,395	\$ 65,961	\$ 5,502	\$ 512,870	\$ 1,341,773	\$ 111,314	\$ 966,431	\$ 662,423	\$ 22,551	\$ 17,002,083
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>																
<b>Liabilities:</b>																
Accounts Payable	\$ -	\$ -	\$ 19,235	\$ 175,716	\$ 43,645	\$ 20,322	\$ 3,218	\$ 6,613	\$ -	\$ -	\$ 2,107	\$ -	\$ -	\$ 47,667	\$ 22,551	\$ 341,074
Accrued Salaries	-	-	22,264	-	-	75,001	-	-	-	-	12,793	-	-	5,244	-	115,302
Due To Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	41,499	175,716	43,645	95,323	3,218	6,613	-	-	14,900	-	-	52,911	22,551	456,376
<b>Deferred Inflows of Resources:</b>																
Deferred Property Tax	-	-	404,500	-	894,000	1,301,900	906,600	-	-	-	173,200	-	-	-	-	3,680,200
Deferred Intergovernmental Tax	-	-	-	-	-	-	-	-	-	-	-	17	153,583	-	-	153,600
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	332,556	-	332,556
Total Deferred Inflows of Resources	-	-	404,500	-	894,000	1,301,900	906,600	-	-	-	173,200	17	153,583	332,556	-	4,166,356
<b>Fund Balance:</b>																
Nonspendable	-	-	8,105	-	-	12,157	-	-	-	-	11,829	-	-	116,636	-	148,727
Restricted	-	-	2,003,368	2,109,250	1,755,215	1,182,451	605,577	-	5,502	512,870	1,141,844	111,297	-	-	-	9,427,374
Committed	40,339	1,730,395	-	-	-	-	-	59,348	-	-	-	-	812,848	-	-	2,642,930
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	160,320	-	160,320
Total Fund Balance	40,339	1,730,395	2,011,473	2,109,250	1,755,215	1,194,608	605,577	59,348	5,502	512,870	1,153,673	111,297	812,848	276,956	-	12,379,351
Total Liabilities, Deferred Inflows, of Resources, and Fund Balance	\$ 40,339	\$ 1,730,395	\$ 2,457,472	\$ 2,284,966	\$ 2,692,860	\$ 2,591,831	\$ 1,515,395	\$ 65,961	\$ 5,502	\$ 512,870	\$ 1,341,773	\$ 111,314	\$ 966,431	\$ 662,423	\$ 22,551	\$ 17,002,083

**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, 2025**

	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	Home Rule Sales Tax	Campus	Special Service Area	Total
<b>Revenues:</b>																
Property Tax	\$ -	\$ -	\$ 581,982	\$ -	\$ 1,353,018	\$ 1,845,665	\$ 1,290,315	\$ -	\$ -	\$ -	\$ 274,610	\$ -	\$ -	\$ -	\$ 68,087	\$ 5,413,677
Intergovernmental	-	-	15,378	1,916,602	128,597	187,545	-	-	-	55,000	95,536	1,078	1,598,625	-	-	3,998,361
Local Tax	-	-	-	-	-	-	-	65,370	-	-	-	-	-	-	-	65,370
Charges for Services	-	-	460,898	20,970	-	89,257	-	-	-	-	-	-	-	509,259	-	1,080,384
Fines and Forfeitures	-	-	-	-	-	389	-	-	-	216,696	-	-	-	-	-	217,085
Investment Income	2,551	116,167	72,335	94,914	68,646	48,192	23,588	1,420	178	12,480	46,240	4,923	24,699	16,237	2,592	535,162
Contributions	-	-	12,680	-	-	7,464	-	-	4,500	230	-	-	-	-	-	24,874
Miscellaneous	-	-	538	-	-	10,998	-	-	-	-	100	-	-	1,116,829	-	1,128,465
<b>Total Revenues</b>	<b>2,551</b>	<b>116,167</b>	<b>1,143,811</b>	<b>2,032,486</b>	<b>1,550,261</b>	<b>2,189,510</b>	<b>1,313,903</b>	<b>66,790</b>	<b>4,678</b>	<b>284,406</b>	<b>416,486</b>	<b>6,001</b>	<b>1,623,324</b>	<b>1,642,325</b>	<b>70,679</b>	<b>12,463,378</b>
<b>Expenditures:</b>																
<b>Current:</b>																
General Government	-	-	-	-	1,146,248	-	1,242,988	76,662	-	-	187,894	-	-	1,202,883	-	3,856,675
Public Safety	-	-	-	-	-	-	-	-	-	60,959	-	-	558,514	-	-	619,473
Public Works	-	-	-	1,775,276	-	-	-	-	-	-	-	-	-	-	190,511	1,965,787
Health and Welfare	-	-	-	-	-	-	-	-	-	-	233,892	-	-	-	-	233,892
Cultural and Recreational	9,306	-	868,598	-	-	1,807,612	-	-	4,380	-	-	-	-	-	-	2,689,896
Capital Outlay	20,694	-	-	122,626	-	-	28,925	-	-	191,660	-	-	-	-	-	363,905
<b>Total Expenditures</b>	<b>30,000</b>	<b>-</b>	<b>868,598</b>	<b>1,897,902</b>	<b>1,146,248</b>	<b>1,807,612</b>	<b>1,271,913</b>	<b>76,662</b>	<b>4,380</b>	<b>252,619</b>	<b>421,786</b>	<b>-</b>	<b>558,514</b>	<b>1,202,883</b>	<b>190,511</b>	<b>9,729,628</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(27,449)</b>	<b>116,167</b>	<b>275,213</b>	<b>134,584</b>	<b>404,013</b>	<b>381,898</b>	<b>41,990</b>	<b>(9,872)</b>	<b>298</b>	<b>31,787</b>	<b>(5,300)</b>	<b>6,001</b>	<b>1,064,810</b>	<b>439,442</b>	<b>(119,832)</b>	<b>2,733,750</b>
<b>Other Financing Sources (Uses):</b>																
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,556	61,556
Transfers Out	-	(2,514,035)	-	(300,000)	-	-	-	-	-	-	-	-	(500,000)	-	-	(3,314,035)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(2,514,035)</b>	<b>-</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500,000)</b>	<b>-</b>	<b>61,556</b>	<b>(3,252,479)</b>
<b>Net Change in Fund Balances</b>	<b>(27,449)</b>	<b>(2,397,868)</b>	<b>275,213</b>	<b>(165,416)</b>	<b>404,013</b>	<b>381,898</b>	<b>41,990</b>	<b>(9,872)</b>	<b>298</b>	<b>31,787</b>	<b>(5,300)</b>	<b>6,001</b>	<b>564,810</b>	<b>439,442</b>	<b>(58,276)</b>	<b>(518,729)</b>
<b>Fund Balance, Beginning of Year</b>	<b>67,788</b>	<b>4,128,263</b>	<b>1,736,260</b>	<b>2,274,666</b>	<b>1,351,202</b>	<b>812,710</b>	<b>563,587</b>	<b>69,220</b>	<b>5,204</b>	<b>481,083</b>	<b>1,158,973</b>	<b>105,296</b>	<b>248,038</b>	<b>(162,486)</b>	<b>58,276</b>	<b>12,898,080</b>
<b>Fund Balance, End of Year</b>	<b>\$ 40,339</b>	<b>\$ 1,730,395</b>	<b>\$ 2,011,473</b>	<b>\$ 2,109,250</b>	<b>\$ 1,755,215</b>	<b>\$ 1,194,608</b>	<b>\$ 605,577</b>	<b>\$ 59,348</b>	<b>\$ 5,502</b>	<b>\$ 512,870</b>	<b>\$ 1,153,673</b>	<b>\$ 111,297</b>	<b>\$ 812,848</b>	<b>\$ 276,956</b>	<b>\$ -</b>	<b>\$ 12,379,351</b>

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**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS - PENSION TRUST FUNDS  
APRIL 30, 2025

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Assets:			
Cash and Cash Equivalents	\$ 1,100,021	\$ 904,234	\$ 2,004,255
Investments, at Market	54,590,435	40,050,852	94,641,287
Receivables:			
Taxes Receivable	4,231,700	4,303,500	8,535,200
Employer Contribution	<u>789,155</u>	<u>745,628</u>	<u>1,534,783</u>
Total Assets	<u>60,711,311</u>	<u>46,004,214</u>	<u>106,715,525</u>
Liabilities:			
Benefit Withholdings	<u>(3,863)</u>	<u>-</u>	<u>(3,863)</u>
Net Position - Restricted for Pensions	<u>\$ 60,715,174</u>	<u>\$ 46,004,214</u>	<u>\$ 106,719,388</u>

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS - PENSION TRUST FUNDS  
 FOR THE YEAR ENDED APRIL 30, 2025

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Additions:			
Contributions:			
Employee Contributions	\$ 654,160	\$ 522,117	\$ 1,176,277
Employer Contributions:			
Property Taxes	4,237,322	4,308,856	8,546,178
Other Employer Contribution	1,827,776	1,735,517	3,563,293
Personal Property Replacement Taxes	128,418	120,806	249,224
Total Contributions	<u>6,847,676</u>	<u>6,687,296</u>	<u>13,534,972</u>
Investment Income:			
Interest and Dividend Income	369,198	833,081	1,202,279
Gain (Loss) on Sales of Securities	955,155	449,972	1,405,127
Net Change in Fair Market Value of Investments	<u>3,483,427</u>	<u>2,332,682</u>	<u>5,816,109</u>
	4,807,780	3,615,735	8,423,515
Less Investment Expense	<u>(34,128)</u>	<u>(61,782)</u>	<u>(95,910)</u>
Total Investment Income	<u>4,773,652</u>	<u>3,553,953</u>	<u>8,327,605</u>
Other	<u>-</u>	<u>867</u>	<u>867</u>
Total Additions	<u>11,621,328</u>	<u>10,242,116</u>	<u>21,863,444</u>
Deductions:			
Benefits Paid to Participants:			
Service and Disability	5,261,436	4,280,877	9,542,313
Dependents	443,080	678,307	1,121,387
Refund of Contributions	154,395	-	154,395
Professional Fees	21,237	33,426	54,663
Other	<u>5,373</u>	<u>3,636</u>	<u>9,009</u>
Total Deductions	<u>5,885,521</u>	<u>4,996,246</u>	<u>10,881,767</u>
Change in Net Position	5,735,807	5,245,870	10,981,677
Net Position, Beginning of Year	<u>54,979,367</u>	<u>40,758,344</u>	<u>95,737,711</u>
Net Position, End of Year	<u>\$ 60,715,174</u>	<u>\$ 46,004,214</u>	<u>\$ 106,719,388</u>

**CITY OF BELLEVILLE, ILLINOIS**

SCHEDULE OF ASSESSED VALUATION, TAX RATES,  
EXTENSIONS AND COLLECTIONS  
(UNAUDITED)  
APRIL 30, 2025

**Tax Rates**

Levy Year	Total Assessed Valuation	Corporate Fund	Retirement Fund	Police Pension Fund	Firemen's Pension Fund	Library Fund	Liability Insurance Fund	Social Security Fund	Playground and Recreation Fund	General Assistance Fund	Total
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
2023	509,476,059	0.0197	0.0756	0.8503	0.8034	0.2650	0.1865	0.1178	0.0835	0.0197	2.4215

**Taxes Extended**

Levy Year	Corporate Fund	Retirement Fund	Police Pension Fund	Firemen's Pension Fund	Library Fund	Liability Insurance Fund	Social Security Fund	Playground and Recreation Fund	General Assistance Fund	Total
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
2023	100,367	385,164	4,332,075	4,093,131	1,350,112	950,173	600,163	425,412	100,367	12,336,964

**Taxes Collected**

Levy Year	Total Taxes Extended	Total Taxes Collected	Percent of Current Year Taxes Collected	Current Year Uncollected Balance
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
2023	12,336,964	12,189,011	98.80%	147,953



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

David M. Bartosiak  
Cindy A. Tefeller  
Kevin J. Tepen

Trisha M. Shrewsberry  
Kendra M. Sievers  
Christopher D. Sobrino

**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, 2025, 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 23, 2025.

**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, L.L.C.*

Certified Public Accountants

Alton, Illinois

September 23, 2025



**CITY OF BELLEVILLE, ILLINOIS**

TAX INCREMENT FINANCING DISTRICTS  
ANNUAL REPORT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
APRIL 30, 2025

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  
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**CITY OF BELLEVILLE, ILLINOIS**

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**PART I – FINANCIAL INFORMATION**



**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH TAX INCREMENT FINANCING ACT**

To the Honorable Mayor and  
City Council of  
City of Belleville, Illinois

**Opinion**

We have audited the financial statements of the City of Belleville, Illinois' Tax Increment Financing District #3, 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, Tax Increment Financing District #22 Route 15 North, and Tax Increment Financing District #23 Bellevue Plaza as of and for the year ended April 30, 2025, 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, 2025 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 page 11 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 12 through 21 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. Schwan & Company, L.L.C.*

Certified Public Accountants  
Alton, Illinois  
September 23, 2025

**CITY OF BELLEVILLE, ILLINOIS**  
**TAX INCREMENT FINANCING DISTRICTS**

COMBINING BALANCE SHEET  
 ALL TAX INCREMENT FINANCING DISTRICTS  
 APRIL 30, 2025

	Tax Increment Financing						
	District #3	District #10	District #12	District #13	District #14	Carlyle/ Greenmount	
<u>Assets</u>							
Cash and Investments	\$ 14,214,775	\$ 1,259,768	\$ 696,615	\$ -	\$ 534,277	\$ 1,940,510	\$ 741,018
Receivables (Net of allowance for uncollectible):							
Property Tax	19,310,400	1,887,600	-	-	199,700	2,197,000	521,800
Intergovernmental	-	-	-	-	-	458,223	-
Due Between TIF Funds	<u>123,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<b><u>\$ 33,648,175</u></b>	<b><u>\$ 3,147,368</u></b>	<b><u>\$ 696,615</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 733,977</u></b>	<b><u>\$ 4,595,733</u></b>	<b><u>\$ 1,262,818</u></b>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>							
Liabilities:							
Accounts Payable	\$ <u>1,110,893</u>	\$ <u>6,285</u>	\$ <u>142,022</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>152,053</u>
Deferred Inflows of Resources:							
Unearned Revenue	<u>19,310,400</u>	<u>1,887,600</u>	<u>-</u>	<u>-</u>	<u>199,700</u>	<u>2,341,090</u>	<u>521,800</u>
Fund Balance:							
Restricted for Debt Service	-	-	-	-	-	2,254,643	-
Restricted	<u>13,226,882</u>	<u>1,253,483</u>	<u>554,593</u>	<u>-</u>	<u>534,277</u>	<u>-</u>	<u>588,965</u>
<b>Total Fund Balance</b>	<b><u>13,226,882</u></b>	<b><u>1,253,483</u></b>	<b><u>554,593</u></b>	<b><u>-</u></b>	<b><u>534,277</u></b>	<b><u>2,254,643</u></b>	<b><u>588,965</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b><u>\$ 33,648,175</u></b>	<b><u>\$ 3,147,368</u></b>	<b><u>\$ 696,615</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 733,977</u></b>	<b><u>\$ 4,595,733</u></b>	<b><u>\$ 1,262,818</u></b>

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, 2025

	Tax Increment Financing					Debt Service Fund	Total
	District #17	District #18	Frank Scott Parkway	District #21	District #22		
<u>Assets</u>							
Cash and Investments	\$ 199,789	\$ 553,638	\$ 2,884,908	\$ 3,322	\$ 770,743	\$ 2,292	\$ 23,801,655
Receivables (Net of allowance for uncollectible):							
Property Tax	233,300	167,100	1,231,700	10,900	132,700	-	25,892,200
Intergovernmental	-	-	497,074	-	-	-	955,297
Due Between TIF Funds	(116,000)	-	-	(7,000)	-	-	-
<b>Total Assets</b>	<u>\$ 317,089</u>	<u>\$ 720,738</u>	<u>\$ 4,613,682</u>	<u>\$ 7,222</u>	<u>\$ 903,443</u>	<u>\$ 2,292</u>	<u>\$ 50,649,152</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>							
Liabilities:							
Accounts Payable	\$ 14,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,425,993
Deferred Inflows of Resources:							
Unearned Revenue	233,300	167,100	1,409,356	10,900	132,700	-	26,213,946
Fund Balance:							
Restricted for Debt Service	-	-	3,204,326	-	-	2,292	5,461,261
Restricted	69,049	553,638	-	(3,678)	770,743	-	17,547,952
<b>Total Fund Balance</b>	<u>69,049</u>	<u>553,638</u>	<u>3,204,326</u>	<u>(3,678)</u>	<u>770,743</u>	<u>2,292</u>	<u>23,009,213</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<u>\$ 317,089</u>	<u>\$ 720,738</u>	<u>\$ 4,613,682</u>	<u>\$ 7,222</u>	<u>\$ 903,443</u>	<u>\$ 2,292</u>	<u>\$ 50,649,152</u>

See the accompanying independent auditor's report and notes to combining financial statements

**CITY OF BELLEVILLE, ILLINOIS**  
**TAX INCREMENT FINANCING DISTRICTS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
ALL TAX INCREMENT FINANCING DISTRICTS  
FOR THE YEAR ENDED APRIL 30, 2025

	Tax Increment Financing							
	District #3	District #8	District #10	District #12	District #13	District #14	Carlyle/ Greenmount	District #16
Revenues:								
Property Taxes	\$ 17,884,971	\$ -	\$ 1,687,687	\$ 352,306	\$ 37,454	\$ 203,031	\$ 2,203,237	\$ 478,872
Intergovernmental	100,000	-	-	-	-	-	1,780,700	-
Interest	779,054	-	77,047	32,070	1,028	23,722	110,168	40,697
Reimbursements/Other	9,608	-	-	-	-	-	-	-
Total Revenues	<u>18,773,633</u>	<u>-</u>	<u>1,764,734</u>	<u>384,376</u>	<u>38,482</u>	<u>226,753</u>	<u>4,094,105</u>	<u>519,569</u>
Expenditures:								
Contractual Services	2,104,939	-	168,205	55,814	73,812	-	21,903	66,472
Tax Rebates	1,007,519	-	-	-	-	-	1,101,619	65,174
Surplus Payment	8,942,486	-	-	-	-	-	-	-
Capital Outlay	2,859,339	-	-	587,129	-	29,506	-	867,451
Debt Service:								
Principal	151,947	-	-	-	-	-	2,615,000	-
Interest and Fiscal Charges	43,322	-	1,181,381	-	-	-	347,194	-
Total Expenditures	<u>15,109,552</u>	<u>-</u>	<u>1,349,586</u>	<u>642,943</u>	<u>73,812</u>	<u>29,506</u>	<u>4,085,716</u>	<u>999,097</u>
Excess of Revenues Over (Under) Expenditures	<u>3,664,081</u>	<u>-</u>	<u>415,148</u>	<u>(258,567)</u>	<u>(35,330)</u>	<u>197,247</u>	<u>8,389</u>	<u>(479,528)</u>
Other Financing Sources (Uses)								
Operating Transfers In (Out)	<u>(1,771,352)</u>	<u>-</u>	<u>(300,000)</u>	<u>(50,000)</u>	<u>(14,535)</u>	<u>(104,538)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,771,352)</u>	<u>-</u>	<u>(300,000)</u>	<u>(50,000)</u>	<u>(14,535)</u>	<u>(104,538)</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Uses	1,892,729	-	115,148	(308,567)	(49,865)	92,709	8,389	(479,528)
Fund Balance, Beginning of Year	<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>
Fund Balance, End of Year	<u>\$ 13,226,882</u>	<u>\$ -</u>	<u>\$ 1,253,483</u>	<u>\$ 554,593</u>	<u>\$ -</u>	<u>\$ 534,277</u>	<u>\$ 2,254,643</u>	<u>\$ 588,965</u>

See the accompanying independent auditor's report and notes to combining financial statements

**CITY OF BELLEVILLE, ILLINOIS**  
**TAX INCREMENT FINANCING DISTRICTS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
ALL TAX INCREMENT FINANCING DISTRICTS  
FOR THE YEAR ENDED APRIL 30, 2025

	<u>Tax Increment Financing</u>					Debt	Total
	<u>District #17</u>	<u>District #18</u>	<u>Frank Scott Parkway</u>	<u>District #21</u>	<u>District #22</u>	<u>Service Fund</u>	
Revenues:							
Property Taxes	\$ 207,942	\$ 128,252	\$ 1,044,995	\$ 10,694	\$ 126,827	\$ -	\$ 24,366,268
Intergovernmental	-	-	1,932,254	-	-	-	3,812,954
Interest	6,615	25,157	108,930	255	28,172	85	1,233,000
Reimbursements/Other	-	-	-	-	-	-	9,608
Total Revenues	<u>214,557</u>	<u>153,409</u>	<u>3,086,179</u>	<u>10,949</u>	<u>154,999</u>	<u>85</u>	<u>29,421,830</u>
Expenditures:							
Contractual Services	109,275	99,199	13,635	-	-	-	2,713,254
Tax Rebates	-	-	522,498	-	-	-	2,696,810
Surplus Payment	-	-	-	-	-	-	8,942,486
Capital Outlay	-	-	-	-	-	-	4,343,425
Debt Service:							
Principal	-	-	1,645,000	-	-	55,000	4,466,947
Interest and Fiscal Charges	-	-	886,438	-	-	67,850	2,526,185
Total Expenditures	<u>109,275</u>	<u>99,199</u>	<u>3,067,571</u>	<u>-</u>	<u>-</u>	<u>122,850</u>	<u>25,689,107</u>
Excess of Revenues Over (Under) Expenditures	<u>105,282</u>	<u>54,210</u>	<u>18,608</u>	<u>10,949</u>	<u>154,999</u>	<u>(122,765)</u>	<u>3,732,723</u>
Other Financing Sources (Uses)							
Operating Transfers In (Out)	-	(50,000)	-	-	-	122,650	(2,167,775)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,650</u>	<u>(2,167,775)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Financing Uses	105,282	4,210	18,608	10,949	154,999	(115)	1,564,948
Fund Balance, Beginning 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>
Fund Balance, End of Year	<u>\$ 69,049</u>	<u>\$ 553,638</u>	<u>\$ 3,204,326</u>	<u>\$ (3,678)</u>	<u>\$ 770,743</u>	<u>\$ 2,292</u>	<u>\$ 23,009,213</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, 2025

**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
District #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
District #23	2025

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, 2025 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, 2025.

**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 \$23,801,655 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, 2025:

Tax Increment Refunding Revenue Bonds, Series 2007A Bonds, dated September 28, 2007, interest at 5.70% payable May 1 and November 1, with a final balance of \$8,960,000 due on May 1, 2036. The balance due on these bonds as of April 30, 2025 is \$8,960,000.

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 \$255,000 to \$715,000 due on May 1 and November 1 through 2029. The balance due on these bonds as of April 30, 2025 is \$3,770,000.

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, 2025 is \$4,975,000. 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 \$660,000 to \$1,765,000 due on January 1 and July 1 through 2028. The balances due on these bonds as of April 30, 2025 are \$1,840,000 for the Series 2021A and \$4,775,000 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, 2025:

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, 2025 is \$802,859.

The annual requirements to amortize Tax Increment Financing related debt as of April 30, 2025 are as follows:

Year Ending April 30,	Principal	Interest	Totals
2026	\$ 2,928,550	\$ 1,161,520	\$ 4,090,070
2027	4,139,272	1,022,036	5,161,308
2028	3,660,270	859,105	4,519,375
2029	1,831,558	717,896	2,549,454
2030	2,443,150	604,362	3,047,512
2031-2035	1,160,059	2,574,645	3,734,704
2036-2037	<u>8,960,000</u>	<u>766,080</u>	<u>9,726,080</u>
	<u>\$ 25,122,859</u>	<u>\$ 7,705,644</u>	<u>\$ 32,828,503</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 made payments of \$117,756 to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement during the year ended April 30, 2025. The City made interest payments of \$2,021,964 related to these notes. Note balances related to this project in the total amount of \$23,441,599 are still outstanding and not reflected in the debt of the City as of April 30, 2025.

**CITY OF BELLEVILLE, ILLINOIS  
TAX INCREMENT FINANCING DISTRICTS**

ANALYSIS OF SPECIAL ALLOCATION FUNDS  
FOR THE YEAR ENDED APRIL 30, 2025

	District #3	District #10	District #12	District #13	District #14	Carlyle/ Greenmount	District #16	District #17	District #18	Frank Scott Parkway	District #21	District #22	Total
Beginning Balance - Adjusted	\$ 11,336,560	\$ 1,138,335	\$ 863,160	\$ 49,865	\$ 441,568	\$ 2,246,254	\$ 1,068,493	\$ (36,233)	\$ 549,428	\$ 3,185,718	\$ (14,627)	\$ 615,744	\$ 21,444,265
Receipts:													
Property Taxes	17,884,971	1,687,687	352,306	37,454	203,031	2,203,237	478,872	207,942	128,252	1,044,995	10,694	126,827	24,366,268
Local Sales Tax	-	-	-	-	-	1,780,700	-	-	-	1,932,254	-	-	3,712,954
Grant Revenue	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
Interest	779,139	77,047	32,070	1,028	23,722	110,168	40,697	6,615	25,157	108,930	255	28,172	1,233,000
Reimbursements/Other	9,608	-	-	-	-	-	-	-	-	-	-	-	9,608
Total Receipts	18,773,718	1,764,734	384,376	38,482	226,753	4,094,105	519,569	214,557	153,409	3,086,179	10,949	154,999	29,421,830
Disbursements:													
Professional Fees/Plan													
Administration/Development	2,104,939	168,205	55,814	73,812	-	21,903	66,472	109,275	99,199	13,635	-	-	2,713,254
Financing Costs	318,119	1,181,381	-	-	-	2,962,194	-	-	-	2,531,438	-	-	6,993,132
Surplus Payment	8,942,486	-	-	-	-	-	-	-	-	-	-	-	8,942,486
Capital Costs	2,859,339	-	587,129	-	29,506	-	867,451	-	-	-	-	-	4,343,425
Tax Rebates	1,007,519	-	-	-	-	1,101,619	65,174	-	-	522,498	-	-	2,696,810
Total Disbursements	15,232,402	1,349,586	642,943	73,812	29,506	4,085,716	999,097	109,275	99,199	3,067,571	-	-	25,689,107
Other Financing Sources (Uses)													
Operating Transfer In (Out)	(1,648,702)	(300,000)	(50,000)	(14,535)	(104,538)	-	-	-	(50,000)	-	-	-	(2,167,775)
Total Other Financing Sources (Uses)	(1,648,702)	(300,000)	(50,000)	(14,535)	(104,538)	-	-	-	(50,000)	-	-	-	(2,167,775)
Excess of Receipts Over (Under) Disbursements	1,892,614	115,148	(308,567)	(49,865)	92,709	8,389	(479,528)	105,282	4,210	18,608	10,949	154,999	1,564,948
Ending Fund Balance (Deficit) - Unadjusted	13,229,174	1,253,483	554,593	-	534,277	2,254,643	588,965	69,049	553,638	3,204,326	(3,678)	770,743	23,009,213
Less: Appropriated for Debt Service	(5,996,954)	(23,441,599)	-	-	(189,122)	(7,114,817)	-	-	-	(18,702,037)	-	-	(55,444,529)
Ending Fund Balance (Deficit) - Adjusted	\$ 7,232,220	\$ (22,188,116)	\$ 554,593	\$ -	\$ 345,155	\$ (4,860,174)	\$ 588,965	\$ 69,049	\$ 553,638	\$ (15,497,711)	\$ (3,678)	\$ 770,743	\$ (32,435,316)
Property Tax	\$ 7,232,220	\$ -	\$ 554,593	\$ -	\$ 345,155	\$ -	\$ 588,965	\$ 69,049	\$ 553,638	\$ -	\$ -	\$ 770,743	\$ 10,114,363
State Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF BELLEVILLE, ILLINOIS**  
**TAX INCREMENT FINANCING DISTRICTS**

ANALYSIS OF FUND BALANCE BY SOURCE  
(UNAUDITED)  
APRIL 30, 2025

	<u>District #3</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	13,229,174	1,253,483	554,593	-	534,277	2,254,643
Less: Appropriated for Debt Service	<u>(5,996,954)</u>	<u>(23,441,599)</u>	<u>-</u>	<u>-</u>	<u>(189,122)</u>	<u>(7,114,817)</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 7,232,220</u>	<u>\$ (22,188,116)</u>	<u>\$ 554,593</u>	<u>\$ -</u>	<u>\$ 345,155</u>	<u>\$ (4,860,174)</u>
Property Tax	<u>\$ 7,232,220</u>	<u>\$ -</u>	<u>\$ 554,593</u>	<u>\$ -</u>	<u>\$ 345,155</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>
	<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	588,965	69,049	553,638	3,204,326	(3,678)	770,743
Less: Appropriated for Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,702,037)</u>	<u>-</u>	<u>-</u>
Ending Fund Balance (Deficit) - Adjusted	<u>\$ 588,965</u>	<u>\$ 69,049</u>	<u>\$ 553,638</u>	<u>\$ (15,497,711)</u>	<u>\$ (3,678)</u>	<u>\$ 770,743</u>
Property Tax	<u>\$ 588,965</u>	<u>\$ 69,049</u>	<u>\$ 553,638</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 770,743</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, 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>

NOTE: Schedules for the ten years ended April 30, 2016 through 2024 are being included to report which surplus funds had been generated prior to April 30, 2025.

**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

	<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	(6,040,532)	-	-	(20,811,907)	-	-	-	(202,236)
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	(15,677,468)	-	-	-	(19,768,302)	-	-	-
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

	<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	(6,437,504)	-	-	(20,704,292)	-	-	-	(206,516)
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	(17,499,494)	-	-	-	(19,311,473)	-	-	-
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

	<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>
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

	<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	(8,750,506)	-	-	(19,594,832)	-	-	-	(290,759)
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	(28,902,191)	-	-	-	(24,666,606)	-	-	
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	<u>\$ (129,429)</u>	<u>\$ 84,442</u>	<u>\$ (6,599,423)</u>	<u>\$ 34,491</u>	<u>\$ (89,799)</u>	<u>\$ 89,444</u>	<u>\$ (18,535,094)</u>	<u>\$ 63,664</u>	<u>\$ (22,588)</u>	<u>\$ 213,958</u>
Property Tax	\$ -	\$ 84,442	\$ -	\$ 34,491	\$ -	\$ 89,444	\$ -	\$ 63,664	\$ -	\$ 213,958
Local Sales Tax	-	-	-	-	-	-	-	-	-	-
State Sales Tax	-	-	-	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 84,442</u>	<u>\$ -</u>	<u>\$ 34,491</u>	<u>\$ -</u>	<u>\$ 89,444</u>	<u>\$ -</u>	<u>\$ 63,664</u>	<u>\$ -</u>	<u>\$ 213,958</u>
		Carlyle/ Greenmount				Frank Scott Parkway				
	District #14	District #16	District #17	District #18	District #20	District #21				
Ending Fund Balance (Deficit) - Unadjusted	\$ 206,644	\$ 3,170,189	\$ 117,822	\$ (262,655)	\$ 144,350	\$ 2,174,296	\$ 49,093	\$ (32,666)		
Less: Appropriated for Debt Service	(299,896)	(30,965,088)	-	-	-	(26,071,340)	-	-		
Ending Fund Balance (Deficit) - Adjusted	<u>\$ (93,252)</u>	<u>\$ (27,794,899)</u>	<u>\$ 117,822</u>	<u>\$ (262,655)</u>	<u>\$ 144,350</u>	<u>\$ (23,897,044)</u>	<u>\$ 49,093</u>	<u>\$ (32,666)</u>		
Property Tax	\$ -	\$ -	\$ 117,822	\$ -	\$ 144,350	\$ -	\$ 49,093	\$ -		
Local Sales Tax	-	-	-	-	-	-	-	-		
State Sales Tax	-	-	-	-	-	-	-	-		
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,822</u>	<u>\$ -</u>	<u>\$ 144,350</u>	<u>\$ -</u>	<u>\$ 49,093</u>	<u>\$ -</u>		

## PART II - ACTIVITIES

During its fiscal year ending April 30, 2025, the City of Belleville undertook or assisted in the following activities within its Tax Increment Financing Districts:

- TIF #3 This District paid \$1,007,519 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 South Church Street resurfacing, West Main improvements, State Street sidewalk improvements, Raab Avenue construction, and Bellevue Park improvements. The District also purchased several vehicles, a Versalift bucket truck, a 2024 Vermeer brush chipper, a bobcat compact excavator, and property at 1901 Mascoutah Avenue.
- TIF #10 This District paid \$1,181,381 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 as well as work on the Dewey Street detention pond.
- TIF #13 This District made payments related to costs of culvert repairs.
- TIF #14 No Material Activity
- TIF #15 This District paid tax incentive rebates of \$1,101,619 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 \$65,174 to a business. This District also made payments related to improvement costs at Belleville Bicentennial Park.
- TIF #17 This District made \$55,000 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 \$522,498 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.
- TIF #23 This District, established as the Bellevue Plaza Tax Increment Financing District, was created in the current year. This District had no financial activity in this year.

### **PART III - OBLIGATIONS**

During the fiscal year ending April 30, 2025, the City of Belleville did not enter into any new debt agreements through TIF financing. Descriptions of outstanding debt and future debt service requirements are detailed in the notes to financial statements.

# watts

*"Where service is more than a promise."*

**SPRINGFIELD**  
Corporate Office  
2860 Stanton Ave.  
Springfield, IL 62703  
217-529-6697

**MATTOON**  
820 Broadway Ave.  
217-310-2059

**MACOMB**  
904 W. Jackson St.  
309-837-2177

**DECATUR**  
2560 Federal Dr.  
217-429-3232

**PEORIA**  
6744 Frostwood Pkwy  
309-699-2070

**QUINCY**  
2901 Broadway St.  
217-222-0758

**CHAMPAIGN**  
475 Devonshire Drive  
217-352-0428

**BELLEVILLE**  
215 Centreville Ave.  
618-234-9725

**BLOOMINGTON**  
211 S. Prospect Rd.  
309-663-7012

## Personalized Proposal for City of Belleville Public Library

**Attention: Jamie Maitret**

121 East Washington

Belleville, IL 62220

618-233-6518

[jmaitret@belleville.net](mailto:jmaitret@belleville.net)

September 10, 2025

Presented by:

Jerry Travous

[jtravous@wattscopy.com](mailto:jtravous@wattscopy.com)

618-234-9725



## Proposal for City of Belleville Public Library

### ***Technology Recommendation:***

*To replace existing MX-3551, W7298 (West Branch Coin Op Machine)*

#### **New Sharp BP-50C31 Color Multifunctional Document System**

- *Print/Copy/Scan*
- *31 pages-per-minute*
- *100-sheet Reversing Automatic Document Processor*
- *One 550-sheet Adjustable Paper Drawer*
- *Use Existing Cable Kit & Coin Op*
- *PostScript*

*To replace existing MX-3551, W7296 (Main Branch Downstairs); New Placement - Upstairs*

#### **Qty 2 New Sharp BP-50C31 Color Multifunctional Document Systems**

- *Print/Copy/Scan/Fax*
- *31 pages-per-minute*
- *100-sheet Reversing Automatic Document Processor*
- *One 550-sheet Adjustable Paper Drawer*
- *PostScript*

*To replace existing MX-3551, W7297 (Main Branch Upstairs Coin Op Machine)*

#### **New Sharp BP-C535WD Color Multifunctional Document System**

- *Print/Copy/Scan/Fax*
- *35 pages-per-minute*
- *100-sheet Dual Scan Document Processor*
- *One 500-sheet Adjustable Paper Drawer*
- *One 600-sheet Adjustable Paper Drawer*
- *Use Existing Cable Kit & Coin Op*
- *PostScript*
- *Stand*

*To replace existing M6630cidn, W8411 (Passport Room)*

#### **New Kyocera MA3500cifix Color Multifunctional Printer**

- *Print/Copy/Scan/Fax*
- *37 pages-per-minute*
- *100-sheet Dual Scan Document Processor*
- *One 250-sheet Adjustable Paper Drawer*



## Proposal for City of Belleville Public Library

***Program Recommendation:***

60 Month Lease Program \$411.80 /month

Full Coverage Maintenance Program

All black/white images billed monthly at \$.007 each.  
All color images billed monthly at \$.05 each.

**Program includes all service, parts, labor, mileage, fuser rollers, drums, toner, color toners, developer and preventative maintenance.  
Delivery, installation, network setup and training included.**

*Watts' per-click maintenance program requires a minimum monthly images billing of \$35.00 per month.*

Customer Acceptance: \_\_\_\_\_ Date: \_\_\_\_\_

***This proposal pricing is valid through October 10, 2025.***



**COPY SYSTEMS, INC.**

*"where service is more than a promise"*

### Cost Analysis

#### Current Program:

Lease	\$ 398.27/month
Addendum #1	\$ 60.00/month
Avg. B/W Usage (8,014 X \$0.009)	\$ 72.13/month
Avg. Color Usage (3,984 X \$0.0638)	\$ 254.18/month
<b>Total:</b>	<b>\$ 754.88/month</b>

#### Proposed Program:

Monthly Base	\$ 411.80/month
Avg. B/W Usage (8,014 X \$0.007)	\$ 56.10/month
Avg. Color Usage (3,984 X \$0.05)	\$ 199.20/month
<b>Total:</b>	<b>\$ 667.10/month</b>

**Estimated Monthly Savings**

**\$87.78**



# MEMO

**TO:** Finance Committee & City Council  
**FROM:** Brett Friedman-Director of Wastewater Division  
**DATE:** October 8, 2025  
**SUBJECT:** Vehicle Purchase

I am requesting to waive formal bidding procedure and purchase (1) 2026 Ford F-150 from Bob Ridings Fleet Sales for \$37,393.00.



## FIRST AMENDMENT TO PCS SITE LEASE

This FIRST Amendment to PCS SITE LEASE (the "FIRST Amendment") is effective on the date of the last signature (the "Effective Date") by City of Belleville, an incorporated city in St. Clair County, Illinois ("Owner"), and Sprint Spectrum LLC, a Delaware limited liability company formerly known as Sprint Spectrum L.P. a Delaware limited partnership ("Sprint Spectrum").

Owner and Sprint Spectrum or their predecessors-in-interest entered into a PCS SITE LEASE dated August 13, 1996, (the "Lease") regarding the leased space ("Premises") located at 101-A South Illinois Street, Belleville, IL 62220 ("Property").

Owner and Sprint Spectrum now agree as follows:

1. Sprint Spectrum is granted six (6) additional five (5) year Renewal Term beginning on October 11, 2026.
2. Beginning on October 11, 2026, Rent will escalate by ten percent (10%) and at the beginning of each subsequent Renewal Term.
3. Sprint Spectrum and its agents will have 24-hours-a-day, 7-days-a-week access to the Premises.
4. Sprint Spectrum may complete upgrades and additions of new equipment inside its Premises for no additional consideration or fee, in compliance with required permits.
5. Sprint Spectrum may terminate the Lease by providing Owner at least thirty (30) days prior written notice due to technological, economic, or regulatory reasons.
6. Sprint Spectrum is responsible for maintaining the Premises. Owner is responsible for keeping the rest of the Property in good condition, including the plumbing, elevators, roof and support structure, landscaping, and common areas.
7. Sprint Spectrum may not assign the Lease or sublease to another company without providing Owner with written notice.
8. If Sprint Spectrum continues to occupy the Premises after the Lease ends, the Lease will automatically continue on a month-to-month basis with the same terms and conditions of the Lease.
9. Sprint Spectrum and Owner will cooperate with each other's requests to approve permit applications and other documents related to the Premises.
10. Owner may bill Sprint Spectrum for any charges related to the Lease besides Rent within twelve (12) months of incurring the cost or the charges are waived.

11. Owner may assign the Lease immediately upon receiving Sprint Spectrum's consent to the assignment.

12. The current notice addresses for the Owner and Sprint Spectrum:

If to Owner:

City of Belleville  
101 South Illinois Street  
Belleville, IL 62220

If to Sprint Spectrum:

T-Mobile USA, Inc.  
12920 SE 38th Street  
Bellevue, WA 98006  
Attn: Lease Compliance / IL04705A

13. The terms of this FIRST Amendment will control if any provisions conflict with the Lease, otherwise, all other Lease terms will remain in full force and effect. Capitalized terms used but not defined in this FIRST Amendment will have the same meanings as in the Lease.

14. Owner and Sprint Spectrum represent that it has the authority to sign this FIRST Amendment and has obtained any needed third-party consents to do so.

Owner:

City of Belleville, an incorporated city in St. Clair County, Illinois

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Sprint Spectrum:

Sprint Spectrum LLC, a Delaware limited liability company

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Landlord:**

**Tenant:**

[VB Entity]  
750 Park of Commerce Drive, Suite 200  
Boca Raton, FL 33487  
Site #: US-IL-5985  
Site Name: Ogles

## OPTION AND LEASE AGREEMENT

**THIS OPTION AND LEASE AGREEMENT** (this “**Agreement**”) is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ (the “**Effective Date**”) by and between \_\_\_\_\_, a \_\_\_\_\_ (“**Landlord**”), whose address is \_\_\_\_\_, and [VB Entity], a Delaware limited liability company (“**Tenant**”), whose address is 750 Park of Commerce Drive, Suite 200, Boca Raton, FL 33487.

**WHEREAS**, Landlord owns certain real property located in the County of \_\_\_\_\_, in the State or Commonwealth of \_\_\_\_\_, that is more particularly described and/or depicted in **Exhibit 1** attached hereto (the “**Property**”); and,

**WHEREAS**, Tenant desires to lease from Landlord a certain portion of the Property measuring approximately \_\_\_\_\_’ x \_\_\_\_\_’ (approximately \_\_\_\_\_square feet) and to obtain easements for landscape buffer, utilities and access, as applicable (collectively, the “**Premises**”), which Premises is more particularly described and/or depicted in **Exhibit 2** attached hereto, for the placement of Communications Facilities (defined below).

**NOW THEREFORE**, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree:

### 1. **OPTION TO LEASE.**

(a) As of the Effective Date, Landlord grants to Tenant the exclusive option to lease the Premises (the “**Option**”) during the Option Period (defined below). At any time during the Option Period and Term (defined below), Tenant and its agents, engineers, surveyors and other representatives will have the right to enter upon the Property to inspect, examine, conduct soil borings, drainage testing, material sampling, and other geological or engineering tests or studies of the Property (collectively, the “**Tests**”), to apply for and obtain licenses, permits, approvals, or other relief required of or deemed necessary or appropriate at Tenant’s sole discretion for its use of the Premises including, without limitation, applications for zoning variances, zoning ordinances, amendments, special use permits, construction permits and any other permits and approvals deemed necessary by Tenant (collectively, the “**Government Approvals**”), initiate the ordering and/or scheduling of necessary utilities, obtain a title report with respect to the Property, and otherwise to do those things on or off the Property that, in the opinion of Tenant, are necessary in Tenant’s sole discretion to determine the physical condition of the Property, the environmental history of the Property, and the feasibility or suitability of the Property for Tenant’s permitted use under this Agreement, all at Tenant’s expense. Tenant shall be authorized to apply for the Government Approvals on behalf of Landlord and Landlord agrees to reasonably cooperate with such applications. Tenant will not be liable to Landlord or any third party on account of any pre-existing defect or condition on or with respect to the Property, whether or not such defect or condition is disclosed by Tenant’s Tests. Tenant will restore the Property to its condition as it existed prior to conducting any Tests, reasonable wear and tear and

casualty not caused by Tenant excepted. In addition, Tenant shall indemnify, defend and hold Landlord harmless from and against any and all injury, loss, damage or claims arising directly out of Tenant's Tests.

(b) In consideration of Landlord granting Tenant the Option, Tenant agrees to pay Landlord the sum of Three Thousand Dollars (\$3,000.00) within thirty (30) days of the full execution of this Agreement. The Option Period will be for an initial term of two (2) years from the Effective Date (the "**Option Period**").

(c) Tenant may exercise the Option at any time during the Option Period by delivery of written notice to Landlord (the "**Notice of Exercise of Option**"). The Notice of Exercise of Option shall set forth the commencement date (the "**Commencement Date**") of the Initial Term (defined below). If Tenant does not provide a Notice of Exercise of Option during the Option Period, this Agreement will terminate, and the parties will have no further liability to each other.

(d) During the Option Period or the Term, Landlord shall not take any action to change the zoning status or land use of the Property which would diminish, impair, or adversely affect the use of the Premises by Tenant for its permitted uses hereunder.

## 2. **TERM.**

(a) Effective as of the Commencement Date, Landlord leases the Premises to Tenant subject to the terms and conditions of this Agreement for an initial term of five (5) years (the "**Initial Term**").

(b) Tenant shall have the option to extend the Initial Term for nine (9) successive terms of five (5) years each (each a "**Renewal Term**"). Each Renewal Term shall commence automatically, unless Tenant delivers notice to Landlord, not less than thirty (30) days prior to the end of the then-current Initial Term or Renewal Term, as applicable, of Tenant's intent not to renew. For purposes of this Agreement, "**Term**" shall mean the Initial Term and any applicable Renewal Term(s).

## 3. **RENT**

(a) Beginning on the first (1<sup>st</sup>) day of the third (3<sup>rd</sup>) month after the Commencement Date ("Rent Commencement Date"), Tenant shall pay to Landlord a monthly rent payment of One Thousand Dollars (\$1,000.00) ("Rent") at the address set forth in Section 29 below on or before the fifth (5th) day of each calendar month in advance. The initial payment of Rent will be forwarded by Tenant to Landlord within thirty (30) days after the Rent Commencement Date.

(b) The Rent shall increase by 1.0% annually on each anniversary of the Rent Commencement Date.

4. **TAXES.** Tenant shall pay any personal property taxes assessed on, or any portion of such taxes attributable to, the Communications Facilities located on the Premises. Landlord shall pay when due all real property taxes and all other fees and assessments attributable to the Property and the Premises. Tenant shall pay as additional rent any increase in real property taxes levied against the Premises, which are directly attributable to Tenant's use of the Premises (but not, however, taxes attributable to periods prior to the Commencement Date such as roll-back or greenbelt assessments) if Landlord furnishes proof of such increase to Tenant (such increase, the "**Landlord Tax Reimbursement**"). In the event that Landlord fails to pay when due any taxes affecting the Premises or any easement relating to the Premises, Tenant shall

have the right, but not the obligation, to pay such taxes and any applicable interest, penalties or similar charges, and deduct the full amount of the taxes and such charges paid by Tenant on Landlord's behalf from future installments of Rent. Notwithstanding the foregoing, Tenant shall not have the obligation to pay any tax, assessment, or charge that Tenant is disputing in good faith in appropriate proceedings prior to a final determination that such tax is properly assessed, provided that no lien attaches to the Property. In addition, Tenant shall not have the obligation to pay or reimburse Landlord for the Landlord Tax Reimbursement if Landlord has not provided proof of such amount and demand therefor within one (1) year of the date such amount is due and payable by Landlord.

5. **USE.** The Premises are being leased for the purpose of erecting, installing, operating, maintaining, repairing and replacing radio or communications towers, transmitting and receiving equipment, antennas, dishes, satellite dishes, mounting structures, equipment shelters and buildings, solar energy conversion and electrical power generation system, fencing and other supporting structures and related equipment (collectively, the "**Communications Facilities**"), and to alter, supplement and/or modify same. Tenant may, subject to the foregoing, make any improvements, alterations or modifications to the Premises as are deemed appropriate by Tenant for the permitted use herein. Tenant shall have the right to clear the Premises of any trees, vegetation, or undergrowth which interferes with the use of the Premises for the intended purposes by Tenant and/or its subtenants and licensees, as applicable. Tenant shall have the exclusive right to install and operate the Communications Facilities upon the Premises.

6. **ACCESS AND UTILITIES.** During the Term, Tenant and its guests, agents, employees, customers, invitees, subtenants, licensees and assigns shall have the unrestricted, exclusive right to use, and shall have free and unfettered access to, the Premises seven (7) days a week, twenty-four (24) hours a day. Landlord for itself, its successors and assigns, hereby grants and conveys unto Tenant, its customers, employees, agents, invitees, subtenants, licensees, successors and assigns a non-exclusive easement throughout the Term to a public right of way (a) for ingress and egress, and (b) for the construction, installation, operation, maintenance, repair and replacement of overhead and underground electric and other utility facilities (including fiber, backhaul, wires, poles, guys, cables, conduits and appurtenant equipment), with the right to reconstruct, improve, add to, enlarge, change and remove such facilities, over, across and through any easement for the benefit of and access to the Premises, subject to the terms and conditions herein set forth. Landlord agrees to coordinate, cooperate and assist Tenant with obtaining the required access and utility easements to the Premises from a public right of way up to and including negotiating and obtaining such access and utility rights from any applicable neighbor parcel. If there are utilities already existing on the Premises which serve the Premises, Tenant may utilize such utilities and services. The rights granted to Tenant herein shall also include the right to partially assign its rights hereunder to any public or private utility company or authority to facilitate the uses contemplated herein, and all other rights and privileges reasonably necessary for Tenant's safe and efficient use and enjoyment of the easements for the purposes described above. Upon Tenant's request, Landlord shall execute and deliver to Tenant requisite recordable documents evidencing the easements contemplated hereunder within fifteen (15) days of Tenant's request, and Landlord shall obtain the consent and joinder of Landlord's mortgagee to any such grant, if applicable.

7. **EQUIPMENT, FIXTURES AND REMOVAL.** The Communications Facilities shall at all times be the personal property of Tenant and/or its subtenants and licensees, as applicable. Tenant or its customers, subtenants or licensees shall have the right to erect, install, maintain, repair, replace and operate on the Premises such equipment, structures, fixtures, signs, and personal property as Tenant, its customers, subtenants or licensees may deem necessary or appropriate, and such property, including the equipment, structures, fixtures, signs, and personal property currently on the Premises, shall not be deemed to be part of the Premises, but shall remain the property of Tenant or its customers, subtenants or licensees. Within ninety (90) days after the expiration or earlier termination of this Agreement (the "**Removal Period**"),

Tenant, customers, subtenants or licensees shall remove its improvements and personal property and restore the Premises to grade and perform all obligations under this Agreement during the Removal Period, including, without limitation, the payment of Rent at the rate in effect upon the expiration or termination of this Agreement.

**8. ASSIGNMENT AND SUBLEASE.** Tenant may transfer or assign this Agreement to Tenant's lender, principal, affiliates, subsidiaries, subsidiaries of its principal or to any entity which acquires all of or substantially all of Tenant's assets or ownership interests by reasons of merger, acquisition or other business reorganization without Landlord's consent (a "**Permitted Assignment**"). As to transfers or assignments which do not constitute a Permitted Assignment, Tenant is required to obtain Landlord's written consent prior to effecting such transfer or assignment, which consent shall not be unreasonably withheld, conditioned or delayed. Upon such assignment, including a Permitted Assignment, Tenant will be relieved and released of all obligations and liabilities hereunder. Tenant shall have the exclusive right to sublease or grant licenses without Landlord's consent to use all or part of the Premises and/or the Communications Facilities, but no such sublease or license shall relieve or release Tenant from its obligations under this Agreement. Landlord may assign this Agreement only in its entirety and only to any person or entity who or which acquires fee title to the Property, subject to Section 15. Landlord may subdivide the Property without Tenant's prior written consent provided the resulting parcels from such subdivision are required to afford Tenant the protections set forth in Section 14 hereof.

**9. COVENANTS, WARRANTIES AND REPRESENTATIONS.**

(a) Landlord warrants and represents that it is the owner in fee simple of the Property, free and clear of all liens and encumbrances except as to those which may have been disclosed to Tenant in writing prior to the execution hereof, and that it alone has full right to lease the Premises for the Term.

(b) Landlord shall pay promptly, when due, any other amounts or sums due and owing with respect to its ownership and operation of the Property, including, without limitation, judgments, taxes, liens, mortgage payments and other similar encumbrances. If Landlord fails to make any payments required under this Agreement, or breaches any other obligation or covenant under this Agreement, Tenant may (without obligation), after providing ten (10) days written notice to Landlord, make such payment or perform such obligation on behalf of Landlord and offset such payment (including any reasonable attorneys' fees incurred in connection with Tenant performing such obligation) against payments of Rent.

(c) Landlord shall not do or knowingly permit anything that will interfere with or negate any special use permit or approval pertaining to the Premises or cause Tenant's use of the Premises to be in nonconformance with applicable local, state, or federal laws. Landlord shall cooperate with Tenant in any effort by Tenant to obtain certificates, permits, licenses and other approvals that may be required by any governmental authorities. Landlord agrees to execute any necessary applications, consents or other documents as may be reasonably necessary for Tenant to apply for and obtain the Government Approvals required to use and maintain the Premises and the Communications Facilities.

(d) To the best of Landlord's knowledge, Landlord has complied and shall comply with all laws with respect to the Property. No asbestos-containing thermal insulation or products containing PCB, formaldehyde, chlordane, or heptachlor or other hazardous materials have been placed on or in the Property by Landlord or, to the knowledge of Landlord, by any prior owner or user of the Property. There has been no release of or contamination by hazardous materials on the Property by Landlord, or to the knowledge of Landlord, any prior owner or user of the Property.

(e) Tenant shall have access to all utilities required for the operation of Tenant's improvements on the Premises that are existing on the Property.

(f) Landlord warrants and represents that there currently exist no licenses, sublicenses, or other agreements, written or oral, granting to any party or parties the right of use or occupancy of any portion of the Property; there are no outstanding options or rights of first refusal to purchase the Property or any portion thereof or interest therein, or any equity or interest in Landlord if Landlord is an entity; and there are no parties (other than Landlord) in possession of the Property except as to those that may have been disclosed to Tenant in writing prior to the execution hereof.

**10. HOLD OVER TENANCY.** Should Tenant or any assignee, sublessee or licensee of Tenant hold over the Premises or any part thereof after the expiration of this Agreement, such holdover shall constitute and be construed as a tenancy from month-to-month only, but otherwise upon the same terms and conditions.

**11. INDEMNITIES.** Each party agrees to indemnify, defend and hold harmless the other party, its parent company or other affiliates, successors, assigns, officers, directors, shareholders, managers, members, agents and employees (collectively, "**Indemnified Persons**") from and against all claims, actions, judgments, damages, liabilities, losses, expenses and costs (including, without limitation, reasonable attorneys' fees and court costs) (collectively, "**Losses**") caused by or arising out of (a) such party's breach of any of its obligations, covenants, representations or warranties contained herein, or (b) such party's acts or omissions with regard to this Agreement; provided, however, in no event shall a party indemnify the other party for any such Losses to the extent arising from the gross negligence or willful misconduct of the party seeking indemnification. However, in the event of an Indemnified Person's contributory negligence or other fault, the Indemnified Person shall not be indemnified hereunder to the extent that the Indemnified Person's negligence or other fault caused such Losses. Tenant will indemnify Landlord from and against any mechanic's liens or liens of contractors and subcontractors engaged by or through Tenant.

**12. WAIVERS.**

(a) Landlord hereby waives any and all lien rights it may have, statutory or otherwise, in and to the Communications Facilities or any portion thereof, regardless of whether or not such is deemed real or personal property under applicable laws. Landlord will not assert any claim whatsoever against Tenant for loss of anticipatory profits or any other indirect, special, incidental or consequential damages incurred by Landlord as a result of the construction, maintenance, operation or use of the Premises by Tenant.

(b) EACH PARTY HERETO WAIVES ANY AND ALL CLAIMS AGAINST THE OTHER FOR ANY LOSS, COST, DAMAGE, EXPENSE, INJURY OR OTHER LIABILITY WHICH IS IN THE NATURE OF INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES WHICH ARE SUFFERED OR INCURRED AS THE RESULT OF, ARISE OUT OF, OR ARE IN ANY WAY CONNECTED TO THE PERFORMANCE OF THE OBLIGATIONS UNDER THIS AGREEMENT.

**13. INSURANCE.** Tenant shall insure against property damage and bodily injury arising by reason of occurrences on or about the Premises in the amount of not less than \$1,000,000. The insurance coverage provided for herein may be maintained pursuant to master policies of insurance covering other communications facilities of Tenant and its corporate affiliates. All insurance policies required to be maintained by Tenant hereunder shall be with responsible insurance companies, authorized to do business in the State or Commonwealth where the Premises are located if required by law, and shall provide for cancellation only upon ten (10) days' prior written notice to Landlord. Tenant shall evidence such insurance

coverage by delivering to Landlord, if requested, a copy of a certificate of insurance of such policies issued by the insurance companies underwriting such risks.

**14. INTERFERENCE.** During the Option Period and the Term, Landlord, its successors and assigns, will not grant any ground lease, license, or easement with respect to the Property (outside of the Premises) and any property adjacent or contiguous to the Property or in the immediate vicinity of the Property that is fee owned by Landlord: (a) for any of the uses contemplated in Section 5 herein; or (b) if such lease, license, or easement would detrimentally impact the Communications Facilities or Tenant's economic opportunities at the Premises, or the use thereof. Landlord shall not cause or permit the construction of communications or broadcast towers or structures, fiber optic backhaul facilities, or satellite facilities on the Property or on any other property of Landlord adjacent or contiguous to or in the immediate vicinity of the Property, except for the Communications Facilities constructed by Tenant. Landlord and Tenant intend by this Agreement for Tenant (and persons deriving rights by, through, or under Tenant) to be the sole parties to market, use, or sublease any portion of the Property for Communications Facilities during the Option Period and the Term. Landlord agrees that this restriction on the use of the Property is commercially reasonable, not an undue burden on Landlord, not injurious to the public interest, and shall be specifically enforceable by Tenant (and persons deriving rights by, through or under Tenant) in a court of competent jurisdiction. The foregoing restriction shall run with the land and be binding on the successors and assigns of Landlord.

**15. RIGHT OF FIRST REFUSAL.** In the event Landlord determines to sell, transfer, license or otherwise convey any interest, whether fee simple interest, easement interest, leasehold, or otherwise, and whether direct or indirect by way of transfer of ownership interests in Landlord if Landlord is an entity, which interest underlies or affects any or all of the Premises (the "**ROFR Property**") to any third party that is a Third Party Competitor (as defined below), Landlord shall offer Tenant a right of first refusal to purchase the Premises (or such larger portion of the Property that encompasses the Premises, if applicable). For purposes herein, a "**Third Party Competitor**" is any person or entity directly or indirectly engaged in the business of owning, acquiring, operating, managing, investing in or leasing communications infrastructure or any person or entity directly or indirectly engaged in the business of owning, acquiring, or investing in real property leases or easements underlying communications infrastructure. In such event, Landlord shall send a written notice to Tenant in accordance with Section 29 below that shall contain an offer to Tenant of a right of first refusal to purchase the ROFR Property, together with a copy of any offer to purchase, or any executed purchase agreement or letter of intent (each, an "**Offer**"), which copy shall include, at a minimum, the purchase price or acquisition price, proposed closing date, and financing terms (collectively, the "**Minimum Terms**"). Within thirty (30) days of receipt of such Offer, Tenant shall provide written notice to Landlord of Tenant's election to purchase the ROFR Property on the same Minimum Terms, provided: (a) the closing date shall be no sooner than sixty (60) days after Tenant's purchase election notice; (b) given Landlord's direct relationship and access to Tenant, Tenant shall not be responsible for payment of any broker fees associated with an exercise of Tenant's rights to acquire the ROFR Property; and, (c) Tenant shall not be required to match any components of the purchase price which are speculative or incalculable at the time of the Offer. In such event, Landlord agrees to sell the ROFR Property to Tenant subject to Tenant's payment of the purchase price and compliance with a purchase and sale agreement to be negotiated in good faith between Landlord and Tenant. If Tenant provides written notice that it does not elect to exercise its right of first refusal to purchase the ROFR Property, or if Tenant does not provide notice of its election within the thirty (30) day period, Tenant shall be deemed to have waived such right of first refusal only with respect to the specific Offer presented (and any subsequent Offers shall again be subject to Tenant's continuing right of first refusal hereunder), and Landlord shall be permitted to consummate the sale of the ROFR Property in accordance with the strict terms of the Offer ("**Permitted Sale**"). If Landlord does not consummate the Permitted Sale within ninety (90) days of the

date of Tenant's waiver of its right of first refusal, including if the Minimum Terms are modified between Landlord and the Third Party Competitor, Landlord shall be required to reissue a New Offer to Tenant.

**16. SECURITY.** The parties recognize and agree that Tenant shall have the right to safeguard and protect its improvements located upon or within the Premises. Consequently, Tenant may elect, at its expense, to construct such enclosures and/or fences as Tenant reasonably determines to be necessary to secure the Communications Facilities. Tenant may also undertake any other appropriate means to restrict access to the Communications Facilities including, without limitation, if applicable, installing security systems, locks and posting signs for security purposes and as may otherwise be required by law.

**17. FORCE MAJEURE.** The time for performance by Landlord or Tenant of any term, provision, or covenant of this Agreement shall be deemed extended by time lost due to delays resulting from acts of God, strikes, civil riots, floods, pandemics, material or labor restrictions by governmental authority, government shutdowns, quarantines, and/or other disease control measures and any other cause not within the control of Landlord or Tenant, as the case may be.

**18. CONDEMNATION; CASUALTY.**

(a) In the event Landlord receives any notice of any condemnation proceedings, or other proceedings in the nature of eminent domain related to the Property or the Premises, it will forthwith send a copy of such notice to Tenant. If all or any part of the Premises is taken by eminent domain, Tenant may, upon written notice to Landlord, elect to terminate this Agreement, whereupon neither party shall have any further liability or obligation hereunder. Notwithstanding any provision of this Agreement to the contrary, in the event of condemnation of all or any part of the Premises, Landlord and Tenant shall be entitled to separate awards with respect to the Premises, in the amount determined by the court conducting such condemnation proceedings based upon Landlord's and Tenant's respective interests in the Premises. If a separate condemnation award is not determined by such court, Landlord shall permit Tenant to participate in the allocation and distribution of the award. In no event shall the condemnation award to Landlord exceed the unimproved value of the Premises, without taking into account the improvements located thereon.

(b) In case of damage to the Premises or the Communications Facilities by fire or other casualty, Landlord shall, at its expense, cause any damage to the Property (excluding the Communications Facilities) to be repaired to a condition as nearly as practicable to that existing prior to the damage, with reasonable speed and diligence, subject to delays which may arise by reason of adjustment of loss under insurance policies, governmental regulations, and for delays beyond the control of Landlord, including a force majeure. Landlord shall coordinate with Tenant as to the completion of Landlord's work to restore the Property so as not to adversely impact Tenant's use of the Premises and the Communications Facilities. Landlord shall not be liable for any inconvenience or annoyance to Tenant, or injury to Tenant's business or for any consequential damages resulting in any way from such damage or the repair thereof, except to the extent and for the time that the Communications Facilities or the Premises are thereby rendered unusable for Tenant's intended purpose the Rent shall proportionately abate. In the event the damage shall be so extensive that Tenant shall decide, in its sole discretion, not to repair or rebuild the Communications Facilities, or if the casualty shall not be of a type insured against under standard fire policies with extended type coverage, or if the holder of any mortgage, deed of trust or similar security interest covering the Communications Facilities shall not permit the application of adequate insurance proceeds for repair or restoration, this Agreement shall, at the sole option of Tenant, exercisable by written notice to Landlord, be terminated as of the date of such casualty, and the obligation to pay Rent (taking into account any abatement as aforesaid) shall cease as of the termination date and Tenant shall thereupon promptly vacate the Premises.

**19. DEFAULT.** The failure of Tenant or Landlord to perform any of the covenants of this Agreement shall constitute a default. The non-defaulting party shall give the other written notice of such default, and

the defaulting party shall cure such default within thirty (30) days after receipt of such notice. In the event any such default cannot reasonably be cured within such thirty (30) day period, if the defaulting party shall proceed promptly after the receipt of such notice to cure such default, and shall pursue curing such default with due diligence, the time for curing shall be extended for such period of time as may be necessary to complete such curing, however, in no event shall this extension of time be in excess of sixty (60) days, unless agreed upon by the non-defaulting party.

**20. REMEDIES.** Should the defaulting party fail to cure a default under this Agreement, the other party shall have all remedies available either at law or in equity, and the right to terminate this Agreement. In the event Landlord elects to terminate this Agreement due to a default by Tenant (which remains uncured by Lender), Landlord shall continue to honor all sublease and license commitments made by Tenant through the expiration of the term of any such commitment and shall be entitled to collect and retain the rents or license fees associated with such subleases or license commitments, it being intended hereby that each such commitment shall survive the early termination of this Agreement.

**21. ATTORNEYS' FEES.** If there is any legal proceeding between Landlord and Tenant arising from or based on this Agreement, the unsuccessful party to such action or proceeding shall pay to the prevailing party all costs and expenses, including, without limitation, reasonable attorneys' fees and disbursements, incurred by such prevailing party in such action or proceeding and in any appeal in connection therewith. If such prevailing party recovers a judgment in any such action, proceeding or appeal, such costs, expenses and attorneys' fees and disbursements shall be included in and as a part of such judgment.

**22. ADDITIONAL TERMINATION RIGHT.** If at any time during the Term, Tenant determines, in Tenant's sole and absolute discretion, with or without cause, that the Premises is no longer suitable or desirable for Tenant's intended use and/or purposes, Tenant shall have the right to terminate this Agreement upon sixty (60) days prior written notice to Landlord.

**23. PRIOR AGREEMENTS.** The parties hereby covenant, recognize and agree that the terms and provisions of this Agreement shall constitute the sole embodiment of the arrangement between the parties with regard to the Premises, and that all other written or unwritten agreements, contracts, or leases by and between the parties with regard to the Premises are hereby terminated, superseded and replaced by the terms hereof.

**24. SUBORDINATION, NON-DISTURBANCE AND ATTORNMENT.** In the event the Property is encumbered by a mortgage or deed of trust or other security instrument of any kind (a "**Landlord Mortgage**"), Landlord, within fifteen (15) days following Tenant's request or immediately prior to the creation of any encumbrance created after the date this Agreement is fully executed, will obtain from the holder of each such Landlord Mortgage a fully-executed subordination, non-disturbance and attornment agreement (an "**SNDA**") in recordable form, which shall be prepared or approved by Tenant. The holder of every such Landlord Mortgage shall, in the SNDA, agree that in the event of a foreclosure, or conveyance in lieu of foreclosure of Landlord's interest in the Premises, such Landlord Mortgage holder shall recognize and confirm the validity and existence of this Agreement, not disturb the tenancy of Tenant (and its customers, subtenants, and licensees) and Tenant (and its customers, subtenants, and licensees) shall have the right to continue its use and occupancy of the Premises in accordance with the provisions of this Agreement, provided Tenant is not in default of this Agreement beyond applicable notice and cure periods.

**25. LENDER'S RIGHTS.**

(a) Landlord agrees to recognize the subleases and licenses of all subtenants and licensees and will permit each of them to remain in occupancy of its premises notwithstanding any default hereunder by Tenant so long as each such respective subtenant or licensee is not in default under the lease/license covering its premises. Landlord agrees to execute such documents as any such subtenant and/or licensee might reasonably require, including customary subordination, non-disturbance and attornment agreements

and/or Landlord recognition agreements, to further memorialize the foregoing, and further agrees to use Landlord's best efforts to also cause its lenders to similarly acknowledge, in writing, subtenant's and licensee's right to continue to occupy its premises as provided above.

(b) Landlord consents to the granting by Tenant of a lien and security interest in Tenant's interest in this Agreement and/or leasehold estate of the Premises and all of Tenant's personal property and fixtures attached to the real property described herein, and furthermore consents to the exercise by Lender of its rights of foreclosure with respect to its lien and security interest. Landlord agrees to recognize Lender as Tenant hereunder upon any such exercise by Lender of its rights of foreclosure.

(c) Landlord hereby agrees to give Lender written notice of any breach or default of Tenant of the terms of this Agreement within fifteen (15) days after the occurrence thereof at the address set forth in Section 29. Landlord further agrees that no default under this Agreement by Tenant shall be deemed to have occurred unless such notice to Lender is also given and that, in the event of any such breach or default under the terms of this Agreement, Lender shall have the right, to the same extent, for the same period and with the same effect, as Tenant, plus an additional ninety (90) days after any applicable grace period to cure or correct any such default.

(d) Landlord acknowledges that nothing contained herein shall be deemed or construed to obligate Lender to take any action hereunder, or to perform or discharge any obligation, duty or liability of Tenant under this Agreement. Lender shall not become liable under the provisions of this Agreement or any lease executed pursuant to Section 26 hereof unless and until such time as it becomes, and then only for as long as it remains, the owner of the leasehold estate created hereby or thereby.

(e) Tenant shall have the right from time to time to mortgage or otherwise encumber Tenant's interest in this Agreement and/or leasehold estate in the Premises; provided, however, in no event shall there be more than one such mortgage or encumbrance outstanding at any one time. If Tenant shall so mortgage (each a "**Tenant Mortgage**") Tenant's interest in this Agreement and/or leasehold interest in the Premises to Lender, Tenant or Lender shall give Landlord prompt notice of such Tenant Mortgage and furnish Landlord with a complete and correct copy of such Tenant Mortgage, certified as such by Tenant or Lender, together with the name and address of Lender if it is different from the information set forth in Section 29 hereof. The term "**Lender**" as used in this Agreement shall mean the lender identified in Section 29 hereof and its successors, assigns, designees or nominees.

(f) This Agreement shall not be amended or modified without the consent of Lender. In the event that Lender shall become the owner of such leasehold estate, Lender shall not be bound by any modification or amendment of this Agreement made subsequent to the date of a Tenant Mortgage unless Lender shall have consented to such modification or amendment at the time it was made.

## **26. RIGHT TO NEW LEASE.**

(a) In the case of termination of this Agreement for any reason, or in the event this Agreement is rejected or disaffirmed pursuant to any bankruptcy, insolvency or other law affecting creditor's rights, Landlord shall give prompt notice thereof to Lender at the address set forth in Section 29 or as may be provided to Landlord by Tenant following the Commencement Date. Thereafter, Landlord, upon written request of Lender, and within thirty (30) days after the receipt of such request, shall promptly execute and deliver a new lease of the Premises and assignment of all subleases and licenses to Lender or its designee or nominee, for the remainder of the Term upon all the covenants, conditions, limitations and agreements contained herein (including, without limitation, options to extend the Term) except for such provisions which must be modified to reflect such termination, rejection or disaffirmance and the passage of time,

provided that Lender (i) shall pay to Landlord, simultaneously with the delivery of such new lease, all unpaid rent due under this Agreement up to and including the date of the commencement of the term of such new lease and all reasonable expenses, including, without limitation, reasonable attorneys' fees and disbursements and court costs, incurred by Landlord in connection with the default by Tenant, the termination of this Agreement and the preparation of the new lease, and (ii) shall cure all defaults existing under this Agreement which are susceptible to being cured by Lender promptly and with due diligence after the delivery of such new lease. Notwithstanding anything to the contrary contained herein, provided Lender shall have otherwise complied with the provisions of this Section, Lender shall have no obligation to cure any defaults which are not susceptible to being cured by Lender (for example, the bankruptcy of Tenant).

(b) For so long as Lender shall have the right to enter into a new lease with Landlord pursuant to this Section, Landlord shall not enter into a new lease of the Premises with any person or entity other than Lender, without the prior written consent of Lender.

## **27. ADDITIONAL PROVISIONS.**

(a) The parties hereto agree that (i) Tenant is in possession of the Premises notwithstanding the fact that Tenant has subleased or licensed, or may in the future sublease or license, certain of the improvements thereon or portions of the Premises to third parties, and (ii) the requirements of Section 365(h) of Title 11 of the United States Code (the Bankruptcy Code) with respect to Tenant's possession of the leasehold under this Agreement are satisfied. Accordingly, the right of Tenant to remain in possession of the leasehold under this Agreement shall continue notwithstanding any rejection of this Agreement in any bankruptcy proceeding involving Landlord, or any other actions by any party in such a proceeding. This provision, while included in this Agreement, has been separately negotiated and shall constitute a separate contract between the parties as well as a part of this Agreement. The provisions of this Section are for the benefit of Tenant and its assigns, including, without limitation, Lender. The parties hereto also agree that Lender is a party in interest and shall have the right to appear as a party in any proceeding brought under any bankruptcy law or under any other law which may affect this Agreement.

(b) The provisions of Section 25 and Section 26 hereof shall survive the termination, rejection or disaffirmance of this Agreement and shall continue in full force and effect thereafter to the same extent as if such Sections were a separate and independent contract made by Landlord, Tenant and Lender and, from the effective date of such termination, rejection or disaffirmance of this Agreement to the date of execution and delivery of such new lease, Lender may use and enjoy the leasehold estate created by this Agreement without hindrance by Landlord. The aforesaid agreement of Landlord to enter into a new lease with Lender shall be deemed a separate agreement between Landlord and Lender, separate and apart from this Agreement as well as a part of this Agreement, and shall be unaffected by the rejection of this Agreement in any bankruptcy proceeding by any party.

(c) Landlord shall have no right, and expressly waives any right arising under applicable law, in and to the rentals or other fees payable to Tenant, if any, under any sublease or license of the Premises by Tenant, which rentals or fees may be assigned by Tenant to Lender.

(d) If a Tenant Mortgage is in effect, this Agreement shall not be modified or amended by the parties hereto, or terminated or surrendered by Tenant, nor shall Landlord accept any such termination or surrender of this Agreement by Tenant, without the prior written consent of Lender.

(e) The provisions of Section 25 and Section 26 hereof are for the benefit of Lender and may be relied upon and shall be enforceable by Lender as if Lender were a party to this Agreement.

(f) Landlord shall, within ten (10) days of the request of Tenant or any Lender or prospective Lender, provide an estoppel certificate as to any matters reasonably requested by Tenant or Lender.

(g) The right to extend or renew this Agreement and any right of first refusal to purchase the Premises may be exercisable by the holder of a Tenant Mortgage and, before the expiration of any periods to exercise such a right, Landlord must provide to Lender at least thirty (30) days prior written notice before the expiration of the right to so extend or renew in order to extinguish Lender's right to so extend, renew or purchase.

(h) Under no circumstances shall the fee estate of Landlord and the leasehold estate created hereby merge, even though owned by the same party, without the written consent of the holder of a Tenant Mortgage.

**28. QUIET ENJOYMENT.** So long as Tenant is not in default under this Agreement beyond the applicable notice and cure period, Landlord covenants and agrees that Tenant shall peaceably and quietly hold and enjoy the Premises throughout the Term, without any hindrance, molestation or ejection by Landlord, its successors or assigns or by those claiming by, through or under them.

**29. NOTICES.** All notices, requests, claims, demands, and other communications hereunder shall be in writing and may be hand delivered (provided the deliverer provides proof of delivery) or sent by nationally established overnight courier that provides proof of delivery, or certified or registered mail (postage prepaid, return receipt requested). Notice shall be deemed received on the date of delivery as demonstrated by the receipt of delivery. Notices shall be delivered to a party at the party's respective address below, or to such other address that a party below may provide from time to time:

**If to Landlord:**

**If to Tenant:**

**If to Lender:**

[VB Entity]  
750 Park of Commerce Drive, Suite 200  
Boca Raton, FL 33487  
Attn: VP Asset Management

With a copy to: General Counsel

**30. MISCELLANEOUS.**

(a) Each party hereto warrants and represents that it has the necessary power and authority to enter into and perform its respective obligations under this Agreement.

(b) If any term of this Agreement is found to be void or invalid, such invalidity shall not affect the remaining terms of this Agreement, which shall continue in full force and effect.

(c) All attached exhibits are hereby incorporated by this reference as if fully set forth herein.

(d) Failure of a party to insist on strict performance of any of the conditions or provisions of this Agreement, or failure to exercise any of a party's rights hereunder, shall not waive such rights.

(e) This Agreement shall be governed by and construed in accordance with the laws of the State or Commonwealth in which the Premises are located.

(f) This Agreement constitutes the entire agreement and understanding of the parties and supersedes all offers, negotiations, other leases and/or agreements with regard to the Premises. There are

no representations or understandings of any kind not set forth herein. Any amendment to this Agreement must be in writing and executed by both parties.

(g) This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns.

(h) A short-form Memorandum of Option to Lease (and a short-form Memorandum of Lease in the event Tenant exercises its option to lease the Premises) may be recorded at Landlord's or Tenant's option in the form as depicted in **Exhibit 3** and **Exhibit 4**, respectively, attached hereto. In addition, Tenant's subtenants and licensees shall have the right to record a memorandum of its sublease or license with Tenant.

(i) Landlord shall keep the terms of this Agreement confidential and shall not disclose any terms contained within this Agreement to any third party other than such terms as are set forth in the Memorandum of Option to Lease or Memorandum of Lease.

**[SIGNATURES BEGIN ON NEXT PAGE]**

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date (date last signed by a party hereto).

**WITNESSES:**

**LANDLORD:**

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
Date: \_\_\_\_\_

**STATE OF** \_\_\_\_\_

**COUNTY OF** \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name), \_\_\_\_\_ (title) of \_\_\_\_\_, a \_\_\_\_\_, on behalf of the \_\_\_\_\_, who is personally known to me.

\_\_\_\_\_  
Notary Public

Printed Name: \_\_\_\_\_

My Commission Expires:  
\_\_\_\_\_

[Tenant signature page to Option and Lease Agreement]

**WITNESSES:**

**TENANT:**

**[VB Entity]**  
a Delaware limited liability company

\_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**STATE OF FLORIDA**

**COUNTY OF PALM BEACH**

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name), \_\_\_\_\_ (title) of [VB Entity], a Delaware limited liability company, on behalf of the company, who is personally known to me.

\_\_\_\_\_  
Notary Public

Printed Name: \_\_\_\_\_

My Commission Expires:  
\_\_\_\_\_

**EXHIBIT 1**

Legal Description of the Property (Parent Parcel)

(may be updated by Tenant upon receipt of final legal description from title)

**EXHIBIT 2**

Premises

(below may be replaced with a final survey and legal description of the Premises)

**EXHIBIT 3**

Memorandum of Option to Lease

(Attached)

---

(Above 3" Space for Recorder's Use Only)

**Upon Recording Return to:**

[VB Entity]  
750 Park of Commerce Drive, Suite 200  
Boca Raton, FL 33487  
Attn: Daniel Marinberg

**Site Name:**

**Site Number:**

**MEMORANDUM OF OPTION TO LEASE**

This Memorandum of Option to Lease ("**Memorandum**") evidences an Option and Lease Agreement (the "**Agreement**") between \_\_\_\_\_, a \_\_\_\_\_ ("**Landlord**"), whose address is \_\_\_\_\_, and [VB Entity], a Delaware limited liability company, whose mailing address is 750 Park of Commerce Drive, Suite 200, Boca Raton, FL 33487 ("**Tenant**"), dated \_\_\_\_\_, 20\_\_\_\_ (the "**Effective Date**"), for a portion (the "**Premises**") of the real property (the "**Property**") described in **Exhibit A** attached hereto.

Pursuant to the Agreement, Landlord has granted Tenant an exclusive option to lease the Premises (the "**Option**"). The Option commenced as of the Effective Date and shall continue in effect for a period of one (1) year from the Effective Date and may be renewed by Tenant for an additional one (1) year period.

Landlord ratifies, restates and confirms the Agreement and, upon exercise of the Option, shall lease to Tenant the Premises, subject to the terms and conditions of the Agreement. The Agreement provides for the lease by Landlord to Tenant of the Premises for an initial term of five (5) years with nine (9) renewal option(s) of an additional five (5) years each, and further provides:

1. Landlord may assign the Agreement only in its entirety and only to a purchaser of the fee interest of the Property;
2. Under certain circumstances, Tenant has a right of first refusal to acquire the Premises or the Property from Landlord;
3. Under certain circumstances, Landlord may not subdivide the Property without Tenant's prior written consent; and

4. The Agreement restricts Landlord's ability to utilize, or allow the utilization of the Property or real property owned by Landlord which is adjacent or contiguous to the Property for the construction, operation and/or maintenance of the Communications Facilities (as defined in the Agreement).

This Memorandum is not intended to amend or modify, and shall not be deemed or construed as amending or modifying, any of the terms, conditions or provisions of the Agreement. In the event of a conflict between the provisions of this Memorandum and the provisions of the Agreement, the provisions of the Agreement shall control. The Agreement shall be binding upon and inure to the benefit of Landlord and Tenant and shall inure to the benefit of their respective heirs, successors, and assigns, subject to the provisions of the Agreement.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK, SIGNATURES  
BEGIN ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this MEMORANDUM OF OPTION TO LEASE effective as of the date last signed by a party hereto.

**WITNESSES:**

**LANDLORD:**

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
Date: \_\_\_\_\_

**STATE OF** \_\_\_\_\_

**COUNTY OF** \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name), \_\_\_\_\_ (title) of \_\_\_\_\_, a \_\_\_\_\_, on behalf of the \_\_\_\_\_, who is personally known to me.

\_\_\_\_\_  
Notary Public

Printed Name: \_\_\_\_\_

My Commission Expires:  
\_\_\_\_\_

[Tenant's Signature Page to Memorandum of Option to Lease]

**WITNESSES:**

**TENANT:**

**[VB Entity]**  
a Delaware limited liability company

\_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

Date: \_\_\_\_\_

**STATE OF FLORIDA**

**COUNTY OF PALM BEACH**

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_, by \_\_\_\_\_ (name), \_\_\_\_\_ (title) of [VB Entity], a Delaware limited liability company, on behalf of the company, who is personally known to me.

\_\_\_\_\_  
Notary Public

Printed Name: \_\_\_\_\_

My Commission Expires:  
\_\_\_\_\_

**EXHIBIT A**  
(TO MEMORANDUM OF OPTION TO LEASE)

The Property  
(may be updated by Tenant upon receipt of final legal description from title)

Access and utilities serving the Premises (as defined in the Agreement) includes all easements of record as well as that portion of the Property designated by Landlord and Tenant for Tenant (and Tenant's guests, agents, customers, subtenants, licensees and assigns) ingress, egress, and utility purposes to and from a public right-of-way.

**EXHIBIT 4**

Memorandum of Lease

(Attached)

(Above 3" Space for Recorder's Use Only)

**Upon Recording Return to:**

[VB Entity]  
750 Park of Commerce Drive, Suite 200  
Boca Raton, FL 33487  
Attn: Daniel Marinberg

**Site Name:**

**Site Number:**

**MEMORANDUM OF LEASE**

This Memorandum of Lease (this "**Memorandum**") evidences a Lease Agreement (the "**Lease**") between \_\_\_\_\_, a \_\_\_\_\_ ("**Landlord**"), whose address is \_\_\_\_\_, and [VB Entity], a Delaware limited liability company, whose mailing address is 750 Park of Commerce Drive, Suite 200, Boca Raton, FL 33487 ("**Tenant**"), dated \_\_\_\_\_, 20\_\_\_\_ (the "**Effective Date**"), for a portion (the "**Premises**") of the real property (the "**Property**") described in Exhibit A attached hereto.

Landlord hereby ratifies, restates and confirms the Lease and leases to Tenant the Premises, subject to the terms and conditions of the Lease. The Commencement Date of the Lease is \_\_\_\_\_. The Lease provides for the lease by Landlord to Tenant of the Premises for an initial term of five (5) years with nine (9) renewal option(s) of an additional five (5) years each, and further provides:

1. Landlord will attorn to any mortgagee of Tenant, subordinate any Landlord's lien to the Lease and to liens of Tenant's mortgagees, and not disturb the tenancy of Tenant;

2. The Lease restricts Landlord's ability to utilize, or allow the utilization of the Property or real property owned by Landlord which is adjacent or contiguous to the Property for the construction, operation and/or maintenance of Communications Facilities (as defined in the Lease);

3. Tenant (and persons deriving rights by, through, or under Tenant) are the sole parties to market, use, or sublease any portion of the Property for Communications Facilities during the term of the Lease (such restriction shall run with the land and be binding on the successors and assigns of Landlord);

4. The Premises may be used exclusively by Tenant for all legal purposes, including, without limitation, erecting, installing, operating and maintaining Communications Facilities;

5. Tenant is entitled to sublease and/or license the Premises, including any Communications Facilities located thereon;

6. Under certain circumstances, Tenant has a right of first refusal to acquire the Premises from Landlord;

7. Landlord may assign the Lease only in its entirety and only to a purchaser of the fee interest of the Property; and

8. Under certain circumstances, Landlord may not subdivide the Property without Tenant's prior written consent.

This Memorandum is not intended to amend or modify, and shall not be deemed or construed as amending or modifying, any of the terms, conditions or provisions of the Lease. In the event of a conflict between the provisions of this Memorandum and the provisions of the Lease, the provisions of the Lease shall control. The Lease shall be binding upon and inure to the benefit of Landlord and Tenant and shall inure to the benefit of their respective heirs, successors, and assigns, subject to the provisions of the Lease.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK, SIGNATURES  
BEGIN ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this MEMORANDUM OF LEASE as of the date last signed by a party hereto.

**WITNESSES:**

**LANDLORD:**

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
Date: \_\_\_\_\_

**STATE OF** \_\_\_\_\_

**COUNTY OF** \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name), \_\_\_\_\_ (title) of \_\_\_\_\_, a \_\_\_\_\_, on behalf of the \_\_\_\_\_, who is personally known to me.

\_\_\_\_\_  
Notary Public

Printed Name: \_\_\_\_\_

My Commission Expires:  
\_\_\_\_\_

[Tenant's Signature Page to Memorandum of Lease]

**WITNESSES:**

**TENANT:**

**[VB Entity]**  
a Delaware limited liability company

\_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**STATE OF FLORIDA**

**COUNTY OF PALM BEACH**

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by  
\_\_\_\_\_(name), \_\_\_\_\_(title)  
of [VB Entity], a Delaware limited liability company, on behalf of the company, who is personally known  
to me.

\_\_\_\_\_  
Notary Public

Printed Name: \_\_\_\_\_

My Commission Expires:  
\_\_\_\_\_

**EXHIBIT A**  
(TO MEMORANDUM OF LEASE)

The Property

(may be updated by Tenant upon receipt of final legal description from title)

Access and utilities serving the Premises (as defined in the Lease) includes all easements of record as well as that portion of the Property designated by Landlord and Tenant for Tenant (and Tenant's guests, agents, customers, subtenants, licensees and assigns) ingress, egress, and utility purposes to and from a public right-of-way.

Said interest being over land more particularly described by the following description:

Insert metes and bounds description of area

Tower Center Coordinates  
Latitude: 38.542308  
Longitude: -90.053892

Existing Fiber Pedestal

Proposed 48' New Gravel Access with Turnaround and Utility Easement

Anchor Tenant Ground Space

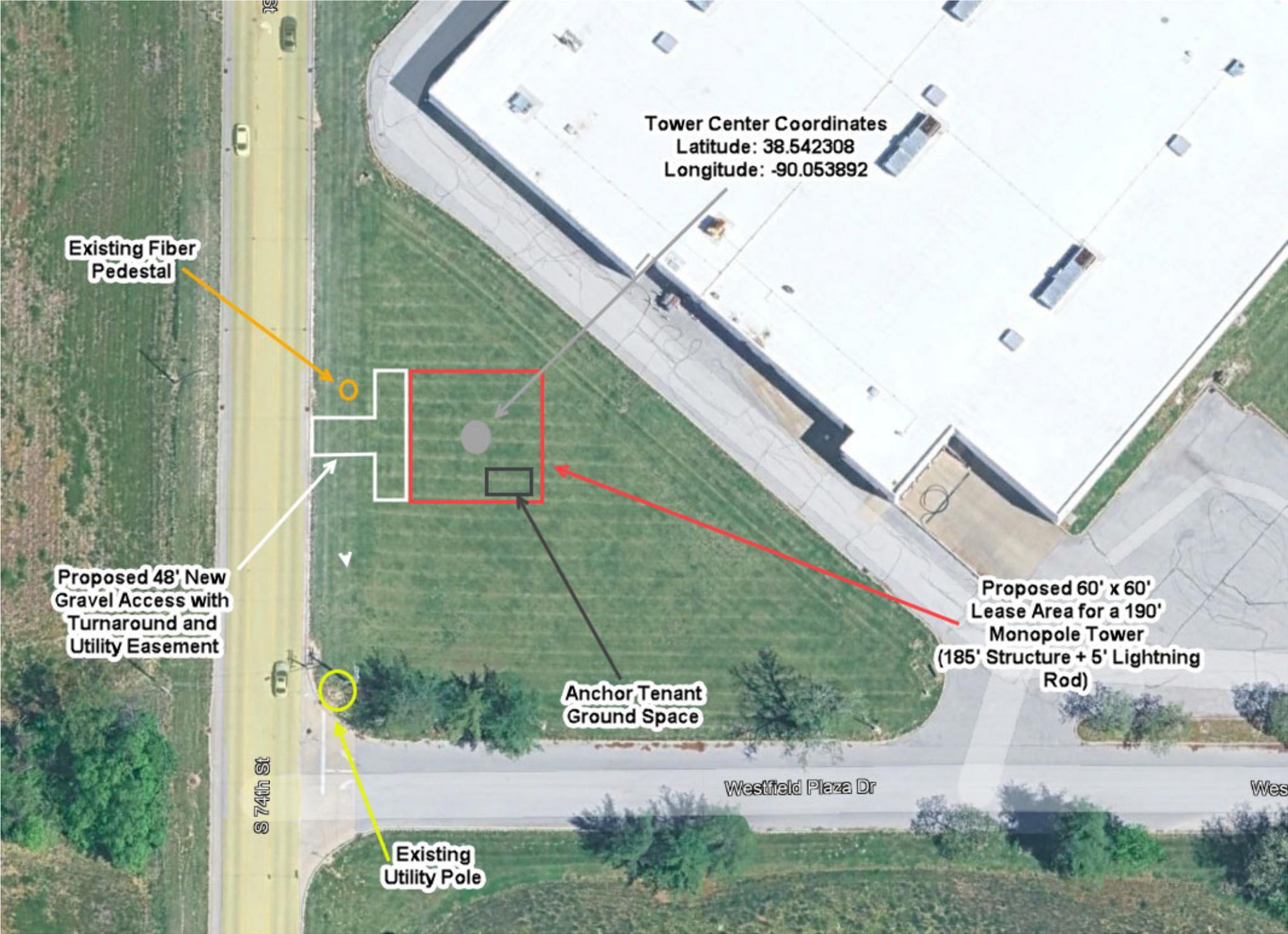
Proposed 60' x 60' Lease Area for a 190' Monopole Tower (185' Structure + 5' Lightning Rod)

Existing Utility Pole

S 74th St

Westfield Plaza Dr

West





# MASTER SERVICE AGREEMENT

NHC SALES: Cecilia Dearth

PARTNER: Intelisys

SUB AGENT:

DATE PREPARED: 10/7/2025

## Company and Billing Information

Corporate Name:	City of Belleville	Main Contact Name:	Ty Buckner
Business Name (DBA):		Phone:	618-233-6810
Street Address:	101 S Illinois St	Email:	<a href="mailto:tbuckner@belleville.net">tbuckner@belleville.net</a>
City:	Belleville	State:	IL
ZIP:	06220	Country:	USA

## Terms and Conditions

This Master Service Agreement ("MSA") is entered into between New Horizon Communications ("NHC" or "Company") and Corporate Name Company referenced above, further referred to as "Customer". As defined herein, the term "Agreement" refers to this MSA, any Addendum to the MSA ("Addendum"), NHC's standard terms and conditions referred to as the Terms of Service (TOS) available at <https://nhcgrp.com/terms-of-service>, and all Service Order Addendum(s) ("SOA"). The Agreement is fully binding and enforceable as of the date the SOA is/are signed by both parties (the "Effective Date(s)"). To become effective, this Agreement must be: (1) signed by an authorized Customer representative; (2) signed by an authorized NHC representative; and (3) Customer must enter into a SOA. This Agreement is effective in all electronic or physical forms, which all will be considered original and all constitute the Agreement. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

**Authorized Representative:** By signing the Agreement, you acknowledge you have the authority to enter into the Agreement on the Customer's behalf.

Agreed to on behalf of Customer by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date: \_\_\_\_\_

Agreed to on behalf of NHC by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date: \_\_\_\_\_

## Authorizations

Do not release any of my company information (including my customer service record) to requesting carriers or third-party vendors without prior notification and/or my consent. (initials) \_\_\_\_\_

I hereby authorize my Agent access to view my New Horizon Communications invoice. (initials) \_\_\_\_\_

NHC Document: MSA - Master Service Agreement - v12.6.21



PREPARED FOR: CITY OF BELLEVILLE  
 AGENT: Intelisys  
 DATE PREPARED: 10/3/2025  
 PREPARED BY: SM  
 EXPIRES ON: 11/17/2025  
 TERM: MONTH TO MONTH

## SERVICE ORDER ADDENDUM

Please see the following pages for details

Proposed Monthly Recurring Charges	Proposed Non-Recurring Charges
\$2,700.00	\$0.00

### Terms and Conditions

- 1) Terms of Service: By signing this Service Order Addendum ("SOA") with New Horizon Communications Corp. ("NHC"), the Customer agrees to incorporate the SOA, the accompanying Master Service Agreement, any Addendum to the Master Service Agreement, and NHC's online Terms of Service ("TOS") posted at <https://nhcgrp.com/terms-of-service>. The order of preference for the interpretation of the provisions of each of these documents is set forth in paragraph one of the TOS.
- 2) The quotes for pricing of services set forth in this SOA is valid for 45 days from the date of this SOA. The prices and charges set forth in this SOA does not include taxes, fees and surcharges (if applicable), any additional equipment, cabling or pre-installation work, added features (including unknown features on assumed services), shipping, optional features, or services that may have been added at the customer's request prior to installation and billing. Fees and surcharges are set forth at <https://nhcgrp.com/terms-of-service>.
- 3) An address must be supplied and validated by RBOC/LEC database. NHC is not responsible for an unvalidated address that doesn't match the location resulting in an inaccurate quote.
- 4) Distance, Location Site Survey & Buildouts/Cablings: Pricing and install intervals are based on the requested building location and available facilities. Additional costs for build-out and/or cabling may apply with some requested services (for example Broadband, GPON, and Ethernet type services).
- 5) If the solution is designated as Customer Self Installation, the Customer is solely responsible for completing all on-site installation. NHC will provide remote support as reasonably necessary. Should the Customer request an on-site visit by an NHC technician, all associated costs will be the Customer's responsibility and will be charged in accordance with the rates and terms outlined in the NHC Terms of Service.
- 6) Confidential and Proprietary: The SOA is provided to the Company listed above and may not be disclosed or forwarded to any other party without the express written consent of NHC.

### CUSTOMER AUTHORIZATION

The signatory below represent and warrants his or her authority to execute, deliver and perform this Agreement on behalf of the Company named below. New Horizon shall be entitled to rely on any apparent or implied authority of such signatory, which shall result in a binding and enforceable agreement between New Horizon and the Company. Installation shall mean the date when NHC tests and turns up your service and we notify you that your service is ready for use.

Agreed to on behalf of Customer by:	Agreed to on behalf of New Horizon Communications by:
Name: _____	Name: _____
Title: _____	Title: _____
Authorized Signature: _____	Authorized Signature: _____
Date: _____	Date: _____

NHC Document: SOA - Service Order Addendum -v1



# NHC SERVICE PROPOSAL

PREPARED FOR: CITY OF BELLEVILLE  
 AGENT: Haskins  
 DATE PREPARED: 10/22/25  
 QUOTE: TEN MONTH TO MONTH  
 PREPARED BY: SM  
 EXPIRES ON: 11/23/25

\*Assumptions of existing POTIS lines on IEC facilities do not carry any non-recurring charges. If new facilities are required, non-recurring charges will apply.  
 Usage rates: local \$0.025/min, regional \$0.050/min, statewide \$0.0223/min, nationwide \$0.028/min

Address	City	State	Zip	Description	Underlying Provider	Qty	Rate	Total Line Charges	ETIC	PRCC	LMPOTS	ITIS	Total nHC	MSRP/ETIC
2102 OLD COLUMBIAN RD	Belleville	IL	62221	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
1125 S HILMON ST	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	2	\$116.77	\$233.54	\$8.99	\$3.75	\$0.09	\$1.50	\$276.00	\$0.00
4020 W MAIN ST	Belleville	IL	62223	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
400 ENVIRONMENTAL DR	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
101 S HILMON ST	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
515 E 8 ST	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	2	\$116.77	\$233.54	\$8.99	\$3.75	\$0.09	\$1.50	\$276.00	\$0.00
315 CAMRYL AVE	Belleville	IL	62221	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
2700 W WASHINGTON ST	Belleville	IL	62226	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
2700 W WASHINGTON ST	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	2	\$116.77	\$233.54	\$8.99	\$3.75	\$0.09	\$1.50	\$276.00	\$0.00
510 W MAIN ST	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
121 E WASHINGTON ST	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
400 ENVIRONMENTAL DR	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
7701 W MAIN	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00
2700 HAZEL CREEK DR	Belleville	IL	62220	IEC POTIS for Assumption	AT&T	1	\$116.77	\$116.77	\$8.99	\$3.75	\$0.09	\$1.50	\$138.00	\$0.00



# MASTER SERVICE AGREEMENT

NHC SALES: Cecilia Dearth

PARTNER: Intelisys

SUB AGENT:

DATE PREPARED: 10/7/2025

## Company and Billing Information

Corporate Name:	City of Belleville	Main Contact Name:	Ty Buckner
Business Name (DBA):		Phone:	618-233-6810
Street Address:	101 S Illinois St	Email:	<a href="mailto:tbuckner@belleville.net">tbuckner@belleville.net</a>
City:	Belleville	State:	IL
ZIP:	06220	Country:	USA

## Terms and Conditions

This Master Service Agreement ("MSA") is entered into between New Horizon Communications ("NHC" or "Company") and Corporate Name Company referenced above, further referred to as "Customer". As defined herein, the term "Agreement" refers to this MSA, any Addendum to the MSA ("Addendum"), NHC's standard terms and conditions referred to as the Terms of Service (TOS) available at <https://nhcgrp.com/terms-of-service>, and all Service Order Addendum(s) ("SOA"). The Agreement is fully binding and enforceable as of the date the SOA is/are signed by both parties (the "Effective Date(s)"). To become effective, this Agreement must be: (1) signed by an authorized Customer representative; (2) signed by an authorized NHC representative; and (3) Customer must enter into a SOA. This Agreement is effective in all electronic or physical forms, which all will be considered original and all constitute the Agreement. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

**Authorized Representative:** By signing the Agreement, you acknowledge you have the authority to enter into the Agreement on the Customer's behalf.

Agreed to on behalf of Customer by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date: \_\_\_\_\_

Agreed to on behalf of NHC by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date: \_\_\_\_\_

## Authorizations

Do not release any of my company information (including my customer service record) to requesting carriers or third-party vendors without prior notification and/or my consent. (initials) \_\_\_\_\_

I hereby authorize my Agent access to view my New Horizon Communications invoice. (initials) \_\_\_\_\_

*NHC Document: MSA - Master Service Agreement - v12.6.21*



PREPARED FOR: CITY OF BELLEVILLE  
 AGENT: Intelisys  
 DATE PREPARED: 10/3/2025  
 PREPARED BY: SM  
 EXPIRES ON: 11/17/2025  
 TERM: 36 Months

## SERVICE ORDER ADDENDUM

Please see the following pages for details

Proposed Monthly Recurring Charges	Proposed Non-Recurring Charges
\$920.30	\$266.00

### Terms and Conditions

- 1)  Terms of Service: By signing this Service Order Addendum ("SOA") with New Horizon Communications Corp. ("NHC"), the Customer agrees to incorporate the SOA, the accompanying Master Service Agreement, any Addendum to the Master Service Agreement, and NHC's online Terms of Service ("TOS") posted at <https://nhcgrp.com/terms-of-service>. The order of preference for the interpretation of the provisions of each of these documents is set forth in paragraph one of the TOS.
- 2)  The quotes for pricing of services set forth in this SOA is valid for 45 days from the date of this SOA. The prices and charges set forth in this SOA does not include taxes, fees and surcharges (if applicable), any additional equipment, cabling or pre-installation work, added features (including unknown features on assumed services), shipping, optional features, or services that may have been added at the customer's request prior to installation and billing. Fees and surcharges are set forth at <https://nhcgrp.com/terms-of-service>.
- 3)  An address must be supplied and validated by RBOC/LEC database. NHC is not responsible for an unvalidated address that doesn't match the location resulting in an inaccurate quote.
- 4)  Distance, Location Site Survey & Buildouts/Cablings: Pricing and install intervals are based on the requested building location and available facilities. Additional costs for build-out and/or cabling may apply with some requested services (for example Broadband, GPON, and Ethernet type services).
- 5)  If the solution is designated as Customer Self Installation, the Customer is solely responsible for completing all on-site installation. NHC will provide remote support as reasonably necessary. Should the Customer request an on-site visit by an NHC technician, all associated costs will be the Customer's responsibility and will be charged in accordance with the rates and terms outlined in the NHC Terms of Service.
- 6)  Confidential and Proprietary: The SOA is provided to the Company listed above and may not be disclosed or forwarded to any other party without the express written consent of NHC.

### CUSTOMER AUTHORIZATION

The signatory below represent and warrants his or her authority to execute, deliver and perform this Agreement on behalf of the Company named below. New Horizon shall be entitled to rely on any apparent or implied authority of such signatory, which shall result in a binding and enforceable agreement between New Horizon and the Company. Installation shall mean the date when NHC tests and turns up your service and we notify you that your service is ready for use.

Agreed to on behalf of Customer by:	Agreed to on behalf of New Horizon Communications by:
Name: _____	Name: _____
Title: _____	Title: _____
Authorized Signature: _____	Authorized Signature: _____
Date: _____	Date: _____

NHC Document: SOA - Service Order Addendum -v1



PREPARED FOR: CITY OF BELLEVILLE  
 AGENT: IntelSys  
 DATE PREPARED: 10/2/2025  
 QUOTED TERM: 36 Months  
 PREPARED BY: SM  
 EXPIRES ON: 11/2/2025

**NHC SERVICE ADDENDUM**

\*Serviceability subject to availability based on desktop site survey\*

MRC		MRC		MRC		MRC		MRC		MRC		MRC		MRC	
TOTAL		\$920.30		\$266.00											
Address	City	State	Zip	Description	Qty of Wireless POTS Lines	Qty of Wireless POTS Edge	Total Price of Wireless POTS Lines	Total Price of Edge Devices	TOTAL MRC	Install - Amortized	TOTAL MRC				
2302 OLD COLLINSVILLE RD	Belleville	IL	62221	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				
1125 S ILLINOIS ST	Belleville	IL	62220	Wireless POTS	2	1	\$73.90	\$12.95	\$86.85	\$19.00	\$19.00				
6200 W MAIN ST	Belleville	IL	62223	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				
450 ENVIRONMENTAL DR	Belleville	IL	62220	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				
301 S ILLINOIS ST	Belleville	IL	62220	Wireless POTS	3	1	\$108.85	\$12.95	\$123.80	\$19.00	\$19.00				
515 E D ST	Belleville	IL	62221	Wireless POTS	2	1	\$73.90	\$12.95	\$86.85	\$19.00	\$19.00				
315 CARLYLE AVE	Belleville	IL	62221	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				
2200 W WASHINGTON ST	Belleville	IL	62226	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				
2115 FREDBURG AVE	Belleville	IL	62220	Wireless POTS	2	1	\$73.90	\$12.95	\$86.85	\$19.00	\$19.00				
510 W MAIN ST	Belleville	IL	62220	Wireless POTS	2	1	\$73.90	\$12.95	\$86.85	\$19.00	\$19.00				
121 E WASHINGTON ST	Belleville	IL	62220	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				
450 ENVIRONMENTAL DR	Belleville	IL	62220	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				
1720 W MAIN	Belleville	IL	62220	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				
2249 JACK NICKLAUS DR	Belleville	IL	62220	Wireless POTS	1	1	\$36.95	\$12.95	\$49.90	\$19.00	\$19.00				

## Shelly Schaefer

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**From:** Shelly Schaefer  
**Sent:** Thursday, October 16, 2025 12:39 PM  
**To:** [REDACTED]  
**Cc:** Michael Schaefer; Jesse Garnica; Curt Lougeay; Jason Poole; Craig Maue; Jeff Davis; KEILBACHT; Niccy Cook; Erin Clifford  
**Subject:** Charlie's Place: Luminary Walk Rest Area  
**Attachments:** 130.07 Burning Ordinance.pdf

Kevin and Barbara:

Staff reviewed your request for the upcoming Charlie's Place Luminary Walk Rest Area Event.

Below is a synopsis of the event:

### **Event:**

- Charlie's Place Luminary Walk Rest Area (200 Mascoutah Ave.)
- Saturday, December 13, 2025
- 4:00pm to 10:00pm

### **Street Closure Request:**

- Mascoutah Avenue from corner of East Washington to corner of East Lincoln St/Mascoutah Avenue
- Organizers must give access to residents and businesses on the street
- 1:00pm to 10:00pm

### **Public Works:**

- Deliver barricades on Friday, December 12, 2025 and pick-up on Monday, December 15, 2025
- Post "NO Parking" signage by Friday, December 12, 2025
- Deliver 2 trash totes and 8 picnic tables on Friday, December 12, 2025 and pick-up on Monday, December 15, 2025
- Organizers responsible for opening/closing parking lot and placing item(s) in their drop-off location for pick-up

### **Police Department:**

- Situational awareness

### **Fire Department:**

- Situational awareness
- Fire Extinguisher Present
- Refrain from having fire pit in wind gust exceeding 10mph
- Please look over City Ordinance for Recreational fires
- Call 618-234-2236 for any questions

### **Maintenance Department:**

- Situational awareness

### **Miscellaneous:**

- Contact Erin Clifford, Deputy Liquor Commissioner, at (618) 233-6810 or [eclifford@belleville.net](mailto:eclifford@belleville.net) to obtain a Special Event Liquor License

- A certificate of insurance naming the City of Belleville as an additional insured is required in the amount of \$1million per person and \$2,000,000 aggregate. (City of Belleville, 101 South Illinois Street, Belleville, IL 62220)

This will go to City Council for their final decision on Monday, October 20, 7:00pm, City Hall, Council Chambers, 101 South Illinois Street, Belleville, Illinois.

Upon their decision an email will be sent you.

If you have any questions, please let me know.

*Peace,  
Shelly*

Shelly Schaefer  
City Clerk  
City of Belleville  
101 South Illinois Street  
Belleville IL 62220  
618-233-6810  
[sschaefer@belleville.net](mailto:sschaefer@belleville.net)



<https://www.belleville.net/>  
<https://www.facebook.com/welcometobellevilleil>  
[https://twitter.com/Belleville\\_IL](https://twitter.com/Belleville_IL)



**OFFICE USE ONLY**  
 Name of Event: Luminary Walk  
 Date of Event: Sat, Dec. 13, 2025

## 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): Charlie's Place

Name of Event: Luminary Walk

Date of Event: Sat 12/13/25 Event Starting Time: 4pm Event Ending Time: 9pm

Street Closure Time: 1pm Street Re-Open Time: 10pm

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

Name	Address	Phone	Email
Barbara Swantner			
Kevin Bouse			

Number of people (150) animals (0) vehicles (0) expected to participate.

Describe the event in detail:

Charlie's Place would like to have the street in front of the bar blocked in order to have a rest area for Luminary Walk participants. Alcoholic, non-alcoholic drinks and food will be served outside, during hours of the Walk. A firepit may be added if weather is severe.. This has been coordinated and agree with Keith Owens, Luminary Walk sponsor.

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

No route

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**OFFICE USE ONLY**

Name of Event: Luminary Walk

Date of Event: Sat., Dec. 13, 2025

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

We request that Mascoutah Ave be closed /barriers provided at the intersection of Lincoln and Mascoutah Ave to the South and at the end of 200 Mascoutah Ave property line to the North

similar to the Anniversary Party event. Barriers may be coordinated with the Luminary Walk barriers already requested.

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: 2
- Picnic Tables  Yes  No Number Requested: 8
- Sanitation Vehicle and Manpower  Yes  No
- Electric (note on map location(s))  Yes  No Number Requested: \_\_\_\_\_

**A CERTIFICATE OF INSURANCE NAMING THE CITY OF BELLEVILLE AS AN ADDITIONAL INSURED IS REQUIRED IN THE AMOUNT OF \$1 MILLION DOLLARS PER PERSON AND \$2,000,000 AGGREGATE. YOUR APPLICATION WILL NOT BE CONSIDERED OR APPROVED WITHOUT RECEIPT OF THIS DOCUMENT. (City of Belleville • 101 South Illinois Street • Belleville • IL • 62220)**

**IF EITHER ROUTE 159 OR ANY OTHER STATE ROUTE WILL BE CLOSED, A CERTIFICATE OF INSURANCE NAMING ILLINOIS DEPARTMENT OF TRANSPORTATION AS AN ADDITIONAL INSURED IS REQUIRED IN THE AMOUNT OF \$1 MILLION DOLLARS. YOUR APPLICATION WILL NOT BE CONSIDERED OR APPROVED WITHOUT RECEIPT OF THIS DOCUMENT. (IL Department of Transportation • 1100 East Court Plaza Drive • Collinsville • IL • 62234)**

**Affixing my signature to this application, declares my acceptance and understanding of the limitations which may apply to this event.**



Signature of Person Making Application

Barbara Swantner

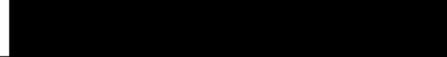
Printed Name of Person Making Application

Charlie's Place 200 Mascoutah Ave., Belleville, IL 62220

Mailing Address



Phone Number



E-mail

DATE OF APPLICATION: 10/12/25

Return this form (via mail or email):

City of Belleville - City Clerk's Office  
101 South Illinois Street  
Belleville, Illinois 62220  
E-mail: [sschaefer@belleville.net](mailto:sschaefer@belleville.net)  
(618) 233-6518 Ext. 1227

**OFFICE USE ONLY**  
**Name of Event:** Luminary Walk  
**Date of Event:** Sat., Dec. 13, 2025

<b>CHECKLIST</b> <small>(FOR USE BY CITY PERSONNEL ONLY)</small>	<b>EVENT INFORMATION</b> <small>(FOR USE BY CITY PERSONNEL ONLY)</small> Completed application/documentation to be sent to city staff prior to meeting. Meeting will be scheduled with all city staff and a representative of the event.
<input checked="" type="checkbox"/> Application <input checked="" type="checkbox"/> Event Map <input checked="" type="checkbox"/> Insurance Certificate	Date Received by City Clerk's Office: <u>10-13-25</u> Scheduled Meeting Date: <u>email</u> Date Approved by Staff: <u>10-16-25</u> Date on Council Agenda: <u>10-20-25</u> Notification Sent to Event Representative of Council Meeting: <u>10-16-25</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: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

APPROVED     DENIED    DATE: \_\_\_\_\_    INITIALS: \_\_\_\_\_

Maintenance Department: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

APPROVED     DENIED    DATE: \_\_\_\_\_    INITIALS: \_\_\_\_\_

OFFICE USE ONLY

Name of Event: Luminary Walk

Date of Event: Sat., Dec. 13, 2025

<b>CHECKLIST</b> (FOR USE BY CITY PERSONNEL ONLY)	<b>EVENT INFORMATION</b> (FOR USE BY CITY PERSONNEL ONLY) Completed application/documentation to be sent to city staff prior to meeting. Meeting will be scheduled with all city staff and a representative of the event.
<input checked="" type="checkbox"/> Application <input checked="" type="checkbox"/> Event Map <input checked="" type="checkbox"/> Insurance Certificate	Date Received by City Clerk's Office: <u>10-13-25</u> Scheduled Meeting Date: <u>email</u> Date Approved by Staff: _____ Date on Council Agenda: _____ Notification Sent to Event Representative of Council Meeting: _____
<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: Situational Awareness

APPROVED    DENIED   DATE: 10-16-25   INITIALS: Email Capt. Keilbach

Fire Department: \_\_\_\_\_

APPROVED    DENIED   DATE: \_\_\_\_\_   INITIALS: \_\_\_\_\_

Public Works: \_\_\_\_\_

APPROVED    DENIED   DATE: \_\_\_\_\_   INITIALS: \_\_\_\_\_

Maintenance Department: Situational Awareness

APPROVED    DENIED   DATE: 10-16-2025   INITIALS: [Signature]

OFFICE USE ONLY

Name of Event: Luminary Walk  
Date of Event: Sat., Dec. 13, 2025

<b>CHECKLIST</b> (FOR USE BY CITY PERSONNEL ONLY)	<b>EVENT INFORMATION</b> (FOR USE BY CITY PERSONNEL ONLY) Completed application/documentation to be sent to city staff prior to meeting. Meeting will be scheduled with all city staff and a representative of the event.
<input checked="" type="checkbox"/> Application <input checked="" type="checkbox"/> Event Map <input checked="" type="checkbox"/> Insurance Certificate	Date Received by City Clerk's Office: <u>11-13-25</u> Scheduled Meeting Date: <u>email</u> Date Approved by Staff: _____ Date on Council Agenda: _____ Notification Sent to Event Representative of Council Meeting: _____
<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: AS

Fire Department: Situational awareness  
Extinguisher present  
Refrain in wind gust exceeding 10 mph

APPROVED     DENIED    DATE: \_\_\_\_\_    INITIALS: \_\_\_\_\_  
Public Works: \_\_\_\_\_

APPROVED     DENIED    DATE: \_\_\_\_\_    INITIALS: \_\_\_\_\_  
Maintenance Department: \_\_\_\_\_

APPROVED     DENIED    DATE: \_\_\_\_\_    INITIALS: \_\_\_\_\_

OFFICE USE ONLY

Name of Event: Luminary Walk  
Date of Event: Sat., Dec. 13, 2025

<p align="center"><b>CHECKLIST</b> (FOR USE BY CITY PERSONNEL ONLY)</p>	<p align="center"><b>EVENT INFORMATION</b> (FOR USE BY CITY PERSONNEL ONLY)</p> <p>Completed application/documentation to be sent to city staff prior to meeting. Meeting will be scheduled with all city staff and a representative of the event.</p>
<p><input checked="" type="checkbox"/> Application</p> <p><input checked="" type="checkbox"/> Event Map</p> <p><input checked="" type="checkbox"/> Insurance Certificate</p>	<p>Date Received by City Clerk's Office: <u>11-13-25</u></p> <p>Scheduled Meeting Date: <u>email</u></p> <p>Date Approved by Staff: _____</p> <p>Date on Council Agenda: _____</p> <p>Notification Sent to Event Representative of Council Meeting: _____</p>
<p><input type="checkbox"/> Approved on: _____ <input type="checkbox"/> Denied on: _____</p> <p>Notification Sent to Event Representative of Council Approval/Denial on: _____</p>	

**STAFF REVIEW SECTION**

Police Department: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPROVED  DENIED DATE: \_\_\_\_\_ INITIALS: \_\_\_\_\_

Fire Department: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPROVED  DENIED DATE: \_\_\_\_\_ INITIALS: \_\_\_\_\_

Public Works: Deliver 2 Trash Toters and  
8 Picnic Tables. Deliver Barricades  
for street closure.

APPROVED  DENIED DATE: 10/15/25 INITIALS: CM

Maintenance Department: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPROVED  DENIED DATE: \_\_\_\_\_ INITIALS: \_\_\_\_\_

**ORDINANCE NO. 9430-2025**

**A ZONING ORDINANCE IN RE CASE #05-JAN22-  
G Level and Square (DBA: The Harp Pub)**

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

**Whereas**, a request for a Special Use Permit for a Liquor License and Outdoor Dining at 1112 West Main Street (08-21.0-332-003 & 08-21.0-335-004) located in a "C-2" Heavy Commercial District, was filed and approved via Ordinance 9027-2022 on February 7, 2022 and granted an extension until April 30, 2025 via Ordinance 9356-2024 and until July 31, 2025 via Ordinance 9377-2025 and until October 31, 2025 via Ordinance 9402-2025.

**Whereas**, a Special Use Permit expires in one year unless substantial development has been completed which has not occurred to date requiring an extension to the previously approved Special Use Permit.

**NOW, THEREFORE**, be it ordained by the City Council of the City of Belleville, Illinois as follows:

**Section 1.** That the request for the previously approved Special Use Permit for a Liquor License and Outdoor Dining, located at 1112 West Main Street (08-21.0-332-003 & 08-21.0-332- 004) located in a "C-2" Heavy Commercial District, is hereby **extended until December 31, 2025.**

**Section 2.** That conflicting ordinances or pertinent portions thereof in force at the time of this ordinance takes effect are hereby repealed.

**Section 3.** This ordinance shall be in full force and effect from and after its passage, approval and publication, all as provided by law.

**PASSED** by the City Council of the City of Belleville, Illinois, on this 20<sup>th</sup> day of October, 2025 on the following roll call vote:

	<u><b>AYE</b></u>	<u><b>NAY</b></u>
Bryan Whitaker	_____	_____
Lillian Schneider	_____	_____
Carmen Duco	_____	_____
Gigi Dowling-Urban	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovia	_____	_____
Ed Dintelman	_____	_____
Kathy Kaiser	_____	_____
Dr. Mary Stiehl	_____	_____
Chris Rothweiler	_____	_____
Phil Elmore	_____	_____
Dennis Weygandt	_____	_____
Nora Sullivan	_____	_____
Kara Osthoff	_____	_____

APPROVED by the Mayor of the City of Belleville, Illinois this 20<sup>th</sup> day of October, 2025.

---

JENNY GAIN MEYER, MAYOR

ATTEST:

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SHELLY SCHAEFER, CITY CLERK

**ORDINANCE NO. 9341-2025**

**AN ORDINANCE AMENDING TITLE III (ADMINISTRATION), CHAPTER 30 (CITY COUNCIL), SECTION 30.19 (STANDING COMMITTEES) OF THE REVISED CODE OF ORDINANCES OF THE CITY OF BELLEVILLE, AS AMENDED**

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

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

**Section 1.** **Section 30.19** is hereby amended by repealing Section 30.19 (Standing Committees) in its entirety, and substituting in lieu thereof Section 30.19 (Standing Committees), as follows:

**§ 30.19 STANDING COMMITTEES.**

(A) The following standing committees shall be appointed by the Mayor, subject to the advice and consent of the City Council, at the first meeting of the City Council occurring after its annual election for Aldermen, in each year, or as soon thereafter as may be convenient:

- (1) Finance;
- (2) Police and Fire;
- (3) Master Sewer;
- (4) Streets and Grades;
- (5) Traffic and Parking;
- (6) Public Health and Housing;
- (7) Personnel;
- (8) Economic Development and Annexation; and
- (9) Ordinance and Legal Review.

(B) The above standing committees shall consist of the following members: Economic Development and Annexation Committee, Finance, Police and Fire, Master Sewer, Streets and Grades, Traffic and Parking, and Ordinance and Legal Review: eight Aldermen; all other standing committees shall consist of five Aldermen, except the Public Health and Housing Committee. The Public Health and Housing Committee shall consist of eight Aldermen and one representative from the Belleville Board of Realtors. The Finance, Economic Development and Annexation Committee, Police and Fire, Master Sewer, Streets and Grades, Public

Health and Housing, and Ordinance and Legal Review committees shall consist of one Alderman from each ward.

(C) The Mayor shall be ex-officio member of all committees.

(D) Notices to the members of the different committees of the Council, and notices to all other persons, whose attendance may be required before any such committee when so directed by the Chairperson thereof, shall be sent by the City Department served by the Chief of Police.

**Section 2.** That conflicting Ordinances or pertinent portions thereof in force the time this takes effect are hereby repealed.

**Section 3.** This Ordinance shall be in full force and effect from and after its passage, approval and publication, in pamphlet form, all as provided by law.

**PASSED** by the City Council of the City of Belleville, Illinois, on this 20<sup>th</sup> day of October, 2025 on the following roll call vote:

	<u><b>AYE</b></u>	<u><b>NAY</b></u>
Lillian Schneider	_____	_____
Bryan Whitaker	_____	_____
Carmen Duco	_____	_____
Gigi Dowling-Urban	_____	_____
Kent Randle	_____	_____
Scott Ferguson	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Ed Dintelman	_____	_____
Kathy Kaiser	_____	_____
Chris Rothweiler	_____	_____
Dr. Mary G. Stiehl	_____	_____
Dennis C. Weygandt	_____	_____
Phil Elmore	_____	_____
Nora Sullivan	_____	_____
Kara Osthoff	_____	_____

**APPROVED** by the Mayor of the City of Belleville, Illinois this 21<sup>st</sup> day of October, 2025.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

SYS DATE:10/15/25

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 20, 2025

SYS TIME:12:11

DATE: 10/20/25

[NCS]

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VENDOR #	NAME	DEPT.	AMOUNT
=====			
13	MOTOR FUEL TAX FUND		
1547	THOUVENOT, WADE, & MOERCHEN INC	13-00	8,866.50
194	BEELMAN LOGISTICS LLC	13-00	971.30
CH058	CHRIST BROS. PRODUCTS LLC	13-00	2,588.25
DM001	DMS CONTRACTING INC	13-00	170,997.00
EL001	ELECTRICO, INC.	13-00	1,548.91
	**TOTAL		----- 184,971.96
13	MOTOR FUEL TAX FUND	GRAND TOTAL	184,971.96