



AGENDA
CITY OF ROCHELLE
CITY COUNCIL MEETING
Monday, June 27, 2022 at 6:30 PM

City of Rochelle Council Chambers—420 North 6th Street, Rochelle, IL 61068

- I. CALL TO ORDER:**
1. Pledge to the Flag
 2. Prayer
- II. ROLL CALL:**
- III. PROCLAMATIONS, COMMENDATIONS, ETC:**
- IV. REPORTS AND COMMUNICATIONS:**
1. Mayor's Report
 2. Appointments to and Resignations from Boards & Commissions
 3. Council Members
- V. PUBLIC COMMENTARY:**
- VI. BUSINESS ITEMS:**
1. CONSENT AGENDA ITEMS BY OMNIUS VOTE with Recommendations:
 - a) Approve Minutes of City Council Meeting - 06/13/2022
 - b) Accept and Place on File Minutes of Planning & Zoning Meeting - 05/02/2022
 - c) Approve Payroll - 05/16/2022-05/29/2022, 05/30/2022-06/12/2022
 - d) Approve Payment Register - 06/13/2022 and Exceptions 201829, 201845
 - e) Approve Special Event Request - Heitter Memorial Scholarship Event
 - f) Accept and Place on File May Financials
 2. An Ordinance Accepting and Approving the Proposal from Insituform Technologies USA, LLC for Sanitary Sewer Relining Pursuant to the Request for Proposal
 3. A Motion to Accept and Place on File the City of Rochelle 2021 Audit
 4. An Ordinance Amending Chapter 98 of The Rochelle Municipal Code - Utility Billing
 5. A Resolution Authorizing a Memorandum of Understanding between the City of Rochelle and Kishwaukee College for Rochelle-U
 6. A Resolution Authorizing the Retention of Willett Hofmann & Associates, Inc. for Professional Services Related to the Railroad Park Gift Shop Improvements
 7. An Ordinance Amending Section 94-225 of the Rochelle Municipal Code - Cherry Avenue Parking
- VII. DISCUSSION ITEMS:**
- VIII. EXECUTIVE SESSION:**
- IX. ADJOURNMENT:**
-

Anyone interested in participating in Public Commentary remotely should contact Rose Hueramo at rhueramo@rochelleil.us or 815-562-6161 to make arrangements.

Council Members may participate in the City Council meeting Remotely as a result of the Governor suspending the requirement for in-person attendance at meetings.

The Council meeting will be broadcast live on YouTube.

File Attachments for Item:

2. Appointments to and Resignations from Boards & Commissions

File Attachments for Item:

1. CONSENT AGENDA ITEMS BY OMNIUS VOTE with Recommendations:

- a) Approve Minutes of City Council Meeting - 06/13/2022
- b) Accept and Place on File Minutes of Planning & Zoning Meeting - 05/02/2022
- c) Approve Payroll - 05/16/2022-05/29/2022, 05/30/2022-06/12/2022
- d) Approve Payment Register - 06/13/2022 and Exceptions 201829, 201845
- e) Approve Special Event Request - Heitter Memorial Scholarship Event
- f) Accept and Place on File May Financials



MINUTES
CITY COUNCIL MEETING
Monday, June 13, 2022 at 6:30 PM

- I. CALL TO ORDER:** Pledge to the Flag was led by Mayor Bearrows. Prayer was said by Pastor Doug Forsberg.
- II. ROLL CALL:** Present were Councilors T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor John Bearrows. Absent: Councilor Hayes. A quorum of six were present. Also, present City Manager Jeff Fiegenschuh, City Clerk Rose Huéramo, and City Attorney Dominick Lanzito.
- III. PROCLAMATIONS, COMMENDATIONS, ETC:** None.
- IV. REPORTS AND COMMUNICATIONS:**
1. Mayor's Report - Thanked everyone that helped for the Rotary Event Afternoon at Atwood this past Saturday June 11th. Reminder to come and support the Torch Run on Wednesday June 15th at 10am for the Special Olympics.
 2. Council Members - None.
 3. Check Presentation - Nancy Bingham presented a check for \$32,142 to Rochelle Area Community Foundation Director Emily Anaya. Emily invited everyone to Lincoln Art Center on Wednesday June 15th from 4 – 6pm to meet the 26 nonprofit organizations.
- V. PUBLIC COMMENTARY:** None.
- VI. BUSINESS ITEMS:**
1. **CONSENT AGENDA ITEMS BY OMNIUS VOTE** with Recommendations:
 - a) Approve City Council Meeting Minutes – 05/23/2022
 - b) Approve Payroll – 05/02/22-05/15/22
 - c) Approve Payment Registers 5/23/22, 5/31/22, 6/6/22 and ExceptionsMotion made by Councilor T. McDermott, Seconded by Councilor Gruben, **“I move consent agenda items (a) through (c) be approved by Omnibus vote as recommended.”** Voting Yea: Gruben, D. McDermott, T. McDermott, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.
 2. **Ordinance Waiving the Competitive Bidding Requirements and Authorizing the City Manager to Enter into a Small Municipal and County Government Enterprise Agreement with Environmental Systems Research Institute, Inc.** The resolution presented is to approve the expenditure of \$84,750 split over three years per the terms of ESRI Small Municipal and County Government Enterprise Agreement. This agreement allows the City of Rochelle to maintain its already existing ESRI Small Government Enterprise License at \$28,250 per year, a \$3,250 increase from \$25,000 the previous year which accounts for tracker licenses and software inflation. The \$28,250 will be billed in June of each year for the next three years per the agreement and the cost will be divided up between the city departments. ESRI is the leading Geographic Information Systems (GIS) software company in the world, controlling the largest market of GIS globally and is seen as the industry standard. The ESRI Small Government Enterprise License provides the city (and entire RMU service area) support of the City’s strategic initiatives with the software and capabilities to administer and manage historic and future spatial data and databases, and create maps and applications needed for everyday city use publicly and internally. Additionally, the ESRI Small

Government Enterprise License/GIS is used for every department within the City whether it be by mapping utility locations, zoning, database administration, or the integration of VueWorks. The GIS created using this license is also utilized to increase public awareness and foster transparency and visual clarity to the residents. Such examples include the maps made for the Sound the Alarm event that just happened, parade routes, road closures, public events, or any utility work that may affect our residents (some applications and data sharing services are still in production). Without this license, those functions cannot continue. The City of Rochelle has been using ESRI software for many years and this agreement and purchase is to lock in the current price (\$28,250) to be billed annually for the next three years. This agreement will also provide for additional benefits like lower cost per unit for licensed software, reduced administrative and procurement expenses, and complete flexibility to deploy software products when and where deemed necessary. GIS Coordinator Casey Heuer and Doug were available for questions. Motion made by Councilor Shaw-Dickey, Seconded by Councilor D. McDermott, **“I move Ordinance 22-5349, an Ordinance Waiving the Competitive Bidding Requirements and Authorizing the City Manager to Enter into a Small Municipal and County Government Enterprise Agreement with Environmental Systems Research Institute, Inc. be approved.”** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor D. McDermott and seconded by Councilor Shaw-Dickey, **“I move we take item # 4 and move it above item #3.”** Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.

4. **Resolution establishing City of Rochelle Water Rates, Effective January 1, 2023. Since 2015, the City has made significant improvements to the water supply and distribution system.** These improvements were much needed and critical to maintaining a reliable water supply to the City. Improvements include constructing a new wellhouse and elevated storage tank, 2 radium removal plants and recently a new wellhouse set to start up on June 1st. In addition, well 8 is currently under design for the construction of an iron removal plant since that well has essentially been unusable since the 1990's. The current rate structure was established on January 1, 2020, after a rate analysis was conducted by Willett Hofmann & Associate's in 2019. Recently, Willett Hofmann was hired again to conduct a thorough rate analysis which entailed evaluating expenses, revenues, outstanding debt, and future infrastructure investments for the next 5 years. The findings for this rate study resulted in an average rate increase per year for the next 5 years as follows: residential - 4.9%, commercial - 5.4%, industrial - 2.8%. In addition, a recommended fee schedule is included for establishing outside lab testing services. The recommended rate increase will take effect January 1, 2023, through 2027 and will insure a continued investment in the City water system. Superintendent of Water/Water Reclamation Adam Lanning and Matt Hansen from Willett Hofmann were available to answer questions. Motion made by Councilor Arteaga, Seconded by Councilor D. McDermott, **“I move Resolution R22-24, a Resolution Establishing City of Rochelle Water Rates, Effective January 1, 2023, be approved.”** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.
3. **Motion to Approve a Collective Bargaining Agreement Between the City of Rochelle and Internation Brotherhood of Electrical Workers Local 196 with the term of May 1, 2022, through April 30, 2026.** The current collective bargaining agreement with the IBEW Division of Streets and Cemetery expired on April 30, 2022. Our team met with their group over the course of a couple of in-person meetings to negotiate a new agreement. Our teams reached a tentative agreement for the entire package April 18th, due to scheduling, the IBEW Streets and Cemetery union met and ratified the collective bargaining agreement on May 19, 2022. The proposal represents a good compromise, where both sides gave and received concessions. Attached is the redlined tentative agreement with the new provisions. Most of the provisions from the previous agreement carried over to the new one. Below is a brief summary of the major changes to the new proposed agreement

Effective May 1, 2022. Some minor corrections to position titles were included in the changes. Human Resource Director Nancy Bingham was available for questions. Motion made by Councilor D. McDermott, Seconded by Councilor Shaw-Dickey, **“I move Council approve a Collective Bargaining Agreement between the City of Rochelle and the International Brotherhood of Electrical Workers Local 196 with a term of May 1, 2022, through April 30, 2026.”** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.

5. **Resolution Authorizing the Execution of a Professional Services Agreement with Baxter Woodman for the Pretreatment Program.** The City of Rochelle currently manages an industrial pretreatment program and is enforced through the City’s Municipal Code. The ordinance was adopted in the 1990’s and has not been updated since. As the City’s industrial loading to our water reclamation plant continues to increase, it is in our best interest to ensure the plant is protected from industrial waste loads. By updating the existing ordinance, we will have the flexibility to provide enforcement of both state and federal standards. In addition, the update will include language regarding the fats oil and grease (FOG) program, which the current ordinance is lacking enforcement capabilities. Adam Lanning was available for questions. Motion made by Councilor D. McDermott, Seconded by Councilor Arteaga, **“I move Resolution R22-25, a Resolution Authorizing the Execution of an Agreement with Baxter Woodman for the Pretreatment Program, be approved.”** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.

6. **Ordinance Waiving Competitive Bidding Requirements and Authorizing the Purchase of a Pavement Condition Survey and Right-Of-Way Asset Inventory.** January 2021, the City of Rochelle began implementing VueWorks software. VueWorks is a web-enabled integrated GIS, enterprise asset management solution. This software allows City Departments to track the condition, minimize failure risk, optimize expenditures and service delivery of the City’s physical assets. The City’s VueWorks package includes advanced modules to better manage City infrastructure condition, risk, projects, budget forecasting, and valuation. To fully utilize VueWorks asset management software, it is vital the City provides the most accurate and up-to-date GIS data for VueWorks and its advanced modules. To accomplish this task, City staff have met with vendors who provide pavement condition surveys and right-of-way (ROW) asset inventory services. Typically, these vendors have vehicles equipped with cameras, special sensors, global positioning system (GPS) and computerized data collection systems that collect, process, and provide analytics on the pavement and assets surveyed. Road and asset condition surveys assess or describe the state of being or “health” of an infrastructure network. A condition survey provides a rational and consistent method of allocating limited resources. A condition survey will allow the City to evaluate the current condition of the infrastructure network, determine the rates of deterioration, project future conditions, determine maintenance and rehabilitation needs, determine the cost of repair, prepare plans of repair, determine the effects of budget restrictions and deferred maintenance, schedule future pavement maintenance activities, and track performance of various pavement designs and materials. To provide an accurate base for VueWorks asset management software, Rochelle’s 2022 budget includes funds for a pavement condition survey and ROW asset inventory. The survey services requested are centerline identification, street network collection with pavement condition index (PCI) values, pavement width, alley network collection with PCI values, parking lot pavement assessment, sidewalk inventory, Americans with Disabilities Act (ADA) sidewalk ramp inventory, traffic sign and signal inventory, and a pavement report with multi-year budget scenarios. ROW imagery for all segments collected will be provided to the City for future asset inventory needs. City staff received four quotes from pavement condition survey and ROW asset inventory vendors. After multiple meetings with road and asset survey vendors, Rochelle’s geographic information system (GIS) team, VueWorks consultants, City consultants and City staff it has been determined that Roadway Asset Services (RAS) is the best fit candidate to complete Rochelle’s pavement condition survey and ROW asset

inventory. RAS has provided a quote in the amount of \$71,910.00 to conduct a field survey of Rochelle's pavement condition and inventory ROW assets as described in attachment A. 202 Section VI, Item 6. The RAS team is equipped with state-of-the-art pavement condition survey vehicles, experienced engineers, GIS specialist, and infrastructure asset managers. RAS has experience with development and modification of GIS data files and segmentation for pavement management analysis. The RAS team understands how to effectively format data results into the City's VueWorks infrastructure management software. This is important as it eliminates the need for any additional and expensive software programs other vendors require. Tim Isley Public Works Director was available for questions. Motion made by Councilor Gruben, Seconded by Councilor Shaw-Dickey, **"I move Ordinance 22-5351, an Ordinance Waving Competitive Bidding Requirements and Authorizing the Purchase of a Pavement Condition Survey and Right-of-Way Asset Inventory in the Amount of \$71,910.00, be approved."** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.

7. **Resolution Authorizing Additional Uses for the American Rescue Plan Act Funds.** The City of Rochelle is set to receive approximately \$1,230,566 in two installments from the Federal Government through the American Rescue Plan Act. The first installment of \$615,000 has been received, with the second installment set to be received in the fall of 2022. Due to changes in the rules for the types of projects that can be funded, staff would like to update the list of approved projects and reallocate funds. Originally the City Council approved the following:

- 1) Rehabilitation and Painting of the overpass water tower-\$940,000
- 2) Investments in updating fiber infrastructure-\$225,000
- 3) Updates to Railfan Park-\$60,000

Below are the proposed updates:

- 1) Water Projects \$600,000
- 2) Updates to Railfan Park \$135,000
- 3) Community Storm Sewer Projects \$400,000
- 4) Resident energy efficiency and security projects \$100,000

Staff feels this new list will have the most impact for all our residents. Jeff Fiegenschuh was available for questions. Motion made by Councilor T. McDermott, Seconded by Councilor Arteaga, **"I move Resolution R22-26, A Resolution Authorizing Additional Uses for the American Rescue Plan Act Funds and Authorizing Recommended Projects, be approved."** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.

8. **Ordinance Approving a Redevelopment Agreement- Seldal Properties, LLC.** The City of Rochelle wishes to enter into a development agreement with Seldal Properties, LLC for the redevelopment of (5) separate parcels (PINs, 24-24-377-005, 24-24-377-006, 24-24-377-007 and 24-24-377-008 and 24-24-377-009) located at 318, 320, 322, 324 and 326 Lincoln Highway in Downtown Rochelle. The redevelopment will consist of mixed-use retail and residential space. The total project will be approximately \$1,025,000.00. Seldal Properties, LLC is requesting \$300,000. Reimbursed in five payments as follows:

1. A \$60,000 payment will be paid upon the acquisition and the completion of the but no sooner than December 31, 2023
2. A \$60,000 payment will be made one year after the initial payment
3. A \$60,000 payment will be made two years after the initial payment
4. A \$60,000 payment will be made three years after the initial payment
5. A \$60,000 payment will be made four years after the initial payment.

Community Development Director Michelle Pease, Building Inspector/Zoning Geoff Starr and Bruce Seldal were available to answer questions. Motion made by Councilor D. McDermott, Seconded by Councilor Shaw-Dickey, **“I move Ordinance 22-5352, an Ordinance Approving a Redevelopment Agreement with Seldal Properties, LLC, be approved.”** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays None. Motion passed 6-0.

9. **Resolution Approving the Sale of Surplus Real Property.** The City of Rochelle is currently the owner of two separate parcels of land located at 201 N. Washington Street, and undeveloped land at the Southwest corner of 2nd Avenue and Washington Street. The property is surplus real estate and is no longer necessary for the City to retain ownership. 201 N. Washington Street is approximately .67 acres, is zoned I-1 Light Industrial District, and has a building that was previously used for the storage of City equipment. Southwest corner of 2nd Avenue and Washington Street consists of approximately 1.31 acres of vacant land that is zoned I-1 Light Industrial District. It is recommended that the property be sold or leased to ensure best possible uses. A Request for Proposal (RFP) will be shared to facilitate the process. Michelle Pease was available for questions. Motion made by Councilor T. McDermott, Seconded by Councilor Arteaga, **“I move Resolution R22-27, a Resolution Approving the Sale of Surplus Real Property, be approved.”** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays: None. Motion passed 6-0.

10. **Ordinance Approving the Preliminary & Final Plat of Subdivision for the property located at 15th Street and 8th Avenue, Parcel # 24-23-401-020.** Haywell, LLC has petitioned for a preliminary and final plat of subdivision for the property located at Parcel # 24-23-401-020, which is located on 8th Avenue. The property is zoned I-1, Light Industry. The purpose is to create a one lot subdivision for the development of a self-storage facility with 6 units. Fehr Graham developed a preliminary and final plat of subdivision on behalf of Haywell, LLC for a single lot subdivision with easements. Staff finds the preliminary and final plat of subdivision in general conformance with the Rochelle Municipal Code and recommends approval, subject to the following: 1) Final Stormwater management plan be approved by staff. 2) Final Engineering be approved by staff. 3) The Final Plat being modified where necessary from staff comments prior to recording. 4) Posting of required surety prior to the recording of the Final Plat. City staff and the Planning and Zoning Commission shall review the preliminary and final plat for conformance with the comprehensive plan, the provisions hereof, and all other applicable City ordinances. Pursuant to 65 ILCS 5/11-12-8, the Planning and Zoning Commission shall recommend or not recommend the approval of the preliminary and final plat within 90 days of the application. On Monday, June 6, 2022, the Planning and Zoning Commission voted 7 to 0 to approve the Preliminary & Final Plat of Subdivision for property located at 15th Street and 8th Avenue, Parcel # 24-23-401-020. Michelle Pease was available for questions. Motion made by Councilor D. McDermott, Seconded by Councilor T. McDermott, **“I move Ordinance 22-5353, an Ordinance Approving the Preliminary & Final Plat of Subdivision for the property located at 15th Street and 8th Avenue, Parcel #24-23-401-020, be approved.”** Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga. Abstain: Mayor Bearrows. Nays: None. Motion passed 5-1 Abstain.

11. **Ordinance Amending Chapter 110- Zoning of the Rochelle Municipal Code.** As we worked through the process of updating our zoning codes, we simplified our District Classification List (Sec.110-160) to be more general. In the process, several allowable I-3 uses were omitted from the list. Currently, within the City of Rochelle Zoning Ordinance, Article V, Division 7 (District Use Classifications) certain uses within the I-2, general industry are not permitted in the I-3 heavy industry zoning district. The City of Rochelle is proposing certain text amendments to the Zoning Code, Section 110-160, District Use Classification List, to permit (P) or permit by special use (S) certain land uses within the I-3 to be more consistent with the I-2 zoning district. Those land uses are

as follows: Adult regulated use (S), Automobile and/or truck rental (S), Automobile and/or truck repair (S), Greenhouses (P), Manufacturing, general (P), Manufacturing, light (P), Offices, Professional and Business (P), Personal Wireless Services (S), Planned developments (S), Research and development facilities (S), Small Cell Facilities (P), Utilities (S) and Transloading Facilities (P). The Planning and Zoning Commission can recommend to the City Council a text amendment to expand or alter the official zoning code district classification list to allow these facilities within an I-3, Heavy Industry district. Generally, what is allowed in an I-2 is allowed in an I-3. The distinction between an I-2 and I-3 is intermodal and transloading operations. These are only allowed in an I-3 zone. Staff feels that by adding these uses back into to the zoning code district classification list, this will allow for the intended versatility within the I-3 heavy industry district. On Monday, June 6, 2022, the Planning and Zoning Commission voted 7 to 0 to approve the proposed update to the Rochelle Municipal Code Section 110- Zoning. Michelle Pease was available for questions. Motion made by Councilor T. McDermott, Seconded by Councilor Shaw-Dickey, "**I move Ordinance 22-5354, an Ordinance Amending Chapter 110 - Zoning of the Rochelle Municipal Code Pertaining to District Classification Uses, be approved.**" Voting Yea: D. McDermott, T. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Bearrows. Nays None. Motion passed 6-0.

VII. DISCUSSION ITEMS: None.

VIII. EXECUTIVE SESSION: None.

IX. ADJOURNMENT: At 7:59 PM, Motion made by Councilor D. McDermott, Seconded by Councilor Shaw-Dickey, "**I move the Council adjourn.**" Voting Yea: T. McDermott, D. McDermott, Gruben, Shaw-Dickey, Arteaga, and Mayor Barrows. Nays: None. Motion passed 6-0.

John Bearrows, Mayor

Rose Huéramo, City Clerk

PLANNING & ZONING COMMISSION
Monday, May 2, 2022
MINUTES

The Rochelle Planning and Zoning Commission met at 6:00 p.m. on Monday, May 2, 2022 in the Council Chambers of City Hall, 420 N. 6th Street, Rochelle, IL 61068. Present on Roll Call were Board members: McNeilly, Chiavini, Wolter, and Becker. Absent: Myers, Colwill and McLachlan. Non-voting members present: Swinton. There was a quorum of four present. Also present were Michelle Pease. Becker moved, seconded by Chiavini, **“I move the minutes of the March 7, 2022 Planning and Zoning Commission meeting as presented be approved.”** A roll call vote was taken. Ayes: McNeilly, Chiavini, Wolter, and Becker. Nays: none. Motion carried 4-0.

Public Commentary: None

Commissioner Comments: None

Business Items: Pease stated that a notice was published in the paper and mailed to property owners and that the City of Rochelle has requested to continue their petition. Motion made by Chiavini, seconded by Becker, **“I move the Planning and Zoning Commission Continue the Public Hearing to June 6, 2022 regarding the proposed Preliminary and Final Plat of Subdivision for the City of Rochelle located at 1123 N. 7th Street.”** A roll call vote was taken. Ayes: McNeilly, Chiavini, Wolter and Becker. Nays: none. Motion carried 4-0.

Pease stated that a notice was published in the paper and mailed to property owners and that the Rochelle Hospitality, LLC has requested to continue their petition. Motion made by Chiavini, seconded by Becker, **“I move the Planning and Zoning Commission Continue the Public Hearing to June 6, 2022 regarding the proposed Preliminary and Final Plat of Subdivision for the Rochelle Hospitality, LLC located at 1133 N. 7th Street.”** A roll call vote was taken. Ayes: McNeilly, Chiavini, Wolter and Becker. Nays: none. Motion carried 4-0.

Discussion Items: Wolter suggested the Commissioners get together for a “PZC 101” or some type of class/workshop to become educated on what their roles and responsibilities are as Commissioners. He also stated that he feels the report of findings are confusing. Pease stated that staff is reviewing the report of findings and exploring workshop presenters for PZC Commissioners. There are several new commissioners that would benefit. Also, in the Fall, the process to update the Comprehensive Plan will begin. Several workshops will take place to facilitate that process. These workshops are a great source of information for our PZC Commissioners.

Adjournment: Motion made by Becker, seconded by Chiavini, **“I move to adjourn the regularly scheduled meeting of the Planning and Zoning Commission of May 2, 2022.”** A roll call vote was taken. Ayes: McNeilly, Chiavini, Wolter and Becker. Nays: none. Motion carried 4-0.

The Planning and Zoning Commission adjourned at 6:14 p.m.

Michelle Knight
 City of Rochelle



Register

Rochelle, IL

Employee Pay Summary

Pay Period: 5/16/2022-5/29/2022

Packet: PYPKT00124 - PPE 05.29.22

Payroll Set: Payroll Set 01 - 01

Employee	Payment Date	Number	Net
ADAMS, GARRY	06/03/2022	1967	1,048.59
AJVAZI, SENADA	06/03/2022	1868	1,421.47
ALBERS, BRIAN T	06/03/2022	1869	1,893.35
ALDRIDGE, KYLE	06/03/2022	1913	52.44
ANATRA, NICK	06/03/2022	1963	1,785.22
ANDERSON, JASON T	06/03/2022	1944	2,921.85
ARTEAGA, ROSAELIA	06/03/2022	1031	168.08
BAKKER, CODY	06/03/2022	1914	233.26
BANESKI, ELVIS	06/03/2022	1870	2,957.96
BAYLOR, RYAN E	06/03/2022	1900	2,030.58
BEARDIN, JAMES F	06/03/2022	1993	241.23
BEARROWS, JOHN B	06/03/2022	1858	681.44
BECK, CORY	06/03/2022	1871	1,779.27
BECK, JOHN M	06/03/2022	1941	2,288.36
BEERY, RYAN T	06/03/2022	1872	2,123.51
BEGUIN, DAVID F	06/03/2022	1994	209.13
BELMONTE, ROCIO	06/03/2022	1979	1,201.14
BETTNER, DANIELLE	06/03/2022	1980	2,755.13
BINGHAM, NANCY L	06/03/2022	2006	2,331.12
BIRD, JASON	06/03/2022	1987	227.41
BJORNEBY, JACOB	06/03/2022	1968	2,505.44
BOEHLE, MATTHEW	06/03/2022	1969	1,507.64
BOEHM, MARK	06/03/2022	1981	1,178.62
BOLHOUS, LISA	06/03/2022	1915	45.25
BRASS, NATHANIEL W	06/03/2022	1873	1,791.10
BRENNAN, THOMAS	06/03/2022	1995	513.29
BRIDGEMAN, KYLE C	06/03/2022	1947	2,558.37
BROOKS, SARAH	06/03/2022	1982	2,532.78
BRUST, PATRICK	06/03/2022	1989	2,538.42
BURDIN, JASON E	06/03/2022	1970	2,376.24
CARDOTT, CHRISTINA	06/03/2022	2007	2,046.42
CARLS, TYLER J	06/03/2022	1901	2,409.56
CARR, CARMEN	06/03/2022	1874	1,127.91
CECH, ERIC T	06/03/2022	1955	2,268.19
CHRISTOPHERSON, TYLER	06/03/2022	1902	3,222.74
CONDON, JILLIAN	06/03/2022	2008	1,626.47
COX, CHRISTOPHER T	06/03/2022	1971	2,318.50
CRAWFORD, ERIK L	06/03/2022	1925	2,361.82
CUNNINGHAM, ANDREW R	06/03/2022	1956	1,967.22
DAME, ROBERT	06/03/2022	1035	398.55
DAUGHERTY, MICHAEL A	06/03/2022	1926	1,983.34
DEVER, TERESA	06/03/2022	1927	1,436.42
DOUGHERTY, KENNETH R	06/03/2022	1903	3,540.19
EDWARDS, BRIAN E	06/03/2022	1904	2,290.60
EVANS, BILLY GREGG	06/03/2022	1916	432.56
FENWICK, NATALIE Z	06/03/2022	1996	197.85

FIGENSCUHU, JEFFREY	06/03/2022	1866	3,622.11
FLANAGAN, ROBERT H	06/03/2022	1928	1,248.36
FORE, COLVIN	06/03/2022	1997	504.91
FOWLER, KAYLEE	06/03/2022	1957	1,536.44
FRANKENBERRY, PHILLIP C	06/03/2022	1875	2,133.98
FRIDAY, MARGARET F	06/03/2022	1945	2,401.97
FRIESTAD, RYAN D	06/03/2022	1998	562.66
GERARD, MATTHEW L	06/03/2022	1876	2,307.18
GILLIAM, JAMES R	06/03/2022	1032	2,747.40
GILLIS, ANGELA	06/03/2022	1917	971.24
GILLIS, AUSTIN	06/03/2022	1918	209.76
GOLEMBIEWSKI, AUSTIN D	06/03/2022	1877	1,507.95
GOLT, MICHAEL B	06/03/2022	1999	394.52
GOOD, JEREMY M	06/03/2022	1905	2,756.35
GRUBEN, JOHN E	06/03/2022	1859	172.70
HAAN, WILLIAM A	06/03/2022	1878	2,511.37
HAMILTON, MITCH A	06/03/2022	2000	2,767.63
HAYES, WILLIAM T	06/03/2022	1860	172.70
HELGREN, CURTIS	06/03/2022	1906	2,006.87
HERNANDEZ, AUTUMN	06/03/2022	1983	1,065.16
HEUER, CASEY	06/03/2022	1990	1,920.43
HIGBY, ERIC M	06/03/2022	1879	2,437.67
HOLDEN, ERIC	06/03/2022	1034	1,539.21
HORN, WENDY E	06/03/2022	1937	1,689.32
HOWARD, CASEY	06/03/2022	1972	2,268.48
HUDETZ, MICHAEL L	06/03/2022	1992	1,375.08
HUERAMO, ROSE MARY	06/03/2022	1864	1,574.00
INMAN, TERRENCE L	06/03/2022	1880	2,413.14
ISLEY, TIMOTHY P	06/03/2022	1929	2,345.96
JACKSON, CANDICE	06/03/2022	1881	1,277.73
JACKSON, SYDNEY L	06/03/2022	1882	1,580.08
JAKYMIW, JAMES M	06/03/2022	1883	2,397.22
JOHNSON, BENJAMIN C	06/03/2022	1907	2,197.32
JOHNSON, JARED	06/03/2022	1991	1,702.35
JOHNSON, JEFFREY	06/03/2022	2001	393.29
JOHNSON, LEVI	06/03/2022	1919	551.94
JOHNSON, TODD A	06/03/2022	1973	2,844.70
JONES, HAYDEN C	06/03/2022	2002	194.03
KALTENBACH, JOHN L	06/03/2022	1884	2,666.96
KELLER, DANIEL W	06/03/2022	1948	3,025.10
KNIGHT, MICHELLE	06/03/2022	1938	1,781.39
KOVACS, RYAN	06/03/2022	1885	1,974.61
KRAUSE, SARAH	06/03/2022	2003	453.23
LANNING, ADAM	06/03/2022	1949	3,276.33
LEWIS, JOSH R	06/03/2022	1908	2,410.42
LUXTON, TOD	06/03/2022	1950	2,663.10
MANNING, CASSIDY C	06/03/2022	1974	1,963.01
MARTIN, RANDY L	06/03/2022	1930	1,841.25
MCCOY, SEBASTIAN	06/03/2022	1958	2,222.79
MCDERMOTT, DANIEL W	06/03/2022	1861	118.08
MCDERMOTT, THOMAS	06/03/2022	1862	164.48
MCGEE, LARRY	06/03/2022	2004	262.20
MCGILL, MICHAEL	06/03/2022	1920	45.88
MEDINE, JUSTIN	06/03/2022	1959	2,193.96
MILLER, RYAN	06/03/2022	1960	2,837.78
MILOS, KRISTOFER	06/03/2022	1931	1,818.26
MITCHELL, ANGELA K	06/03/2022	1897	179.26
MORRIS, MANDI R	06/03/2022	1984	788.01

MOWRY, TROY	06/03/2022	1975	3,505.95
MUELLER, JESSICA CM	06/03/2022	1961	1,990.94
MULHOLLAND, JAY A	06/03/2022	1951	2,538.35
MUSSELMAN, JEFFREY J	06/03/2022	1962	1,980.04
NAMBO, LUISA	06/03/2022	1886	1,613.40
OLSZEWSKI, BRITTANY	06/03/2022	1865	654.69
OLSZEWSKI, ROBIN L	06/03/2022	1887	1,587.85
OWEN, ALISON	06/03/2022	1888	1,459.03
OWEN, TREVOR D	06/03/2022	1889	1,990.08
PATTERSON, PRISCILLA	06/03/2022	1898	183.88
PAVIA, PETER	06/03/2022	1890	1,853.94
PEARSON, ROGER	06/03/2022	1899	167.66
PEASE, MICHELLE J	06/03/2022	1939	2,452.27
PLAZA, JONATHAN	06/03/2022	1964	2,745.93
PREWETT, ZACHARY	06/03/2022	1909	4,181.41
RANGEL, DWAYNE	06/03/2022	1952	2,887.51
RODABAUGH, AARON C	06/03/2022	1891	2,445.34
ROGDE, ANDREW C	06/03/2022	1976	1,630.74
ROGERS, CASSIE L	06/03/2022	1892	3,088.46
ROGERS, JESSICA E	06/03/2022	2009	1,609.35
SALINAS, JAVIER	06/03/2022	1921	485.43
SAWLSVILLE, DAVID W	06/03/2022	1910	3,086.12
SCHABACKER, BRAD J	06/03/2022	1932	1,701.58
SEDIG, MOLLY	06/03/2022	1985	1,872.97
SESTER, JOSEPH R	06/03/2022	1893	2,589.14
SHAFER, DUSTIN J	06/03/2022	1965	2,558.16
SHAW-DICKEY, KATHRYN E	06/03/2022	1863	155.58
SMART, CLIFFORD A	06/03/2022	1953	1,796.78
SMITH, BETH A	06/03/2022	1922	190.88
SMITH, CHESTER III	06/03/2022	1894	2,448.30
SPANDET, BRANDON J	06/03/2022	1923	31.47
SPEARS, NICHOLAS J	06/03/2022	1933	1,909.85
STARR, GEOFFREY	06/03/2022	1940	2,025.22
SULLIVAN, JAMEY A	06/03/2022	1977	1,929.62
SUNESON, SARA L	06/03/2022	1986	1,431.76
TESREAU, SAMUEL C	06/03/2022	1942	3,411.36
THOMPSON, JENNIFER R	06/03/2022	1867	2,521.28
TIMM, NATHAN K	06/03/2022	1934	1,708.97
TOLIVER, BLAKE A	06/03/2022	1978	4,739.88
TYSZKA, TIMOTHY L	06/03/2022	1988	1,748.87
UNDERWOOD, JASON M	06/03/2022	1911	2,785.98
UTECHT, MICHAEL	06/03/2022	2005	534.68
VALDIVIESO, JOSHUA	06/03/2022	1924	104.88
VANKIRK, COLTON	06/03/2022	1935	1,794.12
VANVICKLE, ZECHARIAH	06/03/2022	1912	2,143.57
VILLALOBOS, EDDIE V	06/03/2022	1936	1,894.59
WARD, CURTIS W	06/03/2022	1943	2,612.56
WATERS, SHANE A	06/03/2022	1966	2,969.96
WEEKS, JOYCE L	06/03/2022	1946	541.12
WILLIAMS, DAWSON	06/03/2022	1954	1,779.03
WITTENBERG, MATTHEW E	06/03/2022	1895	2,522.07
YOUNG, ABBY	06/03/2022	1896	1,272.09
ZHE, JOHN W	06/03/2022	1033	2,215.18

272,595.21



Rochelle, IL

Payroll Check Register

Employee Pay Summary

Pay Period: 5/30/2022-6/12/2022

Packet: PYPKT00133 - PPE 05.12.22

Payroll Set: Payroll Set 01 - 01

Employee	Employee #	Payment Date	Number	Net
ADAMS, GARRY	00102	06/17/2022	2118	1,048.59
ALVAZI, SENADA	00408	06/17/2022	2020	1,649.29
ALBERS, BRIAN T	00219	06/17/2022	2021	1,893.35
ALDRIDGE, KYLE	00509	06/17/2022	2062	78.65
ANATRA, NICK	00508	06/17/2022	2114	2,160.08
ANDERSON, JASON T	00296	06/17/2022	2095	2,901.85
ARTEAGA, ROSAELIA	00536	06/17/2022	1037	168.08
BAKKER, CODY	00539	06/17/2022	2063	260.96
BANESKI, ELVIS	00379	06/17/2022	2022	3,062.89
BAYLOR, RYAN E	00204	06/17/2022	2049	3,113.77
BEARDIN, JAMES F	00516	06/17/2022	2144	309.40
BEARROWS, JOHN B	00453	06/17/2022	2010	681.44
BECK, CORY	00294	06/17/2022	2023	2,343.98
BECK, JOHN M	00141	06/17/2022	2092	2,026.28
BEERY, RYAN T	00340	06/17/2022	2024	1,840.53
BEGUIN, DAVID F	00426	06/17/2022	2145	140.96
BELMONTE, ROCIO	00423	06/17/2022	2130	1,201.14
BETTNER, DANIELLE	00531	06/17/2022	2131	1,830.20
BINGHAM, NANCY L	00380	06/17/2022	2158	3,774.99
BIRD, JASON	00520	06/17/2022	2138	848.92
BJORNEBY, JACOB	00469	06/17/2022	2119	2,155.17
BOEHLE, MATTHEW	00444	06/17/2022	2120	1,514.58
BOEHM, MARK	00556	06/17/2022	2132	1,156.85
BOLHOUS, LISA	00547	06/17/2022	2064	188.15
BRASS, NATHANIEL W	00566	06/17/2022	2025	2,128.05
BRENNAN, THOMAS	00534	06/17/2022	2146	466.08
BRIDGEMAN, KYLE C	00478	06/17/2022	2098	2,056.54
BROOKS, SARAH	00460	06/17/2022	2133	2,532.78
BRUST, PATRICK	00490	06/17/2022	2140	2,538.42
BURDIN, JASON E	00263	06/17/2022	2121	2,670.74
BURFIELD, JEFFERY	00553	06/17/2022	2065	126.82
CARDOTT, CHRISTINA	00317	06/17/2022	2159	2,046.42
CARLS, TYLER J	00179	06/17/2022	2050	3,511.06
CARR, CARMEN	00541	06/17/2022	2026	1,127.91
CECH, ERIC T	00393	06/17/2022	2106	1,751.23
CHRISTOPHERSON, TYLER	00483	06/17/2022	2051	2,255.10
CONDON, JILLIAN	00545	06/17/2022	2160	2,873.31
COX, CHRISTOPHER T	00446	06/17/2022	2122	2,048.93
CRAWFORD, ERIK L	00123	06/17/2022	2076	1,947.41
CUNNINGHAM, ANDREW R	00027	06/17/2022	2107	2,070.25
DAME, ROBERT	00570	06/17/2022	2147	335.61
DAUGHERTY, MICHAEL A	00559	06/17/2022	2077	1,983.34
DEVER, TERESA	00025	06/17/2022	2078	1,456.42
DOUGHERTY, KENNETH R	00418	06/17/2022	2052	3,065.86
EDWARDS, BRIAN E	00181	06/17/2022	2053	2,392.07
EVANS, BILLY GREGG	00550	06/17/2022	2066	432.56
FENWICK, NATALIE Z	00428	06/17/2022	2148	120.61
FIGENSCHUH, JEFFREY	00463	06/17/2022	2018	3,622.11
FLANAGAN, ROBERT H	00383	06/17/2022	2079	1,268.36
FORE, COLVIN	00549	06/17/2022	2149	458.47
FOWLER, KAYLEE	00554	06/17/2022	2108	1,556.44

Employee	Employee #	Payment Date	Number	Net
FRANKENBERRY, PHILLIP C	00030	06/17/2022	2027	3,095.96
FRIDAY, MARGARET F	00297	06/17/2022	2096	2,401.96
FRIESTAD, RYAN D	00456	06/17/2022	2150	544.08
GERARD, MATTHEW L	00368	06/17/2022	2028	2,366.78
GILLIAM, JAMES R	00322	06/17/2022	1038	3,242.38
GILLIS, AUSTIN	00413	06/17/2022	2068	367.08
GILLIS, ANGELA	00192	06/17/2022	2067	889.80
GOLEMBIEWSKI, AUSTIN D	00563	06/17/2022	2029	1,103.34
GOLT, MICHAEL B	00431	06/17/2022	2151	305.37
GOOD, JEREMY M	00334	06/17/2022	2054	4,295.82
GRUBEN, JOHN E	00494	06/17/2022	2011	172.70
HAAN, WILLIAM A	00270	06/17/2022	2030	3,213.61
HAMILTON, MITCH A	00425	06/17/2022	2152	2,767.63
HAYES, WILLIAM T	00250	06/17/2022	2012	172.70
HELGREN, CURTIS	00476	06/17/2022	2055	2,947.85
HERNANDEZ, AUTUMN	00557	06/17/2022	2134	1,065.16
HEUER, CASEY	00552	06/17/2022	2141	1,890.43
HIGBY, ERIC M	00105	06/17/2022	2031	2,437.67
HOLDEN, ERIC	00569	06/17/2022	1040	1,539.20
HORN, WENDY E	00058	06/17/2022	2088	1,689.32
HOWARD, CASEY	00555	06/17/2022	2123	2,579.96
HUDETZ, MICHAEL L	00422	06/17/2022	2143	1,375.08
HUERAMO, ROSE MARY	00415	06/17/2022	2016	1,564.00
INMAN, TERRENCE L	00148	06/17/2022	2032	2,403.14
ISLEY, TIMOTHY P	00249	06/17/2022	2080	2,345.96
JACKSON, SYDNEY L	00562	06/17/2022	2034	1,623.38
JACKSON, CANDICE	00551	06/17/2022	2033	1,184.31
JAKYMIW, JAMES M	00367	06/17/2022	2035	3,957.75
JOHNSON, JARED	00048	06/17/2022	2142	1,702.35
JOHNSON, LEVI	00543	06/17/2022	2069	653.53
JOHNSON, BENJAMIN C	00166	06/17/2022	2056	2,810.23
JOHNSON, JEFFREY	00537	06/17/2022	2153	209.76
JOHNSON, TODD A	00069	06/17/2022	2124	3,496.19
JONES, HAYDEN C	00567	06/17/2022	2154	495.64
KALTENBACH, JOHN L	00281	06/17/2022	2036	2,666.96
KELLER, DANIEL W	00211	06/17/2022	2099	2,456.11
KNIGHT, MICHELLE	00174	06/17/2022	2089	1,781.39
KOVACS, RYAN	00384	06/17/2022	2037	2,258.13
KRAUSE, SARAH	00513	06/17/2022	2155	411.46
LANNING, ADAM	00392	06/17/2022	2100	3,176.33
LEWIS, JOSH R	00338	06/17/2022	2057	3,268.30
LUXTON, TOD	00535	06/17/2022	2101	1,967.65
MANNING, CASSIDY C	00424	06/17/2022	2125	2,418.50
MARTIN, RANDY L	00090	06/17/2022	2081	2,131.03
MCCOY, SEBASTIAN	00532	06/17/2022	2109	1,841.21
MCDERMOTT, DANIEL W	00038	06/17/2022	2013	118.08
MCDERMOTT, THOMAS	00063	06/17/2022	2014	164.48
MCGEE, LARRY	00565	06/17/2022	2156	330.37
MCGILL, MICHAEL	00462	06/17/2022	2070	104.88
MEDINE, JUSTIN	00487	06/17/2022	2110	1,666.80
MILLER, RYAN	00540	06/17/2022	2111	2,686.32
MILOS, KRISTOFER	00512	06/17/2022	2082	1,838.26
MORRIS, MANDI R	00168	06/17/2022	2135	753.14
MOWRY, TROY	00324	06/17/2022	2126	3,041.97
MUELLER, JESSICA CM	00510	06/17/2022	2112	2,189.27
MULHOLLAND, JAY A	00442	06/17/2022	2102	2,538.35
MUSSELMAN, JEFFREY J	00200	06/17/2022	2113	2,536.05
NAMBO, LUISA	00273	06/17/2022	2038	2,152.70
OLSZEWSKI, BRITTANY	00546	06/17/2022	2017	654.69

Employee	Employee #	Payment Date	Number	Net
OLSZEWSKI, ROBIN L	00373	06/17/2022	2039	1,849.89
OWEN, ALISON	00409	06/17/2022	2040	1,338.43
OWEN, TREVOR D	00399	06/17/2022	2041	1,848.87
PAVIA, PETER	00485	06/17/2022	2042	1,853.94
PEASE, MICHELLE J	00222	06/17/2022	2090	2,452.27
PLAZA, JONATHAN	00524	06/17/2022	2115	2,082.19
PREWETT, ZACHARY	00327	06/17/2022	2058	4,828.58
QUINCER, JAKOB	00558	06/17/2022	2071	44.32
RANGEL, DWAYNE	00455	06/17/2022	2103	1,753.81
RODABAUGH, AARON C	00213	06/17/2022	2043	2,689.17
ROGDE, ANDREW C	00410	06/17/2022	2127	1,650.74
ROGERS, JESSICA E	00530	06/17/2022	2161	1,609.35
ROGERS, CASSIE L	00202	06/17/2022	2044	2,042.13
SALINAS, JAVIER	00538	06/17/2022	2072	91.97
SAWLSVILLE, DAVID W	00046	06/17/2022	2059	3,086.12
SCHABACKER, BRAD J	00348	06/17/2022	2083	1,721.58
SEDIG, MOLLY	00568	06/17/2022	2136	1,872.97
SESTER, JOSEPH R	00129	06/17/2022	2045	2,800.48
SHAFER, DUSTIN J	00480	06/17/2022	2116	2,063.76
SHAW-DICKEY, KATHRYN E	00452	06/17/2022	2015	155.58
SMART, CLIFFORD A	00127	06/17/2022	2104	2,516.58
SMITH, BETH A	00441	06/17/2022	2073	347.61
SMITH, CHESTER III	00234	06/17/2022	2046	2,844.03
SPANDET, BRANDON J	00561	06/17/2022	2074	456.23
SPEARS, NICHOLAS J	00362	06/17/2022	2084	1,777.08
STARR, GEOFFREY	00495	06/17/2022	2091	2,025.22
SULLIVAN, JAMEY A	00356	06/17/2022	2128	2,771.81
SUNESON, SARA L	00252	06/17/2022	2137	1,431.76
TESREAU, SAMUEL C	00276	06/17/2022	2093	3,411.36
THOMPSON, JENNIFER R	00364	06/17/2022	2019	2,521.28
TIMM, NATHAN K	00414	06/17/2022	2085	2,120.19
TOLIVER, BLAKE A	00205	06/17/2022	2129	2,916.17
TYSZKA, TIMOTHY L	00350	06/17/2022	2139	1,748.87
UNDERWOOD, JASON M	00217	06/17/2022	2060	3,409.20
UTECHT, MICHAEL	00493	06/17/2022	2157	521.10
VALDIVIESO, JOSHUA	00318	06/17/2022	2075	78.65
VANKIRK, COLTON	00496	06/17/2022	2086	1,814.12
VANVICKLE, ZECHARIAH	00548	06/17/2022	2061	2,034.00
VILLALOBOS, EDDIE V	00560	06/17/2022	2087	1,864.59
WARD, CURTIS W	00331	06/17/2022	2094	1,947.79
WATERS, SHANE A	00430	06/17/2022	2117	2,449.83
WEEKS, JOYCE L	00401	06/17/2022	2097	541.12
WILLIAMS, DAWSON	00517	06/17/2022	2105	1,997.64
WITTENBERG, MATTHEW E	00282	06/17/2022	2047	2,349.70
YOUNG, ABBY	00489	06/17/2022	2048	1,485.02
ZHE, JOHN W	00164	06/17/2022	1039	2,354.96
Totals:				280,827.61



Rochelle, IL

Payment Register

APPKT00576 - Check Run 06/13/22

01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
<u>03429</u>	ADVANCE AUTO PARTS					333.70
Payment Type	Payment Number			Payment Date		Payment Amount
Check	<u>201754</u>			06/13/2022		333.70
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
<u>6632-319224</u>	Supplies for R151 Volvo	03/17/2022	03/17/2022	0.00		87.52
<u>6632-320588</u>	Supplies	04/14/2022	04/14/2022	0.00		56.75
<u>6632-320589</u>	Supplies	04/14/2022	04/14/2022	0.00		62.75
<u>6632-321789</u>	Radial seal for R109	05/10/2022	05/10/2022	0.00		126.68
<u>03870</u>	AG VIEW FS, INC.					3,030.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	<u>201755</u>			06/13/2022		3,030.00
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
<u>58010152</u>	Chemicals for spraying weeds in r.o.w.s. and downt	05/26/2022	05/26/2022	0.00		3,030.00
<u>09293</u>	AIRCRAFT DYNAMICS CORPORATION					227.26
Payment Type	Payment Number			Payment Date		Payment Amount
Check	<u>201756</u>			06/13/2022		227.26
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
<u>123564</u>	Barracuda Drill Bits	06/03/2022	06/03/2022	0.00		227.26
<u>00040</u>	ANDERSON PLUMBING & HTG, INC					3,351.60
Payment Type	Payment Number			Payment Date		Payment Amount
Check	<u>201757</u>			06/13/2022		3,351.60
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
<u>104750</u>	416 N 1st St Replace and Jet Sewer Line	06/06/2022	06/06/2022	0.00		3,351.60
<u>01850</u>	ANIXTER, INC					3,744.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	<u>201758</u>			06/13/2022		3,744.00
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
<u>5330046-00</u>	VMI Tech Labor	06/01/2022	06/01/2022	0.00		3,744.00
<u>00124</u>	AUTO ZONE					180.59
Payment Type	Payment Number			Payment Date		Payment Amount
Check	<u>201759</u>			06/13/2022		180.59
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
<u>2660539104</u>	New vehicle battery for squad #3	05/27/2022	05/27/2022	0.00		180.59
<u>00892</u>	BIG JOHN					58.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	<u>201760</u>			06/13/2022		58.00
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
<u>PS457171</u>	Rental Unit- Barn	06/02/2022	06/02/2022	0.00		58.00

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Vendor Number	Vendor Name		Total Vendor Amount
07557	BLAKE OIL COMPANY		4,507.64
Payment Type	Payment Number	Payment Date	Payment Amount
Check	201761	06/13/2022	4,507.64
Payable Number	Description	Payable Date	Due Date
405005	Fuel for street dept	05/24/2022	05/24/2022
410590	Fuel for street dept	05/24/2022	05/24/2022
414677	Fuel for street dept	05/24/2022	05/24/2022
		Discount Amount	Payable Amount
		0.00	976.06
		0.00	2,636.27
		0.00	895.31
Vendor Number	Vendor Name		Total Vendor Amount
11017	BROWN'S TIRE SERVICE		386.00
Payment Type	Payment Number	Payment Date	Payment Amount
Check	201762	06/13/2022	386.00
Payable Number	Description	Payable Date	Due Date
1724	Atv (Kubota)	05/06/2022	05/06/2022
1751	Tire Repair Water Rec	05/13/2022	05/13/2022
		Discount Amount	Payable Amount
		0.00	346.00
		0.00	40.00
Vendor Number	Vendor Name		Total Vendor Amount
04449	BRUNS CONSTRUCTION, INC.		600.00
Payment Type	Payment Number	Payment Date	Payment Amount
Check	201763	06/13/2022	600.00
Payable Number	Description	Payable Date	Due Date
10254	Well #12 Replaced Broken Valve	06/06/2022	06/06/2022
		Discount Amount	Payable Amount
		0.00	600.00
Vendor Number	Vendor Name		Total Vendor Amount
03046	C.S.R. BOBCAT, INC		229.42
Payment Type	Payment Number	Payment Date	Payment Amount
Check	201764	06/13/2022	229.42
Payable Number	Description	Payable Date	Due Date
01-7655	For stump grinder	05/25/2022	05/25/2022
		Discount Amount	Payable Amount
		0.00	229.42
Vendor Number	Vendor Name		Total Vendor Amount
10551	CAHOY PUMP SERVICE		57,583.15
Payment Type	Payment Number	Payment Date	Payment Amount
Check	201765	06/13/2022	57,583.15
Payable Number	Description	Payable Date	Due Date
WELL 4-PAYESTIMATE6	Well 4 Pump Service	06/01/2022	06/01/2022
WELL4-PAYESTIMATE7	Well 4 Pump Service	06/06/2022	06/06/2022
		Discount Amount	Payable Amount
		0.00	37,860.30
		0.00	19,722.85
Vendor Number	Vendor Name		Total Vendor Amount
09112	CINTAS		628.48
Payment Type	Payment Number	Payment Date	Payment Amount
Check	201766	06/13/2022	413.28
Payable Number	Description	Payable Date	Due Date
4120457303	Rug rental	05/25/2022	05/25/2022
4121030004	Floor Mats	06/01/2022	06/01/2022
4121227936	Mats/Lab Coats- Water	06/02/2022	06/02/2022
4121227984	Floor Mats/Towels- Water Rec	06/02/2022	06/02/2022
4121740732	Mats /Towels	06/07/2022	06/07/2022
Check	201767	06/13/2022	215.20
Payable Number	Description	Payable Date	Due Date
5110654975	Med Cabinet restock/AED Check	06/02/2022	06/02/2022
5110654988	Tech Center First Aid Cabinet	06/02/2022	06/02/2022
		Discount Amount	Payable Amount
		0.00	102.79
		0.00	112.41
Vendor Number	Vendor Name		Total Vendor Amount
02582	CITY OF ROCHELLE/CITY TAX		33,477.03
Payment Type	Payment Number	Payment Date	Payment Amount
Check	201768	06/13/2022	33,477.03
Payable Number	Description	Payable Date	Due Date
053122	City Tax Collections - May 2022	05/31/2022	05/31/2022
		Discount Amount	Payable Amount
		0.00	33,477.03

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Vendor Number	Vendor Name					Total Vendor Amount
02126	CLARKE MOSQUITO CONTROL					5,179.05
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201769			06/13/2022	5,179.05	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
5100658	Mosquito spray	05/26/2022	05/26/2022	0.00	5,179.05	
08942	COOPERATIVE RESPONSE CENTER, INC.					2,302.96
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201770			06/13/2022	2,302.96	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0139193	monthly call center	05/31/2022	05/31/2022	0.00	2,302.96	
09673	CORE & MAIN LP					4,564.83
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201771			06/13/2022	4,564.83	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
Q588147	Pipe and Flange	05/06/2022	05/06/2022	0.00	444.47	
Q921718	Hydrant	05/27/2022	05/27/2022	0.00	4,120.36	
09522	CROSSROADS MOBILE MAINTENANCE					3,467.03
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201772			06/13/2022	3,467.03	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
203S2525	E5 Valve Body Controls	05/25/2022	05/25/2022	0.00	2,879.05	
203S2544	E25- Batteries and Charging System	05/25/2022	05/25/2022	0.00	587.98	
00144	CULLIGAN OF DEKALB					62.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201773			06/13/2022	62.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
476964-053122	Monthly Bottle Swap	05/31/2022	05/31/2022	0.00	62.50	
10826	CULTIVATE GEOSPATIAL SOLUTIONS, LLC					12,500.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201774			06/13/2022	12,500.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
053122	Monthly GIS Charges	05/31/2022	05/31/2022	0.00	12,500.00	
10428	ENTERPRISE FM TRUST					14,816.10
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201775			06/13/2022	14,816.10	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
FBN4477641	Squad Cars (Lease & Maint)	06/03/2022	06/03/2022	0.00	8,613.54	
FBN4491763	Water REC Dept Vehicle Leases	06/03/2022	06/03/2022	0.00	28.00	
FBN4491768	Cemetery lease for truck	06/03/2022	06/03/2022	0.00	7.00	
FBN4491793	Monthly lease for CD truck	06/03/2022	06/03/2022	0.00	496.47	
FBN4491794	Street dept lease charge	06/03/2022	06/03/2022	0.00	2,355.76	
FBN4491823	Monthly Truck Lease Payment	06/03/2022	06/03/2022	0.00	513.68	
FBN4491882	Water Dept Vehicle Leases	06/03/2022	06/03/2022	0.00	2,280.97	
FBN4491911	E10 & E1 Lease	06/03/2022	06/03/2022	0.00	520.68	

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Vendor Number 03396	Vendor Name FASTENAL					Total Vendor Amount 19.36
Payment Type Check	Payment Number 201776			Payment Date 06/13/2022		Payment Amount 19.36
Payable Number ILROH98716	Description For sign box	Payable Date 05/19/2022	Due Date 05/19/2022	Discount Amount 0.00		Payable Amount 19.36

Vendor Number 06609	Vendor Name FRONTIER					Total Vendor Amount 1,167.74
Payment Type Check	Payment Number 201777			Payment Date 06/13/2022		Payment Amount 1,155.19
Payable Number 051922	Description PHONE/FAX LINES	Payable Date 05/19/2022	Due Date 05/19/2022	Discount Amount 0.00		Payable Amount 1,155.19
Payment Type Check	Payment Number 201778			Payment Date 06/13/2022		Payment Amount 12.55
Payable Number 052722	Description Monthly Phone Charges Acct# 217-023-0584-032719-5	Payable Date 05/27/2022	Due Date 05/27/2022	Discount Amount 0.00		Payable Amount 12.55

Vendor Number 07587	Vendor Name FUELMAN					Total Vendor Amount 37.50
Payment Type Check	Payment Number 201779			Payment Date 06/13/2022		Payment Amount 37.50
Payable Number NP62305322	Description Overweight Truck enforcement scale fee	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00		Payable Amount 37.50

Vendor Number 03278	Vendor Name GOVERNMENT FINANCE OFFICERS ASSOC.					Total Vendor Amount 639.00
Payment Type Check	Payment Number 201780			Payment Date 06/13/2022		Payment Amount 639.00
Payable Number 060722	Description Government Accounting Training- J Rogers	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 639.00

Vendor Number 00493	Vendor Name GROVERS SERVICES, LLC					Total Vendor Amount 4,680.00
Payment Type Check	Payment Number 201781			Payment Date 06/13/2022		Payment Amount 4,680.00
Payable Number 060622	Description Trimmed Trees Week of May 31st	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00		Payable Amount 4,680.00

Vendor Number 10354	Vendor Name HAGEMANN HORTICULTURE LLC					Total Vendor Amount 8,532.90
Payment Type Check	Payment Number 201782			Payment Date 06/13/2022		Payment Amount 8,532.90
Payable Number 340	Description Spring hanging baskets, materials, dsgn, planting	Payable Date 03/01/2022	Due Date 03/01/2022	Discount Amount 0.00		Payable Amount 6,793.64
Payable Number 341	Description Spring concrete planter, materials & design	Payable Date 03/10/2022	Due Date 03/10/2022	Discount Amount 0.00		Payable Amount 989.26
Payable Number 363	Description Watering of flower baskets & planters	Payable Date 05/26/2022	Due Date 05/26/2022	Discount Amount 0.00		Payable Amount 750.00

Vendor Number 10715	Vendor Name HELFRICH TRUCKING EXCAVATING, LLC					Total Vendor Amount 780.00
Payment Type Check	Payment Number 201783			Payment Date 06/13/2022		Payment Amount 780.00
Payable Number 582	Description Trench Box Well 4	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 780.00

Vendor Number 01375	Vendor Name HUB CITY SENIOR CENTER					Total Vendor Amount 25,000.00
Payment Type Check	Payment Number 201784			Payment Date 06/13/2022		Payment Amount 25,000.00
Payable Number 060122	Description 2022 Budgeted Donation to Senior Center	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 25,000.00

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Vendor Number 10028	Vendor Name INSIGHT MOBILE DATA INC.					Total Vendor Amount 424.33
Payment Type Check	Payment Number 201785			Payment Date 06/13/2022		Payment Amount 424.33
Payable Number 1311030	Description Street Eagle Service plans	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 424.33

Vendor Number 06089	Vendor Name IP COMMUNICATIONS, INC.					Total Vendor Amount 379.91
Payment Type Check	Payment Number 201786			Payment Date 06/13/2022		Payment Amount 379.91
Payable Number 2477304	Description Montly Voip Charges	Payable Date 06/04/2022	Due Date 06/04/2022	Discount Amount 0.00		Payable Amount 379.91

Vendor Number 08842	Vendor Name JM TEST SYSTEMS					Total Vendor Amount 252.24
Payment Type Check	Payment Number 201787			Payment Date 06/13/2022		Payment Amount 252.24
Payable Number 0647041-IN	Description Baracuda Drill Bits	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 252.24

Vendor Number 03047	Vendor Name JOE COOLING & SONS, INC.					Total Vendor Amount 1,428.00
Payment Type Check	Payment Number 201788			Payment Date 06/13/2022		Payment Amount 1,428.00
Payable Number 192592	Description Pulv. dirt for stump removal	Payable Date 05/10/2022	Due Date 05/10/2022	Discount Amount 0.00		Payable Amount 476.00
Payable Number 192961	Description Dirt for street dept	Payable Date 05/20/2022	Due Date 05/20/2022	Discount Amount 0.00		Payable Amount 952.00

Vendor Number 05282	Vendor Name JOHNSON TRACTOR					Total Vendor Amount 1,468.45
Payment Type Check	Payment Number 201789			Payment Date 06/13/2022		Payment Amount 1,468.45
Payable Number IR78584	Description Chain saw oil and supplies	Payable Date 05/25/2022	Due Date 05/25/2022	Discount Amount 0.00		Payable Amount 129.00
Payable Number IR79432	Description Bulb 12V for Kubota	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 17.40
Payable Number IR79664	Description For Kubata M6-101 tractor	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00		Payable Amount 23.75
Payable Number R1763	Description Case 590m- Starter Replacement	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 1,298.30

Vendor Number 09056	Vendor Name KOVACS, RYAN					Total Vendor Amount 60.75
Payment Type Check	Payment Number 201790			Payment Date 06/13/2022		Payment Amount 60.75
Payable Number 052022	Description Employee meal reimbursement	Payable Date 05/20/2022	Due Date 05/20/2022	Discount Amount 0.00		Payable Amount 60.75

Vendor Number 00356	Vendor Name MACKLIN INCORPORATED					Total Vendor Amount 4,086.23
Payment Type Check	Payment Number 201791			Payment Date 06/13/2022		Payment Amount 4,086.23
Payable Number 50530	Description Rock for the street dept new parking area	Payable Date 05/15/2022	Due Date 05/15/2022	Discount Amount 0.00		Payable Amount 604.81
Payable Number 50608	Description Rock for parking lot at Street Dept	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 3,481.42

Vendor Number 01726	Vendor Name MIDWEST MAILWORKS, INC					Total Vendor Amount 138.69
Payment Type Check	Payment Number 201792			Payment Date 06/13/2022		Payment Amount 138.69
Payable Number 236839	Description complete mailroom service	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 138.69

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Vendor Number 09609	Vendor Name MIDWEST SIGNS & DESIGNS					Total Vendor Amount 982.00
Payment Type Check	Payment Number 201793		Payment Date 06/13/2022		Payment Amount 982.00	
Payable Number 2020358	Description Rug rental	Payable Date 05/23/2022	Due Date 05/23/2022	Discount Amount 0.00	Payable Amount 982.00	

Vendor Number 01641	Vendor Name MOTOROLA SOLUTIONS - STARCOM					Total Vendor Amount 1,088.00
Payment Type Check	Payment Number 201794		Payment Date 06/13/2022		Payment Amount 1,088.00	
Payable Number 6586720220502	Description Starcom monthly use fee	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 1,088.00	

Vendor Number 00415	Vendor Name NAPA AUTO PARTS ROCHELLE					Total Vendor Amount 433.95
Payment Type Check	Payment Number 201795		Payment Date 06/13/2022		Payment Amount 297.96	
Payable Number 029654	Description Service Tools Bearings and Seals	Payable Date 05/16/2022	Due Date 05/16/2022	Discount Amount 0.00	Payable Amount 103.99	
Payable Number 030332	Description Battery and Wipers	Payable Date 05/25/2022	Due Date 05/25/2022	Discount Amount 0.00	Payable Amount 193.97	
Payment Type Check	Payment Number 201796		Payment Date 06/13/2022		Payment Amount 135.99	
Payable Number 029984	Description For walk behind concrete saw	Payable Date 05/19/2022	Due Date 05/19/2022	Discount Amount 0.00	Payable Amount 153.99	
Payable Number 029988	Description Core deposit for concrete saw battery	Payable Date 05/19/2022	Due Date 05/19/2022	Discount Amount 0.00	Payable Amount -18.00	

Vendor Number 01659	Vendor Name NICOR					Total Vendor Amount 618.66
Payment Type Check	Payment Number 201797		Payment Date 06/13/2022		Payment Amount 618.66	
Payable Number 05319320346-060622	Description 1030 S 7th St- 5/5-6/5	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00	Payable Amount 210.82	
Payable Number 54366517156-060622	Description 1030 S 7th St- 5/5 -6/5	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00	Payable Amount 407.84	

Vendor Number 07379	Vendor Name NORTHERN ILLINOIS DISPOSAL SVCS					Total Vendor Amount 37,981.52
Payment Type Check	Payment Number 201798		Payment Date 06/13/2022		Payment Amount 37,981.52	
Payable Number 21403257T086	Description Landfill bill	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 34,825.94	
Payable Number 21403346T086	Description Sludge- Empty/replace	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 2,440.00	
Payable Number 21403348T086	Description 1015 S Caron Rd- Dumpster Haul/replace	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 98.30	
Payable Number 21403415T086	Description Street dept dumpster	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 87.97	
Payable Number 21403816T086	Description 700 2nd ave - Dumpster Haul/replace	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 87.97	
Payable Number 21405452T086	Description 2yd dumpster empty/replace	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 284.16	
Payable Number 21405453T086	Description 700 2nd ave - Dumpster Haul/replace	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 70.91	
Payable Number 21405455T086	Description street dept dumpster	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 34.55	
Payable Number 21405457T086	Description Monthly Trash Collection Tech Center #450872-012	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 51.72	

Vendor Number INC1110	Vendor Name PEST CONTROL CONSULTANTS ILLINOIS					Total Vendor Amount 100.00
Payment Type Check	Payment Number 201799		Payment Date 06/13/2022		Payment Amount 100.00	
Payable Number 378786	Description Pest Control Substations	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00	Payable Amount 100.00	

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Vendor Number 00693	Vendor Name PETTY CASH - POLICE DEPT					Total Vendor Amount 19.22
Payment Type Check	Payment Number 201800			Payment Date 06/13/2022		Payment Amount 19.22
Payable Number 060122	Description Petty Cash reimbursement thumb drives	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 19.22

Vendor Number 01860	Vendor Name PETTY CASH - STREET DEPT					Total Vendor Amount 71.36
Payment Type Check	Payment Number 201801			Payment Date 06/13/2022		Payment Amount 71.36
Payable Number 060822	Description Training/testing and mailing	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 71.36

Vendor Number 01603	Vendor Name PITNEY BOWES					Total Vendor Amount 80.74
Payment Type Check	Payment Number 201802			Payment Date 06/13/2022		Payment Amount 80.74
Payable Number 1020835115	Description ink for postage meter	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 80.74

Vendor Number 04170	Vendor Name PJM INTERCONNECTION, LLC.					Total Vendor Amount 9,298.77
Payment Type Bank Draft	Payment Number DFT0000121			Payment Date 06/10/2022		Payment Amount 9,298.77
Payable Number 2022060107682	Description PJM Settlement 6/1/22	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 9,298.77

Vendor Number 08461	Vendor Name POWER SYSTEM ENGINEERING, INC.					Total Vendor Amount 23,696.30
Payment Type Check	Payment Number 201803			Payment Date 06/13/2022		Payment Amount 23,696.30
Payable Number 9042022	Description Ritchie Rd Sub SCADA work	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00		Payable Amount 23,696.30

Vendor Number INC1155	Vendor Name R.P. HOME & HARVEST					Total Vendor Amount 810.45
Payment Type Check	Payment Number 201804			Payment Date 06/13/2022		Payment Amount 810.45
Payable Number 1505540	Description Xpost for our No Parking Signs	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 448.50
Payable Number 1505559	Description sump pump for water shut off at st. dept	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 183.97
Payable Number 1505566	Description New saw for street dept	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 169.99
Payable Number 1505586	Description Ornamental grass across from fire station parking	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 7.99

Vendor Number 01642	Vendor Name RAY O'HERRON CO. INC					Total Vendor Amount 3,503.00
Payment Type Check	Payment Number 201805			Payment Date 06/13/2022		Payment Amount 3,503.00
Payable Number 2198156	Description Bullet Proof Vest for Ofc. Jackson	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 1,029.11
Payable Number 2198159	Description Bullet Proof vest for Ofc. Golembiewski	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 1,015.99
Payable Number 2198402	Description Raincoat and Dress coat for Ofc. Golembiewski	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 173.95
Payable Number 2198404	Description Uniforms for Ofc. Brass	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 254.94
Payable Number 2199336	Description Bullet Proof Vest for Ofc. Wittenberg	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 1,029.01

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Vendor Number 02199	Vendor Name RAYNOR DOOR AUTHORITY					Total Vendor Amount 396.00
Payment Type Check	Payment Number 201806			Payment Date 06/13/2022		Payment Amount 396.00
Payable Number 67734	Description Remotes for street dept garage doors	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 396.00

Vendor Number 10114	Vendor Name REDFORD DATA SERVICES LLC					Total Vendor Amount 2,729.63
Payment Type Check	Payment Number 201807			Payment Date 06/13/2022		Payment Amount 2,729.63
Payable Number 335	Description Remote&Onsite Service- SCADA alarm/electric pump	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 2,729.63

Vendor Number 00496	Vendor Name RK DIXON CO.					Total Vendor Amount 97.60
Payment Type Check	Payment Number 201808			Payment Date 06/13/2022		Payment Amount 97.60
Payable Number IN3628760	Description Monthly copier Fee	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 97.60

Vendor Number 10207	Vendor Name ROCHELLE ACE HARDWARE					Total Vendor Amount 1,576.67
Payment Type Check	Payment Number 201809			Payment Date 06/13/2022		Payment Amount 1,576.67
Payable Number 053122ADMIN	Description Keys for new staff	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 5.38
Payable Number 053122CEMETERY	Description Cemetery janitorial supplies	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 24.27
Payable Number 053122DISTRIBUTION	Description Misc Supplies	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 497.39
Payable Number 053122STREET	Description Operatoring supplies / small tools	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 516.33
Payable Number 053122-TECH	Description Small Tools	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 20.85
Payable Number 053122-W/WR	Description Water/Water Rec	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 512.45

Vendor Number 02241	Vendor Name ROCHELLE JANITORIAL SUPPLY					Total Vendor Amount 61.80
Payment Type Check	Payment Number 201810			Payment Date 06/13/2022		Payment Amount 61.80
Payable Number 060122-6	Description cleaning supplies	Payable Date 06/03/2022	Due Date 06/03/2022	Discount Amount 0.00		Payable Amount 61.80

Vendor Number 00517	Vendor Name ROCHELLE NEWS-LEADER					Total Vendor Amount 2,208.50
Payment Type Check	Payment Number 201811			Payment Date 06/13/2022		Payment Amount 2,208.50
Payable Number INV139407	Description May Hub Fan Marketing	Payable Date 05/01/2022	Due Date 05/01/2022	Discount Amount 0.00		Payable Amount 135.00
Payable Number INV142730	Description Annual Water Quality Report	Payable Date 05/11/2022	Due Date 05/11/2022	Discount Amount 0.00		Payable Amount 1,848.00
Payable Number INV145110	Description Public notice Haywell LLC Prel. & final plat	Payable Date 05/22/2022	Due Date 05/22/2022	Discount Amount 0.00		Payable Amount 132.00
Payable Number INV145111	Description Public notice for COR update to Ch. 110	Payable Date 05/22/2022	Due Date 05/22/2022	Discount Amount 0.00		Payable Amount 93.50

Vendor Number 00521	Vendor Name ROGERS READY-MIX & MATERIALS					Total Vendor Amount 3,802.50
Payment Type Check	Payment Number 201812			Payment Date 06/13/2022		Payment Amount 3,802.50
Payable Number 284129	Description Pickwick sidewalks	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 648.00
Payable Number 284130	Description Curb @ McConaughy and sidewalk @ Janet&Dennis	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 1,231.50
Payable Number 284256	Description Sidewalk pour at Carrie & Nothgate	Payable Date 06/03/2022	Due Date 06/03/2022	Discount Amount 0.00		Payable Amount 1,160.00
Payable Number 284317	Description Concrete Well 4	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00		Payable Amount 763.00

Payment Register

Vendor Number INC1156	Vendor Name RSSI					Total Vendor Amount 300.00
Payment Type Check	Payment Number 201813			Payment Date 06/13/2022		Payment Amount 300.00
Payable Number 29400	Description Gamma Spectroscopy	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00		Payable Amount 300.00

Vendor Number 07322	Vendor Name SERVICE CONCEPTS, INC.					Total Vendor Amount 444.00
Payment Type Check	Payment Number 201814			Payment Date 06/13/2022		Payment Amount 444.00
Payable Number 29421	Description CRAC Unit Repair	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 444.00

Vendor Number 01939	Vendor Name SHERWIN INDUSTRIES, INC.					Total Vendor Amount 6,000.00
Payment Type Check	Payment Number 201815			Payment Date 06/13/2022		Payment Amount 6,000.00
Payable Number SS093531	Description Rental for patch machine	Payable Date 05/26/2022	Due Date 05/26/2022	Discount Amount 0.00		Payable Amount 6,000.00

Vendor Number 02258	Vendor Name SHERWIN-WILLIAMS CO.					Total Vendor Amount 10,179.00
Payment Type Check	Payment Number 201816			Payment Date 06/13/2022		Payment Amount 10,179.00
Payable Number 1605-4	Description Glass beads for street markings	Payable Date 05/18/2022	Due Date 05/18/2022	Discount Amount 0.00		Payable Amount 1,620.00
Payable Number 1781-3	Description Glass beads for street markings	Payable Date 05/23/2022	Due Date 05/23/2022	Discount Amount 0.00		Payable Amount 3,240.00
Payable Number 9972-2	Description White and yellow street marking paint	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 5,319.00

Vendor Number 08023	Vendor Name SYNDEO NETWORKS, INC.					Total Vendor Amount 10,188.12
Payment Type Check	Payment Number 201817			Payment Date 06/13/2022		Payment Amount 10,188.12
Payable Number 15741	Description Internet Bandwith & Voip Trunks	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 10,188.12

Vendor Number 00471	Vendor Name TAPCO-TRAFFIC & PARKING CONTROL CO.					Total Vendor Amount 1,603.01
Payment Type Check	Payment Number 201818			Payment Date 06/13/2022		Payment Amount 1,603.01
Payable Number 1726723	Description Signs and brackets for our streets	Payable Date 05/17/2022	Due Date 05/17/2022	Discount Amount 0.00		Payable Amount 1,603.01

Vendor Number 10414	Vendor Name TIMM, NATHAN					Total Vendor Amount 40.12
Payment Type Check	Payment Number 201819			Payment Date 06/13/2022		Payment Amount 40.12
Payable Number 050922	Description Meals	Payable Date 05/09/2022	Due Date 05/09/2022	Discount Amount 0.00		Payable Amount 40.12

Vendor Number 10785	Vendor Name TYLER TECHNOLOGIES, INC					Total Vendor Amount 6,890.00
Payment Type Check	Payment Number 201820			Payment Date 06/13/2022		Payment Amount 6,890.00
Payable Number 025-377673	Description Progress billing - Advanced Scheduling	Payable Date 04/27/2022	Due Date 04/27/2022	Discount Amount 0.00		Payable Amount 3,120.00
Payable Number 025-379350	Description Progress billing - Advanced Scheduling	Payable Date 05/11/2022	Due Date 05/11/2022	Discount Amount 0.00		Payable Amount 650.00
Payable Number 025-381158	Description Progress billing - Advanced Scheduling	Payable Date 05/18/2022	Due Date 05/18/2022	Discount Amount 0.00		Payable Amount 650.00
Payable Number 025-382274	Description Progress billing - Advanced Scheduling	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 2,470.00

Payment Register

Vendor Number 05320	Vendor Name UNIFORM DEN EAST, INC.					Total Vendor Amount 595.00
Payment Type Check	Payment Number 201821			Payment Date 06/13/2022		Payment Amount 595.00
Payable Number 79436	Description Bullet Proof Vest for Ofc. Owen.	Payable Date 05/23/2022	Due Date 05/23/2022	Discount Amount 0.00		Payable Amount 595.00

Vendor Number 03986	Vendor Name UNIVERSAL UTILITY SUPPLY CO					Total Vendor Amount 1,541.51
Payment Type Check	Payment Number 201822			Payment Date 06/13/2022		Payment Amount 1,541.51
Payable Number 3037625	Description Cold Shrink Term 35kv/2 hole barrel lug	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 1,541.51

Vendor Number 00991	Vendor Name USA BLUEBOOK					Total Vendor Amount 968.42
Payment Type Check	Payment Number 201823			Payment Date 06/13/2022		Payment Amount 968.42
Payable Number 001867	Description Iron/Free Chlorine/Total Chlorine/Digestion Vials	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00		Payable Amount 968.42

Vendor Number 09028	Vendor Name VERIZON CONNECT NWF, INC.					Total Vendor Amount 113.33
Payment Type Check	Payment Number 201824			Payment Date 06/13/2022		Payment Amount 113.33
Payable Number OSV000002782184	Description Tracking service	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 113.33

Vendor Number 00635	Vendor Name VIKING CHEMICAL COMPANY					Total Vendor Amount 3,687.10
Payment Type Check	Payment Number 201825			Payment Date 06/13/2022		Payment Amount 3,687.10
Payable Number 129574	Description Hydrofluosilicic Acid/Sodium Hypochlorite Solution	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 1,387.10
Payable Number 129575	Description Sodium Hypochlorite Solution well 10	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 1,135.00
Payable Number 129576	Description Sodium Hypochlorite Solution well 11	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 940.00
Payable Number 129577	Description Sodium Hypochlorite Solution well 12	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 225.00

Vendor Number 10553	Vendor Name WEX BANK					Total Vendor Amount 563.18
Payment Type Check	Payment Number 201826			Payment Date 06/13/2022		Payment Amount 563.18
Payable Number MAY 22-STREETS	Description Cemetery fuel	Payable Date 05/23/2022	Due Date 05/23/2022	Discount Amount 0.00		Payable Amount 503.95
Payable Number MAY22-COMMDEV	Description Community Dev. truck gas	Payable Date 05/23/2022	Due Date 05/23/2022	Discount Amount 0.00		Payable Amount 59.23

Vendor Number 10385	Vendor Name WHITTAKER CONSTRUCTION & EXCAVATING					Total Vendor Amount 48,150.00
Payment Type Check	Payment Number 201827			Payment Date 06/13/2022		Payment Amount 48,150.00
Payable Number 2031K004-PAYESTIMATE#13	Description Ritchie Rd Sub	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 48,150.00

Vendor Number 08933	Vendor Name XPO LOGISTICS LTL					Total Vendor Amount 2,141.48
Payment Type Check	Payment Number 201828			Payment Date 06/13/2022		Payment Amount 2,141.48
Payable Number 248-069231	Description Pole Mount Transformer Shipping to TN	Payable Date 05/18/2022	Due Date 05/18/2022	Discount Amount 0.00		Payable Amount 2,141.48

Payment Register

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Manual Bank Draft	1	1	0.00	9,298.77
Allocated Cash	Check	141	75	0.00	373,986.61
Packet Totals:		142	76	0.00	383,285.38

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-383,285.38
Packet Totals:		-383,285.38



Rochelle, IL

Section VI, Item 1.

Payment Register

APPKT00582 - EXCEPTION CHECK 06/15/22

01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
08799	DREW, ZEPHAN					450.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	201829			06/15/2022		450.00
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
061322	Special Concert in the Park - 6/15/22	06/13/2022	06/13/2022	0.00		450.00

Payment Register

APPKT00582 - EXC

Section VI, Item 1. 2

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	1	1	0.00	450.00
Packet Totals:		1	1	0.00	450.00

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-450.00
Packet Totals:		-450.00



Rochelle, IL

Section VI, Item 1.

Payment Register

APPKT00597 - EXCEPTION CHECK DIMOND BROS

01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
09853	8390 - DIMOND BROS.- ROCHELLE					300.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	201845			06/15/2022		300.00
Payable Number	Description	Payable Date	Due Date	Discount Amount		Payable Amount
479963	DRAM INSURANCE FOR RACF	06/14/2022	06/14/2022	0.00		300.00

Payment Register

APPKT00597 - EXCEPTIO

Section VI, Item 1.

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	1	1	0.00	300.00
Packet Totals:		1	1	0.00	300.00

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-300.00
Packet Totals:		-300.00



Rochelle, IL

Payment Register

APPKT00604 - Check Run 06/20/22

01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
09793	926 CUSTOM EMBROIDERY					98.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201846			06/20/2022	98.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
000899	Mayor Shirts	06/13/2022	06/13/2022	0.00	98.00	

Vendor Number	Vendor Name					Total Vendor Amount
05655	A.L.M. FINE CABINETRY					355.96
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201847			06/20/2022	355.96	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
061322	Blade sign contest winner ALM	06/13/2022	06/13/2022	0.00	355.96	

Vendor Number	Vendor Name					Total Vendor Amount
08346	A1 HOT BODY DETAILING					940.31
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201848			06/20/2022	940.31	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
061422	Blade Sign Contest Winner - A1 Hot Body	06/14/2022	06/14/2022	0.00	940.31	

Vendor Number	Vendor Name					Total Vendor Amount
08968	ACUSHNET COMPANY					1,065.44
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201849			06/20/2022	1,065.44	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
913335684	golf balls	05/20/2022	05/20/2022	0.00	596.92	
913390464	golf gloves	05/26/2022	05/26/2022	0.00	52.63	
913390498	shirts	05/26/2022	05/26/2022	0.00	415.89	

Vendor Number	Vendor Name					Total Vendor Amount
09638	ADB SAFEGATE AMERICAS LLC					897.44
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201850			06/20/2022	897.44	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
90116934	Taxiway Signage	06/06/2022	06/06/2022	0.00	897.44	

Vendor Number	Vendor Name					Total Vendor Amount
09604	ADVANCED TURF SOLUTIONS					1,944.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201851			06/20/2022	1,944.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SO1014505	chemicals	06/03/2022	06/03/2022	0.00	1,944.00	

Vendor Number	Vendor Name					Total Vendor Amount
06535	AIRGAS USA, LLC					636.25
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	201852			06/20/2022	636.25	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9988487975	ACETYLENE AND ARGON TANK RENTAL	05/31/2022	05/31/2022	0.00	84.74	
9988488918	Argon/Nitrogen	06/30/2022	06/30/2022	0.00	294.61	
9988509577	Oxygen/Argon/helium	05/31/2022	05/31/2022	0.00	256.90	

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Vendor Number 02664	Vendor Name ALARM DETECTION SYSTEMS, INC.					Total Vendor Amount 245.73
Payment Type Check	Payment Number 201853				Payment Date 06/20/2022	Payment Amount 245.73
Payable Number 147822-1053	Description Quarterly Charges July-Sept	Payable Date 06/05/2022	Due Date 06/05/2022	Discount Amount 0.00		Payable Amount 245.73

Vendor Number 10663	Vendor Name AMAZON CAPITAL SERVICES					Total Vendor Amount 2,246.80
Payment Type Check	Payment Number 201854				Payment Date 06/20/2022	Payment Amount 2,246.80
Payable Number 13DN-G9VK-4DFJ	Description 8x10 area rugs	Payable Date 06/14/2022	Due Date 06/14/2022	Discount Amount 0.00		Payable Amount 226.52
1CPV-TJCH-9TFP	Fiber Adapters for Fiber splicing	06/08/2022	06/08/2022	0.00		45.78
1CWV-1NWC-9DT6	Movie in the Park Supplies	06/07/2022	06/07/2022	0.00		98.40
1D93-DRRH-7YF1	Monitor Cables for computer installs	06/08/2022	06/08/2022	0.00		178.78
1DGC-6NPY-P116	FR Clothing	06/02/2022	06/02/2022	0.00		-149.95
1JFK-QVLJ-66K4	Cord	06/02/2022	06/02/2022	0.00		6.49
1P6Q-CCPK-7DQP	Replacement Batteries for phone headsets	06/08/2022	06/08/2022	0.00		24.95
1Q9J-CR7R-146R	Avery Frosted Clear Return Labels	06/08/2022	06/08/2022	0.00		130.45
1R76-MCG6-3QD4	Movie in the Park Supplies	06/09/2022	06/09/2022	0.00		1,685.38

Vendor Number 10925	Vendor Name AMERICAN BANKERS COMPANY OF FLORIDA					Total Vendor Amount 9,942.00
Payment Type Check	Payment Number 201855				Payment Date 06/20/2022	Payment Amount 9,942.00
Payable Number 74060885962022	Description Flood Ins for 1030 S 7th Building	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 9,942.00

Vendor Number 00040	Vendor Name ANDERSON PLUMBING & HTG, INC					Total Vendor Amount 101.00
Payment Type Check	Payment Number 201856				Payment Date 06/20/2022	Payment Amount 101.00
Payable Number 103883	Description 910 N 7th Service Call- Cleaned/Service Furnace	Payable Date 03/24/2022	Due Date 03/24/2022	Discount Amount 0.00		Payable Amount 101.00

Vendor Number 01850	Vendor Name ANIXTER, INC					Total Vendor Amount 148.80
Payment Type Check	Payment Number 201857				Payment Date 06/20/2022	Payment Amount 148.80
Payable Number 5309156-00	Description Ground Rod Clamp	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 148.80

Vendor Number 00124	Vendor Name AUTO ZONE					Total Vendor Amount 14.99
Payment Type Check	Payment Number 201858				Payment Date 06/20/2022	Payment Amount 14.99
Payable Number 2660532928	Description 6" Digital Caliper	Payable Date 05/15/2022	Due Date 05/15/2022	Discount Amount 0.00		Payable Amount 14.99

Vendor Number 10667	Vendor Name BAECORE GROUP, INC.					Total Vendor Amount 43,047.00
Payment Type Check	Payment Number 201859				Payment Date 06/20/2022	Payment Amount 43,047.00
Payable Number 157-11	Description EAM/ERP Project Management Services - July - Sept	Payable Date 06/13/2022	Due Date 06/13/2022	Discount Amount 0.00		Payable Amount 43,047.00

Payment Register

Vendor Number 09831	Vendor Name BARBECK COMMUNICATIONS					Total Vendor Amount 2,398.08
Payment Type Check	Payment Number 201860			Payment Date 06/20/2022		Payment Amount 2,398.08
Payable Number 80002544	Description Radio Equipment Maint	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 2,398.08

Vendor Number 06906	Vendor Name BHMGE ENGINEERS					Total Vendor Amount 93,803.47
Payment Type Check	Payment Number 201861			Payment Date 06/20/2022		Payment Amount 93,803.47
Payable Number E01502-101	Description General Services Retainer	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 5,600.02
E02031-100	Ritchie Rd Substation	05/31/2022	05/31/2022	0.00		75,702.17
E02120-101	Project Jackpot UG 34.5kV Feeder	05/31/2022	05/31/2022	0.00		1,570.41
E02199-101	Power Plant Transformer Install	05/31/2022	05/31/2022	0.00		7,188.94
S01639-100	General Service Calls	05/31/2022	05/31/2022	0.00		3,741.93

Vendor Number 09280	Vendor Name BORN AVIATION PRODUCTS, INC.					Total Vendor Amount 406.94
Payment Type Check	Payment Number 201862			Payment Date 06/20/2022		Payment Amount 406.94
Payable Number 0092400-IN	Description RR Park Merchandise	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 406.94

Vendor Number 09060	Vendor Name BRATT, MIKE					Total Vendor Amount 450.00
Payment Type Check	Payment Number 201863			Payment Date 06/20/2022		Payment Amount 450.00
Payable Number 061622	Description Municipal Band Special Concert	Payable Date 06/16/2022	Due Date 06/16/2022	Discount Amount 0.00		Payable Amount 450.00

Vendor Number 10906	Vendor Name BRIDGESTONE GOLF, INC.					Total Vendor Amount 94.19
Payment Type Check	Payment Number 201864			Payment Date 06/20/2022		Payment Amount 94.19
Payable Number INV-1003091103	Description hats	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 94.19

Vendor Number 10020	Vendor Name BRIDGEWELL RESOURCES LLC					Total Vendor Amount 18,917.00
Payment Type Check	Payment Number 201865			Payment Date 06/20/2022		Payment Amount 18,917.00
Payable Number 0250232801	Description utility Poles 40ft,45ft,50ft	Payable Date 05/21/2022	Due Date 05/21/2022	Discount Amount 0.00		Payable Amount 18,917.00

Vendor Number 11017	Vendor Name BROWN'S TIRE SERVICE					Total Vendor Amount 50.00
Payment Type Check	Payment Number 201866			Payment Date 06/20/2022		Payment Amount 50.00
Payable Number 1831	Description E17 Wheel Repair	Payable Date 05/20/2022	Due Date 05/20/2022	Discount Amount 0.00		Payable Amount 35.00
1873	Mower Tire Repair	05/31/2022	05/31/2022	0.00		15.00

Vendor Number 04449	Vendor Name BRUNS CONSTRUCTION, INC.					Total Vendor Amount 1,405.74
Payment Type Check	Payment Number 201867			Payment Date 06/20/2022		Payment Amount 1,405.74
Payable Number 10264	Description Sewer Repair 6th Ave /Lincoln Highway	Payable Date 06/09/2022	Due Date 06/09/2022	Discount Amount 0.00		Payable Amount 1,405.74

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Vendor Number 10355	Vendor Name BRUST, PATRICK					Total Vendor Amount 70.08
Payment Type Check	Payment Number 201868		Payment Date 06/20/2022	Payment Amount 70.08		
Payable Number 060722	Description Mileage	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00	Payable Amount 70.08	
Vendor Number INC1056	Vendor Name CALLAWAY					Total Vendor Amount 176.28
Payment Type Check	Payment Number 201869		Payment Date 06/20/2022	Payment Amount 176.28		
Payable Number 934992954	Description golf balls	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00	Payable Amount 176.28	
Vendor Number 03165	Vendor Name CAMPION, BARROW & ASSOCIATES					Total Vendor Amount 455.00
Payment Type Check	Payment Number 201870		Payment Date 06/20/2022	Payment Amount 455.00		
Payable Number 031956	Description Psychological testing for candidate N. Hill	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00	Payable Amount 455.00	
Vendor Number 08113	Vendor Name CARUS LLC					Total Vendor Amount 11,860.33
Payment Type Check	Payment Number 201871		Payment Date 06/20/2022	Payment Amount 11,860.33		
Payable Number SLS 10100917	Description Carusol ILMB	Payable Date 06/03/2022	Due Date 06/03/2022	Discount Amount 0.00	Payable Amount 4,127.83	
Payable Number SLS 10100975	Description Carusol ILMB	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00	Payable Amount 3,467.50	
Payable Number SLS 10100979	Description Aquadene MP	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00	Payable Amount 4,265.00	
Vendor Number 04566	Vendor Name CBA LIGHTING & CONTROLS, INC.					Total Vendor Amount 165.18
Payment Type Check	Payment Number 201872		Payment Date 06/20/2022	Payment Amount 165.18		
Payable Number 22109	Description Wind Sock	Payable Date 05/25/2022	Due Date 05/25/2022	Discount Amount 0.00	Payable Amount 165.18	
Vendor Number 09112	Vendor Name CINTAS					Total Vendor Amount 928.48
Payment Type Check	Payment Number 201873		Payment Date 06/20/2022	Payment Amount 743.85		
Payable Number 4121029937	Description MATS AND TOWELS	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 182.47	
Payable Number 4121740601	Description MATS AND TOWELS	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00	Payable Amount 181.39	
Payable Number 4121837708	Description Water Dept- mats/lab coats	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00	Payable Amount 67.49	
Payable Number 4121837719	Description Water Rec - Mats/Towels	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00	Payable Amount 146.70	
Payable Number 4122393677	Description MATS AND TOWELS	Payable Date 06/14/2022	Due Date 06/14/2022	Discount Amount 0.00	Payable Amount 106.07	
Payable Number 4122393695	Description Mats Weekly charge	Payable Date 06/14/2022	Due Date 06/14/2022	Discount Amount 0.00	Payable Amount 59.73	
Check Payment Number 201874	Description MEDICINE CABINET	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00	Payable Amount 184.63	
Vendor Number 00759	Vendor Name CITY OF ROCHELLE					Total Vendor Amount 6,150.00
Payment Type Check	Payment Number 201875		Payment Date 06/20/2022	Payment Amount 6,150.00		
Payable Number INV00176	Description May 2022 Sludge - Solid Waste	Payable Date 06/13/2022	Due Date 06/13/2022	Discount Amount 0.00	Payable Amount 6,150.00	

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Vendor Number INC1161	Vendor Name CIVICPLUS, LLC					Total Vendor Amount 4,800.00
Payment Type Check	Payment Number 201876			Payment Date 06/20/2022		Payment Amount 4,800.00
Payable Number 229927	Description Municode Subscription	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 4,800.00

Vendor Number 00118	Vendor Name COLONIAL FLOWERS & GIFTS					Total Vendor Amount 100.00
Payment Type Check	Payment Number 201877			Payment Date 06/20/2022		Payment Amount 100.00
Payable Number 060122	Description Funeral Flowers - Hueramo & Birchall	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 100.00

Vendor Number 00431	Vendor Name COLUMBIA PIPE & SUPPLY CO.					Total Vendor Amount 179.07
Payment Type Check	Payment Number 201878			Payment Date 06/20/2022		Payment Amount 179.07
Payable Number 3870456	Description PIPING FOR #7 ENGINE	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 179.07

Vendor Number 03707	Vendor Name CONSERV FS					Total Vendor Amount 4,982.48
Payment Type Check	Payment Number 201879			Payment Date 06/20/2022		Payment Amount 4,982.48
Payable Number 7263343-053122	Description Waste Water Dept Fuel	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 4,124.78
Payable Number 7263344-053122	Description Water Dept Fuel	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 857.70

Vendor Number 09522	Vendor Name CROSSROADS MOBILE MAINTENANCE					Total Vendor Amount 20,374.03
Payment Type Check	Payment Number 201880			Payment Date 06/20/2022		Payment Amount 20,374.03
Payable Number 203S2365	Description E17 Transmission Repair	Payable Date 05/27/2022	Due Date 05/27/2022	Discount Amount 0.00		Payable Amount 7,158.97
Payable Number 203S2506	Description E17 Lighting System Repairs	Payable Date 05/27/2022	Due Date 05/27/2022	Discount Amount 0.00		Payable Amount 3,065.33
Payable Number 203S2526	Description E8 Exhaust System Repair	Payable Date 05/27/2022	Due Date 05/27/2022	Discount Amount 0.00		Payable Amount 3,909.46
Payable Number 203S2543	Description Drive Time/Travel Expenses	Payable Date 05/27/2022	Due Date 05/27/2022	Discount Amount 0.00		Payable Amount 2,991.24
Payable Number 203S2546	Description E13 AC System Blower Motor	Payable Date 05/27/2022	Due Date 05/27/2022	Discount Amount 0.00		Payable Amount 574.30
Payable Number 204S2490	Description Water Dept Truck- GMC Topkick- Clutch Assy	Payable Date 05/27/2022	Due Date 05/27/2022	Discount Amount 0.00		Payable Amount 2,674.73

Vendor Number 00144	Vendor Name CULLIGAN OF DEKALB					Total Vendor Amount 54.50
Payment Type Check	Payment Number 201881			Payment Date 06/20/2022		Payment Amount 54.50
Payable Number 089748-053122	Description DRINKING WATER	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 54.50

Vendor Number 05884	Vendor Name DENNIS W. MARTINEZ					Total Vendor Amount 501.00
Payment Type Check	Payment Number 201882			Payment Date 06/20/2022		Payment Amount 501.00
Payable Number 216	Description Lawn Maintance	Payable Date 05/30/2022	Due Date 05/30/2022	Discount Amount 0.00		Payable Amount 501.00

Vendor Number INC1153	Vendor Name DIEDRICH CONCRETE INC					Total Vendor Amount 2,850.00
Payment Type Check	Payment Number 201883			Payment Date 06/20/2022		Payment Amount 2,850.00
Payable Number 222	Description epoxy bathrooms	Payable Date 05/25/2022	Due Date 05/25/2022	Discount Amount 0.00		Payable Amount 2,850.00

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Vendor Number 02147	Vendor Name DUVAL, RONALD L.					Total Vendor Amount 1,250.00
Payment Type Check	Payment Number 201884			Payment Date 06/20/2022		Payment Amount 1,250.00
Payable Number 061622	Description Municipal Band Director Salary (50%)	Payable Date 06/16/2022	Due Date 06/16/2022	Discount Amount 0.00		Payable Amount 1,250.00

Vendor Number 10428	Vendor Name ENTERPRISE FM TRUST					Total Vendor Amount 1,130.19
Payment Type Check	Payment Number 201885			Payment Date 06/20/2022		Payment Amount 1,130.19
Payable Number FBN4491741	Description D1 TRUCK LEASE	Payable Date 06/03/2022	Due Date 06/03/2022	Discount Amount 0.00		Payable Amount 570.43
FBN4491946	engineering vehicle lease and maintenance fee	06/03/2022	06/03/2022	0.00		559.76

Vendor Number INC1165	Vendor Name EXPRESS EVALUATIONS					Total Vendor Amount 4,500.00
Payment Type Check	Payment Number 201886			Payment Date 06/20/2022		Payment Amount 4,500.00
Payable Number 1047	Description HR-Performance Software	Payable Date 06/13/2022	Due Date 06/13/2022	Discount Amount 0.00		Payable Amount 4,500.00

Vendor Number 03377	Vendor Name FAIRBANKS MORSE ENGINE					Total Vendor Amount 2,042.64
Payment Type Check	Payment Number 201887			Payment Date 06/20/2022		Payment Amount 2,042.64
Payable Number 343257	Description GASKETS FOR PEAKER #1	Payable Date 04/27/2022	Due Date 04/27/2022	Discount Amount 0.00		Payable Amount 1,693.85
344098	WATER BYPASS GASKETS	05/26/2022	05/26/2022	0.00		348.79

Vendor Number 03396	Vendor Name FASTENAL					Total Vendor Amount 7.31
Payment Type Check	Payment Number 201888			Payment Date 06/20/2022		Payment Amount 7.31
Payable Number ILROH98748	Description HARDWARE FOR PEAKER #1	Payable Date 05/23/2022	Due Date 05/23/2022	Discount Amount 0.00		Payable Amount 7.31

Vendor Number 04512	Vendor Name FEHR-GRAHAM & ASSOC.					Total Vendor Amount 23,963.75
Payment Type Check	Payment Number 201889			Payment Date 06/20/2022		Payment Amount 23,963.75
Payable Number 108221	Description Construction Observation & Layout Well 4	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 2,001.25
108222	GIS Monthly data plan	05/31/2022	05/31/2022	0.00		25.00
108223	Well 4 Tank Repaint	05/31/2022	05/31/2022	0.00		4,937.50
108224	Well 8 Engineering Design	05/31/2022	05/31/2022	0.00		17,000.00

Vendor Number 03334	Vendor Name FERGUSON WATERWORKS #2516					Total Vendor Amount 16.50
Payment Type Check	Payment Number 201890			Payment Date 06/20/2022		Payment Amount 16.50
Payable Number 0430446	Description 1-1/2x6 ss Repair Clamp	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 16.50

Vendor Number 09611	Vendor Name FIEGENSCHUH, JEFFREY					Total Vendor Amount 82.25
Payment Type Check	Payment Number 201891			Payment Date 06/20/2022		Payment Amount 82.25
Payable Number 061522	Description MILEAGE REIMBURSEMENT FOR ILCMA CONFERENCE	Payable Date 06/15/2022	Due Date 06/15/2022	Discount Amount 0.00		Payable Amount 82.25

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Vendor Number 00210	Vendor Name FISCHERS, INC.					Total Vendor Amount 21.99
Payment Type Check	Payment Number 201892			Payment Date 06/20/2022		Payment Amount 21.99
Payable Number 0738935-001	Description expandable pocket folders	Payable Date 05/12/2022	Due Date 05/12/2022	Discount Amount 0.00		Payable Amount 21.99

Vendor Number 00212	Vendor Name FISHER SCIENTIFIC					Total Vendor Amount 78.73
Payment Type Check	Payment Number 201893			Payment Date 06/20/2022		Payment Amount 78.73
Payable Number 3334139	Description Ptri Dish Pad 47MM Ster 150/PK	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 78.73

Vendor Number 02135	Vendor Name FORSMAN, OSCAR					Total Vendor Amount 450.00
Payment Type Check	Payment Number 201894			Payment Date 06/20/2022		Payment Amount 450.00
Payable Number 061622	Description Municipal Bank Special Concert	Payable Date 06/16/2022	Due Date 06/16/2022	Discount Amount 0.00		Payable Amount 450.00

Vendor Number 10531	Vendor Name FS.COM INC.					Total Vendor Amount 372.00
Payment Type Check	Payment Number 201895			Payment Date 06/20/2022		Payment Amount 372.00
Payable Number IN102206110005	Description Cat Five Cables for Johnson Tractor	Payable Date 06/11/2022	Due Date 06/11/2022	Discount Amount 0.00		Payable Amount 372.00

Vendor Number INC1164	Vendor Name GARY NEAL WOOLBRIGHT					Total Vendor Amount 750.00
Payment Type Check	Payment Number 201896			Payment Date 06/20/2022		Payment Amount 750.00
Payable Number 0001	Description Outdoor Market Music	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 750.00

Vendor Number INC1159	Vendor Name GATES, THERESA					Total Vendor Amount 1,092.28
Payment Type Check	Payment Number 201897			Payment Date 06/20/2022		Payment Amount 1,092.28
Payable Number 061422	Description 922 N 7th St - Claim	Payable Date 06/14/2022	Due Date 06/14/2022	Discount Amount 0.00		Payable Amount 1,092.28

Vendor Number 09892	Vendor Name GETZ FIRE EQUIPMENT					Total Vendor Amount 559.50
Payment Type Check	Payment Number 201898			Payment Date 06/20/2022		Payment Amount 559.50
Payable Number 112-013448	Description FIRE EXTINGUISHER SERVICE	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 559.50

Vendor Number 09020	Vendor Name GOLF MAX					Total Vendor Amount 597.06
Payment Type Check	Payment Number 201899			Payment Date 06/20/2022		Payment Amount 597.06
Payable Number SI-339567	Description golf tees	Payable Date 04/19/2022	Due Date 04/19/2022	Discount Amount 0.00		Payable Amount 597.06

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Vendor Number 00493	Vendor Name GROVERS SERVICES, LLC					Total Vendor Amount 3,780.00
Payment Type Check	Payment Number 201900		Payment Date 06/20/2022	Payment Amount 3,780.00		
Payable Number 061322	Description Tree Trimming week of June 6th	Payable Date 06/13/2022	Due Date 06/13/2022	Discount Amount 0.00	Payable Amount 3,780.00	
Vendor Number 00246	Vendor Name HACH COMPANY					Total Vendor Amount 1,464.90
Payment Type Check	Payment Number 201901		Payment Date 06/20/2022	Payment Amount 1,464.90		
Payable Number 13079495	Description Fluoride RGT	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00	Payable Amount 1,464.90	
Vendor Number 10354	Vendor Name HAGEMANN HORTICULTURE LLC					Total Vendor Amount 1,500.00
Payment Type Check	Payment Number 201902		Payment Date 06/20/2022	Payment Amount 1,500.00		
Payable Number 376	Description Watering of downtown flowers	Payable Date 05/01/2022	Due Date 05/01/2022	Discount Amount 0.00	Payable Amount 1,500.00	
Vendor Number 10715	Vendor Name HELFRICH TRUCKING EXCAVATING, LLC					Total Vendor Amount 325.00
Payment Type Check	Payment Number 201903		Payment Date 06/20/2022	Payment Amount 325.00		
Payable Number 597	Description Equipment Transport	Payable Date 06/14/2022	Due Date 06/14/2022	Discount Amount 0.00	Payable Amount 325.00	
Vendor Number 08060	Vendor Name HEWITT & WAGNER, ATTORNEYS AT LAW					Total Vendor Amount 3,750.00
Payment Type Check	Payment Number 201904		Payment Date 06/20/2022	Payment Amount 3,750.00		
Payable Number 060122	Description Legal	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 3,750.00	
Vendor Number 09953	Vendor Name IKANO DSL					Total Vendor Amount 250.00
Payment Type Check	Payment Number 201905		Payment Date 06/20/2022	Payment Amount 250.00		
Payable Number 16754372	Description Monthly Dial-up Invoice	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00	Payable Amount 250.00	
Vendor Number 02878	Vendor Name IL CITY/COUNTY MANAGEMENT ASSOC					Total Vendor Amount 294.00
Payment Type Check	Payment Number 201906		Payment Date 06/20/2022	Payment Amount 294.00		
Payable Number 061422	Description ILCMA Dues - Fiegenschuh	Payable Date 06/14/2022	Due Date 06/14/2022	Discount Amount 0.00	Payable Amount 294.00	
Vendor Number 03998	Vendor Name IL DEPT OF AGRICULTURE					Total Vendor Amount 200.00
Payment Type Check	Payment Number 201907		Payment Date 06/20/2022	Payment Amount 200.00		
Payable Number 3A000672	Description Annual Certification for accuracy on Fuel Pumps	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00	Payable Amount 200.00	

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Vendor Number 01168	Vendor Name IL DEPT OF PUBLIC HEALTH					Total Vendor Amount 1,816.00
Payment Type Check	Payment Number 201908			Payment Date 06/20/2022		Payment Amount 896.00
Payable Number 051022	Description IVRS Vital Records-April 2022	Payable Date 05/10/2022	Due Date 05/10/2022	Discount Amount 0.00		Payable Amount 896.00
Payment Type Check	Payment Number 201909			Payment Date 06/20/2022		Payment Amount 920.00
Payable Number 060722	Description IVRS-Vital Records May 2022	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 920.00
Vendor Number 09762	Vendor Name IL PUBLIC RISK FUND					Total Vendor Amount 21,414.00
Payment Type Check	Payment Number 201910			Payment Date 06/20/2022		Payment Amount 21,414.00
Payable Number 75487	Description August22' IPRF	Payable Date 06/14/2022	Due Date 06/14/2022	Discount Amount 0.00		Payable Amount 21,414.00
Vendor Number 05317	Vendor Name IL PUBLIC SAFETY AGENCY NETWORK					Total Vendor Amount 1,680.00
Payment Type Check	Payment Number 201911			Payment Date 06/20/2022		Payment Amount 1,680.00
Payable Number 0046793	Description IL Public Safety Network	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 1,680.00
Vendor Number 03988	Vendor Name INVENTORY TRADING COMPANY					Total Vendor Amount 358.00
Payment Type Check	Payment Number 201912			Payment Date 06/20/2022		Payment Amount 358.00
Payable Number 214103	Description Dispatch Uniforms	Payable Date 06/06/2022	Due Date 06/06/2022	Discount Amount 0.00		Payable Amount 358.00
Vendor Number 05282	Vendor Name JOHNSON TRACTOR					Total Vendor Amount 64.27
Payment Type Check	Payment Number 201913			Payment Date 06/20/2022		Payment Amount 64.27
Payable Number WR56860	Description Kubota AC repairs	Payable Date 06/14/2022	Due Date 06/14/2022	Discount Amount 0.00		Payable Amount 64.27
Vendor Number 08198	Vendor Name JSN CONTRACTORS SUPPLY					Total Vendor Amount 95.76
Payment Type Check	Payment Number 201914			Payment Date 06/20/2022		Payment Amount 95.76
Payable Number 85322	Description Krylon Red Marking Paint	Payable Date 03/30/2022	Due Date 03/30/2022	Discount Amount 0.00		Payable Amount 95.76
Vendor Number 09444	Vendor Name KALEEL'S CLOTHING					Total Vendor Amount 324.00
Payment Type Check	Payment Number 201915			Payment Date 06/20/2022		Payment Amount 324.00
Payable Number 060322-478	Description Clothing- Water Dept	Payable Date 06/03/2022	Due Date 06/03/2022	Discount Amount 0.00		Payable Amount 324.00
Vendor Number 00342	Vendor Name LAWSON PRODUCTS, INC.					Total Vendor Amount 1,398.78
Payment Type Check	Payment Number 201916			Payment Date 06/20/2022		Payment Amount 1,398.78
Payable Number 9309640788	Description Assorted 3/8 Stainless Steel Hardware	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 296.47
Payable Number 9309647422	Description SHOP SUPPLIES	Payable Date 06/10/2022	Due Date 06/10/2022	Discount Amount 0.00		Payable Amount 1,102.31

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Vendor Number INC1154	Vendor Name LEIBOLD IRRIGATION INC					Total Vendor Amount 16,162.63
Payment Type Check	Payment Number 201917			Payment Date 06/20/2022		Payment Amount 16,162.63
Payable Number 0010736-IN	Description irrigation head renovation	Payable Date 05/18/2022	Due Date 05/18/2022	Discount Amount 0.00		Payable Amount 16,162.63

Vendor Number 03434	Vendor Name LEXISNEXIS RISK DATA MANAGEMENT INC.					Total Vendor Amount 150.00
Payment Type Check	Payment Number 201918			Payment Date 06/20/2022		Payment Amount 150.00
Payable Number 1026473-20220531	Description Investigations Database	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 150.00

Vendor Number INC1163	Vendor Name LINK MEDIA OUTDOOR					Total Vendor Amount 6,250.00
Payment Type Check	Payment Number 201919			Payment Date 06/20/2022		Payment Amount 6,250.00
Payable Number 397604	Description I-88 Billboard	Payable Date 06/02/2022	Due Date 06/02/2022	Discount Amount 0.00		Payable Amount 6,250.00

Vendor Number 00660	Vendor Name MCMASTER-CARR SUPPLY CO					Total Vendor Amount 1,605.46
Payment Type Check	Payment Number 201920			Payment Date 06/20/2022		Payment Amount 1,605.46
Payable Number 5410	Description 18" CYLINDER HONE #3 ENGINE	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 1,605.46

Vendor Number 01726	Vendor Name MIDWEST MAILWORKS, INC					Total Vendor Amount 120.24
Payment Type Check	Payment Number 201921			Payment Date 06/20/2022		Payment Amount 120.24
Payable Number 237050	Description complete mailroom service	Payable Date 06/10/2022	Due Date 06/10/2022	Discount Amount 0.00		Payable Amount 120.24

Vendor Number 08192	Vendor Name MR. OUTHOUSE					Total Vendor Amount 895.00
Payment Type Check	Payment Number 201922			Payment Date 06/20/2022		Payment Amount 895.00
Payable Number 4858	Description RR Park Outhouse	Payable Date 05/13/2022	Due Date 05/13/2022	Discount Amount 0.00		Payable Amount 300.00
Payable Number 4879	Description RR Park Outhouse	Payable Date 05/20/2022	Due Date 05/20/2022	Discount Amount 0.00		Payable Amount 340.00
Payable Number 4915	Description port a pots	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 255.00

Vendor Number 00415	Vendor Name NAPA AUTO PARTS ROCHELLE					Total Vendor Amount 347.50
Payment Type Check	Payment Number 201923			Payment Date 06/20/2022		Payment Amount 334.26
Payable Number 028938	Description battery	Payable Date 05/05/2022	Due Date 05/05/2022	Discount Amount 0.00		Payable Amount 67.19
Payable Number 029854	Description bearing	Payable Date 05/18/2022	Due Date 05/18/2022	Discount Amount 0.00		Payable Amount 10.59
Payable Number 029951	Description bearings	Payable Date 05/19/2022	Due Date 05/19/2022	Discount Amount 0.00		Payable Amount 50.06
Payable Number 030443	Description battery	Payable Date 05/26/2022	Due Date 05/26/2022	Discount Amount 0.00		Payable Amount 130.49
Payable Number 030492	Description hydraulic hoses	Payable Date 05/26/2022	Due Date 05/26/2022	Discount Amount 0.00		Payable Amount 75.93
Payment Type Check	Payment Number 201924			Payment Date 06/20/2022		Payment Amount 13.24
Payable Number 031207	Description HOSE COUPLER FOR OIL PUMP	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 13.24

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Vendor Number 01659	Vendor Name NICOR					Total Vendor Amount 5,590.63
Payment Type Check	Payment Number 201925		Payment Date 06/20/2022	Payment Amount 5,590.63		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
00874710007-060822	NICOR GAS FOR MAIN PLANT	06/08/2022	06/08/2022	0.00	4,756.01	
10874710006-060722	NICOR GAS FOR MAIN PALNT HEATERS	06/07/2022	06/07/2022	0.00	182.66	
56487616288-060622	Nicor - RR Park	06/06/2022	06/06/2022	0.00	52.21	
64574710006-060322	NICOR GAS BILL FOR PEAKER BUILDING	06/03/2022	06/03/2022	0.00	283.30	
66451410006-060722	Waste water Treatment PLant - 5/5 to 6/6	06/07/2022	06/07/2022	0.00	275.52	
82527315111-052422	Heat for FBO hangar to be billed to Gary Dunn	05/24/2022	05/24/2022	0.00	40.93	

Vendor Number 08102	Vendor Name NORTHERN IL AMBULANCE BILLING, INC.					Total Vendor Amount 4,783.73
Payment Type Check	Payment Number 201926		Payment Date 06/20/2022	Payment Amount 4,783.73		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
20122-05	Ambulance Billing - May	06/01/2022	06/01/2022	0.00	4,783.73	

Vendor Number 07379	Vendor Name NORTHERN ILLINOIS DISPOSAL SVCS					Total Vendor Amount 108.78
Payment Type Check	Payment Number 201927		Payment Date 06/20/2022	Payment Amount 108.78		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
21405454T086	Trash removal	06/01/2022	06/01/2022	0.00	57.06	
21405456T086	City Hall Recycling	06/01/2022	06/01/2022	0.00	51.72	

Vendor Number INC1010	Vendor Name PACE ANALYTICAL SERVICES, LLC					Total Vendor Amount 768.30
Payment Type Check	Payment Number 201928		Payment Date 06/20/2022	Payment Amount 768.30		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
19515190	NPDES Spec Cond Permit	06/14/2022	06/14/2022	0.00	768.30	

Vendor Number 01154	Vendor Name PRESCOTT BROS. FORD					Total Vendor Amount 2,660.96
Payment Type Check	Payment Number 201929		Payment Date 06/20/2022	Payment Amount 2,660.96		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
053122	May 2022 Sales Tax Rebate	05/31/2022	05/31/2022	0.00	2,660.96	

Vendor Number 01642	Vendor Name RAY O'HERRON CO. INC					Total Vendor Amount 364.64
Payment Type Check	Payment Number 201930		Payment Date 06/20/2022	Payment Amount 364.64		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2199847	Badge for Sgt Kaltenbach	06/09/2022	06/09/2022	0.00	142.67	
2200145	Uniform pants for Ofc. Rogers	06/10/2022	06/10/2022	0.00	221.97	

Vendor Number 00496	Vendor Name RK DIXON CO.					Total Vendor Amount 96.50
Payment Type Check	Payment Number 201931		Payment Date 06/20/2022	Payment Amount 96.50		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
IN3628761	City Hall Copier	06/01/2022	06/01/2022	0.00	96.50	

Vendor Number 10207	Vendor Name ROCHELLE ACE HARDWARE					Total Vendor Amount 1,003.83
Payment Type Check	Payment Number 201932		Payment Date 06/20/2022	Payment Amount 878.88		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
053122-GENERATION	SHOP SUPPLIES	05/31/2022	05/31/2022	0.00	772.59	

Payment Register

Vendor Number	Vendor Name	Payment Type	Payment Number	Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	Total Vendor Amount
				053122-GOLF	hose and buckets	05/31/2022	05/31/2022	0.00	106.29	
		Check	201933					06/20/2022	124.95	
				053122AIRPORT	Grounds supplies at house	05/31/2022	05/31/2022	0.00	124.95	
00508	ROCHELLE COMMUNITY HOSPITAL									396.00
		Check	201934					06/20/2022	183.00	
				5411K3298	Pre-Employment Screening	06/01/2022	06/01/2022	0.00	183.00	
		Check	201935					06/20/2022	213.00	
				00007723-00	Pre-Employment Screening	05/31/2022	05/31/2022	0.00	213.00	
04469	ROCHELLE FIRE PENSION FUND									14,000.32
		Check	201936					06/20/2022	14,000.32	
				060922	50% Video Gaming Transfer - May	06/09/2022	06/09/2022	0.00	14,000.32	
00596	ROCHELLE MUNICIPAL UTILITIES									4,171.71
		Check	201937					06/20/2022	4,171.71	
				061622	Utilities	06/16/2022	06/16/2022	0.00	4,171.71	
00517	ROCHELLE NEWS-LEADER									771.00
		Check	201938					06/20/2022	771.00	
				INV141086	NewsLeader Advertising	05/08/2022	05/08/2022	0.00	49.00	
				INV143682	NewsLeader Advertising	05/15/2022	05/15/2022	0.00	89.00	
				INV145134	NewsLeader Advertising	05/23/2022	05/23/2022	0.00	199.00	
				INV145135	NewsLeader Advertising	05/23/2022	05/23/2022	0.00	50.00	
				INV147326	NewsLeader Advertising	05/29/2022	05/29/2022	0.00	59.00	
				INV147370	NewsLeader Advertising	05/29/2022	05/29/2022	0.00	325.00	
		Check	201939					06/20/2022	119.00	
				3637-0622	Rochelle News-Leader Renewal	06/07/2022	06/07/2022	0.00	119.00	
04470	ROCHELLE POLICE PENSION FUND									14,000.32
		Check	201940					06/20/2022	14,000.32	
				060922	50% Video Gaming Transfer - May	06/09/2022	06/09/2022	0.00	14,000.32	
INC1050	ROCHELLE PROPERTY MANAGEMENT									4,349.10
		Check	201941					06/20/2022	4,349.10	
				061422	Claim-Property Damage Burch- Electric	06/14/2022	06/14/2022	0.00	4,349.10	

Payment Register

Vendor Number 03397	Vendor Name ROCHELLE VAULT CO.					Total Vendor Amount 4,509.80
Payment Type Check	Payment Number 201942			Payment Date 06/20/2022		Payment Amount 4,509.80
Payable Number 060822	Description 418 N 1st St Sewer Repair	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 4,509.80

Vendor Number 00294	Vendor Name SECURITY LOCK INC.					Total Vendor Amount 60.00
Payment Type Check	Payment Number 201943			Payment Date 06/20/2022		Payment Amount 60.00
Payable Number 13403	Description Duplicate Keys	Payable Date 06/10/2022	Due Date 06/10/2022	Discount Amount 0.00		Payable Amount 60.00

Vendor Number 07322	Vendor Name SERVICE CONCEPTS, INC.					Total Vendor Amount 4,820.22
Payment Type Check	Payment Number 201944			Payment Date 06/20/2022		Payment Amount 4,820.22
Payable Number 29442	Description Replacing Bearings for one of the Crac units	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 4,494.37
Payable Number 29443	Description Replace Condenser Fan	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 325.85

Vendor Number 09833	Vendor Name STAPLES BUSINESS CREDIT					Total Vendor Amount 4.27
Payment Type Check	Payment Number 201945			Payment Date 06/20/2022		Payment Amount 4.27
Payable Number 7356796591-3-1	Description Credit for returned dry erase board	Payable Date 06/03/2022	Due Date 06/03/2022	Discount Amount 0.00		Payable Amount -195.99
Payable Number 7357037891-1-1	Description Refund	Payable Date 05/26/2022	Due Date 05/26/2022	Discount Amount 0.00		Payable Amount -57.99
Payable Number 7357384221-0-1	Description Office Name Plate - Det. Baneski	Payable Date 06/03/2022	Due Date 06/03/2022	Discount Amount 0.00		Payable Amount 15.04
Payable Number 7357824838-0-1	Description City Hall Office Supplies	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 124.55
Payable Number 7357970730-0-1	Description USB Drives for Investigations	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 87.99
Payable Number 7358148994-0-1	Description office supplies	Payable Date 06/03/2022	Due Date 06/03/2022	Discount Amount 0.00		Payable Amount 30.67

Vendor Number 10977	Vendor Name SUNBELT TRANSFORMER, LTD					Total Vendor Amount 22,000.00
Payment Type Check	Payment Number 201946			Payment Date 06/20/2022		Payment Amount 22,000.00
Payable Number CD970084207	Description Rental Substation Transformer	Payable Date 06/10/2022	Due Date 06/10/2022	Discount Amount 0.00		Payable Amount 22,000.00

Vendor Number 05630	Vendor Name THOMPSON, JENNIFER					Total Vendor Amount 96.90
Payment Type Check	Payment Number 201947			Payment Date 06/20/2022		Payment Amount 96.90
Payable Number 061022	Description Mileage & Meal - ILCMA	Payable Date 06/10/2022	Due Date 06/10/2022	Discount Amount 0.00		Payable Amount 96.90

Vendor Number 09526	Vendor Name TIMBERMEN TREE SERVICE					Total Vendor Amount 2,412.00
Payment Type Check	Payment Number 201948			Payment Date 06/20/2022		Payment Amount 2,412.00
Payable Number 060122	Description stump grinding	Payable Date 06/01/2022	Due Date 06/01/2022	Discount Amount 0.00		Payable Amount 2,412.00

Vendor Number 01618	Vendor Name TRI-COUNTY OPPORTUNITIES					Total Vendor Amount 887.73
Payment Type Check	Payment Number 201949			Payment Date 06/20/2022		Payment Amount 887.73
Payable Number 060922	Description refund unused assistance for final billed accounts	Payable Date 06/09/2022	Due Date 06/09/2022	Discount Amount 0.00		Payable Amount 887.73

Payment Register

Vendor Number 04522	Vendor Name TURNER, DEBBIE					Total Vendor Amount 1,340.00
Payment Type Check	Payment Number 201950			Payment Date 06/20/2022		Payment Amount 1,340.00
Payable Number 2590	Description JANITORIAL SERVICES	Payable Date 06/12/2022	Due Date 06/12/2022	Discount Amount 0.00		Payable Amount 1,340.00

Vendor Number 04351	Vendor Name TYNDALE COMPANY, INC.					Total Vendor Amount 209.95
Payment Type Check	Payment Number 201951			Payment Date 06/20/2022		Payment Amount 209.95
Payable Number 2712855	Description FR Clothing	Payable Date 06/07/2022	Due Date 06/07/2022	Discount Amount 0.00		Payable Amount 209.95

Vendor Number 07252	Vendor Name U.S. POSTAL SERVICE					Total Vendor Amount 160.00
Payment Type Check	Payment Number 201952			Payment Date 06/20/2022		Payment Amount 160.00
Payable Number 601-0622	Description Annual PO Box Fee	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 160.00

Vendor Number 03986	Vendor Name UNIVERSAL UTILITY SUPPLY CO					Total Vendor Amount 3,540.00
Payment Type Check	Payment Number 201953			Payment Date 06/20/2022		Payment Amount 3,540.00
Payable Number 3037633	Description Cold Shrink Outdoor 35KV	Payable Date 06/08/2022	Due Date 06/08/2022	Discount Amount 0.00		Payable Amount 1,736.36
3037644	Double Eye Support Grips	06/09/2022	06/09/2022	0.00		827.05
3037649	600 Amp Junction 35KV	06/10/2022	06/10/2022	0.00		976.59

Vendor Number 00991	Vendor Name USA BLUEBOOK					Total Vendor Amount 1,047.71
Payment Type Check	Payment Number 201954			Payment Date 06/20/2022		Payment Amount 1,047.71
Payable Number 008684	Description Solution/Polyseed Inoculum/Phosphate/Sodium Hydrox	Payable Date 06/10/2022	Due Date 06/10/2022	Discount Amount 0.00		Payable Amount 210.09
950129	Chemkeys	04/19/2022	04/19/2022	0.00		837.62

Vendor Number 03510	Vendor Name UTILITY DYNAMICS CORPORATION					Total Vendor Amount 9,760.00
Payment Type Check	Payment Number 201955			Payment Date 06/20/2022		Payment Amount 9,760.00
Payable Number 0609-2894	Description Mill Pond Rd Directional Boring	Payable Date 06/09/2022	Due Date 06/09/2022	Discount Amount 0.00		Payable Amount 4,900.00
0610-2894	Mill Pond Rd Directional Boring	06/10/2022	06/10/2022	0.00		4,860.00

Vendor Number 00635	Vendor Name VIKING CHEMICAL COMPANY					Total Vendor Amount 1,570.00
Payment Type Check	Payment Number 201956			Payment Date 06/20/2022		Payment Amount 1,570.00
Payable Number 130050	Description Sodium Hypochlorite Solution Well #12	Payable Date 06/10/2022	Due Date 06/10/2022	Discount Amount 0.00		Payable Amount 715.70
130051	Sodium Hypochlorite Solution Well #10	06/10/2022	06/10/2022	0.00		593.90
130052	Sodium Hypochlorite Solution Well #11	06/10/2022	06/10/2022	0.00		260.40

Vendor Number 00637	Vendor Name VILLAGE OF HILLCREST					Total Vendor Amount 2,394.17
Payment Type Check	Payment Number 201957			Payment Date 06/20/2022		Payment Amount 2,394.17
Payable Number 053122	Description Village of Hillcrest Tax - May	Payable Date 05/31/2022	Due Date 05/31/2022	Discount Amount 0.00		Payable Amount 2,394.17

Payment Register

Vendor Number 01647 Vendor Name WRHL

Total Vendor Amount 1,186.00

Payment Type Check Payment Number 201958

Payment Date 06/20/2022 Payment Amount 1,186.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
197-00061-0001	WRHL Advertising	05/31/2022	05/31/2022	0.00	200.00
197-00062-0000	WRHL Advertising	05/31/2022	05/31/2022	0.00	275.00
1996-00046-0000	Railroad Days Advertising	05/31/2022	05/31/2022	0.00	10.00
1996-00047-0000	RR Days Advertising	05/31/2022	05/31/2022	0.00	275.00
653-00033-0001	radio ad	05/31/2022	05/31/2022	0.00	416.00
653-00034-0001	internet streaming ad	05/31/2022	05/31/2022	0.00	10.00

Payment Register

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	185	113	0.00	443,198.88
Packet Totals:		185	113	0.00	443,198.88

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-443,198.88
Packet Totals:		-443,198.88

Special Event Council Request

Event Type: Check all that apply

- Community Event
- Fireworks
- Parade
- Festival
- Fundraiser
- Other: Band, outdoor beer garden

Event Name:

Heitter Memorial Scholarship Fund

Event Date & Time

July 9 / 2:00 - 9:30 PM

Location/Route:

417 Cherry Ave. / Lot 6 - RMU Parking Lot

Contact Name & Organization:

Kevin Crandall Wild Card Saloon

Contact Phone:

8159782645

Contact E-Mail:

ihsfcaexd@gmail.com

Alcoholic Beverages

Will alcoholic beverages be served or sold at the event? *

Served/Sold

Neither


Name of business/organization providing alcohol:

Wild Card Saloon

How will area where alcohol is served be contained and what security and ID measures will be taken?

Roped off / Will be carding at the entrance and utilizing wrist bands

If serving alcohol off premises of an establishment, complete required special event application for liquor sales and submit fee separately.

 IMG_0419 - Kevi...

Water & Electricity

Electricity is available for Downtown Events at the Gazebo or Page Park. Please indicate if you intend to use:

- Page Park
- Gazebo
- Electricity not required/Utilizing different location

A water connection is available at the Downtown Gazebo. Would you like water available for the event?

- Yes
- No

Street & Parking Lot Closures

Are parking lot closures requested?

- Yes
- No

If so, which parking lots?

- Spirited Square - Lot 1
- Spirited Square - Lot 2
- Spirited Square - Lot 3
- Spirited Square - Lot 4
- Downtown Lot - Cherry & Main Street (gravel lot)
- Downtown Lot - Lincoln Highway & Cherry Avenue (RMU)
- Downtown Lot - 4th Avenue & North Sixth Street - Lot 1
- Downtown Lot - 4th Avenue & North Sixth Street - Lot 2
- Downtown Lot - 4th Avenue & Museum Alley
- Downtown Lot - 300 Block of North 6th Street
- Downtown Lot - 5th Avenue & 6th Street

Is a street closure requested?

- Yes
- No

What intersections and/or streets are requested to be closed?

.....

Please upload a site drawing. Include barricade and street closure locations. *



Event Coordinators must agree to the following:

Please agree to the following: *



- Agree to display Human Trafficking Victim Information Sheet as required by State law



- Event coordinators are responsible for cleanup and trash disposal after events. I agree that a cleaning fee of \$500 may be assessed if extensive cleanup is required.



- Agree to require masks and social distancing of attendees.

Insurance

****REQUIRED**** Please upload Certificate of Insurance. Events on City property (including streets, parking lots, etc.) require a Certificate of Insurance for approval. Copy of Proof of Insurance naming the “City of Rochelle” as an additional insured including name and date of the event in the amount of \$1,000,000.00 in general liability, and if alcoholic liquor will be served/sold, liquor liability in the amount of \$1,000,000.00. *

 Sissy's Wild Card...

For Carnivals Only: Upload a Certificate of insurance showing proof of worker’s comp and one with general liability

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Google Forms



Rochelle, IL

Balance Sheet
Account Summary
As Of 05/31/2022

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	900.00
01-00-10120	Flex Spending	6,512.07
01-00-10121	Police K-9 Fund	6,535.99
01-00-10122	Police Bond Fund	2,267.70
01-00-10123	Police DUI Fund	20,123.15
01-00-10124	Police Vehicle Fund	2,657.55
01-00-10125	Police Drug Enforcement Fund	2,240.87
01-00-10126	Illinois Funds - Cemetery	122,728.68
01-00-10127	Illinois Funds - Taxes	6,173,951.71
01-00-11021	IMET 1-3 Fund - General	3,708,902.30
01-00-11101	Allocated Cash	-499,232.32
	Total Category 1000 - Cash and Investments:	9,547,587.70
Category: 1100 - Restricted Assets		
01-00-11020	IMET 1-3 Fund - ARPA	612,145.83
	Total Category 1100 - Restricted Assets:	612,145.83
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	97,955.05
01-00-12131	Miscellaneous Accounts Receivable	22,496.77
01-00-12160	Property Tax Receivable	2,120,239.38
01-00-12161	Accounts Receivable From Other Governme	874,088.47
01-00-12162	Accounts Receivable	53,955.52
	Total Category 1210 - Accounts Receivable:	3,168,735.19
	Total Assets:	13,328,468.72
		<u>13,328,468.72</u>
Liability		
Category: 2110 - Accounts Payable		
01-00-21233	Health Insurance Payable	-186,091.93
01-00-21234	Life Insurance	-2,203.38
01-00-21236	IMRF Payable	0.04
01-00-21262	Police Bonds Payable	812.85
01-00-21264	Dental & Vision Insurance	-10,491.24
01-00-21300	Accounts Payable Allocation	76,230.79
	Total Category 2110 - Accounts Payable:	-121,742.87
Category: 2500 - Deposits Payable		
01-00-25000	Developer Deposits	16,500.00
	Total Category 2500 - Deposits Payable:	16,500.00
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	3,226,623.38
	Total Category 2600 - Deferred Revenues:	3,226,623.38
	Total Liability:	3,121,380.51
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	9,304,868.50
	Total Category 2900 - Equity:	9,488,960.08
	Total Beginning Equity:	9,488,960.08

Balance Sheet

Account	Name	Balance
Total Revenue		4,748,195.86
Total Expense		<u>4,030,067.73</u>
Revenues Over/Under Expenses		718,128.13
	Total Equity and Current Surplus (Deficit):	10,207,088.21
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,328,468.72</u>

Balance Sheet

Account	Name	Balance
Fund: 11 - Audit		
Assets		
Category: 1000 - Cash and Investments		
11-00-11101	Allocated Cash	6,569.88
	Total Category 1000 - Cash and Investments:	6,569.88
Category: 1210 - Accounts Receivable		
11-00-12160	Property Tax Receivable	30,000.48
	Total Category 1210 - Accounts Receivable:	30,000.48
	Total Assets:	36,570.36
		<u><u>36,570.36</u></u>
Liability		
Category: 2600 - Deferred Revenues		
11-00-26000	Deferred Revenue	30,000.48
	Total Category 2600 - Deferred Revenues:	30,000.48
	Total Liability:	30,000.48
Equity		
Category: 2900 - Equity		
11-00-29100	Fund Balance (Reserved)	6,559.05
	Total Category 2900 - Equity:	6,559.05
	Total Beginning Equity:	6,559.05
Total Revenue		10.83
Total Expense		0.00
Revenues Over/Under Expenses		10.83
	Total Equity and Current Surplus (Deficit):	6,569.88
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>36,570.36</u></u>

Section VI, Item 1.

Balance Sheet

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	-207,302.38	
	Total Category 1000 - Cash and Investments:	-207,302.38	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	374,992.54	
	Total Category 1210 - Accounts Receivable:	374,992.54	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	78,138.15	
	Total Category 1600 - Prepaid Expenses:	78,138.15	
	Total Assets:	245,828.31	<u>245,828.31</u>
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	374,992.54	
	Total Category 2600 - Deferred Revenues:	374,992.54	
	Total Liability:	374,992.54	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	53,122.49	
	Total Category 2900 - Equity:	53,122.49	
	Total Beginning Equity:	53,122.49	
Total Revenue		0.00	
Total Expense		182,286.72	
Revenues Over/Under Expenses		-182,286.72	
	Total Equity and Current Surplus (Deficit):	-129,164.23	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>245,828.31</u>

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Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Fund: 13 - Illinois Municipal Fund		
Assets		
Category: 1000 - Cash and Investments		
13-00-11101	Allocated Cash	-31,995.45
	Total Category 1000 - Cash and Investments:	-31,995.45
Category: 1210 - Accounts Receivable		
13-00-12160	Property Tax Receivable	160,002.54
	Total Category 1210 - Accounts Receivable:	160,002.54
	Total Assets:	128,007.09
		<u>128,007.09</u>
Liability		
Category: 2600 - Deferred Revenues		
13-00-26000	Deferred Revenue	160,002.54
	Total Category 2600 - Deferred Revenues:	160,002.54
	Total Liability:	160,002.54
Equity		
Category: 2900 - Equity		
13-00-29100	Fund Balance (Reserved)	44,099.94
	Total Category 2900 - Equity:	44,099.94
	Total Beginning Equity:	44,099.94
Total Revenue		20.96
Total Expense		76,116.35
Revenues Over/Under Expenses		-76,095.39
	Total Equity and Current Surplus (Deficit):	-31,995.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>128,007.09</u>

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Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Fund: 14 - Social Security		
Assets		
Category: 1000 - Cash and Investments		
14-00-11101	Allocated Cash	-99,980.17
	Total Category 1000 - Cash and Investments:	-99,980.17
Category: 1210 - Accounts Receivable		
14-00-12160	Property Tax Receivable	240,003.80
	Total Category 1210 - Accounts Receivable:	240,003.80
	Total Assets:	140,023.63
		<u>140,023.63</u>
Liability		
Category: 2600 - Deferred Revenues		
14-00-26000	Deferred Revenue	240,003.80
	Total Category 2600 - Deferred Revenues:	240,003.80
	Total Liability:	240,003.80
Equity		
Category: 2900 - Equity		
14-00-29100	Fund Balance (Reserved)	-17,623.55
	Total Category 2900 - Equity:	-17,623.55
	Total Beginning Equity:	-17,623.55
Total Revenue		0.00
Total Expense		82,356.62
Revenues Over/Under Expenses		-82,356.62
	Total Equity and Current Surplus (Deficit):	-99,980.17
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>140,023.63</u>

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Balance Sheet

Account	Name	Balance
Fund: 15 - Ambulance		
Assets		
Category: 1000 - Cash and Investments		
15-00-11101	Allocated Cash	524,541.72
	Total Category 1000 - Cash and Investments:	524,541.72
	Total Assets:	524,541.72
		<u>524,541.72</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
15-00-29100	Fund Balance (Reserved)	160,628.34
	Total Category 2900 - Equity:	160,628.34
	Total Beginning Equity:	160,628.34
Total Revenue		363,913.38
Total Expense		0.00
Revenues Over/Under Expenses		363,913.38
	Total Equity and Current Surplus (Deficit):	524,541.72
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>524,541.72</u>

Section VI, Item 1.

Balance Sheet

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	600,998.70	
17-00-11101	Allocated Cash	410,142.92	
	Total Category 1000 - Cash and Investments:	1,011,141.62	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governme	35,602.50	
	Total Category 1210 - Accounts Receivable:	35,602.50	
	Total Assets:	1,046,744.12	<u>1,046,744.12</u>
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	785,506.72	
	Total Category 2900 - Equity:	785,506.72	
	Total Beginning Equity:	785,506.72	
Total Revenue		261,237.40	
Total Expense		0.00	
Revenues Over/Under Expenses		261,237.40	
	Total Equity and Current Surplus (Deficit):	1,046,744.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,046,744.12</u>

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Balance Sheet

Account	Name	Balance
Fund: 18 - Utility Tax		
Assets		
Category: 1000 - Cash and Investments		
18-00-11101	Allocated Cash	2,377,722.85
	Total Category 1000 - Cash and Investments:	2,377,722.85
Category: 1210 - Accounts Receivable		
18-00-12168	Utility Tax Receivable	55,734.86
	Total Category 1210 - Accounts Receivable:	55,734.86
	Total Assets:	2,433,457.71
		<u>2,433,457.71</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
18-00-29200	Fund Balance (Reserved)	2,133,973.48
	Total Category 2900 - Equity:	2,133,973.48
	Total Beginning Equity:	2,133,973.48
Total Revenue		299,484.23
Total Expense		0.00
Revenues Over/Under Expenses		299,484.23
	Total Equity and Current Surplus (Deficit):	2,433,457.71
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,433,457.71</u>

Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Fund: 19 - Hotel-Motel Tax		
Assets		
Category: 1000 - Cash and Investments		
19-00-11101	Allocated Cash	227,936.82
	Total Category 1000 - Cash and Investments:	227,936.82
Category: 1210 - Accounts Receivable		
19-00-12100	Accounts Receivable	23,928.49
	Total Category 1210 - Accounts Receivable:	23,928.49
	Total Assets:	251,865.31
		<u>251,865.31</u>
Liability		
Category: 2110 - Accounts Payable		
19-00-21300	Accounts Payable Allocation	3,358.83
	Total Category 2110 - Accounts Payable:	3,358.83
	Total Liability:	3,358.83
Equity		
Category: 2900 - Equity		
19-00-29100	Fund Balance (Reserved)	221,695.86
	Total Category 2900 - Equity:	221,695.86
	Total Beginning Equity:	221,695.86
Total Revenue		116,377.95
Total Expense		89,567.33
Revenues Over/Under Expenses		26,810.62
	Total Equity and Current Surplus (Deficit):	248,506.48
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>251,865.31</u>

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Balance Sheet

Account	Name	Balance
Fund: 20 - Sales Tax		
Assets		
Category: 1000 - Cash and Investments		
20-00-10100	Illinois Funds - Non Home Rule Sales Tax	1,664,767.20
20-00-11101	Allocated Cash	-8,645.08
	Total Category 1000 - Cash and Investments:	1,656,122.12
Category: 1210 - Accounts Receivable		
20-00-12167	Sales Tax Receivable	351,776.63
	Total Category 1210 - Accounts Receivable:	351,776.63
	Total Assets:	2,007,898.75
		<u>2,007,898.75</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
20-00-29200	Fund Balance (Reserved)	1,516,976.77
	Total Category 2900 - Equity:	1,516,976.77
	Total Beginning Equity:	1,516,976.77
Total Revenue		574,255.33
Total Expense		83,333.35
Revenues Over/Under Expenses		490,921.98
	Total Equity and Current Surplus (Deficit):	2,007,898.75
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,007,898.75</u>

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Balance Sheet

Account	Name	Balance
Fund: 21 - Lighthouse Pointe TIF		
Assets		
Category: 1000 - Cash and Investments		
21-00-11101	Allocated Cash	1,361,616.93
	Total Category 1000 - Cash and Investments:	1,361,616.93
	Total Assets:	1,361,616.93
		<u>1,361,616.93</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
21-00-29200	Fund Balance (Reserved)	1,395,001.33
	Total Category 2900 - Equity:	1,395,001.33
	Total Beginning Equity:	1,395,001.33
Total Revenue		2,281.40
Total Expense		35,665.80
Revenues Over/Under Expenses		-33,384.40
	Total Equity and Current Surplus (Deficit):	1,361,616.93
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,361,616.93</u>

Balance Sheet

Account	Name	Balance
Fund: 22 - Foreign Fire Insurance		
Assets		
Category: 1000 - Cash and Investments		
22-00-10100	Foreign Fire Insurance	35,204.74
	Total Category 1000 - Cash and Investments:	35,204.74
	Total Assets:	35,204.74
		<u>35,204.74</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
22-00-29100	Fund Balance (Reserved)	46,674.91
	Total Category 2900 - Equity:	46,674.91
	Total Beginning Equity:	46,674.91
Total Revenue		71.62
Total Expense		11,541.79
Revenues Over/Under Expenses		-11,470.17
	Total Equity and Current Surplus (Deficit):	35,204.74
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>35,204.74</u>

Balance Sheet

Account	Name	Balance
Fund: 23 - Downtown & Southern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
23-00-11101	Allocated Cash	1,106.79
	Total Category 1000 - Cash and Investments:	1,106.79
	Total Assets:	1,106.79
		<u>1,106.79</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
23-00-29200	Fund Balance (Reserved)	172,466.20
	Total Category 2900 - Equity:	172,466.20
	Total Beginning Equity:	172,466.20
Total Revenue		218.49
Total Expense		171,577.90
Revenues Over/Under Expenses		-171,359.41
	Total Equity and Current Surplus (Deficit):	1,106.79
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,106.79</u>

Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Fund: 24 - Overweight Truck Permit		
Assets		
Category: 1000 - Cash and Investments		
24-00-11101	Allocated Cash	219,525.29
	Total Category 1000 - Cash and Investments:	<u>219,525.29</u>
	Total Assets:	<u>219,525.29</u> <u><u>219,525.29</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Category: 2900 - Equity		
24-00-29200	Fund Balance (Reserved)	204,066.23
	Total Category 2900 - Equity:	<u>204,066.23</u>
	Total Beginning Equity:	<u>204,066.23</u>
Total Revenue		20,459.06
Total Expense		<u>5,000.00</u>
Revenues Over/Under Expenses		15,459.06
	Total Equity and Current Surplus (Deficit):	<u>219,525.29</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>219,525.29</u></u>

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Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Fund: 25 - Northern Gateway TIF		
Assets		
Category: 1000 - Cash and Investments		
25-00-11101	Allocated Cash	-26,467.36
	Total Category 1000 - Cash and Investments:	<u>-26,467.36</u>
	Total Assets:	<u>-26,467.36</u> <u><u>-26,467.36</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Category: 2900 - Equity		
25-00-29200	Fund Balance (Reserved)	-22,224.36
	Total Category 2900 - Equity:	<u>-22,224.36</u>
	Total Beginning Equity:	<u>-22,224.36</u>
Total Revenue		0.00
Total Expense		<u>4,243.00</u>
Revenues Over/Under Expenses		<u>-4,243.00</u>
	Total Equity and Current Surplus (Deficit):	<u>-26,467.36</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-26,467.36</u></u>

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Section VI, Item 1.

Balance Sheet

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-10128	2018 GO Bond	2,566.69	
36-00-10129	Building Improvements	59,850.94	
36-00-11101	Allocated Cash	-1,074,870.51	
	Total Category 1000 - Cash and Investments:	-1,012,452.88	
Category: 1100 - Restricted Assets			
36-00-11000	Residential Developers of IL Escrow CD	39,087.03	
	Total Category 1100 - Restricted Assets:	39,087.03	
	Total Assets:	-973,365.85	-973,365.85
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	85,014.98	
36-00-21300	Accounts Payable Allocation	464,650.75	
	Total Category 2110 - Accounts Payable:	549,665.73	
Category: 2500 - Deposits Payable			
36-00-25000	Developer Deposits	36,506.20	
	Total Category 2500 - Deposits Payable:	36,506.20	
	Total Liability:	586,171.93	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	11,336.48	
	Total Category 2900 - Equity:	11,336.48	
	Total Beginning Equity:	11,336.48	
Total Revenue		73,225.27	
Total Expense		1,644,099.53	
Revenues Over/Under Expenses		-1,570,874.26	
	Total Equity and Current Surplus (Deficit):	-1,559,537.78	
	Total Liabilities, Equity and Current Surplus (Deficit):		-973,365.85

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Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Fund: 37 - Stormwater		
Assets		
Category: 1000 - Cash and Investments		
37-00-11101	Allocated Cash	167,566.93
	Total Category 1000 - Cash and Investments:	167,566.93
	Total Assets:	167,566.93
		<u>167,566.93</u>
Liability		
	Total Liability:	0.00
Equity		
Category: 2900 - Equity		
37-00-29200	Fund Balance (Unreserved)	169,277.75
	Total Category 2900 - Equity:	169,277.75
	Total Beginning Equity:	169,277.75
Total Revenue		789.18
Total Expense		2,500.00
Revenues Over/Under Expenses		-1,710.82
	Total Equity and Current Surplus (Deficit):	167,566.93
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>167,566.93</u>

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Section VI, Item 1.

Balance Sheet

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-11101	Allocated Cash	1,999,104.76	
	Total Category 1000 - Cash and Investments:	1,999,104.76	
Category: 1100 - Restricted Assets			
51-00-11004	IEPA L17-4882 Principal and Interest	96,685.54	
	Total Category 1100 - Restricted Assets:	96,685.54	
Category: 1210 - Accounts Receivable			
51-00-12130	Miscellaneous Accounts Receivable	-2,387.52	
	Total Category 1210 - Accounts Receivable:	-2,387.52	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	333,684.67	
51-00-12125	Unbilled Accounts Receivable	95,333.00	
	Total Category 1212 - Customer Billing:	429,017.67	
Category: 1430 - 1430			
51-00-14300	Accum Prov For Uncollectible	-17,522.74	
	Total Category 1430 - 1430:	-17,522.74	
Category: 1500 - Capital Assets			
51-00-15100	General Plant	692,799.66	
51-00-15101	Land and Land Rights	257,914.69	
51-00-15102	Well # 11	4,537,805.60	
51-00-15103	Dist Reservoirs & Standpipes	953,208.22	
51-00-15104	Services	560,664.29	
51-00-15105	Water Mains	13,234,827.14	
51-00-15106	UPIS-Transportation Equipment	59,363.49	
51-00-15107	Water Valves	241,607.49	
51-00-15108	Water Hydrants	421,495.10	
51-00-15109	Water Well # 4	229,934.83	
51-00-15110	Water Well # 10	1,203,126.25	
51-00-15111	Miscellaneous Equipment	131,374.80	
51-00-15112	Water Well # 12	7,621,222.67	
51-00-15113	Water Well # 9	31,639.81	
51-00-15114	Land and Land Rights	14,610.47	
51-00-15115	Meters	887,620.67	
51-00-15116	Communication Equipment	17,599.00	
51-00-15119	Materials & Supplies	279.73	
51-00-15120	Contract Work	1,512,281.68	
51-00-15122	Completed Const Not Classified	2,730,126.51	
51-00-15123	Accumulated Provision For Depr	-10,857,946.15	
51-00-15900	Asset Retirement Obligation	-465,300.00	
	Total Category 1500 - Capital Assets:	24,016,255.95	
Category: 1600 - Prepaid Expenses			
51-00-16000	Prepaid Insurance	13,252.25	
	Total Category 1600 - Prepaid Expenses:	13,252.25	
Category: 1900 - Deferred Assets			
51-00-19100	Deferred Outflows of Resources	86,163.09	
51-00-19101	Deferred Outflows - OPEB	3,973.00	
51-00-19102	Deferred Outflows - ARO	454,773.18	
	Total Category 1900 - Deferred Assets:	544,909.27	
	Total Assets:	27,079,315.18	<u>27,079,315.18</u>
Liability			
Category: 2110 - Accounts Payable			
51-00-21300	Accounts Payable Allocation	134,115.10	
	Total Category 2110 - Accounts Payable:	134,115.10	

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Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Category: 2200 - Accrued Payroll		
51-00-22009	Accrued Vacation	44,109.40
	Total Category 2200 - Accrued Payroll:	44,109.40
Category: 2500 - Deposits Payable		
51-00-25000	Customer Deposits	9,332.05
	Total Category 2500 - Deposits Payable:	9,332.05
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,855,450.01
51-00-27103	IEPA Loan - Well #11 Radium Removal L1754	2,362,740.31
51-00-27104	IEPA Loan - Well #12 Radium Removal L1754	1,439,500.09
51-00-27303	Interest Payable-IEPA L174882	-331.06
51-00-27304	Interest Payable-IEPA L175426	22,667.75
51-00-27403	IMRF Payable - Net Pension Obligation	82,557.22
51-00-27406	OPEB Liability	29,898.00
	Total Category 2700 - Long-Term Liabilities:	6,792,482.32
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	960.00
51-00-27905	Deferred Inflows	98,653.50
	Total Category 2790 - Deferred Liabilities:	99,613.50
	Total Liability:	7,079,652.37
Equity		
Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	275,875.90
51-00-29300	Unappropriated Retained Earnings	20,577,582.04
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Cons	-40,491.28
	Total Category 2900 - Equity:	21,037,145.99
	Total Beginning Equity:	21,037,145.99
Total Revenue		1,278,949.14
Total Expense		2,316,432.32
Revenues Over/Under Expenses		-1,037,483.18
	Total Equity and Current Surplus (Deficit):	19,999,662.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>27,079,315.18</u>

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Balance Sheet

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	100.00
52-50-11002	First State Bank CD	273,926.79
52-50-11101	Allocated Cash	4,707,392.74
	Total Category 1000 - Cash and Investments:	4,981,419.53
Category: 1100 - Restricted Assets		
52-50-11007	IEPA Savings	39,372.15
	Total Category 1100 - Restricted Assets:	39,372.15
Category: 1210 - Accounts Receivable		
52-50-12108	Interest & Dividends Receivable	607.89
52-50-12130	Miscellaneous Accounts Receivable	2,266.81
	Total Category 1210 - Accounts Receivable:	2,874.70
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	427,365.88
52-50-12125	Unbilled Accounts Receivable	112,557.00
	Total Category 1212 - Customer Billing:	539,922.88
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	117,064.14
	Total Category 1290 - Special Assessments:	117,064.14
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-13,860.94
	Total Category 1430 - 1430:	-13,860.94
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	7,376.33
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,129,147.07
52-50-15126	Utility Plant in Service - Lift Stations	1,322,644.44
52-50-15127	Utility Plant in Service - Manholes	688,586.64
52-50-15128	Treatment Plant Equipment	894,198.59
52-50-15129	Southview Lift Station	10,876.34
52-50-15130	1st Avenue Lift Station	223,073.60
52-50-15131	Wiscold Lift Station	2,366.54
52-50-15132	Route 38 Lift Station	251,712.01
52-50-15133	Akeson Park Lift Station	328,680.00
52-50-15134	Treatment Plant Domestic Lift Station	236,550.00
52-50-15135	Veteran's Parkway Replacement	532,645.50
52-50-15136	Westwood Sewer Extension	945,362.52
52-50-15137	Squires Landing	1,820.19
52-50-15138	Janet Avenue Sewer Replacement	4,500.00
52-50-15139	Sewer Mains	6,477,787.03
52-50-15140	West Side Sewer Interceptor	2,471,888.02
52-50-15141	West Side Sewer Interceptor Manholes	603,934.41
52-50-15142	Intermodal Interceptor	3,000,696.96
52-50-15143	Lakeview Sewer Lining	515,126.63
52-50-15144	First Avenue Upgrade	957,374.12
52-50-15145	Ritchie Court Sewer	103,718.14
52-50-15146	Land and Land Rights	160,938.40
52-50-15147	Structures and Improvements	378,256.52
52-50-15149	Gravity Collection Sewers	23,654.27
52-50-15150	Meters	221,174.17
52-50-15151	Office Furniture and Equipment	8,417.00
52-50-15152	Laboratory Equipment	2,284.97
52-50-15153	Communication Equipment	93,443.89
52-50-15157	Contract Work	325,166.60
52-50-15160	SCADA System	7,495.17
52-50-15161	Membrane - Air Diffusers	6,533.92
52-50-15162	Pumps and Control Panels	22,689.78

Balance Sheet

Account	Name	Balance
52-50-15163	One Ton Truck	41,432.31
52-50-15164	Completed Const Not Classified	7,329,586.38
52-50-15165	Accumulated Provision For Depr	-27,905,752.17
52-50-15166	Transportation	55,114.00
	Total Category 1500 - Capital Assets:	23,708,242.45
Category: 1600 - Prepaid Expenses		
52-50-16000	Prepaid Insurance	32,837.00
	Total Category 1600 - Prepaid Expenses:	32,837.00
Category: 1900 - Deferred Assets		
52-50-19100	Deferred Outflows of Resources	228,156.12
52-50-19101	Deferred Outflows - OPEB	10,655.00
	Total Category 1900 - Deferred Assets:	238,811.12
	Total Assets:	29,646,683.03
		<u>29,646,683.03</u>
Liability		
Category: 2110 - Accounts Payable		
52-00-21300	Accounts Payable Allocation	36,377.22
	Total Category 2110 - Accounts Payable:	36,377.22
Category: 2200 - Accrued Payroll		
52-50-22009	Accrued Vacation	36,751.85
	Total Category 2200 - Accrued Payroll:	36,751.85
Category: 2500 - Deposits Payable		
52-50-25000	Customer Deposits	18,864.12
	Total Category 2500 - Deposits Payable:	18,864.12
Category: 2700 - Long-Term Liabilities		
52-50-27105	IEPA Loan - Askvig L1726800	182,536.01
52-50-27306	Interest Payable Accrued-IEPA WWTP Upgra	57,632.58
52-50-27403	IMRF Payable - Net Pension Obligation	216,421.32
52-50-27406	OPEB Liability	80,182.00
52-50-27409	IEPA L175516 Water Recl Plant Improvemen	4,564,083.45
	Total Category 2700 - Long-Term Liabilities:	5,100,855.36
Category: 2790 - Deferred Liabilities		
52-50-26300	Deferred Inflows - OPEB	2,574.00
52-50-27905	Deferred Inflows	264,468.08
	Total Category 2790 - Deferred Liabilities:	267,042.08
	Total Liability:	5,459,890.63
Equity		
Category: 2900 - Equity		
52-50-29100	Fund Balance (Reserved)	-311,893.55
52-50-29300	Unappropriated Retained Earnings	17,250,888.74
52-50-29510	Contribution In Aid Of Const	687,662.79
52-50-29511	CIAC-Pumping Structures	72,130.24
52-50-29512	CIAC-Treatment Structures	5,130,229.31
52-50-29513	CIAC-Disposal Structures	257,535.89
52-50-29514	CIAC-General Plant Structures	1,719,759.69
52-50-29515	CIAC-Pumping Equipment	6,590.49
52-50-29516	CIAC-Treatment Equipment	1,463,337.97
52-50-29517	CIAC-Disposal Equipment	647,356.35
52-50-29518	CIAC-Distribution Main	11,177.00
52-50-29550	Acc Amort CAOC-Services	-116,276.00
52-50-29551	Acc Amort CIAC-Pumping Struct	-17,123.88
52-50-29552	Acc Amort CIAC-Treatmnt Struct	-1,217,941.92
52-50-29553	Acc Amort CIAC-Disposal Struct	-61,140.12
52-50-29554	Acc Amort CIAC-Gen Plt Struct	-408,279.12
52-50-29555	Acc Amort CIAC-Pumping Equip	-3,752.70
52-50-29556	Acc Amort CIAC-Treatment Plant	-833,302.86
52-50-29557	Acc Amort CIAC-Disposal Equip	-368,639.22

Balance Sheet

Account	Name	Balance
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	<u>23,907,760.14</u>
	Total Beginning Equity:	23,907,760.14
Total Revenue		1,947,710.06
Total Expense		<u>1,668,677.80</u>
Revenues Over/Under Expenses		279,032.26
	Total Equity and Current Surplus (Deficit):	24,186,792.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>29,646,683.03</u></u>

Balance Sheet

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10128	Central Bank - Waste Connection Escrow	87,640.36	
53-00-10130	Holcomb Bank Money Market	1,969,170.05	
53-00-10131	Illinois Funds - Solid Waste	1,114,962.82	
53-00-11101	Allocated Cash	778,785.23	
	Total Category 1000 - Cash and Investments:	<u>3,950,558.46</u>	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	120,151.26	
	Total Category 1210 - Accounts Receivable:	<u>120,151.26</u>	
Category: 1500 - Capital Assets			
53-00-15167	Land & Land Rights	708,562.77	
53-00-15168	Structures & Improvements	22,694.61	
53-00-15169	Structures & Improvements - Accum Deprec	-22,694.61	
53-00-15170	Miscellaneous Equipment	370,103.79	
53-00-15171	Miscellaneous Equipment - Accum Deprecia	-268,677.24	
53-00-15172	Other Tangible Property	125,386.27	
53-00-15173	Other Tangible Property - Accum Depreciati	-125,386.27	
	Total Category 1500 - Capital Assets:	<u>809,989.32</u>	
	Total Assets:	<u>4,880,699.04</u>	<u>4,880,699.04</u>
Liability			
Category: 2410 - Other Liabilities			
53-00-24100	Investment - General Fund	180,780.61	
	Total Category 2410 - Other Liabilities:	<u>180,780.61</u>	
Category: 2500 - Deposits Payable			
53-00-25000	Developer Deposits	42,684.88	
	Total Category 2500 - Deposits Payable:	<u>42,684.88</u>	
	Total Liability:	<u>223,465.49</u>	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	4,854,354.08	
	Total Category 2900 - Equity:	<u>4,854,354.08</u>	
	Total Beginning Equity:	<u>4,854,354.08</u>	
Total Revenue		443,159.12	
Total Expense		640,279.65	
Revenues Over/Under Expenses		<u>-197,120.53</u>	
	Total Equity and Current Surplus (Deficit):	<u>4,657,233.55</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,880,699.04</u>

Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	-993,316.53
54-60-10100	Petty Cash	200.00
54-90-10110	Petty Cash	1,150.00
54-90-10132	IMET 1-3 Year Fund	4,971,718.92
54-90-10133	Central Bank Investment	9,640,102.82
	Total Category 1000 - Cash and Investments:	13,619,855.21
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	587,293.58
54-90-11016	2021-2022 Electric Bond	10,565,759.49
	Total Category 1100 - Restricted Assets:	11,153,053.07
Category: 1210 - Accounts Receivable		
54-90-12131	Miscellaneous Accounts Receivable	16,592.23
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	425,636.65
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	4,666,119.96
54-90-12122	Rochelle City Tax Receivable	66,928.67
54-90-12123	Public Utilities Tax Receivable	183,439.43
54-90-12124	Hillcrest Tax Receivable	4,352.11
54-90-12125	Unbilled Accounts Receivable	415,296.00
	Total Category 1212 - Customer Billing:	5,336,136.17
Category: 1430 - 1430		
54-90-14300	Accumulated Provision For Uncollectible	-253,464.44
	Total Category 1430 - 1430:	-253,464.44
Category: 1500 - Capital Assets		
54-10-15174	Diesel Prime Movers	193,731.77
54-10-15175	Office Furniture & Equipment	573,254.41
54-10-15176	Transportation Equipment	41,296.05
54-10-15177	Diesel Stores Equipment	25,353.95
54-10-15178	Completed Construction Not Classified - Ger	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Generatio	-7,473,688.36
54-10-15181	Accumulated Provision For Depr - Peaker	-880,046.15
54-10-15182	Solar Gas Turbine	2,684,186.97
54-10-15183	Accumulated Provision For Depr - Gas Turbi	-2,684,187.09
54-10-15184	Completed Construction Not Classified - Pea	880,045.78
54-20-15001	Work in Progress	424.00
54-60-15001	Construction Work in Progress	13,775,034.79
54-60-15184	Land & Land Rights	939,044.69
54-60-15185	Structures & Improvements	6,840,885.86
54-60-15186	Equipment	5,129,376.72
54-60-15187	Poles, Towers & Fixtures	5,020,518.11
54-60-15188	Overhead Conductors & Devices	10,556,267.14
54-60-15189	Underground Conductors and Devices	15,344,833.60
54-60-15190	Services	3,346,559.30
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	1,999,357.60
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,473,283.71
54-60-15197	Stores Equipment	10,388.28
54-60-15198	Tools, Shop and Garage Equipment	134,468.59
54-60-15199	Laboratory Equipment	40,630.78
54-60-15200	Power Operated Equipment	32,981.00
54-60-15201	Communication Equipment	1,394,050.10
54-60-15202	Miscellaneous Equipment	5,214.06

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Balance Sheet

Account	Name	Balance	
54-60-15203	Other Tangible Property	636,959.63	
54-60-15204	Accum Prov for Depr - Structures & Improve	-1,616,229.60	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,105,875.84	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fixtu	-3,734,236.63	
54-60-15207	Accum Prov for Depr - Overhead Conduct &	-7,623,468.67	
54-60-15209	Accum Prov for Depr - Underground Conduc	-12,184,522.50	
54-60-15210	Accum Prov for Depr - Services	-1,354,713.69	
54-60-15211	Accum Prov for Depr - Meters	-1,239,701.39	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Signal	-1,800,441.34	
54-60-15214	Accum Prov for Depr - Structures & Improve	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & Eq	-292,979.83	
54-60-15216	Accum Prov for Depr - Transportation Equip	-1,334,629.97	
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28	
54-60-15218	Accum Prov for Depr - Tools, Shop & Garage	-134,468.59	
54-60-15219	Accum Prov for Depr - Laboratory Equipmer	-40,630.78	
54-60-15220	Accum Prov for Depr - Power Operated Equi	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Equi	-774,164.77	
54-60-15222	Accum Prov for Depr - Miscellaneous Equipr	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Prope	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,286,622.18	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & Eq	-39,886.99	
54-90-15001	Construction Work in Progress	15,000.00	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & Eq	-20,568.42	
54-90-15230	Utility General Plant	58,805.55	
54-90-15231	Office Furniture & Equipment	84,896.30	
54-90-15232	Other Property	2,000,000.00	
54-90-15233	Completed Const Not Classified	1,305,631.38	
54-90-15234	Accum Prov For Depr - Admin	-1,295,545.21	
	Total Category 1500 - Capital Assets:	41,463,473.14	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,592,999.07	
	Total Category 1540 - Inventories:	1,592,999.07	
Category: 1600 - Prepaid Expenses			
54-90-16000	Prepaid Insurance	112,515.85	
	Total Category 1600 - Prepaid Expenses:	112,515.85	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	671,672.36	
54-00-19101	Deferred Outflows - OPEB	31,601.00	
	Total Category 1900 - Deferred Assets:	703,273.36	
Category: 9999 - History			
54-90-12621	Debit FY98 D.I.E. Funds used	111,745.02	
54-90-12622	Credit FY98 D.I.E. Funds Used	-111,745.02	
54-90-12623	Debit-FY00 D.I.E. Funds used	224,999.62	
54-90-12624	Credit FY00 D.I.E. Funds Used	-224,999.62	
	Total Category 9999 - History:	0.00	
	Total Assets:	74,153,478.08	74,153,478.08

Liability

Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	2,253,867.31	
54-90-21265	Rochelle City Tax	84,065.58	
54-90-21266	Public Utilities Tax	4.22	
54-90-21267	Hillcrest Tax	3,222.51	
	Total Category 2110 - Accounts Payable:	2,341,159.62	

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Balance Sheet

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22009	Accrued Vacation	115,136.95
	Total Category 2200 - Accrued Payroll:	115,136.95
Category: 2500 - Deposits Payable		
54-90-25000	Customer Deposits	86,804.74
	Total Category 2500 - Deposits Payable:	86,804.74
Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	237,827.00
54-00-27413	2021 Electric Bond Payable	7,775,000.00
54-00-27414	2021 Holcomb Bank Loan	1,300,000.00
54-90-27000	IMRF Payable - Net Pension Obligation	633,293.00
54-90-27211	Bond Premium-2021	724,300.92
54-90-27212	Bond Premium-2022	631,347.46
54-90-27308	Interest Payable Accrued-2021	45,331.85
54-90-27309	Interest Payable Accrued - 2022	3,617.31
	Total Category 2700 - Long-Term Liabilities:	11,350,717.54
Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	7,631.00
54-00-27905	Deferred Inflows	784,258.22
	Total Category 2790 - Deferred Liabilities:	791,889.22
Category: 9999 - History		
54-90-25210	CAFC-DARCON-Windover Park A&B	29,842.00
54-90-25211	REFDS CAFC-DARCON-Wover Pk A&B	-29,842.00
54-90-25212	CAFC-Windover, Phase II	36,036.00
54-90-25213	REFDS-CAFC Windover, Phase II	-36,036.00
54-90-25214	CAFC Indian Trail Estates	31,288.80
54-90-25215	Refd CAFC Indian Trail Estates	-31,288.80
54-90-25216	CAFC-Hickory Ridge III LLC	69,592.99
54-90-25217	REFD CAFC-Hickory Ridge III LLC	-69,592.99
54-90-25218	CAFC-Westwood Subdivision Acct	89,983.79
54-90-25219	REFD-Westwood Subdivision Acct	-89,983.79
54-90-25220	CAFC-Reed-Deer Creek	17,952.00
54-90-25221	Refunds CAFC-Reed-Deer Creek	-17,952.00
54-90-25224	CAFC-Kyte Road Development	30,503.64
54-90-25225	REFUNDS CAFC-Kyte Rd Dvelop	-15,251.80
54-90-25226	CAFC-B&B SUNNY FIELD DEVELOPER	27,314.66
54-90-25227	REFUNDS CAFC-B & B SUNNY FIELD	-42,536.50
54-90-25228	CAFC-SQUIRES LANDING, L.L.C.	62,434.25
54-90-25229	REFUNDS CAFC-SQUIRES LANDING	-62,434.25
54-90-25230	CAFC-North Ridge PH II	28,480.00
54-90-25231	Refunds CAFC-North Ridge PH II	-28,480.00
54-90-25232	CAFC-N Lake TH, 1-6	7,140.00
54-90-25233	Refds-CAFC N Lake TH, 1-6	-7,140.00
54-90-25234	CAFC-North Ridge Phase 4	14,139.38
54-90-25235	Refund CAFC-North Ridge Ph 4	-14,139.38
54-90-25236	CAFC-North Ridge Phase V	34,653.34
54-90-25237	REFUNDS CAFC-North Ridge Ph V	-34,653.34
54-90-25240	CAFC-Lake Lida PH I	28,314.00
54-90-25241	Refund CAFC-Lake Lida PH I	-28,314.00
54-90-25242	CAFC-Lake Lida Phase II	25,481.82
54-90-25243	Refunds CAFC-Lake Lida Phase II	-25,481.82
54-90-25244	CAFC-ILake Lida Ph III	23,490.65
54-90-25245	Refunds CAFC-Lake Lida Ph III	-23,490.65
54-90-25250	CAFC-John W. Kennay	5,816.23
54-90-25251	Refund CAFC-John W. Kennay	-5,816.23
54-90-25252	CAFC -DAR-CON Developers Inc	10,608.16
54-90-25253	Refund CAFC-DAR-CON Developers	-10,608.16
54-90-25254	CAFC-Creston Commons	283,776.15

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Balance Sheet**Account**[54-90-25255](#)**Name**

REFUND CAFC-Creston Commons

Balance-283,806.15**Total Category 9999 - History:**0.00**Total Liability:**14,685,708.07**Equity****Category: 2900 - Equity**[54-90-29100](#)

Fund Balance (Reserved)

11,419,296.63

[54-90-29300](#)

Unappropriated Retained Earnings

46,073,956.92**Total Category 2900 - Equity:**57,493,253.55**Total Beginning Equity:**57,493,253.55

Total Revenue

23,749,951.29

Total Expense

21,775,434.83**Revenues Over/Under Expenses**1,974,516.46**Total Equity and Current Surplus (Deficit):**59,467,770.01**Total Liabilities, Equity and Current Surplus (Deficit):**74,153,478.08

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Balance Sheet

Account	Name	Balance
Fund: 55 - Tech Center/Advance Communications		
Assets		
Category: 1000 - Cash and Investments		
55-00-11101	Allocated Cash	-279,298.16
	Total Category 1000 - Cash and Investments:	-279,298.16
Category: 1100 - Restricted Assets		
55-00-11011	2017A Debt Certificate Principal and Interest	369,345.55
	Total Category 1100 - Restricted Assets:	369,345.55
Category: 1210 - Accounts Receivable		
55-00-12100	Accounts Receivable	78,779.66
55-32-12100	Accounts Receivable	68,483.42
	Total Category 1210 - Accounts Receivable:	147,263.08
Category: 1430 - 1430		
55-32-14300	Accum Prov For Uncollectible	-8,970.60
	Total Category 1430 - 1430:	-8,970.60
Category: 1500 - Capital Assets		
55-00-15235	Land	519,453.00
55-00-15236	Accum Prov For Depreciation - Tech Center	-1,942,360.77
55-00-15237	General Plant Equipment	1,036,704.34
55-00-15238	RMU Technology Center	4,427,154.42
55-32-15239	Accum Prov For Depreciation - Communicat	-3,283,207.23
55-32-15240	General Plant Equipment	2,292,003.90
55-32-15241	Telecommunications	99,830.69
55-32-15242	General Plant Fiber	1,331,829.58
55-32-15243	Utility System	25,731.00
55-32-15244	Furniture	5,290.40
	Total Category 1500 - Capital Assets:	4,512,429.33
Category: 1600 - Prepaid Expenses		
55-00-16000	Prepaid Insurance	2,831.50
	Total Category 1600 - Prepaid Expenses:	2,831.50
Category: 1900 - Deferred Assets		
55-00-19100	Deferred Outflows of Resources	43,081.56
55-00-19101	Deferred Outflows - OPEB	5,417.00
55-00-19106	Loss on Refunding	56,747.83
55-32-19000	Deferred Outflows of Resources	74,998.10
	Total Category 1900 - Deferred Assets:	180,244.49
	Total Assets:	4,923,845.19
		<u>4,923,845.19</u>
Liability		
Category: 2110 - Accounts Payable		
55-00-21300	Accounts Payable Allocation	930.21
	Total Category 2110 - Accounts Payable:	930.21
Category: 2200 - Accrued Payroll		
55-32-22009	Accrued Vacation	3,530.87
	Total Category 2200 - Accrued Payroll:	3,530.87
Category: 2500 - Deposits Payable		
55-32-25000	Customer Deposits - Hardware	-156.39
	Total Category 2500 - Deposits Payable:	-156.39
Category: 2700 - Long-Term Liabilities		
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29
55-00-27311	Interest Payable - 2017A Debt Certificates	30,270.85
55-00-27403	IMRF Payable - Net Pension Obligation	41,278.12
55-00-27406	OPEB Liability	40,772.00
55-00-27411	2017A Debt Certificates	2,245,000.00
55-00-27412	2017 Debt Certificate Premium	54,130.02
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13

Balance Sheet

Account	Name	Balance
55-32-27403	IMRF Payable - Net Pension Obligation	72,295.24
	Total Category 2700 - Long-Term Liabilities:	2,892,790.65
Category: 2790 - Deferred Liabilities		
55-00-26300	Deferred Inflows - OPEB	1,307.00
55-00-27905	Deferred Inflows	49,327.26
55-32-27905	Deferred Inflows	85,222.49
	Total Category 2790 - Deferred Liabilities:	135,856.75
	Total Liability:	3,032,952.09

Equity

Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	1,663,155.82
55-32-29500	Contributed Capital	352,922.11
	Total Category 2900 - Equity:	2,016,077.93
	Total Beginning Equity:	2,016,077.93
Total Revenue		579,025.13
Total Expense		704,209.96
Revenues Over/Under Expenses		-125,184.83
	Total Equity and Current Surplus (Deficit):	1,890,893.10
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,923,845.19</u>

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Balance Sheet

Account	Name	Balance
Fund: 56 - Network Administration		
Assets		
Category: 1000 - Cash and Investments		
56-40-11101	Allocated Cash	217,246.62
	Total Category 1000 - Cash and Investments:	217,246.62
Category: 1500 - Capital Assets		
56-40-15165	Accumulated Provision For Depr	-9,737.05
56-40-15245	Equipment	24,139.01
56-40-15246	Furniture	630.26
	Total Category 1500 - Capital Assets:	15,032.22
	Total Assets:	232,278.84
		<u>232,278.84</u>
Liability		
Category: 2110 - Accounts Payable		
56-00-21300	Accounts Payable Allocation	13,821.81
	Total Category 2110 - Accounts Payable:	13,821.81
Category: 2200 - Accrued Payroll		
56-40-22009	Accrued Vacation	9,372.62
	Total Category 2200 - Accrued Payroll:	9,372.62
	Total Liability:	23,194.43
Equity		
Category: 2900 - Equity		
56-00-29100	Fund Balance (Reserved)	-10,526.71
56-40-29300	Unappropriated Retained Earnings	30,839.61
	Total Category 2900 - Equity:	20,312.90
	Total Beginning Equity:	20,312.90
Total Revenue		494,065.99
Total Expense		305,294.48
Revenues Over/Under Expenses		188,771.51
	Total Equity and Current Surplus (Deficit):	209,084.41
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>232,278.84</u>

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Balance Sheet

Account	Name	Balance
Fund: 57 - Airport		
Assets		
Category: 1000 - Cash and Investments		
57-00-10100	Illinois Funds - Airport	2,615.22
57-00-10110	Petty Cash	200.00
57-00-11101	Allocated Cash	66,366.41
	Total Category 1000 - Cash and Investments:	69,181.63
Category: 1100 - Restricted Assets		
57-00-11012	Cash Held at Paying Agent	51,371.87
	Total Category 1100 - Restricted Assets:	51,371.87
Category: 1210 - Accounts Receivable		
57-00-12100	Accounts Receivable	221.71
57-00-12130	Miscellaneous Accounts Receivable	-2,663.59
57-00-12160	Property Tax Receivable	61,395.07
	Total Category 1210 - Accounts Receivable:	58,953.19
Category: 1500 - Capital Assets		
57-00-15247	Land and Land Rights	1,209,901.98
57-00-15248	Structures and Improvements	2,913,512.98
57-00-15249	Accum Prov for Depr - Structures & Improve	-1,394,462.46
57-00-15250	Miscellaneous Equipment	93,704.69
57-00-15251	Accum Prov for Depr - Miscellaneous Equipr	-88,172.64
57-00-15252	Construction Work in Progress	505,806.92
57-00-15253	Other Tangible Property	2,134,355.42
57-00-15254	Accum Prov for Depr - Other Tangible Prope	-1,823,618.28
	Total Category 1500 - Capital Assets:	3,551,028.61
Category: 1600 - Prepaid Expenses		
57-00-16000	Prepaid Insurance	1,205.15
57-00-16001	Prepaid Aviation Fuel	34,348.87
	Total Category 1600 - Prepaid Expenses:	35,554.02
Category: 1900 - Deferred Assets		
57-00-19101	Deferred Outflows - OPEB	1,174.00
57-00-19109	Loss on Refunding	14,910.02
	Total Category 1900 - Deferred Assets:	16,084.02
	Total Assets:	3,782,173.34
		<u>3,782,173.34</u>
Liability		
Category: 2110 - Accounts Payable		
57-00-21300	Accounts Payable Allocation	210,230.05
	Total Category 2110 - Accounts Payable:	210,230.05
Category: 2200 - Accrued Payroll		
57-00-22009	Accrued Vacation	6,519.95
	Total Category 2200 - Accrued Payroll:	6,519.95
Category: 2600 - Deferred Revenues		
57-00-26100	Deferred Revenue	61,395.07
	Total Category 2600 - Deferred Revenues:	61,395.07
Category: 2700 - Long-Term Liabilities		
57-00-27209	2017B GO Bond	420,000.00
57-00-27313	Interest Payable - 2017B GO Bond	11,400.63
57-00-27403	IMRF Payable - Net Pension Obligation	23,145.75
57-00-27406	OPEB Liability	8,833.00
	Total Category 2700 - Long-Term Liabilities:	463,379.38
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	284.00
57-00-27900	Deferred Outflows	-24,727.37
57-00-27905	Deferred Inflows	29,121.83
	Total Category 2790 - Deferred Liabilities:	4,678.46
	Total Liability:	746,202.91

Balance Sheet

Account	Name	Balance
Equity		
Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	725,975.06
57-00-29800	Investment - Fixed Assets	2,348,148.46
	Total Category 2900 - Equity:	3,074,123.52
	Total Beginning Equity:	3,074,123.52
Total Revenue		319,922.74
Total Expense		358,075.83
Revenues Over/Under Expenses		-38,153.09
	Total Equity and Current Surplus (Deficit):	3,035,970.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>3,782,173.34</u>

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Balance Sheet

Account	Name	Balance
Fund: 58 - Railroad		
Assets		
Category: 1000 - Cash and Investments		
58-00-10100	Capital Projects Fund	1,115,270.08
58-00-11101	Allocated Cash	569,131.19
	Total Category 1000 - Cash and Investments:	1,684,401.27
Category: 1210 - Accounts Receivable		
58-00-12105	Accounts Receivable	139,774.50
	Total Category 1210 - Accounts Receivable:	139,774.50
	Total Assets:	1,824,175.77
		<u>1,824,175.77</u>
Liability		
Category: 2110 - Accounts Payable		
58-00-21300	Accounts Payable Allocation	325.00
	Total Category 2110 - Accounts Payable:	325.00
	Total Liability:	325.00
Equity		
Category: 2900 - Equity		
58-00-29200	Fund Balance (Unreserved)	1,529,975.33
	Total Category 2900 - Equity:	1,529,975.33
	Total Beginning Equity:	1,529,975.33
Total Revenue		492,155.09
Total Expense		198,279.65
Revenues Over/Under Expenses		293,875.44
	Total Equity and Current Surplus (Deficit):	1,823,850.77
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,824,175.77</u>

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Balance Sheet

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	93,923.42	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	45,896.96	
	Total Category 1000 - Cash and Investments:	140,420.38	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	5,031.35	
	Total Category 1600 - Prepaid Expenses:	5,031.35	
	Total Assets:	145,451.73	145,451.73
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	121.28	
59-00-21300	Accounts Payable Allocation	27,724.98	
	Total Category 2110 - Accounts Payable:	27,846.26	
Category: 2600 - Deferred Revenues			
59-00-26000	Deferred Revenue	1,500.00	
	Total Category 2600 - Deferred Revenues:	1,500.00	
	Total Liability:	29,346.26	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	152,463.33	
	Total Category 2900 - Equity:	152,463.33	
	Total Beginning Equity:	152,463.33	
Total Revenue		141,999.64	
Total Expense		178,357.50	
Revenues Over/Under Expenses		-36,357.86	
	Total Equity and Current Surplus (Deficit):	116,105.47	
	Total Liabilities, Equity and Current Surplus (Deficit):		145,451.73

Section VI, Item 1.

Balance Sheet

Account	Name	Balance
Fund: 64 - Administrative Services		
Assets		
Category: 1000 - Cash and Investments		
64-00-11101	Allocated Cash	26,707.01
	Total Category 1000 - Cash and Investments:	26,707.01
Category: 1210 - Accounts Receivable		
64-00-12139	Trash Accounts Receivable	83,500.09
	Total Category 1210 - Accounts Receivable:	83,500.09
Category: 1500 - Capital Assets		
64-00-15255	General Plant	74,670.34
64-00-15256	Accum Provision For Depreciation	-116,879.91
64-00-15257	Equipment	42,060.57
64-00-15259	Furniture	149.00
	Total Category 1500 - Capital Assets:	0.00
	Total Assets:	110,207.10
		<u>110,207.10</u>
Liability		
Category: 2110 - Accounts Payable		
64-00-21210	Contracts Payable-Trash	85,254.30
64-00-21300	Accounts Payable Allocation	8,174.90
	Total Category 2110 - Accounts Payable:	93,429.20
Category: 2200 - Accrued Payroll		
64-00-22009	Accrued Vacation	39,953.66
	Total Category 2200 - Accrued Payroll:	39,953.66
	Total Liability:	133,382.86
Equity		
Category: 2900 - Equity		
64-00-29100	Fund Balance (Reserved)	1,500.18
64-00-29300	Unappropriated Retained Earnings	-14,712.37
	Total Category 2900 - Equity:	-13,212.19
	Total Beginning Equity:	-13,212.19
Total Revenue		601,075.86
Total Expense		611,039.43
Revenues Over/Under Expenses		-9,963.57
	Total Equity and Current Surplus (Deficit):	-23,175.76
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>110,207.10</u>

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Budget Report Account Summary

For Fiscal: 2022 Period Ending: 05/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - General							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
01-00-31100	Property Tax	781,288.00	781,288.00	0.00	0.00	-781,288.00	0.00 %
01-00-31110	Property Tax - Police Pension Fund	701,818.00	701,818.00	0.00	0.00	-701,818.00	0.00 %
01-00-31120	Property Tax - Fire Pension Fund	451,747.00	451,747.00	0.00	0.00	-451,747.00	0.00 %
	Category: 3110 - Property Total:	1,934,853.00	1,934,853.00	0.00	0.00	-1,934,853.00	0.00%
Category: 3150 - Road and Bridge							
01-00-31500	Road & Bridge Tax	160,000.00	160,000.00	0.00	0.00	-160,000.00	0.00 %
	Category: 3150 - Road and Bridge Total:	160,000.00	160,000.00	0.00	0.00	-160,000.00	0.00%
Category: 3210 - Liquor							
01-00-32100	Liquor Licenses	40,000.00	40,000.00	-625.00	42,725.00	2,725.00	106.81 %
	Category: 3210 - Liquor Total:	40,000.00	40,000.00	-625.00	42,725.00	2,725.00	106.81%
Category: 3250 - Licenses							
01-00-32500	Franchise License	150,000.00	150,000.00	30,447.01	90,776.47	-59,223.53	60.52 %
01-00-32510	Telecommunications Tax	275,000.00	275,000.00	21,998.75	110,713.14	-164,286.86	40.26 %
	Category: 3250 - Licenses Total:	425,000.00	425,000.00	52,445.76	201,489.61	-223,510.39	47.41%
Category: 3260 - Other Licenses							
01-00-32600	Amusement License	1,000.00	1,000.00	20.00	30.00	-970.00	3.00 %
	Category: 3260 - Other Licenses Total:	1,000.00	1,000.00	20.00	30.00	-970.00	3.00%
Category: 3310 - Permits							
01-00-33100	Building Permits	85,000.00	85,000.00	1,856.42	6,911.01	-78,088.99	8.13 %
01-00-33110	Mobile Food Vendor Permits	750.00	750.00	250.00	300.00	-450.00	40.00 %
	Category: 3310 - Permits Total:	85,750.00	85,750.00	2,106.42	7,211.01	-78,538.99	8.41%
Category: 3313 - Building Permits							
01-00-33130	Building and Zoning Fees	4,000.00	4,000.00	0.00	11,900.00	7,900.00	297.50 %
	Category: 3313 - Building Permits Total:	4,000.00	4,000.00	0.00	11,900.00	7,900.00	297.50%
Category: 3410 - Income							
01-00-34100	State Income Tax	1,154,301.00	1,154,301.00	299,836.54	807,185.96	-347,115.04	69.93 %
	Category: 3410 - Income Total:	1,154,301.00	1,154,301.00	299,836.54	807,185.96	-347,115.04	69.93%
Category: 3420 - Other Taxes							
01-00-34200	Personal Property Replacement Tax	300,000.00	300,000.00	177,047.66	506,553.81	206,553.81	168.85 %
	Category: 3420 - Other Taxes Total:	300,000.00	300,000.00	177,047.66	506,553.81	206,553.81	168.85%
Category: 3435 - Miscellaneous							
01-00-34350	Video Gaming Tax	200,000.00	200,000.00	28,000.63	123,726.80	-76,273.20	61.86 %
	Category: 3435 - Miscellaneous Total:	200,000.00	200,000.00	28,000.63	123,726.80	-76,273.20	61.86%
Category: 3440 - Sales							
01-00-34400	Sales Tax	2,400,000.00	2,400,000.00	203,160.37	1,101,109.52	-1,298,890.48	45.88 %
01-00-34450	Local Use Tax	383,508.00	383,508.00	27,509.05	161,716.49	-221,791.51	42.17 %
	Category: 3440 - Sales Total:	2,783,508.00	2,783,508.00	230,669.42	1,262,826.01	-1,520,681.99	45.37%
Category: 3446 - Other Tax							
01-00-34460	Cannabis Tax	17,003.00	17,003.00	1,307.06	6,796.96	-10,206.04	39.98 %
	Category: 3446 - Other Tax Total:	17,003.00	17,003.00	1,307.06	6,796.96	-10,206.04	39.98%
Category: 3470 - Grants							
01-00-34700	State Grants	615,000.00	615,000.00	0.00	1,793.63	-613,206.37	0.29 %
	Category: 3470 - Grants Total:	615,000.00	615,000.00	0.00	1,793.63	-613,206.37	0.29%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3510 - Fines							
01-00-35100	Court Fines	100,000.00	100,000.00	6,845.65	36,665.08	-63,334.92	36.67 %
	Category: 3510 - Fines Total:	100,000.00	100,000.00	6,845.65	36,665.08	-63,334.92	36.67%
Category: 3635 - Water Rec Solid Waste Charge							
01-00-36350	Water Rec Solid Waste Charge	100,000.00	100,000.00	8,825.00	32,333.75	-67,666.25	32.33 %
	Category: 3635 - Water Rec Solid Waste Charge Total:	100,000.00	100,000.00	8,825.00	32,333.75	-67,666.25	32.33%
Category: 3660 - Public Safety Fees							
01-00-36600	Ambulance Fees	900,000.00	900,000.00	65,226.48	296,944.50	-603,055.50	32.99 %
01-00-36610	Police Fees	70,000.00	70,000.00	3,832.02	33,715.02	-36,284.98	48.16 %
01-00-36620	Fire Protection Fees	99,304.00	99,304.00	8,356.43	40,808.59	-58,495.41	41.09 %
	Category: 3660 - Public Safety Fees Total:	1,069,304.00	1,069,304.00	77,414.93	371,468.11	-697,835.89	34.74%
Category: 3690 - Street Department Fees							
01-00-36900	Street Division Fees	200,000.00	200,000.00	8,440.37	109,632.11	-90,367.89	54.82 %
	Category: 3690 - Street Department Fees Total:	200,000.00	200,000.00	8,440.37	109,632.11	-90,367.89	54.82%
Category: 3760 - Cemetery Fees							
01-00-37600	Grave Opening Fees	30,000.00	30,000.00	2,100.00	11,850.00	-18,150.00	39.50 %
01-00-37610	Lot Sales	18,000.00	18,000.00	2,300.00	10,850.00	-7,150.00	60.28 %
01-00-37620	Cemetery Receipts	2,500.00	2,500.00	0.00	0.00	-2,500.00	0.00 %
	Category: 3760 - Cemetery Fees Total:	50,500.00	50,500.00	4,400.00	22,700.00	-27,800.00	44.95%
Category: 3810 - Investment Income							
01-00-38100	Interest Income	20,000.00	20,000.00	4,147.12	8,538.01	-11,461.99	42.69 %
	Category: 3810 - Investment Income Total:	20,000.00	20,000.00	4,147.12	8,538.01	-11,461.99	42.69%
Category: 3890 - Miscellaneous Income							
01-00-38900	Miscellaneous	50,000.00	50,000.00	3,922.74	24,858.31	-25,141.69	49.72 %
	Category: 3890 - Miscellaneous Income Total:	50,000.00	50,000.00	3,922.74	24,858.31	-25,141.69	49.72%
Category: 3990 - Interfund Transfers							
01-00-39920	Transfer from Sales Tax	200,000.00	200,000.00	16,666.67	83,333.35	-116,666.65	41.67 %
01-00-39924	Transfer from Overweight Truck Perm...	12,000.00	12,000.00	1,000.00	5,000.00	-7,000.00	41.67 %
01-00-39951	Transfer from Water	175,981.00	175,981.00	14,665.08	73,325.40	-102,655.60	41.67 %
01-00-39952	Transf from Water Reclamation	192,564.00	192,564.00	16,047.00	80,235.00	-112,329.00	41.67 %
01-00-39953	Transfer from Solid Waste	162,000.00	162,000.00	13,500.00	67,500.00	-94,500.00	41.67 %
01-00-39954	Transfer from Electric	2,014,883.00	2,014,883.00	167,906.92	839,534.60	-1,175,348.40	41.67 %
01-00-39958	Transfer from Railroad	50,000.00	50,000.00	4,166.67	20,833.35	-29,166.65	41.67 %
	Category: 3990 - Interfund Transfers Total:	2,807,428.00	2,807,428.00	233,952.34	1,169,761.70	-1,637,666.30	41.67%
	Department: 00 - 00 Total:	12,117,647.00	12,117,647.00	1,138,756.64	4,748,195.86	-7,369,451.14	39.18%
	Revenue Total:	12,117,647.00	12,117,647.00	1,138,756.64	4,748,195.86	-7,369,451.14	39.18%
Expense							
Department: 12 - Mayor & City Council							
Category: 4000 - Personnel							
01-12-43000	Elected Officials Salaries	25,250.00	25,250.00	1,942.40	9,365.14	15,884.86	37.09 %
	Category: 4000 - Personnel Total:	25,250.00	25,250.00	1,942.40	9,365.14	15,884.86	37.09%
Category: 5000 - Contractual Services							
01-12-54900	Other Professional Services	100.00	100.00	0.00	0.00	100.00	0.00 %
01-12-55400	Printing	250.00	250.00	0.00	0.00	250.00	0.00 %
01-12-56100	Dues	1,200.00	1,200.00	0.00	798.87	401.13	66.57 %
01-12-56200	Travel	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-12-56600	Conference	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
	Category: 5000 - Contractual Services Total:	4,550.00	4,550.00	0.00	798.87	3,751.13	17.56%
Category: 6000 - Commodities							
01-12-65100	Office Supplies	500.00	500.00	0.00	613.00	-113.00	122.60 %
	Category: 6000 - Commodities Total:	500.00	500.00	0.00	613.00	-113.00	122.60%
Category: 8000 - Capital Outlay							
01-12-83000	Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
	Category: 8000 - Capital Outlay Total:	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 9000 - Other Expenditures							
01-12-91100	Community Relations	2,500.00	2,500.00	821.37	821.37	1,678.63	32.85 %
Category: 9000 - Other Expenditures Total:		2,500.00	2,500.00	821.37	821.37	1,678.63	32.85%
Department: 12 - Mayor & City Council Total:		33,800.00	33,800.00	2,763.77	11,598.38	22,201.62	34.31%
Department: 13 - City Clerk							
Category: 4000 - Personnel							
01-13-42100	Full-Time	55,000.00	55,000.00	6,046.61	25,950.60	29,049.40	47.18 %
01-13-42200	Part-Time	26,330.00	26,330.00	0.00	3,307.42	23,022.58	12.56 %
01-13-45200	Life Insurance	50.00	50.00	5.91	29.55	20.45	59.10 %
Category: 4000 - Personnel Total:		81,380.00	81,380.00	6,052.52	29,287.57	52,092.43	35.99%
Category: 5000 - Contractual Services							
01-13-54900	Other Professional Services	8,000.00	8,000.00	4,800.00	4,997.75	3,002.25	62.47 %
01-13-55100	Postage	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
01-13-55200	Telephone	750.00	750.00	68.12	315.72	434.28	42.10 %
01-13-55300	Publishing	500.00	500.00	0.00	0.00	500.00	0.00 %
01-13-55400	Printing	4,000.00	4,000.00	0.00	2,731.16	1,268.84	68.28 %
01-13-56100	Dues	700.00	700.00	0.00	145.91	554.09	20.84 %
01-13-56200	Travel	300.00	300.00	0.00	0.00	300.00	0.00 %
01-13-56300	Training	150.00	150.00	0.00	0.00	150.00	0.00 %
01-13-56400	Tuition	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00 %
01-13-56500	Publications	150.00	150.00	0.00	0.00	150.00	0.00 %
01-13-56600	Conference	3,000.00	3,000.00	0.00	323.95	2,676.05	10.80 %
Category: 5000 - Contractual Services Total:		25,350.00	25,350.00	4,868.12	8,514.49	16,835.51	33.59%
Category: 6000 - Commodities							
01-13-65100	Office Supplies	800.00	800.00	0.00	68.17	731.83	8.52 %
Category: 6000 - Commodities Total:		800.00	800.00	0.00	68.17	731.83	8.52%
Category: 8000 - Capital Outlay							
01-13-83000	Equipment	3,000.00	3,000.00	0.00	1,431.64	1,568.36	47.72 %
Category: 8000 - Capital Outlay Total:		3,000.00	3,000.00	0.00	1,431.64	1,568.36	47.72%
Category: 9000 - Other Expenditures							
01-13-95300	Intergovernmental Agreement	15,500.00	15,500.00	896.00	3,544.00	11,956.00	22.86 %
Category: 9000 - Other Expenditures Total:		15,500.00	15,500.00	896.00	3,544.00	11,956.00	22.86%
Department: 13 - City Clerk Total:		126,030.00	126,030.00	11,816.64	42,845.87	83,184.13	34.00%
Department: 17 - Municipal Building							
Category: 5000 - Contractual Services							
01-17-51100	Building Maintenance	40,000.00	40,000.00	2,024.63	28,204.45	11,795.55	70.51 %
01-17-51700	Grounds Maintenance	7,500.00	7,500.00	2,467.50	2,467.50	5,032.50	32.90 %
01-17-52900	Other Maintenance	3,000.00	3,000.00	261.80	1,064.14	1,935.86	35.47 %
01-17-53600	Janitorial Services	30,000.00	30,000.00	2,550.00	12,654.75	17,345.25	42.18 %
01-17-53700	Network Administration	296,293.00	296,293.00	24,691.08	123,455.40	172,837.60	41.67 %
01-17-53900	Other Contractual Services	500.00	500.00	0.00	165.30	334.70	33.06 %
01-17-54900	Other Professional Services	30,000.00	30,000.00	44.80	1,620.10	28,379.90	5.40 %
01-17-57100	Utilities	1,100.00	1,100.00	97.43	389.72	710.28	35.43 %
01-17-57300	Garbage Disposal/Recycling	500.00	500.00	51.72	1,324.32	-824.32	264.86 %
01-17-59500	Property Tax	600.00	600.00	657.28	657.28	-57.28	109.55 %
Category: 5000 - Contractual Services Total:		409,493.00	409,493.00	32,846.24	172,002.96	237,490.04	42.00%
Category: 6000 - Commodities							
01-17-61100	Building Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-17-61700	Grounds Supplies	500.00	500.00	0.00	0.00	500.00	0.00 %
01-17-65100	Office Supplies	6,000.00	6,000.00	1,851.77	4,090.69	1,909.31	68.18 %
01-17-65400	Janitorial Supplies	4,000.00	4,000.00	204.98	1,404.19	2,595.81	35.10 %
Category: 6000 - Commodities Total:		11,500.00	11,500.00	2,056.75	5,494.88	6,005.12	47.78%
Category: 8000 - Capital Outlay							
01-17-82000	Building	8,500.00	8,500.00	0.00	57.19	8,442.81	0.67 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-17-83000	Equipment	0.00	0.00	0.00	7,133.17	-7,133.17	0.00 %
	Category: 8000 - Capital Outlay Total:	8,500.00	8,500.00	0.00	7,190.36	1,309.64	84.59%
	Category: 9000 - Other Expenditures						
01-17-91100	Community Relations	20,000.00	20,000.00	6,717.74	8,251.74	11,748.26	41.26 %
01-17-91400	Sales Tax Rebate	52,000.00	52,000.00	2,660.96	15,934.58	36,065.42	30.64 %
01-17-99904	Transfer Hotel/Motel Fund	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
01-17-99915	Transfer Ambulance fund	200,000.00	200,000.00	16,666.67	83,333.35	116,666.65	41.67 %
01-17-99955	Transfer Electric Fund	195,566.00	195,566.00	0.00	0.00	195,566.00	0.00 %
01-17-99956	Transfer Water Fund	750,000.00	750,000.00	0.00	0.00	750,000.00	0.00 %
01-17-99960	Transfer Tech Center Fund	225,000.00	225,000.00	0.00	0.00	225,000.00	0.00 %
01-17-99964	Transfer Admin Services Fund	389,055.00	389,055.00	32,421.25	162,106.25	226,948.75	41.67 %
01-17-99971	Transfer Fire Pension	100,000.00	100,000.00	11,774.08	61,535.83	38,464.17	61.54 %
01-17-99972	Transfer Police Pension	100,000.00	100,000.00	11,774.08	61,535.83	38,464.17	61.54 %
	Category: 9000 - Other Expenditures Total:	2,091,621.00	2,091,621.00	82,014.78	392,697.58	1,698,923.42	18.77%
	Department: 17 - Municipal Building Total:	2,521,114.00	2,521,114.00	116,917.77	577,385.78	1,943,728.22	22.90%
	Department: 18 - City Attorney						
	Category: 5000 - Contractual Services						
01-18-53300	Legal Service	110,000.00	110,000.00	9,847.00	48,268.66	61,731.34	43.88 %
	Category: 5000 - Contractual Services Total:	110,000.00	110,000.00	9,847.00	48,268.66	61,731.34	43.88%
	Department: 18 - City Attorney Total:	110,000.00	110,000.00	9,847.00	48,268.66	61,731.34	43.88%
	Department: 19 - City Manager						
	Category: 5000 - Contractual Services						
01-19-54900	Other Professional Services	750.00	750.00	0.00	0.00	750.00	0.00 %
01-19-55200	Telephone	600.00	600.00	36.01	300.05	299.95	50.01 %
01-19-56000	Professional Development	1,500.00	1,500.00	0.00	3.00	1,497.00	0.20 %
01-19-56100	Dues	12,500.00	12,500.00	8,500.00	9,377.91	3,122.09	75.02 %
01-19-56200	Travel	2,500.00	2,500.00	0.00	460.28	2,039.72	18.41 %
01-19-56500	Publications	250.00	250.00	0.00	0.00	250.00	0.00 %
01-19-56600	Conference	4,000.00	4,000.00	398.29	1,759.76	2,240.24	43.99 %
	Category: 5000 - Contractual Services Total:	22,100.00	22,100.00	8,934.30	11,901.00	10,199.00	53.85%
	Category: 6000 - Commodities						
01-19-65100	Office Supplies	650.00	650.00	24.24	24.24	625.76	3.73 %
	Category: 6000 - Commodities Total:	650.00	650.00	24.24	24.24	625.76	3.73%
	Category: 9000 - Other Expenditures						
01-19-91100	Community Relations	5,500.00	5,500.00	37.73	8,423.13	-2,923.13	153.15 %
	Category: 9000 - Other Expenditures Total:	5,500.00	5,500.00	37.73	8,423.13	-2,923.13	153.15%
	Department: 19 - City Manager Total:	28,250.00	28,250.00	8,996.27	20,348.37	7,901.63	72.03%
	Department: 21 - Police						
	Category: 4000 - Personnel						
01-21-42100	Full-Time	2,444,717.00	2,444,717.00	170,236.68	826,491.11	1,618,225.89	33.81 %
01-21-42200	Part-Time	32,000.00	32,000.00	1,680.00	7,493.21	24,506.79	23.42 %
01-21-42300	Overtime	120,000.00	120,000.00	8,214.37	53,398.19	66,601.81	44.50 %
01-21-42600	Pager	0.00	0.00	1,487.20	3,776.80	-3,776.80	0.00 %
01-21-42800	OIC - On-Call FTO	30,000.00	30,000.00	2,887.78	14,683.67	15,316.33	48.95 %
01-21-43000	Contribution to Police Pension	856,534.00	856,534.00	0.00	0.00	856,534.00	0.00 %
01-21-45100	Health Insurance	417,996.00	417,996.00	38,047.49	181,786.57	236,209.43	43.49 %
01-21-45200	Life Insurance	2,000.00	2,000.00	177.30	809.67	1,190.33	40.48 %
01-21-47100	Uniform Allowance	33,000.00	33,000.00	3,570.80	13,459.57	19,540.43	40.79 %
	Category: 4000 - Personnel Total:	3,936,247.00	3,936,247.00	226,301.62	1,101,898.79	2,834,348.21	27.99%
	Category: 5000 - Contractual Services						
01-21-51200	Equipment Maintenance	38,000.00	38,000.00	2,227.79	9,248.99	28,751.01	24.34 %
01-21-51300	Vehicle Maintenance	20,000.00	20,000.00	180.59	12,707.47	7,292.53	63.54 %
01-21-53400	Medical Services	500.00	500.00	0.00	0.00	500.00	0.00 %
01-21-53701	Data Processing Service	10,000.00	10,000.00	9,268.00	9,268.00	732.00	92.68 %
01-21-54900	Other Professional Services	5,200.00	5,200.00	906.00	4,602.25	597.75	88.50 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-21-55100 Postage	100.00	100.00	0.00	172.84	-72.84	172.84 %
01-21-55200 Telephone	24,000.00	24,000.00	1,687.71	9,088.94	14,911.06	37.87 %
01-21-55300 Publishing	500.00	500.00	0.00	344.00	156.00	68.80 %
01-21-55400 Printing	5,000.00	5,000.00	1,281.85	2,145.89	2,854.11	42.92 %
01-21-56100 Dues	25,600.00	25,600.00	7,618.49	12,630.71	12,969.29	49.34 %
01-21-56200 Travel	20,800.00	20,800.00	603.57	1,076.17	19,723.83	5.17 %
01-21-56300 Training	32,000.00	32,000.00	2,260.33	12,174.23	19,825.77	38.04 %
01-21-56400 Tuition	12,500.00	12,500.00	0.00	12,500.00	0.00	100.00 %
01-21-57100 Utilities	1,400.00	1,400.00	97.14	388.56	1,011.44	27.75 %
01-21-57800 Animal Control	4,500.00	4,500.00	0.00	2,837.17	1,662.83	63.05 %
01-21-59400 Lease or Rentals	124,236.00	124,236.00	6,474.66	30,117.38	94,118.62	24.24 %
Category: 5000 - Contractual Services Total:	324,336.00	324,336.00	32,606.13	119,302.60	205,033.40	36.78%
Category: 6000 - Commodities						
01-21-61300 Vehicle Supplies	2,000.00	2,000.00	0.00	76.06	1,923.94	3.80 %
01-21-65100 Office Supplies	8,000.00	8,000.00	1,601.34	3,627.44	4,372.56	45.34 %
01-21-65200 Operating Supplies	19,000.00	19,000.00	-6,793.82	6,617.99	12,382.01	34.83 %
01-21-65500 Gasoline/Oil	45,000.00	45,000.00	5,684.17	25,526.56	19,473.44	56.73 %
01-21-65800 Prisoner Supplies	6,000.00	6,000.00	202.00	695.00	5,305.00	11.58 %
01-21-66200 K9 Supplies	1,000.00	1,000.00	0.00	1,624.51	-624.51	162.45 %
Category: 6000 - Commodities Total:	81,000.00	81,000.00	693.69	38,167.56	42,832.44	47.12%
Category: 8000 - Capital Outlay						
01-21-83000 Equipment	39,192.00	39,192.00	38.98	38.98	39,153.02	0.10 %
Category: 8000 - Capital Outlay Total:	39,192.00	39,192.00	38.98	38.98	39,153.02	0.10%
Category: 9000 - Other Expenditures						
01-21-91700 Investigations	3,000.00	3,000.00	150.00	450.00	2,550.00	15.00 %
01-21-91710 Drug Investigations	1,500.00	1,500.00	0.00	400.00	1,100.00	26.67 %
01-21-91720 DUI	1,000.00	1,000.00	0.00	439.50	560.50	43.95 %
01-21-92900 Miscellaneous	3,800.00	3,800.00	0.00	155.55	3,644.45	4.09 %
Category: 9000 - Other Expenditures Total:	9,300.00	9,300.00	150.00	1,445.05	7,854.95	15.54%
Department: 21 - Police Total:	4,390,075.00	4,390,075.00	259,790.42	1,260,852.98	3,129,222.02	28.72%
Department: 22 - Fire						
Category: 4000 - Personnel						
01-22-42100 Full-Time	1,282,860.00	1,282,860.00	90,710.45	443,563.89	839,296.11	34.58 %
01-22-42200 Part-Time	85,000.00	85,000.00	9,774.50	40,525.36	44,474.64	47.68 %
01-22-42300 Overtime	350,000.00	350,000.00	22,811.80	116,839.63	233,160.37	33.38 %
01-22-43000 Contribution to Fire Pension	551,335.00	551,335.00	0.00	0.00	551,335.00	0.00 %
01-22-45100 Health Insurance	220,757.00	220,757.00	17,728.20	89,986.54	130,770.46	40.76 %
01-22-45200 Life Insurance	1,000.00	1,000.00	76.83	372.33	627.67	37.23 %
01-22-47100 Uniform Allowance	12,000.00	12,000.00	55.00	564.24	11,435.76	4.70 %
Category: 4000 - Personnel Total:	2,502,952.00	2,502,952.00	141,156.78	691,851.99	1,811,100.01	27.64%
Category: 5000 - Contractual Services						
01-22-51100 Building Maintenance	8,000.00	8,000.00	101.72	2,564.92	5,435.08	32.06 %
01-22-51200 Equipment Maintenance	12,000.00	12,000.00	0.00	862.44	11,137.56	7.19 %
01-22-51300 Vehicle Maintenance	25,000.00	25,000.00	150.02	905.71	24,094.29	3.62 %
01-22-53400 Medical Services	2,800.00	2,800.00	0.00	0.00	2,800.00	0.00 %
01-22-54900 Other Professional Services	88,000.00	88,000.00	7,214.72	27,264.78	60,735.22	30.98 %
01-22-55100 Postage	500.00	500.00	0.00	0.00	500.00	0.00 %
01-22-55200 Telephone	5,700.00	5,700.00	418.89	2,684.08	3,015.92	47.09 %
01-22-55400 Printing	750.00	750.00	0.00	0.00	750.00	0.00 %
01-22-56100 Dues	2,000.00	2,000.00	0.00	136.52	1,863.48	6.83 %
01-22-56200 Travel	2,500.00	2,500.00	0.00	1,121.56	1,378.44	44.86 %
01-22-56300 Training	7,000.00	7,000.00	0.00	1,504.44	5,495.56	21.49 %
01-22-56400 Tuition	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
01-22-56500 Publications	0.00	0.00	0.00	139.55	-139.55	0.00 %
01-22-57100 Utilities	1,200.00	1,200.00	97.13	388.53	811.47	32.38 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-22-59400	Lease or Rentals	12,000.00	12,000.00	0.00	383.26	11,616.74	3.19 %
Category: 5000 - Contractual Services Total:		173,450.00	173,450.00	7,982.48	37,955.79	135,494.21	21.88%
Category: 6000 - Commodities							
01-22-61100	Building Supplies	4,000.00	4,000.00	0.00	1,302.38	2,697.62	32.56 %
01-22-61200	Equipment Supplies	6,000.00	6,000.00	0.00	918.79	5,081.21	15.31 %
01-22-61300	Vehicle Supplies	9,000.00	9,000.00	113.07	609.97	8,390.03	6.78 %
01-22-65100	Office Supplies	2,500.00	2,500.00	0.00	28.00	2,472.00	1.12 %
01-22-65200	Operating Supplies	25,000.00	25,000.00	289.59	11,285.47	13,714.53	45.14 %
01-22-65400	Janitorial Supplies	3,000.00	3,000.00	71.69	461.47	2,538.53	15.38 %
01-22-65500	Gasoline/Oil	12,000.00	12,000.00	1,685.45	7,024.88	4,975.12	58.54 %
01-22-68400	Software	5,800.00	5,800.00	0.00	588.57	5,211.43	10.15 %
Category: 6000 - Commodities Total:		67,300.00	67,300.00	2,159.80	22,219.53	45,080.47	33.02%
Category: 8000 - Capital Outlay							
01-22-83000	Equipment	0.00	0.00	0.00	196,041.95	-196,041.95	0.00 %
01-22-84000	Vehicles	8,500.00	8,500.00	0.00	1,400.45	7,099.55	16.48 %
01-22-89000	Other Improvements	198,000.00	198,000.00	0.00	0.00	198,000.00	0.00 %
Category: 8000 - Capital Outlay Total:		206,500.00	206,500.00	0.00	197,442.40	9,057.60	95.61%
Category: 9000 - Other Expenditures							
01-22-91100	Public Relations	1,500.00	1,500.00	0.00	-0.62	1,500.62	-0.04 %
Category: 9000 - Other Expenditures Total:		1,500.00	1,500.00	0.00	-0.62	1,500.62	-0.04%
Department: 22 - Fire Total:		2,951,702.00	2,951,702.00	151,299.06	949,469.09	2,002,232.91	32.17%
Department: 41 - Street							
Category: 4000 - Personnel							
01-41-42100	Full-Time	824,250.00	824,250.00	71,800.70	320,895.63	503,354.37	38.93 %
01-41-42200	Part-Time	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-41-42300	Overtime	67,000.00	67,000.00	816.52	25,545.16	41,454.84	38.13 %
01-41-42600	Pager	22,000.00	22,000.00	1,216.00	9,024.00	12,976.00	41.02 %
01-41-45100	Health Insurance	208,100.00	208,100.00	15,894.36	78,423.84	129,676.16	37.69 %
01-41-45200	Life Insurance	750.00	750.00	71.03	307.65	442.35	41.02 %
01-41-47300	Clothing Acquisition	6,000.00	6,000.00	180.00	2,830.52	3,169.48	47.18 %
Category: 4000 - Personnel Total:		1,153,100.00	1,153,100.00	89,978.61	437,026.80	716,073.20	37.90%
Category: 5000 - Contractual Services							
01-41-51100	Building Maintenance	3,000.00	3,000.00	0.00	945.00	2,055.00	31.50 %
01-41-51200	Equipment Maintenance	25,000.00	25,000.00	346.00	5,914.62	19,085.38	23.66 %
01-41-51300	Vehicle Maintenance	45,000.00	45,000.00	113.33	16,088.38	28,911.62	35.75 %
01-41-51400	Street Maintenance	30,000.00	30,000.00	1,428.00	15,095.85	14,904.15	50.32 %
01-41-51600	Snow Removal Maintenance	10,000.00	10,000.00	0.00	1,060.10	8,939.90	10.60 %
01-41-52900	Traffic Signal Maintenance	25,000.00	25,000.00	0.00	1,422.50	23,577.50	5.69 %
01-41-53600	Janitorial Services	2,500.00	2,500.00	152.84	853.00	1,647.00	34.12 %
01-41-54900	Other Professional Services	25,000.00	25,000.00	635.00	3,652.99	21,347.01	14.61 %
01-41-55100	Postage	25.00	25.00	0.00	0.00	25.00	0.00 %
01-41-55200	Telephone	3,000.00	3,000.00	75.02	413.21	2,586.79	13.77 %
01-41-55300	Publishing	300.00	300.00	0.00	0.00	300.00	0.00 %
01-41-56200	Travel	3,000.00	3,000.00	1,418.90	1,418.90	1,581.10	47.30 %
01-41-56300	Training	5,000.00	5,000.00	0.00	6,465.00	-1,465.00	129.30 %
01-41-56500	Publications	200.00	200.00	0.00	119.00	81.00	59.50 %
01-41-57100	Utilities	2,500.00	2,500.00	97.28	365.09	2,134.91	14.60 %
01-41-57200	Street Lighting	500.00	500.00	88.10	455.72	44.28	91.14 %
01-41-57800	Traffic Signals	0.00	0.00	0.00	11,516.35	-11,516.35	0.00 %
01-41-59400	Lease or Rentals	44,000.00	44,000.00	8,362.76	53,129.92	-9,129.92	120.75 %
Category: 5000 - Contractual Services Total:		224,025.00	224,025.00	12,717.23	118,915.63	105,109.37	53.08%
Category: 6000 - Commodities							
01-41-61100	Building Supplies	3,500.00	3,500.00	396.00	396.00	3,104.00	11.31 %
01-41-61200	Equipment Supplies	20,000.00	20,000.00	832.17	4,432.31	15,567.69	22.16 %
01-41-61300	Vehicle Supplies	25,000.00	25,000.00	126.68	9,252.33	15,747.67	37.01 %
01-41-61400	Street Supplies	70,000.00	70,000.00	17,895.22	36,223.24	33,776.76	51.75 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-41-61600	Snow Removal Supplies	105,000.00	105,000.00	0.00	27,535.19	77,464.81	26.22 %
01-41-61700	Grounds Supplies	10,000.00	10,000.00	604.81	1,083.52	8,916.48	10.84 %
01-41-62900	Other Supplies	15,000.00	15,000.00	2,604.37	6,209.62	8,790.38	41.40 %
01-41-65100	Office Supplies	2,000.00	2,000.00	0.00	1,043.02	956.98	52.15 %
01-41-65200	Operating Supplies	8,000.00	8,000.00	57.35	2,077.01	5,922.99	25.96 %
01-41-65300	Small Tools	3,500.00	3,500.00	458.98	458.98	3,041.02	13.11 %
01-41-65400	Janitorial Supplies	1,000.00	1,000.00	0.00	34.99	965.01	3.50 %
01-41-65500	Gasoline/Oil	50,000.00	50,000.00	5,991.19	32,030.17	17,969.83	64.06 %
01-41-66100	Safety Supplies	3,500.00	3,500.00	0.00	2,016.03	1,483.97	57.60 %
Category: 6000 - Commodities Total:		316,500.00	316,500.00	28,966.77	122,792.41	193,707.59	38.80%
Category: 7000 - Debt Service							
01-41-72000	Interest Expense	3,469.00	3,469.00	0.00	2,627.86	841.14	75.75 %
01-41-72260	Principal Expense	83,277.00	83,277.00	0.00	84,109.40	-832.40	101.00 %
Category: 7000 - Debt Service Total:		86,746.00	86,746.00	0.00	86,737.26	8.74	99.99%
Category: 8000 - Capital Outlay							
01-41-83000	Equipment	45,500.00	45,500.00	-271.00	15,629.23	29,870.77	34.35 %
01-41-89000	Other Improvements	50,000.00	50,000.00	0.00	12,423.00	37,577.00	24.85 %
Category: 8000 - Capital Outlay Total:		95,500.00	95,500.00	-271.00	28,052.23	67,447.77	29.37%
Category: 9000 - Other Expenditures							
01-41-92900	Miscellaneous	200.00	200.00	0.00	0.00	200.00	0.00 %
Category: 9000 - Other Expenditures Total:		200.00	200.00	0.00	0.00	200.00	0.00%
Department: 41 - Street Total:		1,876,071.00	1,876,071.00	131,391.61	793,524.33	1,082,546.67	42.30%
Department: 44 - Community Development							
Category: 4000 - Personnel							
01-44-42100	Full-Time	322,341.00	322,341.00	27,741.34	127,221.48	195,119.52	39.47 %
01-44-45100	Health Insurance	57,091.00	57,091.00	5,413.54	24,970.12	32,120.88	43.74 %
01-44-45200	Life Insurance	350.00	350.00	26.53	126.35	223.65	36.10 %
Category: 4000 - Personnel Total:		379,782.00	379,782.00	33,181.41	152,317.95	227,464.05	40.11%
Category: 5000 - Contractual Services							
01-44-51300	Vehicle Maintenance	400.00	400.00	0.00	0.00	400.00	0.00 %
01-44-52910	Other Maintenance - Nuisance Abat...	6,900.00	6,900.00	0.00	0.00	6,900.00	0.00 %
01-44-54900	Other Professional Services	20,000.00	20,000.00	0.00	3,408.00	16,592.00	17.04 %
01-44-54920	Downtown Beautification	65,000.00	65,000.00	2,250.00	12,232.80	52,767.20	18.82 %
01-44-55200	Telephone	2,000.00	2,000.00	194.84	974.75	1,025.25	48.74 %
01-44-55300	Publishing	3,000.00	3,000.00	225.50	1,424.50	1,575.50	47.48 %
01-44-55400	Printing	3,000.00	3,000.00	0.00	96.50	2,903.50	3.22 %
01-44-56100	Dues	2,100.00	2,100.00	0.00	538.50	1,561.50	25.64 %
01-44-56200	Travel	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-44-56300	Training	3,000.00	3,000.00	0.00	90.00	2,910.00	3.00 %
01-44-56500	Publications	0.00	0.00	0.00	154.00	-154.00	0.00 %
01-44-56600	Conference	1,500.00	1,500.00	476.29	526.29	973.71	35.09 %
01-44-59400	Lease or Rentals	10,000.00	10,000.00	496.47	1,985.88	8,014.12	19.86 %
Category: 5000 - Contractual Services Total:		118,400.00	118,400.00	3,643.10	21,431.22	96,968.78	18.10%
Category: 6000 - Commodities							
01-44-61200	Equipment Supplies	1,500.00	1,500.00	0.00	1,486.84	13.16	99.12 %
01-44-65100	Office Supplies	2,500.00	2,500.00	52.77	2,675.17	-175.17	107.01 %
01-44-65200	Operating Supplies	400.00	400.00	0.00	0.00	400.00	0.00 %
01-44-65500	Gasoline/Oil	800.00	800.00	59.23	400.34	399.66	50.04 %
Category: 6000 - Commodities Total:		5,200.00	5,200.00	112.00	4,562.35	637.65	87.74%
Category: 8000 - Capital Outlay							
01-44-84000	Vehicles	0.00	0.00	0.00	496.47	-496.47	0.00 %
Category: 8000 - Capital Outlay Total:		0.00	0.00	0.00	496.47	-496.47	0.00%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 9000 - Other Expenditures							
01-44-91100	Public Relations	17,000.00	17,000.00	568.06	568.06	16,431.94	3.34 %
Category: 9000 - Other Expenditures Total:		17,000.00	17,000.00	568.06	568.06	16,431.94	3.34%
Department: 44 - Community Development Total:		520,382.00	520,382.00	37,504.57	179,376.05	341,005.95	34.47%
Department: 46 - Cemetery							
Category: 4000 - Personnel							
01-46-42100	Full Time	59,155.00	59,155.00	0.00	10,719.47	48,435.53	18.12 %
01-46-42300	Overtime	7,000.00	7,000.00	127.98	2,434.67	4,565.33	34.78 %
01-46-42600	Pager	1,950.00	1,950.00	0.00	608.00	1,342.00	31.18 %
01-46-45100	Health Insurance	15,729.00	15,729.00	32.75	3,309.49	12,419.51	21.04 %
01-46-45200	Life Insurance	75.00	75.00	0.00	12.36	62.64	16.48 %
Category: 4000 - Personnel Total:		83,909.00	83,909.00	160.73	17,083.99	66,825.01	20.36%
Category: 5000 - Contractual Services							
01-46-51100	Building Maintenance	1,250.00	1,250.00	0.00	516.10	733.90	41.29 %
01-46-51200	Equipment Maintenance	500.00	500.00	0.00	20.00	480.00	4.00 %
01-46-51300	Vehicle Maintenance	250.00	250.00	0.00	7.00	243.00	2.80 %
01-46-54900	Other Professional Services	45,000.00	45,000.00	0.00	3,036.60	41,963.40	6.75 %
01-46-55200	Telephone	762.00	762.00	152.18	760.81	1.19	99.84 %
01-46-99027	Utilities	216.00	216.00	40.80	225.84	-9.84	104.56 %
Category: 5000 - Contractual Services Total:		47,978.00	47,978.00	192.98	4,566.35	43,411.65	9.52%
Category: 6000 - Commodities							
01-46-61100	Building Supplies	750.00	750.00	0.00	0.00	750.00	0.00 %
01-46-61200	Equipment Supplies	500.00	500.00	0.00	20.28	479.72	4.06 %
01-46-61300	Vehicle Supplies	250.00	250.00	0.00	31.48	218.52	12.59 %
01-46-61400	Supplies Road	20,000.00	20,000.00	0.00	373.88	19,626.12	1.87 %
01-46-61700	Supplies Grounds	1,600.00	1,600.00	0.00	72.89	1,527.11	4.56 %
01-46-62900	Supplies Other	0.00	0.00	728.00	1,102.20	-1,102.20	0.00 %
01-46-65200	Operating Supplies	750.00	750.00	0.00	279.00	471.00	37.20 %
01-46-65300	Small Tools	500.00	500.00	0.00	0.00	500.00	0.00 %
01-46-65400	Janitorial Supplies	200.00	200.00	24.27	41.36	158.64	20.68 %
01-46-65500	Gasoline/Oil	3,000.00	3,000.00	503.95	1,299.11	1,700.89	43.30 %
Category: 6000 - Commodities Total:		27,550.00	27,550.00	1,256.22	3,220.20	24,329.80	11.69%
Category: 8000 - Capital Outlay							
01-46-83000	Equipment	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
Category: 8000 - Capital Outlay Total:		15,000.00	15,000.00	0.00	0.00	15,000.00	0.00%
Category: 9000 - Other Expenditures							
01-46-92900	Miscellaneous Charges	1,000.00	1,000.00	121.32	532.25	467.75	53.23 %
Category: 9000 - Other Expenditures Total:		1,000.00	1,000.00	121.32	532.25	467.75	53.23%
Department: 46 - Cemetery Total:		175,437.00	175,437.00	1,731.25	25,402.79	150,034.21	14.48%
Department: 48 - Engineering							
Category: 4000 - Personnel							
01-48-42100	Full-Time	205,803.00	205,803.00	16,170.57	76,372.36	129,430.64	37.11 %
01-48-42300	Overtime	7,000.00	7,000.00	341.28	938.52	6,061.48	13.41 %
01-48-45100	Health Insurance	41,931.00	41,931.00	3,367.48	16,837.44	25,093.56	40.16 %
01-48-45200	Life Insurance	180.00	180.00	11.82	59.10	120.90	32.83 %
Category: 4000 - Personnel Total:		254,914.00	254,914.00	19,891.15	94,207.42	160,706.58	36.96%
Category: 5000 - Contractual Services							
01-48-51100	Building Maintenance	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-48-51200	Equipment Maintenance	1,700.00	1,700.00	164.49	1,017.35	682.65	59.84 %
01-48-51300	Vehicle Maintenance	1,300.00	1,300.00	0.00	200.50	1,099.50	15.42 %
01-48-53200	Engineering Service	10,500.00	10,500.00	807.50	5,443.00	5,057.00	51.84 %
01-48-54900	Other Professional Services	1,500.00	1,500.00	52.77	89.05	1,410.95	5.94 %
01-48-55200	Telephone	1,950.00	1,950.00	136.37	842.09	1,107.91	43.18 %
01-48-55300	Publishing	200.00	200.00	0.00	130.89	69.11	65.45 %
01-48-56100	Dues	1,100.00	1,100.00	0.00	714.90	385.10	64.99 %

Budget Report

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-48-56200	Travel	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00 %
01-48-56300	Training	900.00	900.00	0.00	0.00	900.00	0.00 %
01-48-56500	Publications	200.00	200.00	0.00	0.00	200.00	0.00 %
01-48-57100	Utilities	200.00	200.00	0.00	0.00	200.00	0.00 %
01-48-59400	Lease or Rentals	12,800.00	12,800.00	559.76	2,798.80	10,001.20	21.87 %
Category: 5000 - Contractual Services Total:		34,450.00	34,450.00	1,720.89	11,236.58	23,213.42	32.62%
Category: 6000 - Commodities							
01-48-61200	Equipment Supplies	3,700.00	3,700.00	865.97	865.97	2,834.03	23.40 %
01-48-65100	Office Supplies	600.00	600.00	21.99	202.39	397.61	33.73 %
01-48-65300	Small Tools	400.00	400.00	0.00	0.00	400.00	0.00 %
01-48-65500	Gasoline/Oil	1,600.00	1,600.00	178.76	390.80	1,209.20	24.43 %
01-48-68400	Software	4,700.00	4,700.00	1,520.00	1,520.00	3,180.00	32.34 %
Category: 6000 - Commodities Total:		11,000.00	11,000.00	2,586.72	2,979.16	8,020.84	27.08%
Category: 8000 - Capital Outlay							
01-48-83000	Equipment	22,000.00	22,000.00	0.00	4,194.92	17,805.08	19.07 %
01-48-87000	Furniture	100.00	100.00	0.00	0.00	100.00	0.00 %
Category: 8000 - Capital Outlay Total:		22,100.00	22,100.00	0.00	4,194.92	17,905.08	18.98%
Category: 9000 - Other Expenditures							
01-48-92900	Miscellaneous	100.00	100.00	0.00	23.39	76.61	23.39 %
Category: 9000 - Other Expenditures Total:		100.00	100.00	0.00	23.39	76.61	23.39%
Department: 48 - Engineering Total:		322,564.00	322,564.00	24,198.76	112,641.47	209,922.53	34.92%
Department: 61 - Economic Development							
Category: 4000 - Personnel							
01-61-45200	Life Insurance	0.00	0.00	5.91	29.55	-29.55	0.00 %
Category: 4000 - Personnel Total:		0.00	0.00	5.91	29.55	-29.55	0.00%
Category: 5000 - Contractual Services							
01-61-54900	Other Professional Services	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-61-55100	Postage	100.00	100.00	0.00	0.00	100.00	0.00 %
01-61-55200	Telephone	1,500.00	1,500.00	87.11	435.85	1,064.15	29.06 %
01-61-56100	Dues	1,200.00	1,200.00	0.00	1,304.88	-104.88	108.74 %
01-61-56200	Travel	2,000.00	2,000.00	0.00	689.13	1,310.87	34.46 %
01-61-56300	Training	1,500.00	1,500.00	0.00	1,132.50	367.50	75.50 %
01-61-56500	Publications	100.00	100.00	0.00	0.00	100.00	0.00 %
01-61-56600	Conference	2,000.00	2,000.00	0.00	1,157.15	842.85	57.86 %
Category: 5000 - Contractual Services Total:		9,400.00	9,400.00	87.11	4,719.51	4,680.49	50.21%
Category: 6000 - Commodities							
01-61-65100	Office Supplies	700.00	700.00	121.82	744.06	-44.06	106.29 %
01-61-65200	Operating Supplies	300.00	300.00	0.00	95.90	204.10	31.97 %
Category: 6000 - Commodities Total:		1,000.00	1,000.00	121.82	839.96	160.04	84.00%
Category: 8000 - Capital Outlay							
01-61-83000	Equipment	4,000.00	4,000.00	0.00	1,447.80	2,552.20	36.20 %
Category: 8000 - Capital Outlay Total:		4,000.00	4,000.00	0.00	1,447.80	2,552.20	36.20%
Category: 9000 - Other Expenditures							
01-61-91100	Community Relations	2,500.00	2,500.00	1,317.14	1,317.14	1,182.86	52.69 %
01-61-92900	Miscellaneous	500.00	500.00	0.00	0.00	500.00	0.00 %
Category: 9000 - Other Expenditures Total:		3,000.00	3,000.00	1,317.14	1,317.14	1,682.86	43.90%
Department: 61 - Economic Development Total:		17,400.00	17,400.00	1,531.98	8,353.96	9,046.04	48.01%
Expense Total:		13,072,825.00	13,072,825.00	757,789.10	4,030,067.73	9,042,757.27	30.83%
Fund: 01 - General Surplus (Deficit):		-955,178.00	-955,178.00	380,967.54	718,128.13	1,673,306.13	-75.18%

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 11 - Audit						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
<u>11-00-31100</u> Property Tax	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
Category: 3110 - Property Total:	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00%
Category: 3810 - Investment Income						
<u>11-00-38100</u> Interest Income	5.00	5.00	1.85	10.83	5.83	216.60 %
Category: 3810 - Investment Income Total:	5.00	5.00	1.85	10.83	5.83	216.60%
Department: 00 - 00 Total:	30,005.00	30,005.00	1.85	10.83	-29,994.17	0.04%
Revenue Total:	30,005.00	30,005.00	1.85	10.83	-29,994.17	0.04%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
<u>11-00-53100</u> Accounting Service	28,000.00	28,000.00	0.00	0.00	28,000.00	0.00 %
Category: 5000 - Contractual Services Total:	28,000.00	28,000.00	0.00	0.00	28,000.00	0.00%
Department: 00 - 00 Total:	28,000.00	28,000.00	0.00	0.00	28,000.00	0.00%
Expense Total:	28,000.00	28,000.00	0.00	0.00	28,000.00	0.00%
Fund: 11 - Audit Surplus (Deficit):	2,005.00	2,005.00	1.85	10.83	-1,994.17	0.54%
Fund: 12 - Insurance						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
<u>12-00-31100</u> Property Tax	375,000.00	375,000.00	0.00	0.00	-375,000.00	0.00 %
Category: 3110 - Property Total:	375,000.00	375,000.00	0.00	0.00	-375,000.00	0.00%
Category: 3810 - Investment Income						
<u>12-00-38100</u> Interest Income	100.00	100.00	0.00	0.00	-100.00	0.00 %
Category: 3810 - Investment Income Total:	100.00	100.00	0.00	0.00	-100.00	0.00%
Department: 00 - 00 Total:	375,100.00	375,100.00	0.00	0.00	-375,100.00	0.00%
Revenue Total:	375,100.00	375,100.00	0.00	0.00	-375,100.00	0.00%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
<u>12-00-59200</u> Insurance	393,644.00	393,644.00	25,879.59	177,703.37	215,940.63	45.14 %
Category: 5000 - Contractual Services Total:	393,644.00	393,644.00	25,879.59	177,703.37	215,940.63	45.14%
Category: 9000 - Other Expenditures						
<u>12-00-99964</u> Transfer Admin Services Fund	11,000.00	11,000.00	916.67	4,583.35	6,416.65	41.67 %
Category: 9000 - Other Expenditures Total:	11,000.00	11,000.00	916.67	4,583.35	6,416.65	41.67%
Department: 00 - 00 Total:	404,644.00	404,644.00	26,796.26	182,286.72	222,357.28	45.05%
Expense Total:	404,644.00	404,644.00	26,796.26	182,286.72	222,357.28	45.05%
Fund: 12 - Insurance Surplus (Deficit):	-29,544.00	-29,544.00	-26,796.26	-182,286.72	-152,742.72	617.00%
Fund: 13 - Illinois Municipal Fund						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
<u>13-00-31100</u> Property Tax	160,000.00	160,000.00	0.00	0.00	-160,000.00	0.00 %
Category: 3110 - Property Total:	160,000.00	160,000.00	0.00	0.00	-160,000.00	0.00%
Category: 3420 - Other Taxes						
<u>13-00-34200</u> Personal Property Replacement Tax	35,272.00	35,272.00	0.00	0.00	-35,272.00	0.00 %
Category: 3420 - Other Taxes Total:	35,272.00	35,272.00	0.00	0.00	-35,272.00	0.00%

Budget Report

For Fiscal: 2022 Pe Section VI, Item 1. 2

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3810 - Investment Income						
13-00-38100 Interest Income	0.00	0.00	0.00	20.96	20.96	0.00 %
Category: 3810 - Investment Income Total:	0.00	0.00	0.00	20.96	20.96	0.00%
Department: 00 - 00 Total:	195,272.00	195,272.00	0.00	20.96	-195,251.04	0.01%
Revenue Total:	195,272.00	195,272.00	0.00	20.96	-195,251.04	0.01%
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
13-00-46300 IMRF	190,000.00	190,000.00	11,812.83	76,116.35	113,883.65	40.06 %
Category: 4000 - Personnel Total:	190,000.00	190,000.00	11,812.83	76,116.35	113,883.65	40.06%
Department: 00 - 00 Total:	190,000.00	190,000.00	11,812.83	76,116.35	113,883.65	40.06%
Expense Total:	190,000.00	190,000.00	11,812.83	76,116.35	113,883.65	40.06%
Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	5,272.00	5,272.00	-11,812.83	-76,095.39	-81,367.39	-1,443.39%
Fund: 14 - Social Security						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
14-00-31100 Property Tax	240,000.00	240,000.00	0.00	0.00	-240,000.00	0.00 %
Category: 3110 - Property Total:	240,000.00	240,000.00	0.00	0.00	-240,000.00	0.00%
Department: 00 - 00 Total:	240,000.00	240,000.00	0.00	0.00	-240,000.00	0.00%
Revenue Total:	240,000.00	240,000.00	0.00	0.00	-240,000.00	0.00%
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
14-00-46100 Social Security	214,656.00	214,656.00	16,058.56	82,356.62	132,299.38	38.37 %
Category: 4000 - Personnel Total:	214,656.00	214,656.00	16,058.56	82,356.62	132,299.38	38.37%
Department: 00 - 00 Total:	214,656.00	214,656.00	16,058.56	82,356.62	132,299.38	38.37%
Expense Total:	214,656.00	214,656.00	16,058.56	82,356.62	132,299.38	38.37%
Fund: 14 - Social Security Surplus (Deficit):	25,344.00	25,344.00	-16,058.56	-82,356.62	-107,700.62	-324.96%
Fund: 15 - Ambulance						
Revenue						
Department: 00 - 00						
Category: 3810 - Investment Income						
15-00-38100 Interest Income	250.00	250.00	147.64	1,993.03	1,743.03	797.21 %
Category: 3810 - Investment Income Total:	250.00	250.00	147.64	1,993.03	1,743.03	797.21%
Category: 3890 - Miscellaneous Income						
15-00-38900 Miscellaneous	0.00	0.00	0.00	266,087.00	266,087.00	0.00 %
Category: 3890 - Miscellaneous Income Total:	0.00	0.00	0.00	266,087.00	266,087.00	0.00%
Category: 3910 - Other Financing Sources						
15-00-39110 Fixed Assets Sales Proceeds	0.00	0.00	0.00	12,500.00	12,500.00	0.00 %
Category: 3910 - Other Financing Sources Total:	0.00	0.00	0.00	12,500.00	12,500.00	0.00%
Category: 3990 - Interfund Transfers						
15-00-39901 Transfer from General Fund	200,000.00	200,000.00	16,666.67	83,333.35	-116,666.65	41.67 %
Category: 3990 - Interfund Transfers Total:	200,000.00	200,000.00	16,666.67	83,333.35	-116,666.65	41.67%
Department: 00 - 00 Total:	200,250.00	200,250.00	16,814.31	363,913.38	163,663.38	181.73%
Revenue Total:	200,250.00	200,250.00	16,814.31	363,913.38	163,663.38	181.73%
Expense						
Department: 00 - 00						
Category: 7000 - Debt Service						
15-00-72000 Interest Expense - 2019 Loan	5,623.00	5,623.00	0.00	0.00	5,623.00	0.00 %

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
15-00-72200 Principal Expense - 2019 Loan	17,500.00	17,500.00	0.00	0.00	17,500.00	0.00 %
Category: 7000 - Debt Service Total:	23,123.00	23,123.00	0.00	0.00	23,123.00	0.00%
Category: 8000 - Capital Outlay						
15-00-83000 Equipment	47,000.00	47,000.00	0.00	0.00	47,000.00	0.00 %
Category: 8000 - Capital Outlay Total:	47,000.00	47,000.00	0.00	0.00	47,000.00	0.00%
Department: 00 - 00 Total:	70,123.00	70,123.00	0.00	0.00	70,123.00	0.00%
Expense Total:	70,123.00	70,123.00	0.00	0.00	70,123.00	0.00%
Fund: 15 - Ambulance Surplus (Deficit):	130,127.00	130,127.00	16,814.31	363,913.38	233,786.38	279.66%
Fund: 17 - Motor Fuel Tax						
Revenue						
Department: 00 - 00						
Category: 3430 - Motor Fuel Tax						
17-00-34300 Motor Fuel Tax Allotment	383,500.00	383,500.00	32,126.76	154,650.87	-228,849.13	40.33 %
17-00-34310 Motor Fuel Tax Allotment Rebuild Illi...	210,321.00	210,321.00	0.00	105,160.71	-105,160.29	50.00 %
Category: 3430 - Motor Fuel Tax Total:	593,821.00	593,821.00	32,126.76	259,811.58	-334,009.42	43.75%
Category: 3470 - Grants						
17-00-34710 Grant EDP/TARP S Main St 12-0012-0...	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00 %
Category: 3470 - Grants Total:	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00%
Category: 3810 - Investment Income						
17-00-38100 Interest Income	1,000.00	1,000.00	520.69	1,425.82	425.82	142.58 %
Category: 3810 - Investment Income Total:	1,000.00	1,000.00	520.69	1,425.82	425.82	142.58%
Department: 00 - 00 Total:	669,821.00	669,821.00	32,647.45	261,237.40	-408,583.60	39.00%
Revenue Total:	669,821.00	669,821.00	32,647.45	261,237.40	-408,583.60	39.00%
Expense						
Department: 00 - 00						
Category: 9000 - Other Expenditures						
17-00-99908 Transfer Cap Impr S Main 12-00112-0...	90,000.00	90,000.00	0.00	0.00	90,000.00	0.00 %
17-00-99915 Transf Capital Impr Fund IL Rebuild Pr...	630,000.00	630,000.00	0.00	0.00	630,000.00	0.00 %
17-00-99975 Trans to Cap Impr MFT Projects 2022	320,000.00	320,000.00	0.00	0.00	320,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	1,040,000.00	1,040,000.00	0.00	0.00	1,040,000.00	0.00%
Department: 00 - 00 Total:	1,040,000.00	1,040,000.00	0.00	0.00	1,040,000.00	0.00%
Expense Total:	1,040,000.00	1,040,000.00	0.00	0.00	1,040,000.00	0.00%
Fund: 17 - Motor Fuel Tax Surplus (Deficit):	-370,179.00	-370,179.00	32,647.45	261,237.40	631,416.40	-70.57%
Fund: 18 - Utility Tax						
Revenue						
Department: 00 - 00						
Category: 3130 - Utility Tax						
18-00-31310 Electric Utility Tax	376,000.00	376,000.00	30,294.49	143,630.01	-232,369.99	38.20 %
18-00-31320 Natural Gas Uility Tax	215,000.00	215,000.00	26,213.66	152,143.50	-62,856.50	70.76 %
Category: 3130 - Utility Tax Total:	591,000.00	591,000.00	56,508.15	295,773.51	-295,226.49	50.05%
Category: 3810 - Investment Income						
18-00-38100 Interest Income	9,000.00	9,000.00	669.23	3,710.72	-5,289.28	41.23 %
Category: 3810 - Investment Income Total:	9,000.00	9,000.00	669.23	3,710.72	-5,289.28	41.23%
Department: 00 - 00 Total:	600,000.00	600,000.00	57,177.38	299,484.23	-300,515.77	49.91%
Revenue Total:	600,000.00	600,000.00	57,177.38	299,484.23	-300,515.77	49.91%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
Department: 00 - 00						
Category: 9000 - Other Expenditures						
18-00-99936 Capital Improvement Fund Transfer	1,800,000.00	1,800,000.00	0.00	0.00	1,800,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	1,800,000.00	1,800,000.00	0.00	0.00	1,800,000.00	0.00%
Department: 00 - 00 Total:	1,800,000.00	1,800,000.00	0.00	0.00	1,800,000.00	0.00%
Expense Total:	1,800,000.00	1,800,000.00	0.00	0.00	1,800,000.00	0.00%
Fund: 18 - Utility Tax Surplus (Deficit):	-1,200,000.00	-1,200,000.00	57,177.38	299,484.23	1,499,484.23	-24.96%
Fund: 19 - Hotel-Motel Tax						
Revenue						
Department: 00 - 00						
Category: 3140 - Hotel/Motel Tax						
19-00-31400 Hotel/Motel Tax	215,000.00	215,000.00	32,218.90	111,842.87	-103,157.13	52.02 %
Category: 3140 - Hotel/Motel Tax Total:	215,000.00	215,000.00	32,218.90	111,842.87	-103,157.13	52.02%
Category: 3810 - Investment Income						
19-00-38100 Interest Income	500.00	500.00	64.16	341.41	-158.59	68.28 %
Category: 3810 - Investment Income Total:	500.00	500.00	64.16	341.41	-158.59	68.28%
Category: 3890 - Miscellaneous Income						
19-00-38983 Merchandise Sales	20,000.00	20,000.00	2,008.65	4,193.67	-15,806.33	20.97 %
Category: 3890 - Miscellaneous Income Total:	20,000.00	20,000.00	2,008.65	4,193.67	-15,806.33	20.97%
Category: 3990 - Interfund Transfers						
19-00-39900 Interfund Transfer	60,000.00	60,000.00	0.00	0.00	-60,000.00	0.00 %
Category: 3990 - Interfund Transfers Total:	60,000.00	60,000.00	0.00	0.00	-60,000.00	0.00%
Department: 00 - 00 Total:	295,500.00	295,500.00	34,291.71	116,377.95	-179,122.05	39.38%
Revenue Total:	295,500.00	295,500.00	34,291.71	116,377.95	-179,122.05	39.38%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
19-00-54912 Flagg Township Museum	8,000.00	8,000.00	2,000.00	4,000.00	4,000.00	50.00 %
19-00-54930 Web Site - Design and Maint	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
19-00-55500 Advertising	10,000.00	10,000.00	-2,912.50	-1,642.14	11,642.14	-16.42 %
19-00-56200 Travel	500.00	500.00	0.00	762.02	-262.02	152.40 %
19-00-56600 Conference	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Category: 5000 - Contractual Services Total:	20,500.00	20,500.00	-912.50	3,119.88	17,380.12	15.22%
Category: 9000 - Other Expenditures						
19-00-91110 Downtown Christmas Promotion	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
19-00-91120 Lincoln Hwy Heritage Festival	8,000.00	8,000.00	0.00	8,000.00	0.00	100.00 %
19-00-91140 Railroad Days	5,000.00	5,000.00	1,127.01	5,026.97	-26.97	100.54 %
19-00-91141 Irish Hooley	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
19-00-91144 Cinco de Mayo	5,000.00	5,000.00	5,067.00	4,867.00	133.00	97.34 %
19-00-91145 Hay Day	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
19-00-91190 Miscellaneous Events	10,000.00	10,000.00	900.00	6,222.75	3,777.25	62.23 %
19-00-92900 Miscellaneous Charges	0.00	0.00	8.45	8.45	-8.45	0.00 %
19-00-99019 Blackhawk Waterways	8,000.00	8,000.00	0.00	4,000.00	4,000.00	50.00 %
19-00-99959 Transfer to Golf Course	75,000.00	75,000.00	6,250.00	31,250.00	43,750.00	41.67 %
Category: 9000 - Other Expenditures Total:	125,000.00	125,000.00	13,352.46	59,375.17	65,624.83	47.50%
Department: 00 - 00 Total:	145,500.00	145,500.00	12,439.96	62,495.05	83,004.95	42.95%
Department: 30 - Railfan Park						
Category: 4000 - Personnel						
19-30-42200 Part-Time	34,000.00	34,000.00	1,368.00	5,329.71	28,670.29	15.68 %
19-30-46100 Social Security	4,000.00	4,000.00	104.66	407.69	3,592.31	10.19 %
19-30-46300 IMRF	2,000.00	2,000.00	100.28	390.67	1,609.33	19.53 %
Category: 4000 - Personnel Total:	40,000.00	40,000.00	1,572.94	6,128.07	33,871.93	15.32%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 5000 - Contractual Services						
19-30-51100 Building Maintenance	20,000.00	20,000.00	0.00	3,090.00	16,910.00	15.45 %
19-30-57100 Utilities	500.00	500.00	98.09	599.87	-99.87	119.97 %
19-30-57110 Rail Cam Internet Connection	1,200.00	1,200.00	199.95	799.80	400.20	66.65 %
19-30-57901 Railroad Park-Other	0.00	0.00	57.00	512.85	-512.85	0.00 %
Category: 5000 - Contractual Services Total:	21,700.00	21,700.00	355.04	5,002.52	16,697.48	23.05%
Category: 6000 - Commodities						
19-30-65200 Operating Supplies	5,000.00	5,000.00	671.63	2,598.50	2,401.50	51.97 %
Category: 6000 - Commodities Total:	5,000.00	5,000.00	671.63	2,598.50	2,401.50	51.97%
Category: 8000 - Capital Outlay						
19-30-83000 Capital Outlay - Building	60,000.00	60,000.00	0.00	6,595.10	53,404.90	10.99 %
Category: 8000 - Capital Outlay Total:	60,000.00	60,000.00	0.00	6,595.10	53,404.90	10.99%
Category: 9000 - Other Expenditures						
19-30-91101 Railroad Park Merchandise	10,000.00	10,000.00	2,579.48	6,748.09	3,251.91	67.48 %
Category: 9000 - Other Expenditures Total:	10,000.00	10,000.00	2,579.48	6,748.09	3,251.91	67.48%
Department: 30 - Railfan Park Total:	136,700.00	136,700.00	5,179.09	27,072.28	109,627.72	19.80%
Expense Total:	282,200.00	282,200.00	17,619.05	89,567.33	192,632.67	31.74%
Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	13,300.00	13,300.00	16,672.66	26,810.62	13,510.62	201.58%
Fund: 20 - Sales Tax						
Revenue						
Department: 00 - 00						
Category: 3440 - Sales						
20-00-34400 Sales tax	1,125,000.00	1,125,000.00	104,127.27	571,914.49	-553,085.51	50.84 %
Category: 3440 - Sales Total:	1,125,000.00	1,125,000.00	104,127.27	571,914.49	-553,085.51	50.84%
Category: 3810 - Investment Income						
20-00-38100 Interest Income	5,000.00	5,000.00	1,160.57	2,340.84	-2,659.16	46.82 %
Category: 3810 - Investment Income Total:	5,000.00	5,000.00	1,160.57	2,340.84	-2,659.16	46.82%
Department: 00 - 00 Total:	1,130,000.00	1,130,000.00	105,287.84	574,255.33	-555,744.67	50.82%
Revenue Total:	1,130,000.00	1,130,000.00	105,287.84	574,255.33	-555,744.67	50.82%
Expense						
Department: 00 - 00						
Category: 9000 - Other Expenditures						
20-00-99901 General Fund Transfer	200,000.00	200,000.00	16,666.67	83,333.35	116,666.65	41.67 %
20-00-99936 Capital Improvement Fund Transfer	1,650,000.00	1,650,000.00	0.00	0.00	1,650,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	1,850,000.00	1,850,000.00	16,666.67	83,333.35	1,766,666.65	4.50%
Department: 00 - 00 Total:	1,850,000.00	1,850,000.00	16,666.67	83,333.35	1,766,666.65	4.50%
Expense Total:	1,850,000.00	1,850,000.00	16,666.67	83,333.35	1,766,666.65	4.50%
Fund: 20 - Sales Tax Surplus (Deficit):	-720,000.00	-720,000.00	88,621.17	490,921.98	1,210,921.98	-68.18%
Fund: 21 - Lighthouse Pointe TIF						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
21-00-31361 Property Tax	642,779.00	642,779.00	0.00	0.00	-642,779.00	0.00 %
Category: 3110 - Property Total:	642,779.00	642,779.00	0.00	0.00	-642,779.00	0.00%
Category: 3810 - Investment Income						
21-00-38100 Interest Income	5,000.00	5,000.00	383.23	2,281.40	-2,718.60	45.63 %
Category: 3810 - Investment Income Total:	5,000.00	5,000.00	383.23	2,281.40	-2,718.60	45.63%
Department: 00 - 00 Total:	647,779.00	647,779.00	383.23	2,281.40	-645,497.60	0.35%
Revenue Total:	647,779.00	647,779.00	383.23	2,281.40	-645,497.60	0.35%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
21-00-53100	Accounting Service	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
21-00-53300	Legal Service	10,000.00	10,000.00	0.00	210.00	9,790.00	2.10 %
21-00-54900	Other Professional Services	154,267.00	154,267.00	0.00	0.00	154,267.00	0.00 %
21-00-56100	Dues	550.00	550.00	0.00	0.00	550.00	0.00 %
21-00-56300	Training	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
Category: 5000 - Contractual Services Total:		170,317.00	170,317.00	0.00	210.00	170,107.00	0.12%
Category: 7000 - Debt Service							
21-00-72000	Interest Expense - 2013 GO TIF Bond	65,735.00	65,735.00	0.00	32,867.50	32,867.50	50.00 %
21-00-72200	Principal Expense - 2013 GO/TIF Bond	160,000.00	160,000.00	0.00	0.00	160,000.00	0.00 %
Category: 7000 - Debt Service Total:		225,735.00	225,735.00	0.00	32,867.50	192,867.50	14.56%
Category: 8000 - Capital Outlay							
21-00-89000	Other Improvements	645,000.00	645,000.00	0.00	2,588.30	642,411.70	0.40 %
Category: 8000 - Capital Outlay Total:		645,000.00	645,000.00	0.00	2,588.30	642,411.70	0.40%
Department: 00 - 00 Total:		1,041,052.00	1,041,052.00	0.00	35,665.80	1,005,386.20	3.43%
Expense Total:		1,041,052.00	1,041,052.00	0.00	35,665.80	1,005,386.20	3.43%
Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):		-393,273.00	-393,273.00	383.23	-33,384.40	359,888.60	8.49%
Fund: 22 - Foreign Fire Insurance							
Revenue							
Department: 00 - 00							
Category: 3120 - Foreign Fire Insurance Tax							
22-00-31200	Foreign Fire Receipts	34,000.00	34,000.00	0.00	0.00	-34,000.00	0.00 %
Category: 3120 - Foreign Fire Insurance Tax Total:		34,000.00	34,000.00	0.00	0.00	-34,000.00	0.00%
Category: 3810 - Investment Income							
22-00-38100	Interest Income	0.00	0.00	14.07	71.62	71.62	0.00 %
Category: 3810 - Investment Income Total:		0.00	0.00	14.07	71.62	71.62	0.00%
Department: 00 - 00 Total:		34,000.00	34,000.00	14.07	71.62	-33,928.38	0.21%
Revenue Total:		34,000.00	34,000.00	14.07	71.62	-33,928.38	0.21%
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
22-00-54900	Other Professional Services	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
22-00-56300	Training	0.00	0.00	178.00	1,368.79	-1,368.79	0.00 %
Category: 5000 - Contractual Services Total:		10,000.00	10,000.00	178.00	1,368.79	8,631.21	13.69%
Category: 8000 - Capital Outlay							
22-00-83000	Equipment	30,000.00	30,000.00	0.00	10,173.00	19,827.00	33.91 %
Category: 8000 - Capital Outlay Total:		30,000.00	30,000.00	0.00	10,173.00	19,827.00	33.91%
Department: 00 - 00 Total:		40,000.00	40,000.00	178.00	11,541.79	28,458.21	28.85%
Expense Total:		40,000.00	40,000.00	178.00	11,541.79	28,458.21	28.85%
Fund: 22 - Foreign Fire Insurance Surplus (Deficit):		-6,000.00	-6,000.00	-163.93	-11,470.17	-5,470.17	191.17%
Fund: 23 - Downtown & Southern Gateway TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
23-00-31361	Property Tax	292,451.00	292,451.00	0.00	0.00	-292,451.00	0.00 %
Category: 3110 - Property Total:		292,451.00	292,451.00	0.00	0.00	-292,451.00	0.00%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3810 - Investment Income						
23-00-38100 Interest Income	150.00	150.00	0.32	218.49	68.49	145.66 %
Category: 3810 - Investment Income Total:	150.00	150.00	0.32	218.49	68.49	145.66%
Department: 00 - 00 Total:	292,601.00	292,601.00	0.32	218.49	-292,382.51	0.07%
Revenue Total:	292,601.00	292,601.00	0.32	218.49	-292,382.51	0.07%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
23-00-53100 Accounting Service	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
23-00-53300 Legal Service	7,400.00	7,400.00	810.00	2,632.50	4,767.50	35.57 %
23-00-54900 Other Professional Services	26,500.00	26,500.00	4,300.00	79,445.40	-52,945.40	299.79 %
Category: 5000 - Contractual Services Total:	36,400.00	36,400.00	5,110.00	82,077.90	-45,677.90	225.49%
Category: 8000 - Capital Outlay						
23-00-89000 Other Improvements	351,000.00	351,000.00	89,500.00	89,500.00	261,500.00	25.50 %
Category: 8000 - Capital Outlay Total:	351,000.00	351,000.00	89,500.00	89,500.00	261,500.00	25.50%
Department: 00 - 00 Total:	387,400.00	387,400.00	94,610.00	171,577.90	215,822.10	44.29%
Expense Total:	387,400.00	387,400.00	94,610.00	171,577.90	215,822.10	44.29%
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	-94,799.00	-94,799.00	-94,609.68	-171,359.41	-76,560.41	180.76%
Fund: 24 - Overweight Truck Permit						
Revenue						
Department: 00 - 00						
Category: 3320 - Overweight Truck Permit Fees						
24-00-33200 Overweight Truck Permit Fees	39,000.00	39,000.00	5,985.00	20,108.00	-18,892.00	51.56 %
Category: 3320 - Overweight Truck Permit Fees Total:	39,000.00	39,000.00	5,985.00	20,108.00	-18,892.00	51.56%
Category: 3520 - Overweight Truck Fines						
24-00-35200 Overweight Truck Fines	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
Category: 3520 - Overweight Truck Fines Total:	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00%
Category: 3810 - Investment Income						
24-00-38100 Interest Income	1,000.00	1,000.00	61.78	351.06	-648.94	35.11 %
Category: 3810 - Investment Income Total:	1,000.00	1,000.00	61.78	351.06	-648.94	35.11%
Department: 00 - 00 Total:	45,000.00	45,000.00	6,046.78	20,459.06	-24,540.94	45.46%
Revenue Total:	45,000.00	45,000.00	6,046.78	20,459.06	-24,540.94	45.46%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
24-00-53200 Engineering Services	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
Category: 5000 - Contractual Services Total:	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
Category: 9000 - Other Expenditures						
24-00-99901 General Fund Transfer	12,000.00	12,000.00	1,000.00	5,000.00	7,000.00	41.67 %
24-00-99963 Capital Improvement Fund Transfer	175,000.00	175,000.00	0.00	0.00	175,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	187,000.00	187,000.00	1,000.00	5,000.00	182,000.00	2.67%
Department: 00 - 00 Total:	189,500.00	189,500.00	1,000.00	5,000.00	184,500.00	2.64%
Expense Total:	189,500.00	189,500.00	1,000.00	5,000.00	184,500.00	2.64%
Fund: 24 - Overweight Truck Permit Surplus (Deficit):	-144,500.00	-144,500.00	5,046.78	15,459.06	159,959.06	-10.70%

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 25 - Northern Gateway TIF						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
25-00-31361 Property Tax	111,003.00	111,003.00	0.00	0.00	-111,003.00	0.00 %
Category: 3110 - Property Total:	111,003.00	111,003.00	0.00	0.00	-111,003.00	0.00%
Department: 00 - 00 Total:	111,003.00	111,003.00	0.00	0.00	-111,003.00	0.00%
Revenue Total:	111,003.00	111,003.00	0.00	0.00	-111,003.00	0.00%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
25-00-53100 Accounting Service	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
25-00-53300 Legal Service	10,000.00	10,000.00	742.50	4,243.00	5,757.00	42.43 %
25-00-54900 Other Professional Services	26,641.00	26,641.00	0.00	0.00	26,641.00	0.00 %
Category: 5000 - Contractual Services Total:	39,141.00	39,141.00	742.50	4,243.00	34,898.00	10.84%
Category: 8000 - Capital Outlay						
25-00-89000 Other Improvements	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
Category: 8000 - Capital Outlay Total:	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00%
Department: 00 - 00 Total:	51,141.00	51,141.00	742.50	4,243.00	46,898.00	8.30%
Expense Total:	51,141.00	51,141.00	742.50	4,243.00	46,898.00	8.30%
Fund: 25 - Northern Gateway TIF Surplus (Deficit):	59,862.00	59,862.00	-742.50	-4,243.00	-64,105.00	-7.09%
Fund: 36 - Capital Improvement						
Revenue						
Department: 00 - 00						
Category: 3790 - Other Revenues						
36-00-37901 Reimbursed Developer Fees	0.00	0.00	72,827.78	73,027.78	73,027.78	0.00 %
Category: 3790 - Other Revenues Total:	0.00	0.00	72,827.78	73,027.78	73,027.78	0.00%
Category: 3810 - Investment Income						
36-00-38100 Interest Income	50,000.00	50,000.00	168.24	197.49	-49,802.51	0.39 %
Category: 3810 - Investment Income Total:	50,000.00	50,000.00	168.24	197.49	-49,802.51	0.39%
Category: 3910 - Other Financing Sources						
36-00-39110 Proceeds-Fixed Asset Sales	25,000.00	25,000.00	0.00	0.00	-25,000.00	0.00 %
Category: 3910 - Other Financing Sources Total:	25,000.00	25,000.00	0.00	0.00	-25,000.00	0.00%
Category: 3990 - Interfund Transfers						
36-00-39920 Transfer from Sales Tax Fund	1,650,000.00	1,650,000.00	0.00	0.00	-1,650,000.00	0.00 %
36-00-39924 Transfer from Overweight Truck Pemi...	175,000.00	175,000.00	0.00	0.00	-175,000.00	0.00 %
36-00-39927 Transfer from MFT IL Rebuild Program	630,000.00	630,000.00	0.00	0.00	-630,000.00	0.00 %
36-00-39953 Transfer from Utility Tax Fund	1,800,000.00	1,800,000.00	0.00	0.00	-1,800,000.00	0.00 %
36-00-39958 Transfer from Railroad Fund	200,194.00	200,194.00	0.00	0.00	-200,194.00	0.00 %
36-00-39995 Transfer from Solid Waste	700,000.00	700,000.00	0.00	0.00	-700,000.00	0.00 %
36-00-39997 Transfer from Stormwater	125,000.00	125,000.00	0.00	0.00	-125,000.00	0.00 %
36-00-39998 Transfer from Water Reclamation	200,000.00	200,000.00	0.00	0.00	-200,000.00	0.00 %
36-00-40013 MFT Transfer FY 22 CIP Projects	320,000.00	320,000.00	0.00	0.00	-320,000.00	0.00 %
36-00-40016 MFT EDP S Main St #12-00112-00FP	90,000.00	90,000.00	0.00	0.00	-90,000.00	0.00 %
Category: 3990 - Interfund Transfers Total:	5,890,194.00	5,890,194.00	0.00	0.00	-5,890,194.00	0.00%
Department: 00 - 00 Total:	5,965,194.00	5,965,194.00	72,996.02	73,225.27	-5,891,968.73	1.23%
Revenue Total:	5,965,194.00	5,965,194.00	72,996.02	73,225.27	-5,891,968.73	1.23%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
36-00-53790 MFT Misc St Treatments sec#22-0000...	140,000.00	140,000.00	0.00	0.00	140,000.00	0.00 %
Category: 5000 - Contractual Services Total:	140,000.00	140,000.00	0.00	0.00	140,000.00	0.00%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 7000 - Debt Service						
36-00-72000	Interest Expense - 2015 Debt Certifica...	34,444.00	34,444.00	0.00	18,562.50	53.89 %
36-00-72010	Interest Expense - 2018 Debt Certifica...	126,750.00	126,750.00	59,400.00	126,750.00	100.00 %
36-00-72200	Principal Expense - 2015 Debt Certific...	165,000.00	165,000.00	0.00	165,000.00	100.00 %
36-00-72201	Principal Expense - 2018 Debt Certific...	530,000.00	530,000.00	0.00	530,000.00	100.00 %
36-00-73000	Bond Issue Costs 2015 Debt Certificat...	750.00	750.00	750.00	1,500.00	200.00 %
36-00-73001	Bond Issue Costs 2018 GO Bond	500.00	500.00	0.00	0.00	0.00 %
	Category: 7000 - Debt Service Total:	857,444.00	857,444.00	60,150.00	841,812.50	98.18%
Category: 8000 - Capital Outlay						
36-00-81010	Misc Road ROW Acquisition	60,000.00	60,000.00	0.00	0.00	0.00 %
36-00-81020	Bridge	1,305,000.00	1,305,000.00	0.00	0.00	0.00 %
36-00-81040	Askvig Subd Outfall & Storm Sewer	505,000.00	505,000.00	0.00	0.00	0.00 %
36-00-81050	Street Projects	0.00	0.00	0.00	484.00	0.00 %
36-00-81060	Sidewalks	340,000.00	340,000.00	0.00	506.00	0.15 %
36-00-81070	General Maintenance	160,000.00	160,000.00	0.00	3,793.60	2.37 %
36-00-81080	4th Ave/6th St Storm Sewer	685,000.00	685,000.00	462,900.75	462,900.75	67.58 %
36-00-81090	Traffic Signals 251/Steward Rd	125,000.00	125,000.00	0.00	150,000.00	120.00 %
36-00-81091	Other Street/Alley Improvements	267,000.00	267,000.00	166,495.26	166,495.26	62.36 %
36-00-81092	Remodel of 1030 S 7th St	200,000.00	200,000.00	0.00	17,931.42	8.97 %
36-00-81093	Storm Sewer Drainage Ph 2	385,000.00	385,000.00	0.00	0.00	0.00 %
36-00-82000	Building	25,000.00	25,000.00	0.00	0.00	0.00 %
36-00-86035	MFT EDP S Main PH2 to Veterans Pk...	180,000.00	180,000.00	0.00	0.00	0.00 %
36-00-86048	City Wide Strm Sewer/Drain Structure...	175,000.00	175,000.00	0.00	0.00	0.00 %
36-00-86088	Illinois Rebuild Program P3 Roadway ...	630,000.00	630,000.00	0.00	0.00	0.00 %
36-00-86089	Flagg Rd/20th St Impr City/County PE...	93,000.00	93,000.00	0.00	0.00	0.00 %
36-00-86092	MFT Misc St Treatments 21-00000-0...	0.00	0.00	0.00	176.00	0.00 %
36-00-86099	4th Ave Storm Sewer 3rd to 6th	225,000.00	225,000.00	0.00	0.00	0.00 %
36-00-86104	14th Street Storm Sewer Drainage Im...	50,000.00	50,000.00	0.00	0.00	0.00 %
36-00-86498	Shared Use Path Golf Course 251	155,000.00	155,000.00	0.00	0.00	0.00 %
	Category: 8000 - Capital Outlay Total:	5,565,000.00	5,565,000.00	629,396.01	802,287.03	14.42%
Category: 9000 - Other Expenditures						
36-00-92370	Automated Transp Asset Mgmt	90,000.00	90,000.00	0.00	0.00	0.00 %
	Category: 9000 - Other Expenditures Total:	90,000.00	90,000.00	0.00	0.00	0.00%
	Department: 00 - 00 Total:	6,652,444.00	6,652,444.00	689,546.01	1,644,099.53	24.71%
	Expense Total:	6,652,444.00	6,652,444.00	689,546.01	1,644,099.53	24.71%
	Fund: 36 - Capital Improvement Surplus (Deficit):	-687,250.00	-687,250.00	-616,549.99	-1,570,874.26	228.57%
Fund: 37 - Stormwater						
Revenue						
Department: 00 - 00						
Category: 3642 - Stormwater Management Fee						
37-00-36420	Stormwater Management Fee	3,000.00	3,000.00	300.00	510.00	17.00 %
	Category: 3642 - Stormwater Management Fee Total:	3,000.00	3,000.00	300.00	510.00	17.00%
Category: 3810 - Investment Income						
37-00-38100	Interest Income	1,500.00	1,500.00	47.16	279.18	18.61 %
	Category: 3810 - Investment Income Total:	1,500.00	1,500.00	47.16	279.18	18.61%
	Department: 00 - 00 Total:	4,500.00	4,500.00	347.16	789.18	17.54%
	Revenue Total:	4,500.00	4,500.00	347.16	789.18	17.54%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
37-00-53200	Engineering Services	1,000.00	1,000.00	0.00	0.00	0.00 %
37-00-56100	Dues	2,800.00	2,800.00	2,500.00	2,500.00	89.29 %
	Category: 5000 - Contractual Services Total:	3,800.00	3,800.00	2,500.00	2,500.00	65.79%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 8000 - Capital Outlay						
37-00-88025 Kyte River Sediment/Debris/Reml/St...	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
Category: 8000 - Capital Outlay Total:	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00%
Category: 9000 - Other Expenditures						
37-00-92000 Tributary/Drainage Ditch/Storm Sewe...	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
37-00-99977 Capital Improvement Fund Transfer	125,000.00	125,000.00	0.00	0.00	125,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	140,000.00	140,000.00	0.00	0.00	140,000.00	0.00%
Department: 00 - 00 Total:	149,800.00	149,800.00	2,500.00	2,500.00	147,300.00	1.67%
Expense Total:	149,800.00	149,800.00	2,500.00	2,500.00	147,300.00	1.67%
Fund: 37 - Stormwater Surplus (Deficit):	-145,300.00	-145,300.00	-2,152.84	-1,710.82	143,589.18	1.18%
Fund: 51 - Water						
Revenue						
Department: 00 - 00						
Category: 3710 - Residential Sales						
51-00-37101 Residential Sales	1,186,853.00	1,186,853.00	89,655.46	448,907.98	-737,945.02	37.82 %
51-00-37102 Rural Residential Sales	0.00	0.00	179.62	907.54	907.54	0.00 %
Category: 3710 - Residential Sales Total:	1,186,853.00	1,186,853.00	89,835.08	449,815.52	-737,037.48	37.90%
Category: 3712 - Commercial Sales						
51-00-37121 General Service Sales	901,927.00	901,927.00	78,990.98	385,019.25	-516,907.75	42.69 %
51-00-37122 Rural General Service Sales	0.00	0.00	311.72	1,397.77	1,397.77	0.00 %
51-00-37123 General Service Fire Protection	20,000.00	20,000.00	1,496.28	7,481.55	-12,518.45	37.41 %
Category: 3712 - Commercial Sales Total:	921,927.00	921,927.00	80,798.98	393,898.57	-528,028.43	42.73%
Category: 3715 - Industrial Sales						
51-00-37151 Industrial Sales	938,265.00	938,265.00	70,452.73	378,530.21	-559,734.79	40.34 %
51-00-37152 Industrial Sales - Fire Protection	21,000.00	21,000.00	1,905.87	9,529.35	-11,470.65	45.38 %
Category: 3715 - Industrial Sales Total:	959,265.00	959,265.00	72,358.60	388,059.56	-571,205.44	40.45%
Category: 3810 - Investment Income						
51-00-38100 Interest Income	23,994.00	23,994.00	575.37	4,352.88	-19,641.12	18.14 %
Category: 3810 - Investment Income Total:	23,994.00	23,994.00	575.37	4,352.88	-19,641.12	18.14%
Category: 3890 - Miscellaneous Income						
51-00-38900 Miscellaneous Revenue	6,068.00	6,068.00	40.00	1,183.50	-4,884.50	19.50 %
51-00-38910 Tower Lease	95,000.00	95,000.00	8,776.53	40,695.73	-54,304.27	42.84 %
51-00-38930 Nonutility Income	0.00	0.00	0.00	943.38	943.38	0.00 %
Category: 3890 - Miscellaneous Income Total:	101,068.00	101,068.00	8,816.53	42,822.61	-58,245.39	42.37%
Category: 3910 - Other Financing Sources						
51-00-39100 IEPA Loan Proceeds	450,000.00	450,000.00	0.00	0.00	-450,000.00	0.00 %
Category: 3910 - Other Financing Sources Total:	450,000.00	450,000.00	0.00	0.00	-450,000.00	0.00%
Category: 3990 - Interfund Transfers						
51-00-39901 Transfer from General Fund	750,000.00	750,000.00	0.00	0.00	-750,000.00	0.00 %
Category: 3990 - Interfund Transfers Total:	750,000.00	750,000.00	0.00	0.00	-750,000.00	0.00%
Department: 00 - 00 Total:	4,393,107.00	4,393,107.00	252,384.56	1,278,949.14	-3,114,157.86	29.11%
Revenue Total:	4,393,107.00	4,393,107.00	252,384.56	1,278,949.14	-3,114,157.86	29.11%
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
51-00-42100 Full-Time	710,317.00	710,317.00	47,344.57	230,503.93	479,813.07	32.45 %
51-00-42200 Part-Time	5,000.00	5,000.00	0.00	2,569.43	2,430.57	51.39 %
51-00-42300 Overtime	75,000.00	75,000.00	7,422.19	29,589.63	45,410.37	39.45 %
51-00-42600 Pager	0.00	0.00	1,300.00	6,530.13	-6,530.13	0.00 %
51-00-45100 Health Insurance	123,004.00	123,004.00	9,692.06	46,669.78	76,334.22	37.94 %
51-00-45200 Life Insurance	0.00	0.00	44.38	192.20	-192.20	0.00 %
51-00-45300 Unemployment Insurance	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
51-00-45400 Workers' Compensation	18,000.00	18,000.00	1,286.25	11,980.50	6,019.50	66.56 %
51-00-46100 Social Security	60,459.00	60,459.00	4,015.40	19,227.17	41,231.83	31.80 %

Budget Report

For Fiscal: 2022 Pe

Section VI, Item 1.

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
51-00-46300	IMRF	57,564.00	57,564.00	4,066.13	21,817.52	35,746.48	37.90 %
51-00-47100	Uniform Allowance	0.00	0.00	0.00	375.24	-375.24	0.00 %
51-00-47300	Clothing Acquisition	0.00	0.00	0.00	2,263.24	-2,263.24	0.00 %
Category: 4000 - Personnel Total:		1,074,344.00	1,074,344.00	75,170.98	371,718.77	702,625.23	34.60%
Category: 5000 - Contractual Services							
51-00-51100	Building Maintenance	0.00	0.00	3,564.15	3,909.65	-3,909.65	0.00 %
51-00-51200	Equipment Maintenance	0.00	0.00	0.00	64,304.32	-64,304.32	0.00 %
51-00-51300	Vehicle Maintenance	0.00	0.00	2,674.73	3,145.04	-3,145.04	0.00 %
51-00-51500	Utility System Maintenance	0.00	0.00	14,694.17	184,026.02	-184,026.02	0.00 %
51-00-52900	Other Maintenance	0.00	0.00	4,691.71	5,716.21	-5,716.21	0.00 %
51-00-53200	Engineering Services	0.00	0.00	6,596.40	63,179.71	-63,179.71	0.00 %
51-00-53210	Engineering GIS Services	25,000.00	25,000.00	25.00	25.00	24,975.00	0.10 %
51-00-53300	Legal Services	6,500.00	6,500.00	2,928.42	7,427.09	-927.09	114.26 %
51-00-53600	Janitorial Services	0.00	0.00	734.98	3,475.21	-3,475.21	0.00 %
51-00-53700	Network Administration	148,146.00	148,146.00	12,345.50	61,727.50	86,418.50	41.67 %
51-00-53900	Contractor	103,500.00	103,500.00	32.00	137.00	103,363.00	0.13 %
51-00-54900	Other Professional Services	0.00	0.00	75.00	39,798.68	-39,798.68	0.00 %
51-00-55100	Postage	0.00	0.00	0.00	164.60	-164.60	0.00 %
51-00-55200	Telephone	4,750.00	4,750.00	413.31	2,186.67	2,563.33	46.04 %
51-00-55300	Publishing	0.00	0.00	924.00	924.00	-924.00	0.00 %
51-00-55700	SCADA Services	0.00	0.00	0.00	4,546.00	-4,546.00	0.00 %
51-00-56100	Dues	0.00	0.00	14,708.00	14,973.00	-14,973.00	0.00 %
51-00-56200	Travel	0.00	0.00	0.00	1,033.67	-1,033.67	0.00 %
51-00-56300	Training	0.00	0.00	0.00	2,542.00	-2,542.00	0.00 %
51-00-56600	Conference	0.00	0.00	0.00	75.00	-75.00	0.00 %
51-00-57100	Utilities	255,000.00	255,000.00	20,878.27	110,995.68	144,004.32	43.53 %
51-00-57300	Garbage Disposal	0.00	0.00	284.16	433.20	-433.20	0.00 %
51-00-57400	Natural Gas/Fuel Oil	0.00	0.00	752.82	5,434.92	-5,434.92	0.00 %
51-00-57910	Other Service Charges - Outside Lab	0.00	0.00	0.00	11,559.87	-11,559.87	0.00 %
51-00-59200	General Insurance	25,500.00	25,500.00	2,051.75	10,258.75	15,241.25	40.23 %
51-00-59400	Lease or Rentals	0.00	0.00	2,280.97	12,132.83	-12,132.83	0.00 %
Category: 5000 - Contractual Services Total:		568,396.00	568,396.00	90,655.34	614,131.62	-45,735.62	108.05%
Category: 6000 - Commodities							
51-00-61200	Equipment Supplies	0.00	0.00	0.00	10.99	-10.99	0.00 %
51-00-61210	Equipment Supplies - Lab	0.00	0.00	0.00	10,274.78	-10,274.78	0.00 %
51-00-61300	Vehicle Supplies	0.00	0.00	215.96	836.56	-836.56	0.00 %
51-00-61500	Utility System Maintenance Supplies	275,000.00	275,000.00	6,000.10	168,970.72	106,029.28	61.44 %
51-00-65000	Transportation	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00 %
51-00-65100	Office Supplies	0.00	0.00	2,210.20	6,188.00	-6,188.00	0.00 %
51-00-65200	Operating Supplies	0.00	0.00	9,132.45	229,747.40	-229,747.40	0.00 %
51-00-65210	Operating Supplies - Lab	0.00	0.00	352.16	12,823.48	-12,823.48	0.00 %
51-00-65300	Small Tools	0.00	0.00	502.20	3,501.78	-3,501.78	0.00 %
51-00-65500	Gasoline/Oil	0.00	0.00	2,145.67	6,023.72	-6,023.72	0.00 %
51-00-65600	Chemicals	130,000.00	130,000.00	15,178.76	101,574.91	28,425.09	78.13 %
51-00-66100	Safety Supplies	0.00	0.00	1,116.20	2,435.90	-2,435.90	0.00 %
51-00-67000	Print Materials	0.00	0.00	0.00	578.36	-578.36	0.00 %
Category: 6000 - Commodities Total:		450,000.00	450,000.00	36,853.70	542,966.60	-92,966.60	120.66%
Category: 7000 - Debt Service							
51-00-72000	Interest Expense	98,468.00	98,468.00	32,238.54	65,061.22	33,406.78	66.07 %
51-00-72260	Principal Expense	341,404.00	341,404.00	64,319.04	64,319.04	277,084.96	18.84 %
51-00-74000	Interest On Customer Deposits	0.00	0.00	0.51	11.42	-11.42	0.00 %
Category: 7000 - Debt Service Total:		439,872.00	439,872.00	96,558.09	129,391.68	310,480.32	29.42%
Category: 8000 - Capital Outlay							
51-00-83000	Equipment	2,152,000.00	2,152,000.00	0.00	4,194.92	2,147,805.08	0.19 %
51-00-89000	Other Improvements	0.00	0.00	41,775.59	508,737.73	-508,737.73	0.00 %
Category: 8000 - Capital Outlay Total:		2,152,000.00	2,152,000.00	41,775.59	512,932.65	1,639,067.35	23.84%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 9000 - Other Expenditures						
51-00-92900 Miscellaneous	15,000.00	15,000.00	0.00	88.50	14,911.50	0.59 %
51-00-99901 General Fund Transfer	175,981.00	175,981.00	14,665.08	73,325.40	102,655.60	41.67 %
51-00-99954 Electric Fund Transfer	105,000.00	105,000.00	8,750.00	43,750.00	61,250.00	41.67 %
51-00-99964 Admin Services Fund Transfer	67,505.00	67,505.00	5,625.42	28,127.10	39,377.90	41.67 %
Category: 9000 - Other Expenditures Total:	363,486.00	363,486.00	29,040.50	145,291.00	218,195.00	39.97%
Department: 00 - 00 Total:	5,048,098.00	5,048,098.00	370,054.20	2,316,432.32	2,731,665.68	45.89%
Expense Total:	5,048,098.00	5,048,098.00	370,054.20	2,316,432.32	2,731,665.68	45.89%
Fund: 51 - Water Surplus (Deficit):	-654,991.00	-654,991.00	-117,669.64	-1,037,483.18	-382,492.18	158.40%
Fund: 52 - Water Reclamation						
Revenue						
Department: 50 - 50						
Category: 3470 - Grants						
52-50-34710 Grant Income	550,000.00	550,000.00	0.00	0.00	-550,000.00	0.00 %
Category: 3470 - Grants Total:	550,000.00	550,000.00	0.00	0.00	-550,000.00	0.00%
Category: 3710 - Residential Sales						
52-50-37101 Residential Sales	1,211,554.00	1,211,554.00	93,674.23	489,465.98	-722,088.02	40.40 %
52-50-37103 Residential Sales for Special Service A...	29,680.00	29,680.00	2,480.00	12,365.17	-17,314.83	41.66 %
Category: 3710 - Residential Sales Total:	1,241,234.00	1,241,234.00	96,154.23	501,831.15	-739,402.85	40.43%
Category: 3712 - Commercial Sales						
52-50-37121 General Service	1,012,987.00	1,012,987.00	127,626.46	520,692.55	-492,294.45	51.40 %
52-50-37122 Rural General Service Sales	0.00	0.00	290.88	1,299.30	1,299.30	0.00 %
52-50-37124 Creston and Hillcrest Sewer	81,357.00	81,357.00	7,339.35	38,966.61	-42,390.39	47.90 %
52-50-37125 General Service Sewer Surcharge	26,448.00	26,448.00	0.00	4,618.06	-21,829.94	17.46 %
Category: 3712 - Commercial Sales Total:	1,120,792.00	1,120,792.00	135,256.69	565,576.52	-555,215.48	50.46%
Category: 3715 - Industrial Sales						
52-50-37150 Industrial Sales	1,094,262.00	1,094,262.00	115,733.13	503,210.36	-591,051.64	45.99 %
52-50-37153 Industrial Sewer Surcharge	225,000.00	225,000.00	5,814.65	54,780.55	-170,219.45	24.35 %
Category: 3715 - Industrial Sales Total:	1,319,262.00	1,319,262.00	121,547.78	557,990.91	-761,271.09	42.30%
Category: 3790 - Other Revenues						
52-50-36350 Water Reclamation Connection Fees	7,500.00	7,500.00	0.00	0.00	-7,500.00	0.00 %
Category: 3790 - Other Revenues Total:	7,500.00	7,500.00	0.00	0.00	-7,500.00	0.00%
Category: 3810 - Investment Income						
52-50-38100 Interest Income	20,000.00	20,000.00	1,324.92	7,926.82	-12,073.18	39.63 %
Category: 3810 - Investment Income Total:	20,000.00	20,000.00	1,324.92	7,926.82	-12,073.18	39.63%
Category: 3856 - Gain on Sale of Asset						
52-50-38560 Gain on Sale of Capital Asset	0.00	0.00	0.00	157,100.21	157,100.21	0.00 %
Category: 3856 - Gain on Sale of Asset Total:	0.00	0.00	0.00	157,100.21	157,100.21	0.00%
Category: 3890 - Miscellaneous Income						
52-50-38900 Miscellaneous Service Revenues	95,000.00	95,000.00	-88,664.16	-82,282.93	-177,282.93	86.61 %
52-50-38901 Revenues from Merchandising	0.00	0.00	0.00	1,780.99	1,780.99	0.00 %
52-50-38905 Outside Contractual Waste Fees	20,000.00	20,000.00	89,521.16	91,992.99	71,992.99	459.96 %
52-50-38930 Nonutility Income	0.00	0.00	0.00	943.39	943.39	0.00 %
Category: 3890 - Miscellaneous Income Total:	115,000.00	115,000.00	857.00	12,434.44	-102,565.56	10.81%
Category: 3910 - Other Financing Sources						
52-50-39100 IEPA Loan Proceeds	1,500,000.00	1,500,000.00	144,850.01	144,850.01	-1,355,149.99	9.66 %
52-50-39110 Proceeds from Fixed Assets	200,000.00	200,000.00	0.00	0.00	-200,000.00	0.00 %
Category: 3910 - Other Financing Sources Total:	1,700,000.00	1,700,000.00	144,850.01	144,850.01	-1,555,149.99	8.52%
Department: 50 - 50 Total:	6,073,788.00	6,073,788.00	499,990.63	1,947,710.06	-4,126,077.94	32.07%
Revenue Total:	6,073,788.00	6,073,788.00	499,990.63	1,947,710.06	-4,126,077.94	32.07%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense							
Department: 50 - 50							
Category: 4000 - Personnel							
52-50-42100	Full-Time	770,366.00	770,366.00	55,880.44	284,552.38	485,813.62	36.94 %
52-50-42200	Part-Time	10,000.00	10,000.00	0.00	2,569.38	7,430.62	25.69 %
52-50-42300	Overtime	45,000.00	45,000.00	3,134.16	15,630.62	29,369.38	34.73 %
52-50-42600	Pager	0.00	0.00	1,300.00	6,226.43	-6,226.43	0.00 %
52-50-42900	Other Employee Benefits	20,000.00	20,000.00	0.00	2.97	19,997.03	0.01 %
52-50-45100	Health Insurance	149,422.00	149,422.00	12,139.89	60,338.50	89,083.50	40.38 %
52-50-45200	Life Insurance	0.00	0.00	53.18	236.37	-236.37	0.00 %
52-50-45400	Workers' Compensation	25,000.00	25,000.00	2,181.25	18,169.50	6,830.50	72.68 %
52-50-46100	Social Security	63,140.00	63,140.00	4,275.45	21,911.34	41,228.66	34.70 %
52-50-46300	IMRF	59,766.00	59,766.00	4,379.95	20,258.93	39,507.07	33.90 %
52-50-47100	Uniform Allowance	0.00	0.00	0.00	209.24	-209.24	0.00 %
Category: 4000 - Personnel Total:		1,142,694.00	1,142,694.00	83,344.32	430,105.66	712,588.34	37.64%
Category: 5000 - Contractual Services							
52-50-51100	Building Maintenance	0.00	0.00	3,297.77	7,483.14	-7,483.14	0.00 %
52-50-51200	Equipment Maintenance	0.00	0.00	2,271.21	36,690.04	-36,690.04	0.00 %
52-50-51300	Vehicle Maintenance	0.00	0.00	370.60	7,860.00	-7,860.00	0.00 %
52-50-51500	Utility System Maintenance	0.00	0.00	3,962.84	166,333.61	-166,333.61	0.00 %
52-50-52900	Other Maintenance	0.00	0.00	0.00	1,525.45	-1,525.45	0.00 %
52-50-53200	Engineering Services	25,000.00	25,000.00	1,225.75	6,073.94	18,926.06	24.30 %
52-50-53300	Legal Services	7,500.00	7,500.00	3,001.92	3,001.92	4,498.08	40.03 %
52-50-53600	Janitorial Services	0.00	0.00	761.36	3,679.43	-3,679.43	0.00 %
52-50-53700	Network Administration	148,146.00	148,146.00	12,345.50	61,727.50	86,418.50	41.67 %
52-50-53900	Contractor	287,000.00	287,000.00	0.00	114.00	286,886.00	0.04 %
52-50-54900	Other Professional Services	0.00	0.00	8,900.00	42,795.42	-42,795.42	0.00 %
52-50-55200	Telephone	4,850.00	4,850.00	507.90	2,517.58	2,332.42	51.91 %
52-50-55300	Publishing	0.00	0.00	924.00	924.00	-924.00	0.00 %
52-50-55700	SCADA Services	0.00	0.00	0.00	5,075.37	-5,075.37	0.00 %
52-50-56100	Dues	0.00	0.00	0.00	255.00	-255.00	0.00 %
52-50-56200	Travel	0.00	0.00	0.00	278.84	-278.84	0.00 %
52-50-56300	Training	0.00	0.00	0.00	645.00	-645.00	0.00 %
52-50-56600	Conference	0.00	0.00	0.00	100.00	-100.00	0.00 %
52-50-57100	Utilities	240,000.00	240,000.00	21,985.18	127,803.53	112,196.47	53.25 %
52-50-57300	Garbage Disposal	0.00	0.00	3,200.00	12,179.20	-12,179.20	0.00 %
52-50-57400	Natural Gas/Fuel Oil	0.00	0.00	975.01	6,148.46	-6,148.46	0.00 %
52-50-57900	Other Service Charges	0.00	0.00	0.00	161.36	-161.36	0.00 %
52-50-57910	Other Service Charges - Outside Lab	0.00	0.00	0.00	9,511.92	-9,511.92	0.00 %
52-50-59200	General Insurance	59,550.00	59,550.00	4,821.00	24,105.00	35,445.00	40.48 %
52-50-59400	Lease or Rentals	0.00	0.00	28.00	280.29	-280.29	0.00 %
Category: 5000 - Contractual Services Total:		772,046.00	772,046.00	68,578.04	527,270.00	244,776.00	68.30%
Category: 6000 - Commodities							
52-50-61100	Building Supplies	0.00	0.00	0.00	1,714.54	-1,714.54	0.00 %
52-50-61200	Equipment Supplies	0.00	0.00	70.32	2,877.60	-2,877.60	0.00 %
52-50-61210	Equipment Supplies - Lab	0.00	0.00	0.00	4,189.57	-4,189.57	0.00 %
52-50-61300	Vehicle Supplies	0.00	0.00	96.99	480.26	-480.26	0.00 %
52-50-61500	Utility System Maintenance Supplies	185,000.00	185,000.00	-361.43	124,179.50	60,820.50	67.12 %
52-50-61700	Grounds Supplies	0.00	0.00	20.12	20.12	-20.12	0.00 %
52-50-65100	Office Supplies	0.00	0.00	1,582.38	5,121.96	-5,121.96	0.00 %
52-50-65200	Operating Supplies	0.00	0.00	7,396.49	13,956.87	-13,956.87	0.00 %
52-50-65210	Operating Supplies - Lab	0.00	0.00	12.52	3,660.96	-3,660.96	0.00 %
52-50-65300	Small Tools	0.00	0.00	0.00	1,199.64	-1,199.64	0.00 %
52-50-65500	Gasoline/Oil	40,000.00	40,000.00	5,515.82	11,923.26	28,076.74	29.81 %
52-50-65600	Chemicals	115,000.00	115,000.00	21,313.40	32,802.81	82,197.19	28.52 %
52-50-66100	Safety Supplies	0.00	0.00	440.40	1,518.52	-1,518.52	0.00 %
Category: 6000 - Commodities Total:		340,000.00	340,000.00	36,087.01	203,645.61	136,354.39	59.90%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 7000 - Debt Service						
52-50-72000	Interest Expense - IEPA WWTP Upgra...	0.00	0.00	4,982.25	24,911.25	-24,911.25 0.00 %
52-50-72001	Interest Expense	64,563.00	64,563.00	0.00	0.00	64,563.00 0.00 %
52-50-72010	Interest Expense - IEPA Askvig	0.00	0.00	486.92	2,078.92	-2,078.92 0.00 %
52-50-72260	Principal Expense	249,749.00	249,749.00	0.00	0.00	249,749.00 0.00 %
52-50-74000	Interest On Customer Deposits	0.00	0.00	1.01	22.62	-22.62 0.00 %
	Category: 7000 - Debt Service Total:	314,312.00	314,312.00	5,470.18	27,012.79	287,299.21 8.59%
Category: 8000 - Capital Outlay						
52-50-89000	Other Improvement	2,777,116.00	2,777,116.00	207,816.00	319,215.17	2,457,900.83 11.49 %
	Category: 8000 - Capital Outlay Total:	2,777,116.00	2,777,116.00	207,816.00	319,215.17	2,457,900.83 11.49%
Category: 9000 - Other Expenditures						
52-50-92900	Miscellaneous	10,000.00	10,000.00	0.00	138.17	9,861.83 1.38 %
52-50-99901	General Fund Transfer	192,564.00	192,564.00	16,047.00	80,235.00	112,329.00 41.67 %
52-50-99936	Capital Impr Fund Transfer	200,000.00	200,000.00	0.00	0.00	200,000.00 0.00 %
52-50-99954	Electric Fund Transfer	447,491.00	447,491.00	8,750.00	43,750.00	403,741.00 9.78 %
52-50-99964	Admin Services Fund Transfer	89,533.00	89,533.00	7,461.08	37,305.40	52,227.60 41.67 %
	Category: 9000 - Other Expenditures Total:	939,588.00	939,588.00	32,258.08	161,428.57	778,159.43 17.18%
	Department: 50 - 50 Total:	6,285,756.00	6,285,756.00	433,553.63	1,668,677.80	4,617,078.20 26.55%
	Expense Total:	6,285,756.00	6,285,756.00	433,553.63	1,668,677.80	4,617,078.20 26.55%
	Fund: 52 - Water Reclamation Surplus (Deficit):	-211,968.00	-211,968.00	66,437.00	279,032.26	491,000.26 -131.64%
Fund: 53 - Solid Waste						
Revenue						
Department: 00 - 00						
Category: 3470 - Grants						
53-00-34700	Grants for Hickory Grove	0.00	0.00	115,200.00	148,950.00	148,950.00 0.00 %
	Category: 3470 - Grants Total:	0.00	0.00	115,200.00	148,950.00	148,950.00 0.00%
Category: 3630 - Sanitation Collections						
53-00-36300	Sanitation Collections	312,897.00	312,897.00	33,706.46	109,457.47	-203,439.53 34.98 %
53-00-36310	Recycling	800.00	800.00	55.00	215.00	-585.00 26.88 %
	Category: 3630 - Sanitation Collections Total:	313,697.00	313,697.00	33,761.46	109,672.47	-204,024.53 34.96%
Category: 3810 - Investment Income						
53-00-38100	Interest Income	16,000.00	16,000.00	1,309.06	4,665.96	-11,334.04 29.16 %
	Category: 3810 - Investment Income Total:	16,000.00	16,000.00	1,309.06	4,665.96	-11,334.04 29.16%
Category: 3850 - Solid Waste Fees						
53-00-38525	Host Fee	229,959.00	229,959.00	0.00	111,409.70	-118,549.30 48.45 %
53-00-38530	Base Fee	75,000.00	75,000.00	0.00	37,500.00	-37,500.00 50.00 %
53-00-38535	Solid Waste Fee	42,835.00	42,835.00	10,546.66	21,005.23	-21,829.77 49.04 %
53-00-38540	Supplemental Host Fee	20,550.00	20,550.00	0.00	9,955.76	-10,594.24 48.45 %
	Category: 3850 - Solid Waste Fees Total:	368,344.00	368,344.00	10,546.66	179,870.69	-188,473.31 48.83%
	Department: 00 - 00 Total:	698,041.00	698,041.00	160,817.18	443,159.12	-254,881.88 63.49%
	Revenue Total:	698,041.00	698,041.00	160,817.18	443,159.12	-254,881.88 63.49%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
53-00-53300	Legal Services	16,500.00	16,500.00	0.00	0.00	16,500.00 0.00 %
53-00-53900	Other Contractual Services	40,000.00	40,000.00	1,103.01	1,103.01	38,896.99 2.76 %
53-00-54900	Other Professional Services	0.00	0.00	0.00	3,052.21	-3,052.21 0.00 %
53-00-57311	Residential Solid Waste	181,663.00	181,663.00	18,253.57	41,963.53	139,699.47 23.10 %
53-00-57312	Landscape Waste-other	104,041.00	104,041.00	11,567.92	23,422.90	80,618.10 22.51 %
53-00-57313	Recycling	95,000.00	95,000.00	5,931.51	23,813.98	71,186.02 25.07 %
53-00-57314	Supplemental Host Fee - Creston	20,550.00	20,550.00	0.00	9,955.76	10,594.24 48.45 %
	Category: 5000 - Contractual Services Total:	457,754.00	457,754.00	36,856.01	103,311.39	354,442.61 22.57%
Category: 8000 - Capital Outlay						
53-00-83000	Equipment	80,000.00	80,000.00	0.00	0.00	80,000.00 0.00 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
53-00-89000 Other Improvements	700,000.00	700,000.00	7,992.01	468,990.48	231,009.52	67.00 %
Category: 8000 - Capital Outlay Total:	780,000.00	780,000.00	7,992.01	468,990.48	311,009.52	60.13%
Category: 9000 - Other Expenditures						
53-00-92900 Miscellaneous	1,000.00	1,000.00	0.00	477.78	522.22	47.78 %
53-00-99323 Interfund Transfers	700,000.00	700,000.00	0.00	0.00	700,000.00	0.00 %
53-00-99901 General Fund Transfer	162,000.00	162,000.00	13,500.00	67,500.00	94,500.00	41.67 %
Category: 9000 - Other Expenditures Total:	863,000.00	863,000.00	13,500.00	67,977.78	795,022.22	7.88%
Department: 00 - 00 Total:	2,100,754.00	2,100,754.00	58,348.02	640,279.65	1,460,474.35	30.48%
Expense Total:	2,100,754.00	2,100,754.00	58,348.02	640,279.65	1,460,474.35	30.48%
Fund: 53 - Solid Waste Surplus (Deficit):	-1,402,713.00	-1,402,713.00	102,469.16	-197,120.53	1,205,592.47	14.05%
Fund: 54 - Electric						
Revenue						
Department: 90 - Administration						
Category: 3530 - Penalties						
54-90-35300 Penalties	0.00	0.00	0.00	200.00	200.00	0.00 %
Category: 3530 - Penalties Total:	0.00	0.00	0.00	200.00	200.00	0.00%
Category: 3710 - Residential Sales						
54-90-37101 Residential Sales	6,250,000.00	6,250,000.00	332,591.17	1,970,741.99	-4,279,258.01	31.53 %
54-90-37102 Residential Electric Heat	0.00	0.00	43,764.56	344,027.30	344,027.30	0.00 %
54-90-37110 Security Lighting	0.00	0.00	7,199.65	35,948.43	35,948.43	0.00 %
Category: 3710 - Residential Sales Total:	6,250,000.00	6,250,000.00	383,555.38	2,350,717.72	-3,899,282.28	37.61%
Category: 3712 - Commercial Sales						
54-90-37121 Small General Service	4,750,000.00	4,750,000.00	176,709.68	1,051,434.24	-3,698,565.76	22.14 %
54-90-37122 Small General Service Demand	0.00	0.00	161,415.54	912,616.40	912,616.40	0.00 %
Category: 3712 - Commercial Sales Total:	4,750,000.00	4,750,000.00	338,125.22	1,964,050.64	-2,785,949.36	41.35%
Category: 3715 - Industrial Sales						
54-90-37151 Large General Service	25,168,956.00	25,168,956.00	531,594.31	2,559,849.86	-22,609,106.14	10.17 %
54-90-37152 Time of Use	0.00	0.00	1,417,354.36	7,571,188.49	7,571,188.49	0.00 %
Category: 3715 - Industrial Sales Total:	25,168,956.00	25,168,956.00	1,948,948.67	10,131,038.35	-15,037,917.65	40.25%
Category: 3718 - Street Lights						
54-90-37182 Street, Hwy, Traffic Lights	0.00	0.00	96.23	583.36	583.36	0.00 %
54-90-37186 Municipal Street Lighting	2,300.00	2,300.00	28.77	203.23	-2,096.77	8.84 %
Category: 3718 - Street Lights Total:	2,300.00	2,300.00	125.00	786.59	-1,513.41	34.20%
Category: 3719 - Interdepartment Sales						
54-90-37191 Electricity to City Depts	15,000.00	15,000.00	1,206.91	9,188.57	-5,811.43	61.26 %
54-90-37192 Electricity to Water	180,000.00	180,000.00	8,532.76	53,816.30	-126,183.70	29.90 %
54-90-37193 Electricity To Water Reclamation	200,000.00	200,000.00	17,407.86	103,848.09	-96,151.91	51.92 %
Category: 3719 - Interdepartment Sales Total:	395,000.00	395,000.00	27,147.53	166,852.96	-228,147.04	42.24%
Category: 3792 - Other Service Charges						
54-90-37920 Service Customer Installation	0.00	0.00	4,400.00	7,430.00	7,430.00	0.00 %
Category: 3792 - Other Service Charges Total:	0.00	0.00	4,400.00	7,430.00	7,430.00	0.00%
Category: 3810 - Investment Income						
54-90-38100 Interest Income	100,000.00	100,000.00	8,405.30	43,260.64	-56,739.36	43.26 %
Category: 3810 - Investment Income Total:	100,000.00	100,000.00	8,405.30	43,260.64	-56,739.36	43.26%
Category: 3890 - Miscellaneous Income						
54-90-38900 Miscellaneous Income	265,000.00	265,000.00	412.73	3,218.01	-261,781.99	1.21 %
54-90-38930 Nonutility Income	100,000.00	100,000.00	0.00	0.00	-100,000.00	0.00 %
54-90-38980 Rent From Property & Poles	0.00	0.00	18,667.30	37,758.50	37,758.50	0.00 %
54-90-38981 Renewable Energy Certificates	0.00	0.00	7,201.50	24,762.50	24,762.50	0.00 %
54-90-38982 Royalty Income	0.00	0.00	8,135.77	37,375.38	37,375.38	0.00 %
Category: 3890 - Miscellaneous Income Total:	365,000.00	365,000.00	34,417.30	103,114.39	-261,885.61	28.25%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3910 - Other Financing Sources							
54-90-38114	Bond Proceeds	9,500,000.00	9,500,000.00	0.00	8,895,000.00	-605,000.00	93.63 %
Category: 3910 - Other Financing Sources Total:		9,500,000.00	9,500,000.00	0.00	8,895,000.00	-605,000.00	93.63%
Category: 3990 - Interfund Transfers							
54-90-39901	Transfer from General Fund	195,566.00	195,566.00	0.00	0.00	-195,566.00	0.00 %
54-90-39951	Transfer from Water	105,000.00	105,000.00	8,750.00	43,750.00	-61,250.00	41.67 %
54-90-39952	Transfer from Water Reclamation	447,491.00	447,491.00	8,750.00	43,750.00	-403,741.00	9.78 %
Category: 3990 - Interfund Transfers Total:		748,057.00	748,057.00	17,500.00	87,500.00	-660,557.00	11.70%
Department: 90 - Administration Total:		47,279,313.00	47,279,313.00	2,762,624.40	23,749,951.29	-23,529,361.71	50.23%
Revenue Total:		47,279,313.00	47,279,313.00	2,762,624.40	23,749,951.29	-23,529,361.71	50.23%
Expense							
Department: 10 - Generation							
Category: 4000 - Personnel							
54-10-42100	Full-Time	385,631.00	385,631.00	34,176.66	160,832.78	224,798.22	41.71 %
54-10-42300	Overtime	62,500.00	62,500.00	2,743.51	9,694.78	52,805.22	15.51 %
54-10-42600	Pager	0.00	0.00	1,273.65	6,249.27	-6,249.27	0.00 %
54-10-45200	Life Insurance	0.00	0.00	32.51	97.53	-97.53	0.00 %
54-10-45300	Unemployment Insurance	500.00	500.00	0.00	0.00	500.00	0.00 %
54-10-47400	Clothing Cleaning Expense	0.00	0.00	0.00	937.11	-937.11	0.00 %
Category: 4000 - Personnel Total:		448,631.00	448,631.00	38,226.33	177,811.47	270,819.53	39.63%
Category: 5000 - Contractual Services							
54-10-51200	Equipment Maintenance	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
54-10-51500	Utility System Maintenance	175,000.00	175,000.00	0.00	0.00	175,000.00	0.00 %
54-10-53700	Network Administration	26,666.00	26,666.00	2,222.17	11,110.85	15,555.15	41.67 %
54-10-53900	Contractor - Diesel Plant	230,000.00	230,000.00	4,634.26	4,634.26	225,365.74	2.01 %
54-10-53901	Contractor - Peaker Plant	0.00	0.00	0.00	12,744.50	-12,744.50	0.00 %
54-10-54700	General Fuel Supply	150,000.00	150,000.00	0.00	87.38	149,912.62	0.06 %
54-10-54900	Other Professional Services	0.00	0.00	790.25	6,680.69	-6,680.69	0.00 %
54-10-54959	Permits	0.00	0.00	0.00	6,692.00	-6,692.00	0.00 %
54-10-55200	Telephone	1,000.00	1,000.00	243.54	1,121.29	-121.29	112.13 %
54-10-57100	Utilities	0.00	0.00	197.07	573.28	-573.28	0.00 %
54-10-59400	Lease or Rentals	0.00	0.00	570.43	2,852.15	-2,852.15	0.00 %
Category: 5000 - Contractual Services Total:		597,666.00	597,666.00	8,657.72	46,496.40	551,169.60	7.78%
Category: 6000 - Commodities							
54-10-61100	Building Supplies	0.00	0.00	0.00	19.93	-19.93	0.00 %
54-10-61200	Equipment Supplies - Generation Plant	0.00	0.00	18,001.44	58,245.33	-58,245.33	0.00 %
54-10-61201	Equipment Supplies - Peaker Plant	75,000.00	75,000.00	5,594.35	24,649.45	50,350.55	32.87 %
54-10-61202	Equipment Supplies - Gen Sets	100,000.00	100,000.00	10,293.00	20,586.00	79,414.00	20.59 %
54-10-61203	Equipment Supplies - Solar Turbine	10,000.00	10,000.00	0.00	710.92	9,289.08	7.11 %
54-10-62900	Other Supplies	0.00	0.00	1,095.81	3,376.19	-3,376.19	0.00 %
54-10-65100	Office Supplies	0.00	0.00	229.44	1,617.25	-1,617.25	0.00 %
54-10-65300	Small Tools	0.00	0.00	125.56	428.37	-428.37	0.00 %
54-10-65400	Janitorial Supplies	0.00	0.00	0.00	238.17	-238.17	0.00 %
54-10-65500	Gasoline/Oil	0.00	0.00	115.91	115.91	-115.91	0.00 %
54-10-65600	Chemicals	0.00	0.00	0.00	3,696.53	-3,696.53	0.00 %
54-10-66000	Natural Gas/Fuel Oil - Generation Pla...	0.00	0.00	565.23	8,709.84	-8,709.84	0.00 %
54-10-66001	Natural Gas/Fuel Oil - Peaker Plant	190,000.00	190,000.00	276.86	1,111.30	188,888.70	0.58 %
54-10-66002	Natural Gas/Fuel Oil - Gen Sets	0.00	0.00	276.86	1,105.61	-1,105.61	0.00 %
54-10-66003	Natural Gas/Fuel Oil - Solar Turbine	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
54-10-66100	Safety Supplies	0.00	0.00	0.00	448.75	-448.75	0.00 %
Category: 6000 - Commodities Total:		395,000.00	395,000.00	36,574.46	125,059.55	269,940.45	31.66%
Category: 9000 - Other Expenditures							
54-10-92900	Miscellaneous	7,500.00	7,500.00	0.00	329.21	7,170.79	4.39 %
Category: 9000 - Other Expenditures Total:		7,500.00	7,500.00	0.00	329.21	7,170.79	4.39%
Department: 10 - Generation Total:		1,448,797.00	1,448,797.00	83,458.51	349,696.63	1,099,100.37	24.14%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 60 - Distribution							
Category: 4000 - Personnel							
54-60-42100	Full-Time	1,036,817.00	1,036,817.00	85,299.02	400,536.07	636,280.93	38.63 %
54-60-42300	Overtime	0.00	0.00	6,588.18	35,014.80	-35,014.80	0.00 %
54-60-42600	Pager	0.00	0.00	3,349.71	16,522.03	-16,522.03	0.00 %
54-60-45200	Life Insurance	0.00	0.00	63.00	189.04	-189.04	0.00 %
54-60-47300	Clothing Acquisition	0.00	0.00	3,509.79	9,168.56	-9,168.56	0.00 %
54-60-47400	Clothing Cleaning Expense	0.00	0.00	0.00	232.74	-232.74	0.00 %
Category: 4000 - Personnel Total:		1,036,817.00	1,036,817.00	98,809.70	461,663.24	575,153.76	44.53%
Category: 5000 - Contractual Services							
54-60-51100	Building Maintenance	275,000.00	275,000.00	7,129.62	22,769.03	252,230.97	8.28 %
54-60-51200	Equipment Maintenance	0.00	0.00	624.55	624.55	-624.55	0.00 %
54-60-51300	Vehicle Maintenance	0.00	0.00	20,866.93	29,821.68	-29,821.68	0.00 %
54-60-51500	Utility System Maintenance	12,000.00	12,000.00	114.53	1,162.28	10,837.72	9.69 %
54-60-51700	Grounds Maintenance	0.00	0.00	40.00	918.00	-918.00	0.00 %
54-60-53200	Engineering Services	175,000.00	175,000.00	9,341.95	31,138.62	143,861.38	17.79 %
54-60-53700	Network Administration	103,703.00	103,703.00	8,641.92	43,209.60	60,493.40	41.67 %
54-60-53900	Contractor	0.00	0.00	3,952.00	17,368.00	-17,368.00	0.00 %
54-60-54900	Other Professional Services	15,000.00	15,000.00	285.00	135,073.52	-120,073.52	900.49 %
54-60-55100	Postage	0.00	0.00	0.00	118.04	-118.04	0.00 %
54-60-55200	Telephone	12,000.00	12,000.00	973.39	5,113.85	6,886.15	42.62 %
54-60-56200	Travel	0.00	0.00	0.00	3,000.31	-3,000.31	0.00 %
54-60-56300	Training	0.00	0.00	1,104.87	3,139.29	-3,139.29	0.00 %
54-60-57100	Utilities	0.00	0.00	83.71	2,537.08	-2,537.08	0.00 %
54-60-57300	Garbage Disposal	0.00	0.00	774.07	2,596.03	-2,596.03	0.00 %
54-60-57900	Other Service Charges	0.00	0.00	736.83	7,772.21	-7,772.21	0.00 %
54-60-58462	Underground Line	0.00	0.00	34,180.00	79,333.90	-79,333.90	0.00 %
54-60-58500	Street Lighting & Signal	0.00	0.00	1,935.00	1,935.00	-1,935.00	0.00 %
54-60-58651	Meter Expenses	20,000.00	20,000.00	0.00	5,243.25	14,756.75	26.22 %
54-60-59239	Maintenance of Station Equipment	150,000.00	150,000.00	256.90	6,004.99	143,995.01	4.00 %
54-60-59400	Lease or Rentals	0.00	0.00	1,123.01	52,512.13	-52,512.13	0.00 %
54-60-59501	LineTransformers Maintenance	0.00	0.00	0.00	5,120.40	-5,120.40	0.00 %
Category: 5000 - Contractual Services Total:		762,703.00	762,703.00	92,164.28	456,511.76	306,191.24	59.85%
Category: 6000 - Commodities							
54-60-61100	Building Supplies	0.00	0.00	850.92	1,847.73	-1,847.73	0.00 %
54-60-61200	Equipment Supplies	0.00	0.00	554.60	901.02	-901.02	0.00 %
54-60-61500	Utility System Maintenance Supplies	0.00	0.00	1,353.42	1,777.08	-1,777.08	0.00 %
54-60-61600	Snow Removal Supplies	0.00	0.00	0.00	779.99	-779.99	0.00 %
54-60-61800	Overhead Line Maintenance	275,000.00	275,000.00	20,460.00	94,176.25	180,823.75	34.25 %
54-60-65100	Office Supplies	0.00	0.00	1,095.27	6,785.52	-6,785.52	0.00 %
54-60-65200	Operating Supplies	205,000.00	205,000.00	4,740.32	56,920.47	148,079.53	27.77 %
54-60-65300	Small Tools	100,000.00	100,000.00	6,261.38	11,272.55	88,727.45	11.27 %
54-60-65400	Janitorial Supplies	0.00	0.00	111.46	724.61	-724.61	0.00 %
54-60-65500	Gasoline/Oil	0.00	0.00	3,844.04	13,393.34	-13,393.34	0.00 %
54-60-66100	Safety Supplies	0.00	0.00	2,237.42	6,069.10	-6,069.10	0.00 %
54-60-66101	Employee Safety Supplies	0.00	0.00	0.00	113.58	-113.58	0.00 %
54-60-67800	Station Contractor	0.00	0.00	18,015.00	36,105.00	-36,105.00	0.00 %
54-60-68400	Software	0.00	0.00	0.00	16,335.00	-16,335.00	0.00 %
Category: 6000 - Commodities Total:		580,000.00	580,000.00	59,523.83	247,201.24	332,798.76	42.62%
Category: 8000 - Capital Outlay							
54-60-83000	Equipment	6,215,000.00	0.00	0.00	4,194.93	-4,194.93	0.00 %
54-60-89000	Other Improvements	0.00	6,215,000.00	156,344.92	6,574,671.99	-359,671.99	105.79 %
Category: 8000 - Capital Outlay Total:		6,215,000.00	6,215,000.00	156,344.92	6,578,866.92	-363,866.92	105.85%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 9000 - Other Expenditures						
54-60-92900 Miscellaneous	0.00	0.00	3,294.83	3,488.25	-3,488.25	0.00 %
Category: 9000 - Other Expenditures Total:	0.00	0.00	3,294.83	3,488.25	-3,488.25	0.00%
Department: 60 - Distribution Total:	8,594,520.00	8,594,520.00	410,137.56	7,747,731.41	846,788.59	90.15%
Department: 70 - Customer Service						
Category: 4000 - Personnel						
54-70-42100 Full-Time	370,620.00	370,620.00	21,103.34	108,238.26	262,381.74	29.20 %
54-70-42200 Part-Time	0.00	0.00	2,179.52	5,156.90	-5,156.90	0.00 %
54-70-42300 Overtime	10,000.00	10,000.00	106.37	1,042.95	8,957.05	10.43 %
54-70-45200 Life Insurance	0.00	0.00	23.64	82.74	-82.74	0.00 %
Category: 4000 - Personnel Total:	380,620.00	380,620.00	23,412.87	114,520.85	266,099.15	30.09%
Category: 5000 - Contractual Services						
54-70-51100 Building Maintenance	0.00	0.00	7.95	39.75	-39.75	0.00 %
54-70-51700 Grounds Maintenance	750.00	750.00	0.00	28.79	721.21	3.84 %
54-70-53600 Janitorial Services	20,000.00	20,000.00	1,695.21	6,238.77	13,761.23	31.19 %
54-70-53700 Network Administration	65,184.00	65,184.00	5,432.00	27,160.00	38,024.00	41.67 %
54-70-54900 Other Professional Services	160,000.00	160,000.00	11,148.67	48,643.74	111,356.26	30.40 %
54-70-55100 Postage	37,000.00	37,000.00	4,476.44	15,435.30	21,564.70	41.72 %
54-70-55200 Telephone	3,500.00	3,500.00	40.00	200.00	3,300.00	5.71 %
54-70-56300 Training	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
54-70-56400 Tuition	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
54-70-56600 Conference	0.00	0.00	190.00	230.00	-230.00	0.00 %
54-70-58000 Customer Collections	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
54-70-59400 Lease or Rentals	4,000.00	4,000.00	320.04	570.73	3,429.27	14.27 %
Category: 5000 - Contractual Services Total:	307,434.00	307,434.00	23,310.31	98,547.08	208,886.92	32.05%
Category: 6000 - Commodities						
54-70-61100 Building Supplies	2,000.00	2,000.00	0.00	99.62	1,900.38	4.98 %
54-70-65100 Office Supplies	25,000.00	25,000.00	524.34	10,775.76	14,224.24	43.10 %
Category: 6000 - Commodities Total:	27,000.00	27,000.00	524.34	10,875.38	16,124.62	40.28%
Category: 8000 - Capital Outlay						
54-70-83000 Equipment	10,000.00	10,000.00	2,472.62	2,755.18	7,244.82	27.55 %
Category: 8000 - Capital Outlay Total:	10,000.00	10,000.00	2,472.62	2,755.18	7,244.82	27.55%
Category: 9000 - Other Expenditures						
54-70-91000 Bad Debt	50,000.00	50,000.00	4,166.67	20,833.35	29,166.65	41.67 %
54-70-91100 Community Relations	10,000.00	10,000.00	-1,684.00	0.00	10,000.00	0.00 %
54-70-92900 Miscellaneous Expenses	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	61,000.00	61,000.00	2,482.67	20,833.35	40,166.65	34.15%
Department: 70 - Customer Service Total:	786,054.00	786,054.00	52,202.81	247,531.84	538,522.16	31.49%
Department: 90 - Administration						
Category: 4000 - Personnel						
54-90-42100 Full-Time	221,893.00	221,893.00	5,333.96	37,411.14	184,481.86	16.86 %
54-90-42703 Interest Expense	269,434.00	269,434.00	0.00	0.00	269,434.00	0.00 %
54-90-45100 Health Insurance	385,651.00	385,651.00	31,233.30	156,629.72	229,021.28	40.61 %
54-90-45200 Life Insurance	0.00	0.00	5.91	262.03	-262.03	0.00 %
54-90-45400 Workers' Compensation	42,000.00	42,000.00	2,401.83	12,467.98	29,532.02	29.69 %
54-90-46100 Social Security	154,145.00	154,145.00	11,644.93	56,499.62	97,645.38	36.65 %
54-90-46300 IMRF	147,697.00	147,697.00	11,737.54	56,655.00	91,042.00	38.36 %
Category: 4000 - Personnel Total:	1,220,820.00	1,220,820.00	62,357.47	319,925.49	900,894.51	26.21%
Category: 5000 - Contractual Services						
54-90-53100 Accounting Service	57,015.00	57,015.00	0.00	0.00	57,015.00	0.00 %
54-90-53200 Engineering Services	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
54-90-53300 Legal Services	25,000.00	25,000.00	3,177.16	35,792.83	-10,792.83	143.17 %
54-90-53700 Network Administration	100,740.00	100,740.00	8,395.00	41,975.00	58,765.00	41.67 %
54-90-54900 Other Professional Services	152,500.00	152,500.00	0.00	7,931.42	144,568.58	5.20 %
54-90-55200 Telephone	3,000.00	3,000.00	90.84	456.21	2,543.79	15.21 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
54-90-56100	Dues	12,500.00	12,500.00	10,855.77	15,312.91	-2,812.91	122.50 %
54-90-56200	Travel	8,000.00	8,000.00	178.72	266.72	7,733.28	3.33 %
54-90-56300	Training	6,500.00	6,500.00	0.00	556.13	5,943.87	8.56 %
54-90-56600	Conference	0.00	0.00	2,650.00	2,650.00	-2,650.00	0.00 %
54-90-57100	Purchased Power	22,400,000.00	22,400,000.00	2,202,713.31	10,448,040.59	11,951,959.41	46.64 %
54-90-59200	General Insurance	222,541.00	222,541.00	16,378.83	81,894.15	140,646.85	36.80 %
Category: 5000 - Contractual Services Total:		23,237,796.00	23,237,796.00	2,244,439.63	10,634,875.96	12,602,920.04	45.77%
Category: 6000 - Commodities							
54-90-65100	Office Supplies	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00 %
54-90-65200	Operating Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
54-90-68400	Software	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
Category: 6000 - Commodities Total:		4,300.00	4,300.00	0.00	0.00	4,300.00	0.00%
Category: 7000 - Debt Service							
54-90-72000	Interest Expense	0.00	0.00	48,024.24	240,121.20	-240,121.20	0.00 %
54-90-72260	Principal Expense	767,491.00	767,491.00	0.00	980,000.00	-212,509.00	127.69 %
54-90-72501	Amortization of Bond Premium 2021	0.00	0.00	-18,571.82	17,708.77	-17,708.77	0.00 %
54-90-72502	Amortization of Bond Premium 2022	0.00	0.00	-17,537.43	-87,687.15	87,687.15	0.00 %
54-90-73200	Fiscal Agent Fee	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
54-90-74000	Interest On Customer Deposits	0.00	0.00	5.61	335.50	-335.50	0.00 %
Category: 7000 - Debt Service Total:		768,491.00	768,491.00	11,920.60	1,150,478.32	-381,987.32	149.71%
Category: 8000 - Capital Outlay							
54-90-89000	Other Improvement	124,982.00	124,982.00	0.00	22,500.00	102,482.00	18.00 %
Category: 8000 - Capital Outlay Total:		124,982.00	124,982.00	0.00	22,500.00	102,482.00	18.00%
Category: 9000 - Other Expenditures							
54-90-91100	Community Relations	30,000.00	30,000.00	10,522.75	23,181.00	6,819.00	77.27 %
54-90-92900	Miscellaneous General Expenses	1,000.00	1,000.00	-10,855.77	21,200.00	-20,200.00	2,120.00 %
54-90-95000	Appliance Rebate	65,000.00	65,000.00	12,761.60	36,960.67	28,039.33	56.86 %
54-90-95010	Lighting Incentive	0.00	0.00	0.00	499.98	-499.98	0.00 %
54-90-95020	Residential Assistance Program	265,566.00	265,566.00	2,500.00	13,321.71	252,244.29	5.02 %
54-90-95030	Shop Local Incentive Program	0.00	0.00	0.00	34,493.47	-34,493.47	0.00 %
54-90-95300	Franchise Requirements	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
54-90-99901	General Fund Transfer	2,014,883.00	2,014,883.00	167,906.92	839,534.60	1,175,348.40	41.67 %
54-90-99964	Admin Services Fund Transfer	800,409.00	800,409.00	66,700.75	333,503.75	466,905.25	41.67 %
Category: 9000 - Other Expenditures Total:		3,177,858.00	3,177,858.00	249,536.25	1,302,695.18	1,875,162.82	40.99%
Department: 90 - Administration Total:		28,534,247.00	28,534,247.00	2,568,253.95	13,430,474.95	15,103,772.05	47.07%
Expense Total:		39,363,618.00	39,363,618.00	3,114,052.83	21,775,434.83	17,588,183.17	55.32%
Fund: 54 - Electric Surplus (Deficit):		7,915,695.00	7,915,695.00	-351,428.43	1,974,516.46	-5,941,178.54	24.94%
Fund: 55 - Tech Center/Advance Communications							
Revenue							
Department: 00 - 00							
Category: 3810 - Investment Income							
55-00-38100	Interest Income	2,500.00	2,500.00	147.38	725.87	-1,774.13	29.03 %
Category: 3810 - Investment Income Total:		2,500.00	2,500.00	147.38	725.87	-1,774.13	29.03%
Category: 3820 - Leases							
55-00-38201	Telecommunication Leases	40,000.00	40,000.00	3,484.41	17,422.05	-22,577.95	43.56 %
55-00-38202	Commercial Dark Fiber Leases	450,000.00	450,000.00	33,803.24	167,516.20	-282,483.80	37.23 %
55-00-38203	Commercial Colocation Leases	650,000.00	650,000.00	53,680.00	268,400.00	-381,600.00	41.29 %
55-00-38204	Internal Colocation Leases	80,000.00	80,000.00	0.00	0.00	-80,000.00	0.00 %
Category: 3820 - Leases Total:		1,220,000.00	1,220,000.00	90,967.65	453,338.25	-766,661.75	37.16%
Department: 00 - 00 Total:		1,222,500.00	1,222,500.00	91,115.03	454,064.12	-768,435.88	37.14%
Department: 32 - Communications							
Category: 3730 - Advanced Communication Services							
55-32-37310	Network Internet Access	20,000.00	20,000.00	1,699.65	8,498.25	-11,501.75	42.49 %
55-32-37311	Dial-Up Internet Access	7,000.00	7,000.00	797.25	3,185.86	-3,814.14	45.51 %
55-32-37312	Wireless Internet Access	6,000.00	6,000.00	350.00	1,838.58	-4,161.42	30.64 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
55-32-37313	Data Services	6,000.00	6,000.00	414.00	2,070.00	-3,930.00	34.50 %
55-32-37314	Fiber Internet Access	200,000.00	200,000.00	20,919.48	104,495.50	-95,504.50	52.25 %
55-32-37315	VOIP Services	2,500.00	2,500.00	310.22	1,499.54	-1,000.46	59.98 %
55-32-37330	Web Site Host Fees	5,000.00	5,000.00	341.61	2,094.16	-2,905.84	41.88 %
55-32-37350	Mailboxes	3,000.00	3,000.00	172.40	961.62	-2,038.38	32.05 %
Category: 3730 - Advanced Communication Services Total:		249,500.00	249,500.00	25,004.61	124,643.51	-124,856.49	49.96%
Category: 3810 - Investment Income							
55-32-38100	Interest Income	400.00	400.00	0.00	0.00	-400.00	0.00 %
Category: 3810 - Investment Income Total:		400.00	400.00	0.00	0.00	-400.00	0.00%
Category: 3890 - Miscellaneous Income							
55-32-38900	Miscellaneous Income	0.00	0.00	317.50	317.50	317.50	0.00 %
Category: 3890 - Miscellaneous Income Total:		0.00	0.00	317.50	317.50	317.50	0.00%
Department: 32 - Communications Total:		249,900.00	249,900.00	25,322.11	124,961.01	-124,938.99	50.00%
Revenue Total:		1,472,400.00	1,472,400.00	116,437.14	579,025.13	-893,374.87	39.33%
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
55-00-51100	Building Maintenance	7,500.00	7,500.00	0.00	250.00	7,250.00	3.33 %
55-00-51200	Equipment Maintenance	7,500.00	7,500.00	450.00	1,650.00	5,850.00	22.00 %
55-00-51300	Vehicle Maintenance	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
55-00-51700	Grounds Maintenance	5,000.00	5,000.00	589.00	589.00	4,411.00	11.78 %
55-00-52900	Other Maintenance	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
55-00-53300	Legal Services	10,000.00	10,000.00	0.00	1,215.00	8,785.00	12.15 %
55-00-53700	Network Administration	266,663.00	266,663.00	22,221.92	111,109.60	155,553.40	41.67 %
55-00-54900	Other Professional Services	40,000.00	40,000.00	146.76	33,842.85	6,157.15	84.61 %
55-00-55200	Telephone	1,000.00	1,000.00	47.11	235.58	764.42	23.56 %
55-00-56200	Travel	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
55-00-56300	Training	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
55-00-57100	Utilities	275,000.00	275,000.00	17,132.32	91,292.98	183,707.02	33.20 %
55-00-59200	General Insurance	5,000.00	5,000.00	404.50	2,022.50	2,977.50	40.45 %
55-00-59400	Lease or Rentals	7,000.00	7,000.00	513.68	2,568.40	4,431.60	36.69 %
Category: 5000 - Contractual Services Total:		653,163.00	653,163.00	41,505.29	244,775.91	408,387.09	37.48%
Category: 6000 - Commodities							
55-00-61100	Building Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
55-00-61200	Equipment Supplies	750.00	750.00	0.00	0.00	750.00	0.00 %
55-00-65100	Office Supplies	250.00	250.00	0.00	218.48	31.52	87.39 %
55-00-65200	Operating Supplies	10,000.00	10,000.00	1,642.14	1,816.05	8,183.95	18.16 %
55-00-65400	Janitorial Supplies	400.00	400.00	0.00	28.93	371.07	7.23 %
Category: 6000 - Commodities Total:		12,400.00	12,400.00	1,642.14	2,063.46	10,336.54	16.64%
Category: 7000 - Debt Service							
55-00-72000	Interest Expense - 2017A Debt Certifi...	72,650.00	72,650.00	6,054.17	68,770.85	3,879.15	94.66 %
55-00-72200	Principal Exp Debt Certificate	0.00	0.00	0.00	290,000.00	-290,000.00	0.00 %
55-00-72260	Principal Expense	290,000.00	290,000.00	0.00	0.00	290,000.00	0.00 %
55-00-72500	Amortization of Debt Certificates 201...	0.00	0.00	-719.96	-3,599.80	3,599.80	0.00 %
Category: 7000 - Debt Service Total:		362,650.00	362,650.00	5,334.21	355,171.05	7,478.95	97.94%
Category: 8000 - Capital Outlay							
55-00-83000	Equipment	90,000.00	90,000.00	0.00	1,412.62	88,587.38	1.57 %
Category: 8000 - Capital Outlay Total:		90,000.00	90,000.00	0.00	1,412.62	88,587.38	1.57%
Category: 9000 - Other Expenditures							
55-00-99964	Admin Services Fund Transfer	27,185.00	27,185.00	2,265.42	11,327.10	15,857.90	41.67 %
Category: 9000 - Other Expenditures Total:		27,185.00	27,185.00	2,265.42	11,327.10	15,857.90	41.67%
Department: 00 - 00 Total:		1,145,398.00	1,145,398.00	50,747.06	614,750.14	530,647.86	53.67%
Department: 32 - Communications							
Category: 4000 - Personnel							
55-32-42100	Full-Time	60,440.00	60,440.00	5,440.00	22,688.40	37,751.60	37.54 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
55-32-42300	Overtime	2,000.00	2,000.00	0.00	253.89	1,746.11	12.69 %
55-32-42600	Pager Pay	5,000.00	5,000.00	0.00	905.49	4,094.51	18.11 %
55-32-45100	Health Insurance	8,474.00	8,474.00	680.88	3,404.40	5,069.60	40.17 %
55-32-45200	Life Insurance	100.00	100.00	5.91	29.55	70.45	29.55 %
55-32-46100	Social Security	4,624.00	4,624.00	388.32	1,746.76	2,877.24	37.78 %
55-32-46300	IMRF	4,430.00	4,430.00	398.76	1,807.12	2,622.88	40.79 %
Category: 4000 - Personnel Total:		85,068.00	85,068.00	6,913.87	30,835.61	54,232.39	36.25%
Category: 5000 - Contractual Services							
55-32-51200	Equipment Maintenance	500.00	500.00	0.00	0.00	500.00	0.00 %
55-32-53300	Legal Services	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
55-32-53900	Contractor	250.00	250.00	0.00	0.00	250.00	0.00 %
55-32-54900	Other Professional Services	5,000.00	5,000.00	1,750.00	4,065.00	935.00	81.30 %
55-32-55100	Postage	50.00	50.00	0.00	0.00	50.00	0.00 %
55-32-55200	Telephone	2,500.00	2,500.00	69.87	349.38	2,150.62	13.98 %
55-32-55250	Internet Bandwidth	110,400.00	110,400.00	10,645.71	42,571.67	67,828.33	38.56 %
55-32-56200	Travel	250.00	250.00	0.00	33.35	216.65	13.34 %
55-32-56300	Training	3,000.00	3,000.00	-33.00	0.00	3,000.00	0.00 %
55-32-57100	Utilities	3,000.00	3,000.00	199.99	1,034.45	1,965.55	34.48 %
Category: 5000 - Contractual Services Total:		125,950.00	125,950.00	12,632.57	48,053.85	77,896.15	38.15%
Category: 6000 - Commodities							
55-32-61200	Equipment Supplies	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
55-32-65100	Office Supplies	200.00	200.00	0.00	0.00	200.00	0.00 %
55-32-65200	Operating Supplies	5,000.00	5,000.00	156.89	940.91	4,059.09	18.82 %
55-32-65300	Small Tools	500.00	500.00	20.85	108.80	391.20	21.76 %
55-32-65500	Gasoline/Oil	400.00	400.00	82.39	82.39	317.61	20.60 %
55-32-68400	Software	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
Category: 6000 - Commodities Total:		11,600.00	11,600.00	260.13	1,132.10	10,467.90	9.76%
Category: 8000 - Capital Outlay							
55-32-83000	Equipment	0.00	0.00	0.00	9,438.26	-9,438.26	0.00 %
55-32-89000	Other Improvements	255,000.00	255,000.00	0.00	0.00	255,000.00	0.00 %
Category: 8000 - Capital Outlay Total:		255,000.00	255,000.00	0.00	9,438.26	245,561.74	3.70%
Category: 9000 - Other Expenditures							
55-32-92900	Miscellaneous	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Category: 9000 - Other Expenditures Total:		1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
Department: 32 - Communications Total:		478,618.00	478,618.00	19,806.57	89,459.82	389,158.18	18.69%
Expense Total:		1,624,016.00	1,624,016.00	70,553.63	704,209.96	919,806.04	43.36%
Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):		-151,616.00	-151,616.00	45,883.51	-125,184.83	26,431.17	82.57%
Fund: 56 - Network Administration							
Revenue							
Department: 40 - 40							
Category: 3810 - Investment Income							
56-40-38100	Interest Income	0.00	0.00	61.15	245.14	245.14	0.00 %
Category: 3810 - Investment Income Total:		0.00	0.00	61.15	245.14	245.14	0.00%
Category: 3990 - Interfund Transfers							
56-40-39901	Network Administration Fees General...	296,293.00	296,293.00	24,691.08	123,455.40	-172,837.60	41.67 %
56-40-39951	Network Administration Fees Water	148,146.00	148,146.00	12,345.50	61,727.50	-86,418.50	41.67 %
56-40-39952	Network Administration Fees Water ...	148,146.00	148,146.00	12,345.50	61,727.50	-86,418.50	41.67 %
56-40-39954	Network Administration Fees Electric	296,293.00	296,293.00	24,691.09	123,455.45	-172,837.55	41.67 %
56-40-39955	Network Administration Fees Tech C...	266,663.00	266,663.00	22,221.92	111,109.60	-155,553.40	41.67 %
56-40-39958	Network Administration Fees Railroad	29,629.00	29,629.00	2,469.08	12,345.40	-17,283.60	41.67 %
Category: 3990 - Interfund Transfers Total:		1,185,170.00	1,185,170.00	98,764.17	493,820.85	-691,349.15	41.67%
Department: 40 - 40 Total:		1,185,170.00	1,185,170.00	98,825.32	494,065.99	-691,104.01	41.69%
Revenue Total:		1,185,170.00	1,185,170.00	98,825.32	494,065.99	-691,104.01	41.69%

Budget Report

For Fiscal: 2022 Pe

Section VI, Item 1.

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense							
Department: 40 - 40							
Category: 4000 - Personnel							
56-40-42100	Full-Time	332,770.00	332,770.00	19,506.57	90,821.10	241,948.90	27.29 %
56-40-42300	Overtime	500.00	500.00	0.00	516.96	-16.96	103.39 %
56-40-42600	Pager Pay	2,000.00	2,000.00	0.00	1,599.52	400.48	79.98 %
56-40-45100	Health Insurance	84,000.00	84,000.00	3,891.22	19,456.14	64,543.86	23.16 %
56-40-45200	Life Insurance	300.00	300.00	17.73	88.65	211.35	29.55 %
56-40-46100	Social Security	25,457.00	25,457.00	1,377.86	6,558.23	18,898.77	25.76 %
56-40-46300	IMRF	24,392.00	24,392.00	1,429.84	6,753.24	17,638.76	27.69 %
Category: 4000 - Personnel Total:		469,419.00	469,419.00	26,223.22	125,793.84	343,625.16	26.80%
Category: 5000 - Contractual Services							
56-40-51200	Equipment Maintenance	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
56-40-52000	Maintenance Contracts	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
56-40-53200	Engineering Service	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
56-40-53300	Legal Services	0.00	0.00	0.00	105.00	-105.00	0.00 %
56-40-54900	Other Professional Services	190,000.00	190,000.00	19,127.05	124,557.18	65,442.82	65.56 %
56-40-54905	Other Prof Serv -Cybersecurity	250,000.00	250,000.00	0.00	19,500.00	230,500.00	7.80 %
56-40-55200	Telephone	40,000.00	40,000.00	171.20	10,970.59	29,029.41	27.43 %
56-40-56200	Travel	1,500.00	1,500.00	169.56	847.97	652.03	56.53 %
56-40-56300	Training	3,000.00	3,000.00	0.00	2,625.16	374.84	87.51 %
56-40-57100	Utilities	12,000.00	12,000.00	1,336.35	6,420.54	5,579.46	53.50 %
56-40-57900	Other Service Charges	100.00	100.00	0.00	0.00	100.00	0.00 %
Category: 5000 - Contractual Services Total:		517,600.00	517,600.00	20,804.16	165,026.44	352,573.56	31.88%
Category: 6000 - Commodities							
56-40-61200	Equipment Supplies	0.00	0.00	0.00	122.71	-122.71	0.00 %
56-40-65100	Office Supplies	500.00	500.00	0.00	331.21	168.79	66.24 %
56-40-68400	Software	60,000.00	60,000.00	0.00	839.67	59,160.33	1.40 %
Category: 6000 - Commodities Total:		60,500.00	60,500.00	0.00	1,293.59	59,206.41	2.14%
Category: 8000 - Capital Outlay							
56-40-83000	Equipment	148,000.00	148,000.00	3,025.77	13,180.61	134,819.39	8.91 %
Category: 8000 - Capital Outlay Total:		148,000.00	148,000.00	3,025.77	13,180.61	134,819.39	8.91%
Department: 40 - 40 Total:		1,195,519.00	1,195,519.00	50,053.15	305,294.48	890,224.52	25.54%
Expense Total:		1,195,519.00	1,195,519.00	50,053.15	305,294.48	890,224.52	25.54%
Fund: 56 - Network Administration Surplus (Deficit):		-10,349.00	-10,349.00	48,772.17	188,771.51	199,120.51	-1,824.06%
Fund: 57 - Airport							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
57-00-31100	Property Tax	62,069.00	62,069.00	0.00	0.00	-62,069.00	0.00 %
Category: 3110 - Property Total:		62,069.00	62,069.00	0.00	0.00	-62,069.00	0.00%
Category: 3440 - Sales							
57-00-34400	Sales tax	500.00	500.00	33.77	263.41	-236.59	52.68 %
Category: 3440 - Sales Total:		500.00	500.00	33.77	263.41	-236.59	52.68%
Category: 3470 - Grants							
57-00-34710	Grant Income	165,000.00	165,000.00	175,000.67	175,000.67	10,000.67	106.06 %
Category: 3470 - Grants Total:		165,000.00	165,000.00	175,000.67	175,000.67	10,000.67	106.06%
Category: 3770 - Aviation Fuel							
57-00-37700	Aviation Fuel Sales	180,000.00	180,000.00	13,544.85	39,138.74	-140,861.26	21.74 %
Category: 3770 - Aviation Fuel Total:		180,000.00	180,000.00	13,544.85	39,138.74	-140,861.26	21.74%
Category: 3810 - Investment Income							
57-00-38100	Interest Income	0.00	0.00	20.59	22.72	22.72	0.00 %
Category: 3810 - Investment Income Total:		0.00	0.00	20.59	22.72	22.72	0.00%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3820 - Leases						
57-00-38200	Land Lease Income	32,500.00	32,500.00	10,083.34	18,413.70	-14,086.30 56.66 %
57-00-38210	Hangar Rental	63,000.00	63,000.00	2,610.00	38,420.00	-24,580.00 60.98 %
57-00-38211	Community Hangar Rental	25,000.00	25,000.00	2,720.00	15,213.50	-9,786.50 60.85 %
57-00-38220	Rental Income	10,200.00	10,200.00	850.00	4,250.00	-5,950.00 41.67 %
57-00-38221	RV Rental	5,500.00	5,500.00	0.00	0.00	-5,500.00 0.00 %
	Category: 3820 - Leases Total:	136,200.00	136,200.00	16,263.34	76,297.20	-59,902.80 56.02%
Category: 3890 - Miscellaneous Income						
57-00-38900	Miscellaneous Revenue	500.00	500.00	4,200.00	4,200.00	3,700.00 840.00 %
	Category: 3890 - Miscellaneous Income Total:	500.00	500.00	4,200.00	4,200.00	3,700.00 840.00%
Category: 3990 - Interfund Transfers						
57-00-39958	Transfer from Railroad	60,000.00	60,000.00	5,000.00	25,000.00	-35,000.00 41.67 %
	Category: 3990 - Interfund Transfers Total:	60,000.00	60,000.00	5,000.00	25,000.00	-35,000.00 41.67%
	Department: 00 - 00 Total:	604,269.00	604,269.00	214,063.22	319,922.74	-284,346.26 52.94%
	Revenue Total:	604,269.00	604,269.00	214,063.22	319,922.74	-284,346.26 52.94%
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
57-00-42100	Full-Time	108,097.00	108,097.00	8,460.25	40,996.81	67,100.19 37.93 %
57-00-42200	Part-Time	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
57-00-42300	Overtime	1,200.00	1,200.00	0.00	232.18	967.82 19.35 %
57-00-45100	Health Insurance	25,203.00	25,203.00	2,024.16	10,120.84	15,082.16 40.16 %
57-00-45200	Life Insurance	150.00	150.00	8.82	38.26	111.74 25.51 %
57-00-45300	Unemployment Insurance	280.00	280.00	0.00	0.00	280.00 0.00 %
57-00-45400	Workers' Compensation	6,200.00	6,200.00	901.25	2,681.50	3,518.50 43.25 %
57-00-46100	Social Security	8,346.00	8,346.00	600.63	2,929.57	5,416.43 35.10 %
57-00-46300	IMRF	7,923.00	7,923.00	620.01	3,021.84	4,901.16 38.14 %
	Category: 4000 - Personnel Total:	158,399.00	158,399.00	12,615.12	60,021.00	98,378.00 37.89%
Category: 5000 - Contractual Services						
57-00-51100	Building Maintenance	4,000.00	4,000.00	0.00	1,171.20	2,828.80 29.28 %
57-00-51200	Equipment Maintenance	4,500.00	4,500.00	0.00	0.00	4,500.00 0.00 %
57-00-51300	Vehicle Maintenance	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
57-00-51700	Grounds Maintenance	1,500.00	1,500.00	717.44	717.44	782.56 47.83 %
57-00-53200	Engineering Services	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
57-00-53300	Legal Services	500.00	500.00	1,192.50	2,745.00	-2,245.00 549.00 %
57-00-54900	Other Professional Services	2,000.00	2,000.00	2,000.00	2,780.00	-780.00 139.00 %
57-00-55100	Postage	100.00	100.00	0.00	0.00	100.00 0.00 %
57-00-55200	Telephone	2,100.00	2,100.00	183.18	937.27	1,162.73 44.63 %
57-00-55300	Publishing	200.00	200.00	0.00	0.00	200.00 0.00 %
57-00-55400	Printing	300.00	300.00	0.00	0.00	300.00 0.00 %
57-00-56100	Dues	350.00	350.00	0.00	200.00	150.00 57.14 %
57-00-56200	Travel	500.00	500.00	0.00	56.00	444.00 11.20 %
57-00-56300	Training	500.00	500.00	0.00	0.00	500.00 0.00 %
57-00-56600	Conference	500.00	500.00	0.00	0.00	500.00 0.00 %
57-00-57100	Utilities	23,000.00	23,000.00	1,782.46	8,672.94	14,327.06 37.71 %
57-00-59200	General Insurance	11,000.00	11,000.00	172.17	9,930.85	1,069.15 90.28 %
57-00-59400	Lease or Rentals	500.00	500.00	0.00	0.00	500.00 0.00 %
57-00-59500	Property Tax	3,500.00	3,500.00	3,403.74	3,403.74	96.26 97.25 %
	Category: 5000 - Contractual Services Total:	57,050.00	57,050.00	9,451.49	30,614.44	26,435.56 53.66%
Category: 6000 - Commodities						
57-00-61100	Building Supplies	1,000.00	1,000.00	0.00	657.51	342.49 65.75 %
57-00-61200	Equipment Supplies	3,000.00	3,000.00	205.99	2,121.96	878.04 70.73 %
57-00-61600	Snow Removal Supplies	500.00	500.00	0.00	0.00	500.00 0.00 %
57-00-61700	Grounds Supplies	2,000.00	2,000.00	212.16	744.15	1,255.85 37.21 %
57-00-65100	Office Supplies	400.00	400.00	0.00	229.85	170.15 57.46 %
57-00-65200	Operating Supplies	300.00	300.00	0.00	0.00	300.00 0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
57-00-65400	Janitorial Supplies	300.00	300.00	0.00	35.97	264.03	11.99 %
57-00-65500	Gasoline/Oil	3,000.00	3,000.00	0.00	1,162.68	1,837.32	38.76 %
57-00-65600	Aviation Gasoline/Oil	165,000.00	165,000.00	34,626.87	75,924.66	89,075.34	46.01 %
57-00-66100	Safety Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
Category: 6000 - Commodities Total:		175,750.00	175,750.00	35,045.02	80,876.78	94,873.22	46.02%
Category: 7000 - Debt Service							
57-00-72000	Interest Expense - GO Bond	12,069.00	12,069.00	6,702.63	10,725.63	1,343.37	88.87 %
57-00-72260	Principal Expense	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
Category: 7000 - Debt Service Total:		62,069.00	62,069.00	6,702.63	10,725.63	51,343.37	17.28%
Category: 8000 - Capital Outlay							
57-00-83000	Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
57-00-89000	Other Improvements	100,000.00	100,000.00	171,983.31	174,989.42	-74,989.42	174.99 %
Category: 8000 - Capital Outlay Total:		101,000.00	101,000.00	171,983.31	174,989.42	-73,989.42	173.26%
Category: 9000 - Other Expenditures							
57-00-92900	Miscellaneous	2,000.00	2,000.00	257.84	848.56	1,151.44	42.43 %
Category: 9000 - Other Expenditures Total:		2,000.00	2,000.00	257.84	848.56	1,151.44	42.43%
Department: 00 - 00 Total:		556,268.00	556,268.00	236,055.41	358,075.83	198,192.17	64.37%
Expense Total:		556,268.00	556,268.00	236,055.41	358,075.83	198,192.17	64.37%
Fund: 57 - Airport Surplus (Deficit):		48,001.00	48,001.00	-21,992.19	-38,153.09	-86,154.09	-79.48%
Fund: 58 - Railroad							
Revenue							
Department: 00 - 00							
Category: 3470 - Grants							
58-00-34710	Grant Income	1,000,000.00	1,000,000.00	0.00	0.00	-1,000,000.00	0.00 %
Category: 3470 - Grants Total:		1,000,000.00	1,000,000.00	0.00	0.00	-1,000,000.00	0.00%
Category: 3700 - Rail Car Fees							
58-00-37010	Capital Fund Revenue	400,000.00	400,000.00	30,736.20	186,366.80	-213,633.20	46.59 %
58-00-37020	Switch Absorption Fees	500,000.00	500,000.00	41,325.90	138,937.50	-361,062.50	27.79 %
58-00-37030	In/Out Storage Switch Fees	35,000.00	35,000.00	2,364.00	13,663.50	-21,336.50	39.04 %
58-00-37040	Storage Fees	65,000.00	65,000.00	2,414.40	10,237.20	-54,762.80	15.75 %
Category: 3700 - Rail Car Fees Total:		1,000,000.00	1,000,000.00	76,840.50	349,205.00	-650,795.00	34.92%
Category: 3810 - Investment Income							
58-00-38100	Interest Income	5,000.00	5,000.00	605.19	2,906.09	-2,093.91	58.12 %
Category: 3810 - Investment Income Total:		5,000.00	5,000.00	605.19	2,906.09	-2,093.91	58.12%
Category: 3890 - Miscellaneous Income							
58-00-38900	Other Revenue	8,062.00	8,062.00	23,332.00	140,044.00	131,982.00	1,737.09 %
Category: 3890 - Miscellaneous Income Total:		8,062.00	8,062.00	23,332.00	140,044.00	131,982.00	1,737.09%
Department: 00 - 00 Total:		2,013,062.00	2,013,062.00	100,777.69	492,155.09	-1,520,906.91	24.45%
Revenue Total:		2,013,062.00	2,013,062.00	100,777.69	492,155.09	-1,520,906.91	24.45%
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
58-00-42100	Full-Time	147,760.00	147,760.00	11,310.99	54,535.19	93,224.81	36.91 %
58-00-45100	Health Insurance	20,965.00	20,965.00	1,683.74	8,418.72	12,546.28	40.16 %
58-00-46100	Social Security	11,304.00	11,304.00	811.70	3,913.57	7,390.43	34.62 %
58-00-46300	IMRF	10,831.00	10,831.00	829.10	3,997.45	6,833.55	36.91 %
Category: 4000 - Personnel Total:		190,860.00	190,860.00	14,635.53	70,864.93	119,995.07	37.13%
Category: 5000 - Contractual Services							
58-00-51200	Equipment Maintenance	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
58-00-53200	Engineering Services	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
58-00-53300	Legal Services	30,000.00	30,000.00	225.00	1,037.50	28,962.50	3.46 %
58-00-53700	Network Administration	29,629.00	29,629.00	2,469.08	12,345.40	17,283.60	41.67 %
58-00-54100	Marketing Expense	50,000.00	50,000.00	50.00	4,070.73	45,929.27	8.14 %
58-00-54900	Other Professional Services	50,000.00	50,000.00	0.00	10,844.49	39,155.51	21.69 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
58-00-54920	Bureau of Railroad Grant Application	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
58-00-55100	Postage	0.00	0.00	0.00	5.90	-5.90	0.00 %
58-00-56100	Dues	25,000.00	25,000.00	0.00	25,723.15	-723.15	102.89 %
58-00-56200	Travel	2,000.00	2,000.00	185.63	185.63	1,814.37	9.28 %
58-00-56300	Training	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
58-00-56600	Conference	2,000.00	2,000.00	325.00	325.00	1,675.00	16.25 %
58-00-57100	Utilities	0.00	0.00	836.77	3,895.31	-3,895.31	0.00 %
58-00-59200	General Insurance	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
58-00-59500	Property Tax	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Category: 5000 - Contractual Services Total:		318,129.00	318,129.00	4,091.48	58,433.11	259,695.89	18.37%
Category: 6000 - Commodities							
58-00-65100	Office Supplies	0.00	0.00	41.16	41.16	-41.16	0.00 %
Category: 6000 - Commodities Total:		0.00	0.00	41.16	41.16	-41.16	0.00%
Category: 8000 - Capital Outlay							
58-00-81000	Land	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %
58-00-89330	Rochelle Transload Center	1,200,000.00	1,200,000.00	0.00	0.00	1,200,000.00	0.00 %
Category: 8000 - Capital Outlay Total:		1,700,000.00	1,700,000.00	0.00	0.00	1,700,000.00	0.00%
Category: 9000 - Other Expenditures							
58-00-99901	General Fund Transfer	50,000.00	50,000.00	4,166.67	20,833.35	29,166.65	41.67 %
58-00-99936	Capital Improvement Fund Transfer	200,194.00	200,194.00	0.00	0.00	200,194.00	0.00 %
58-00-99957	Airport Fund Transfer	60,000.00	60,000.00	5,000.00	25,000.00	35,000.00	41.67 %
58-00-99964	Admin Services Fund Transfer	55,457.00	55,457.00	4,621.42	23,107.10	32,349.90	41.67 %
Category: 9000 - Other Expenditures Total:		365,651.00	365,651.00	13,788.09	68,940.45	296,710.55	18.85%
Department: 00 - 00 Total:		2,574,640.00	2,574,640.00	32,556.26	198,279.65	2,376,360.35	7.70%
Expense Total:		2,574,640.00	2,574,640.00	32,556.26	198,279.65	2,376,360.35	7.70%
Fund: 58 - Railroad Surplus (Deficit):		-561,578.00	-561,578.00	68,221.43	293,875.44	855,453.44	-52.33%
Fund: 59 - Golf Course							
Revenue							
Department: 00 - 00							
Category: 3640 - Golf Fees							
59-00-36400	Golf Rounds	125,000.00	125,000.00	17,186.19	28,722.86	-96,277.14	22.98 %
Category: 3640 - Golf Fees Total:		125,000.00	125,000.00	17,186.19	28,722.86	-96,277.14	22.98%
Category: 3641 - Season Pass							
59-00-36410	Season Pass	32,500.00	32,500.00	3,580.00	28,420.00	-4,080.00	87.45 %
Category: 3641 - Season Pass Total:		32,500.00	32,500.00	3,580.00	28,420.00	-4,080.00	87.45%
Category: 3643 - Cart Rentals							
59-00-36430	Cart Rentals	41,000.00	41,000.00	7,208.00	13,394.00	-27,606.00	32.67 %
Category: 3643 - Cart Rentals Total:		41,000.00	41,000.00	7,208.00	13,394.00	-27,606.00	32.67%
Category: 3810 - Investment Income							
59-00-38100	Interest Income	800.00	800.00	42.45	230.44	-569.56	28.81 %
Category: 3810 - Investment Income Total:		800.00	800.00	42.45	230.44	-569.56	28.81%
Category: 3890 - Miscellaneous Income							
59-00-38900	Miscellaneous Revenue	7,500.00	7,500.00	890.00	6,075.00	-1,425.00	81.00 %
59-00-38983	Merchandise Sales	20,000.00	20,000.00	1,777.82	2,657.34	-17,342.66	13.29 %
Category: 3890 - Miscellaneous Income Total:		27,500.00	27,500.00	2,667.82	8,732.34	-18,767.66	31.75%
Category: 3930 - Intergovernmental Agreement							
59-00-39300	Contribution from the Park District	75,000.00	75,000.00	6,250.00	31,250.00	-43,750.00	41.67 %
Category: 3930 - Intergovernmental Agreement Total:		75,000.00	75,000.00	6,250.00	31,250.00	-43,750.00	41.67%
Category: 3990 - Interfund Transfers							
59-00-39919	Transfer from Hotel/Motel Tax	75,000.00	75,000.00	6,250.00	31,250.00	-43,750.00	41.67 %
Category: 3990 - Interfund Transfers Total:		75,000.00	75,000.00	6,250.00	31,250.00	-43,750.00	41.67%
Department: 00 - 00 Total:		376,800.00	376,800.00	43,184.46	141,999.64	-234,800.36	37.69%
Revenue Total:		376,800.00	376,800.00	43,184.46	141,999.64	-234,800.36	37.69%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
59-00-42100	Full-Time	94,568.00	94,568.00	7,239.35	35,253.90	59,314.10	37.28 %
59-00-45200	Life Insurance	75.00	75.00	5.91	29.55	45.45	39.40 %
59-00-45400	Workers' Compensation	7,500.00	7,500.00	805.00	3,724.00	3,776.00	49.65 %
59-00-46100	Social Security	13,150.00	13,150.00	1,241.83	3,854.07	9,295.93	29.31 %
59-00-46300	IMRF	11,000.00	11,000.00	530.64	2,584.11	8,415.89	23.49 %
Category: 4000 - Personnel Total:		126,293.00	126,293.00	9,822.73	45,445.63	80,847.37	35.98%
Category: 7000 - Debt Service							
59-00-72200	Principal Expense - Equipment Loan	5,000.00	5,000.00	0.00	4,976.04	23.96	99.52 %
Category: 7000 - Debt Service Total:		5,000.00	5,000.00	0.00	4,976.04	23.96	99.52%
Category: 8000 - Capital Outlay							
59-00-83000	Equipment	15,000.00	15,000.00	0.00	4,750.00	10,250.00	31.67 %
59-00-89000	Other Improvements	15,000.00	15,000.00	19,012.63	56,340.13	-41,340.13	375.60 %
Category: 8000 - Capital Outlay Total:		30,000.00	30,000.00	19,012.63	61,090.13	-31,090.13	203.63%
Department: 00 - 00 Total:		161,293.00	161,293.00	28,835.36	111,511.80	49,781.20	69.14%
Department: 20 - Grounds							
Category: 4000 - Personnel							
59-20-42200	Part-Time	37,000.00	37,000.00	2,652.00	3,516.00	33,484.00	9.50 %
Category: 4000 - Personnel Total:		37,000.00	37,000.00	2,652.00	3,516.00	33,484.00	9.50%
Category: 5000 - Contractual Services							
59-20-51200	Equipment Maintenance	15,000.00	15,000.00	416.53	8,484.49	6,515.51	56.56 %
59-20-51700	Grounds Maintenance	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
59-20-53400	Medical Services	500.00	500.00	0.00	0.00	500.00	0.00 %
59-20-54900	Other Professional Services	2,000.00	2,000.00	183.00	1,835.50	164.50	91.78 %
59-20-57100	Utilities	2,500.00	2,500.00	444.28	2,364.96	135.04	94.60 %
Category: 5000 - Contractual Services Total:		21,500.00	21,500.00	1,043.81	12,684.95	8,815.05	59.00%
Category: 6000 - Commodities							
59-20-61700	Grounds Supplies	23,000.00	23,000.00	3,006.67	5,255.74	17,744.26	22.85 %
59-20-65200	Operating Supplies	0.00	0.00	101.81	4,972.78	-4,972.78	0.00 %
59-20-65500	Gasoline/Oil	15,000.00	15,000.00	2,822.37	4,354.95	10,645.05	29.03 %
Category: 6000 - Commodities Total:		38,000.00	38,000.00	5,930.85	14,583.47	23,416.53	38.38%
Department: 20 - Grounds Total:		96,500.00	96,500.00	9,626.66	30,784.42	65,715.58	31.90%
Department: 31 - Pro Shop							
Category: 4000 - Personnel							
59-31-42200	Part-Time	45,000.00	45,000.00	6,342.00	11,610.00	33,390.00	25.80 %
Category: 4000 - Personnel Total:		45,000.00	45,000.00	6,342.00	11,610.00	33,390.00	25.80%
Category: 5000 - Contractual Services							
59-31-51100	Building Maintenance	0.00	0.00	0.00	352.40	-352.40	0.00 %
59-31-53400	Medical Services	450.00	450.00	0.00	0.00	450.00	0.00 %
59-31-55100	Postage	150.00	150.00	0.00	0.00	150.00	0.00 %
59-31-56100	Dues	3,000.00	3,000.00	0.00	100.00	2,900.00	3.33 %
59-31-57100	Utilities	10,000.00	10,000.00	229.10	1,494.39	8,505.61	14.94 %
59-31-59200	General Insurance	8,000.00	8,000.00	877.33	4,386.65	3,613.35	54.83 %
59-31-59400	Lease or Rentals	27,500.00	27,500.00	4,314.73	8,364.73	19,135.27	30.42 %
Category: 5000 - Contractual Services Total:		49,100.00	49,100.00	5,421.16	14,698.17	34,401.83	29.94%
Category: 6000 - Commodities							
59-31-65200	Operating Supplies	15,000.00	15,000.00	2,363.72	4,275.18	10,724.82	28.50 %
59-31-65400	Janitorial Supplies	750.00	750.00	0.00	344.92	405.08	45.99 %
Category: 6000 - Commodities Total:		15,750.00	15,750.00	2,363.72	4,620.10	11,129.90	29.33%
Category: 9000 - Other Expenditures							
59-31-91100	Community Relations	5,000.00	5,000.00	426.00	4,116.36	883.64	82.33 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
59-31-92900 Miscellaneous	4,000.00	4,000.00	443.67	1,016.65	2,983.35	25.42 %
Category: 9000 - Other Expenditures Total:	9,000.00	9,000.00	869.67	5,133.01	3,866.99	57.03%
Department: 31 - Pro Shop Total:	118,850.00	118,850.00	14,996.55	36,061.28	82,788.72	30.34%
Expense Total:	376,643.00	376,643.00	53,458.57	178,357.50	198,285.50	47.35%
Fund: 59 - Golf Course Surplus (Deficit):	157.00	157.00	-10,274.11	-36,357.86	-36,514.86-23,157.87%	
Fund: 64 - Administrative Services						
Revenue						
Department: 00 - 00						
Category: 3810 - Investment Income						
64-00-38100 Interest Income	100.00	100.00	7.51	18.92	-81.08	18.92 %
Category: 3810 - Investment Income Total:	100.00	100.00	7.51	18.92	-81.08	18.92%
Category: 3890 - Miscellaneous Income						
64-00-38900 Miscellaneous Revenue	2,000.00	2,000.00	159.19	996.89	-1,003.11	49.84 %
Category: 3890 - Miscellaneous Income Total:	2,000.00	2,000.00	159.19	996.89	-1,003.11	49.84%
Category: 3990 - Interfund Transfers						
64-00-39901 Transfer From General Fund	389,055.00	389,055.00	32,421.25	162,106.25	-226,948.75	41.67 %
64-00-39912 Transfer From Insurance	11,000.00	11,000.00	916.67	4,583.35	-6,416.65	41.67 %
64-00-39951 Transfer From Water	67,505.00	67,505.00	5,625.42	28,127.10	-39,377.90	41.67 %
64-00-39952 Transfer From Water Reclamation	89,533.00	89,533.00	7,461.08	37,305.40	-52,227.60	41.67 %
64-00-39954 Transfer From Electric	800,409.00	800,409.00	66,700.75	333,503.75	-466,905.25	41.67 %
64-00-39955 Transfer From Technology Fund	27,185.00	27,185.00	2,265.42	11,327.10	-15,857.90	41.67 %
64-00-39958 Transfer from Railroad	55,457.00	55,457.00	4,621.42	23,107.10	-32,349.90	41.67 %
64-00-39960 Transfer from Water Recl	200,000.00	200,000.00	0.00	0.00	-200,000.00	0.00 %
Category: 3990 - Interfund Transfers Total:	1,640,144.00	1,640,144.00	120,012.01	600,060.05	-1,040,083.95	36.59%
Department: 00 - 00 Total:	1,642,244.00	1,642,244.00	120,178.71	601,075.86	-1,041,168.14	36.60%
Revenue Total:	1,642,244.00	1,642,244.00	120,178.71	601,075.86	-1,041,168.14	36.60%
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
64-00-42100 Full-Time	777,000.00	777,000.00	60,451.80	281,584.12	495,415.88	36.24 %
64-00-42200 Part-Time	5,000.00	5,000.00	0.00	6,215.29	-1,215.29	124.31 %
64-00-42300 Overtime	0.00	0.00	75.98	228.34	-228.34	0.00 %
64-00-45100 Health Insurance	154,521.00	154,521.00	12,644.54	58,035.10	96,485.90	37.56 %
64-00-45200 Life Insurance	600.00	600.00	53.19	224.58	375.42	37.43 %
64-00-45300 Unemployment Insurance	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
64-00-46100 Social Security	59,823.00	59,823.00	4,302.41	20,647.26	39,175.74	34.51 %
64-00-46300 IMRF	56,954.00	56,954.00	4,436.70	21,237.83	35,716.17	37.29 %
Category: 4000 - Personnel Total:	1,055,398.00	1,055,398.00	81,964.62	388,172.52	667,225.48	36.78%
Category: 5000 - Contractual Services						
64-00-54900 Other Professional Services	67,000.00	67,000.00	5,240.00	20,292.00	46,708.00	30.29 %
64-00-55100 Postage	100.00	100.00	0.00	0.00	100.00	0.00 %
64-00-55200 Telephone	4,500.00	4,500.00	325.22	1,034.71	3,465.29	22.99 %
64-00-55300 Publishing	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
64-00-56100 Dues	17,250.00	17,250.00	232.25	809.11	16,440.89	4.69 %
64-00-56200 Travel	8,500.00	8,500.00	64.35	139.05	8,360.95	1.64 %
64-00-56300 Training	3,500.00	3,500.00	-160.00	328.25	3,171.75	9.38 %
64-00-56500 Publications	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
64-00-56600 Conference	13,000.00	13,000.00	658.49	1,683.49	11,316.51	12.95 %
Category: 5000 - Contractual Services Total:	117,350.00	117,350.00	6,360.31	24,286.61	93,063.39	20.70%
Category: 6000 - Commodities						
64-00-65100 Office Supplies	5,000.00	5,000.00	1,185.82	2,691.73	2,308.27	53.83 %
64-00-65200 Operating Supplies	1,400.00	1,400.00	5.38	5.38	1,394.62	0.38 %
64-00-68400 Software	20,000.00	20,000.00	0.00	9,500.00	10,500.00	47.50 %
Category: 6000 - Commodities Total:	26,400.00	26,400.00	1,191.20	12,197.11	14,202.89	46.20%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 8000 - Capital Outlay							
64-00-83000	Equipment	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
64-00-87000	Furniture	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
64-00-89000	Other	275,405.00	275,405.00	3,770.00	174,221.00	101,184.00	63.26 %
	Category: 8000 - Capital Outlay Total:	303,405.00	303,405.00	3,770.00	174,221.00	129,184.00	57.42%
Category: 9000 - Other Expenditures							
64-00-91100	Community Relations	41,850.00	41,850.00	540.50	10,088.36	31,761.64	24.11 %
64-00-91200	Employee Wellness	3,950.00	3,950.00	0.00	270.00	3,680.00	6.84 %
64-00-91300	Safety	2,500.00	2,500.00	0.00	420.08	2,079.92	16.80 %
64-00-92900	Miscellaneous	5,000.00	5,000.00	0.00	1,383.75	3,616.25	27.68 %
	Category: 9000 - Other Expenditures Total:	53,300.00	53,300.00	540.50	12,162.19	41,137.81	22.82%
	Department: 00 - 00 Total:	1,555,853.00	1,555,853.00	93,826.63	611,039.43	944,813.57	39.27%
	Expense Total:	1,555,853.00	1,555,853.00	93,826.63	611,039.43	944,813.57	39.27%
	Fund: 64 - Administrative Services Surplus (Deficit):	86,391.00	86,391.00	26,352.08	-9,963.57	-96,354.57	-11.53%
	Report Surplus (Deficit):	546,916.00	546,916.00	-313,783.24	1,334,117.45	787,201.45	243.93%

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - General						
Revenue						
Department: 00 - 00						
3110 - Property	1,934,853.00	1,934,853.00	0.00	0.00	-1,934,853.00	0.00%
3150 - Road and Bridge	160,000.00	160,000.00	0.00	0.00	-160,000.00	0.00%
3210 - Liquor	40,000.00	40,000.00	-625.00	42,725.00	2,725.00	106.81%
3250 - Licenses	425,000.00	425,000.00	52,445.76	201,489.61	-223,510.39	47.41%
3260 - Other Licenses	1,000.00	1,000.00	20.00	30.00	-970.00	3.00%
3310 - Permits	85,750.00	85,750.00	2,106.42	7,211.01	-78,538.99	8.41%
3313 - Building Permits	4,000.00	4,000.00	0.00	11,900.00	7,900.00	297.50%
3410 - Income	1,154,301.00	1,154,301.00	299,836.54	807,185.96	-347,115.04	69.93%
3420 - Other Taxes	300,000.00	300,000.00	177,047.66	506,553.81	206,553.81	168.85%
3435 - Miscellaneous	200,000.00	200,000.00	28,000.63	123,726.80	-76,273.20	61.86%
3440 - Sales	2,783,508.00	2,783,508.00	230,669.42	1,262,826.01	-1,520,681.99	45.37%
3446 - Other Tax	17,003.00	17,003.00	1,307.06	6,796.96	-10,206.04	39.98%
3470 - Grants	615,000.00	615,000.00	0.00	1,793.63	-613,206.37	0.29%
3510 - Fines	100,000.00	100,000.00	6,845.65	36,665.08	-63,334.92	36.67%
3635 - Water Rec Solid Waste Charge	100,000.00	100,000.00	8,825.00	32,333.75	-67,666.25	32.33%
3660 - Public Safety Fees	1,069,304.00	1,069,304.00	77,414.93	371,468.11	-697,835.89	34.74%
3690 - Street Department Fees	200,000.00	200,000.00	8,440.37	109,632.11	-90,367.89	54.82%
3760 - Cemetery Fees	50,500.00	50,500.00	4,400.00	22,700.00	-27,800.00	44.95%
3810 - Investment Income	20,000.00	20,000.00	4,147.12	8,538.01	-11,461.99	42.69%
3890 - Miscellaneous Income	50,000.00	50,000.00	3,922.74	24,858.31	-25,141.69	49.72%
3990 - Interfund Transfers	2,807,428.00	2,807,428.00	233,952.34	1,169,761.70	-1,637,666.30	41.67%
Department: 00 - 00 Total:	12,117,647.00	12,117,647.00	1,138,756.64	4,748,195.86	-7,369,451.14	39.18%
Revenue Total:	12,117,647.00	12,117,647.00	1,138,756.64	4,748,195.86	-7,369,451.14	39.18%
Expense						
Department: 12 - Mayor & City Council						
4000 - Personnel	25,250.00	25,250.00	1,942.40	9,365.14	15,884.86	37.09%
5000 - Contractual Services	4,550.00	4,550.00	0.00	798.87	3,751.13	17.56%
6000 - Commodities	500.00	500.00	0.00	613.00	-113.00	122.60%
8000 - Capital Outlay	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
9000 - Other Expenditures	2,500.00	2,500.00	821.37	821.37	1,678.63	32.85%
Department: 12 - Mayor & City Council Total:	33,800.00	33,800.00	2,763.77	11,598.38	22,201.62	34.31%
Department: 13 - City Clerk						
4000 - Personnel	81,380.00	81,380.00	6,052.52	29,287.57	52,092.43	35.99%
5000 - Contractual Services	25,350.00	25,350.00	4,868.12	8,514.49	16,835.51	33.59%
6000 - Commodities	800.00	800.00	0.00	68.17	731.83	8.52%
8000 - Capital Outlay	3,000.00	3,000.00	0.00	1,431.64	1,568.36	47.72%
9000 - Other Expenditures	15,500.00	15,500.00	896.00	3,544.00	11,956.00	22.86%
Department: 13 - City Clerk Total:	126,030.00	126,030.00	11,816.64	42,845.87	83,184.13	34.00%
Department: 17 - Municipal Building						
5000 - Contractual Services	409,493.00	409,493.00	32,846.24	172,002.96	237,490.04	42.00%
6000 - Commodities	11,500.00	11,500.00	2,056.75	5,494.88	6,005.12	47.78%
8000 - Capital Outlay	8,500.00	8,500.00	0.00	7,190.36	1,309.64	84.59%
9000 - Other Expenditures	2,091,621.00	2,091,621.00	82,014.78	392,697.58	1,698,923.42	18.77%
Department: 17 - Municipal Building Total:	2,521,114.00	2,521,114.00	116,917.77	577,385.78	1,943,728.22	22.90%
Department: 18 - City Attorney						
5000 - Contractual Services	110,000.00	110,000.00	9,847.00	48,268.66	61,731.34	43.88%
Department: 18 - City Attorney Total:	110,000.00	110,000.00	9,847.00	48,268.66	61,731.34	43.88%
Department: 19 - City Manager						
5000 - Contractual Services	22,100.00	22,100.00	8,934.30	11,901.00	10,199.00	53.85%
6000 - Commodities	650.00	650.00	24.24	24.24	625.76	3.73%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
9000 - Other Expenditures	5,500.00	5,500.00	37.73	8,423.13	-2,923.13	153.15%
Department: 19 - City Manager Total:	28,250.00	28,250.00	8,996.27	20,348.37	7,901.63	72.03%
Department: 21 - Police						
4000 - Personnel	3,936,247.00	3,936,247.00	226,301.62	1,101,898.79	2,834,348.21	27.99%
5000 - Contractual Services	324,336.00	324,336.00	32,606.13	119,302.60	205,033.40	36.78%
6000 - Commodities	81,000.00	81,000.00	693.69	38,167.56	42,832.44	47.12%
8000 - Capital Outlay	39,192.00	39,192.00	38.98	38.98	39,153.02	0.10%
9000 - Other Expenditures	9,300.00	9,300.00	150.00	1,445.05	7,854.95	15.54%
Department: 21 - Police Total:	4,390,075.00	4,390,075.00	259,790.42	1,260,852.98	3,129,222.02	28.72%
Department: 22 - Fire						
4000 - Personnel	2,502,952.00	2,502,952.00	141,156.78	691,851.99	1,811,100.01	27.64%
5000 - Contractual Services	173,450.00	173,450.00	7,982.48	37,955.79	135,494.21	21.88%
6000 - Commodities	67,300.00	67,300.00	2,159.80	22,219.53	45,080.47	33.02%
8000 - Capital Outlay	206,500.00	206,500.00	0.00	197,442.40	9,057.60	95.61%
9000 - Other Expenditures	1,500.00	1,500.00	0.00	-0.62	1,500.62	-0.04%
Department: 22 - Fire Total:	2,951,702.00	2,951,702.00	151,299.06	949,469.09	2,002,232.91	32.17%
Department: 41 - Street						
4000 - Personnel	1,153,100.00	1,153,100.00	89,978.61	437,026.80	716,073.20	37.90%
5000 - Contractual Services	224,025.00	224,025.00	12,717.23	118,915.63	105,109.37	53.08%
6000 - Commodities	316,500.00	316,500.00	28,966.77	122,792.41	193,707.59	38.80%
7000 - Debt Service	86,746.00	86,746.00	0.00	86,737.26	8.74	99.99%
8000 - Capital Outlay	95,500.00	95,500.00	-271.00	28,052.23	67,447.77	29.37%
9000 - Other Expenditures	200.00	200.00	0.00	0.00	200.00	0.00%
Department: 41 - Street Total:	1,876,071.00	1,876,071.00	131,391.61	793,524.33	1,082,546.67	42.30%
Department: 44 - Community Development						
4000 - Personnel	379,782.00	379,782.00	33,181.41	152,317.95	227,464.05	40.11%
5000 - Contractual Services	118,400.00	118,400.00	3,643.10	21,431.22	96,968.78	18.10%
6000 - Commodities	5,200.00	5,200.00	112.00	4,562.35	637.65	87.74%
8000 - Capital Outlay	0.00	0.00	0.00	496.47	-496.47	0.00%
9000 - Other Expenditures	17,000.00	17,000.00	568.06	568.06	16,431.94	3.34%
Department: 44 - Community Development Total:	520,382.00	520,382.00	37,504.57	179,376.05	341,005.95	34.47%
Department: 46 - Cemetery						
4000 - Personnel	83,909.00	83,909.00	160.73	17,083.99	66,825.01	20.36%
5000 - Contractual Services	47,978.00	47,978.00	192.98	4,566.35	43,411.65	9.52%
6000 - Commodities	27,550.00	27,550.00	1,256.22	3,220.20	24,329.80	11.69%
8000 - Capital Outlay	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00%
9000 - Other Expenditures	1,000.00	1,000.00	121.32	532.25	467.75	53.23%
Department: 46 - Cemetery Total:	175,437.00	175,437.00	1,731.25	25,402.79	150,034.21	14.48%
Department: 48 - Engineering						
4000 - Personnel	254,914.00	254,914.00	19,891.15	94,207.42	160,706.58	36.96%
5000 - Contractual Services	34,450.00	34,450.00	1,720.89	11,236.58	23,213.42	32.62%
6000 - Commodities	11,000.00	11,000.00	2,586.72	2,979.16	8,020.84	27.08%
8000 - Capital Outlay	22,100.00	22,100.00	0.00	4,194.92	17,905.08	18.98%
9000 - Other Expenditures	100.00	100.00	0.00	23.39	76.61	23.39%
Department: 48 - Engineering Total:	322,564.00	322,564.00	24,198.76	112,641.47	209,922.53	34.92%
Department: 61 - Economic Development						
4000 - Personnel	0.00	0.00	5.91	29.55	-29.55	0.00%
5000 - Contractual Services	9,400.00	9,400.00	87.11	4,719.51	4,680.49	50.21%
6000 - Commodities	1,000.00	1,000.00	121.82	839.96	160.04	84.00%
8000 - Capital Outlay	4,000.00	4,000.00	0.00	1,447.80	2,552.20	36.20%
9000 - Other Expenditures	3,000.00	3,000.00	1,317.14	1,317.14	1,682.86	43.90%
Department: 61 - Economic Development Total:	17,400.00	17,400.00	1,531.98	8,353.96	9,046.04	48.01%
Expense Total:	13,072,825.00	13,072,825.00	757,789.10	4,030,067.73	9,042,757.27	30.83%
Fund: 01 - General Surplus (Deficit):	-955,178.00	-955,178.00	380,967.54	718,128.13	1,673,306.13	-75.18%

Budget Report

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 11 - Audit						
Revenue						
Department: 00 - 00						
3110 - Property	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00%
3810 - Investment Income	5.00	5.00	1.85	10.83	5.83	216.60%
Department: 00 - 00 Total:	30,005.00	30,005.00	1.85	10.83	-29,994.17	0.04%
Revenue Total:	30,005.00	30,005.00	1.85	10.83	-29,994.17	0.04%
Expense						
Department: 00 - 00						
5000 - Contractual Services	28,000.00	28,000.00	0.00	0.00	28,000.00	0.00%
Department: 00 - 00 Total:	28,000.00	28,000.00	0.00	0.00	28,000.00	0.00%
Expense Total:	28,000.00	28,000.00	0.00	0.00	28,000.00	0.00%
Fund: 11 - Audit Surplus (Deficit):	2,005.00	2,005.00	1.85	10.83	-1,994.17	0.54%
Fund: 12 - Insurance						
Revenue						
Department: 00 - 00						
3110 - Property	375,000.00	375,000.00	0.00	0.00	-375,000.00	0.00%
3810 - Investment Income	100.00	100.00	0.00	0.00	-100.00	0.00%
Department: 00 - 00 Total:	375,100.00	375,100.00	0.00	0.00	-375,100.00	0.00%
Revenue Total:	375,100.00	375,100.00	0.00	0.00	-375,100.00	0.00%
Expense						
Department: 00 - 00						
5000 - Contractual Services	393,644.00	393,644.00	25,879.59	177,703.37	215,940.63	45.14%
9000 - Other Expenditures	11,000.00	11,000.00	916.67	4,583.35	6,416.65	41.67%
Department: 00 - 00 Total:	404,644.00	404,644.00	26,796.26	182,286.72	222,357.28	45.05%
Expense Total:	404,644.00	404,644.00	26,796.26	182,286.72	222,357.28	45.05%
Fund: 12 - Insurance Surplus (Deficit):	-29,544.00	-29,544.00	-26,796.26	-182,286.72	-152,742.72	617.00%
Fund: 13 - Illinois Municipal Fund						
Revenue						
Department: 00 - 00						
3110 - Property	160,000.00	160,000.00	0.00	0.00	-160,000.00	0.00%
3420 - Other Taxes	35,272.00	35,272.00	0.00	0.00	-35,272.00	0.00%
3810 - Investment Income	0.00	0.00	0.00	20.96	20.96	0.00%
Department: 00 - 00 Total:	195,272.00	195,272.00	0.00	20.96	-195,251.04	0.01%
Revenue Total:	195,272.00	195,272.00	0.00	20.96	-195,251.04	0.01%
Expense						
Department: 00 - 00						
4000 - Personnel	190,000.00	190,000.00	11,812.83	76,116.35	113,883.65	40.06%
Department: 00 - 00 Total:	190,000.00	190,000.00	11,812.83	76,116.35	113,883.65	40.06%
Expense Total:	190,000.00	190,000.00	11,812.83	76,116.35	113,883.65	40.06%
Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	5,272.00	5,272.00	-11,812.83	-76,095.39	-81,367.39	-1,443.39%
Fund: 14 - Social Security						
Revenue						
Department: 00 - 00						
3110 - Property	240,000.00	240,000.00	0.00	0.00	-240,000.00	0.00%
Department: 00 - 00 Total:	240,000.00	240,000.00	0.00	0.00	-240,000.00	0.00%
Revenue Total:	240,000.00	240,000.00	0.00	0.00	-240,000.00	0.00%

Budget Report

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
Department: 00 - 00						
4000 - Personnel	214,656.00	214,656.00	16,058.56	82,356.62	132,299.38	38.37%
Department: 00 - 00 Total:	214,656.00	214,656.00	16,058.56	82,356.62	132,299.38	38.37%
Expense Total:	214,656.00	214,656.00	16,058.56	82,356.62	132,299.38	38.37%
Fund: 14 - Social Security Surplus (Deficit):	25,344.00	25,344.00	-16,058.56	-82,356.62	-107,700.62	-324.96%
Fund: 15 - Ambulance						
Revenue						
Department: 00 - 00						
3810 - Investment Income	250.00	250.00	147.64	1,993.03	1,743.03	797.21%
3890 - Miscellaneous Income	0.00	0.00	0.00	266,087.00	266,087.00	0.00%
3910 - Other Financing Sources	0.00	0.00	0.00	12,500.00	12,500.00	0.00%
3990 - Interfund Transfers	200,000.00	200,000.00	16,666.67	83,333.35	-116,666.65	41.67%
Department: 00 - 00 Total:	200,250.00	200,250.00	16,814.31	363,913.38	163,663.38	181.73%
Revenue Total:	200,250.00	200,250.00	16,814.31	363,913.38	163,663.38	181.73%
Expense						
Department: 00 - 00						
7000 - Debt Service	23,123.00	23,123.00	0.00	0.00	23,123.00	0.00%
8000 - Capital Outlay	47,000.00	47,000.00	0.00	0.00	47,000.00	0.00%
Department: 00 - 00 Total:	70,123.00	70,123.00	0.00	0.00	70,123.00	0.00%
Expense Total:	70,123.00	70,123.00	0.00	0.00	70,123.00	0.00%
Fund: 15 - Ambulance Surplus (Deficit):	130,127.00	130,127.00	16,814.31	363,913.38	233,786.38	279.66%
Fund: 17 - Motor Fuel Tax						
Revenue						
Department: 00 - 00						
3430 - Motor Fuel Tax	593,821.00	593,821.00	32,126.76	259,811.58	-334,009.42	43.75%
3470 - Grants	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00%
3810 - Investment Income	1,000.00	1,000.00	520.69	1,425.82	425.82	142.58%
Department: 00 - 00 Total:	669,821.00	669,821.00	32,647.45	261,237.40	-408,583.60	39.00%
Revenue Total:	669,821.00	669,821.00	32,647.45	261,237.40	-408,583.60	39.00%
Expense						
Department: 00 - 00						
9000 - Other Expenditures	1,040,000.00	1,040,000.00	0.00	0.00	1,040,000.00	0.00%
Department: 00 - 00 Total:	1,040,000.00	1,040,000.00	0.00	0.00	1,040,000.00	0.00%
Expense Total:	1,040,000.00	1,040,000.00	0.00	0.00	1,040,000.00	0.00%
Fund: 17 - Motor Fuel Tax Surplus (Deficit):	-370,179.00	-370,179.00	32,647.45	261,237.40	631,416.40	-70.57%
Fund: 18 - Utility Tax						
Revenue						
Department: 00 - 00						
3130 - Utility Tax	591,000.00	591,000.00	56,508.15	295,773.51	-295,226.49	50.05%
3810 - Investment Income	9,000.00	9,000.00	669.23	3,710.72	-5,289.28	41.23%
Department: 00 - 00 Total:	600,000.00	600,000.00	57,177.38	299,484.23	-300,515.77	49.91%
Revenue Total:	600,000.00	600,000.00	57,177.38	299,484.23	-300,515.77	49.91%
Expense						
Department: 00 - 00						
9000 - Other Expenditures	1,800,000.00	1,800,000.00	0.00	0.00	1,800,000.00	0.00%
Department: 00 - 00 Total:	1,800,000.00	1,800,000.00	0.00	0.00	1,800,000.00	0.00%
Expense Total:	1,800,000.00	1,800,000.00	0.00	0.00	1,800,000.00	0.00%
Fund: 18 - Utility Tax Surplus (Deficit):	-1,200,000.00	-1,200,000.00	57,177.38	299,484.23	1,499,484.23	-24.96%

Budget Report

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 19 - Hotel-Motel Tax						
Revenue						
Department: 00 - 00						
3140 - Hotel/Motel Tax	215,000.00	215,000.00	32,218.90	111,842.87	-103,157.13	52.02%
3810 - Investment Income	500.00	500.00	64.16	341.41	-158.59	68.28%
3890 - Miscellaneous Income	20,000.00	20,000.00	2,008.65	4,193.67	-15,806.33	20.97%
3990 - Interfund Transfers	60,000.00	60,000.00	0.00	0.00	-60,000.00	0.00%
Department: 00 - 00 Total:	295,500.00	295,500.00	34,291.71	116,377.95	-179,122.05	39.38%
Revenue Total:	295,500.00	295,500.00	34,291.71	116,377.95	-179,122.05	39.38%
Expense						
Department: 00 - 00						
5000 - Contractual Services	20,500.00	20,500.00	-912.50	3,119.88	17,380.12	15.22%
9000 - Other Expenditures	125,000.00	125,000.00	13,352.46	59,375.17	65,624.83	47.50%
Department: 00 - 00 Total:	145,500.00	145,500.00	12,439.96	62,495.05	83,004.95	42.95%
Department: 30 - Railfan Park						
4000 - Personnel	40,000.00	40,000.00	1,572.94	6,128.07	33,871.93	15.32%
5000 - Contractual Services	21,700.00	21,700.00	355.04	5,002.52	16,697.48	23.05%
6000 - Commodities	5,000.00	5,000.00	671.63	2,598.50	2,401.50	51.97%
8000 - Capital Outlay	60,000.00	60,000.00	0.00	6,595.10	53,404.90	10.99%
9000 - Other Expenditures	10,000.00	10,000.00	2,579.48	6,748.09	3,251.91	67.48%
Department: 30 - Railfan Park Total:	136,700.00	136,700.00	5,179.09	27,072.28	109,627.72	19.80%
Expense Total:	282,200.00	282,200.00	17,619.05	89,567.33	192,632.67	31.74%
Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	13,300.00	13,300.00	16,672.66	26,810.62	13,510.62	201.58%
Fund: 20 - Sales Tax						
Revenue						
Department: 00 - 00						
3440 - Sales	1,125,000.00	1,125,000.00	104,127.27	571,914.49	-553,085.51	50.84%
3810 - Investment Income	5,000.00	5,000.00	1,160.57	2,340.84	-2,659.16	46.82%
Department: 00 - 00 Total:	1,130,000.00	1,130,000.00	105,287.84	574,255.33	-555,744.67	50.82%
Revenue Total:	1,130,000.00	1,130,000.00	105,287.84	574,255.33	-555,744.67	50.82%
Expense						
Department: 00 - 00						
9000 - Other Expenditures	1,850,000.00	1,850,000.00	16,666.67	83,333.35	1,766,666.65	4.50%
Department: 00 - 00 Total:	1,850,000.00	1,850,000.00	16,666.67	83,333.35	1,766,666.65	4.50%
Expense Total:	1,850,000.00	1,850,000.00	16,666.67	83,333.35	1,766,666.65	4.50%
Fund: 20 - Sales Tax Surplus (Deficit):	-720,000.00	-720,000.00	88,621.17	490,921.98	1,210,921.98	-68.18%
Fund: 21 - Lighthouse Pointe TIF						
Revenue						
Department: 00 - 00						
3110 - Property	642,779.00	642,779.00	0.00	0.00	-642,779.00	0.00%
3810 - Investment Income	5,000.00	5,000.00	383.23	2,281.40	-2,718.60	45.63%
Department: 00 - 00 Total:	647,779.00	647,779.00	383.23	2,281.40	-645,497.60	0.35%
Revenue Total:	647,779.00	647,779.00	383.23	2,281.40	-645,497.60	0.35%
Expense						
Department: 00 - 00						
5000 - Contractual Services	170,317.00	170,317.00	0.00	210.00	170,107.00	0.12%
7000 - Debt Service	225,735.00	225,735.00	0.00	32,867.50	192,867.50	14.56%
8000 - Capital Outlay	645,000.00	645,000.00	0.00	2,588.30	642,411.70	0.40%
Department: 00 - 00 Total:	1,041,052.00	1,041,052.00	0.00	35,665.80	1,005,386.20	3.43%
Expense Total:	1,041,052.00	1,041,052.00	0.00	35,665.80	1,005,386.20	3.43%
Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):	-393,273.00	-393,273.00	383.23	-33,384.40	359,888.60	8.49%

Budget Report

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 22 - Foreign Fire Insurance						
Revenue						
Department: 00 - 00						
3120 - Foreign Fire Insurance Tax	34,000.00	34,000.00	0.00	0.00	-34,000.00	0.00%
3810 - Investment Income	0.00	0.00	14.07	71.62	71.62	0.00%
Department: 00 - 00 Total:	34,000.00	34,000.00	14.07	71.62	-33,928.38	0.21%
Revenue Total:	34,000.00	34,000.00	14.07	71.62	-33,928.38	0.21%
Expense						
Department: 00 - 00						
5000 - Contractual Services	10,000.00	10,000.00	178.00	1,368.79	8,631.21	13.69%
8000 - Capital Outlay	30,000.00	30,000.00	0.00	10,173.00	19,827.00	33.91%
Department: 00 - 00 Total:	40,000.00	40,000.00	178.00	11,541.79	28,458.21	28.85%
Expense Total:	40,000.00	40,000.00	178.00	11,541.79	28,458.21	28.85%
Fund: 22 - Foreign Fire Insurance Surplus (Deficit):	-6,000.00	-6,000.00	-163.93	-11,470.17	-5,470.17	191.17%
Fund: 23 - Downtown & Southern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	292,451.00	292,451.00	0.00	0.00	-292,451.00	0.00%
3810 - Investment Income	150.00	150.00	0.32	218.49	68.49	145.66%
Department: 00 - 00 Total:	292,601.00	292,601.00	0.32	218.49	-292,382.51	0.07%
Revenue Total:	292,601.00	292,601.00	0.32	218.49	-292,382.51	0.07%
Expense						
Department: 00 - 00						
5000 - Contractual Services	36,400.00	36,400.00	5,110.00	82,077.90	-45,677.90	225.49%
8000 - Capital Outlay	351,000.00	351,000.00	89,500.00	89,500.00	261,500.00	25.50%
Department: 00 - 00 Total:	387,400.00	387,400.00	94,610.00	171,577.90	215,822.10	44.29%
Expense Total:	387,400.00	387,400.00	94,610.00	171,577.90	215,822.10	44.29%
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	-94,799.00	-94,799.00	-94,609.68	-171,359.41	-76,560.41	180.76%
Fund: 24 - Overweight Truck Permit						
Revenue						
Department: 00 - 00						
3320 - Overweight Truck Permit Fees	39,000.00	39,000.00	5,985.00	20,108.00	-18,892.00	51.56%
3520 - Overweight Truck Fines	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00%
3810 - Investment Income	1,000.00	1,000.00	61.78	351.06	-648.94	35.11%
Department: 00 - 00 Total:	45,000.00	45,000.00	6,046.78	20,459.06	-24,540.94	45.46%
Revenue Total:	45,000.00	45,000.00	6,046.78	20,459.06	-24,540.94	45.46%
Expense						
Department: 00 - 00						
5000 - Contractual Services	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
9000 - Other Expenditures	187,000.00	187,000.00	1,000.00	5,000.00	182,000.00	2.67%
Department: 00 - 00 Total:	189,500.00	189,500.00	1,000.00	5,000.00	184,500.00	2.64%
Expense Total:	189,500.00	189,500.00	1,000.00	5,000.00	184,500.00	2.64%
Fund: 24 - Overweight Truck Permit Surplus (Deficit):	-144,500.00	-144,500.00	5,046.78	15,459.06	159,959.06	-10.70%
Fund: 25 - Northern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	111,003.00	111,003.00	0.00	0.00	-111,003.00	0.00%
Department: 00 - 00 Total:	111,003.00	111,003.00	0.00	0.00	-111,003.00	0.00%
Revenue Total:	111,003.00	111,003.00	0.00	0.00	-111,003.00	0.00%
Expense						
Department: 00 - 00						
5000 - Contractual Services	39,141.00	39,141.00	742.50	4,243.00	34,898.00	10.84%

Budget Report

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
8000 - Capital Outlay	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00%
Department: 00 - 00 Total:	51,141.00	51,141.00	742.50	4,243.00	46,898.00	8.30%
Expense Total:	51,141.00	51,141.00	742.50	4,243.00	46,898.00	8.30%
Fund: 25 - Northern Gateway TIF Surplus (Deficit):	59,862.00	59,862.00	-742.50	-4,243.00	-64,105.00	-7.09%
Fund: 36 - Capital Improvement						
Revenue						
Department: 00 - 00						
3790 - Other Revenues	0.00	0.00	72,827.78	73,027.78	73,027.78	0.00%
3810 - Investment Income	50,000.00	50,000.00	168.24	197.49	-49,802.51	0.39%
3910 - Other Financing Sources	25,000.00	25,000.00	0.00	0.00	-25,000.00	0.00%
3990 - Interfund Transfers	5,890,194.00	5,890,194.00	0.00	0.00	-5,890,194.00	0.00%
Department: 00 - 00 Total:	5,965,194.00	5,965,194.00	72,996.02	73,225.27	-5,891,968.73	1.23%
Revenue Total:	5,965,194.00	5,965,194.00	72,996.02	73,225.27	-5,891,968.73	1.23%
Expense						
Department: 00 - 00						
5000 - Contractual Services	140,000.00	140,000.00	0.00	0.00	140,000.00	0.00%
7000 - Debt Service	857,444.00	857,444.00	60,150.00	841,812.50	15,631.50	98.18%
8000 - Capital Outlay	5,565,000.00	5,565,000.00	629,396.01	802,287.03	4,762,712.97	14.42%
9000 - Other Expenditures	90,000.00	90,000.00	0.00	0.00	90,000.00	0.00%
Department: 00 - 00 Total:	6,652,444.00	6,652,444.00	689,546.01	1,644,099.53	5,008,344.47	24.71%
Expense Total:	6,652,444.00	6,652,444.00	689,546.01	1,644,099.53	5,008,344.47	24.71%
Fund: 36 - Capital Improvement Surplus (Deficit):	-687,250.00	-687,250.00	-616,549.99	-1,570,874.26	-883,624.26	228.57%
Fund: 37 - Stormwater						
Revenue						
Department: 00 - 00						
3642 - Stormwater Management Fee	3,000.00	3,000.00	300.00	510.00	-2,490.00	17.00%
3810 - Investment Income	1,500.00	1,500.00	47.16	279.18	-1,220.82	18.61%
Department: 00 - 00 Total:	4,500.00	4,500.00	347.16	789.18	-3,710.82	17.54%
Revenue Total:	4,500.00	4,500.00	347.16	789.18	-3,710.82	17.54%
Expense						
Department: 00 - 00						
5000 - Contractual Services	3,800.00	3,800.00	2,500.00	2,500.00	1,300.00	65.79%
8000 - Capital Outlay	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00%
9000 - Other Expenditures	140,000.00	140,000.00	0.00	0.00	140,000.00	0.00%
Department: 00 - 00 Total:	149,800.00	149,800.00	2,500.00	2,500.00	147,300.00	1.67%
Expense Total:	149,800.00	149,800.00	2,500.00	2,500.00	147,300.00	1.67%
Fund: 37 - Stormwater Surplus (Deficit):	-145,300.00	-145,300.00	-2,152.84	-1,710.82	143,589.18	1.18%
Fund: 51 - Water						
Revenue						
Department: 00 - 00						
3710 - Residential Sales	1,186,853.00	1,186,853.00	89,835.08	449,815.52	-737,037.48	37.90%
3712 - Commercial Sales	921,927.00	921,927.00	80,798.98	393,898.57	-528,028.43	42.73%
3715 - Industrial Sales	959,265.00	959,265.00	72,358.60	388,059.56	-571,205.44	40.45%
3810 - Investment Income	23,994.00	23,994.00	575.37	4,352.88	-19,641.12	18.14%
3890 - Miscellaneous Income	101,068.00	101,068.00	8,816.53	42,822.61	-58,245.39	42.37%
3910 - Other Financing Sources	450,000.00	450,000.00	0.00	0.00	-450,000.00	0.00%
3990 - Interfund Transfers	750,000.00	750,000.00	0.00	0.00	-750,000.00	0.00%
Department: 00 - 00 Total:	4,393,107.00	4,393,107.00	252,384.56	1,278,949.14	-3,114,157.86	29.11%
Revenue Total:	4,393,107.00	4,393,107.00	252,384.56	1,278,949.14	-3,114,157.86	29.11%
Expense						
Department: 00 - 00						
4000 - Personnel	1,074,344.00	1,074,344.00	75,170.98	371,718.77	702,625.23	34.60%
5000 - Contractual Services	568,396.00	568,396.00	90,655.34	614,131.62	-45,735.62	108.05%

Budget Report

For Fiscal: 2022 Pe

Section VI, Item 1.

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Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
6000 - Commodities	450,000.00	450,000.00	36,853.70	542,966.60	-92,966.60	120.66%
7000 - Debt Service	439,872.00	439,872.00	96,558.09	129,391.68	310,480.32	29.42%
8000 - Capital Outlay	2,152,000.00	2,152,000.00	41,775.59	512,932.65	1,639,067.35	23.84%
9000 - Other Expenditures	363,486.00	363,486.00	29,040.50	145,291.00	218,195.00	39.97%
Department: 00 - 00 Total:	5,048,098.00	5,048,098.00	370,054.20	2,316,432.32	2,731,665.68	45.89%
Expense Total:	5,048,098.00	5,048,098.00	370,054.20	2,316,432.32	2,731,665.68	45.89%
Fund: 51 - Water Surplus (Deficit):	-654,991.00	-654,991.00	-117,669.64	-1,037,483.18	-382,492.18	158.40%
Fund: 52 - Water Reclamation						
Revenue						
Department: 50 - 50						
3470 - Grants	550,000.00	550,000.00	0.00	0.00	-550,000.00	0.00%
3710 - Residential Sales	1,241,234.00	1,241,234.00	96,154.23	501,831.15	-739,402.85	40.43%
3712 - Commercial Sales	1,120,792.00	1,120,792.00	135,256.69	565,576.52	-555,215.48	50.46%
3715 - Industrial Sales	1,319,262.00	1,319,262.00	121,547.78	557,990.91	-761,271.09	42.30%
3790 - Other Revenues	7,500.00	7,500.00	0.00	0.00	-7,500.00	0.00%
3810 - Investment Income	20,000.00	20,000.00	1,324.92	7,926.82	-12,073.18	39.63%
3856 - Gain on Sale of Asset	0.00	0.00	0.00	157,100.21	157,100.21	0.00%
3890 - Miscellaneous Income	115,000.00	115,000.00	857.00	12,434.44	-102,565.56	10.81%
3910 - Other Financing Sources	1,700,000.00	1,700,000.00	144,850.01	144,850.01	-1,555,149.99	8.52%
Department: 50 - 50 Total:	6,073,788.00	6,073,788.00	499,990.63	1,947,710.06	-4,126,077.94	32.07%
Revenue Total:	6,073,788.00	6,073,788.00	499,990.63	1,947,710.06	-4,126,077.94	32.07%
Expense						
Department: 50 - 50						
4000 - Personnel	1,142,694.00	1,142,694.00	83,344.32	430,105.66	712,588.34	37.64%
5000 - Contractual Services	772,046.00	772,046.00	68,578.04	527,270.00	244,776.00	68.30%
6000 - Commodities	340,000.00	340,000.00	36,087.01	203,645.61	136,354.39	59.90%
7000 - Debt Service	314,312.00	314,312.00	5,470.18	27,012.79	287,299.21	8.59%
8000 - Capital Outlay	2,777,116.00	2,777,116.00	207,816.00	319,215.17	2,457,900.83	11.49%
9000 - Other Expenditures	939,588.00	939,588.00	32,258.08	161,428.57	778,159.43	17.18%
Department: 50 - 50 Total:	6,285,756.00	6,285,756.00	433,553.63	1,668,677.80	4,617,078.20	26.55%
Expense Total:	6,285,756.00	6,285,756.00	433,553.63	1,668,677.80	4,617,078.20	26.55%
Fund: 52 - Water Reclamation Surplus (Deficit):	-211,968.00	-211,968.00	66,437.00	279,032.26	491,000.26	-131.64%
Fund: 53 - Solid Waste						
Revenue						
Department: 00 - 00						
3470 - Grants	0.00	0.00	115,200.00	148,950.00	148,950.00	0.00%
3630 - Sanitation Collections	313,697.00	313,697.00	33,761.46	109,672.47	-204,024.53	34.96%
3810 - Investment Income	16,000.00	16,000.00	1,309.06	4,665.96	-11,334.04	29.16%
3850 - Solid Waste Fees	368,344.00	368,344.00	10,546.66	179,870.69	-188,473.31	48.83%
Department: 00 - 00 Total:	698,041.00	698,041.00	160,817.18	443,159.12	-254,881.88	63.49%
Revenue Total:	698,041.00	698,041.00	160,817.18	443,159.12	-254,881.88	63.49%
Expense						
Department: 00 - 00						
5000 - Contractual Services	457,754.00	457,754.00	36,856.01	103,311.39	354,442.61	22.57%
8000 - Capital Outlay	780,000.00	780,000.00	7,992.01	468,990.48	311,009.52	60.13%
9000 - Other Expenditures	863,000.00	863,000.00	13,500.00	67,977.78	795,022.22	7.88%
Department: 00 - 00 Total:	2,100,754.00	2,100,754.00	58,348.02	640,279.65	1,460,474.35	30.48%
Expense Total:	2,100,754.00	2,100,754.00	58,348.02	640,279.65	1,460,474.35	30.48%
Fund: 53 - Solid Waste Surplus (Deficit):	-1,402,713.00	-1,402,713.00	102,469.16	-197,120.53	1,205,592.47	14.05%
Fund: 54 - Electric						
Revenue						
Department: 90 - Administration						
3530 - Penalties	0.00	0.00	0.00	200.00	200.00	0.00%
3710 - Residential Sales	6,250,000.00	6,250,000.00	383,555.38	2,350,717.72	-3,899,282.28	37.61%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
3712 - Commercial Sales	4,750,000.00	4,750,000.00	338,125.22	1,964,050.64	-2,785,949.36	41.35%
3715 - Industrial Sales	25,168,956.00	25,168,956.00	1,948,948.67	10,131,038.35	-15,037,917.65	40.25%
3718 - Street Lights	2,300.00	2,300.00	125.00	786.59	-1,513.41	34.20%
3719 - Interdepartment Sales	395,000.00	395,000.00	27,147.53	166,852.96	-228,147.04	42.24%
3792 - Other Service Charges	0.00	0.00	4,400.00	7,430.00	7,430.00	0.00%
3810 - Investment Income	100,000.00	100,000.00	8,405.30	43,260.64	-56,739.36	43.26%
3890 - Miscellaneous Income	365,000.00	365,000.00	34,417.30	103,114.39	-261,885.61	28.25%
3910 - Other Financing Sources	9,500,000.00	9,500,000.00	0.00	8,895,000.00	-605,000.00	93.63%
3990 - Interfund Transfers	748,057.00	748,057.00	17,500.00	87,500.00	-660,557.00	11.70%
Department: 90 - Administration Total:	47,279,313.00	47,279,313.00	2,762,624.40	23,749,951.29	-23,529,361.71	50.23%
Revenue Total:	47,279,313.00	47,279,313.00	2,762,624.40	23,749,951.29	-23,529,361.71	50.23%
Expense						
Department: 10 - Generation						
4000 - Personnel	448,631.00	448,631.00	38,226.33	177,811.47	270,819.53	39.63%
5000 - Contractual Services	597,666.00	597,666.00	8,657.72	46,496.40	551,169.60	7.78%
6000 - Commodities	395,000.00	395,000.00	36,574.46	125,059.55	269,940.45	31.66%
9000 - Other Expenditures	7,500.00	7,500.00	0.00	329.21	7,170.79	4.39%
Department: 10 - Generation Total:	1,448,797.00	1,448,797.00	83,458.51	349,696.63	1,099,100.37	24.14%
Department: 60 - Distribution						
4000 - Personnel	1,036,817.00	1,036,817.00	98,809.70	461,663.24	575,153.76	44.53%
5000 - Contractual Services	762,703.00	762,703.00	92,164.28	456,511.76	306,191.24	59.85%
6000 - Commodities	580,000.00	580,000.00	59,523.83	247,201.24	332,798.76	42.62%
8000 - Capital Outlay	6,215,000.00	6,215,000.00	156,344.92	6,578,866.92	-363,866.92	105.85%
9000 - Other Expenditures	0.00	0.00	3,294.83	3,488.25	-3,488.25	0.00%
Department: 60 - Distribution Total:	8,594,520.00	8,594,520.00	410,137.56	7,747,731.41	846,788.59	90.15%
Department: 70 - Customer Service						
4000 - Personnel	380,620.00	380,620.00	23,412.87	114,520.85	266,099.15	30.09%
5000 - Contractual Services	307,434.00	307,434.00	23,310.31	98,547.08	208,886.92	32.05%
6000 - Commodities	27,000.00	27,000.00	524.34	10,875.38	16,124.62	40.28%
8000 - Capital Outlay	10,000.00	10,000.00	2,472.62	2,755.18	7,244.82	27.55%
9000 - Other Expenditures	61,000.00	61,000.00	2,482.67	20,833.35	40,166.65	34.15%
Department: 70 - Customer Service Total:	786,054.00	786,054.00	52,202.81	247,531.84	538,522.16	31.49%
Department: 90 - Administration						
4000 - Personnel	1,220,820.00	1,220,820.00	62,357.47	319,925.49	900,894.51	26.21%
5000 - Contractual Services	23,237,796.00	23,237,796.00	2,244,439.63	10,634,875.96	12,602,920.04	45.77%
6000 - Commodities	4,300.00	4,300.00	0.00	0.00	4,300.00	0.00%
7000 - Debt Service	768,491.00	768,491.00	11,920.60	1,150,478.32	-381,987.32	149.71%
8000 - Capital Outlay	124,982.00	124,982.00	0.00	22,500.00	102,482.00	18.00%
9000 - Other Expenditures	3,177,858.00	3,177,858.00	249,536.25	1,302,695.18	1,875,162.82	40.99%
Department: 90 - Administration Total:	28,534,247.00	28,534,247.00	2,568,253.95	13,430,474.95	15,103,772.05	47.07%
Expense Total:	39,363,618.00	39,363,618.00	3,114,052.83	21,775,434.83	17,588,183.17	55.32%
Fund: 54 - Electric Surplus (Deficit):	7,915,695.00	7,915,695.00	-351,428.43	1,974,516.46	-5,941,178.54	24.94%
Fund: 55 - Tech Center/Advance Communications						
Revenue						
Department: 00 - 00						
3810 - Investment Income	2,500.00	2,500.00	147.38	725.87	-1,774.13	29.03%
3820 - Leases	1,220,000.00	1,220,000.00	90,967.65	453,338.25	-766,661.75	37.16%
Department: 00 - 00 Total:	1,222,500.00	1,222,500.00	91,115.03	454,064.12	-768,435.88	37.14%
Department: 32 - Communications						
3730 - Advanced Communication Services	249,500.00	249,500.00	25,004.61	124,643.51	-124,856.49	49.96%
3810 - Investment Income	400.00	400.00	0.00	0.00	-400.00	0.00%
3890 - Miscellaneous Income	0.00	0.00	317.50	317.50	317.50	0.00%
Department: 32 - Communications Total:	249,900.00	249,900.00	25,322.11	124,961.01	-124,938.99	50.00%
Revenue Total:	1,472,400.00	1,472,400.00	116,437.14	579,025.13	-893,374.87	39.33%

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
Department: 00 - 00						
5000 - Contractual Services	653,163.00	653,163.00	41,505.29	244,775.91	408,387.09	37.48%
6000 - Commodities	12,400.00	12,400.00	1,642.14	2,063.46	10,336.54	16.64%
7000 - Debt Service	362,650.00	362,650.00	5,334.21	355,171.05	7,478.95	97.94%
8000 - Capital Outlay	90,000.00	90,000.00	0.00	1,412.62	88,587.38	1.57%
9000 - Other Expenditures	27,185.00	27,185.00	2,265.42	11,327.10	15,857.90	41.67%
Department: 00 - 00 Total:	1,145,398.00	1,145,398.00	50,747.06	614,750.14	530,647.86	53.67%
Department: 32 - Communications						
4000 - Personnel	85,068.00	85,068.00	6,913.87	30,835.61	54,232.39	36.25%
5000 - Contractual Services	125,950.00	125,950.00	12,632.57	48,053.85	77,896.15	38.15%
6000 - Commodities	11,600.00	11,600.00	260.13	1,132.10	10,467.90	9.76%
8000 - Capital Outlay	255,000.00	255,000.00	0.00	9,438.26	245,561.74	3.70%
9000 - Other Expenditures	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
Department: 32 - Communications Total:	478,618.00	478,618.00	19,806.57	89,459.82	389,158.18	18.69%
Expense Total:	1,624,016.00	1,624,016.00	70,553.63	704,209.96	919,806.04	43.36%
Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):	-151,616.00	-151,616.00	45,883.51	-125,184.83	26,431.17	82.57%
Fund: 56 - Network Administration						
Revenue						
Department: 40 - 40						
3810 - Investment Income	0.00	0.00	61.15	245.14	245.14	0.00%
3990 - Interfund Transfers	1,185,170.00	1,185,170.00	98,764.17	493,820.85	-691,349.15	41.67%
Department: 40 - 40 Total:	1,185,170.00	1,185,170.00	98,825.32	494,065.99	-691,104.01	41.69%
Revenue Total:	1,185,170.00	1,185,170.00	98,825.32	494,065.99	-691,104.01	41.69%
Expense						
Department: 40 - 40						
4000 - Personnel	469,419.00	469,419.00	26,223.22	125,793.84	343,625.16	26.80%
5000 - Contractual Services	517,600.00	517,600.00	20,804.16	165,026.44	352,573.56	31.88%
6000 - Commodities	60,500.00	60,500.00	0.00	1,293.59	59,206.41	2.14%
8000 - Capital Outlay	148,000.00	148,000.00	3,025.77	13,180.61	134,819.39	8.91%
Department: 40 - 40 Total:	1,195,519.00	1,195,519.00	50,053.15	305,294.48	890,224.52	25.54%
Expense Total:	1,195,519.00	1,195,519.00	50,053.15	305,294.48	890,224.52	25.54%
Fund: 56 - Network Administration Surplus (Deficit):	-10,349.00	-10,349.00	48,772.17	188,771.51	199,120.51	-1,824.06%
Fund: 57 - Airport						
Revenue						
Department: 00 - 00						
3110 - Property	62,069.00	62,069.00	0.00	0.00	-62,069.00	0.00%
3440 - Sales	500.00	500.00	33.77	263.41	-236.59	52.68%
3470 - Grants	165,000.00	165,000.00	175,000.67	175,000.67	10,000.67	106.06%
3770 - Aviation Fuel	180,000.00	180,000.00	13,544.85	39,138.74	-140,861.26	21.74%
3810 - Investment Income	0.00	0.00	20.59	22.72	22.72	0.00%
3820 - Leases	136,200.00	136,200.00	16,263.34	76,297.20	-59,902.80	56.02%
3890 - Miscellaneous Income	500.00	500.00	4,200.00	4,200.00	3,700.00	840.00%
3990 - Interfund Transfers	60,000.00	60,000.00	5,000.00	25,000.00	-35,000.00	41.67%
Department: 00 - 00 Total:	604,269.00	604,269.00	214,063.22	319,922.74	-284,346.26	52.94%
Revenue Total:	604,269.00	604,269.00	214,063.22	319,922.74	-284,346.26	52.94%
Expense						
Department: 00 - 00						
4000 - Personnel	158,399.00	158,399.00	12,615.12	60,021.00	98,378.00	37.89%
5000 - Contractual Services	57,050.00	57,050.00	9,451.49	30,614.44	26,435.56	53.66%
6000 - Commodities	175,750.00	175,750.00	35,045.02	80,876.78	94,873.22	46.02%
7000 - Debt Service	62,069.00	62,069.00	6,702.63	10,725.63	51,343.37	17.28%
8000 - Capital Outlay	101,000.00	101,000.00	171,983.31	174,989.42	-73,989.42	173.26%

Budget Report

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
9000 - Other Expenditures	2,000.00	2,000.00	257.84	848.56	1,151.44	42.43%
Department: 00 - 00 Total:	556,268.00	556,268.00	236,055.41	358,075.83	198,192.17	64.37%
Expense Total:	556,268.00	556,268.00	236,055.41	358,075.83	198,192.17	64.37%
Fund: 57 - Airport Surplus (Deficit):	48,001.00	48,001.00	-21,992.19	-38,153.09	-86,154.09	-79.48%
Fund: 58 - Railroad						
Revenue						
Department: 00 - 00						
3470 - Grants	1,000,000.00	1,000,000.00	0.00	0.00	-1,000,000.00	0.00%
3700 - Rail Car Fees	1,000,000.00	1,000,000.00	76,840.50	349,205.00	-650,795.00	34.92%
3810 - Investment Income	5,000.00	5,000.00	605.19	2,906.09	-2,093.91	58.12%
3890 - Miscellaneous Income	8,062.00	8,062.00	23,332.00	140,044.00	131,982.00	1,737.09%
Department: 00 - 00 Total:	2,013,062.00	2,013,062.00	100,777.69	492,155.09	-1,520,906.91	24.45%
Revenue Total:	2,013,062.00	2,013,062.00	100,777.69	492,155.09	-1,520,906.91	24.45%
Expense						
Department: 00 - 00						
4000 - Personnel	190,860.00	190,860.00	14,635.53	70,864.93	119,995.07	37.13%
5000 - Contractual Services	318,129.00	318,129.00	4,091.48	58,433.11	259,695.89	18.37%
6000 - Commodities	0.00	0.00	41.16	41.16	-41.16	0.00%
8000 - Capital Outlay	1,700,000.00	1,700,000.00	0.00	0.00	1,700,000.00	0.00%
9000 - Other Expenditures	365,651.00	365,651.00	13,788.09	68,940.45	296,710.55	18.85%
Department: 00 - 00 Total:	2,574,640.00	2,574,640.00	32,556.26	198,279.65	2,376,360.35	7.70%
Expense Total:	2,574,640.00	2,574,640.00	32,556.26	198,279.65	2,376,360.35	7.70%
Fund: 58 - Railroad Surplus (Deficit):	-561,578.00	-561,578.00	68,221.43	293,875.44	855,453.44	-52.33%
Fund: 59 - Golf Course						
Revenue						
Department: 00 - 00						
3640 - Golf Fees	125,000.00	125,000.00	17,186.19	28,722.86	-96,277.14	22.98%
3641 - Season Pass	32,500.00	32,500.00	3,580.00	28,420.00	-4,080.00	87.45%
3643 - Cart Rentals	41,000.00	41,000.00	7,208.00	13,394.00	-27,606.00	32.67%
3810 - Investment Income	800.00	800.00	42.45	230.44	-569.56	28.81%
3890 - Miscellaneous Income	27,500.00	27,500.00	2,667.82	8,732.34	-18,767.66	31.75%
3930 - Intergovernmental Agreement	75,000.00	75,000.00	6,250.00	31,250.00	-43,750.00	41.67%
3990 - Interfund Transfers	75,000.00	75,000.00	6,250.00	31,250.00	-43,750.00	41.67%
Department: 00 - 00 Total:	376,800.00	376,800.00	43,184.46	141,999.64	-234,800.36	37.69%
Revenue Total:	376,800.00	376,800.00	43,184.46	141,999.64	-234,800.36	37.69%
Expense						
Department: 00 - 00						
4000 - Personnel	126,293.00	126,293.00	9,822.73	45,445.63	80,847.37	35.98%
7000 - Debt Service	5,000.00	5,000.00	0.00	4,976.04	23.96	99.52%
8000 - Capital Outlay	30,000.00	30,000.00	19,012.63	61,090.13	-31,090.13	203.63%
Department: 00 - 00 Total:	161,293.00	161,293.00	28,835.36	111,511.80	49,781.20	69.14%
Department: 20 - Grounds						
4000 - Personnel	37,000.00	37,000.00	2,652.00	3,516.00	33,484.00	9.50%
5000 - Contractual Services	21,500.00	21,500.00	1,043.81	12,684.95	8,815.05	59.00%
6000 - Commodities	38,000.00	38,000.00	5,930.85	14,583.47	23,416.53	38.38%
Department: 20 - Grounds Total:	96,500.00	96,500.00	9,626.66	30,784.42	65,715.58	31.90%
Department: 31 - Pro Shop						
4000 - Personnel	45,000.00	45,000.00	6,342.00	11,610.00	33,390.00	25.80%
5000 - Contractual Services	49,100.00	49,100.00	5,421.16	14,698.17	34,401.83	29.94%
6000 - Commodities	15,750.00	15,750.00	2,363.72	4,620.10	11,129.90	29.33%
9000 - Other Expenditures	9,000.00	9,000.00	869.67	5,133.01	3,866.99	57.03%

Budget Report

For Fiscal: 2022 Pe

Section VI, Item 1.

2

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 31 - Pro Shop Total:	118,850.00	118,850.00	14,996.55	36,061.28	82,788.72	30.34%
Expense Total:	376,643.00	376,643.00	53,458.57	178,357.50	198,285.50	47.35%
Fund: 59 - Golf Course Surplus (Deficit):	157.00	157.00	-10,274.11	-36,357.86	-36,514.86	-23,157.87%
Fund: 64 - Administrative Services						
Revenue						
Department: 00 - 00						
3810 - Investment Income	100.00	100.00	7.51	18.92	-81.08	18.92%
3890 - Miscellaneous Income	2,000.00	2,000.00	159.19	996.89	-1,003.11	49.84%
3990 - Interfund Transfers	1,640,144.00	1,640,144.00	120,012.01	600,060.05	-1,040,083.95	36.59%
Department: 00 - 00 Total:	1,642,244.00	1,642,244.00	120,178.71	601,075.86	-1,041,168.14	36.60%
Revenue Total:	1,642,244.00	1,642,244.00	120,178.71	601,075.86	-1,041,168.14	36.60%
Expense						
Department: 00 - 00						
4000 - Personnel	1,055,398.00	1,055,398.00	81,964.62	388,172.52	667,225.48	36.78%
5000 - Contractual Services	117,350.00	117,350.00	6,360.31	24,286.61	93,063.39	20.70%
6000 - Commodities	26,400.00	26,400.00	1,191.20	12,197.11	14,202.89	46.20%
8000 - Capital Outlay	303,405.00	303,405.00	3,770.00	174,221.00	129,184.00	57.42%
9000 - Other Expenditures	53,300.00	53,300.00	540.50	12,162.19	41,137.81	22.82%
Department: 00 - 00 Total:	1,555,853.00	1,555,853.00	93,826.63	611,039.43	944,813.57	39.27%
Expense Total:	1,555,853.00	1,555,853.00	93,826.63	611,039.43	944,813.57	39.27%
Fund: 64 - Administrative Services Surplus (Deficit):	86,391.00	86,391.00	26,352.08	-9,963.57	-96,354.57	-11.53%
Report Surplus (Deficit):	546,916.00	546,916.00	-313,783.24	1,334,117.45	787,201.45	243.93%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - General	-955,178.00	-955,178.00	380,967.54	718,128.13	1,673,306.13
11 - Audit	2,005.00	2,005.00	1.85	10.83	-1,994.17
12 - Insurance	-29,544.00	-29,544.00	-26,796.26	-182,286.72	-152,742.72
13 - Illinois Municipal Fund	5,272.00	5,272.00	-11,812.83	-76,095.39	-81,367.39
14 - Social Security	25,344.00	25,344.00	-16,058.56	-82,356.62	-107,700.62
15 - Ambulance	130,127.00	130,127.00	16,814.31	363,913.38	233,786.38
17 - Motor Fuel Tax	-370,179.00	-370,179.00	32,647.45	261,237.40	631,416.40
18 - Utility Tax	-1,200,000.00	-1,200,000.00	57,177.38	299,484.23	1,499,484.23
19 - Hotel-Motel Tax	13,300.00	13,300.00	16,672.66	26,810.62	13,510.62
20 - Sales Tax	-720,000.00	-720,000.00	88,621.17	490,921.98	1,210,921.98
21 - Lighthouse Pointe TIF	-393,273.00	-393,273.00	383.23	-33,384.40	359,888.60
22 - Foreign Fire Insurance	-6,000.00	-6,000.00	-163.93	-11,470.17	-5,470.17
23 - Downtown & Southern Gatewa	-94,799.00	-94,799.00	-94,609.68	-171,359.41	-76,560.41
24 - Overweight Truck Permit	-144,500.00	-144,500.00	5,046.78	15,459.06	159,959.06
25 - Northern Gateway TIF	59,862.00	59,862.00	-742.50	-4,243.00	-64,105.00
36 - Capital Improvement	-687,250.00	-687,250.00	-616,549.99	-1,570,874.26	-883,624.26
37 - Stormwater	-145,300.00	-145,300.00	-2,152.84	-1,710.82	143,589.18
51 - Water	-654,991.00	-654,991.00	-117,669.64	-1,037,483.18	-382,492.18
52 - Water Reclamation	-211,968.00	-211,968.00	66,437.00	279,032.26	491,000.26
53 - Solid Waste	-1,402,713.00	-1,402,713.00	102,469.16	-197,120.53	1,205,592.47
54 - Electric	7,915,695.00	7,915,695.00	-351,428.43	1,974,516.46	-5,941,178.54
55 - Tech Center/Advance Commun	-151,616.00	-151,616.00	45,883.51	-125,184.83	26,431.17
56 - Network Administration	-10,349.00	-10,349.00	48,772.17	188,771.51	199,120.51
57 - Airport	48,001.00	48,001.00	-21,992.19	-38,153.09	-86,154.09
58 - Railroad	-561,578.00	-561,578.00	68,221.43	293,875.44	855,453.44
59 - Golf Course	157.00	157.00	-10,274.11	-36,357.86	-36,514.86
64 - Administrative Services	86,391.00	86,391.00	26,352.08	-9,963.57	-96,354.57
Report Surplus (Deficit):	546,916.00	546,916.00	-313,783.24	1,334,117.45	787,201.45

File Attachments for Item:

2. An Ordinance Accepting and Approving the Proposal from Insituform Technologies USA, LLC for Sanitary Sewer Relining Pursuant to the Request for Proposal

**ROCHELLE CITY COUNCIL
REGULAR MEETING 6/27/22**

SUBJECT: An Ordinance Accepting and approving the Proposal from Insituform Technologies USA , LLC for Sanitary Sewer Relining Pursuant to the Request for Proposal

Staff Contact: Adam Lanning

Summary: On June 2, 2022 a bid opening for the Northeast Area Sanitary Sewer Lining Project was held and a total of 4 proposals were received. The low bidder was Insituform Technologies USA, with a low bid of \$675,953.28 and was 4.6% under the engineers cost estimate. The City is requesting that Insituform line an additional 3,000 feet at the unit prices which they bid. A breakdown of the costs are as follows:

- Grant Amount - \$550,000
- Base Bid Amount – \$675,953.28
- Additional Lining of approximately 3,000 ft. – \$148,000
- Allowance – \$76,000
- Proposed expenditure - \$900,000
- Total cost to the City – \$350,000

We bid this job to line 9,000 feet since the grant requirements did not allow us to include the extra 3,000 feet within the same bid. With that restriction, we did not want to conduct 2 separate bids and risk having 2 different contractors on the same job.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
Capital fund	\$188,654	\$350,000
DCEO Grant	\$550,000	\$550,000
Total	\$738,654	\$900,000

Strategic Plan Goal Application: Develop and implement a plan to replace/repair infrastructure to work in concert with the CIP

Recommendation: Approve a resolution authorizing the execution of an agreement with Insituform USA, LLC in the amount of \$900,000.

BID FOR UNIT PRICE CONTRACT

TO THE OWNER, _____ City of Rochelle, Illinois _____

1. Proposal of Insituform Technologies USA, LLC
580 Goddard Avenue, Chesterfield, MO 63005

(Name and Address of Bidder)

for WORK, designated in Paragraph 2 below, by Pre-cleaning and televising and cured-in-place lining
"Install a cured-in-place liner in 9,200 feet of 8" and 10" diameter sanitary sewers, chemical grouting of
161 sanitary sewer services, replace 14 manhole adjustment rings and castings, and line 89 vertical
feet
of sanitary manhole complete with appurtenances and surface restoration."

2. The Plans for the proposed WORK are those prepared by
Willett, Hofmann & Associates, Inc., Consulting Engineers

809 East Second Street, Dixon, Illinois 61021-0367

which plans are designated as "Northeast Area Sanitary Sewer Lining"

and which cover the WORK described in Paragraph 1 above.

3. In submitting this proposal, the undersigned declares that the only persons or parties interested in the proposal as principals are those named herein, and that the proposal is made without collusion with any other person, firm or corporation.

4. The undersigned further declares that he has carefully examined the Proposal, Plans, Specifications, form of Contract and Performance and Payment Bonds, and Special Provisions (if any), and that he has inspected in detail the site of the proposed Work, and that he has familiarized himself with all of the local conditions affecting the Contract and the detailed requirements of construction, and understands that in making this Proposal he waives all right to plead any misunderstanding regarding the same.

5. The undersigned further understands and agrees that if this Proposal is accepted he is to furnish and provide all necessary machinery, tools, apparatus, and other means of construction, and to do all of the Work, and to furnish all of the materials specified in the Contract, except such materials as are to be furnished by the OWNER, in the manner and at the time therein prescribed, and in accordance with the requirements therein set forth.

6. The undersigned declares that he understands that the Work envisioned in this contract will be paid for on a unit price basis.

Bidder acknowledged receipt of the following Addenda:

- # 1 Dated May 24, 2022
- # 2 Dated May 27, 2022
- # 3 Dated May 31, 2022
- 4 May 31, 2022

**BID SCHEDULE
NORTHEAST AREA SANITARY SEWER LINING**

(with all appurtenances as stated in the technical specifications and shown on the plans)

Item	Description	Unit	Quantity	Unit Cost	Cost
1	Precleaning and Televising of Sewer Line	L.F.	9,202	<u>4.20</u>	<u>38,648.40</u>
2	Heavy Cleaning	Hour	24	<u>372.00</u>	<u>8,928.00</u>
3	Cured-in-place Lining, 8" Dia.	L.F.	8,461	<u>30.50</u>	<u>258,060.50</u>
4	Cured-in-place Lining, 10" Dia.	L.F.	741	<u>46.70</u>	<u>34,604.70</u>
5	Lateral Service Reinstatement	Each	161	<u>135.00</u>	<u>21,735.00</u>
6	Lateral Service Grouting	Each	161	<u>770.00</u>	<u>123,970.00</u>
7	Sanitary Manhole Lining	V.F.	89.4	<u>652.20</u>	<u>58,306.68</u>
8	Manhole Adjustment Rings and Casting Replacement	Each	19	<u>4,080.00</u>	<u>77,520.00</u>
9	Fillet Replacement	Each	2	<u>2,015.00</u>	<u>4,030.00</u>
10	Casting Lid Replacement	Each	3	<u>320.00</u>	<u>960.00</u>
11	Sanitary Sewer Spot Repair - (A)	V.F.	1	<u>6,890.00</u>	<u>6,890.00</u>
12	Sanitary Sewer Spot Repair - (B)	Each	1	<u>5,850.00</u>	<u>5,850.00</u>
13	Sanitary Manhole Replacement	Each	2	<u>8,000.00</u>	<u>16,000.00</u>
14	Traffic Control	L.S.	1	<u>20,450.00</u>	<u>20,450.00</u>
Total Bid Proposal Cost for Northeast Area Sanitary Sewer Lining					<u>675,953.28</u>

7. The undersigned further agrees that if the OWNER declares to extend or shorten the Work, or otherwise alter it by extras or deductions, including the elimination of any one or more of the items, as provided in the specifications, he will perform the Work as altered, increased or decreased at negotiated prices per Section 01 20 10 of the General Requirements.

8. The undersigned further agrees that the OWNER may, at any time during the progress of the Work covered by this Contract, order other work or materials. All such work and materials that do not appear in the plans shall be performed as extra work, per Section 01 20 10 of the General Requirements.

9. The undersigned further agrees to execute a Contract for this Work and present the same to the OWNER within fifteen (15) days after the receipt of Notice of Award of the Contract by him.

10. The undersigned further agrees that he and his surety will execute and present within fifteen (15) days after the receipt of Notice of Award, a Performance Bond and Payment Bond satisfactory to and in the form prescribed by the OWNER, in the penal sum of the full amount of the Contract, guaranteeing the faithful performance of the Work in accordance with the terms of the Contract.

11. The undersigned further agrees to begin Work not later than the date specified in the Notice to Proceed, and to prosecute the Work in such a manner and with sufficient materials, equipment, and labor as will insure its completion within the Contract Time specified herein, it being understood and agreed that the completion within the Contract Time is an essential part of the Contract. The undersigned agrees to have the work substantially complete the Work within 90 calendar days and final completion shall be within 150 calendar days after the date specified in the Notice to Proceed, unless additional time shall be granted by the OWNER in accordance with the provisions of the Specifications. In case of failure to complete the Work within the time named herein or within such extra time as may have been allowed by extensions, the undersigned agrees that the OWNER shall withhold, from such sums as may be due him under the terms of this Contract, a liquidated damage amount of \$500.00 per calendar day, which costs shall be considered and treated not as a penalty, but as damages due the OWNER from the undersigned by reason of inconvenience to the public, added costs of engineering and supervision, maintenance of detours, and other items which have caused an expenditure of public funds resulting from the failure of the undersigned to complete the Work within the Contract Time.

12. Accompanying this Proposal is a bank draft, bank cashier's check, certified check, or bid bond, complying with the requirements of the specifications, made payable to the City of Rochelle, Illinois. The amount of the check or draft is bid bond - Five percent of amount bid (5% of amt bid).

If this proposal is accepted and the undersigned shall fail to execute a Contract and Performance and Payment Bonds as required herein, it is hereby agreed that the amount of the check or draft or bidder's bond substituted in lieu thereof, shall become the property of the OWNER, and shall be considered as payment of damages due to delay and other causes suffered by the OWNER because of the failure to execute said Contract and Performance and Payment Bond; otherwise said check or draft, or bidder's bond substituted in lieu thereof shall be returned to the undersigned.

ATTACH BID BOND, BANK DRAFT, BANK CASHIER'S CHECK, OR
CERTIFIED CHECK HERE

(If an individual)

(SEAL)

Signature of Bidder _____

Business Address _____

(If a Partnership)

(SEAL)

Firm Name _____

Signed by _____ (SEAL)

Business Address _____

Insert Name and Address of All Members of the Firm

(If a corporation)

Corporate Name Insituform Technologies USA, LLC

Signed by Jana Lause

Jana Lause, Contrating & Attesting Officer

Business Address 580 Goddard Avenue

Chesterfield, MO 63005

President Burt M. Keating

Sr. VP & Asst. Secretary Kent W. Bartholomew

Sr. VP & Treasurer Donald E. Hake

Attest: Diane Partridge

Secretary

Diane Partridge, Contracting & Attesting Officer

(CORPORATE SEAL)

BID BOND¹

KNOW ALL MEN BY THESE PRESENTS, that the undersigned

Insituform Technologies USA, LLC, 580 Goddard Avenue, Chesterfield, MO 63005 , as PRINCIPAL,

AND Travelers Casualty and Surety Company of America, One Tower Square, Hartford, CT 06183, as SURETY are

held and firmly bound unto City of Rochelle, Illinois

Hereinafter called the "Local Public Agency", in the penal sum of

Five Percent of the Amount Bid Dollars

(\$5% of the Amount Bid) , lawful money of the United States, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, that whereas the Principal has submitted the Accompanying Bid, dated June 02 , 20 22 , for Northeast Area Sanitary Sewer Lining - 2022, Contract No. 20-242008

NOW, THEREFORE, if the Principal shall not withdraw said Bid within the period specified therein after the opening of the same, or, if no period be specified, within thirty (30) days after the said opening, and shall within the period specified therefore, or if not period be specified, within ten (10) days after the prescribed forms are presented to him for signature, enter into a written Contract with the Local Public Agency in accordance with the Bid as accepted, and give bond with good and sufficient surety or sureties, as may be required, for the faithful performance and proper fulfillment of such contract; or in the event of the withdrawal of said Bid within the period specified, or the failure to enter into such Contract and give such bond within the time specified, if the Principal shall pay the Local Public Agency the difference between the amount specified in said Bid and the amount for which the Local Public Agency may procure the required work or supplies or both, if the latter be in excess of the former, then the above obligation shall be void and of no effect, otherwise to remain in full force and virtue.

IN WITNESS WHEREOF, the above-bound parties have executed this instrument under their several seals this 02nd day of June , 20 22 , the name and corporate seal of each corporate party being hereto affixed and these present signed by its undersigned representative, pursuant to authority of its governing body.

¹ Forms of Bid Bonds prepared to meet the requirements of local or State laws or the needs of the Local Public Agency should be substituted for this form where necessary.

State of Missouri
County of St. Louis

On 06/02/2022, before me, a Notary Public in and for said County and State, residing therein, duly commissioned and sworn, personally appeared Andrew P. Thome known to me to be Attorney-in-Fact of

TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA

the corporation described in and that executed the within and foregoing instrument, and known to me to be the person who executed the said instrument in behalf of said corporation, and he duly acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year stated in this certificate above.

CA Culotta
Christina A. Culotta, Notary Public



My Commission Expires: _____



Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **ANDREW P THOME** of **CHESTERFIELD**, **Missouri**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April**, 2021.



State of Connecticut

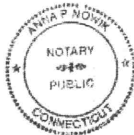
City of Hartford ss.

By: *Robert L. Raney*
Robert L. Raney, Senior Vice President

On this the **21st** day of **April**, 2021, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, 2026



Anna P. Nowik
Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **02nd** day of **June**, 2022



Kevin E. Hughes
Kevin E. Hughes, Assistant Secretary

**To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CERTIFICATION OF BIDDER REGARDING EQUAL EMPLOYMENT OPPORTUNITY

INSTRUCTIONS

This certification is required pursuant to Executive Order 11246 (30 F.R. 12319-25). The implementing rules and regulations provide that any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clause; and, if so, whether it has filed all compliance reports due under applicable instructions.

Where the certification indicates that the bidder has not filed a compliance report due under applicable instructions, such bidder shall be required to submit a compliance report within seven calendar days after bid opening. No contract shall be awarded unless such report is submitted.

CERTIFICATION BY BIDDER

NAME AND ADDRESS OF BIDDER (Include Zip Code)

Insituform Technologies USA, LLC
580 Goddard Avenue
Chesterfield, MO 63005

- 1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause. 9 X Yes 9 No
2. Compliance reports were required to be completed in connection with such contract or subcontract. 9 X Yes 9 No
3. Bidder has filed all compliance reports due under applicable instructions, including SF-100. 9 X Yes 9 No
4. Have you ever been or are you being considered for sanction due to violation of Executive Order 11246, as amended? 9 Yes 9 X No

NAME AND TITLE OF SIGNER (Please type)

Jana Lause, Contracting & Attesting Officer

SIGNATURE

Jana Lause

DATE

June 2, 2022

Replaces Form HUD-1238.CD-1, which is obsolete.

HUD-950.1(11.78)
(Revised 4/01)

**CERTIFICATION OF BIDDER REGARDING SECTION 3
AND SEGREGATED FACILITIES**

Northeast Rochelle Sewer Lining
Grant #20-242016

Name of Prime Contractor

Project Name and Number

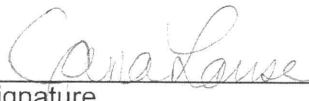
Insituform Technologies USA, LLC

The undersigned hereby certifies that

- a. Section 3 provisions are included in the Contract if this is a Section 3 project
- b. No segregated facilities will be maintained as required by Title IV of the Civil Rights Act of 1964.

Jana Lause, Contracting & Attesting Officer

Name and Title of Signer (Print or Type)



Signature

June 2, 2022

Date

Jana Lause, Contracting & Attesting Officer

(Revised 4/01)

NON-COLLUSION AFFIDAVIT OF PRIME BIDDER

State of MISSOURI)

County of ST. LOUIS) ss.

Jana Lause, being first duly sworn, deposes and says that:

- 1. He is Contracting & Attesting Officer of Insituform Technologies USA, LLC, the Bidder that has submitted the attached Bid; Northeast Rochelle Sewer Lining
2. He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
3. Such Bid is genuine and is not a collusive or sham Bid;
4. Neither the said Bidder or any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit or cost element of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the (Local Public Agency) or any person interested in the proposed Contract; and
5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

(Signed) Jana Lause, Contracting & Attesting Officer (Name & Title)

Subscribed and sworn before me this 2nd day of June, 2022

Diane Partridge (Notary Public)

My commission expires July 8, 2024 DIANE PARTRIDGE Notary Public - Notary Seal STATE OF MISSOURI St. Louis County My Commission Expires: July 8, 2024 Commission # 12595471

(Revised 4/01)

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

CONTRACTOR'S CERTIFICATION CONCERNING
LABOR STANDARDS AND PREVAILING WAGE REQUIREMENTS

TO (Appropriate Recipient): _____ Date _____
c/o _____ Project Number (if any): grant #20-242016
Project Name: Northeast Rochelle Sewer Lining

1. The undersigned, having executed a contract with the City of Rochele for the construction of the above identified project, acknowledges that:
- a. The Labor Standards provisions are included in the aforesaid contract;
 - b. Correction of any infractions of the aforesaid conditions, including infractions by any of his subcontractors and any lower tier subcontractors, is his responsibility;

2. He certifies that:
- a. Neither he nor any firm, corporation, partnership or association in which he has substantial interest is designated as an ineligible contractor by the Comptroller General of the United States pursuant to Section 5.6(b) of the regulations of the Secretary of Labor, Part 5 (29 CFR, Part 5), or pursuant to Section 3(a) of the Davis-Bacon Act, as amended (40 U.S.C. 276a-2[a]).
 - c. No part of the aforementioned contract has been or will be subcontracted to any subcontractor if such subcontractor or any firm, corporation, partnership or association in which such subcontractor has a substantial interest is designated as an ineligible contractor pursuant to the afore-mentioned regulatory or statutory provisions.

3. He agrees to obtain and forward to the aforementioned recipient within ten days after the execution of any subcontract, including those executed by his subcontractors and any lower tier subcontractors, a Subcontractor's Certification Concerning Labor Standards and Prevailing Wage Requirements, executed by the subcontractors.

4. He certifies that:

a. The legal name and the business address of the undersigned are:
Insituform Technologies USA, LLC
580 Goddard Avenue, Chesterfield MO 63005

b. The undersigned is:
G A SINGLE PROPRIETORSHIP G A CORPORATION ORGANIZED IN THE STATE OF _____
G A PARTNERSHIP G OTHER ORGANIZATION Limited Liability Company

c. The name, title and address of the owner, partners or officers of the undersigned are:

NAME	TITLE	ADDRESS
Attached		

HUD-1421(6-75)

d. The names and addresses of all other persons, both natural and corporate, having a substantial interest in the undersigned, and the nature of the interest are (If none, so state):

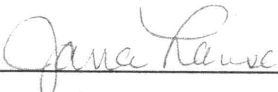
NAME	ADDRESS	NATURE OF INTEREST
Aegion Corporation	580 Goddard Avenue, Chesterfield, MO 6500	Owner

e. The names, addresses and trade classifications of all other building construction contractors in which the undersigned has a substantial interest are (if none, so state):

NAME	ADDRESS	TRADE CLASSIFICATION
N/A		

Insituform Technologies USA, LLC
 (Contractor)

Date June 2, 2022

By 
 Jana Laue, Contracting & Attsetting Officer

WARNING

U.S. Criminal Code, Section 1010, Title 18, U.S.C., provides in part: "Whoever, . . . makes, passes, utters or publishes any statement, knowing the same to be false. . . shall be fined not more than \$5,000 or imprisoned not more than two years, or both."



**INSUITUFORM TECHNOLOGIES USA, LLC
BOARD OF MANAGERS AND OFFICERS
(Current as of March 22, 2022)**

<u>BOARD OF MANAGERS</u>	
Robert Tullman	Member, Board of Managers
Monta M. Bolles	Member, Board of Managers
Timothy J. Gallagher	Member, Board of Managers

<u>OFFICERS</u>	
<u>Name</u>	<u>Office</u>
Burt M. Keating	President
Ralph E. Western	Chief Technology Officer
Timothy J. Gallagher	Executive Vice President & Chief Financial Officer
Monta M. Bolles	Executive Vice President, Chief Legal Officer, Chief HR Officer & Secretary
Kent W. Bartholomew	Sr. Vice President & Assistant Secretary
John L. Heggemann	Sr. Vice President
Donald E. Hake	Sr. Vice President & Treasurer
Dennis Pivin	Vice President – Safety

<u>CONTRACTING AND ATTESTING OFFICERS</u>	
Christlanda Adkins	
Gina Gurrieri	
Janet Hass	
Jana Lause	
Diane Partridge	
Whittney Schulte	
Ursula Youngblood	

Business Address for Board of Managers and Officers:
580 Goddard Avenue
Chesterfield, MO 63005

Section 3 Plan Format

(Name of Contractor) Insituform Technologies USA, LLC agrees to implement the following specific affirmative action steps directed at increasing the utilization of lower-income residents and businesses located within the City of Rochelle

- a. To ascertain from the locality's CDBG program official the exact boundaries of the Section 3 covered project area and where advantageous, seek the assistance of local officials in preparing and implementing the affirmative action plan.
- b. To attempt to recruit from within the city the necessary number of lower income residents through: Local advertising media, signs placed at the proposed site for the project, and community organizations and public or private institutions operating within or serving the project area such as Service Employment and Redevelopment (SER), Opportunities Industrialization Center (OIC), Urban League, Concentrated Employment Program, Hometown Plan, or U.S. Employment Service.
- c. To maintain a list of all lower income area residents who have applied either on their own or on referral from any source, and to employ such persons, if otherwise eligible and if a vacancy exists.
- *d. To insert this Section 3 plan in all bid documents, and to require all bidders on subcontracts to submit a Section 3 affirmative action plan including utilization goals and the specific steps planned to accomplish these goals.
- e. To formally contact unions, subcontractors and trade associations to secure their cooperation for this program.
- f. To insure that all appropriate project area business concerns are notified of pending subcontractual opportunities.
- g. To maintain records, including copies of correspondence, memoranda, etc., which document that all of the above affirmative action steps have been taken.
- h. To appoint or recruit an executive official of the company or agency as Equal Opportunity Officer to coordinate the implementation of this Section 3 plan.
- i. To list on Table A, information related to subcontracts.

*Loans, grants, contracts and subsidies for less than \$100,000 will be exempt.

Section 3 Plan (cont'd)

- j. To list on Table B, all projected workforce needs for all phases of this project by occupation, trade, skill level and number of positions.

As officers and representatives of Insituform Technologies USA, LLC
(Name of Contractor)

We the undersigned have read and fully agree to this Affirmative Action Plan, and become a party to the full implementation of this program.

Jana Lause
Signature

Jana Lause, Contracting & Attesting Officer
Title

June 2, 2022
Date

Diane Partridge
Signature

Diane Partridge, Contracting & Attesting Officer
Title

June 2, 2022
Date

PROPOSED SUBCONTRACTS BREAKDOWN - TABLE A

FOR THE PERIOD COVERING June 15, 2022 through December 15, 2022

(Duration of the CDBG-Assisted Project)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
TYPE OF CONTRACT (BUSINESS OR PROFESSION)	TOTAL NUMBER OF CONTRACTS	TOTAL APPROXIMATE DOLLAR AMOUNT	ESTIMATED NO. OF CONTRACTS TO PROJECT AREA BUSINESS	ESTIMATED DOLLAR AMOUNT TO PROJECT AREA BUSINESS

*The Project Area is coextensive with the City of Rochelle's boundaries.

Insituform Technologies USA, LLC
Company

Northeast Rochelle Sewer Lining
Project Name

Jana Lause
EEO Officer (Signature)
Jana Lause, Contracting & Attesting Officer


grant #20-242016
Project Number

June 2, 2022
Date

ESTIMATED PROJECT WORKFORCE BREAKDOWN - TABLE B

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
JOB CATEGORY	TOTAL EST. POSITIONS	NO. POSITIONS BY PERMANENT EMPLOYEES	NO. POSITIONS NOT CURRENTLY OCCUPIED	NO. POSITIONS TO BE FILLED WITH L.I.P.A.R. *
OFFICERS/SUPERVISORS	3	3	0	0
PROFESSIONALS	3	3	3	3
TECHNICIANS				
HOUSING SALES/RENTAL/ MANAGEMENT				
OFFICE CLERICAL	2	2	0	0
SERVICE WORKERS				
OTHERS	6	6	0	0
TRADE:				
JOURNEYMAN				
HELPERS				
APPRENTICES				
MAXIMUM NO. TRAINEES				
OTHERS	2	2	0	0
TRADE:				
JOURNEYMAN				
HELPERS				
APPRENTICES				
MAXIMUM NO. TRAINEES				
OTHERS	8	8	0	0
TOTALS:	24	24	0	0

*Lower Income Project Area residents:
 Individuals residing within the City of Rochelle whose family income does not exceed 80% of the median income in the SMSA.



 -EEO Officer (Signature)

Jana Lause, Contracting & Attesting Officer

**CERTIFICATION OF PROPOSED SUBCONTRACTOR REGARDING
SECTION 3 AND SEGREGATED FACILITIES**

Name of Subcontractor

Northeast Rochelle Sewer Lining, grant #20-242016
Project Name and Number

The undersigned hereby certifies that

- a. Section 3 provisions are included in the Contract
- b. No segregated facilities will be maintained as required by Title VI of the Civil Rights Act of 1964.

Name and Title of Signer (Print or Type)

Signature

Date

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

**SUBCONTRACTOR'S CERTIFICATION
CONCERNING LABOR STANDARDS & PREVAILING WAGE REQUIREMENTS**

TO (APPROPRIATE RECIPIENT) _____ DATE _____

C/O _____
PROJECT NUMBER (IF ANY) grant #20-242016

PROJECT NAME Northeast Rochelle Sewer Lining

1. The undersigned, having executed a contract with _____
(CONTRACTOR or SUBCONTRACTOR)

for _____
(NATURE OF WORK)

in the amount of \$ _____ in the construction of the above-identified project, certifies that:

- a. The Labor Standards Provisions of The Contract For Construction are included in the aforesaid contract.
- b. Neither he nor any firm, corporation, partnership or association in which he has a substantial interest is designated as an ineligible contractor by the Comptroller General of the United States pursuant to Section 5.6(b) of the regulations of the Secretary of Labor, Part 5 (29 CFR, Part 5), or pursuant to Section 3(a) of the Davis-Bacon Act, as amended (40 U.S.C. 276a-2(a)).
- c. No part of the aforementioned contract has been or will be subcontracted to any subcontractor if such subcontractor or any firm, corporation, partnership or association in which such subcontractor has a substantial interest is designated as an ineligible contractor pursuant to the aforesaid regulatory or statutory provisions.

2. He agrees to obtain and forward to the contractor, for transmittal to the recipient, within ten days after the execution of any Lower tier subcontract, a Subcontractor's Certification Concerning Labor Standards and Prevailing Wage Requirements, executed by the Lower tier subcontractor, in duplicate.

The workmen will report for duty on or about _____ (Date)

3. He certifies that:

a. The Legal name and the business address of the undersigned are:

b. The undersigned is:

A SINGLE PROPRIETORSHIP A CORPORATION ORGANIZED IN THE STATE OF _____

A PARTNERSHIP OTHER ORGANIZATION (DESCRIBED): _____

c. THE NAME, TITLE AND ADDRESS OF THE OWNER, PARTNERS OR OFFICERS OF THE UNDERSIGNED ARE:

NAME	TITLE	ADDRESS

d. The names and addresses of all other persons, both natural and corporate, having a substantial interest in the undersigned, and the nature of the interest are (If none, so state):

NAME	ADDRESS	NATURE OF INTEREST

e. The names, addresses and trade classifications of all other building construction contractors in which the undersigned has a substantial interest are (If none, so state):

NAME	ADDRESS	TRADE CLASSIFICATION

Subcontractor: _____

By: _____
(Signature)

Date: _____

WARNING

U.S. CRIMINAL CODE, SECTION 1010, TITLE 18, U.S.C., PROVIDES IN PART: "WHOEVER, ... MAKES, PASSES, UTTERS OR PUBLISHES ANY STATEMENT, KNOWING THE SAME TO BE FALSE... SHALL BE FINED NOT MORE THAN \$5,000 OR IMPRISONED NOT MORE THAN TWO YEARS, OR BOTH."

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
CERTIFICATION BY PROPOSED SUBCONTRACTOR REGARDING
EQUAL EMPLOYMENT OPPORTUNITY

NAME OF PRIME CONTRACTOR _____ Grant #20-242016
PROJECT NUMBER

INSTRUCTIONS

This certification is required pursuant to Executive Order 11246 (30 F.R. 12319-25). The implementing rules and regulations provide that any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clause; and, if so, whether it has filed all compliance reports due under applicable instructions.

Where the certification indicates that the subcontractor has not filed a compliance report due under applicable instructions, such subcontractor shall be required to submit a compliance report before the owner approves the subcontract or permits work to begin under the subcontract.

SUBCONTRACTOR'S CERTIFICATION

NAME AND ADDRESS OF SUBCONTRACTOR (Include Zip Code) _____

- 1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause.
 Yes No

- 2. Compliance reports were required to be completed in connection with such contract or subcontract.
 Yes No

- 3. Bidder has filed all compliance reports due under applicable instructions, including SF-100.
 Yes No

- 4. Have you ever been or are you being considered for sanction due to violation of Executive Order 11246, as amended?
 Yes No

NAME AND TITLE OF SIGNER (Please type) _____

SIGNATURE _____ DATE _____

NON-COLLUSION AFFIDAVIT OF SUBCONTRACTOR

State of _____)

County of _____) ss.

_____, being first duly sworn, deposes and says that:

- 1. He is _____ of _____, hereinafter referred to as the "subcontractor";
2. He is fully informed respecting the preparation and contents of the subcontractor's Proposal submitted by the subcontractor to _____, the Contractor for certain work in connection with the _____ Contract pertaining to the Project in _____ (City or County and State);
3. Such subcontractor's Proposal is genuine and is not a collusive or sham proposal;
4. Neither the subcontractor or any of its officers, partners, owners, agents, representa-tives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Proposal in connection with such Contract or to refrain from submitting a Proposal in connection with such Contract, or has in any manner, with any other Bidder, firm or person to fix the price or prices in said subcontractor's Proposal, or to secure through collusion, conspiracy, connivance or unlawful agreement any advantage against the _____ (Local Public Agency) or any person interested in the proposed Contract; and _____
5. The price or prices quoted in the subcontractor's Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

(Signed) _____

(Title)

Subscribed and sworn before me
this _____ day of _____,

(Notary Public)

My commission expires: _____



OFFICE OF THE SECRETARY OF STATE

JESSE WHITE • Secretary of State

JANUARY 20, 2012

0381859-4

ILLINOIS CORPORATION SERVICE C
801 ADLAI STEVENSON DRIVE
SPRINGFIELD, IL 62703-4261

RE INSITUFORM TECHNOLOGIES USA, LLC

DEAR SIR OR MADAM:

IT HAS BEEN OUR PLEASURE TO APPROVE YOUR REQUEST TO TRANSACT BUSINESS IN THE STATE OF ILLINOIS. ENCLOSED PLEASE FIND THE APPROVED APPLICATION FOR ADMISSION.

PLEASE NOTE! THE LIMITED LIABILITY COMPANY MUST FILE AN ANNUAL REPORT PRIOR TO THE FIRST DAY OF THIS MONTH OF QUALIFICATION NEXT YEAR. FAILURE TO TIMELY FILE WILL RESULT IN A \$300 PENALTY AND/OR REVOCATION. A PRE-PRINTED ANNUAL REPORT WILL BE MAILED TO THE REGISTERED AGENT AT THE ADDRESS ON OUR RECORDS APPROXIMATELY 45 DAYS BEFORE THE DUE DATE.

MANY OF OUR SERVICES ARE AVAILABLE AT OUR CONTINUOUSLY UPDATED WEBSITE. VISIT WWW.CYBERDRIVEILLINOIS.COM TO VIEW THE STATUS OF THIS COMPANY, PURCHASE A CERTIFICATE OF GOOD STANDING, OR EVEN FILE THE ANNUAL REPORT REFERRED TO IN THE EARLIER PARAGRAPH.

SINCERELY YOURS,

A handwritten signature in cursive script that reads "Jesse White".

JESSE WHITE
SECRETARY OF STATE
DEPARTMENT OF BUSINESS SERVICES
LIMITED LIABILITY DIVISION
(217) 524-8008

Form **LLC-45.5**
June 2010

Secretary of State
Department of Business Services
Limited Liability Division
501 S. Second St., Rm. 351
Springfield, IL 62756
217-524-8008
www.cyberdriveillinois.com

Payment must be made by certified check, cashier's check, Illinois attorney's check, C.P.A.'s check or money order payable to Secretary of State.

Illinois Limited Liability Company Act
Application for Admission to Transact Business

SUBMIT IN DUPLICATE
Type or Print Clearly.

This space for use by Secretary of State.

Filing Fee: \$500

Penalty: \$ -

Approved: *Jd*

FILE #:

03818594

This space for use by Secretary of State.

FILED

JAN 20 2012

JESSE WHITE
SECRETARY OF STATE

1. Limited Liability Company Name: INSITUFORM TECHNOLOGIES USA, LLC

2. Assumed Name: _____
(This item is only applicable if the company name in item 1 is not available for use in Illinois, in which case form LLC 1.20 must be completed and submitted with this application.)

3. Jurisdiction of Organization: Delaware

4. Date of Organization: 12/22/1983

5. Period of Duration: Perpetual
(Enter Perpetual unless there is a Date of Dissolution provided in the agreement, in which case enter that date.)

6. Address of the Office required to be maintained in the jurisdiction of its organization or, if not required, of the Principal Place of Business: (P.O. Box alone or c/o is unacceptable.)

17988 Edison Ave.
Number Street Suite #
Chesterfield, MO 63005
City, State ZIP Code

7. Registered Agent: Illinois Corporation Service Company
First Name Middle Name Last Name

Registered Office: 801 Adlai Stevenson Drive
(P.O. Box alone or c/o is unacceptable.) Number Street Suite #
Springfield Sangamon County Illinois 62703
City Zip Code

8. If applicable, Date on which Company first conducted business in Illinois: Upon Filing

(continued on back)

03818594
01/20/12

LLC-45.5

9. Purpose(s) for which the Company is Organized and Proposes to Conduct Business in Illinois: _____
Any act or activity for which limited liability companies may be organized, under the Limited Liability Company Act of Delaware and permitted under the Illinois Limited Liability Act.

10. The Limited Liability Company: (check one)

a. is managed by the **manager(s)** (List names and addresses.)

- Joe Burgess 17988 Edison Ave., Chesterfield, MO 63005
- David F. Morris 17988 Edison Ave., Chesterfield, MO 63005
- David Martin 17988 Edison Ave., Chesterfield, MO 63005

b. has management vested in the **members(s)** (List names and addresses.)

11. The Illinois Secretary of State is hereby appointed the agent of the Limited Liability Company for service of process under circumstances set forth in subsection (b) of Section 1-50 of the Illinois Limited Liability Company Act.

12. This application is accompanied by a Certificate of Good Standing or Existence, duly authenticated within the last 60 days, by the officer of the state or county wherein the LLC is formed.

13. The undersigned affirms, under penalties of perjury, having authority to sign hereto, that this application for admission to transact business is to the best of my knowledge and belief, true, correct and complete.

Dated: January 9, 2012
Month, Day, Year


Signature

David F. Morris, Manager
Name and Title (type or print)

If applicant is signing for a Company or other Entity, state Name of Company and indicate whether it is a member or manager of the LLC.

Delaware

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THAT THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF CONVERSION OF A DELAWARE CORPORATION UNDER THE NAME OF "INSITUFORM TECHNOLOGIES USA, INC." TO A DELAWARE LIMITED LIABILITY COMPANY, CHANGING ITS NAME FROM "INSITUFORM TECHNOLOGIES USA, INC." TO "INSITUFORM TECHNOLOGIES USA, LLC", FILED IN THIS OFFICE ON THE THIRTIETH DAY OF DECEMBER, A.D. 2011, AT 11:35 O'CLOCK A.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF THE AFORESAID CERTIFICATE OF CONVERSION IS THE THIRTY-FIRST DAY OF DECEMBER, A.D. 2011, AT 11:58 O'CLOCK P.M.



2024080 8100V

111355550

You may verify this certificate online at corp.delaware.gov/authver.shtml


 Jeffrey W. Bullock, Secretary of State
 AUTHENTICATION: 9264916

DATE: 12-30-11

Delaware

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THAT THE ATTACHED IS A TRUE AND CORRECT COPY OF CERTIFICATE OF FORMATION OF "INSITUFORM TECHNOLOGIES USA, LLC" FILED IN THIS OFFICE ON THE THIRTIETH DAY OF DECEMBER, A.D. 2011, AT 11:35 O'CLOCK A.M.


AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF THE AFORESAID CERTIFICATE OF FORMATION IS THE THIRTY-FIRST DAY OF DECEMBER, A.D. 2011, AT 11:58 O'CLOCK P.M.



2024080 8100V

111355550

You may verify this certificate online at corp.delaware.gov/authver.shtml


Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 9264916

DATE: 12-30-11

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

CONTRACTOR'S CERTIFICATION CONCERNING
LABOR STANDARDS AND PREVAILING WAGE REQUIREMENTS

TO (Appropriate Recipient): _____ Date _____
c/o _____ Project Number (if any): grant #20-242016
Project Name: Northeast Rochelle Sewer Lining

1. The undersigned, having executed a contract with the City of Rochele for the construction of the above identified project, acknowledges that:
- a. The Labor Standards provisions are included in the aforesaid contract;
 - b. Correction of any infractions of the aforesaid conditions, including infractions by any of his subcontractors and any lower tier subcontractors, is his responsibility;

2. He certifies that:
- a. Neither he nor any firm, corporation, partnership or association in which he has substantial interest is designated as an ineligible contractor by the Comptroller General of the United States pursuant to Section 5.6(b) of the regulations of the Secretary of Labor, Part 5 (29 CFR, Part 5), or pursuant to Section 3(a) of the Davis-Bacon Act, as amended (40 U.S.C. 276a-2[a]).
 - c. No part of the aforementioned contract has been or will be subcontracted to any subcontractor if such subcontractor or any firm, corporation, partnership or association in which such subcontractor has a substantial interest is designated as an ineligible contractor pursuant to the afore-mentioned regulatory or statutory provisions.

3. He agrees to obtain and forward to the aforementioned recipient within ten days after the execution of any subcontract, including those executed by his subcontractors and any lower tier subcontractors, a Subcontractor's Certification Concerning Labor Standards and Prevailing Wage Requirements, executed by the subcontractors.

4. He certifies that:

- a. The legal name and the business address of the undersigned are:
Insituform Technologies USA, LLC
580 Goddard Avenue, Chesterfield MO 63005

b. The undersigned is:

A SINGLE PROPRIETORSHIP A CORPORATION ORGANIZED IN THE STATE OF _____
 A PARTNERSHIP OTHER ORGANIZATION

c. The name, title and address of the owner, partners or officers of the undersigned are:

NAME	TITLE	ADDRESS

HUD-1421(6-75)

d. The names and addresses of all other persons, both natural and corporate, having a substantial interest in the undersigned, and the nature of the interest are (If none, so state):

NAME	ADDRESS	NATURE OF INTEREST

e. The names, addresses and trade classifications of all other building construction contractors in which the undersigned has a substantial interest are (if none, so state):

NAME	ADDRESS	TRADE CLASSIFICATION

(Contractor)

Date _____ By _____

WARNING

U.S. Criminal Code, Section 1010, Title 18, U.S.C., provides in part: "Whoever, . . . makes, passes, utters or publishes any statement, knowing the same to be false. . . shall be fined not more than \$5,000 or imprisoned not more than two years, or both."

Section 3 Plan Format

(Name of Contractor) _____ agrees to implement the following specific affirmative action steps directed at increasing the utilization of lower-income residents and businesses located within the City of Rochelle

- a. To ascertain from the locality's CDBG program official the exact boundaries of the Section 3 covered project area and where advantageous, seek the assistance of local officials in preparing and implementing the affirmative action plan.
- b. To attempt to recruit from within the city the necessary number of lower income residents through: Local advertising media, signs placed at the proposed site for the project, and community organizations and public or private institutions operating within or serving the project area such as Service Employment and Redevelopment (SER), Opportunities Industrialization Center (OIC), Urban League, Concentrated Employment Program, Hometown Plan, or U.S. Employment Service.
- c. To maintain a list of all lower income area residents who have applied either on their own or on referral from any source, and to employ such persons, if otherwise eligible and if a vacancy exists.
- *d. To insert this Section 3 plan in all bid documents, and to require all bidders on subcontracts to submit a Section 3 affirmative action plan including utilization goals and the specific steps planned to accomplish these goals.
- e. To formally contact unions, subcontractors and trade associations to secure their cooperation for this program.
- f. To insure that all appropriate project area business concerns are notified of pending subcontractual opportunities.
- g. To maintain records, including copies of correspondence, memoranda, etc., which document that all of the above affirmative action steps have been taken.
- h. To appoint or recruit an executive official of the company or agency as Equal Opportunity Officer to coordinate the implementation of this Section 3 plan.
- i. To list on Table A, information related to subcontracts.

*Loans, grants, contracts and subsidies for less than \$100,000 will be exempt.

Section 3 Plan (cont'd)

- j. To list on Table B, all projected workforce needs for all phases of this project by occupation, trade, skill level and number of positions.

As officers and representatives of _____
(Name of Contractor)

We the undersigned have read and fully agree to this Affirmative Action Plan, and become a party to the full implementation of this program.

Signature

Title

Date

Signature

Title

Date

PROPOSED SUBCONTRACTS BREAKDOWN - TABLE A

FOR THE PERIOD COVERING June 15, 2022 through December 15, 2022

(Duration of the CDBG-Assisted Project)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
TYPE OF CONTRACT (BUSINESS OR PROFESSION)	TOTAL NUMBER OF CONTRACTS	TOTAL APPROXIMATE DOLLAR AMOUNT	ESTIMATED NO. OF CONTRACTS TO PROJECT AREA BUSINESS	ESTIMATED DOLLAR AMOUNT TO PROJECT AREA BUSINESS

*The Project Area is coextensive with the City of Rochelle's boundaries.

Company

Northeast Rochelle Sewer Lining
Project Name

grant #20-242016
Project Number

EEO Officer (Signature)

Date

ESTIMATED PROJECT WORKFORCE BREAKDOWN - TABLE B

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
JOB CATEGORY	TOTAL EST. POSITIONS	NO. POSITIONS BY PERMANENT EMPLOYEES	NO. POSITIONS NOT CURRENTLY OCCUPIED	NO. POSITIONS TO BE FILLED WITH L.I.P.A.R. *
OFFICERS/SUPERVISORS				
PROFESSIONALS				
TECHNICIANS				
HOUSING SALES/RENTAL/ MANAGEMENT				
OFFICE CLERICAL				
SERVICE WORKERS				
OTHERS				
TRADE:				
JOURNEYMAN				
HELPERS				
APPRENTICES				
MAXIMUM NO. TRAINEES				
OTHERS				
TRADE:				
JOURNEYMAN				
HELPERS				
APPRENTICES				
MAXIMUM NO. TRAINEES				
OTHERS				
TOTALS:				

*Lower Income Project Area residents:
 Individuals residing within the City of Rochelle whose family income does not exceed 80% of the median income in the SMSA.

_____ EEO Officer (Signature)

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

**AN ORDINANCE ACCEPTING AND APPROVING THE PROPOSAL FROM
INSITUFORM TECHNOLOGIES USA, LLC FOR SANITARY SEWER RELINING
PURSUANT TO THE REQUEST FOR PROPOSAL**

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

TOM McDERMOTT
BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
JOHN GRUBEN
ROSAELIA ARTEAGA
City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Law Offices of Peterson, Johnson, & Murray—Chicago, City Attorneys
200 W. Adams, Ste. 2125, Chicago, IL 60606

ORDINANCE NO: _____
Date Passed: June 27, 2022

**AN ORDINANCE ACCEPTING AND APPROVING THE PROPOSAL FROM
INSITUFORM TECHNOLOGIES USA, LLC FOR SANITARY SEWER RELINING
PURSUANT TO THE REQUEST FOR PROPOSAL**

WHEREAS, Section 7 of Article VII of the 1970 Constitution of the State of Illinois provides that a municipality that is not a home rule unit shall only have the powers granted to them by law and as such the City of Rochelle, Ogle County, Illinois being a non-home rule unit pursuant to the provision of said Section 7 of Article VII, and may exercise only the powers expressly granted by law; and

WHEREAS, the Illinois General Assembly granted non-home rule municipalities broad authority to “pass all ordinances and make all rules and regulation proper or necessary, to carry into effect the powers granted to municipalities.” 65 ILCS 5/1-2-1; and

WHEREAS, while “non-home rule municipalities have the authority to enact ordinances, such ordinances may in no event conflict with state law or prohibit what a state statute expressly permit. A local ordinance may impose more rigorous or definite regulation in addition to those enacted by the state legislature so long as they do not conflict with the statute.” (*Village of Wauconda v. Hutton*, 291 Ill. App. 3d 1058, 1060 (1997)); and

WHEREAS, the City of Rochelle (“City”) operates a water utility through the Rochelle Municipal Utilities (“RMU”), one of the City’s departments; and

WHEREAS, as part of the Northeast Area Sanitary Sewer Lining Project (“Project”), the RMU needed to secure bids for the lining of existing sanitary sewer lines; and

WHEREAS, on May 18, 2022 the City issued a Request for Proposals for the lining of sanitary sewer lines (“the RFP”) and also published the RFP in the Rockford Register Star on May 18, 2022, and

WHEREAS, in accordance with the RFP, on June 2, 2022 the City received and properly opened four (4) sealed proposals; and

WHEREAS, after analysis of the proposals submitted, the City’s staff and professional engineers has concluded that the proposal submitted by Insituform Technologies USA, LLC in the amount of \$675,953.28 meets the City’s specifications pursuant to the RFP and is most advantageous to the City; and

WHEREAS, the City’s staff also recommends that Insituform Technologies USA, LLC line an additional 3,000 linear feet of sanitary sewer lines in the amount of \$148,000.00 and provide for a change order allowance in the amount of \$76,000.00; and

WHEREAS, the City received a grant from the Illinois Department of Commerce and Economic Opportunity (“DCEO”) in the amount of \$550,000.00 for the project which will total \$900,000.00; and

WHEREAS, the Mayor and City Council finds that it is in the best interest of the City and its residents to accept and approve the Proposal of Insituform Technologies USA, LLC for the Project in the amount of \$675,953.28, hire Insituform Technologies USA, LLC to line an additional 3,000 linear feet of sanitary sewer lines in the amount of \$148,000.00, and provide City Staff with a change order allowance in the amount of \$76,000.00; and

NOW, THEREFORE BE IT ORDAINED by the Mayor and Council of the City of Rochelle as follows:

SECTION ONE: That the City hereby incorporates all of the recitals above into this Ordinance as if fully set forth herein.

SECTION TWO: The Mayor and City Council hereby accept and approve the Proposal of Insituform Technologies USA, LLC for the Project in the amount of \$675,953.28, hire Insituform Technologies USA, LLC to line an additional 3,000 linear feet of sanitary sewer lines in the amount of \$148,000.00, provide City Staff with a change order allowance in the amount of \$76,000.00, and authorize the City Manager to execute any and all necessary agreements to memorialize the terms of said proposal (attached hereto as Exhibit 1) in a form to be reviewed by the City Attorney.

SECTION THREE: If any provision of this Ordinance or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

SECTION FOUR: Where the conditions imposed by any provisions of this Ordinance are more restrictive than comparable provisions imposed elsewhere in any other local law, ordinance, resolution, rule or regulation, the regulations of this Ordinance will govern.

SECTION FIVE: The City Clerk shall publish this Ordinance in pamphlet form.

SECTION SIX: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED AND APPROVED this 27th day of June, 2022.

AYES:

NAYS:

ABSENT:

ATTEST:

City Clerk

Mayor

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, _____, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. _____, “AN ORDINANCE ACCEPTING AND APPROVING THE PROPOSAL FROM INSITUFORM TECHNOLOGIES USA, LLC FOR SANITARY SEWER RELINING PURSUANT TO THE REQUEST FOR PROPOSAL ” which was adopted by the Mayor and City Council of the City of Rochelle on June 27, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 27th day of June, 2022.

CITY CLERK

File Attachments for Item:

3. A Motion to Accept and Place on File the City of Rochelle 2021 Audit

**ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING**

SUBJECT: Audit for January 1, 2021 – December 31, 2021

Staff Contact: Chris Cardott, Finance Director

Summary: Sikich, LLP. planned and performed the audit in order to obtain reasonable assurance about whether the financial statements are free of material misstatements. This included performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The audit also included evaluating the appropriateness of accounting policies used, significant estimates made by management, and evaluating the overall presentation of the financial statements.

The auditor’s opinion, as noted on page 2 of the Annual Comprehensive Financial Report, indicates that the financial statements “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 Rochelle, Illinois, as of December 31, 2021, and the respective changes in financial position and, where applicable cash flows thereof for the year ended in conformity with accounting principles generally accepted in the United States of America .”

Anthony Cervini, Partner of Government Services for Sikich, will attend the meeting to provide an overview of the City’s Financial Statement and respond to questions from the Mayor and City Council.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:

Strategic Plan Goal Application: Maintain Fiscal Stability & Balanced Budget – Short Term Routine

Recommendation: Accept and place on file the Audit Reports for 2021 as prepared and presented by Sikich, LLP..

City of Rochelle, Illinois

Annual Comprehensive Financial Report
For the Year Ended
December 31, 2021



Prepared by:
Finance Department

Chris Cardott
Finance Director

CITY OF ROCHELLE, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
December 31, 2021

Prepared by
Finance Department

Chris Cardott
Finance Director

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CITY OF ROCHELLE, ILLINOIS

List of Elected and Appointed Officers and Officials

December 31, 2021



Mayor

John Bearrows

City Council

Rosaelia Arteaga

John Gruben

Bil Hayes

Kathryn Shaw-Dickey

Dan McDermott

Tom McDermott

City Clerk

Sue Messer

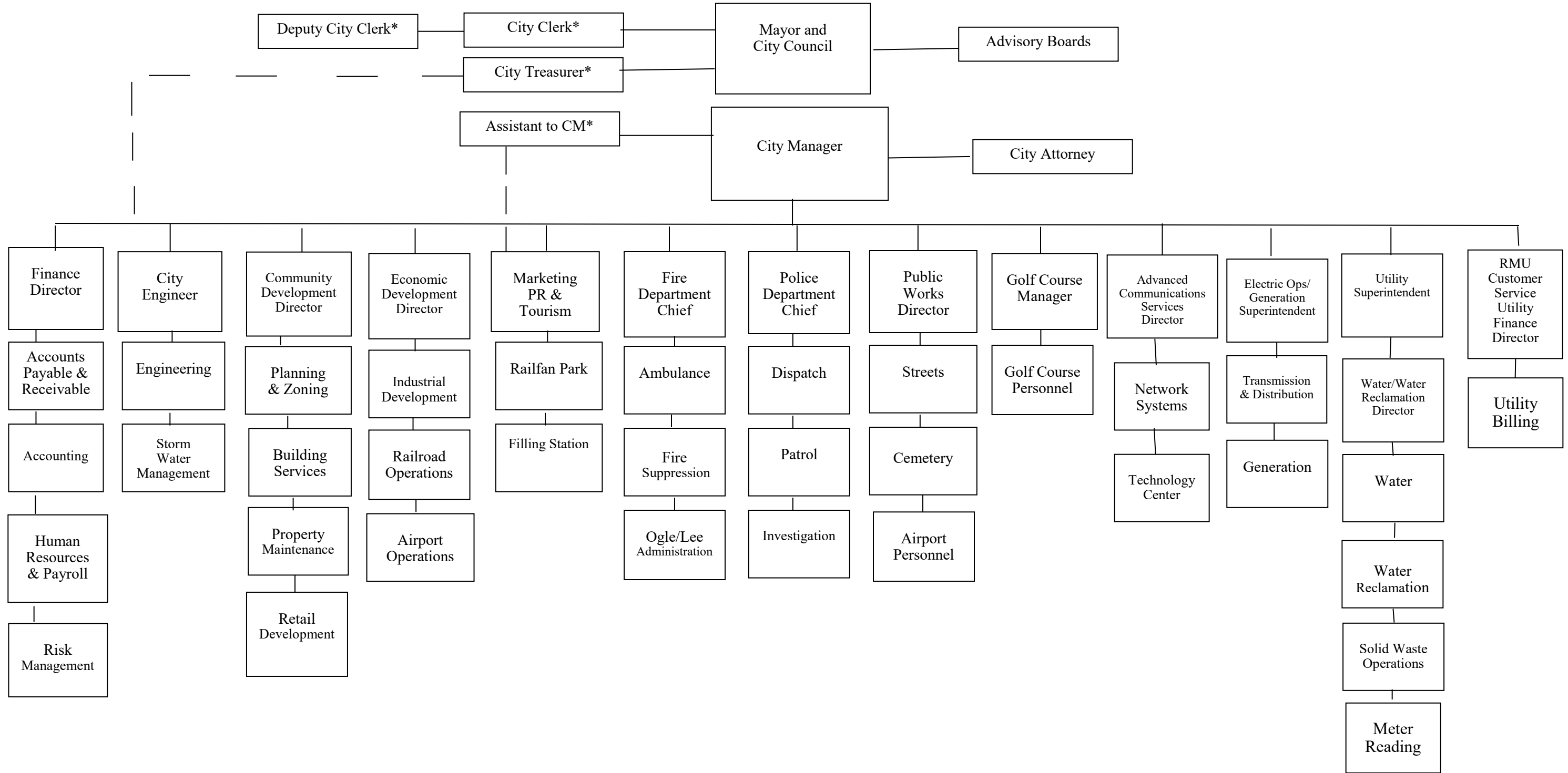
City Manager

Jeff Fiegenschuh

Finance Director

Chris Cardott

CITY OF ROCHELLE
Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Rochelle
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



420 N 6th Street | Rochelle, Illinois | www.cityofrochelle.net

June 17, 2022

Mayor John Bearrows & Rochelle City Council
Citizens of Rochelle

Submitted for your review and consideration is the Comprehensive Annual Financial Report of the City of Rochelle, for the calendar year ended December 31, 2021. Illinois State Statute requires that municipal governments, following the close of each fiscal year, publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants. This Comprehensive Annual Financial Report was prepared by the City's Administrative Services Department and is issued by the City of Rochelle in response to this requirement.

We believe the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and capital assets of the City. All disclosures needed to enable the reader to understand the City's financial activities have been included. The organization and content of the report follows the standards for annual financial reporting promulgated by the Governmental Accounting Standards Board (GASB).

To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework to protect the assets of the City and to compile sufficiently reliable information for the preparation of the City of Rochelle's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's internal control framework has been designated to provide reasonable rather than absolute assurance that the financial statements are free from material misstatements. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The City's financial statements have been audited by Sikich LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Rochelle for the calendar year ended December 31, 2021, are free from material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluation of

the overall financial statement presentation. The independent auditors concluded, based on their audit procedures, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the calendar year ended December 31, 2021, are presented fairly and in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Governmental Accounting Standards Board Statement Number 34 requires that the City provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This transmittal letter is designed to complement the MD&A and should be read in conjunction with it. The MD&A is found immediately following the report of the independent auditors.

PROFILE OF THE CITY OF ROCHELLE

The City of Rochelle, a non-home rule community as defined by the Illinois Constitution, was founded in 1853 and is located 80 miles west of Chicago, with quick access to state and interstate highways. Population as reported by the 2020 census is 8,968. The total population decreased 6.1% between 2010 and 2020. The median age in Rochelle (36.1) was lower than in Ogle County (42.4). The City of Rochelle is empowered to levy a property tax on real property located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which it has done as economic development warrants.

The employment sectors with the largest share of employment for Rochelle residents included manufacturing, health care, and social assistance. The employment sectors with the highest projected growth in Rochelle are retail trade and transportation/warehousing.

The City of Rochelle operates under the Council-Manager form of government that was approved by public referendum in 1994. This form of government combines the strong political leadership of elected officials with the strong managerial experience of an appointed city manager. All power and authority to set policy rests with an elected governing body which includes a mayor or chairperson and members of the council. The governing body hires a nonpartisan manager who has very broad authority to run the organization in a transparent, responsive, and accountable structure. The City Manager prepares a budget for the Council's consideration; recruits, hires, terminates, and supervises government staff; serves as the Council's chief advisor; and carries out the Council's policies and the City's adopted Strategic Plan and Performance Measures.

Rochelle Municipal Utilities (RMU) (circa 1896) provides reliable and cost-effective electric, water, water reclamation, and advanced communication services. The Rochelle Municipal Airport and City Industrial Short Line Railroad (CIR) are additional enterprises. Beyond these general activities, the Police and Fire Pension Plans have also been included in the reporting entity in accordance with GAAP.

The City Council is required to adopt an initial budget for the calendar year no later than December 31 preceding the beginning of the calendar year on January 1. This annual budget

together with the Strategic Plan serve as the foundation for the City’s financial plan and organizational strategy. The budget is prepared by fund and department. Department heads may transfer resources within a department as they deem necessary. The City Manager may transfer resources between departments; however, transfers between funds require approval by the City Council.

MISSION, VISION, AND GOALS

Mission. To provide a safe, connected, and innovative community with professional, personalized, and impartial services.

Vision. A vibrant community where all can thrive.

Values. The City of Rochelle’s Strategic Plan is guided by three fundamental elements: our mission, our vision, and our core values. Our Mission Statement is based on the principles of high quality and continuous improvement. Our Vision Statement presents a compelling future toward which our Strategic Plan is directed. Both our mission and our vision are founded on the following basic values that guide all our actions and that reflect what we expect from our employees and elected officials. Single words are used to further explain our commitments.

Economic and Business Development means we create a simplified range of opportunities for all types of business recruitment and retention. We value strong collaborations with elected officials and regional economic development organizations to promote and market the region for industrial and commercial growth. (Capable, Business-friendly, Growing, Intentional)

Financial Management and Stability means we believe integrity, fiscal responsibility, and the prudent stewardship of public funds is essential for citizen confidence in government. We are committed to attainable performance measures based on a secure strategic plan. (Transparent, Stable, Accountable, Stewards)

Community Inclusivity and Engagement, means we value the cultural and social diversity that is reflected in our community. We welcome the changes and new perspectives that this diversity brings. (Individuals, Respectful, Compassionate, Ethical)

Infrastructure Effectiveness and Improvement means we provide a maintained and reliable infrastructure for all members of the community while continuing to find innovative ways to improve the delivery of services. (Affordable, Local, Sustainable, Strategic Planners)

Core Service Delivery means we encourage employees to exercise independent judgment in meeting customer needs through professional behavior. We support continuing education and training for all staff members. (Proactive, Servants, Best Practices, Dedicated)

To achieve these goals department-wide performance measures were created in 2019.

MAJOR CITY INITIATIVES

The City staff, following specific directives from the City Council and City Manager, has been involved in a variety of projects and initiatives throughout the 2021 Calendar Year. The most significant of these projects and initiatives are identified below:

Strategic Priorities. The City of Rochelle engaged the Center for Governmental Studies (CGS) at Northern Illinois University (NIU) to facilitate a strategic planning process and workshop with Council and senior staff. Prior to the workshop sessions, several community stakeholder focus groups were held to gather input on their vision for Rochelle to lay the foundation for executive-level planning. Five Strategic Priority Areas were adopted: Economic and Business Development, Financial Management and Stability, Community Inclusivity and Engagement, and Core Service Delivery which became the City's values.

Strategic Goals. Another outcome of the process was the creation of key organizational goals helping ensure that employees and other stakeholders are working toward common strategic priorities. Participants were asked to classify a list of goals according to a matrix model of time and complexity. The goals were classified as short or long-term and as complex or routine. In total the group developed 13 short-term routine goals, 5 short-term complex goals, 5 long-term routine goals, and 13 long-term complex goals. Following the classification exercise, the Council was asked to delineate, via an online ranking exercise, which goals should be given a higher priority than others. The top goals based on the Council's average scores from each category represent the most important strategic goals or priority areas for the Council and staff to address in the next 2-7 years.

Construction of a new RMU Substation and Distribution Systems Analysis: RMU completed construction on a new \$14 million substation to provide service to the south and east sides of town. The facility consists of two 50 MVA 138kv to 34.5kv transformers and one 20 MVA 138kv to 13.8kv transformer. The substation also includes 4 138kv breakers for reliability and ease of maintenance. It will have a modular blockhouse with Eaton switchgear and the newest generation of SEL relays. This substation is a large step in improving our serviceability to large industrial customers.

Last year the City hired BHMG to conduct reliability analysis of its electric distribution system. The system analysis was completed and the City Council will use the analysis to help us shape our capital projects in the next 10 years.

Radium. Radium levels exceeding the standard limit set by the Illinois Environmental Protection Agency (IEPA) is an ongoing issue in Rochelle. In 2018, Rochelle Municipal Utilities (RMU) constructed the City's first radium removal plant at Well 11. The \$2.7 million plant is the culmination of a two-year project to rid Rochelle's water supply of excess radium. The plant utilizes state-of-the-art technology and supervisory control and data acquisition (SCADA) safety

measures to communicate to plant operators electronically and to immediately alert staff of any potential problems. The project was financed through the low-interest Illinois Environmental Protection Agency Loan Program which offered forgiveness of \$500,000 of the project.

In 2020, RMU completed its second radium removal plant at Well 12 located south of the City's industrial park. Like the Well 11 project, this project was financed through the low-interest Illinois Environmental Protection Agency Loan Program. Other projects include the \$300,000 rehabilitation to Well 8 and the rehabilitation and potential construction of a new radium removal facility located at Well 4 and rehabilitation and painting of the Highway 251 Water Tower.

Water Reclamation Plant Upgrades (Phases I & II): Phase 1 was a \$7 million dollar project funded by a State of IL EPA Revolving Loan. The project consisted of a complete rehabilitation of the 10-million-gallon anaerobic lagoon and gas handling equipment, new headworks barscreen and grit washer, new system 1 lift station, conversion of the biological treatment to A2O for phosphorous removal, new turbo blower with automated controls, conversion to a certified lab and new office. Phase 2, which is also being funded through the IEPA, will consist of rehabilitating approximately 30 million gallons of excess flow lagoons, a 2nd barscreen at the headworks, new tertiary filters, and rehab of the secondary clarifiers.

Implementation of a new ERP & Asset Management System: Throughout 2021, the ERP committee, under the direction of the City Manager, began the process of converting to a new software system or Enterprise Resource Planning (ERP) system to address inefficiencies and meet citizen expectations for customer service. For the previous 22 years the City had been using the same Caselle software for accounting, utility billing, accounts payable, accounts receivable, inventory and project management. Gaps in system functionality result in significant staff time spent on manual calculations, data entry, and manual tracking of information in addition to lost opportunities for customer service. Ultimately the tools supporting staff and residents is built on technology that is more than 20 years old.

During the assessment through evaluating the existing process challenges, the City also identified there was a significant gap in the Street, Cemetery, Water, Water Reclamation, Electric, and IT departments' ability to effectively communicate and collaborate to respond to citizen requests. This gap hinders staff's ability to provide customer service as there is no way for departments to communicate, track and follow up on such requests across departments. The challenge to quickly and efficiently receive, communicate and address complaints, arises from the fact that the City has been using multiple separate stand-alone software programs for inventory, work orders, and asset tracking with none of them integrating with the current software.

Using the information gained from the assessment and the subsequent review of its EAM (Enterprise Asset Management) system(s) as well as solutions available on the market, the City Council authorized the City Manager to execute a contract with Incode ERP solution and DTS/VUEWorks EAM solutions for the new ERP and Asset Management Systems. The total authorized expenditures for the projects is not to exceed \$881,567.

Infrastructure Improvements. The City of Rochelle extended \$4.5 million of general obligation bonds in 2018 to fund top infrastructure projects throughout the community. The transaction did not affect property tax rates as the bond payment is tied to sales tax revenues. The City was able to take advantage of a low interest rate of 3.5%. Improvements in 2021 include but are not limited to 2nd Avenue street urbanization and drainage improvements, 4th Avenue drainage and street improvements, downtown storm sewer and drainage improvements including street and sidewalk reconstruction as needed, 6th Street reconstruction project including utilities, South Main Street widening, Mulford Road reconstruction, general street improvements including curb and gutter, stormwater, sidewalks, pavement and offsite drainage improvements, right-of-way acquisition, and professional and surveying fees.

City of Rochelle Railroad (CIR): The City’s railroad system (CIR) was expanded to include more than 12,000 LF of new track, a 4-track rail bridge and the construction of the Rochelle Transloading Center. Due to the rail systems ability to store and switch a larger number of railcars, provide transloading services to dozens of industries across the region and attract more rail served industries to Rochelle, the CIR will more than triple its income potential. The total cost for the project was \$7.5M. It was funded by the EDA (48%), IDOT (37%) and the City of Rochelle (15%).

City of Rochelle Airport: The airport had one construction project in the fall of 2021. Most of the center ramp (75%), which had been asphalt, was removed and replaced with concrete. This provides a much stronger base to accommodate the heavier jets we have had parking here recently. It also provides a fuel resistant surface. This was a \$962,000 project, of which, the city paid \$48,000(5%).

Industrial Development: A major industrial development was the sale of the Nippon Sharyo manufacturing campus to Zekelman Industries. The new owner is converting the facility into a new use which will become the largest power user in the RMU electrical distribution operations once it opens. It is estimated this industry will create 125-150 new jobs beginning in Q3 2022. The facility will also be a large water user which is timely with the new well #12 coming online in 2020. The completion of the Rochelle Transloading Center (RTC) now provides industries within 75 miles a point of access to the UP and BNSF Railroads. A new stream of revenue will come online later this year as we finalize several agreements for use of the RTC.

Downtown & Community Development: Several utility and infrastructure projects have been completed or are currently underway. Private development has occurred with the opening of the Scale House Bar & Grill, Pickin Station, Bronco Truck Repair, R.P. Home & Harvest, Midwestern Clothing Company, Grupo Casa Zepeda Phone Services, Rocky’s Smoke Shop, Majeska Motors, Breakthru Beverage, Steder Tattoo, Brown Tire Service and AJ Homes.

Our Downtown & Southern Gateway Tax Increment Financing (TIF) District has been in place for several years. We have been able to utilize our TIF District funds for several redevelopment agreements and anticipate more in the future as the funds grow.

Other initiatives that continue to assist our community is the Downtown Façade Improvement Program and our Small Business Permit Fee Waiver Program. In 2021, the Façade Program assisted 6 businesses with grant funds of \$22,179.17. \$2,090.00 in permit fees were waived for small businesses.

Beginning during the pandemic in 2020 and running through the end of 2021, the RMU Shop Local Program infused a total of \$2,980,136 into local businesses. Rochelle Municipal Utilities credited \$538,320 to our customer utility bills. The RMU Shop Local Program was a great program for residents and local businesses during a very difficult time.

The Hickory Grove Facility located in our Northern Gateway TIF is another property the City has purchased and demolished. The city secured a grant to assist with the demolition. A Request for Proposal, to redevelop the parcel, will be shared in 2022.

Inclusivity. With the launch of the City’s new website, a tool was added for ease in translation into multiple languages. Using Google Translate, the site may be translated into over 100 different languages. The City Clerk’s Office remodified the municipal codebook through MuniCode, a service that publishes legal documents for municipalities throughout the U.S. The codebook also includes a search feature which makes finding specific areas of the codebook easy for visitors to the site. 24.3% of the population in Rochelle is recognized as Hispanic/Latino.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment in which the City operates.

Local Economy. Rochelle, Illinois is home to several Fortune 500 Companies (Walmart, Allstate, Tyson Foods, CHS, Union Pacific, NextEra Energy, Aramark, ConAgra Brands, Hormel Foods, Murphy USA, Frontier Communications, Edward Jones Financial, Casey’s General Store, TreeHouse Foods, Northern Trust, etc.), two hydroponic greenhouses (MightyVine and BrightFarms), industries, commercial, retail, and small entrepreneurial businesses, and a variety of community not-for-profits. The City of Rochelle boasts a rich transportation, cold storage and food distribution heritage; two Class 1 Railroads (Union Pacific and Burlington Norther Santa Fe); Union Pacific Global III, two Interstates (I-39 and I-88); two State Highways (Routes 38 and 251); its own Short Line Railroad – City Industrial Rail (CIR); and Rochelle Municipal Airport (Koritz Field).

Over \$1.5B of capital investment has been made in Rochelle since 1989; \$60M in public infrastructure improvements, 6M square feet of industrial space added, a 1,000-acre industrial park, 15 new industries, and well over 2,500 jobs have been created. National commercial and retail development is on the rise at the northern and southern gateways.

Pension and Other Post-Employment Benefits. The City of Rochelle recognizes that increased annual pension obligations are a major factor affecting financial condition. That additional

expense would cause a reduction in critical services to the citizens. To address this issue, the City council dedicated all future gaming revenues to be split equally between the police and fire pension plans. This is in addition to the amount levied annual to meet the actuarial recommendations.

The City relies on allocations of Local Government Distributive Fund (LGDF) from the State of Illinois. Income tax, use tax, and motor fuel tax is allocated on a per capita basis. With citizens moving out of Illinois and the lower 2020 census, the City may see a reduction in these General Services revenues. In past years, the city implemented an early separation incentive to reduce salary and benefit costs. To date, more than nine employees have taken advantage of this program. Many of these positions were absorbed by existing staff. As positions open, the organization assess the need to fill or consolidate. The City Manager's office has tasked HR with ensuring all new nonunion employees are trained across multiple job functions.

AWARDS AND ACKNOWLEDGEMENTS

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2020. To be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized report that satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our current audit continues to meet the Certificate of Achievement Program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The 2021 City of Rochelle budget was submitted to the Government Finance Officers Association (GFOA) and was awarded the Distinguished Budget Award for the second time. The award represents a significant achievement by the City. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. To receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device.

A Distinguished Budget Award is valid for a period of one year. We believe that the 2022 budget continues to meet the Distinguished Budget Award Program requirements and have submitted it to the GFOA to determine its eligibility for another award.

The Standard and Poor's Bond Rating for the City of Rochelle is A+ with an AA rating with insurance.

Acknowledgements. The preparation of this report was a team effort and could not have been accomplished without the efficient and dedicated services of the entire Finance Team. We would like to express our appreciation to members of the Finance Department who assisted and contributed to the preparation of this report.

On behalf of the Finance Department, we would like to thank the Mayor and City Council and TEAM Rochelle for their commitment to addressing the financial and infrastructure challenges facing this community.

Submitted by:



Jeff Fiegenschuh
City Manager



Chris Cardott
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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the City Council
City of Rochelle, Illinois

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 Rochelle, Illinois (the City) as of and for the year ended December 31, 2021 and the related notes to financial statements, which collectively comprise the City's 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 Rochelle, Illinois, as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity 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 these 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 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 these 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 12 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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for the 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Sikich LLP

Naperville, Illinois
June 17, 2022

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the City of Rochelle offers all persons interested in the financial position of the City this narrative overview and analysis of the City's financial performance during the fiscal year ending December 31, 2021. You are invited to read this narrative in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Rochelle exceeded its liabilities and deferred inflows of resources by \$173,149,102 (net position). Of this amount, \$27,607,865 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$6,813,163 is restricted for specific purposes (restricted net position), and \$138,728,074 is the net investment in capital assets.
- The City's total net position decreased by \$116,729. Governmental activities net position increased by \$1,580,373, while business-type net position decreased by \$1,697,102.
- The increase in net position for governmental activities of \$1,580,373 is primarily due to an increase in sales tax and actual expenditures coming in under budget.
- On December 31, 2021, the City's governmental funds reported combined fund balances of \$22,682,189, an increase of \$910,733 from December 31, 2020. Unassigned fund balance was \$9,247,072 at year end.
- Revenues for the governmental activities did not change from the previous year. Expenses decreased by 11%. The decreases were due to prior year grant funding for capital projects.
- The assets and deferred outflows of resources of the Electric Utility exceed its liabilities and deferred inflows of resources by \$57,893,129 (net position). Of this amount, \$18,180,205 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$39,712,924 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Utility exceeded its liabilities and deferred inflows of resources by \$21,098,090 (net position). Of this amount, \$3,406,434 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$96,626 is restricted for debt service (restricted net position), and \$17,595,030 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Reclamation Utility exceeded its liabilities and deferred inflows of resources by \$24,073,942 (net position). Of this amount, \$4,928,456 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$19,145,486 is the net investment in capital assets.
- Operating revenues for the Electric Utility decreased 3% while expenses were up 4%. The decrease in revenues is from waiving penalties and offering a Shop Local Program that gave credits to customers that provided receipts from local businesses.
- Operating revenues for the Water Utility increased 4%, while operating expenses were up 10%. The increase is due to a rate increase plus higher materials and supplies expenses.
- Operating revenues for the Water Reclamation Utility increased 9%, while operating expenses were up 10%. The increase in revenue is from additional commercial and industrial customers.

MANAGEMENT'S DISCUSSION AND ANALYSIS

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. These financial statements consist of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of City government, reporting the City's operations in more detail than the government-wide statements.

These financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about the City using accounting methods similar to those used by private-sector companies. The statement of net position includes all the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net Position – the difference between the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the City's financial health, or position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of the City you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's roads.

The statement of activities presents information showing how the government'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 the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

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 the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

FUND FINANCIAL STATEMENTS (cont.)

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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 19 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Capital Improvement Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds – The City maintains eight proprietary funds, six of which are enterprise funds and two internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary fund financial statements present the same type of information as the government-wide financial statements, only in more detail.

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.

Notes to the 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.

Other Information – In addition to the basic financial statements and accompanying notes, *required supplementary information* presents a detailed budgetary comparison schedule for the general fund to demonstrate compliance with the budget as well as information concerning the City's funding of pension benefit obligations to its employees. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

An analysis of the City's financial position begins with a review of the Statement of Net Position and the Statement of Activities. These two statements report the City's net position and changes therein. It should be noted that the financial position could also be affected by non-financial factors, including economic conditions, population growth and new regulations.

A summary of the City's Statement of Net Position is presented below in Table 1.

**Table 1
Condensed Statements of Net Position**

	12/31/21	12/31/20	12/31/21	12/31/20	12/31/21	12/31/20
	Governmental	Governmental	Business-type	Business-type	12/31/21	12/31/20
	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Total</u>	<u>Total</u>
Current Assets	\$ 23,149,307	\$ 21,364,785	\$ 46,150,056	\$ 41,856,224	\$ 69,299,363	\$ 63,221,009
Capital Assets	61,716,179	62,720,875	98,596,715	94,231,409	160,312,894	156,952,284
Total Assets	<u>84,865,486</u>	<u>84,085,660</u>	<u>144,746,771</u>	<u>136,087,633</u>	<u>229,612,257</u>	<u>220,173,293</u>
Deferred Outflows of Resources	<u>2,257,863</u>	<u>3,055,823</u>	<u>1,444,291</u>	<u>1,736,489</u>	<u>3,702,154</u>	<u>4,792,312</u>
Long-term Liabilities	16,522,622	21,253,327	25,322,996	17,122,079	41,845,618	38,375,406
Other Liabilities	<u>1,353,534</u>	<u>1,366,448</u>	<u>4,953,057</u>	<u>4,330,527</u>	<u>6,306,591</u>	<u>5,696,975</u>
Total Liabilities	<u>17,876,156</u>	<u>22,619,775</u>	<u>30,276,053</u>	<u>21,452,606</u>	<u>48,152,209</u>	<u>44,072,381</u>
Deferred Inflows of Resources	<u>9,390,948</u>	<u>6,245,837</u>	<u>2,622,151</u>	<u>1,381,556</u>	<u>12,013,099</u>	<u>7,627,393</u>
Net investment in capital assets	56,052,242	58,859,625	82,675,832	79,346,069	138,728,074	138,205,694
Restricted	6,716,537	5,013,689	96,626	563,537	6,813,163	5,577,226
Unrestricted (Deficit)	<u>(2,912,535)</u>	<u>(5,597,443)</u>	<u>30,520,400</u>	<u>35,080,354</u>	<u>27,607,865</u>	<u>29,482,911</u>
Total Net Position	<u>\$ 59,856,244</u>	<u>\$ 58,275,871</u>	<u>\$ 113,292,858</u>	<u>\$ 114,989,960</u>	<u>\$ 173,149,102</u>	<u>\$ 173,265,831</u>

The largest portion of the City's net position (80%) reflects its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (16%) may be used to meet the government's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, the City reported positive balances in all three categories of net position for the City as a whole.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

**Table 2
Condensed Statement of Activities**

	12/31/21 Governmental Activities	12/31/20 Governmental Activities	12/31/21 Business-type Activities	12/31/20 Business-type Activities	12/31/21 Total	12/31/20 Total
Revenues:						
Program Revenues						
Charges for Services	\$ 2,771,822	\$ 2,518,101	\$ 45,098,708	\$ 45,553,145	\$ 47,870,530	\$ 48,071,246
Operating Grants and contributions	441,057	1,255,248	-	-	441,057	1,255,248
Capital Grants and Contributions	295,321	1,623,130	54,167	387,556	349,488	2,010,686
General Revenues						
Property Taxes	4,359,008	3,747,149	59,398	59,498	4,418,406	3,806,647
Other Taxes	5,632,096	5,563,992	-	-	5,632,096	5,563,992
Other	1,451,298	3,961,231	189,104	10,500,055	1,640,402	14,461,286
Total Revenues	<u>14,950,602</u>	<u>18,668,851</u>	<u>45,401,377</u>	<u>56,500,254</u>	<u>60,351,979</u>	<u>75,169,105</u>
Expenses:						
General Government	2,383,960	2,333,766	-	-	2,383,960	2,333,766
Public Safety	6,284,213	6,689,478	-	-	6,284,213	6,689,478
Public Works	6,255,947	4,385,718	-	-	6,255,947	4,385,718
Conservation and Development	399,595	376,860	-	-	399,595	376,860
Public Service Enterprises	212,432	140,131	-	-	212,432	140,131
Landfill	-	-	555,521	445,106	555,521	445,106
Airport	-	-	589,650	489,087	589,650	489,087
Electric	-	-	35,116,085	35,499,007	35,116,085	35,499,007
Water	-	-	3,332,190	3,063,276	3,332,190	3,063,276
Water Reclamation	-	-	4,213,447	3,276,009	4,213,447	3,276,009
Communications	-	-	-	-	-	-
Technology Center	-	-	890,176	870,283	890,176	870,283
Interest and Fiscal Charges	235,492	258,405	-	-	235,492	258,405
Total Expenses	<u>15,771,639</u>	<u>14,184,358</u>	<u>44,697,069</u>	<u>43,642,768</u>	<u>60,468,708</u>	<u>57,827,126</u>
Income (Loss) Before Transfers	(821,037)	4,484,493	704,308	12,857,485	(116,729)	17,341,978
Transfers	<u>2,401,410</u>	<u>1,585,858</u>	<u>(2,401,410)</u>	<u>(1,585,858)</u>	<u>-</u>	<u>-</u>
Changes in Net Position	<u>1,580,373</u>	<u>6,070,351</u>	<u>(1,697,102)</u>	<u>11,271,628</u>	<u>(116,729)</u>	<u>17,341,979</u>
Net Position, January 1	<u>58,275,871</u>	<u>52,205,520</u>	<u>114,989,960</u>	<u>103,718,332</u>	<u>173,265,831</u>	<u>155,923,852</u>
Net Position, December 31	<u>59,856,244</u>	<u>58,275,871</u>	<u>113,292,858</u>	<u>114,989,960</u>	<u>173,149,102</u>	<u>173,265,831</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

As previously noted, the Condensed Statements of Net Position (Table 1) shows the change in financial position of net position. The specific nature or source of these changes then becomes more evident in the Condensed Statement of Activities as shown above in Table 2.

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by \$1,580,373. This increase is primarily a result of the following item:

- ARPA grant.
- Increase in tax revenues towards the end of COVID.

BUSINESS-TYPE ACTIVITIES

Business-type activities decreased the City's net position by \$1,697,102. This decrease is primarily a result of the following items:

- Waiving of penalties during COVID.
- Offering Shop Local Program to credit customer bills if they shopped at a local business.
- Rising building and supply costs.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS**GOVERNMENTAL FUNDS**

The focus of the City of Rochelle'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 the government's net resources available for spending at the end of the fiscal year.

On December 31, 2021, the City's governmental funds reported combined fund balances of \$18,010,321. Approximately 51% of this amount, \$9,247,072, constitutes unrestricted, unassigned fund balance, which is available to meet the City's current and future needs. The remaining \$8,763,249 is nonspendable in form (prepaid items and advances to other funds) or restricted or assigned for various capital improvements, tourism/employee benefits, and other specific purposes.

General Fund

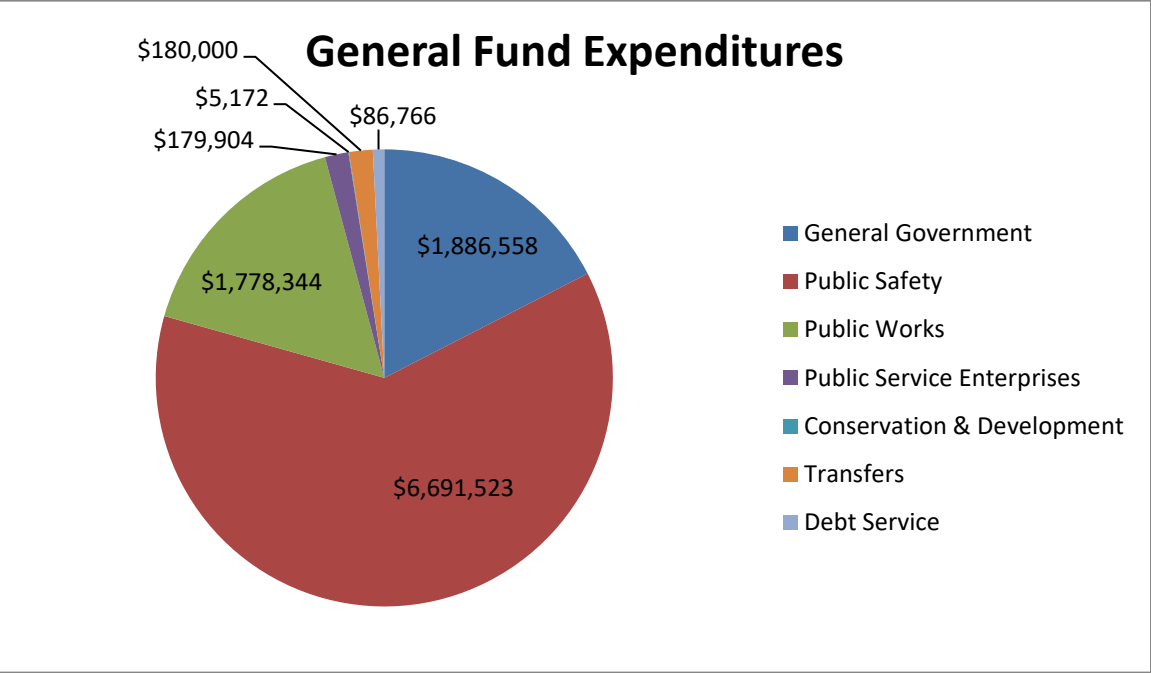
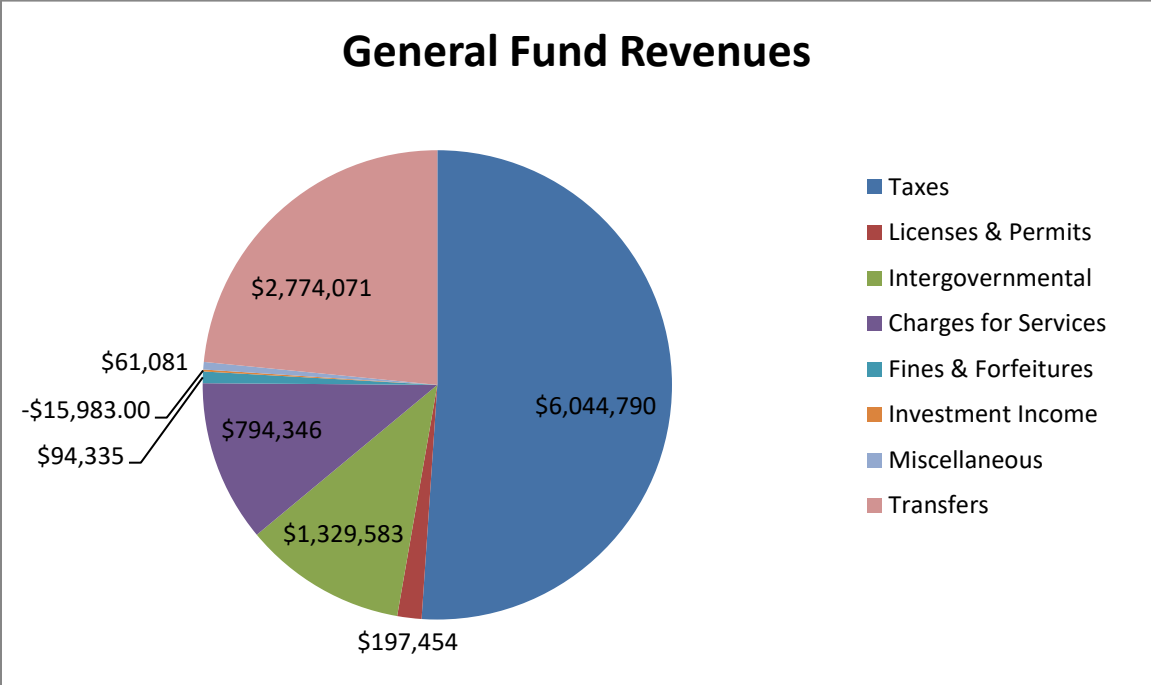
The City's general fund is the chief operating fund of the City. Total fund balance in the general fund increased \$995,665. Unrestricted, unassigned fund balance increased \$1,021,557. The increase is attributable primarily to the increase in sales tax revenue and expenditures coming in under budget.

Capital Improvement Fund

Fund balance in the capital improvement fund decreased by \$1,732,885, which included a planned drawdown of fund balance for ongoing capital projects.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (cont.)



MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (cont.)**GOVERNMENTAL FUNDS (cont.)****Non-major Governmental Funds**

Fund balance of all other governmental funds is \$8,578,625, of which all but \$39,849 (unassigned deficit) are restricted or assigned for future projects and expenditures.

Proprietary Funds

The City of Rochelle's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities. The City's four major enterprise funds include electric, water, water reclamation, and technology center. The total net position of the electric fund is \$57,893,129. Of that, \$39,712,924 is the net investment of capital assets. The water net position is \$21,098,090. That includes \$96,626 restricted for debt service and \$17,595,030 for the net investment in capital assets. The water reclamation net position is \$24,073,942. That includes \$19,145,486 for the net investment in capital assets. The net position of the technology center is \$2,099,468 and includes \$2,266,447 for the net investment in capital assets. Additional information on the major proprietary funds is as follows:

Electric Operations

Electric operations decreased the 2021 utility's net position by \$1,615,218. This decrease is primarily a result of the following items:

- Construction of a substation to serve additional industrial customers.
- Increase in personnel cost due to COVID.

Water Operations

Water operations decreased the 2021 utility's net position by \$141,034. This decrease is primarily a result of the following items:

- Increase in personnel cost due to COVID.

Water Reclamation Operations

Water reclamation operations decreased the 2021 utility's net position by \$601,127. This decrease is primarily a result of the following items:

- Increase in personnel cost due to COVID.
- Increase in supply and chemical costs.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (cont.)

Technology Center

Technology Center and Communication operations increased the 2021 utility's net position by \$551,759. This decrease is the result of the following item:

- Increase in fiber customers.
- New or renewed colocation contracts.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final General Fund budget had total appropriations of \$10,839,849. Actual expenditures, excluding transfers out were \$10,628,266, resulting in a \$211,583 favorable variance. This is mainly due to the delay of SCBA equipment purchase at the fire department.

Total revenues and other sources were \$11,803,931, \$783,783 higher than the final budget.

CAPITAL ASSETS

**Table 3
Capital Assets**

	12/31/21	12/31/20	12/31/21	12/31/20	12/31/21	12/31/20
	Governmental	Governmental	Business-type	Business-type	Total	Total
	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Total</u>	<u>Total</u>
Construction in progress	\$ -	\$ 5,497,543	\$ 16,117,483	\$ 19,497,761	\$ 16,117,483	\$ 24,995,304
Land and other assets not being depreciated	7,712,237	6,612,411	3,810,426	3,810,426	11,522,663	10,422,837
Buildings and improvements	3,780,421	3,780,421	7,488,749	7,488,749	11,269,170	11,269,170
Machinery and equipment	9,800,361	9,551,047	10,909,817	10,829,817	20,710,178	20,380,864
Infrastructure and utility plant	<u>79,435,199</u>	<u>73,890,588</u>	<u>158,221,978</u>	<u>144,962,943</u>	<u>237,657,177</u>	<u>221,410,997</u>
 Total Capital Assets	 100,728,218	 99,332,010	 196,548,453	 186,589,696	 297,276,671	 285,921,706
 Less: Accumulated Depreciation	 <u>(39,012,039)</u>	 <u>(36,611,135)</u>	 <u>(97,951,738)</u>	 <u>(92,358,284)</u>	 <u>(136,963,777)</u>	 <u>(128,969,419)</u>
 Net Capital Assets	 <u>\$ 61,716,179</u>	 <u>\$ 62,720,875</u>	 <u>\$ 98,596,715</u>	 <u>\$ 94,231,412</u>	 <u>\$ 160,312,894</u>	 <u>\$ 156,952,287</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

CAPITAL ASSETS (cont.)

At the end fiscal year 2021, the City had invested a total of \$160,312,894 in capital assets. This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

Major capital asset events during the current fiscal year included the following:

- Improvements to City sidewalks, streets, and alleys
- General system upgrades and extensions to electric, water, and wastewater
- Wastewater treatment plant upgrades
- Construction of an electric substation
- Extension of the rail system

See note 3 on pages 37-38 for more information on the City's capital assets.

LONG-TERM DEBT

On December 31, 2021, the City had business-type activities debt including \$25,322,996 of long-term debt outstanding. \$1,300,000 is a Direct Placement Loan, \$7,775,000 is an Alternate Revenue Bond, \$11,534,902 is IEPA loans, \$2,245,000 is debt certificates, \$420,000 is a general obligation bond, and \$2,048,094 of other long-term debt (OPEB liability, asset retirement obligation, unamortized premium, and compensated absences). The City also has governmental activities debt outstanding of \$16,522,622. The amount of \$7,422,899 is in the form of general obligation tax increment financing bond, installment purchase contract, and debt certificates, while \$9,099,723 is made up of net pension liabilities, unamortized premium, compensated absences, and the net other postemployment benefit obligation. The debt is payable either through the City's enterprise funds/business type activities, the TIF, or tax levy. See notes 4-6 on pages 39-44 for more information on the City's long-term debt.

CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS

All currently known facts and economic conditions were considered in preparing the 2022 City budget. The City Council approved the 2022 Budget on December 13, 2021.

MANAGEMENT'S DISCUSSION AND ANALYSIS

REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the City of Rochelle, Chris Cardott, Finance Director, 420 N. 6th St., Rochelle, IL 61068 or e-mail ccardott@rochelleil.us.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

December 31, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 16,611,393	\$ 37,124,449	\$ 53,735,842
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	2,925,239	61,395	2,986,634
Accounts	560,526	5,725,792	6,286,318
Accrued Interest	-	203	203
Other	71,435	321,188	392,623
Prepaid Expenses	-	156	156
Deposits	-	312,294	312,294
Due from Other Governments	1,287,371	-	1,287,371
Internal Balances	89,929	(89,929)	-
Inventory	-	1,079,683	1,079,683
Restricted Assets			
Restricted Cash and Investments	111,754	184,266	296,020
Cash Held at Paying Agent	597,350	51,372	648,722
Special Assessments	-	117,064	117,064
Net Pension Asset	894,310	1,262,123	2,156,433
Capital Assets			
Not Depreciated	7,712,237	19,927,909	27,640,146
Depreciated (Net of Accumulated Depreciation)	54,003,942	78,668,806	132,672,748
Total Assets	84,865,486	144,746,771	229,612,257
DEFERRED OUTFLOWS OF RESOURCES			
Pension/OPEB Items	2,257,863	917,860	3,175,723
Asset Retirement Obligation	-	454,773	454,773
Unamortized Loss on Refunding	-	71,658	71,658
Total Deferred Outflows of Resources	2,257,863	1,444,291	3,702,154
Total Assets and Deferred Outflows of Resources	87,123,349	146,191,062	233,314,411

(This statement is continued on the following page.)

CITY OF ROCHELLE, ILLINOIS

STATEMENT OF NET POSITION (Continued)

December 31, 2021

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 339,652	\$ 4,537,662	\$ 4,877,314
Accrued Payroll	195,344	60,015	255,359
Accrued Interest Payable	75,921	106,881	182,802
Other Payables	-	208,436	208,436
Deposits Payable	125,834	30,323	156,157
Unearned Revenue	616,783	9,740	626,523
Long-Term Liabilities			
Due Within One Year	1,494,636	1,762,689	3,257,325
Due in More than One Year	15,027,986	23,560,307	38,588,293
Total Liabilities	17,876,156	30,276,053	48,152,209
DEFERRED INFLOWS OF RESOURCES			
Pension/OPEB Items	6,465,709	2,560,756	9,026,465
Deferred Property Taxes	2,925,239	61,395	2,986,634
Total Deferred Inflows of Resources	9,390,948	2,622,151	12,013,099
Total Liabilities and Deferred Inflows of Resources	27,267,104	32,898,204	60,165,308
NET POSITION			
Net Investment in Capital Assets	56,052,242	82,675,832	138,728,074
Restricted for			
Audit	6,559	-	6,559
Insurance	66,966	-	66,966
Maintenance of Roadways	989,573	-	989,573
Tourism	221,696	-	221,696
Employee Retirement	44,100	-	44,100
Capital Improvements	3,650,951	-	3,650,951
Economic Development	1,567,467	-	1,567,467
Public Safety	46,675	-	46,675
Cemetery	122,550	-	122,550
Debt Service	-	96,626	96,626
Unrestricted (Deficit)	(2,912,534)	30,520,400	27,607,866
TOTAL NET POSITION	\$ 59,856,245	\$ 113,292,858	\$ 173,149,103

CITY OF ROCHELLE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 2,383,960	\$ 1,073,874	\$ 7,929	\$ -
Public Safety	6,284,213	1,052,005	-	-
Public Works	6,255,947	358,212	433,128	295,321
Public Service Enterprises	212,432	59,500	-	-
Conservation and Development	399,595	228,231	-	-
Interest	235,492	-	-	-
Total Governmental Activities	15,771,639	2,771,822	441,057	295,321
Business-Type Activities				
Electric	35,116,085	35,466,187	-	-
Water	3,332,190	3,324,397	-	-
Water Reclamation	4,213,447	3,795,872	-	-
Technology Center	890,176	1,439,758	-	-
Landfill	555,521	727,444	-	-
Airport	589,650	345,050	-	54,167
Total Business-Type Activities	44,697,069	45,098,708	-	54,167
TOTAL PRIMARY GOVERNMENT	\$ 60,468,708	\$ 47,870,530	\$ 441,057	\$ 349,488

Net (Expense) Revenue and Change in Net Position			
Primary Government			
	Governmental Activities	Business-Type Activities	Total
	\$ (1,302,157)	\$ -	\$ (1,302,157)
	(5,232,208)	-	(5,232,208)
	(5,169,286)	-	(5,169,286)
	(152,932)	-	(152,932)
	(171,364)	-	(171,364)
	(235,492)	-	(235,492)
	<u>(12,263,439)</u>	<u>-</u>	<u>(12,263,439)</u>
	-	350,102	350,102
	-	(7,793)	(7,793)
	-	(417,575)	(417,575)
	-	549,582	549,582
	-	171,923	171,923
	-	(190,433)	(190,433)
	<u>-</u>	<u>455,806</u>	<u>455,806</u>
	<u>(12,263,439)</u>	<u>455,806</u>	<u>(11,807,633)</u>
General Revenues			
Taxes			
Property and Replacement	3,925,817	-	3,925,817
Sales and Use	4,246,783	-	4,246,783
Telecommunications	265,957	-	265,957
Hotel/Motel	242,022	-	242,022
Utility	536,084	-	536,084
Other	341,250	-	341,250
Shared Income Tax	1,263,654	-	1,263,654
Intergovernmental - Unrestricted	75,000	-	75,000
Replacement Tax	433,191	59,398	492,589
Investment Income	19,020	99,271	118,291
Miscellaneous	93,625	89,833	183,458
Transfers In (Out)	2,401,410	(2,401,410)	-
Total	<u>13,843,813</u>	<u>(2,152,908)</u>	<u>11,690,905</u>
CHANGE IN NET POSITION	1,580,374	(1,697,102)	(116,728)
NET POSITION, JANUARY 1	<u>58,275,871</u>	<u>114,989,960</u>	<u>173,265,831</u>
NET POSITION, DECEMBER 31	<u>\$ 59,856,245</u>	<u>\$ 113,292,858</u>	<u>\$ 173,149,103</u>

CITY OF ROCHELLE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2021

	General	Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 8,527,132	\$ 62,371	\$ 7,942,430	\$ 16,531,933
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)				
Property Taxes	2,120,239	-	805,000	2,925,239
Accounts	345,025	-	215,501	560,526
Due from Other Governments	899,991	-	387,380	1,287,371
Due from Other Funds	555,862	-	89,929	645,791
Advance to Other Funds	22,225	-	-	22,225
Restricted Assets				
Cash and Investments	-	111,754	-	111,754
Cash Held at Paying Agent	-	597,350	-	597,350
TOTAL ASSETS	\$ 12,470,474	\$ 771,475	\$ 9,440,240	\$ 22,682,189

CITY OF ROCHELLE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS (Continued)

December 31, 2021

	General	Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 183,843	\$ 112,566	\$ 22,627	\$ 319,036
Accrued Payroll	102,913	-	3,976	106,889
Deposits Payable	16,500	109,334	-	125,834
Due to Other Funds	-	538,238	17,624	555,862
Advance from Other Funds	-	-	22,225	22,225
Unearned Revenue	615,283	-	1,500	616,783
Total Liabilities	918,539	760,138	67,952	1,746,629
DEFERRED INFLOWS OF RESOURCES				
Unavailable Property Taxes	2,120,239	-	805,000	2,925,239
Total Liabilities and Deferred Inflows of Resources	3,038,778	760,138	872,952	4,671,868
FUND BALANCES				
Nonspendable Advance to Other Funds	22,225	-	-	22,225
Restricted for Audit	-	-	6,559	6,559
Restricted for Insurance	-	-	66,966	66,966
Restricted for Maintenance of Roadways	-	-	989,573	989,573
Restricted for Tourism	-	-	221,696	221,696
Restricted for Employee Retirement	-	-	44,100	44,100
Restricted for Capital Improvements	-	-	3,650,951	3,650,951
Restricted for Economic Development	-	-	1,567,467	1,567,467
Restricted for Public Safety	-	-	46,675	46,675
Restricted for Cemetery	122,550	-	-	122,550
Unrestricted				
Assigned for Railroad	-	-	1,529,976	1,529,976
Assigned for Ambulance Replacement	-	-	160,628	160,628
Assigned for Stormwater	-	-	169,278	169,278
Assigned for Capital Purposes	-	11,337	153,268	164,605
Unassigned	9,286,921	-	(39,849)	9,247,072
Total Fund Balances	9,431,696	11,337	8,567,288	18,010,321
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 12,470,474	\$ 771,475	\$ 9,440,240	\$ 22,682,189

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

December 31, 2021

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 18,010,321
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	61,701,576
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	(1,222,658)
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings for the Police Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	(666,964)
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings for the Firefighters' Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	(2,376,066)
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings for the Other Postemployment Benefit Plan are recognized as deferred outflows and inflows of resources on the statement of net position	57,842
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General Obligation Tax Increment Financing Bonds	(1,865,000)
General Obligation Bonds	(3,500,000)
General Obligation Debt Certificates	(990,000)
Installment Purchase Contract	(1,067,899)
Accrued interest payable	(75,921)
Unamortized bond premium	(145,409)
Compensated absences payable	(607,133)
Net pension asset - IMRF	894,310
Net pension liability - Police Pension	(6,114,429)
Net pension liability - Firefighters' Pension	(1,890,520)
Other postemployment benefit liability	(292,905)
The net position of the internal service fund are included in the governmental activities in the statement of net position	7,100
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 59,856,245</u>

CITY OF ROCHELLE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2021

	General	Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 6,044,790	\$ -	\$ 3,911,605	\$ 9,956,395
Licenses and Permits	197,454	-	48,915	246,369
Intergovernmental	1,329,583	-	745,450	2,075,033
Charges for Services	1,318,600	-	1,112,719	2,431,319
Fines and Forfeitures	94,335	-	-	94,335
Investment Income	(15,983)	7,534	27,469	19,020
Miscellaneous	61,081	-	62,183	123,264
Total Revenues	9,029,860	7,534	5,908,341	14,945,735
EXPENDITURES				
Current				
General Government	1,886,558	750	452,422	2,339,730
Public Safety	6,691,523	-	303,684	6,995,207
Public Works	1,778,344	-	772,166	2,550,510
Public Service Enterprises	179,904	-	7,204	187,108
Conservation and Development	5,172	-	395,404	400,576
Capital Outlay	-	2,198,929	1,226,917	3,425,846
Debt Service				
Principal	81,662	680,000	172,476	934,138
Interest and Fiscal Charges	5,103	182,025	75,919	263,047
Total Expenditures	10,628,266	3,061,704	3,406,192	17,096,162
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,598,406)	(3,054,170)	2,502,149	(2,150,427)
OTHER FINANCING SOURCES (USES)				
Transfers In	2,774,071	1,396,285	255,000	4,425,356
Transfers (Out)	(180,000)	(75,000)	(1,768,946)	(2,023,946)
Issuance of Contractual Commitment	-	-	659,750	659,750
Total Other Financing Sources (Uses)	2,594,071	1,321,285	(854,196)	3,061,160
NET CHANGE IN FUND BALANCES	995,665	(1,732,885)	1,647,953	910,733
FUND BALANCES, JANUARY 1	8,436,031	1,744,222	6,919,335	17,099,588
FUND BALANCES, DECEMBER 31	\$ 9,431,696	\$ 11,337	\$ 8,567,288	\$ 18,010,321

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 910,733
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	1,407,308
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(2,406,820)
Change in compensated absences	35,028
Proceeds from the disposal of capital assets are recognized in governmental funds but the loss is recognized on the statement of activities	(5,184)
The amortizations of premiums is reported as interest expense on the statement of activities	23,960
The issuance of long-term debt is reported as on other financing source when due in governmental funds but as an increase in principal outstanding on the statement of activities	
Installment Purchase Contract	(659,750)
The change in interest payable is reported as an increase of expense on the statement of activities	8,463
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal on the government-wide financial statements	934,138
The change in the Illinois Municipal Retirement Fund net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resources	559,292
The change in the Police Pension Fund net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resource	246,490
The change in the Firefighters' Pension Fund net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resources	633,842
The change in the Other Postemployment Benefit liability and deferred outflows/inflows of resources is not a source or use of a financial resources	18,504
The increase in net position of certain activities of Internal Service Funds is included in governmental funds	<u>(125,630)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 1,580,374</u>

See accompanying notes to financial statements.

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2021

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
CURRENT ASSETS			
Cash and Investments	\$ 24,917,044	\$ 3,219,416	\$ 4,605,537
Receivables			
Property Taxes	-	-	-
Accounts	4,357,231	498,820	642,823
Accrued Interest	-	-	203
Other	249,840	59,801	11,547
Prepaid Expenses	-	-	-
Deposits	312,294	-	-
Inventory	1,045,334	-	-
Due from Other Governments	-	-	-
Restricted Assets			
Cash and Investments	-	96,626	-
Cash Held at Paying Agent	-	-	-
Total Current Assets	30,881,743	3,874,663	5,260,110
NONCURRENT ASSETS			
Advance to Other Funds	409,044	-	-
Special Assessments	-	-	117,064
Net Pension Asset	761,634	92,729	253,664
Subtotal Noncurrent Assets	1,170,678	92,729	370,728
CAPITAL ASSETS			
Nondepreciable	14,714,079	1,669,807	600,297
Depreciable	76,812,389	33,554,415	51,375,436
Accumulated Depreciation	(50,078,635)	(10,857,947)	(28,066,590)
Net Capital Assets	41,447,833	24,366,275	23,909,143
Total Noncurrent Assets	42,618,511	24,459,004	24,279,871
Total Assets	73,500,254	28,333,667	29,539,981
DEFERRED OUTFLOWS OF RESOURCES			
Pension/OPEB Items	546,014	70,196	185,334
Asset Retirement Obligation	-	454,773	-
Unamortized Loss on Refunding	-	-	-
Total Deferred Outflows of Resources	546,014	524,969	185,334
Total Assets and Deferred Outflows of Resources	74,046,268	28,858,636	29,725,315

Business-Type Activities			Governmental
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 230,244	\$ 4,152,208	\$ 37,124,449	\$ 79,460
-	61,395	61,395	-
106,545	120,373	5,725,792	-
-	-	203	-
-	-	321,188	71,435
156	-	156	-
-	-	312,294	-
-	34,349	1,079,683	-
-	-	-	-
-	87,640	184,266	-
-	51,372	51,372	-
336,945	4,507,337	44,860,798	150,895
-	-	409,044	-
-	-	117,064	-
125,453	28,643	1,262,123	-
125,453	28,643	1,788,231	-
519,453	2,424,273	19,927,909	-
9,218,544	5,659,760	176,620,544	141,220
(5,225,568)	(3,722,998)	(97,951,738)	(126,617)
4,512,429	4,361,035	98,596,715	14,603
4,637,882	4,389,678	100,384,946	14,603
4,974,827	8,897,015	145,245,744	165,498
96,306	20,010	917,860	-
-	-	454,773	-
56,748	14,910	71,658	-
153,054	34,920	1,444,291	-
5,127,881	8,931,935	146,690,035	165,498

(This statement is continued on the following pages.)

CITY OF ROCHELLE, ILLINOIS

STATEMENT OF NET POSITION (Continued)
 PROPRIETARY FUNDS

December 31, 2021

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
CURRENT LIABILITIES			
Accounts Payable	\$ 4,030,706	\$ 215,875	\$ 184,922
Accrued Payroll	32,770	11,468	12,907
Accrued Interest Payable	48,687	18,685	33,137
Other Payables	165,751	-	-
Unearned Revenue	-	-	-
Due to Other Funds	-	-	-
Deposits Payable	-	10,158	20,165
Revenue Bonds Payable	425,000	-	-
General Obligation Debt Payable	-	-	-
IEPA Loans Payable	-	306,144	119,041
Loans Payable	315,191	-	-
OPEB Liability	33,662	4,232	11,349
Compensated Absences Payable	115,137	44,109	36,752
Total Current Liabilities	5,166,904	610,671	418,273
LONG-TERM LIABILITIES			
Advance from Other Funds	-	-	-
OPEB Liability	213,365	26,823	71,936
Asset Retirement Obligation	-	465,300	-
Long-Term Debt, Net of Current Maturities			
Revenue Bonds Payable	8,283,423	-	-
General Obligation Debt Payable	-	-	-
IEPA Loans Payable	-	6,465,101	4,644,616
Loan Payable	957,509	-	-
Total Long-Term Liabilities	9,454,297	6,957,224	4,716,552
Total Liabilities	14,621,201	7,567,895	5,134,825
DEFERRED INFLOWS OF RESOURCES			
Pension/OPEB Items	1,531,938	192,651	516,548
Deferred Property Taxes	-	-	-
Total Deferred Inflows of Resources	1,531,938	192,651	516,548
Total Liabilities and Deferred Inflows of Resources	16,153,139	7,760,546	5,651,373
NET POSITION			
Net Investment in Capital Assets	39,712,924	17,595,030	19,145,486
Restricted for Debt Service	-	96,626	-
Unrestricted (Deficit)	18,180,205	3,406,434	4,928,456
TOTAL NET POSITION	\$ 57,893,129	\$ 21,098,090	\$ 24,073,942

Business-Type Activities			Governmental Activities
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 7,228	\$ 98,931	\$ 4,537,662	\$ 20,616
806	2,064	60,015	88,455
-	6,372	106,881	-
-	42,685	208,436	-
-	9,740	9,740	-
-	89,929	89,929	-
-	-	30,323	-
-	-	425,000	-
290,000	45,000	335,000	-
-	-	425,185	-
-	-	315,191	-
5,771	1,250	56,264	-
3,531	6,520	206,049	49,327
307,336	302,491	6,805,675	158,398
409,044	-	409,044	-
36,578	7,926	356,628	-
-	-	465,300	-
-	-	8,283,423	-
2,012,730	375,000	2,387,730	-
-	-	11,109,717	-
-	-	957,509	-
2,458,352	382,926	23,969,351	-
2,765,688	685,417	30,775,026	158,398
262,725	56,894	2,560,756	-
-	61,395	61,395	-
262,725	118,289	2,622,151	-
3,028,413	803,706	33,397,177	158,398
2,266,447	3,955,945	82,675,832	-
-	-	96,626	-
(166,979)	4,172,284	30,520,400	7,100
\$ 2,099,468	\$ 8,128,229	\$ 113,292,858	\$ 7,100

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
OPERATING REVENUES			
Charges for Services	\$ 35,466,187	\$ 3,324,397	\$ 3,795,872
Miscellaneous	76,090	1,014	5,728
Total Operating Revenues	35,542,277	3,325,411	3,801,600
OPERATING EXPENSES			
Administration	-	-	-
Operations	32,462,506	2,331,782	2,495,444
Depreciation and Amortization	2,619,646	896,247	1,602,595
Total Operating Expenses	35,082,152	3,228,029	4,098,039
OPERATING INCOME (LOSS)	460,125	97,382	(296,439)
NON-OPERATING REVENUES (EXPENSES)			
Taxes	-	-	-
Investment Income	54,678	14,562	18,336
Gain on Sale of Asset	-	-	-
Loss of Defeasance of Debt	-	-	-
Interest Expense	(33,933)	(104,161)	(115,408)
Total Non-Operating Revenues (Expenses)	20,745	(89,599)	(97,072)
NET INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL GRANTS	480,870	7,783	(393,511)
TRANSFERS			
Transfers In	-	-	-
Transfers (Out)	(2,096,088)	(148,817)	(207,616)
Total Transfers	(2,096,088)	(148,817)	(207,616)
CAPITAL GRANTS AND CONTRIBUTIONS	-	-	-
CHANGE IN NET POSITION	(1,615,218)	(141,034)	(601,127)
NET POSITION, JANUARY 1	59,508,347	21,239,124	24,675,069
NET POSITION, DECEMBER 31	\$ 57,893,129	\$ 21,098,090	\$ 24,073,942

Business-Type Activities			Governmental
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 1,439,758	\$ 1,072,494	\$ 45,098,708	\$ 1,930,577
-	7,001	89,833	2,164
1,439,758	1,079,495	45,188,541	1,932,741
-	-	-	1,707,770
510,913	935,474	38,736,119	345,733
287,318	192,693	5,598,499	4,868
798,231	1,128,167	44,334,618	2,058,371
641,527	(48,672)	853,923	(125,630)
-	59,398	59,398	-
2,177	9,518	99,271	-
-	-	-	-
-	-	-	-
(91,945)	(17,004)	(362,451)	-
(89,768)	51,912	(203,782)	-
551,759	3,240	650,141	(125,630)
-	87,000	87,000	-
-	(35,889)	(2,488,410)	-
-	51,111	(2,401,410)	-
-	54,167	54,167	-
551,759	108,518	(1,697,102)	(125,630)
1,547,709	8,019,711	114,989,960	132,730
\$ 2,099,468	\$ 8,128,229	\$ 113,292,858	\$ 7,100

See accompanying notes to financial statements.

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	\$ 36,277,288	\$ 3,472,520	\$ 3,710,970
Receipts from Interfund Services Transactions	-	-	-
Payments to Suppliers	(28,728,152)	(1,069,121)	(2,209,055)
Payments to Employees	(2,433,771)	(868,333)	(749,876)
Payments to Other Funds	(1,026,569)	(358,490)	(447,084)
Net Cash from Operating Activities	4,088,796	1,176,576	304,955
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Repayment of Loans to/from Other Funds	316,629	-	-
Receipts from Property and other Taxes	-	-	-
Transfers In	-	-	-
Transfers (Out)	(2,096,088)	(148,817)	(207,616)
Net Cash from Noncapital Financing Activities	(1,779,459)	(148,817)	(207,616)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Assets Purchased	(7,441,738)	(1,018,525)	(1,001,665)
Issuance of Long-Term Debt	9,981,124	-	1,025,704
Principal Payments on Long-Term Debt	-	(358,934)	(224,513)
Interest Payments on Long-Term Debt	14,332	(108,597)	(82,791)
Grant Receipts	-	-	-
Net Cash from Capital and Related Financing Activities	2,553,718	(1,486,056)	(283,265)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received on Investments	54,678	14,562	18,261
Net Cash from Investing Activities	54,678	14,562	18,261
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,917,733	(443,735)	(167,665)
CASH AND CASH EQUIVALENTS, JANUARY 1	19,999,311	3,759,777	4,773,202
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 24,917,044	\$ 3,316,042	\$ 4,605,537

Business-Type Activities			Governmental Activities
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service
\$ 1,473,628	\$ 1,080,113	\$ 46,014,519	\$ -
42,961	-	42,961	1,928,350
(170,525)	(701,176)	(32,878,029)	(817,592)
(84,218)	(179,242)	(4,315,440)	(1,193,754)
(350,891)	(33,450)	(2,216,484)	-
910,955	166,245	6,647,527	(82,996)
(316,629)	58,864	58,864	-
-	59,398	59,398	-
-	87,000	87,000	-
-	(35,889)	(2,488,410)	-
(316,629)	169,373	(2,283,148)	-
-	(122,268)	(9,584,196)	-
-	-	11,006,828	-
(285,000)	(45,000)	(913,447)	-
(81,259)	(13,419)	(271,734)	-
-	48,345	48,345	-
(366,259)	(132,342)	285,796	-
2,177	9,518	99,196	-
2,177	9,518	99,196	-
230,244	212,794	4,749,371	(82,996)
-	4,027,054	32,559,344	162,456
\$ 230,244	\$ 4,239,848	\$ 37,308,715	\$ 79,460

CITY OF ROCHELLE, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 460,125	\$ 97,382	\$ (296,439)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities			
Depreciation and Amortization	2,619,646	896,247	1,602,595
Changes in Assets and Liabilities			
Accounts Receivable	733,848	222,274	(98,499)
Other Receivables	1,208	(59,276)	(7,106)
Prepaid Expenses	2,490	1,082	1,562
Deposits	(45)	(15,889)	(14,666)
Inventory	(52,234)	-	-
Special Assessments	-	-	29,641
Pension Items - IMRF	(470,830)	(59,191)	(158,737)
OPEB Items	(15,608)	(1,962)	(5,262)
Accounts Payable	729,300	86,330	(747,973)
Accrued Payroll	(2,215)	2,159	4,614
Other Payables	85,902	-	-
Compensated Absences	(2,791)	7,420	(4,775)
NET CASH FROM OPERATING ACTIVITIES	\$ 4,088,796	\$ 1,176,576	\$ 304,955
CASH AND INVESTMENTS			
Cash and Investments	\$ 24,917,044	\$ 3,219,416	\$ 4,605,537
Restricted Cash and Investments	-	96,626	-
TOTAL CASH AND INVESTMENTS	\$ 24,917,044	\$ 3,316,042	\$ 4,605,537

Business-Type Activities			Governmental Activities
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service
\$ 641,527	\$ (48,672)	\$ 853,923	\$ (125,630)
287,318	192,693	5,598,499	4,868
76,831	618	935,072	(4,391)
-	-	(65,174)	-
-	774	5,908	-
-	-	(30,600)	-
-	(17,876)	(70,110)	-
-	-	29,641	-
(80,715)	(17,488)	(786,961)	-
(5,400)	(580)	(28,812)	-
(3,115)	55,092	119,634	(52,105)
180	(79)	4,659	73,558
-	1,763	87,665	-
(5,671)	-	(5,817)	20,704
\$ 910,955	\$ 166,245	\$ 6,647,527	\$ (82,996)
\$ 230,244	\$ 4,152,208	\$ 37,124,449	\$ 79,460
-	87,640	184,266	-
\$ 230,244	\$ 4,239,848	\$ 37,308,715	\$ 79,460

STATEMENT OF NET POSITION
PENSION TRUST FUNDS

December 31, 2021

ASSETS	
Cash and Short-Term Investments	\$ 1,167,973
Investments, at Fair Value	
U.S. Treasury Securities	2,224,909
U.S. Agency Securities	3,311,726
Equity Mutual Funds	8,849,757
Fixed Income Mutual Funds	943,319
Corporate Bonds	3,323,160
Municipal Bonds	722,057
Equities	5,895,302
Negotiable Certificates of Deposit	166,901
Annuity Contracts	205,144
Receivables	
Accrued Interest	<u>61,457</u>
 Total Assets	 <u>26,871,705</u>
LIABILITIES	
None	<u>-</u>
 Total Liabilities	 <u>-</u>
 NET POSITION RESTRICTED FOR PENSIONS	 <u><u>\$ 26,871,705</u></u>

STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS

For the Year Ended December 31, 2021

ADDITIONS

Contributions	
Employer Contributions	\$ 1,607,386
Employee Contributions	285,377
	<hr/>
Total Contributions	1,892,763
	<hr/>
Investment Income	
Net Appreciation in Fair Value of Investments	1,306,161
Interest	950,680
	<hr/>
Total Investment Income	2,256,841
Less Investment Expense	(65,744)
	<hr/>
Net Investment Income	2,191,097
	<hr/>
Total Additions	4,083,860
	<hr/>

DEDUCTIONS

Benefits and Refunds	1,497,767
Administrative Expenses	37,911
	<hr/>
Total Deductions	1,535,678
	<hr/>

CHANGE IN NET POSITION 2,548,182

NET POSITION RESTRICTED FOR PENSIONS

January 1	24,323,523
	<hr/>
December 31	\$ 26,871,705
	<hr/> <hr/>

CITY OF ROCHELLE, ILLINOIS

INDEX TO NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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CITY OF ROCHELLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Rochelle, Illinois (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City was incorporated in 1853 and is a municipal corporation governed by an elected board under the mayor/council form of government. The City is considered to be a primary government as defined by GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statement No. 14 and 34*, since its council is separately elected and fiscally independent. In accordance with these pronouncements, the basic financial statements include all funds for which the City is financially accountable.

Based on these criteria, the City is not considered a component unit of any other governmental unit.

Pension Trust Funds

The City's financial statements include the Police Pension Plan and Firefighters' Pension Plan as fiduciary component units reported as pension trust funds. The City's sworn police and firefighter employees participate in these pension trust funds which function for the benefit of those employees and are each governed by a five-member pension board. Two members appointed by the Mayor, one elected pension beneficiary and two elected police officers and firefighters constitute the individual pension boards. The City and the pension plan participants are obligated to fund all pension plan costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of the contribution levels.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Pension Trust Funds (Continued)

Accordingly, the Police Pension Plan and Firefighters' Pension Plan are fiscally dependent on the City. Separate financial statements are not available for the Police Pension Plan and Firefighters' Pension Plan.

B. Fund Accounting

The City uses funds to report on its financial position and changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds are maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the City's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the City not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The City utilizes pension trust funds which are generally used to account for assets that the City holds in a fiduciary capacity.

C. 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 nonfiduciary activities of the City.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-Wide and Fund Financial Statements (Continued)

The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated in the process of consolidation. 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.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program 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 or segment and (2) grants and standard revenues 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, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

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

The Capital Improvement Fund is used to account for resources restricted, committed or assigned by the City for construction or major capital projects and improvements.

The City reports the following major proprietary funds:

The Electric Utility Fund accounts for the activities of the electric system.

The Water Fund accounts for the activities of the water system.

The Water Reclamation Fund accounts for the activities of the water reclamation system.

The Technology Center Fund accounts for the activities of the technology center and advanced communications.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-Wide and Fund Financial Statements (Continued)

Additionally, the City reports the following proprietary fund type:

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. These are reported as part of the governmental activities on the government-wide financial statements as they provide services to the City's governmental funds/activities. The Administrative Services Fund is used to allocate administrative costs to other city funds. The Network Administration Fund is used to allocate network administration costs to other city funds.

The City reports pension trust funds as fiduciary funds to account for the Police Pension Fund and Firefighters' Pension Fund.

D. 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 and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as non-operating.

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. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes and telecommunication taxes which use a 90-day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following fiscal year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Property taxes, sales taxes and telecommunication taxes owed to the state at year end, utility taxes, franchise taxes, licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permit revenue are considered to be measurable and available only when cash is received by the City.

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The City reports unearned revenue and deferred/unavailable revenue on its financial statements. Deferred/unavailable revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period, under the modified accrual basis of accounting. Unearned revenue arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by the City before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability and deferred inflows of resource for unearned and deferred/unavailable revenue are removed from the financial statements and revenue is recognized.

E. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the City's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments (Continued)

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust funds are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

F. Property Taxes

Property taxes for 2020 are levied in December 2020 and attach as an enforceable lien on the property on January 1, 2020. Tax bills are prepared by the County and issued on or about May 1, 2021 and August 1, 2021, and are due and collectible on or about June 1, 2021 and September 1, 2021. The County collects the taxes and remits them periodically to the City. Those 2020 taxes were intended to finance the year ended December 31, 2021. The 2021 levy, which attached as a lien on property as January 1, 2021, is intended to finance the 2022 fiscal year and is not considered available or earned for current operations and, therefore, is reported as deferred/unavailable revenue at December 31, 2021.

G. Inventory

Inventory is valued at average cost on a first-in/first-out (FIFO) method.

H. Restricted Assets

Certain cash and investments in the Water and Water Reclamation Fund are restricted in accordance with the loans issued by the Illinois Environmental Protection Agency (IEPA). Restricted cash in the Nonmajor Enterprise Funds relates to a development agreement. Cash held with paying agent is held for payment of the General Obligation Refunding Bonds, Series 2017 (Airport) as well as the 2018 GO Bonds (Capital Improvements Fund). These assets are reflected as restricted cash and investments.

I. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses and are accounted for using the consumption method.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost in excess of the following and an estimated useful life in excess of one year.

Asset Class	Capitalization Threshold
Land	\$ -
Vehicles, Machinery, Furniture and Equipment	5,000
Buildings, Land Improvements and Infrastructure (All Systems)	25,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-40
Machinery and Equipment	5-20
Land Improvements	20-30
Utility System	5-77
Infrastructure	10-50

K. Vacation, Sick Pay and Other Employee Benefits

Vested or accumulated vacation related to employees that have retired or terminated at year end but have not yet been paid is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested and accumulated vacation of governmental activities and proprietary funds is recorded as an expense and liability as the benefits accrue to employees. Sick leave does not vest and, therefore, no liability has been recorded for sick leave except for police officers and firefighters. Firefighters and police officers sick leave is paid out at 20% for employees with 20-25 years of service and 25% for those with more then 25 years of service.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Interfund Transactions

Interfund service transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund service transactions and reimbursements, are reported as transfers.

M. Interfund Receivables/Payables

Activity 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” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Advances between funds, as reported in the fund financial statements, are offset by a fund balance nonspendable account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

N. Long-Term Obligations

In the government-wide financial statements and proprietary funds 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 financial statements. Bond premiums and discounts, as well as any gains/losses on refunding are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of issuance.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

P. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities or from enabling legislation adopted by the City. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority. Formal actions include ordinances approved by the City Council. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the City Manager and Finance Director through the City's Fund Balance Policy. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned.

The City has a policy to maintain unassigned fund balance in the General Fund at a target level of 10% to 40% of annual budgeted expenditures. Balances in excess of 40% of annual budgeted expenditures may be transferred to the Capital Improvement Fund to support future capital projects.

The City's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the City considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to acquire or construct the capital assets.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Fund Balance/Net Position (Continued)

At December 31, 2021, the City had \$2,338,040 of net position and fund balances that were restricted for capital improvements and maintenance of roadways as a result of enabling legislation adopted by the City.

Q. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

R. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the City has delayed the implementation of GASB Statement No. 87, *Leases*, to December 31, 2022.

2. CASH AND INVESTMENTS

The City, Police Pension Fund and Firefighters' Pension Fund categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The City maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the City's funds. The deposits and investments of the pension trust funds are held separately from those of other funds. The investments are governed by three separate investment policies; one policy for the City adopted by the City Council and one policy each for the Police Pension Fund and Firefighters' Pension Fund approved by their respective boards.

In accordance with the City's investment policy, the City's monetary assets may be placed in all instruments permitted by the Illinois Public Funds Investment Act. This act permits deposits and investments in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services and The Illinois Funds. Investments in The Illinois Funds are valued at the share price, the price for which the investment could be sold.

2. CASH AND INVESTMENTS (Continued)

It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objectives of the policy are safety (preservation of capital and protection of investment principal), liquidity and yield.

City Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank’s failure, the City’s deposits may not be returned to it. The City’s investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance, evidenced by a written collateral agreement with the collateral held by an agent of the City in the City’s name.

City Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City limits its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter-term securities, money market mutual funds or similar investment pools. Unless matched to a specific cash flow, the City does not directly invest in securities maturing more than five years from the date of purchase.

The City limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in the Illinois Funds and IMET, even though the investment policy allows other investments. Illinois Funds and IMET are rated AAA.

The following table presents the investments and maturities of the City’s debt securities as of December 31, 2021:

Investment Type	Investment Maturities (in Years)				
	Fair Value	Less than 1	1-5	6-10	Greater than 10
IMET	\$ 9,292,131	\$ -	\$ 9,292,131	\$ -	\$ -
TOTAL	\$ 9,292,131	\$ -	\$ 9,292,131	\$ -	\$ -

The Fund has the following recurring fair value measurements as of December 31, 2021: the IMET 1 to 3 year fund, a mutual fund, is measured based on the net asset value of the shares in IMET, which is based on the fair value of the underlying investments in the mutual fund (Level 3 input).

2. CASH AND INVESTMENTS (Continued)

City Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the City will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the City’s investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the City’s agent separate from where the investment was purchased.

The Illinois Public Treasurers’ Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer’s Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704. The Illinois Funds and the money market mutual funds are not subject to custodial credit risk.

The City’s investment policy is silent on concentration of credit risk.

3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balances	Increases/ Transfers	Decreases/ Transfers	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 3,561,426	\$ 1,099,826	\$ -	\$ 4,661,252
Land Right of Way	3,050,985	-	-	3,050,985
Construction in Progress	5,497,543	47,068	5,544,611	-
Total Capital Assets not Being Depreciated	12,109,954	1,146,894	5,544,611	7,712,237
Capital Assets Being Depreciated				
Buildings	3,780,421	-	-	3,780,421
Machinery and Equipment	9,551,047	260,414	11,100	9,800,361
Bridges	10,536,802	-	-	10,536,802
Streets	34,419,450	5,544,611	-	39,964,061
Stormwater	4,701,899	-	-	4,701,899
Sidewalks	3,828,505	-	-	3,828,505
Railroad Spur	20,090,302	-	-	20,090,302
Street Lights	313,630	-	-	313,630
Total Capital Assets Being Depreciated	87,222,056	5,805,025	11,100	93,015,981

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases/ Transfers	Decreases/ Transfers	Ending Balances
GOVERNMENTAL ACTIVITIES (Continued)				
Less Accumulated Depreciation for				
Buildings	\$ 2,180,113	\$ 92,162	\$ -	\$ 2,272,275
Machinery and Equipment	7,346,217	512,808	5,916	7,853,109
Bridges	2,617,224	210,736	-	2,827,960
Streets	16,382,170	965,594	-	17,347,764
Stormwater	4,270,767	117,547	-	4,388,314
Sidewalks	1,314,355	95,713	-	1,410,068
Railroad Spur	2,350,962	401,806	-	2,752,768
Street Lights	149,327	10,454	-	159,781
Total Accumulated Depreciation	<u>36,611,135</u>	<u>2,406,820</u>	<u>5,916</u>	<u>39,012,039</u>
 Total Capital Assets being Depreciated, Net	<u>50,610,921</u>	<u>3,398,205</u>	<u>5,184</u>	<u>54,003,942</u>
 GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	<u>\$ 62,720,875</u>	<u>\$ 4,545,099</u>	<u>\$ 5,549,795</u>	<u>\$ 61,716,179</u>

Depreciation expense was charged to functions/programs of the governmental activities as follows:

GOVERNMENTAL ACTIVITIES		
General Government		\$ 120,341
Public Safety		264,750
Public Works		1,997,661
Public Service Enterprises		<u>24,068</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES		<u>\$ 2,406,820</u>

	Beginning Balances	Increases/ Transfers	Decreases/ Transfers	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 3,810,426	\$ -	\$ -	\$ 3,810,426
Construction in Progress	19,497,761	8,232,466	11,612,744	16,117,483
Total Capital Assets not being Depreciated	<u>23,308,187</u>	<u>8,232,466</u>	<u>11,612,744</u>	<u>19,927,909</u>
 Capital Assets Being Depreciated				
Infrastructure	62,773,021	11,710,823	-	74,483,844
Equipment	10,829,817	80,000	-	10,909,817
Other Tangible Assets	2,134,356	-	-	2,134,356
Structures and Improvements	3,038,899	-	-	3,038,899
Building	4,449,850	-	-	4,449,850
General	8,470,370	-	-	8,470,370
Generation	14,506,554	-	-	14,506,554
Transmission	2,684,406	-	-	2,684,406
Distribution	54,394,236	1,548,212	-	55,942,448
Total Capital Assets Being Depreciated	<u>163,281,509</u>	<u>13,339,035</u>	<u>-</u>	<u>176,620,544</u>

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases/ Transfers	Decreases/ Transfers	Ending Balances
BUSINESS-TYPE ACTIVITIES (Continued)				
Less Accumulated Depreciation for				
Infrastructure	\$ 28,976,545	\$ 2,213,361	\$ -	\$ 31,189,906
Equipment	7,776,560	314,922	-	8,091,482
Other Tangible Assets	1,777,238	46,381	-	1,823,619
Structures and Improvements	1,408,243	111,607	-	1,519,850
Building	1,336,222	88,543	-	1,424,765
General	4,905,143	272,371	-	5,177,514
Generation	8,052,118	301,607	-	8,353,725
Transmission	2,585,173	99,233	-	2,684,406
Distribution	35,541,042	2,145,429	-	37,686,471
Total Accumulated Depreciation	92,358,284	5,593,454	-	97,951,738
Total Capital Assets Being Depreciated, Net	70,923,225	7,745,581	-	78,668,806
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	\$ 94,231,412	\$ 15,978,047	\$ 11,612,744	\$ 98,596,715

4. LONG-TERM DEBT

During the fiscal period, the following changes occurred in liabilities reported in the governmental activities:

	Balances January 1	Additions	Reductions	Balances December 31	Current Portion
GOVERNMENTAL ACTIVITIES					
GO TIF Bonds	\$ 2,015,000	\$ -	\$ 150,000	\$ 1,865,000	\$ 160,000
GO Bonds	4,015,000	-	515,000	3,500,000	530,000
GO Debt Certificates	1,155,000	-	165,000	990,000	165,000
Unamortized Bond Premium	164,501	-	19,092	145,409	-
Installment Purchase Contract (Direct Placement)	512,287	659,750	104,138	1,067,899	271,492
Compensated Absences*	670,784	321,068	335,392	656,460	328,230
Net Pension Liability - IMRF*, **	758,348	-	758,348	-	-
Net Pension Liability - Police*	7,386,482	-	1,272,053	6,114,429	-
Net Pension Liability - Firefighters**	4,293,933	-	2,403,413	1,890,520	-
Other Postemployment Benefit Liability*	281,992	10,913	-	292,905	39,914
TOTAL GOVERNMENTAL ACTIVITIES	\$ 21,253,327	\$ 991,731	\$ 5,722,436	\$ 16,522,622	\$ 1,494,636

*These liabilities are primarily retired by the General Fund.

**In fiscal year 2021, the net pension liability became a net pension asset.

4. LONG-TERM DEBT (Continued)

During the fiscal period, the following changes occurred in liabilities reported in the business-type activities:

	Balances January 1	Additions	Reductions/ Refundings	Balances December 31	Current Portion
BUSINESS-TYPE ACTIVITIES					
General Obligation Debt Certificates	\$ 2,530,000	\$ -	\$ 285,000	\$ 2,245,000	\$ 290,000
General Obligation Bonds	465,000	-	45,000	420,000	45,000
Revenue Bonds	-	7,775,000	-	7,775,000	425,000
IEPA Revolving Loans	11,919,198	199,150	583,446	11,534,902	425,185
Loan Payable (Direct Placement)	-	1,300,000	-	1,300,000	315,191
Unamortized Premium	65,976	920,981	23,104	963,853	-
Compensated Absences	210,103	206,049	210,103	206,049	206,049
Asset Retirement Obligation	465,300	-	-	465,300	-
Net Pension Liability - IMRF*	1,068,990	-	1,068,990	-	-
Other Postemployment Benefit Liability	397,512	15,380	-	412,892	56,264
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 17,122,079	\$ 10,416,560	\$ 2,215,643	\$ 25,322,996	\$ 1,762,689

*In fiscal year 2021, the net pension liability became a net pension asset.

Bonds payable and other long-term obligations at December 31, 2021, are comprised of the following, excluding the refunded bonds that are defeased in-substance:

General Obligation Debt

	Total	Current
\$2,000,000 Limited Tax Debt Certificates, due in annual installments of \$165,000 to \$170,000 from June 1, 2016 to June 1, 2027, interest at 2.00% to 4.50%, retired by the Capital Improvements Fund, a governmental fund.	\$ 990,000	\$ 165,000
\$3,140,000 2017A Limited Tax Refunding Debt Certificates, due in annual installments of \$65,000 to \$350,000 from June 30, 2018 to June 30, 2028, interest at 2% to 4%, retired by the Technology Center Fund.	2,245,000	290,000
\$485,000 2017B General Obligation Refunding Bonds, due in annual installments of \$5,000 to \$60,000 from January 1, 2018, to January 1, 2029, interest at 2.000% to 3.125%, retired by the Airport Fund, a nonmajor enterprise fund.	420,000	45,000
\$4,500,000 2018 General Obligation Bonds, due in annual installments of \$485,000 to \$640,000 from January 1, 2020, to January 1, 2027, interest at 3% to 4%, retired by the Capital Improvements Fund, a governmental fund.	3,500,000	530,000
TOTAL GENERAL OBLIGATION DEBT	\$ 7,155,000	\$ 1,030,000

4. LONG-TERM DEBT (Continued)

General Obligation Debt (Continued)

	<u>Total</u>	<u>Current</u>
\$2,955,000 Series 2013 General Obligation Refunding (Tax Increment Financing Alternate Revenue Source) Bonds, due in annual installments of \$60,000 to \$260,000, through December 1, 2030, interest from 2% to 4%.	\$ 1,865,000	\$ 160,000
TOTAL TIF FUND ALTERNATE REVENUE BONDS	\$ 1,865,000	\$ 160,000

Illinois EPA Loans

	<u>Total</u>	<u>Current</u>
\$600,000 Illinois EPA low interest loan related to the Askvig Subdivision project, due in semiannual installments of \$19,532, through May 2027, interest at 2.50%.	\$ 199,575	\$ 34,288
\$4,879,732 Illinois EPA low interest loan related to the Well #12 Project, due in semiannual installments of \$94,545 through November 2036, interest at 1.86%.	2,940,890	171,678
\$3,270,006 Illinois EPA low interest loan related to the Well #11 Project, through June 2038, interest at 1.32%.	2,362,740	64,319
\$3,049,830 Illinois EPA low interest loan related to Well #12 Project, due in semiannual installments through May 2040, interest at 1.38%.	1,467,613	70,147
\$7,000,000 Illinois EPA low interest loan related to Water Reclamation Plant Improvements Project, through January 2041, interest at 1.18%.	4,564,084	84,753
TOTAL WATER AND WATER RECLAMATION IEPA LOANS	\$ 11,534,902	\$ 425,185

Alternate Revenue Bonds - Electric

	<u>Total</u>	<u>Current</u>
\$7,775,000 2021A General Obligation Bonds (Electric System Alternate Revenue Source), due in annual installments of \$425,000 to \$685,000 from May 1, 2022, to May 1, 2035, interest at 2% to 4%, retired by the Electric System Fund.	\$ 7,775,000	\$ 425,000
TOTAL	\$ 7,775,000	\$ 425,000

4. LONG-TERM DEBT (Continued)

Loan Payable (Direct Placement)

	Total	Current
\$1,300,000 Loan Payable (Direct Placement), due in annual installments of \$342,491 from August 2022 to August 2025, interest at 2.1% retired by the Electric Fund.	\$ 1,300,000	\$ 315,191
TOTAL	\$ 1,300,000	\$ 315,191

Contractual Commitments (Direct Placement)

	Total	Current
\$27,461 Installment Purchase Contract related to the purchase of a Kubota Tractor for the golf course, due in annual installments of \$5,681, through May 2023, interest at 6.55%.	\$ 9,099	\$ 5,004
\$350,000 Revolving Loan related to the purchase of a fire truck, due in annual installments of \$24,115 to \$17,830, through November 2039, interest at 1.89%.	315,000	17,500
\$248,973 Promissory Note related to the purchase of two dump trucks, due in annual installments of \$86,802, through January 2022, interest at 3.09%.	84,050	84,050
\$659,750 Loan related to the purchase of land, due in annual installments of \$164,938, through June 2025, interest at 0%.	659,750	164,938
TOTAL CONTRACTUAL COMMITMENTS	\$ 1,067,899	\$ 271,492

Debt Service to Maturity

The annual requirements to amortize all debt outstanding (except compensated absences, net pension liabilities and OPEB liabilities) as of December 31, 2021, are as follows:

Fiscal Year Ending December 31,	Business-Type Activities General Obligation Debt		Governmental Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2022	\$ 335,000	\$ 84,719	\$ 695,000	\$ 161,193
2023	350,000	74,444	715,000	136,881
2024	360,000	62,244	735,000	108,913
2025	375,000	48,069	760,000	79,838
2026	385,000	33,394	780,000	49,038
2027-2029	860,000	28,641	805,000	16,512
TOTAL	\$ 2,665,000	\$ 331,511	\$ 4,490,000	\$ 552,375

4. LONG-TERM DEBT (Continued)

Debt Service to Maturity (Continued)

Fiscal Year Ending December 31,	General Obligation Alternate Revenue Debt	
	Principal	Interest
2022	\$ 160,000	\$ 65,735
2023	170,000	61,575
2024	180,000	56,475
2025	195,000	51,075
2026	205,000	44,250
2027-2030	955,000	96,687
TOTAL	\$ 1,865,000	\$ 375,797

Fiscal Year Ending December 31,	Contractual Commitments			
	(Direct Placement)		Illinois EPA Loans	
	Principal	Interest	Principal	Interest
2022	\$ 271,492	\$ 8,752	\$ 425,185	\$ 126,156
2023	186,532	5,972	629,080	155,419
2024	182,438	5,292	638,517	145,982
2025	182,437	4,961	648,107	136,392
2026	17,500	4,631	657,848	126,651
2027-2031	87,500	18,192	3,256,039	492,469
2032-2036	87,500	9,923	3,477,747	251,229
2037-2041	52,500	1,985	1,802,379	48,848
TOTAL	\$ 1,067,899	\$ 59,708	\$ 11,534,902	\$ 1,483,146

Fiscal Year Ending December 31,	Loan Payable			
	Revenue Bonds		(Direct Placement)	
	Principal	Interest	Principal	Interest
2022	\$ 425,000	\$ 269,435	\$ 315,191	\$ 27,300
2023	455,000	239,925	321,810	20,681
2024	465,000	226,125	328,568	13,923
2025	485,000	209,450	334,431	7,023
2026	505,000	189,650	-	-
2027-2031	2,825,000	635,050	-	-
2032-2036	2,615,000	159,825	-	-
TOTAL	\$ 7,775,000	\$ 1,929,460	\$ 1,300,000	\$ 68,927

4. LONG-TERM DEBT (Continued)

Direct Placements

The City has entered into direct placements of debt with vendors, local banks and the Illinois Finance Authority to finance the purchase of certain capital assets of the City. Terms of the respective contracts are disclosed in the Contractual Commitments sections on the previous pages.

Alternate Revenue Bonds

The City issued the 2013 General Obligation Refunding (TIF Alternate Revenue Source) Bonds. These bonds are payable from a pledge of the incremental taxes generated in the Lighthouse Pointe TIF District. The remaining pledge as of December 31, 2021 was \$2,240,797. During the current fiscal year, the pledge of incremental taxes generated in the TIF of \$219,635 (total principal and interest) was 28.34% of the total incremental taxes received.

The City issued the 2021A General Obligation Bonds (Electric System Alternate Revenue Source) Bonds. These bonds are payable from a pledge of the City's electric revenues. The remaining pledge as of December 31, 2021 was \$9,704,460. No payments were required during the current fiscal year.

5. INDUSTRIAL REVENUE BONDS

The City has approved the issuance of industrial revenue bonds for the benefit of private business enterprises. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The City is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements. As of December 31, 2021, there was one bond outstanding. The aggregate principal amount payable was \$2,800,000.

6. DEFINED BENEFIT PENSION PLANS

The City contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Police Pension Plan, which is a single-employer pension plan; and the Firefighters' Pension Plan, which is also a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org. The net pension liability for all plans was \$5,848,516 at December 31, 2021. Pension expense for all plans totaled \$819,836 for the year ended December 31, 2021.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees (other than those covered by the Police Pension Plan and Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2020, the latest actuarial valuation date, IMRF membership consisted of:

Inactive Employees or their Beneficiaries	
Currently Receiving Benefits	122
Inactive Employees Entitled to but not yet	
Receiving Benefits	31
Active Employees	85
 TOTAL	 238

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for calendar year 2021 was 10.38% of covered payroll.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2020
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.85% to 13.75%
Interest Rate	7.25%
Asset Valuation Method	Fair Value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

The discount rate used to measure the IMRF total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the employer's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension (Asset) Liability
BALANCES AT JANUARY 1, 2020	\$ 44,145,422	\$ 42,318,084	\$ 1,827,338
Changes for the Period			
Service Cost	615,069	-	615,069
Interest	3,126,537	-	3,126,537
Difference Between Expected and Actual Experience	(180,664)	-	(180,664)
Changes in Assumptions	(296,225)	-	(296,225)
Employer Contributions	-	770,237	(770,237)
Employee Contributions	-	312,822	(312,822)
Net Investment Income	-	6,234,317	(6,234,317)
Benefit Payments and Refunds	(2,656,622)	(2,656,622)	-
Administrative Expense	-	-	-
Other (Net Transfer)	-	(68,888)	68,888
Net Changes	608,095	4,591,866	(3,983,771)
BALANCES AT DECEMBER 31, 2020	\$ 44,753,517	\$ 46,909,950	\$ (2,156,433)

There were changes in assumptions related to the inflation rate, projected payroll increases and mortality rates in 2020.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2021, the City recognized pension expense of \$92,783.

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 352,405	\$ 135,792
Changes in Assumption	314,974	269,606
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	-	3,931,075
Contributions After Measurement Date	719,006	-
	<hr/>	<hr/>
TOTAL	\$ 1,386,385	\$ 4,336,473

\$719,006 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2022	\$ (939,776)
2023	(424,379)
2024	(1,656,675)
2025	(648,264)
	<hr/>
TOTAL	\$ (3,669,094)

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the City calculated using the discount rate of 7.25% as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	\$ 3,110,223	\$ (2,156,433)	\$ (6,368,206)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

Plan Membership

At December 31, 2021, the valuation date, membership consisted of:

Inactive Plan Members Currently Receiving Benefits	17
Inactive Plan Members Entitled to but not yet Receiving Benefits	1
Active Plan Members	21
TOTAL	39

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive 2.50% of salary for each year of service. The monthly benefit shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of 1/2 of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., 1/2% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Contributions (Continued)

the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City has adopted a funding policy to fund 100% of the past service cost by 2040. The employer contribution rate for calendar year 2021 was 54.07% of covered payroll.

Investment Policy

ILCS limits the Police Pension Fund’s (the Fund) investments to those allowable by ILCS and require the Fund’s Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund’s investment policy authorizes the Fund to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, insured credit union shares, repurchase agreements, commercial paper rates within the three highest classifications by at least two standard rating services, The Illinois Funds, mutual funds, equity securities, corporate debt securities and variable annuities.

The Fund’s investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Equity	52.00%	9.59%
Fixed Income	45.00%	4.66%
Cash Equivalents	3.00%	0.85%

The long-term expected real rates of return are net of a 2.76% factor for inflation and investment expense. ILCS limits the Fund’s investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major assets class based on historical results over a forty year amortization period. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return excluding inflation for each major asset class included in the Fund's target asset allocation are listed in the table above.

Investment Valuations

All investments in the plan are stated at fair value and are recorded as of the trade date. Fair value is based on quoted market prices at December 31 for debt securities, equity securities and mutual funds and contract values for insurance contracts. Investments in The Illinois Funds are valued at the share price, the price for which the investment could be sold.

Investment Concentrations

There are no significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of the Fund's investments.

Investment Rate of Return

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 8.11%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policy does not require pledging of collateral for bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Fund's deposits with financial institutions.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Interest Rate Risk

The following table presents the investments and maturities of the Fund’s debt securities as of December 31, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury Obligations	\$ 1,616,407	\$ 99,278	\$ 867,967	\$ 444,904	\$ 204,258
U.S. Agency Obligations	716,854	90,010	28,754	172,008	426,082
Mutual Funds (Fixed Inc.)	943,319	153,257	-	790,062	-
Corporate Bonds	2,582,021	210,523	1,369,307	998,100	4,091
TOTAL	\$ 5,858,601	\$ 553,068	\$ 2,266,028	\$ 2,405,074	\$ 634,431

The Fund has the following recurring fair value measurements as of December 31, 2021: the U.S. Treasury obligations, equity mutual funds, fixed income mutual funds and equities are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations and the corporate bonds are valued using quoted matrix pricing models (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed for expected current cash flows. The investment policy does not limit the maximum maturity length of investments in the Fund.

Credit Risk

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government and corporate bonds rated within the four highest ratings categories at the time of purchase by a national rating agency. The U.S. agency obligations are rated AA. The corporate bonds are rated AA+ to BBB- by Standard and Poor’s.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. The investment policy is silent on limiting exposure to custodial credit risk. In addition, the Fund allows the manager purchasing the investment to also serve as custodian over the investment. To limit its exposure, the manager has purchased an excess SIPC policy to cover any investment losses not covered by the limits of SIPC. The mutual fund and money market mutual funds are not subject to custodial credit risk.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of and for fiscal year ended December 31, 2021, using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2021
Measurement Date	December 31, 2021
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.25% to 17.66%
Interest Rate	6.75%
Cost of Living Adjustments	3.25%
Asset Valuation Method	Fair value

Mortality rates were based on the PubS-2010(A) Study using MP-2019 Improvement Rates applied on a fully generational basis. Other demographic assumption rates are based on a review of assumptions in the actuary's 2020 study for Illinois Police Officers.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2021	\$ 20,638,206	\$ 13,251,724	\$ 7,386,482
Changes for the Period			
Service Cost	455,298	-	455,298
Interest	1,299,520	-	1,299,520
Difference Between Expected and Actual Experience	(890,895)	-	(890,895)
Changes in Assumptions	-	-	-
Changes of Benefit Terms	-	-	-
Employer Contributions	-	949,365	(949,365)
Employee Contributions	-	173,998	(173,998)
Net Investment Income	-	1,032,826	(1,032,826)
Benefit Payments and Refunds	(871,116)	(871,116)	-
Administrative Expense	-	(20,213)	20,213
Net Changes	(7,193)	1,264,860	(1,272,053)
BALANCES AT DECEMBER 31, 2021	\$ 20,631,013	\$ 14,516,584	\$ 6,114,429

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

The Plan fiduciary net position as a percentage of the total pension liability was 70.36%.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2021, the City recognized police pension expense of \$702,874.

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the fund from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 584,963	\$ 957,638
Changes in Assumption	252,784	80,198
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	466,875
TOTAL	<u>\$ 837,747</u>	<u>\$ 1,504,711</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2022	\$ 66,518
2023	(283,134)
2024	(111,498)
2025	(156,092)
2026	(165,294)
Thereafter	<u>(17,464)</u>
TOTAL	<u>\$ (666,964)</u>

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 6.75% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability	\$ 9,083,168	\$ 6,114,429	\$ 3,684,818

Firefighters' Pension Plan

Plan Administration

Firefighter sworn personnel are covered by the Firefighters' Pension Plan, a single-employer defined benefit pension plan sponsored by the City. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The City accounts for the Firefighters' Pension Plan as a pension trust fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active firefighter employees.

Plan Membership

At December 31, 2021, the valuation date, membership consisted of:

Inactive Plan Members Currently Receiving Benefits	9
Inactive Plan Members Entitled to but not yet Receiving Benefits	1
Active Plan Members	14
TOTAL	24

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Benefits Provided

The Firefighters' Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension, and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of 1/2 of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., 1/2% for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or 1/2 of the change in the Consumer Price Index for the preceding calendar year.

Contributions

Employees are required by ILCS to contribute 9.455% of their base salary to the Firefighter's Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Contributions (Continued)

necessary to finance the plan, as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. However, the City has adopted a funding policy to fund 100% of the past service cost by 2040. The employer contribution rate for calendar year 2021 was 55.86% of covered payroll.

Investment Policy

Permitted Deposits and Investments - Statutes and the Firefighter's Pension Fund's (the Fund) investment policy authorize the Fund to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, insured credit union shares, repurchase agreements, commercial paper rates within the three highest classifications by at least two standard rating services, The Illinois Funds, mutual funds, equity securities, corporate debt securities and variable annuities.

The Fund's investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Large Cap Domestic Equity	38.50%	5.90%
Small Cap Domestic Equity	11.00%	7.70%
International Equity	5.50%	6.80%
Fixed Income	45.00%	1.10%

The long-term expected real rates of return are net of a 2.50% factor for inflation and investment expense. ILCS limits the Fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Investment Policy (Continued)

The long-term expected rate of return on the Fund's investments was determined using the Morningstar Analyst Research Center - SBBI Data for the period of December 31, 1969, through December 31, 2021. The long-term expected rate of return on the International Equity class was based on the MCSI EAFE index for the period of December 31, 1969, through December 31, 2021. The long-term expected rates of return are the best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) for each major assets class. Best estimates or geometric real rates of return excluding inflation for each major asset class included in the Fund's target asset allocation as of December 31, 2021, are listed in the table on the previous page.

Concentrations

There are no significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of the Fund's investments.

Rate of Return

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.54%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policy does not require pledging of collateral for bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Fund's deposits with financial institutions.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Interest Rate Risk

The following table presents the investments and maturities of the Fund's debt securities as of December 31, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury Obligations	\$ 608,502	\$ 126,715	\$ 280,176	\$ 201,611	\$ -
U.S. Agency Obligations	2,594,872	195,964	669,337	1,724,003	5,568
Corporate Bonds	741,139	-	326,759	414,380	-
State and Local Obligations	722,057	10,000	255,118	355,723	101,216
Negotiable CDs	166,901	-	118,742	48,159	-
TOTAL	\$ 4,833,471	\$ 332,679	\$ 1,650,132	\$ 2,743,876	\$ 106,784

The Fund has the following recurring fair value measurements as of December 31, 2021: the U.S. Treasury obligations, equities, and equity mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations, annuity contracts, negotiable CDs, and the corporate and municipal bonds are valued using quoted matrix pricing models (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed for expected current cash flows. The investment policy does not limit the maximum maturity length of investments in the Fund.

Credit Risk

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government, corporate bonds and state and local obligations rated within the four highest ratings categories at the time of purchase by a national rating agency. The U.S. agency obligations are rated AA. The state and local obligations are rated from A to AAA by Standard and Poor's. The corporate bonds are rated from A- to AAA. The negotiable CDs are not rated.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. The investment policy requires third party safekeeping, evidenced by a written agreement, for all securities owned by the Fund.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of and for fiscal year ended December 31, 2021, using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2021
Measurement Date	December 31, 2021
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.25% to 17.39%
Interest Rate	6.75%
Cost of Living Adjustments	2.25%
Asset Valuation Method	Fair value

Mortality rates were based on the PubS-2010(A) Study using MP-2019 Improvement Rates applied on a fully generational basis. Other demographic assumption rates are based on a review of assumptions in the actuary's 2020 study for Illinois Firefighters.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2021	\$ 15,365,732	\$ 11,071,799	\$ 4,293,933
Changes for the Period			
Service Cost	299,707	-	299,707
Interest	960,358	-	960,358
Difference Between Expected and Actual Experience	(1,753,505)	-	(1,753,505)
Changes in Assumptions	-	-	-
Changes in Benefit Terms	-	-	-
Employer Contributions	-	658,021	(658,021)
Employee Contributions	-	111,379	(111,379)
Net Investment Income	-	1,158,271	(1,158,271)
Benefit Payments and Refunds	(626,651)	(626,651)	-
Administrative Expense	-	(17,698)	17,698
Net Changes	(1,120,091)	1,283,322	(2,403,413)
BALANCES AT DECEMBER 31, 2021	\$ 14,245,641	\$ 12,355,121	\$ 1,890,520

The Plan fiduciary net position as a percentage of the total pension liability was 86.73%.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2021, the City recognized firefighters' pension expense of \$24,179.

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the Fund from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 298,300	\$ 2,091,541
Changes in Assumption	470,008	141,303
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	911,530
TOTAL	\$ 768,308	\$ 3,144,374

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the firefighters' pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2022	\$ (330,594)
2023	(500,085)
2024	(357,122)
2025	(348,805)
2026	(226,765)
Thereafter	<u>(612,695)</u>
TOTAL	<u>\$ (2,376,066)</u>

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 6.75% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability	\$ 3,953,124	\$ 1,890,520	\$ 201,773

B. Schedule of Fiduciary Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Short-Term Investments	\$ 816,753	\$ 518,121	\$ 1,334,874
Investments, at Fair Value			
U.S. Treasury Securities	1,616,407	608,502	2,224,909
U.S. Agency Securities	716,854	2,594,873	3,311,727
Equity Mutual Funds	2,131,816	6,717,941	8,849,757
Fixed Income Mutual Funds	943,319	-	943,319
Corporate Bonds	2,582,021	741,139	3,323,160
Municipal Bonds	-	722,056	722,056
Equities	5,674,398	220,904	5,895,302
Annuity Contracts	-	205,144	205,144
Receivables			
Accrued Interest	35,016	26,441	61,457
Total Assets	14,516,584	12,355,121	26,871,705
LIABILITIES			
None	-	-	-
Total Liabilities	-	-	-
NET POSITION RESTRICTED FOR PENSIONS	\$ 14,516,584	\$ 12,355,121	\$ 26,871,705

6. DEFINED BENEFIT PENSION PLANS (Continued)

C. Schedule of Changes in Fiduciary Net Position

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer Contributions	\$ 949,365	\$ 658,021	\$ 1,607,386
Employee Contributions	173,998	111,379	285,377
Total Contributions	1,123,363	769,400	1,892,763
INVESTMENT INCOME			
Net Appreciation on Fair Value of Investments	626,847	679,314	1,306,161
Interest Earned	440,471	510,209	950,680
Less Investment Expense	(34,492)	(31,252)	(65,744)
Net Investment Income	1,032,826	1,158,271	2,191,097
Total Additions	2,156,189	1,927,671	4,083,860
DEDUCTIONS			
Benefits and Refunds	871,116	626,651	1,497,767
Administrative Expenses	20,213	17,698	37,911
Total Deductions	891,329	644,349	1,535,678
NET INCREASE	1,264,860	1,283,322	2,548,182
NET POSITION RESTRICTED FOR PENSIONS			
January 1	13,251,724	11,071,799	24,323,523
December 31	<u>\$ 14,516,584</u>	<u>\$ 12,355,121</u>	<u>\$ 26,871,705</u>

7. RISK MANAGEMENT

The City is exposed to various risks of loss, including but not limited to, property and casualty, general and public officials' liability, workers' compensation and employee's health. The City purchases third party indemnity insurance to limit its exposure to losses. Settled claims from these risks have not exceeded commercial insurance coverage in the current fiscal year or the two prior fiscal years.

8. CONTRACTS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the City.

B. Grants

Amounts received and receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

C. Northern Illinois Municipal Power Agency

Northern Illinois Municipal Power Agency (NIMPA) is a joint municipal electric power agency and a body politic and corporate, municipal corporation and unit of local government of the State of Illinois. NIMPA was created by contract under Illinois' municipal joint action agency statutes as of May 24, 2004 for the purpose of effecting the joint development of electric energy resources for the production, transmission and distribution of electric power and energy. NIMPA's members currently consist of three Illinois municipalities, the Cities of Batavia, Geneva and Rochelle.

The City currently purchases power and energy from NIMPA under a power sales agreement, under which the City is allocated a percentage entitlement to NIMPA's 120 MW ownership interest in the Prairie State project. The Prairie State project is an approximately 1,620 MW "mine mouth" coal fired power generating facility located in Washington County, Illinois. The City's entitlement share of the Prairie State project is 25% or 30 MW.

8. CONTRACTS, COMMITMENTS AND CONTINGENCIES (Continued)

C. Northern Illinois Municipal Power Agency (Continued)

NIMPA's outstanding debt service obligation is to be paid by its members through their wholesale power charges through the remainder of the long-term contract, which is \$420 million as of December 31, 2021.

D. Rochelle Waste Disposal

The City signed a host agreement with Rochelle Waste Disposal, LLC (the Operator) for Sanitary Landfill No. 2, effective May 1, 1996. Under this agreement, the Operator is responsible for all closure and post-closure costs, with no liability to the City. The leasing parties are responsible for any remediation costs. The lease will run as long as the capacity permits for the disposal of solid waste remains, or a minimum of 20 years. The Operator paid an initiation fee of \$200,000. The Operator will also pay a base fee of \$75,000 payable in quarterly installments and a usage fee based on a tonnage fee, or 6.10% of gross revenues on the accrual basis, whichever is greater.

E. Ogle-Lee Fire Protection District

The City is engaged in an intergovernmental agreement for fire protection services with Ogle-Lee Fire Protection District (the District). The management board consists of two members appointed by the District and two by the City. The District is required to pay \$86,500 per year through September 30, 2022. The payments provided shall be increased at the rate of 3% per annum beginning with the payment due May 1, 2018.

F. Tax Abatements

The City abates property taxes to stimulate commercial and industrial development within the City under certain circumstances. The terms of these abatement arrangements are specified within written agreements with the businesses concerned.

For the fiscal year ended December 31, 2021, the City abated ½ of the 1% portion of sales tax attributable to sales and services rendered for a dealership who renovated their building at 620 South 7th Street, Rochelle, Illinois. The sales tax abatement amounted to \$53,784. A portion of the property taxes attributable to any new improvements added to the property (30% to 90%) will be rebated by the City related to this agreement starting in fiscal year 2019 (2018 tax levy). Under the terms of the agreement, the dealership is required to employ a minimum of 19 full-time equivalent employees for at least five years. The agreement expires December 31, 2022.

9. INDIVIDUAL FUND DISCLOSURES

A. Due From/To Other Funds

Due from/to other funds at December 31, 2021, consisted of the following:

Fund	Due From	Due To
General	\$ 555,862	\$ -
Capital Improvement	-	538,238
Nonmajor Governmental	89,929	17,624
Nonmajor Proprietary	-	89,929
TOTAL	\$ 645,791	\$ 645,791

Due from/to amounts are to cover temporary cash deficits. Repayment is expected within one year.

B. Advances From/To Other Funds

Advances from/to other funds at December 31, 2021 consisted of the following:

Fund	Advance From	Advance To
Electric Utility	\$ 409,044	\$ -
Technology Center	-	409,044
General	22,224	-
Nonmajor Special Revenue	-	22,224
TOTAL	\$ 431,268	\$ 431,268

The purposes of the advances from/to other funds are as follows:

- \$409,044 advanced from the Electric Utility Fund to the Technology Center Funds is for funding of cash shortfalls. Repayment is not expected within one year.
- \$22,224 advanced from the General Fund to the Nonmajor Special Revenue Funds is for funding of cash shortfalls. Repayment is not expected within one year.

9. INDIVIDUAL FUND DISCLOSURES (Continued)

C. Interfund Transfers

Interfund transfers during the year ended December 31, 2021 consisted of the following:

	Transfer In	Transfer Out
	<u> </u>	<u> </u>
General	\$ 2,774,071	\$ 180,000
Capital Improvement	1,396,285	75,000
Electric	-	2,096,088
Water	-	148,817
Water Reclamation	-	207,616
Nonmajor Governmental	255,000	1,768,946
Nonmajor Enterprise	87,000	35,889
	<u> </u>	<u> </u>
TOTAL	<u><u>\$ 4,512,356</u></u>	<u><u>\$ 4,512,356</u></u>

The purposes of significant interfund transfers are as follows:

- \$2,774,071 transferred to the General Fund was made up of \$2,096,088 from the Electric Utility Fund, \$148,817 from the Water Fund, \$207,616 Water Reclamation Fund, \$285,661 from the Nonmajor Governmental and \$35,889 from the Nonmajor Enterprise Funds for annual transfers as permitted under bond ordinances and city policies. The transfers will not be repaid.
- \$1,396,285 transferred to the Capital Improvement Fund from Nonmajor Governmental Funds (Utility Tax Fund \$54,211, Railroad Fund \$205,350 and Sales Tax Fund \$1,136,724) for various CIP projects. These transfers will not be repaid.

D. Fund Balance/Net Position Deficits

As of December 31, 2021, the Social Security (\$17,624) and Northern Gateway TIF Fund (\$22,225) had deficit fund balances/net position.

10. RECEIVABLES

The following receivables are included in due from other governments on the statement of net position at December 31, 2021:

GOVERNMENTAL ACTIVITIES	
Telecommunications Tax	\$ 67,008
Use Tax	105,714
Sales Tax	1,025,814
Auto Rental Tax	153
Video Gaming Tax	49,267
Cannabis Tax	3,812
Motor Fuel Tax	<u>35,603</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 1,287,371</u>

11. OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

In addition to providing the pension benefits described, the City provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The activity of the plan is reported in the City’s governmental activities.

B. Benefits Provided

The City provides OPEB to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the City’s retirement plans.

The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the City’s plan becomes secondary. The City also offers an early retirement incentive in which the City will pay two years of insurance premiums up to the coverage level held at the time of agreement for participating employees. For certain disabled employees who qualify under the Public Safety Employee Benefits Act (PSEBA), the City is required to pay 100% of the cost of basic health insurance for retirees and their dependents for their lifetime. The City must contribute the amount beyond fund member payments necessary to fund the actuarial liability for OPEB. The City may change inactive fund member payment requirements through its collective bargaining agreements and employee compensation plans.

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

C. Membership

At December 31, 2020, the most recent information available, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	15
Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>105</u>
 TOTAL	 <u><u>120</u></u>

D. Total OPEB Liability

The City's total OPEB liability of \$705,797 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2020.

E. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2021, as determined by an actuarial valuation as of January 1, 2020, actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updated procedures to December 31, 2021, including updating the discount rate at December 31, 2021, as noted below.

Actuarial Cost Method	Entry-Age Normal
Actuarial Value of Assets	Not Applicable
Salary Increases	2.75%
Discount Rate	2.06%
Healthcare Cost Trend Rates	5.50% Initial 5.00% Ultimate

The discount rate was based on the Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

F. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 31, 2020	\$ 679,504
Changes for the Period	
Service Cost	22,055
Interest	13,386
Changes Between Expected and Actual Experience	110,432
Changes in Assumptions	(23,402)
Benefit Payments	<u>(96,178)</u>
Net Changes	<u>26,293</u>
BALANCES AT DECEMBER 31, 2021	<u>\$ 705,797</u>

There were changes in assumptions related to the discount rate and healthcare cost trend rates in 2021.

G. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the discount rate of 2.06% as well as what the City total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.06%) or 1 percentage point higher (3.06%) than the current rate:

	1% Decrease (1.06%)	Current Discount Rate (2.06%)	1% Increase (3.06%)
Total OPEB Liability	\$ 739,359	\$ 705,797	\$ 673,756

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

G. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the City calculated using the healthcare rate of 5.50% to 5.00% as well as what the City’s total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (4.50% to 4.00%) or 1 percentage point higher (6.50% to 6.00%) than the current rate:

	1% Decrease (4.50% to 4.00%)	Current Healthcare Rate (5.50% to 5.00%)	1% Increase (6.50% to 6.00%)
Total OPEB Liability	\$ 649,464	\$ 705,797	\$ 771,783

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the City recognized OPEB expense of \$48,583. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 125,189	\$ -
Changes in Assumptions	58,094	40,907
TOTAL	\$ 183,283	\$ 40,907

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending December 31,	
2022	\$ 13,142
2023	13,142
2024	13,142
2025	13,142
2026	13,142
Thereafter	76,666
TOTAL	\$ 142,376

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes	\$ 5,615,166	\$ 6,044,790	\$ 429,624
Licenses and Permits	235,500	197,454	(38,046)
Intergovernmental	1,181,000	1,329,583	148,583
Charges for Services	974,411	1,318,600	344,189
Fines and Forfeitures	75,000	94,335	19,335
Investment Income	60,000	(15,983)	(75,983)
Miscellaneous	105,000	61,081	(43,919)
Total Revenues	8,246,077	9,029,860	783,783
EXPENDITURES			
Current			
General Government	1,720,587	1,886,558	165,971
Public Safety	7,007,421	6,691,523	(315,898)
Public Works	1,922,663	1,778,344	(144,319)
Public Service Enterprises	175,278	179,904	4,626
Conservation and Development	13,900	5,172	(8,728)
Debt Service			
Principal	-	81,662	81,662
Interest and Fiscal Charges	-	5,103	5,103
Total Expenditures	10,839,849	10,628,266	(211,583)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,593,772)	(1,598,406)	995,366
OTHER FINANCING SOURCES (USES)			
Transfers In	2,774,071	2,774,071	-
Transfers (Out)	(180,000)	(180,000)	-
Total Other Financing Sources (Uses)	2,594,071	2,594,071	-
NET CHANGE IN FUND BALANCE	\$ 299	995,665	\$ 995,366
FUND BALANCE, JANUARY 1		8,436,031	
FUND BALANCE, DECEMBER 31		\$ 9,431,696	

(See independent auditor's report.)

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Four Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021
TOTAL OPEB LIABILITY				
Service Cost	\$ 22,383	\$ 20,668	\$ 22,685	\$ 22,055
Interest	36,035	32,780	18,612	13,386
Differences Between Expected and Actual Experience	-	-	28,316	110,432
Changes of Assumptions	(28,984)	56,576	18,530	(23,402)
Benefit Payments, Including Refunds of Member Contributions	(268,861)	(284,773)	(175,766)	(96,178)
Net Change in Total OPEB Liability	(239,427)	(174,749)	(87,623)	26,293
Total OPEB Liability - Beginning	1,181,303	941,876	767,127	679,504
TOTAL OPEB LIABILITY - ENDING	\$ 941,876	\$ 767,127	\$ 679,504	\$ 705,797
Covered-Employee Payroll	\$ 7,728,322	\$ 9,004,571	\$ 9,844,341	\$ 9,852,990
Employer's Total OPEB Liability as a Percentage of Covered-Employee Payroll	12.19%	8.52%	6.90%	7.16%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

In 2018, there were changes in assumptions related to the discount rate and health care trend rate.

In 2019, there were changes in assumptions related to the inflation rate, total payroll increases, mortality rates, mortality improvement rates, retirement rates, termination rates, disability rates and the discount rate.

In 2020, there were changes in assumptions related to the discount rate and health care trend rate.

In 2021, there were changes in assumptions related to the discount rate.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Seven Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,				
	2016	2016*	2017	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 683,782	\$ 491,358	\$ 768,000	\$ 704,122	\$ 593,621	\$ 770,238	\$ 719,006
Contributions in Relation to the Actuarially Determined Contribution	683,782	491,358	768,000	704,122	593,621	770,238	719,006
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 6,035,344	\$ 4,153,491	\$ 6,432,161	\$ 6,209,189	\$ 6,348,888	\$ 6,951,606	\$ 6,925,837
Contributions as a Percentage of Covered Payroll	11.33%	11.83%	11.94%	11.34%	9.35%	11.08%	10.38%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 23 years; the asset valuation method was five-year smoothed market and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Eight Fiscal Years

FISCAL YEAR ENDED	April 30,			December 31,				
	2015	2016	2016*	2017	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 263,541	\$ 366,575	\$ 389,808	\$ 499,765	\$ 557,874	\$ 614,329	\$ 715,312	\$ 827,035
Contributions in Relation to the Actuarially Determined Contribution	276,905	360,627	388,135	497,804	556,593	613,234	764,747	949,365
CONTRIBUTION DEFICIENCY (Excess)	\$ (13,364)	\$ 5,948	\$ 1,673	\$ 1,961	\$ 1,281	\$ 1,095	\$ (49,435)	\$ (122,330)
Covered Payroll	\$ 1,586,341	\$ 1,349,905	\$ 1,212,418	\$ 1,882,279	\$ 1,382,454	\$ 1,535,637	\$ 1,686,765	\$ 1,755,785
Contributions as a Percentage of Covered Payroll	17.46%	26.71%	32.01%	26.45%	40.26%	39.93%	45.34%	54.07%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1/January 1 of the prior fiscal years. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return of 6.75% annually, projected salary increase assumption of 2.50% to 17.91% plus 2.50% for inflation compounded annually and postretirement benefit increases of 2.50% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND**

Last Eight Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,					
	2015	2016	2016*	2017	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 273,650	\$ 337,824	\$ 345,086	\$ 444,861	\$ 464,988	\$ 482,180	\$ 477,231	\$ 536,159
Contributions in Relation to the Actuarially Determined Contribution	278,524	306,002	345,372	443,122	463,931	481,321	528,813	658,021
CONTRIBUTION DEFICIENCY (Excess)	\$ (4,874)	\$ 31,822	\$ (286)	\$ 1,739	\$ 1,057	\$ 859	\$ (51,582)	\$ (121,862)
Covered Payroll	\$ 909,588	\$ 924,791	\$ 666,530	\$ 1,034,788	\$ 1,026,548	\$ 1,092,625	\$ 1,192,781	\$ 1,177,993
Contributions as a Percentage of Covered Payroll	30.62%	33.09%	51.82%	42.82%	45.19%	44.05%	44.33%	55.86%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1/January 1 of the prior fiscal years. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return of 6.75% annually, projected salary increase assumption of 2.50% to 17.64% plus 2.50% for inflation compounded annually and postretirement benefit increases of 3.50% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Six Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020
TOTAL PENSION LIABILITY						
Service Cost	\$ 633,562	\$ 642,258	\$ 645,899	\$ 627,215	\$ 607,200	\$ 615,069
Interest	2,620,202	2,791,955	2,904,572	2,931,686	3,006,770	3,126,537
Difference Between Expected and Actual Experience of the Total Pension Liability	803,929	(40,100)	174,541	106,700	620,227	(180,664)
Changes of Assumptions	43,813	(90,079)	(1,220,831)	1,131,604	-	(296,225)
Benefit Payments, Including Refunds of Member Contributions	(1,693,209)	(1,832,637)	(1,975,021)	(2,291,605)	(2,515,722)	(2,656,622)
Net Change in Total Pension Liability	2,408,297	1,471,397	529,160	2,505,600	1,718,475	608,095
Total Pension Liability - Beginning	35,512,493	37,920,790	39,392,187	39,921,347	42,426,947	44,145,422
TOTAL PENSION LIABILITY - ENDING	\$ 37,920,790	\$ 39,392,187	\$ 39,921,347	\$ 42,426,947	\$ 44,145,422	\$ 44,753,517
PLAN FIDUCIARY NET POSITION						
Contributions - Employer	\$ 687,703	\$ 725,858	\$ 768,001	\$ 714,809	\$ 595,621	\$ 770,237
Contributions - Member	280,253	343,977	289,447	291,631	286,662	312,822
Net Investment Income	165,264	2,260,861	6,163,738	(2,311,367)	7,120,133	6,234,317
Benefit Payments, Including Refunds of Member Contributions	(1,693,209)	(1,832,637)	(1,975,021)	(2,291,605)	(2,515,722)	(2,656,622)
Other (Net Transfer)	2,251	353,618	(966,725)	1,023,266	415,760	(68,888)
Net Change in Plan Fiduciary Net Position	(557,738)	1,851,677	4,279,440	(2,573,266)	5,902,454	4,591,866
Plan Fiduciary Net Position - Beginning	33,415,517	32,857,779	34,709,456	38,988,896	36,415,630	42,318,084
PLAN FIDUCIARY NET POSITION - ENDING	\$ 32,857,779	\$ 34,709,456	\$ 38,988,896	\$ 36,415,630	\$ 42,318,084	\$ 46,909,950
EMPLOYER'S NET PENSION LIABILITY	\$ 5,063,011	\$ 4,682,731	\$ 932,451	\$ 6,011,317	\$ 1,827,338	\$ (2,156,433)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	20	<i>Section VI, Item 3.</i>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.65%	88.11%	97.66%	85.83%	95.86%	104.82%	
Covered Payroll	\$ 6,035,344	\$ 6,126,370	\$ 6,432,163	\$ 6,303,438	\$ 6,370,283	\$ 6,951,609	
Employer's Net Pension Liability as a Percentage of Covered Payroll	83.89%	76.44%	14.50%	95.37%	28.69%	(31.02%)	

Changes in assumptions related to retirement age and mortality were made in 2015. There was a change in the discount rate assumption from 2015 to 2016. Changes in assumptions related to retirement age and mortality were made in 2017. There was a change in the discount rate assumption from 2017 to 2018. There was a change in the inflation rate, projected payroll increases and mortality rates from 2019 to 2020.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Eight Fiscal Years

MEASUREMENT DATE	April 30,			December 31,				
	2015	2016	2016*	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY								
Service Cost	\$ 285,666	\$ 280,429	\$ 228,616	\$ 244,048	\$ 368,621	\$ 405,981	\$ 433,368	\$ 455,298
Interest	971,183	996,514	734,327	1,090,246	1,135,689	1,230,475	1,328,898	1,299,520
Differences Between Actual and Expected								
Experience	-	(203,820)	(17,329)	240,607	788,319	366,156	(271,542)	(890,895)
Changes in Assumptions	-	1,183,719	(367,219)	-	-	239,595	-	-
Changes in Benefit Terms	-	-	-	-	-	33,828	-	-
Benefit Payments, Including Refunds of Member Contributions	(925,616)	(837,526)	(565,736)	(924,236)	(879,106)	(897,669)	(908,978)	(871,116)
Net Change in Total Pension Liability	331,233	1,419,316	12,659	650,665	1,413,523	1,378,366	581,746	(7,193)
Total Pension Liability - Beginning	14,850,698	15,181,931	16,601,247	16,613,906	17,264,571	18,678,094	20,056,460	20,638,206
TOTAL PENSION LIABILITY - ENDING	\$ 15,181,931	\$ 16,601,247	\$ 16,613,906	\$ 17,264,571	\$ 18,678,094	\$ 20,056,460	\$ 20,638,206	\$ 20,631,013
PLAN FIDUCIARY NET POSITION								
Contributions - Employer	\$ 276,905	\$ 360,627	\$ 388,135	\$ 497,804	\$ 556,593	\$ 613,234	\$ 764,747	\$ 949,365
Contributions - Member	138,909	137,476	90,544	140,386	142,282	152,182	167,158	173,998
Net Investment Income	504,446	(283,084)	328,130	1,200,675	(601,025)	1,775,027	1,156,849	1,032,826
Benefit Payments, Including Refunds of Member Contributions	(925,616)	(837,526)	(565,736)	(924,236)	(879,106)	(897,669)	(908,978)	(871,116)
Administrative Expense	(17,065)	(18,984)	(17,314)	(20,897)	(22,890)	(22,338)	(22,693)	(20,213)
Net Change in Plan Fiduciary Net Position	(22,421)	(641,491)	223,759	893,732	(804,146)	1,620,436	1,157,083	1,264,860
Plan Fiduciary Net Position - Beginning	10,824,772	10,802,351	10,160,860	10,384,619	11,278,351	10,474,205	12,094,641	13,251,724
PLAN FIDUCIARY NET POSITION - ENDING	\$ 10,802,351	\$ 10,160,860	\$ 10,384,619	\$ 11,278,351	\$ 10,474,205	\$ 12,094,641	\$ 13,251,724	\$ 14,516,584
EMPLOYER'S NET PENSION LIABILITY	\$ 4,379,580	\$ 6,440,387	\$ 6,229,287	\$ 5,986,220	\$ 8,203,889	\$ 7,961,819	\$ 7,386,482	\$ 6,114,429

MEASUREMENT DATE	April 30,		December 31,						
	2015	2016	2016*	2017	2018	2019	2020	2021	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.15%	61.21%	62.51%	65.33%	56.08%	60.30%	64.21%	70.36%	
Covered Payroll	\$ 1,586,341	\$ 1,349,905	\$ 1,212,418	\$ 1,882,279	\$ 1,382,454	\$ 1,535,637	\$ 1,686,765	\$ 1,755,785	
Employer's Net Pension Liability as a Percentage of Covered Payroll	276.08%	477.10%	513.79%	318.03%	593.43%	518.47%	437.91%	348.24%	

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

2016 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates and retirement rates.

2019 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to projected individual payroll increases, projected total payroll increases, inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' PENSION FUND

Last Eight Fiscal Years

MEASUREMENT DATE	April 30,				December 31,			
	2015	2016	2016*	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY								
Service Cost	\$ 215,229	\$ 217,247	\$ 157,858	\$ 168,513	\$ 261,695	\$ 239,261	\$ 293,897	\$ 299,707
Interest	741,514	753,420	606,381	890,290	921,520	945,071	976,501	960,358
Differences Between Actual and Expected								
Experience	-	663,185	(193,311)	78,353	(121,881)	(558,905)	74,830	(1,753,505)
Changes in Assumptions	-	900,875	(352,959)	-	-	277,673	-	-
Changes of Benefit Terms	-	-	-	-	-	118,668	-	-
Benefit Payments, Including Refunds of Member Contributions	(498,763)	(554,623)	(395,431)	(611,828)	(737,152)	(687,723)	(658,451)	(626,651)
Net Change in Total Pension Liability	457,980	1,980,104	(177,462)	525,328	324,182	334,045	686,777	(1,120,091)
Total Pension Liability - Beginning	11,234,778	11,692,758	13,672,862	13,495,400	14,020,728	14,344,910	14,678,955	15,365,732
TOTAL PENSION LIABILITY - ENDING	\$ 11,692,758	\$ 13,672,862	\$ 13,495,400	\$ 14,020,728	\$ 14,344,910	\$ 14,678,955	\$ 15,365,732	\$ 14,245,641
PLAN FIDUCIARY NET POSITION								
Contributions - Employer	\$ 278,524	\$ 306,002	\$ 345,372	\$ 443,122	\$ 463,931	\$ 481,321	\$ 528,813	\$ 658,021
Contributions - Member	91,671	93,373	62,958	98,666	101,913	103,308	112,777	111,379
Net Investment Income	520,913	12,259	283,880	871,095	(250,637)	1,306,011	1,421,035	1,158,271
Benefit Payments, Including Refunds of Member Contributions	(498,763)	(554,623)	(395,431)	(611,828)	(737,152)	(687,723)	(658,451)	(626,651)
Administrative Expense	(16,044)	(21,062)	(11,138)	(16,019)	(21,478)	(12,516)	(17,813)	(17,698)
Net Change in Plan Fiduciary Net Position	376,301	(164,051)	285,641	785,036	(443,423)	1,190,401	1,386,361	1,283,322
Plan Fiduciary Net Position - Beginning	7,655,533	8,031,834	7,867,783	8,153,424	8,938,460	8,495,037	9,685,438	11,071,799
PLAN FIDUCIARY NET POSITION - ENDING	\$ 8,031,834	\$ 7,867,783	\$ 8,153,424	\$ 8,938,460	\$ 8,495,037	\$ 9,685,438	\$ 11,071,799	\$ 12,355,121
EMPLOYER'S NET PENSION LIABILITY	\$ 3,660,924	\$ 5,805,079	\$ 5,341,976	\$ 5,082,268	\$ 5,849,873	\$ 4,993,517	\$ 4,293,933	\$ 1,890,520

MEASUREMENT DATE	April 30,			December 31,				
	2015	2016	2016*	2017	2018	2019	2020	2021
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.69%	57.54%	60.42%	63.75%	59.22%	65.98%	72.06%	86.73%
Covered Payroll	\$ 909,588	\$ 942,791	\$ 666,530	\$ 1,034,788	\$ 1,026,548	\$ 1,092,625	\$ 1,192,781	\$ 1,177,993
Employer's Net Pension Liability as a Percentage of Covered Payroll	402.48%	615.73%	801.46%	491.14%	569.86%	457.02%	359.99%	160.49%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

2016 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates and retirement rates.

2019 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to projected individual payroll increases, projected total payroll increases, inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND

Last Eight Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,					
	2015	2016	2016*	2017	2018	2019	2020	2021
Annual Money-Weighted Rate of Return, Net of Investment Expense	4.74%	(2.66%)	3.27%	11.91%	(5.70%)	17.84%	10.39%	8.11%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
FIREFIGHTERS' PENSION FUND

Last Eight Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,					
	2015	2016	2016*	2017	2018	2019	2020	2021

Annual Money-Weighted Rate of Return, Net of Investment Expense	0.70%	(0.45%)	3.37%	8.86%	0.13%	13.13%	13.00%	11.54%
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*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2021

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual budgets are adopted for the General, Special Revenue, Debt Service and Capital Projects Funds. All annual appropriations lapse at fiscal year end.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted by the City to obtain taxpayer comments.

Subsequently, the budget is legally enacted through passage of an ordinance.

Formal budgetary integration is employed as a management control device during the year for all funds.

The legal level of budgetary control is at the fund level. The City Manager can transfer budgeted amounts between departments; however, any revision altering both revenues and budgeted expenditures for any fund must be approved by a two-thirds council action.

2. EXCESS EXPENDITURES OVER BUDGET

The following fund over expended budgets in fiscal year 2021:

Fund	Budget	Actual
Insurance	\$ 321,000	\$ 324,497
Social Security	199,820	209,335
Foreign Fire Insurance	19,000	34,960
Ambulance Replacement	26,284	26,532

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property	\$ 1,973,376	\$ 1,957,039	\$ (16,337)
Road and Bridge	160,000	182,207	22,207
Local Use	378,173	365,275	(12,898)
Telecommunications	290,000	265,957	(24,043)
State Sales	2,400,000	2,576,686	176,686
Replacement	240,000	391,085	151,085
Video Gaming	173,617	306,541	132,924
Total Taxes	<u>5,615,166</u>	<u>6,044,790</u>	<u>429,624</u>
Licenses and Permits			
Licenses			
Amusement	2,000	734	(1,266)
Liquor	-	1,850	1,850
Franchise	120,000	153,699	33,699
Permits			
Building	113,500	41,171	(72,329)
Total Licenses and Permits	<u>235,500</u>	<u>197,454</u>	<u>(38,046)</u>
Intergovernmental			
Shared Income Tax	884,000	1,263,654	379,654
Federal Grants	167,000	58,000	(109,000)
State Grants	130,000	7,929	(122,071)
Total Intergovernmental	<u>1,181,000</u>	<u>1,329,583</u>	<u>148,583</u>
Charges for Services			
Fire Protection	96,411	96,411	-
Ambulance Fees	475,000	790,038	315,038
Police Services	40,000	71,220	31,220
Planning/Zoning Fees	206,000	213,395	7,395
Grave Opening Fees	25,000	35,250	10,250
Cemetery Lot Sales	15,000	21,250	6,250
Cemetery Receipts	2,000	3,000	1,000
Water Reclamation Solid Waste	115,000	88,036	(26,964)
Total Charges for Services	<u>974,411</u>	<u>1,318,600</u>	<u>344,189</u>

(This schedule is continued on the following page.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES (Continued)			
Fines and Forfeitures			
Circuit Court	\$ 75,000	\$ 94,335	\$ 19,335
Total Fines and Forfeitures	75,000	94,335	19,335
Investment Income	60,000	(15,983)	(75,983)
Miscellaneous			
Refunds/Reimbursements	5,000	10,000	5,000
Miscellaneous	100,000	51,081	(48,919)
Total Miscellaneous	105,000	61,081	(43,919)
TOTAL REVENUES	\$ 8,246,077	\$ 9,029,860	\$ 783,783

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Investment Income	\$ 10,000	\$ 7,534	\$ (2,466)
Total Revenues	<u>10,000</u>	<u>7,534</u>	<u>(2,466)</u>
EXPENDITURES			
General Government			
Contractual Services	1,250	750	(500)
Capital Outlay	5,388,000	2,198,929	(3,189,071)
Debt Service			
Principal	680,000	680,000	-
Interest and Fiscal Charges	182,025	182,025	-
Total Expenditures	<u>6,251,275</u>	<u>3,061,704</u>	<u>(3,189,571)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,241,275)</u>	<u>(3,054,170)</u>	<u>3,187,105</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	5,515,350	1,396,285	(4,119,065)
Transfers (Out)	(75,000)	(75,000)	-
Total Other Financing Sources (Uses)	<u>5,440,350</u>	<u>1,321,285</u>	<u>(4,119,065)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (800,925)</u></u>	<u><u>(1,732,885)</u></u>	<u><u>\$ (931,960)</u></u>
FUND BALANCE, JANUARY 1		<u>1,744,222</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 11,337</u></u>	

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

CITY OF ROCHELLE, ILLINOIS

Section VI, Item 3.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2021

	Special Revenue				
	Railroad	Audit	Insurance	Motor Fuel Tax	Hotel/Motel Tax
ASSETS					
Cash and Investments	\$ 1,312,453	\$ 6,559	\$ 70,627	\$ 749,904	\$ 204,213
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)					
Property Taxes	-	30,000	374,993	-	-
Accounts	139,775	-	-	-	19,991
Due from Other Governments	-	-	-	35,603	-
Due from Other Funds	89,929	-	-	-	-
TOTAL ASSETS	\$ 1,542,157	\$ 36,559	\$ 445,620	\$ 785,507	\$ 224,204
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 9,868	\$ -	\$ 3,661	\$ -	\$ 2,331
Accrued Payroll	2,313	-	-	-	177
Due to Other Funds	-	-	-	-	-
Advance from Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	12,181	-	3,661	-	2,508
DEFERRED INFLOWS OF RESOURCES					
Unavailable Property Taxes	-	30,000	374,993	-	-
Total Deferred Inflows of Resources	-	30,000	374,993	-	-
Total Liabilities and Deferred Inflows of Resources	12,181	30,000	378,654	-	2,508
FUND BALANCES					
Restricted for Audit	-	6,559	-	-	-
Restricted for Insurance	-	-	66,966	-	-
Restricted for Maintenance of Roadways	-	-	-	785,507	-
Restricted for Tourism	-	-	-	-	221,696
Restricted for Employee Retirement	-	-	-	-	-
Restricted for Capital Improvements	-	-	-	-	-
Restricted for Economic Development	-	-	-	-	-
Restricted for Public Safety	-	-	-	-	-
Unrestricted					
Assigned for Railroad	1,529,976	-	-	-	-
Assigned for Ambulance Replacement	-	-	-	-	-
Assigned for Stormwater	-	-	-	-	-
Assigned for Golf Course	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
Total Fund Balances (Deficit)	1,529,976	6,559	66,966	785,507	221,696
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,542,157	\$ 36,559	\$ 445,620	\$ 785,507	\$ 224,204

IMRF Fund	Social Security	Lighthouse Pointe TIF	Special Revenue				Capital Projects		
			Foreign Fire Insurance	Overweight Truck Permits	Northern Gateway TIF	Downtown TIF	Ambulance Replacement	Stormwater	
\$ 44,100	\$ -	\$ 1,398,297	\$ 46,675	\$ 204,066	\$ -	\$ 172,466	\$ 160,628	\$ 169,278	
160,003	240,004	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>\$ 204,103</u>	<u>\$ 240,004</u>	<u>\$ 1,398,297</u>	<u>\$ 46,675</u>	<u>\$ 204,066</u>	<u>\$ -</u>	<u>\$ 172,466</u>	<u>\$ 160,628</u>	<u>\$ 169,278</u>	
\$ -	\$ -	\$ 3,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	17,624	-	-	-	-	-	-	-	
-	-	-	-	-	22,225	-	-	-	
-	-	-	-	-	-	-	-	-	
-	17,624	3,296	-	-	22,225	-	-	-	
160,003	240,004	-	-	-	-	-	-	-	
160,003	240,004	-	-	-	-	-	-	-	
160,003	257,628	3,296	-	-	22,225	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	204,066	-	-	-	-	
44,100	-	-	-	-	-	-	-	-	
-	-	1,395,001	-	-	-	172,466	-	-	
-	-	-	46,675	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	160,628	-	
-	-	-	-	-	-	-	-	169,278	
-	-	-	-	-	-	-	-	-	
-	(17,624)	-	-	-	(22,225)	-	-	-	
<u>44,100</u>	<u>(17,624)</u>	<u>1,395,001</u>	<u>46,675</u>	<u>204,066</u>	<u>(22,225)</u>	<u>172,466</u>	<u>160,628</u>	<u>169,278</u>	
<u>\$ 204,103</u>	<u>\$ 240,004</u>	<u>\$ 1,398,297</u>	<u>\$ 46,675</u>	<u>\$ 204,066</u>	<u>\$ -</u>	<u>\$ 172,466</u>	<u>\$ 160,628</u>	<u>\$ 169,278</u>	

(This statement is continued on the following page.)

CITY OF ROCHELLE ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2021

	Capital Projects			Total
	Utility Tax	Sales Tax	Golf Course	
ASSETS				
Cash and Investments	\$ 2,078,239	\$ 1,165,200	\$ 159,725	\$ 7,942,430
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)				
Property Taxes	-	-	-	805,000
Accounts	55,735	-	-	215,501
Due from Other Governments	-	351,777	-	387,380
Due from Other Funds	-	-	-	89,929
TOTAL ASSETS	\$ 2,133,974	\$ 1,516,977	\$ 159,725	\$ 9,440,240
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 3,471	\$ 22,627
Accrued Payroll	-	-	1,486	3,976
Due to Other Funds	-	-	-	17,624
Advance from Other Funds	-	-	-	22,225
Unearned Revenue	-	-	1,500	1,500
Total Liabilities	-	-	6,457	67,952
DEFERRED INFLOWS OF RESOURCES				
Unavailable Property Taxes	-	-	-	805,000
Total Deferred Inflows of Resources	-	-	-	805,000
Total Liabilities and Deferred Inflows of Resources	-	-	6,457	872,952
FUND BALANCES				
Restricted for Audit	-	-	-	6,559
Restricted for Insurance	-	-	-	66,966
Restricted for Maintenance of Roadways	-	-	-	989,573
Restricted for Tourism	-	-	-	221,696
Restricted for Employee Retirement	-	-	-	44,100
Restricted for Capital Improvements	2,133,974	1,516,977	-	3,650,951
Restricted for Economic Development	-	-	-	1,567,467
Restricted for Public Safety	-	-	-	46,675
Unrestricted				
Assigned for Railroad	-	-	-	1,529,976
Assigned for Ambulance Replacement	-	-	-	160,628
Assigned for Stormwater	-	-	-	169,278
Assigned for Golf Course	-	-	153,268	153,268
Unassigned (Deficit)	-	-	-	(39,849)
Total Fund Balances	2,133,974	1,516,977	153,268	8,567,288
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,133,974	\$ 1,516,977	\$ 159,725	\$ 9,440,240

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VI, Item 3.

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2021

	Special Revenue				
	Railroad	Audit	Insurance	Motor Fuel Tax	Hotel/Motel Tax
REVENUES					
Taxes	\$ -	\$ 30,063	\$ 280,551	\$ -	\$ 242,022
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	670,450	-
Charges for Services	870,970	-	-	-	-
Investment Income	6,993	10	141	612	726
Miscellaneous	-	-	-	-	12,616
Total Revenues	877,963	30,073	280,692	671,062	255,364
EXPENDITURES					
Current					
General Government	-	26,399	34,462	-	-
Public Safety	-	-	208,878	-	-
Public Works	418,834	-	73,953	-	-
Public Service Enterprises	-	-	7,204	-	-
Conservation and Development	-	-	-	-	116,002
Capital Outlay	1,103,203	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	1,522,037	26,399	324,497	-	116,002
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(644,074)	3,674	(43,805)	671,062	139,362
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers (Out)	(291,010)	-	-	-	(75,000)
Issuance of Contractual Commitment	659,750	-	-	-	-
Total Other Financing Sources (Uses)	368,740	-	-	-	(75,000)
NET CHANGE IN FUND BALANCES	(275,334)	3,674	(43,805)	671,062	64,362
FUND BALANCES (DEFICIT), JANUARY 1	1,805,310	2,885	110,771	114,445	157,334
FUND BALANCES (DEFICIT), DECEMBER 31	\$ 1,529,976	\$ 6,559	\$ 66,966	\$ 785,507	\$ 221,696

IMRF Fund	Social Security	Special Revenue					Capital Projects		
		Lighthouse Pointe TIF	Foreign Fire Insurance	Overweight Truck Permits	Northern Gateway TIF	Downtown TIF	Ambulance Replacement	Stormwater	
\$ 233,487	\$ 205,383	\$ 775,004	\$ -	\$ -	\$ 76,919	\$ 227,270	\$ -	\$ -	
-	-	-	-	48,915	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	3,316	
109	12	5,509	169	811	-	-	380	797	
-	-	-	34,709	-	-	481	6,000	-	
233,596	205,395	780,513	34,878	49,726	76,919	227,751	6,380	4,113	
29,297	30,730	190,320	-	-	50,977	90,237	-	-	
42,719	48,901	-	3,186	-	-	-	-	-	
146,944	129,704	-	-	-	-	-	-	2,731	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	12,203	31,774	-	-	-	2,748	12,509	
-	-	150,000	-	-	-	-	17,500	-	
-	-	69,635	-	-	-	-	6,284	-	
218,960	209,335	422,158	34,960	-	50,977	90,237	26,532	15,240	
14,636	(3,940)	358,355	(82)	49,726	25,942	137,514	(20,152)	(11,127)	
-	-	-	-	-	-	-	180,000	-	
-	-	-	-	(12,000)	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	(12,000)	-	-	180,000	-	
14,636	(3,940)	358,355	(82)	37,726	25,942	137,514	159,848	(11,127)	
29,464	(13,684)	1,036,646	46,757	166,340	(48,167)	34,952	780	180,405	
\$ 44,100	\$ (17,624)	\$ 1,395,001	\$ 46,675	\$ 204,066	\$ (22,225)	\$ 172,466	\$ 160,628	\$ 169,278	

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2021

	Capital Projects			Total
	Utility Tax	Sales Tax	Golf Course	
REVENUES				
Taxes	\$ 536,084	\$ 1,304,822	\$ -	\$ 3,911,605
Licenses and Permits	-	-	-	48,915
Intergovernmental	-	-	75,000	745,450
Charges for Services	-	-	238,433	1,112,719
Investment Income	8,378	1,583	1,239	27,469
Miscellaneous	-	-	8,377	62,183
Total Revenues	544,462	1,306,405	323,049	5,908,341
EXPENDITURES				
Current				
General Government	-	-	-	452,422
Public Safety	-	-	-	303,684
Public Works	-	-	-	772,166
Public Service Enterprises	-	-	-	7,204
Conservation and Development	-	-	279,402	395,404
Capital Outlay	-	-	64,480	1,226,917
Debt Service				
Principal	-	-	4,976	172,476
Interest and Fiscal Charges	-	-	-	75,919
Total Expenditures	-	-	348,858	3,406,192
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	544,462	1,306,405	(25,809)	2,502,149
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	75,000	255,000
Transfers (Out)	(54,211)	(1,336,725)	-	(1,768,946)
Issuance of Contractual Commitment	-	-	-	659,750
Total Other Financing Sources (Uses)	(54,211)	(1,336,725)	75,000	(854,196)
NET CHANGE IN FUND BALANCES	490,251	(30,320)	49,191	1,647,953
FUND BALANCES, JANUARY 1	1,643,723	1,547,297	104,077	6,919,335
FUND BALANCES, DECEMBER 31	\$ 2,133,974	\$ 1,516,977	\$ 153,268	\$ 8,567,288

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAILROAD FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Charges for Services	\$ 1,008,062	\$ 870,970	\$ (137,092)
Investment Income	5,000	6,993	1,993
Intergovernmental	1,000,000	-	(1,000,000)
Total Revenues	2,013,062	877,963	(1,135,099)
EXPENDITURES			
Current			
Public Works			
Personal Services	189,031	176,029	(13,002)
Commodities	-	7,700	7,700
Other Services	29,000	25,233	(3,767)
Contractual Services	258,017	209,872	(48,145)
Capital Outlay	1,502,000	1,103,203	(398,797)
Total Expenditures	1,978,048	1,522,037	(456,011)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35,014	(644,074)	(679,088)
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(291,011)	(291,010)	1
Issuance of Contractual Commitment	-	659,750	659,750
Total Other Financing Sources (Uses)	(291,011)	368,740	659,751
NET CHANGE IN FUND BALANCE	\$ (255,997)	(275,334)	\$ (19,337)
FUND BALANCE, JANUARY 1		1,805,310	
FUND BALANCE, DECEMBER 31		\$ 1,529,976	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AUDIT FUND**

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 30,000	\$ 30,063	\$ 63
Investment Income	15	10	(5)
	<hr/>		
Total Revenues	30,015	30,073	58
	<hr/>		
EXPENDITURES			
Current			
General Government			
Contractual Services	30,000	26,399	(3,601)
	<hr/>		
Total Expenditures	30,000	26,399	(3,601)
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 15</u>	3,674	<u>\$ 3,659</u>
FUND BALANCE, JANUARY 1		<u>2,885</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 6,559</u>	

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 280,000	\$ 280,551	\$ 551
Investment Income	100	141	41
 Total Revenues	 280,100	 280,692	 592
EXPENDITURES			
Current			
General Government			
Contractual Services	34,090	34,462	372
Public Safety			
Contractual Services	206,628	208,878	2,250
Public Works			
Contractual Services	73,156	73,953	797
Public Service Enterprises			
Contractual Services	7,126	7,204	78
 Total Expenditures	 321,000	 324,497	 3,497
 NET CHANGE IN FUND BALANCE	 \$ (40,900)	 (43,805)	 \$ (2,905)
 FUND BALANCE, JANUARY 1		 110,771	
 FUND BALANCE, DECEMBER 31		 \$ 66,966	

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Intergovernmental			
State Motor Fuel Tax	\$ 595,000	\$ 585,450	\$ (9,550)
Other Intergovernmental	125,000	85,000	(40,000)
Investment Income	9,600	612	(8,988)
Total Revenues	729,600	671,062	(58,538)
EXPENDITURES			
None	-	-	-
Total Expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	729,600	671,062	(58,538)
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(1,555,000)	-	1,555,000
Total Other Financing Sources (Uses)	(1,555,000)	-	1,555,000
NET CHANGE IN FUND BALANCE	\$ (825,400)	671,062	\$ 1,496,462
FUND BALANCE, JANUARY 1		114,445	
FUND BALANCE, DECEMBER 31		\$ 785,507	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Hotel/Motel Tax	\$ 160,000	\$ 242,022	\$ 82,022
Intergovernmental	-	-	-
Investment Income	500	726	226
Miscellaneous	10,000	12,616	2,616
	<hr/>	<hr/>	<hr/>
Total Revenues	170,500	255,364	84,864
EXPENDITURES			
Current			
Conservation and Development			
Personal Services	19,700	17,053	(2,647)
Commodities	2,000	7,040	5,040
Contractual Services	132,300	75,188	(57,112)
Miscellaneous	14,500	16,721	2,221
	<hr/>	<hr/>	<hr/>
Total Expenditures	168,500	116,002	(52,498)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	2,000	139,362	137,362
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	-	(75,000)	(75,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	(75,000)	(75,000)
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ 2,000	64,362	\$ 62,362
FUND BALANCE, JANUARY 1		<hr/>	
		157,334	
FUND BALANCE, DECEMBER 31		<hr/>	
		\$ 221,696	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IMRF FUND**

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 191,000	\$ 191,381	\$ 381
Replacement Taxes	42,106	42,106	-
Investment Income	50	109	59
	<hr/>	<hr/>	<hr/>
Total Revenues	233,156	233,596	440
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current			
General Government			
Pension Contributions	29,570	29,297	(273)
Public Safety			
Pension Contributions	43,117	42,719	(398)
Public Works			
Pension Contributions	148,313	146,944	(1,369)
	<hr/>	<hr/>	<hr/>
Total Expenditures	221,000	218,960	(2,040)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 12,156</u>	14,636	<u>\$ 2,480</u>
FUND BALANCE, JANUARY 1		<hr/> 29,464	
FUND BALANCE, DECEMBER 31		<u><u>\$ 44,100</u></u>	

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 205,000	\$ 205,383	\$ 383
Investment Income	50	12	(38)
	<hr/>	<hr/>	<hr/>
Total Revenues	205,050	205,395	345
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current			
General Government			
Payroll Taxes	29,334	30,730	1,396
Public Safety			
Payroll Taxes	46,678	48,901	2,223
Public Works			
Payroll Taxes	123,808	129,704	5,896
	<hr/>	<hr/>	<hr/>
Total Expenditures	199,820	209,335	9,515
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 5,230</u>	(3,940)	<u>\$ (9,170)</u>
FUND BALANCE (DEFICIT), JANUARY 1		<hr/>	(13,684)
FUND BALANCE (DEFICIT), DECEMBER 31		<hr/>	<u>\$ (17,624)</u>

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIGHTHOUSE POINTE TIF FUND

For the Year Ended December 31, 2021

	<u>Original and</u>		<u>Variance</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Over</u>
			<u>(Under)</u>
REVENUES			
Taxes			
Property Taxes	\$ 575,249	\$ 775,004	\$ 199,755
Investment Income	5,000	5,509	509
	<hr/>	<hr/>	
Total Revenues	580,249	780,513	200,264
	<hr/>	<hr/>	
EXPENDITURES			
Current			
General Government			
Contractual Services	163,852	190,320	26,468
Capital outlay	240,000	12,203	(227,797)
Debt Service			
Principal	150,000	150,000	-
Interest and Fiscal Charges	69,635	69,635	-
	<hr/>	<hr/>	
Total Expenditures	623,487	422,158	(201,329)
	<hr/>	<hr/>	
NET CHANGE IN FUND BALANCE	<u>\$ (43,238)</u>	358,355	<u>\$ 401,593</u>
FUND BALANCE, JANUARY 1		<u>1,036,646</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 1,395,001</u>	

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOREIGN FIRE INSURANCE FUND

For the Year Ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
REVENUES			
Investment Income	\$ 250	\$ 169	\$ (81)
Miscellaneous	25,000	34,709	9,709
	<hr/>	<hr/>	<hr/>
Total Revenues	25,250	34,878	9,628
EXPENDITURES			
Current			
Public Safety			
Contractual Services	19,000	3,186	(15,814)
Capital Outlay	-	31,774	31,774
	<hr/>	<hr/>	<hr/>
Total Expenditures	19,000	34,960	15,960
NET CHANGE IN FUND BALANCE	<u>\$ 6,250</u>	(82)	<u>\$ (6,332)</u>
FUND BALANCE, JANUARY 1		<hr/> 46,757	
FUND BALANCE, DECEMBER 31		<u>\$ 46,675</u>	

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OVERWEIGHT TRUCK PERMITS FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Licenses and Permits	\$ 66,000	\$ 48,915	\$ (17,085)
Investment Income	800	811	11
	<hr/>	<hr/>	<hr/>
Total Revenues	66,800	49,726	(17,074)
EXPENDITURES			
Current			
Public Works			
Contractual Services	3,500	-	(3,500)
	<hr/>	<hr/>	<hr/>
Total Expenditures	3,500	-	(3,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	63,300	49,726	(13,574)
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(112,000)	(12,000)	100,000
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(112,000)	(12,000)	100,000
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (48,700)	37,726	\$ 86,426
FUND BALANCE, JANUARY 1		<hr/>	
		166,340	
FUND BALANCE, DECEMBER 31		<hr/>	
		\$ 204,066	

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NORTHERN GATEWAY TIF FUND**

For the Year Ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
REVENUES			
Taxes			
Property Taxes	\$ 18,725	\$ 76,919	\$ 58,194
Miscellaneous	500,000	-	(500,000)
Total Revenues	<u>518,725</u>	<u>76,919</u>	<u>(441,806)</u>
EXPENDITURES			
Current			
General Government			
Other Services	<u>526,494</u>	<u>50,977</u>	<u>(475,517)</u>
Total Expenditures	<u>526,494</u>	<u>50,977</u>	<u>(475,517)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (7,769)</u>	25,942	<u>\$ 33,711</u>
FUND BALANCE (DEFICIT), JANUARY 1		<u>(48,167)</u>	
FUND BALANCE (DEFICIT), DECEMBER 31		<u>\$ (22,225)</u>	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOWNTOWN TIF FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 189,080	\$ 227,270	\$ 38,190
Investment Income	-	481	481
	<hr/>	<hr/>	<hr/>
Total Revenues	189,080	227,751	38,671
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current			
General Government			
Other Services	37,400	90,237	52,837
Capital outlay	90,000	-	(90,000)
	<hr/>	<hr/>	<hr/>
Total Expenditures	127,400	90,237	(37,163)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 61,680</u>	137,514	<u>\$ 75,834</u>
FUND BALANCE, JANUARY 1		<hr/>	
FUND BALANCE, DECEMBER 31		<u>\$ 172,466</u>	

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AMBULANCE REPLACEMENT FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Investment Income	\$ 500	\$ 380	\$ (120)
Miscellaneous	-	6,000	6,000
Total Revenues	500	6,380	5,880
EXPENDITURES			
Capital Outlay	-	2,748	2,748
Debt Service			
Principal	20,000	17,500	(2,500)
Interest and Fiscal Charges	6,284	6,284	-
Total Expenditures	26,284	26,532	248
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,784)	(20,152)	5,632
OTHER FINANCING SOURCES (USES)			
Transfers In	180,000	180,000	-
Total Other Financing Sources (Uses)	180,000	180,000	-
NET CHANGE IN FUND BALANCE	\$ 154,216	159,848	\$ 5,632
FUND BALANCE, JANUARY 1		780	
FUND BALANCE, DECEMBER 31		\$ 160,628	

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STORMWATER FUND**

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Charges for Services	\$ 9,500	\$ 3,316	\$ (6,184)
Investment Income	1,000	797	(203)
Total Revenues	10,500	4,113	(6,387)
EXPENDITURES			
Current			
Public Works			
Contractual Services	5,700	2,731	(2,969)
Capital Outlay	54,200	12,509	(41,691)
Total Expenditures	59,900	15,240	(44,660)
NET CHANGE IN FUND BALANCE	\$ (49,400)	(11,127)	\$ 38,273
FUND BALANCE, JANUARY 1		180,405	
FUND BALANCE, DECEMBER 31		\$ 169,278	

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
UTILITY TAX FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Utility Taxes	\$ 524,000	\$ 536,084	\$ 12,084
Investment Income	9,000	8,378	(622)
	<hr/>		
Total Revenues	533,000	544,462	11,462
	<hr/>		
EXPENDITURES			
None	-	-	-
	<hr/>		
Total Expenditures	-	-	-
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	533,000	544,462	11,462
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(1,455,000)	(54,211)	1,400,789
	<hr/>		
Total Other Financing Sources (Uses)	(1,455,000)	(54,211)	1,400,789
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (922,000)</u>	490,251	<u>\$ 1,412,251</u>
FUND BALANCE, JANUARY 1		<u>1,643,723</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 2,133,974</u></u>	

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SALES TAX FUND

For the Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Sales Tax	\$ 1,115,000	\$ 1,304,822	\$ 189,822
Investment Income	23,000	1,583	(21,417)
	<hr/>	<hr/>	<hr/>
Total Revenues	1,138,000	1,306,405	168,405
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
None	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,138,000	1,306,405	168,405
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(2,400,000)	(1,336,725)	1,063,275
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(2,400,000)	(1,336,725)	1,063,275
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (1,262,000)</u>	(30,320)	<u>\$ 1,231,680</u>
FUND BALANCE, JANUARY 1		<u>1,547,297</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 1,516,977</u></u>	

CITY OF ROCHELLE, ILLINOIS

Section VI, Item 3.

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GOLF COURSE FUND**

For the Year Ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
REVENUES			
Intergovernmental	\$ 75,000	\$ 75,000	\$ -
Charges for Services	202,500	238,433	35,933
Investment Income	800	1,239	439
Miscellaneous	3,500	8,377	4,877
	<hr/>	<hr/>	<hr/>
Total Revenues	281,800	323,049	41,249
EXPENDITURES			
Current			
Conservation and Development			
Personal Services	202,408	191,453	(10,955)
Commodities	31,750	33,290	1,540
Contractual Services	54,200	50,564	(3,636)
Miscellaneous	4,000	4,095	95
Capital Outlay	59,500	64,480	4,980
Debt Service			
Principal	4,500	4,976	476
	<hr/>	<hr/>	<hr/>
Total Expenditures	356,358	348,858	(7,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(74,558)	(25,809)	48,749
OTHER FINANCING SOURCES (USES)			
Transfers In	75,000	75,000	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	75,000	75,000	-
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ 442	49,191	\$ 48,749
FUND BALANCE, JANUARY 1		<hr/>	
		104,077	
FUND BALANCE, DECEMBER 31		<hr/>	
		\$ 153,268	

(See independent auditor's report.)

NONMAJOR ENTERPRISE FUNDS

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS

December 31, 2021

	Landfill	Airport	Total Nonmajor Enterprise
CURRENT ASSETS			
Cash and Investments	\$ 4,152,208	\$ -	\$ 4,152,208
Receivables			
Property Taxes	-	61,395	61,395
Accounts	120,151	222	120,373
Prepaid Expenses	-	-	-
Inventory	-	34,349	34,349
Restricted Assets			
Restricted Cash and Investments	87,640	-	87,640
Cash Held at Paying Agent	-	51,372	51,372
Total Current Assets	4,359,999	147,338	4,507,337
NONCURRENT ASSETS			
Net Pension Asset	-	28,643	28,643
Subtotal Noncurrent Assets	-	28,643	28,643
CAPITAL ASSETS			
Nondepreciable	708,563	1,715,710	2,424,273
Depreciable	518,185	5,141,575	5,659,760
Accumulated Depreciation	(416,758)	(3,306,240)	(3,722,998)
Total Capital Assets	809,990	3,551,045	4,361,035
Total Noncurrent Assets	809,990	3,579,688	4,389,678
Total Assets	5,169,989	3,727,026	8,897,015
DEFERRED OUTFLOWS OF RESOURCES			
Pension/OPEB Items	-	20,010	20,010
Unamortized Loss on Refunding	-	14,910	14,910
Total Deferred Outflows of Resources	-	34,920	34,920
Total Assets and Deferred Outflows of Resources	5,169,989	3,761,946	8,931,935

(This schedule is continued on the following page.)

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS (Continued)

December 31, 2021

	<u>Landfill</u>	<u>Airport</u>	<u>Total Nonmajor Enterprise</u>
CURRENT LIABILITIES			
Accounts Payable	\$ 91,914	\$ 7,017	\$ 98,931
Accrued Payroll	255	1,809	2,064
Accrued Interest Payable	-	6,372	6,372
Other Payables	42,685	-	42,685
Unearned Revenue	-	9,740	9,740
General Obligation Bonds Payable	-	45,000	45,000
OPEB Liability	-	1,250	1,250
Due to Other Funds	-	89,929	89,929
Compensated Absences Payable	-	6,520	6,520
 Total Current Liabilities	 <u>134,854</u>	 <u>167,637</u>	 <u>302,491</u>
LONG-TERM LIABILITIES			
OPEB Liability	-	7,926	7,926
General Obligation Bonds Payable	-	375,000	375,000
 Total Long-Term Liabilities	 <u>-</u>	 <u>382,926</u>	 <u>382,926</u>
 Total Liabilities	 <u>134,854</u>	 <u>550,563</u>	 <u>685,417</u>
DEFERRED INFLOWS OF RESOURCES			
Pension/OPEB Items	-	56,894	56,894
Deferred Property Taxes	-	61,395	61,395
 Total Deferred Inflows of Resources	 <u>-</u>	 <u>118,289</u>	 <u>118,289</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>134,854</u>	 <u>668,852</u>	 <u>803,706</u>
NET POSITION			
Net Investment in Capital Assets	809,990	3,145,955	3,955,945
Unrestricted	4,225,145	(52,861)	4,172,284
 TOTAL NET POSITION	 <u><u>\$ 5,035,135</u></u>	 <u><u>\$ 3,093,094</u></u>	 <u><u>\$ 8,128,229</u></u>

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2021

	Landfill	Airport	Total Nonmajor Enterprise
OPERATING REVENUES			
Charges for Services	\$ 727,444	\$ 345,050	\$ 1,072,494
Miscellaneous	7,001	-	7,001
Total Operating Revenues	734,445	345,050	1,079,495
OPERATING EXPENSES			
Personal Services	21,619	141,239	162,858
Commodities	183	205,361	205,544
Contractual Services	503,174	63,898	567,072
Depreciation/Amortization	30,545	162,148	192,693
Total Operating Expenses	555,521	572,646	1,128,167
OPERATING INCOME (LOSS)	178,924	(227,596)	(48,672)
OTHER INCOME (EXPENSE)			
Taxes	-	59,398	59,398
Investment Income	9,517	1	9,518
Interest Expense	-	(17,004)	(17,004)
Total Other Income (Expense)	9,517	42,395	51,912
NET INCOME (LOSS) BEFORE TRANSFERS, CAPITAL GRANTS AND CONTRIBUTIONS	188,441	(185,201)	3,240
TRANSFERS			
Transfers In	-	87,000	87,000
Transfers (Out)	(35,889)	-	(35,889)
Total Transfers	(35,889)	87,000	51,111
CAPITAL GRANTS AND CONTRIBUTIONS	-	54,167	54,167
CHANGE IN NET POSITION	152,552	(44,034)	108,518
NET POSITION, JANUARY 1	4,882,583	3,137,128	8,019,711
NET POSITION, DECEMBER 31	\$ 5,035,135	\$ 3,093,094	\$ 8,128,229

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2021

	<u>Landfill</u>	<u>Airport</u>	<u>Total Nonmajor Enterprise</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	\$ 735,039	\$ 345,074	\$ 1,080,113
Payments to Suppliers	(454,307)	(246,869)	(701,176)
Payments to Employees	(21,566)	(157,676)	(179,242)
Payments to Other Funds	-	(33,450)	(33,450)
Net Cash from Operating Activities	<u>259,166</u>	<u>(92,921)</u>	<u>166,245</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipts from Property and other Taxes	-	59,398	59,398
Transfers in	-	87,000	87,000
Transfers out	(35,889)	-	(35,889)
Receipt of Loans from Other Funds	-	58,864	58,864
Net Cash from Noncapital Financing Activities	<u>(35,889)</u>	<u>205,262</u>	<u>169,373</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Assets Purchased	(20,000)	(102,268)	(122,268)
Principal Payments on Long-Term Debt	-	(45,000)	(45,000)
Interest Payments on Long-Term Debt	-	(13,419)	(13,419)
Grant Receipts	-	48,345	48,345
Net Cash from Capital and Related Financing Activities	<u>(20,000)</u>	<u>(112,342)</u>	<u>(132,342)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	<u>9,517</u>	<u>1</u>	<u>9,518</u>
Net Cash from Investing Activities	<u>9,517</u>	<u>1</u>	<u>9,518</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	212,794	-	212,794
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>4,027,054</u>	<u>-</u>	<u>4,027,054</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 4,239,848</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,239,848</u></u>

(This schedule is continued on the following page.)

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2021

	<u>Landfill</u>	<u>Airport</u>	<u>Total Nonmajor Enterprise</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 178,924	\$ (227,596)	\$ (48,672)
Adjustments to Reconcile Operating Income (Loss) to Net Cash From Operating Activities			
Depreciation and amortization	30,545	162,148	192,693
Changes in Assets and Liabilities			
Accounts Receivables	594	24	618
Prepaid Expenses	-	774	774
Inventory	-	(17,876)	(17,876)
Pension Items - IMRF	-	(17,488)	(17,488)
Pension Items - OPEB	-	(580)	(580)
Accounts Payable	49,050	6,042	55,092
Accrued Payroll	53	(132)	(79)
Escrow Payable	-	-	-
Compensated Absences	-	1,763	1,763
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 259,166</u>	<u>\$ (92,921)</u>	<u>\$ 166,245</u>
CASH AND INVESTMENTS			
Cash and Cash Equivalents	\$ 4,152,208	\$ -	\$ 4,152,208
Restricted Cash	87,640	-	87,640
TOTAL CASH AND INVESTMENTS	<u>\$ 4,239,848</u>	<u>\$ -</u>	<u>\$ 4,239,848</u>

INTERNAL SERVICE FUNDS

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2021

	<u>Administrative Services</u>	<u>Network Administration</u>	<u>Total Internal Service Funds</u>
CURRENT ASSETS			
Cash and Investments	\$ 44,799	\$ 34,661	\$ 79,460
Receivables			
Other	71,435	-	71,435
Total Current Assets	<u>116,234</u>	<u>34,661</u>	<u>150,895</u>
NONCURRENT ASSETS			
None	-	-	-
Subtotal Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL ASSETS			
Depreciable	116,880	24,340	141,220
Accumulated Depreciation	(116,880)	(9,737)	(126,617)
Total Capital Assets	<u>-</u>	<u>14,603</u>	<u>14,603</u>
Total Noncurrent Assets	<u>-</u>	<u>14,603</u>	<u>14,603</u>
Total Assets	<u>116,234</u>	<u>49,264</u>	<u>165,498</u>
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>116,234</u>	<u>49,264</u>	<u>165,498</u>

(This statement is continued on the following page.)

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS (Continued)

December 31, 2021

	<u>Administrative Services</u>	<u>Network Administration</u>	<u>Total Internal Service Funds</u>
CURRENT LIABILITIES			
Accounts Payable	\$ 5,023	\$ 15,593	\$ 20,616
Accrued Payroll	84,470	3,985	88,455
Compensated Absences Payable	39,954	9,373	49,327
Total Current Liabilities	<u>129,447</u>	<u>28,951</u>	<u>158,398</u>
LONG-TERM LIABILITIES			
None	-	-	-
Total Long-Term Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>129,447</u>	<u>28,951</u>	<u>158,398</u>
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>129,447</u>	<u>28,951</u>	<u>158,398</u>
NET POSITION			
Unrestricted (Deficit)	<u>(13,213)</u>	<u>20,313</u>	<u>7,100</u>
TOTAL NET POSITION (DEFICIT)	<u>\$ (13,213)</u>	<u>\$ 20,313</u>	<u>\$ 7,100</u>

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2021

	Administrative Services	Network Administration	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ 1,404,990	\$ 525,587	\$ 1,930,577
Miscellaneous	2,164	-	2,164
Total Operating Revenues	1,407,154	525,587	1,932,741
OPERATING EXPENSES			
Administration	1,444,598	263,172	1,707,770
Commodities	-	74,780	74,780
Contractual Services	-	270,953	270,953
Depreciation	-	4,868	4,868
Total Operating Expenses	1,444,598	613,773	2,058,371
OPERATING INCOME (LOSS)	(37,444)	(88,186)	(125,630)
CHANGE IN NET POSITION	(37,444)	(88,186)	(125,630)
NET POSITION, JANUARY 1	24,231	108,499	132,730
NET POSITION (DEFICIT), DECEMBER 31	\$ (13,213)	\$ 20,313	\$ 7,100

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2021

	Administrative Services	Network Administration	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Interfund Service Transactions	\$ 1,402,763	\$ 525,587	\$ 1,928,350
Payments to Suppliers	(484,718)	(332,874)	(817,592)
Payments to Employees	(941,768)	(251,986)	(1,193,754)
Net Cash from Operating Activities	(23,723)	(59,273)	(82,996)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
None	-	-	-
Net Cash from Noncapital Financing Activities	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net Cash from Capital and Related Financing Activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
None	-	-	-
Net Cash from Investing Activities	-	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(23,723)	(59,273)	(82,996)
CASH AND CASH EQUIVALENTS, JANUARY 1	68,522	93,934	162,456
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 44,799	\$ 34,661	\$ 79,460

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2021

	<u>Administrative Services</u>	<u>Network Administration</u>	<u>Total Internal Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (37,444)	\$ (88,186)	\$ (125,630)
Adjustments to Reconcile Operating Income (Loss) to Net Cash From Operating Activities			
Depreciation	-	4,868	4,868
Changes in Assets and Liabilities			
Accounts Receivables	(4,391)	-	(4,391)
Accounts Payable	(64,964)	12,859	(52,105)
Accrued Payroll	71,745	1,813	73,558
Compensated Absences	11,331	9,373	20,704
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (23,723)</u>	<u>\$ (59,273)</u>	<u>\$ (82,996)</u>

FIDUCIARY FUNDS

CITY OF ROCHELLE, ILLINOIS

COMBINING STATEMENT OF PLAN NET POSITION
PENSION TRUST FUNDS

December 31, 2021

	Pension Trust		Total
	Police Pension	Firefighters' Pension	
ASSETS			
Cash and Short-Term Investments	\$ 816,753	\$ 351,220	\$ 1,167,973
Investments, at Fair Value			
U.S. Treasury Securities	1,616,407	608,502	2,224,909
U.S. Agency Securities	716,854	2,594,872	3,311,726
Equity Mutual Funds	2,131,816	6,717,941	8,849,757
Fixed Income Mutual Funds	943,319	-	943,319
Corporate Bonds	2,582,021	741,139	3,323,160
Municipal Bonds	-	722,057	722,057
Equities	5,674,398	220,904	5,895,302
Negotiable Certificates of Deposit	-	166,901	166,901
Annuity Contracts	-	205,144	205,144
Receivables			
Accrued Interest	35,016	26,441	61,457
 Total Assets	 <u>14,516,584</u>	 <u>12,355,121</u>	 <u>26,871,705</u>
LIABILITIES			
None	-	-	-
 Total Liabilities	 <u>-</u>	 <u>-</u>	 <u>-</u>
 NET POSITION RESTRICTED FOR PENSIONS	 <u><u>\$ 14,516,584</u></u>	 <u><u>\$ 12,355,121</u></u>	 <u><u>\$ 26,871,705</u></u>

COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
PENSION TRUST FUNDS

For the Year Ended December 31, 2021

	Pension Trust		
	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer Contributions	\$ 949,365	\$ 658,021	\$ 1,607,386
Employee Contributions	173,998	111,379	285,377
Total Contributions	<u>1,123,363</u>	<u>769,400</u>	<u>1,892,763</u>
Investment Income			
Net Appreciation in Fair Value of Investments	626,847	679,314	1,306,161
Interest	440,471	510,209	950,680
Total Investment Income	1,067,318	1,189,523	2,256,841
Less Investment Expense	(34,492)	(31,252)	(65,744)
Net Investment Income	<u>1,032,826</u>	<u>1,158,271</u>	<u>2,191,097</u>
Total Additions	<u>2,156,189</u>	<u>1,927,671</u>	<u>4,083,860</u>
DEDUCTIONS			
Benefits and Refunds	871,116	626,651	1,497,767
Administrative Expenses	20,213	17,698	37,911
Total Deductions	<u>891,329</u>	<u>644,349</u>	<u>1,535,678</u>
CHANGE IN NET POSITION	1,264,860	1,283,322	2,548,182
NET POSITION RESTRICTED FOR PENSIONS			
January 1	<u>13,251,724</u>	<u>11,071,799</u>	<u>24,323,523</u>
December 31	<u>\$ 14,516,584</u>	<u>\$ 12,355,121</u>	<u>\$ 26,871,705</u>

(See independent auditor's report.)

SUPPLEMENTARY INFORMATION

CITY OF ROCHELLE, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
 CONSOLIDATED YEAR END FINANCIAL REPORT

For the Year Ended December 31, 2021

CSFA Number	Program Name	State	Federal	Other	Total
494-60-0327	Airport Improvement Program - Airport Ramp Reconstruction	\$ 803	\$ 14,457	\$ 803	\$ 16,063
494-60-0327	Airport Improvement Program - Airport Ramp Reconstruction	1,763	31,734	1,763	35,260
494-60-0327	Airport Improvement Program - Airport Ramp Reconstruction	142	2,560	142	2,844
494-00-0957	EDP South Main Street	85,000	-	-	85,000
	Other Grant Programs and Activities	7,929	58,000	-	65,929
	All Other Costs not Allocated	-	-	60,263,612	60,263,612
	TOTALS	<u>\$ 95,637</u>	<u>\$ 106,751</u>	<u>\$ 60,266,320</u>	<u>\$ 60,468,708</u>

STATISTICAL SECTION

This part of the City of Rochelle, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	128-137
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, the sales tax and property tax.	138-141
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	142-146
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	147-148
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	149-153

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	\$ 45,652,694	\$ 46,244,092	\$ 48,124,038	\$ 49,182,739
Restricted	2,153,415	2,601,692	2,173,047	1,880,549
Unrestricted	(1,720,909)	(955,731)	(1,516,370)	(10,770,965)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 46,085,200	\$ 47,890,053	\$ 48,780,715	\$ 40,292,323
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	\$ 54,389,403	\$ 57,684,867	\$ 57,302,570	\$ 63,145,375
Restricted	10,475,599	12,873,509	10,930,174	8,406,663
Unrestricted	19,281,545	16,046,361	19,307,149	16,529,457
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 84,146,547	\$ 86,604,737	\$ 87,539,893	\$ 88,081,495
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	\$ 100,042,097	\$ 103,928,959	\$ 105,426,608	\$ 112,328,114
Restricted	12,629,014	15,475,201	13,103,221	10,287,212
Unrestricted	17,560,636	15,090,630	17,790,779	5,758,492
TOTAL PRIMARY GOVERNMENT	\$ 130,231,747	\$ 134,494,790	\$ 136,320,608	\$ 128,373,818

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

2016*	2017	2018	2019	2020	2021
\$ 50,119,377	\$ 49,454,386	\$ 51,569,571	\$ 56,955,178	\$ 58,859,625	\$ 56,052,242
2,793,415	3,603,895	4,821,676	5,704,813	5,013,689	6,716,537
(11,717,240)	(10,156,454)	(10,607,508)	(10,454,471)	(5,597,443)	(2,912,534)
\$ 41,195,552	\$ 42,901,827	\$ 45,783,739	\$ 52,205,520	\$ 58,275,871	\$ 59,856,245
\$ 66,767,303	\$ 66,624,091	\$ 68,151,628	\$ 72,056,083	\$ 79,346,069	\$ 82,675,832
6,791,996	7,581,483	8,564,665	9,843,922	563,537	96,626
18,127,812	19,287,555	20,199,507	21,818,321	35,080,354	30,520,400
\$ 91,687,111	\$ 93,493,129	\$ 96,915,800	\$ 103,718,326	\$ 114,989,960	\$ 113,292,858
\$ 116,886,680	\$ 116,078,477	\$ 119,721,199	\$ 129,011,261	\$ 138,205,694	\$ 138,728,074
9,585,411	11,185,378	13,386,341	15,548,735	5,577,226	6,813,163
6,410,572	9,131,101	9,591,999	11,363,850	29,482,911	27,607,866
\$ 132,882,663	\$ 136,394,956	\$ 142,699,539	\$ 155,923,846	\$ 173,265,831	\$ 173,149,103

CITY OF ROCHELLE, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
EXPENSES				
Governmental Activities				
General Government	\$ 2,061,279	\$ 1,991,208	\$ 2,024,267	\$ 2,413,156
Public Safety	5,034,276	5,240,013	5,506,420	6,846,217
Public Works	4,841,587	3,643,889	3,975,074	3,746,863
Public Service Enterprises	138,179	277,549	162,196	198,816
Conservation and Development	514,955	374,558	534,560	792,489
Interest	180,611	172,584	84,999	130,792
Total Governmental Activities Expenses	<u>12,770,887</u>	<u>11,699,801</u>	<u>12,287,516</u>	<u>14,128,333</u>
BUSINESS-TYPE ACTIVITIES				
Electric	27,290,007	30,900,842	34,790,641	35,706,844
Water**	3,989,355	4,198,382	4,235,635	4,284,257
Water Reclamation**	-	-	-	-
Communications	1,104,006	834,028	815,032	724,692
Technology Center	564,706	815,123	875,591	930,401
Landfill	452,664	502,936	577,716	827,404
Airport	611,097	739,131	536,528	592,585
Total Business-Type Activities Expenses	<u>34,011,835</u>	<u>37,990,442</u>	<u>41,831,143</u>	<u>43,066,183</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 46,782,722</u>	<u>\$ 49,690,243</u>	<u>\$ 54,118,659</u>	<u>\$ 57,194,516</u>
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	\$ 562,912	\$ 715,864	\$ 1,063,522	\$ 1,823,521
Public Safety	654,474	489,758	695,058	492,360
Public Works	277,273	338,940	335,859	243,586
Public Service Enterprises	45,047	45,374	40,478	50,895
Operating Grants and Contributions	311,353	292,235	252,066	271,822
Capital Grants and Contributions	10,852,788	1,131,988	774,261	633,615
Total Governmental Activities Program Revenues	<u>12,703,847</u>	<u>3,014,159</u>	<u>3,161,244</u>	<u>3,515,799</u>
Business-Type Activities				
Charges for Services				
Electric	27,399,527	28,677,373	31,727,508	33,991,035
Water**	4,710,716	4,895,848	5,020,871	5,640,153
Water Reclamation**	-	-	-	-
Communications	947,423	962,487	831,694	680,050
Technology Center	565,308	626,084	1,127,944	1,359,234
Landfill	662,243	981,632	1,178,675	1,396,251
Airport	462,822	384,818	462,817	415,736
Operating Grants and Contributions	-	-	-	-
Capital Grants and Contributions	2,601,474	1,516,037	1,655,641	803,867
Total Business-Type Activities Program Revenues	<u>37,349,513</u>	<u>38,044,279</u>	<u>42,005,150</u>	<u>44,286,326</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 50,053,360</u>	<u>\$ 41,058,438</u>	<u>\$ 45,166,394</u>	<u>\$ 47,802,125</u>

	2016*	2017	2018	2019	2020	2021
\$	2,371,762	\$ 2,223,886	\$ 2,625,102	\$ 2,151,923	\$ 2,333,766	\$ 2,383,960
	4,865,637	6,178,925	7,114,566	7,242,733	6,689,478	6,284,213
	2,545,336	3,476,945	3,890,595	4,129,244	4,385,718	6,255,947
	115,159	119,565	230,942	153,869	140,131	212,432
	629,061	726,054	657,933	545,596	376,860	399,595
	91,162	134,347	141,853	271,801	258,405	235,492
	<u>10,618,117</u>	<u>12,859,722</u>	<u>14,660,991</u>	<u>14,495,166</u>	<u>14,184,358</u>	<u>15,771,639</u>
	23,889,662	36,247,916	35,119,696	33,569,899	35,499,007	35,116,085
	3,086,559	4,682,269	5,624,050	6,026,110	3,063,276	3,332,190
	-	-	-	-	3,276,009	4,213,447
	476,654	-	-	-	-	-
	646,669	1,184,320	1,149,385	1,161,545	870,283	890,176
	471,220	567,450	379,612	379,992	445,106	555,521
	491,928	583,104	641,746	585,281	489,087	589,650
	<u>29,062,692</u>	<u>43,265,059</u>	<u>42,914,489</u>	<u>41,722,827</u>	<u>43,642,768</u>	<u>44,697,069</u>
\$	<u>39,680,809</u>	<u>\$ 56,124,781</u>	<u>\$ 57,575,480</u>	<u>\$ 56,217,993</u>	<u>\$ 57,827,126</u>	<u>\$ 60,468,708</u>
\$	1,162,738	\$ 2,505,643	\$ 2,536,084	\$ 2,953,400	\$ 1,145,510	\$ 1,073,874
	394,864	546,731	690,712	651,916	729,978	1,052,005
	238,358	324,057	423,402	417,931	418,161	358,212
	223,469	234,906	214,115	207,445	224,452	287,731
	253,482	354,304	383,263	348,271	1,255,248	441,057
	308,156	5,606	1,788,889	3,812,585	1,623,130	295,321
	<u>2,581,067</u>	<u>3,971,247</u>	<u>6,036,465</u>	<u>8,391,548</u>	<u>5,396,479</u>	<u>3,508,200</u>
	37,475,729	26,749,579	38,988,537	39,026,749	36,430,535	35,466,187
	5,050,143	3,870,287	6,175,344	6,183,478	3,199,659	3,324,397
	-	-	-	-	3,485,392	3,795,872
	628,911	343,615	-	-	-	-
	1,185,971	761,308	1,287,994	1,394,169	1,522,874	1,439,758
	1,233,518	840,940	807,633	656,506	700,373	727,444
	361,269	443,835	308,849	367,352	214,312	345,050
	-	-	-	-	-	-
	25,511	1,294,396	1,881	905,050	387,556	54,167
	<u>45,961,052</u>	<u>34,303,960</u>	<u>47,570,238</u>	<u>48,533,304</u>	<u>45,940,701</u>	<u>45,152,875</u>
\$	<u>48,542,119</u>	<u>\$ 38,275,207</u>	<u>\$ 53,606,703</u>	<u>\$ 56,924,852</u>	<u>\$ 51,337,180</u>	<u>\$ 48,661,075</u>

CITY OF ROCHELLE, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
NET (EXPENSE) REVENUE				
Governmental Activities	\$ (67,040)	\$ (8,685,642)	\$ (9,126,272)	\$ (10,612,534)
Business-Type Activities	3,337,678	53,837	174,007	1,220,143
TOTAL PRIMARY GOVERNMENT NET REVENUES (EXPENSES)	\$ 3,270,638	\$ (8,631,805)	\$ (8,952,265)	\$ (9,392,391)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property and Replacement**	\$ 2,160,763	\$ 2,605,811	\$ 2,826,331	\$ 3,069,810
Sales and Use	2,874,151	3,161,390	3,081,073	3,023,254
Telecommunications	419,475	394,192	409,595	365,031
Hotel/Motel	214,837	199,768	212,328	240,367
Utility	350,293	378,945	373,430	358,799
Other	40,440	99,417	128,027	144,399
Shared Income Tax	862,814	932,950	937,626	1,020,325
Intergovernmental - Unrestricted	-	-	-	-
Replacement Taxes**	-	-	-	-
Investment Income	8,689	3,483	3,581	5,962
Miscellaneous	27,949	99,939	81,894	43,588
Sale of Transmission Assets	-	-	-	-
Gain on Sale of Capital Assets	-	-	-	10,400
Transfers In	1,666,642	1,949,164	1,963,096	2,161,975
Total Governmental Activities	8,626,053	9,825,059	10,016,981	10,443,910
Business-Type Activities				
Replacement Taxes	-	58,912	57,837	58,563
Investment Income	37,417	35,054	31,851	43,871
Sale of Transmission Assets	-	-	-	-
Gain on Sale of Capital Assets	-	-	-	-
Miscellaneous	127,225	96,902	353,381	642,203
Transfers	(1,666,642)	(1,949,164)	(1,963,096)	(2,161,975)
Total Business-Type Activities	(1,502,000)	(1,758,296)	(1,520,027)	(1,417,338)
TOTAL PRIMARY GOVERNMENT	\$ 7,124,053	\$ 8,066,763	\$ 8,496,954	\$ 9,026,572
CHANGE IN NET POSITION				
Governmental Activities	\$ 8,559,013	\$ 1,139,417	\$ 890,709	\$ (168,624)
Business-Type Activities	1,835,678	(1,704,459)	(1,346,020)	(197,195)
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 10,394,691	\$ (565,042)	\$ (455,311)	\$ (365,819)

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

**The Water and Water Reclamation Fund was split into two separate funds as of the start of fiscal year 2020.

***Starting in fiscal year 2021, the City split the Property and Replacement Taxes into two separate categories.

Data Source

Audited Financial Statements

2016*	2017	2018	2019	2020	2021
\$ (8,037,050)	\$ (8,888,475)	\$ (8,624,526)	\$ (6,103,618)	\$ (8,787,879)	\$ (12,263,439)
16,898,360	(8,961,099)	4,655,749	6,810,477	2,297,933	455,806
<hr/>					
\$ 8,861,310	\$ (17,849,574)	\$ (3,968,777)	\$ 706,859	\$ (6,489,946)	\$ (11,807,633)

\$ 3,120,172	\$ 3,376,985	\$ 3,455,154	\$ 3,575,806	\$ 3,747,149	\$ 3,925,817
2,092,098	3,103,976	3,379,510	3,653,642	3,476,277	4,246,783
241,024	298,393	304,444	317,761	294,976	265,957
176,766	225,959	252,426	263,299	105,727	242,022
243,024	385,033	444,058	489,247	496,334	536,084
109,493	158,963	177,277	178,915	150,281	341,250
581,502	879,364	916,864	1,019,048	1,040,397	1,263,654
78,747	78,022	369,607	75,000	75,000	75,000
-	-	-	-	-	433,191
7,884	33,906	123,024	210,623	120,034	19,020
423,491	67,454	133,531	64,468	36,197	93,625
-	-	-	-	3,730,000	-
-	10,249	168,845	-	-	-
1,866,078	2,353,969	2,076,297	2,677,590	1,585,858	2,401,410
<hr/>					
8,940,279	10,972,273	11,801,037	12,525,399	14,858,230	13,843,813

63,084	61,739	19,287	61,013	59,498	59,398
28,917	95,728	301,569	398,054	197,758	99,271
-	-	-	-	9,989,799	-
-	-	-	-	80,681	-
138,425	354,412	250,360	373,355	231,817	89,833
(1,866,078)	(2,353,969)	(2,076,297)	(2,677,590)	(1,585,858)	(2,401,410)
<hr/>					
(1,635,652)	(1,842,090)	(1,505,081)	(1,845,168)	8,973,695	(2,152,908)
<hr/>					
\$ 7,304,627	\$ 9,130,183	\$ 10,295,956	\$ 10,680,231	\$ 23,831,925	\$ 11,690,905

\$ 903,229	\$ 2,083,798	\$ 3,176,511	\$ 6,421,781	\$ 6,070,351	\$ 1,580,374
15,262,708	(10,803,189)	3,150,668	4,965,309	11,271,628	(1,697,102)
<hr/>					
\$ 16,165,937	\$ (8,719,391)	\$ 6,327,179	\$ 11,387,090	\$ 17,341,979	\$ (116,728)

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
GENERAL FUND				
Nonspendable	\$ -	\$ -	\$ 687,504.00	\$ 171,592
Restricted				
Cemetery	150,081	114,916	138,314	140,630
Community Development	-	-	68,477	787
Unassigned	1,633,858	1,715,903	1,036,154	1,202,523
Reserved				
Cemetery	-	-	-	-
Noncurrent Interfunds	-	-	-	-
Unreserved				
Designated	-	-	-	-
Undesignated	-	-	-	-
TOTAL GENERAL FUND	\$ 1,783,939	\$ 1,830,819	\$ 1,930,449	\$ 1,515,532
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable Prepaid Items	\$ 85,262	\$ 212,505	\$ 215,260	\$ 217,950
Restricted				
Maintenance of Roadways	557,533	683,554	705,760	50,692
Tourism	68,898	269,541	272,159	242,212
Employee Retirement	-	-	-	-
Insurance	-	-	-	-
Capital Improvements	1,343,870	1,504,837	758,341	1,042,541
Economic Development	-	2,961	142,151	361,688
Specific Purposes	-	-	58,945	3,236
Public Safety	33,033	25,883	28,947	32,219
Unrestricted				
Committed - Ambulance Replacement	-	-	-	-
Assigned - Ambulance Replacement	368,127	478,307	478,635	27,214
Assigned - Stormwater	301,017	143,697	124,507	119,483
Assigned - Railroad	-	-	-	768,745
Assigned - Capital Purposes	42,433	37,470	37,217	36,940
Unassigned	(1,528,752)	(1,074,194)	(641,744)	(178,417)
Reserved				
Prepaid Items	-	-	-	-
Encumbrances	-	-	-	-
Maintenance of Roadways	-	-	-	-
Economic Development	-	-	-	-
Tourism	-	-	-	-
Stormwater	-	-	-	-
Railroad	-	-	-	-
Capital Improvements	-	-	-	-
Employee Retirement	-	-	-	-
Public Safety	-	-	-	-
Unreserved				
Designated - Special Revenue Funds	-	-	-	-
Designated - Capital Projects Funds	-	-	-	-
Undesignated - Special Revenue Funds	-	-	-	-
Undesignated - Capital Projects Funds	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 1,271,421	\$ 2,284,561	\$ 2,180,178	\$ 2,724,503

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

2016*	2017	2018	2019	2020	2021
\$ -	\$ -	\$ -	\$ 54,802	\$ 48,167	\$ 22,225
141,244	142,281	118,555	121,731	122,500	122,550
267	-	-	-	-	-
1,975,346	1,992,109	2,646,925	3,483,358	8,265,364	9,286,921
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 2,116,857	\$ 2,134,390	\$ 2,765,480	\$ 3,659,891	\$ 8,436,031	\$ 9,431,696
\$ 294,061	\$ 13,789	\$ 13,581	\$ 564,360	\$ 13,646	\$ -
239,433	396,015	586,421	807,163	280,785	989,573
195,302	161,373	174,498	199,873	157,334	221,696
153,014	2,553	30,475	27,569	29,464	44,100
-	58,062	-	99,483	97,700	66,966
1,864,478	2,423,859	7,773,430	8,087,647	3,191,020	3,650,951
140,428	373,361	579,373	809,383	1,071,598	1,567,467
16,518	14,051	3,662	2,662	2,885	6,559
42,731	32,340	55,262	49,302	46,757	46,675
-	-	-	-	-	-
40,565	60,711	205,079	83,018	780	160,628
117,286	108,260	128,646	178,523	180,405	169,278
656,813	1,873,310	1,796,258	1,604,639	1,805,310	1,529,976
22,483	34,650	48,468	47,016	1,847,724	164,605
(1,040,345)	(625,916)	(303,391)	(149,153)	(61,851)	(39,849)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 2,742,767	\$ 4,926,418	\$ 11,091,762	\$ 12,411,485	\$ 8,663,557	\$ 8,578,625

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
REVENUES				
Taxes	\$ 6,038,257	\$ 6,817,791	\$ 7,007,823	\$ 7,182,863
Licenses and Permits	214,563	346,245	262,205	287,451
Intergovernmental	5,771,389	1,399,886	1,963,953	1,925,762
Charges for Services	1,120,525	1,051,482	1,726,395	2,154,558
Fines and Forfeitures	140,596	132,548	99,198	102,461
Investment Income	8,689	3,483	3,581	5,962
Miscellaneous	110,898	201,432	151,974	128,277
Total revenues	12,407,471	13,404,917	9,952,867	11,215,129
EXPENDITURES				
Current				
General Government	1,975,333	2,099,082	1,978,273	2,264,576
Public Safety	4,893,561	5,115,991	5,343,694	5,719,994
Public Works	2,208,093	1,815,695	1,998,301	2,049,433
Public Service Enterprises	123,943	296,959	138,957	174,413
Conservation and Development	507,463	371,996	530,128	758,724
Capital Outlay	7,194,270	1,798,044	3,964,145	4,840,071
Debt Service				
Principal	-	3,000,000	90,000	285,000
Interest and Fiscal Charges	174,148	212,008	89,480	138,232
Total expenditures	15,774,141	17,076,811	14,709,775	14,132,978
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,366,670)	(3,671,894)	(4,756,908)	(2,917,849)
OTHER FINANCING SOURCES (USES)				
Transfers In	4,083,047	4,155,467	5,611,857	5,435,967
Transfers (Out)	(2,416,405)	(2,025,908)	(2,698,761)	(2,903,950)
Bonds Issued	-	2,955,000	-	2,000,000
Premium on Bonds Issued	-	66,933	-	36,644
Sale of Capital Assets	2,775	-	-	10,400
Loan Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	1,962,235	1,669,417	5,151,492	2,913,096
SPECIAL ITEM				
Sale of Transmission Assets	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,404,435)	\$ (2,002,477)	\$ 394,584	\$ (4,753)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	1.55%	23.95%	1.70%	3.72%

Note: The increase in the 2014 debt service as a percentage of noncapital expenditures was due to the current refunding of the Tax Increment Financing Bonds in 2014.

*The City changed its fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Data Source

Audited Financial Statements

	2016*	2017	2018	2019	2020	2021
\$	5,958,206	\$ 7,484,642	\$ 7,912,091	\$ 8,452,142	\$ 8,242,094	\$ 9,956,395
	184,556	258,990	311,395	344,112	328,074	246,369
	1,221,887	1,317,296	3,458,623	5,254,904	3,993,775	2,075,033
	1,776,011	3,180,816	3,207,235	3,678,563	2,031,310	2,431,319
	50,823	103,713	106,399	87,554	79,369	94,335
	7,884	33,906	123,024	210,623	120,034	19,020
	455,901	199,939	473,593	211,459	144,195	123,264
	11,787,334	9,655,268	12,579,302	18,239,357	14,938,851	14,945,735
	1,773,811	2,315,674	2,473,148	2,551,879	2,278,385	2,339,730
	4,169,903	5,946,478	5,757,199	6,019,750	6,360,396	6,995,207
	1,372,779	1,969,887	2,122,787	2,462,170	2,354,797	2,550,510
	91,864	125,360	120,859	163,727	118,694	187,108
	564,957	743,017	626,328	521,778	371,916	400,576
	2,690,199	1,229,701	4,129,423	7,089,820	6,556,624	3,425,846
	125,000	300,000	309,668	314,294	900,185	934,138
	119,788	139,680	133,468	223,045	285,500	263,047
	16,230,443	10,908,301	12,769,797	19,346,463	19,226,497	17,096,162
	(4,443,109)	(1,253,033)	(190,495)	(1,107,106)	(4,287,646)	(2,150,427)
	3,514,282	4,041,652	3,533,855	5,311,380	5,941,413	4,425,356
	(1,648,204)	(1,687,683)	(1,457,558)	(2,633,790)	(4,355,555)	(2,023,946)
	-	-	4,500,000	598,973	-	-
	-	-	128,005	-	-	-
	-	10,249	217,329	-	-	-
	-	27,461	-	-	-	659,750
	4,579,061	1,866,078	2,391,679	3,276,563	1,585,858	3,061,160
	-	-	-	-	3,730,000	-
\$	135,952	\$ 613,045	\$ 2,201,184	\$ 2,169,457	\$ 1,028,212	\$ 910,733
	2.82%	3.79%	3.06%	4.52%	9.23%	7.63%

CITY OF ROCHELLE, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Farm Property	Residential Property	Commercial Property	Industrial Property	State Railroad	Local Railroad	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2012	\$ 3,073,447	\$ 91,492,076	\$ 40,876,648	\$ 67,372,730	\$ 15,949,007	\$ 7,520	\$ 218,771,428	0.94226	\$ 656,379,922	33.33%
2013	3,114,773	84,613,120	42,499,156	78,233,664	16,786,145	7,520	225,254,378	1.00483	675,830,717	33.33%
2014	3,131,074	80,191,232	43,456,382	78,870,652	16,761,683	7,520	222,418,543	1.05366	667,322,361	33.33%
2015	3,255,060	80,299,631	46,016,248	87,823,817	17,667,970	7,520	235,070,246	1.01410	705,281,266	33.33%
2016	4,885,200	81,882,208	46,606,561	88,391,613	17,648,663	7,520	239,421,765	1.05306	718,337,129	33.33%
2017	7,928,518	84,527,440	47,852,965	99,109,865	17,644,897	7,520	257,071,205	1.00775	771,290,744	33.33%
2018	6,723,087	83,935,586	42,416,179	74,220,535	17,991,900	7,520	225,294,807	1.11420	675,952,016	33.33%
2019	7,024,626	86,099,543	42,486,321	100,621,937	18,626,315	7,520	254,866,262	1.02484	764,675,254	33.33%
2020	7,883,855	88,403,827	46,611,035	97,837,213	19,026,718	7,520	259,770,168	1.04623	779,388,443	33.33%
2021	9,082,201	93,324,615	47,972,109	97,837,213	19,873,811	7,520	268,097,469	1.04307	804,372,844	33.33%

Note: Property in the City is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of the County Treasurer

CITY OF ROCHELLE, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Levy Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
DIRECT CITY RATE										
City of Rochelle	0.74480	0.67390	0.71125	0.65046	0.64053	0.58893	0.64020	0.56652	0.54273	0.55312
City of Rochelle Pension	0.19750	0.33090	0.34241	0.36364	0.41253	0.41882	0.47122	0.45832	0.50350	0.48995
Total Direct City Rate	0.94230	1.00480	1.05366	1.01410	1.05306	1.00775	1.11142	1.02484	1.04623	1.04307
OVERLAPPING RATES										
Ogle County	0.55358	0.55690	0.56104	0.56200	0.56131	0.56148	0.58330	0.55938	0.55675	0.55313
Ogle County Mental Health	0.05321	0.05377	0.05561	0.05073	0.05298	0.05209	0.05215	0.05924	0.05758	0.05717
Ogle County Extension	0.00985	0.00929	0.00955	0.00941	0.00920	0.00878	0.00896	0.00858	0.00818	0.00807
Ogle County Veterans Assistance	0.00631	0.00498	0.00512	0.00504	0.00514	0.00492	0.00409	0.00458	0.00468	0.00717
Ogle County Senior Services	0.01478	0.01407	0.01447	0.01529	0.01421	0.01418	0.01550	0.01558	0.01582	0.01546
Ogle County Pension	0.09920	0.12282	0.12931	0.15287	0.14436	0.13716	0.12573	0.10841	0.10522	0.09059
Rochelle High School 212	2.53074	2.54466	2.49790	2.51481	2.52178	2.47856	2.44119	2.35295	2.42334	2.35999
Rochelle High School 212 Pension	0.05085	0.04555	0.04618	0.04541	0.04555	0.04513	0.04601	0.04385	0.00426	0.04088
Rochelle Grade School 231	3.01011	3.00422	3.05081	3.22491	3.21174	3.13806	3.19539	3.20986	3.22861	3.20043
Rochelle Grade School 231 Pension	0.06343	0.06671	0.07571	0.07223	0.07129	0.04655	0.05331	0.06513	0.06364	0.06136
Kishwaukee College 523	0.64306	0.72368	0.71134	0.69299	0.66779	0.66490	0.66566	0.65504	0.06484	0.63978
Flagg Rochelle Library	0.17032	0.17025	0.17934	0.17706	0.17386	0.17460	0.17916	0.17740	0.17787	0.18157
Flagg Rochelle Library Pension	0.00977	0.00993	0.01231	0.01212	0.00789	0.01153	0.01334	0.01238	0.01376	0.01480
Flagg Rochelle Parks	0.56849	0.59249	0.60141	0.59049	0.58425	0.58925	0.59180	0.81418	0.77872	0.77004
Flagg Rochelle Park Pension	0.01781	0.01691	0.02084	0.01230	0.00400	0.00039	0.00387	0.00575	0.00105	0.00050
Flagg Road	0.32745	0.33521	0.35007	0.35250	0.35260	0.35438	0.36180	0.36302	0.36232	0.36004
Flagg Township	0.15385	0.15735	0.16995	0.17566	0.17840	0.17859	0.17658	0.17594	0.16813	0.15871
Flagg Township Pension	0.02344	0.02415	0.02778	0.02604	0.02420	0.02145	0.01781	0.01723	0.02081	0.02358

Data Source

Office of the County Clerk

CITY OF ROCHELLE, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	Type of Business	2021			2012		
		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Americold Real Estate LP	Cold Storage	\$ 30,678,897	1	11.44%	\$ 10,736,180	1	5.01%
Illinois River Energy	Ethanol Plant	13,334,284	2	4.97%	7,589,945	4	3.54%
Sara Lee Corporation	Cold Storage	11,870,000	3	4.43%	8,240,300	3	3.85%
Exeter	Distribution & Warehouse	11,264,353	4	4.20%			
Icon Pac	Cold Storage	6,954,205	5	2.59%			
Lineage Master	Manufacturing Facility	5,666,195	8	2.11%			
1600 Ritchie Court LLC	Manufacturing Facility	5,999,400	7	2.24%			
Pasquesi Farms LLC	Hydroponic Greenhouse	6,090,051	6	2.27%			
The Northern Trust	Data Center	3,848,953	9	1.44%	2,921,520	9	1.36%
Quest Richard R Successor Trustee	Distribution & Warehouse	3,540,315	10	1.32%			
Rochelle Development Joint Venture	Distribution & Warehouse				3,642,882	7	1.70%
Total Logistic Control	Distribution & Warehouse				4,249,395	6	1.98%
Par Industrial LLC	Distribution & Warehouse				5,795,170	5	2.71%
Pro Logis Land LLC	Distribution & Warehouse				10,103,006	2	4.72%
Nippon Sharyo Manufacturing	Manufacturing Facility				3,352,281	8	1.57%
Allstate Insurance Co.	Data Center				2,302,900	10	1.08%
		<u>\$ 99,246,653</u>		<u>37.01%</u>	<u>\$ 58,933,579</u>		<u>25.95%</u>

CITY OF ROCHELLE, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy	Amount	Amount	Percentage of Levy
2012	\$ 2,017,884	\$ 1,919,824	95.14%	\$ -	\$ 1,919,824	95.14%
2013	2,167,126	2,062,815	95.19%	-	2,062,815	95.19%
2014	2,227,858	2,189,648	98.28%	-	2,189,648	98.28%
2015	2,277,251	2,265,091	99.47%	-	2,265,091	99.47%
2016	2,372,996	2,361,297	99.51%	-	2,361,297	99.51%
2017	2,445,391	2,437,333	99.67%	-	2,437,333	99.67%
2018	2,504,018	2,498,523	99.78%	-	2,498,523	99.78%
2019	2,612,017	2,583,545	98.91%	24,762	2,608,307	99.86%
2020	2,717,843	2,698,261	99.28%	-	2,698,261	99.28%
2021	2,796,479	N/A	N/A	N/A	N/A	N/A

N/A - Information not available

Note: 2021 property taxes will not be received until the fiscal year 2022.

2020 property tax collections higher than levy due to collection of prior year property taxes.

Data Source

Office of the Ogle County Treasurer

CITY OF ROCHELLE, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities				Business-Type Activities					Total Primary Government	Percentage of Actual Taxable Value (1) of Property	Per Capita (2)	Debt Outstanding as a Percentage of Personal Income
	General Obligation Bonds	General Obligation TIF Bonds	General Obligation Debt Certificates	Installment Contract	Revenue Bonds	General Obligation Debt Certificates	General Obligation Bonds	IEPA Revolving Loans	Installment Contract				
2013	\$ -	\$ 2,940,000	\$ -	\$ -	\$ 13,165,000	\$ 4,305,000	\$ 675,000	\$ 1,500,446	\$ -	\$ 22,585,446	10.32%	\$ 2,359.04	10.28%
2014	-	2,895,000	-	-	11,950,000	4,115,000	645,000	1,255,964	-	20,860,964	9.26%	2,186.91	9.23%
2015	-	2,805,000	-	-	16,370,000	3,915,000	615,000	1,004,474	-	24,709,474	11.11%	2,603.46	10.99%
2016	-	2,690,000	1,830,000	-	15,755,000	3,705,000	585,000	3,811,656	-	28,376,656	12.07%	2,989.85	12.62%
2016*	-	2,617,493	1,861,891	-	16,169,536	3,485,000	585,000	3,608,792	-	28,257,892	11.80%	2,977.34	12.56%
2017	-	2,484,869	1,689,682	27,461	15,497,305	3,470,715	595,000	5,054,195	-	28,819,227	11.21%	3,146.55	14.29%
2018	4,628,005	2,347,244	1,517,437	22,793	14,810,075	3,157,468	550,000	6,394,567	-	33,427,589	14.84%	3,597.07	15.91%
2019	4,613,782	2,204,620	1,345,192	617,472	14,107,845	2,879,221	510,000	6,597,322	-	32,875,454	14.59%	3,611.50	14.81%
2020	4,114,560	2,056,995	1,177,947	512,286	-	2,595,976	465,000	11,917,700	-	22,840,464	8.79%	2,523.25	9.65%
2021	3,585,337	1,904,370	1,010,702	1,067,899	8,681,124	2,302,729	420,000	11,534,902	1,300,000	31,807,063	11.86%	3,472.39	13.90%

Note: Details of the City's outstanding debt can be found in the notes to financial statements.

*The City changed its fiscal year end to December 31, effective December 31, 2016.

(1) Assessed value and actual value of taxable property

(2) See the schedule of Demographic and Economic Information for personal income and population data.

Data Source

City Records -

CITY OF ROCHELLE, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2021

Governmental Unit	Gross Debt	Percentage Debt Applicable to the City (1)	City's Share of Debt
City of Rochelle	\$ 7,568,308	100.00%	\$ 7,568,308
Flagg-Rochelle Community Park District	5,900,000	75.02%	4,426,180
School District 231	6,340,000	76.26%	4,834,884
School District 212	7,840,000	56.53%	4,431,952
Kishwaukee Community College	<u>58,670,000</u>	9.76%	<u>5,726,192</u>
Subtotal	<u>78,750,000</u>		<u>19,419,208</u>
TOTAL	<u>\$ 86,318,308</u>		<u>\$ 26,987,516</u>

Note: Overlapping information presented as of July 22, 2021 (most recent available).

(1) Percentages based on 2020 EAVs, the most recent available.

Data Source

Official Statement

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Business-Type Activities	Less Amounts Available In Debt		Percentage of Estimated Actual Taxable Value of Property*	Per Capita
			Service Fund	Total		
2013	\$ 2,895,000	\$ 4,760,000	\$ -	\$ 7,655,000	3.50%	\$ 799.56
2014	2,895,000	4,760,000	-	7,655,000	3.40%	802.50
2015	2,805,000	4,530,000	-	7,335,000	3.30%	772.84
2016	4,520,000	4,290,000	-	8,810,000	3.75%	928.25
2016**	4,479,384	4,070,000	-	8,549,384	3.57%	900.79
2017	4,174,551	4,065,715	-	8,240,266	3.21%	899.69
2018	8,492,686	3,707,468	-	7,572,149	3.36%	814.82
2019	8,163,594	3,389,221	-	11,552,815	4.53%	1,269.12
2020	7,349,502	3,060,976	-	10,410,478	4.01%	1,150.07
2021	6,500,409	2,722,729	-	9,223,138	3.44%	1,006.89

*See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 138 for property value data.

**The City changed its fiscal year end to December 31, effective December 31, 2016.

Note: Details of the City's outstanding debt can be found in the notes to financial statements.

Data Source

City Records

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

December 31, 2021

ASSESSED VALUATION - 2020 TAX YEAR	<u>\$ 268,097,469</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 23,123,407
Amount of Debt Applicable to Debt Limit	<u>7,318,768</u>
LEGAL DEBT MARGIN	<u>\$ 15,804,639</u>

Data Source

City Records

CITY OF ROCHELLE, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Levy Years

Levy Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Legal Debt Limit	\$ 19,428,190	\$ 19,428,190	\$ 19,183,599	\$ 20,274,809	\$ 20,650,127	\$ 22,172,391	\$ 19,431,677	\$ 21,982,215	\$ 22,405,177	\$ 23,123,407
Total Net Debt Applicable to Limit	4,760,000	4,760,000	4,530,000	6,120,000	5,931,891	5,755,397	9,852,910	9,348,195	8,353,483	7,318,768
LEGAL DEBT MARGIN	\$ 13,889,036	\$ 14,668,190	\$ 14,668,190	\$ 14,653,599	\$ 14,154,809	\$ 14,718,236	\$ 16,416,994	\$ 14,206,772	\$ 14,051,694	\$ 15,804,639
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	24.50%	24.50%	23.61%	30.19%	28.73%	25.96%	50.71%	42.53%	37.28%	31.65%

Data Source

City Records

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2013	9,574	\$ 201,417,812	\$ 21,038	36.0	2,480	12.9%
2014	9,574	219,694,578	22,947	36.0	2,415	7.3%
2015	9,539	226,045,683	23,697	36.6	2,027	5.4%
2016	9,491	224,908,227	23,697	36.5	2,531	6.3%
2016*	9,491	224,908,227	23,697	36.5	2,531	6.3%
2017	9,159	201,690,339	22,021	35.4	2,623	4.5%
2018	9,293	210,114,730	22,610	35.7	2,490	4.7%
2019	9,103	221,940,243	24,381	36.0	3,004	4.1%
2020	9,052	236,800,320	26,160	36.6	2,847	4.7%
2021	9,160	228,890,080	24,988	36.5	2,535	6.3%

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Unemployment rate is the 12-month average.

Data Sources

- City Records
- U.S. Census Bureau
- Office of the County Clerk
- IL Board of Education

CITY OF ROCHELLE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2021			2012		
	Number of Employees	Rank	% of Total City Population	Number of Employees	Rank	% of Total City Population
Rochelle Foods	800	1	8.73%	730	1	7.66%
Tyson, Hillshire Brands	270	2	2.95%			
Rochelle Community Hospital	266	3	2.90%	265	2	2.78%
Elementary School District #231	260	4	2.84%	209	3	2.19%
Sara Lee	213	5	2.33%			
Swift Transportation	205	6	2.24%			
Silgan Containers	200	7	2.18%	188	4	1.97%
High School District #212	180	8	1.97%			
Bay Valley Foods	150	9	1.64%			
DelMonte	145	10	1.58%	145	5	1.52%
Americold				80	9	
City of Rochelle				123	7	1.29%
Ryder				125	6	1.31%
Cedar Siding and Lumber Inc.				66	10	0.69%
Master Graphics				86	8	0.90%
TOTAL	2,689		29.36%	2,017		20.31%

Data Source

Economic Development

CITY OF ROCHELLE, ILLINOIS
FULL-TIME EQUIVALENT EMPLOYEES
 Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2016*	2017	2018	2019	2020	2021
GENERAL FUND										
Mayor and City Council	7	7	7	7	7	7	7	7	7	7
City Manager	2	2	2	2	2	2	0	0	0	0
Municipal Building	1.5	1.5	1.0	1	1	1	1	1	0	0
City Clerk	2	2	1	2	2	2	1	1	1	2
Cemetery	1	1	1	1	1	1	0	1	1	1
Community Development	4	3	4	5	5	5	5	4	4	4
Economic Development	3	3	2	1	1	2	0	0	0	0
Engineering	2	2	2	2	2	2	2	2	2	2
Fire	12	13	13	13	13	13	13	13	13	13
Police	26	26	26	25	25	26	26	26	28	28
Street	10	10	10	10	10	10	10	9	12	12
ENTERPRISE FUND										
Airport	1.5	1.5	1.5	2.0	2.0	1.5	1.5	1	1	1
Utilities - Administration	1	2	0.5	0.5	0.5	1.0	1	1	0	1
Utilities - Technology Center	1.0	1	2.0	2	2	2	2	0	0	0
Utilities - Communications/ Network Administration	5	6	3	3	3	3	3	1	1	1
Utilities - Electric	31	31	28	28	28	28	25	25	25	22
Utilities - Water	4	4	5	5	5	5	5	4	7	9
Utilities - Water Reclamation	8	8	8	9	9	8	8	8	8	9
INTERNAL FUND										
Administrative Services	6	6	6	6	6	6	9	9	9	8
Network Administration	-	-	-	-	-	-	2	2	2	3

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

City Budget File

CITY OF ROCHELLE, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016
COMMUNITY DEVELOPMENT				
New Construction Single Family Permits	-	3	3	3
Number of Permits Issued	364	393	359	393
Building and Engineering Inspections	1,092	1,179	1,077	1,179
POLICE				
DUI Arrests	55	38	22	38
Criminal Arrests	310	321	268	321
Accidents	374	437	433	437
Ordinance Enforcement	21	29	14	29
Total Tickets	1,244	846	795	846
Total Calls	**22,371	6,023	17,264	6,023
FIRE				
Number of Fire Calls Answered	276	208	274	208
Number of EMS Calls Answered	1,741	1,749	1,470	1,749
PUBLIC WORKS				
Trees Planted	24	109	70	109
Trees Removed	47	122	133	122
Street Sweeping (Tons)	340	359	350	359
Street Sweeping (Hours)	1,200	1,200	1,200	1,200
Snow Removal (Hours)	1,929	1,764	641	1,764
Catch Basins/Inlets Cleaned	1,200	500	900	500
Sidewalk Replacement (Square Feet)	47,996	47,500	18,430	47,500
WATER AND SEWER				
Water MGD Pumped (Millions/Gallons)	N/A	2.95	2.74	2.95
Water MGD Billed (Millions/Gallons)	N/A	2.57	2.37	2.57
Sewer MGD Treated (Millions/Gallons)	N/A	2.36	2.76	2.36
Water Meter Installations (New)	17	6	5	6
Water Meter Exchanges	290	176	250	176
Hydrants Flushed	640	285	-	285
ELECTRIC				
Pole Replacements	44	27	34	27
Electric Meter Installations	532	1,461	1,081	1,461

N/A - Not Available

*The City changed its fiscal year end to December 31, effective December 31, 2016.

**Increase to total calls are due to officer initiated business checks.

Data Source

City Records

2016*	2017	2018	2019	2020	2021
4	3	4	1	1	3
329	276	260	313	317	361
987	828	659	1,252	1,268	1,400
50	39	51	39	34	33
265	452	415	412	312	258
432	369	367	176	396	306
6	N/A	N/A	N/A	N/A	
789	1,792	1,493	1,113	1,148	1,866
15,649	15,000	11,553	11,739	14,167	15,572
259	272	237	289	332	318
1,564	1,564	1,813	1,752	1,830	2,377
30	2	-	-	8	32
45	24	21	33	18	43
330	360	350	725	1,370	480
900	1,200	1,200	1,200	550	870
512	993	1,331	1,137	1,389	1,812
1,200	2,024	755	2,024	1,340	1,700
10,600	640	14,033	17,250	16,753	24,660
2.95	2.81	2.74	2.73	2.76	2.98
2.47	2.33	2.41	2.69	2.39	2.39
2.58	2.82	2.91	3.66	2.76	2.76
4	2	4	4	2	4
184	188	195	668	65	1,900
760	762	762	765	803	803
77	15	18	35	14	22
1,026	632	157	96	194	483

CAPITAL ASSETS STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016
GENERAL GOVERNMENT				
General Government Buildings	46	48	48	48
PUBLIC SAFETY				
Police				
Number of Squad Cars	14	17	17	17
Fire				
Number of Vehicles	12	12	12	12
PUBLIC WORKS				
Number of Vehicles and Equipment	23	24	24	24
Streets (Lane Miles)	160	160	160	160
Alleys (Miles)	7	7	7	7
Bridges and Structures	20	20	20	20
WATER AND SEWER				
Number of Vehicles and Equipment	14	15	15	15
Water Mains (Miles)	63	63	63	63
Water Towers	4	4	5	5
Wells and Wellhouses	4	4	5	5
Sanitary Sewers (Miles)	74	74	74	74
Lift Stations	11	12	12	12
Number of Manholes	294	294	294	294
Number of Fire Hydrants	707	707	707	707
ELECTRIC				
Number of Vehicles	19	19	19	19
Overhead Line (Miles)	150	150	150	150
Underground Line (Miles)	58	58	58	58
COMMUNICATIONS				
Fiber (Miles)	45	45	45	45

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

City Records

2016*	2017	2018	2019	2020	2021
48	48	47	47	47	47
17	14	14	15	14	14
12	11	12	12	14	14
24	24	24	23	23	23
160	160	160	160	160	160
7	13	13	13	13	13
20	17	17	17	17	17
16	16	16	17	19	19
78	78	100	100	103	103
4	4	5	5	4	4
5	5	5	5	5	5
74	74	100	100	103	103
13	14	15	16	17	17
294	1,470	1,470	1,475	1,485	1,485
762	762	800	800	803	803
18	14	15	15	14	11
160	151	146	146	146	145
60	56	65	65	66	67
46	46	46	46	46	50

CITY OF ROCHELLE, ILLINOIS

DOWNTOWN TAX INCREMENT FINANCING FUND

FINANCIAL REPORT AND REPORT ON
COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2021

A large background image showing the interior of a modern building with a complex, geometric design. The space is filled with overlapping planes and lines, creating a sense of depth and architectural complexity. The lighting is dramatic, with strong shadows and highlights. In the bottom right corner of this image area, there is an orange rectangular box containing the text 'SIKICH.COM' in white, uppercase letters.

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CITY OF ROCHELLE, ILLINOIS
DOWNTOWN TAX INCREMENT FINANCING FUND
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Naperville, IL 60563
630.566.8400

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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor
Members of the City Council
City of Rochelle, Illinois

We have examined management's assertion, included in its representation letter dated June 17 2022 that the City of Rochelle, Illinois (the City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2021. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the City of Rochelle, Illinois complied with the aforementioned requirements for the year ended December 31, 2021 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office and the joint review Councils and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
June 17, 2022

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor
Members of the City Council
City of Rochelle, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochelle, Illinois (the City) as of and for the year ended December 31, 2021, and the notes to financial statements, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated June 17, 2022, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (balance sheet, schedule of revenues, expenditures, and changes in fund balance and schedule of fund balance by source) is presented for purposes of additional analysis and is 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
June 17, 2022

CITY OF ROCHELLE, ILLINOIS

**DOWNTOWN TAX INCREMENT FINANCING FUND
BALANCE SHEET**

December 31, 2021

ASSETS	
Cash and Investments	<u>\$ 172,466</u>
TOTAL ASSETS	<u><u>\$ 172,466</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
None	<u>\$ -</u>
Total Liabilities	<u>-</u>
FUND BALANCE	
Restricted for Economic Development	<u>172,466</u>
Total Fund Balance	<u>172,466</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 172,466</u></u>

CITY OF ROCHELLE, ILLINOIS

**DOWNTOWN TAX INCREMENT FINANCING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the Year Ended December 31, 2021

	Downtown TIF
REVENUES	
Property Taxes	\$ 227,270
Investment income	481
	<hr/>
Total Revenues	227,751
	<hr/>
EXPENDITURES	
General Government	
Contractual Services	90,237
	<hr/>
Total Expenditures	90,237
	<hr/>
NET CHANGE IN FUND BALANCE	137,514
FUND BALANCE, JANUARY 1	34,952
	<hr/>
FUND BALANCE, DECEMBER 31	\$ 172,466
	<hr/> <hr/>

CITY OF ROCHELLE, ILLINOIS

DOWNTOWN TAX INCREMENT FINANCING FUND
SCHEDULE OF FUND BALANCE
BY SOURCE

For the Year Ended December 31, 2021

	Downtown TIF
BEGINNING BALANCE, JANUARY 1, 2021	<u>\$ 34,952</u>
DEPOSITS	
Property Taxes	227,270
Investment Income	<u>481</u>
Total Deposits	<u>227,751</u>
Balance Plus Deposits	<u>262,703</u>
EXPENDITURES	
General Government	
Contractual Services	<u>90,237</u>
Total Expenditures	<u>90,237</u>
ENDING BALANCE, DECEMBER 31, 2021	<u><u>\$ 172,466</u></u>
ENDING BALANCE BY SOURCE	
Property Tax	<u>\$ 172,466</u>
Subtotal	172,466
Less Surplus Funds	<u>-</u>
FUND BALANCE, DECEMBER 31, 2021	<u><u>\$ 172,466</u></u>

CITY OF ROCHELLE, ILLINOIS

LIGHTHOUSE POINTE
TAX INCREMENT FINANCING FUND

FINANCIAL REPORT AND REPORT ON
COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2021

A background image showing a modern building interior with a grid-like structure, possibly a staircase or a large atrium, overlaid with a teal and orange color scheme.

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CITY OF ROCHELLE, ILLINOIS
LIGHTHOUSE POINTE TAX INCREMENT FINANCING FUND
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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor
Members of the City Council
City of Rochelle, Illinois

We have examined management's assertion, included in its representation letter dated June 17, 2022 that the City of Rochelle, Illinois (the City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2021. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the City of Rochelle, Illinois complied with the aforementioned requirements for the year ended December 31, 2021 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office and the joint review Councils and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
June 17, 2022

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor
Members of the City Council
City of Rochelle, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochelle, Illinois (the City) as of and for the year ended December 31, 2021, and the notes to financial statements, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated June 17, 2022, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (balance sheet, schedule of revenues, expenditures, and changes in fund balance and schedule of fund balance by source) is presented for purposes of additional analysis and is 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
June 17, 2022

CITY OF ROCHELLE, ILLINOIS

**LIGHTHOUSE POINTE
TAX INCREMENT FINANCING FUND
BALANCE SHEET**

December 31, 2021



ASSETS

Cash and Investments	<u>\$ 1,398,297</u>
TOTAL ASSETS	<u><u>\$ 1,398,297</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	<u>\$ 3,296</u>
Total Liabilities	<u>3,296</u>

FUND BALANCE

Restricted for Economic Development	<u>1,395,001</u>
Total Fund Balance	<u>1,395,001</u>

TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 1,398,297</u></u>
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CITY OF ROCHELLE, ILLINOIS

**LIGHTHOUSE POINTE
TAX INCREMENT FINANCING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the Year Ended December 31, 2021

	<u>Lighthouse Pointe TIF</u>
REVENUES	
Property Taxes	\$ 775,004
Investment Income	<u>5,509</u>
Total Revenues	<u>780,513</u>
EXPENDITURES	
General Government	
Contractual Services	190,320
Capital Outlay	12,203
Debt Service	
Principal	150,000
Interest	<u>69,635</u>
Total Expenditures	<u>422,158</u>
NET CHANGE IN FUND BALANCE	358,355
FUND BALANCE, JANUARY 1	<u>1,036,646</u>
FUND BALANCE, DECEMBER 31	<u><u>\$ 1,395,001</u></u>

CITY OF ROCHELLE, ILLINOIS

LIGHTHOUSE POINTE
TAX INCREMENT FINANCING FUND
SCHEDULE OF FUND BALANCE
BY SOURCE

For the Year Ended December 31, 2021

	Lighthouse Pointe TIF
BEGINNING BALANCE, JANUARY 1, 2021	<u>\$ 1,036,646</u>
DEPOSITS	
Property Taxes	775,004
Investment Income	<u>5,509</u>
Total Deposits	<u>780,513</u>
Balance Plus Deposits	<u>1,817,159</u>
EXPENDITURES	
General Government	
Contractual Services	190,320
Capital Outlay	12,203
Debt Service	
Principal	150,000
Interest	<u>69,635</u>
Total Expenditures	<u>422,158</u>
ENDING BALANCE, DECEMBER 31, 2021	<u><u>\$ 1,395,001</u></u>
ENDING BALANCE BY SOURCE	
Property Tax	<u>\$ 1,395,001</u>
Subtotal	1,395,001
Less Surplus Funds	<u>-</u>
FUND BALANCE, DECEMBER 31, 2021	<u><u>\$ 1,395,001</u></u>

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2021

A decorative background image featuring a teal horizontal band at the top, a grey and white geometric pattern of overlapping planes and lines in the middle, and an orange rectangular box at the bottom right containing the website address.

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ROCHELLE, ILLINOIS
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ROCHELLE, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the City Council
City of Rochelle, Illinois

Opinions

We have audited the accompanying financial statements of the Rochelle Municipal Utilities (enterprise funds of the City of Rochelle, Illinois (the City)) (RMU) as of and for the year ended December 31, 2021, and the related notes to 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 Rochelle Municipal Utilities (enterprise funds of the City of Rochelle, Illinois), as of December 31, 2021, and the respective changes in financial position and 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 (GAAS). Our responsibilities under these 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 RMU 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 these 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 RMU's ability to continue as a going concern for 12 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 GAAS 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 GAAS, 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 RMU'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 RMU'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.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the funds comprising RMU and do not purport to, and do not present fairly the financial position of the City of Rochelle, Illinois as of December 31, 2021, the respective changes in financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise RMU's basic financial statements. The supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, RMU's basic financial statements for the fiscal year ended December 31, 2020, which are not presented with the accompanying financial statements and we expressed an unmodified opinion on the respective financial statements. That audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the RMU's basic financial statements as a whole. The supplemental information for the year ended December 31, 2020, 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 December 31, 2020, basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 December 31, 2020, supplemental information is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Sikich LLP

Naperville, Illinois
June 17, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

Management of the City of Rochelle's Department of Utilities, Rochelle Municipal Utilities (RMU) offers all persons interested in the financial position of RMU this narrative overview and analysis of the utilities' financial performance during the fiscal years ending December 31, 2021, December 31, 2020 and December 31, 2019. You are invited to read this narrative in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Electric Utility exceed its liabilities and deferred inflows of resources by \$57,893,129 (net position). Of this amount, \$18,180,205 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$39,172,924 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Utility exceeded its liabilities and deferred inflows of resources by \$21,098,090 (net position). Of this amount, \$3,406,434 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$96,626 is restricted for debt service (restricted net position), and \$17,595,030 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Reclamation Utility exceeded its liabilities and deferred inflows of resources by \$24,073,942 (net position). Of this amount, \$4,928,456 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$19,145,486 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Technology Center Utility exceed its liabilities and deferred inflows of resources by \$2,099,468. Of this amount (\$166,979) (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors and \$2,266,447 is the net investment in capital assets.
- Operating revenues for the Electric Utility decreased 3% while expenses were up 4%. The decrease in revenues is from waiving penalties and offering a Shop Local Program that gave credits to customers that provided receipts from local businesses.
- Operating revenues for the Water Utility increased 4%, while operating expenses were up 10%. The increase is due to a rate increase plus higher materials and supplies expenses.
- Operating revenues for the Water Reclamation Utility increased 9%, while operating expenses were up 10%. The increase in revenue is from additional commercial and industrial customers
- Operating revenues for the Technology Center Utility decreased 5% while operating expenses increased 2%. The decrease in operating revenue is due to a decrease in internal colocation leases.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS

The purpose of this discussion and analysis is an introduction to RMU's basic financial statements. Enclosed are two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic statements that follow this analysis provide individual fund statements that demonstrate the financial strength of the utility.

- For each of the reporting funds provided there will be a Statement of Net Position (Balance Sheet); next the Statement of Revenues, Expenses and Changes in Net Position, followed by a Statement of Cash Flows.
- The remaining notes provide detailed information about the methods of asset and liability valuations and other supplemental information critical to a proper analysis of the financial statements.

STATEMENTS

The utility-wide statements report information about RMU using accounting methods similar to those used by private-sector utilities. The Balance Sheet includes all the utilities' assets and deferred outflows of resources and liabilities and deferred inflows of resources. All the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position regardless of when cash is received or paid.

The utility-wide statements report RMU's net position and how they have changed. Net Position – the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure financial health, or position. Over time, increases or decreases in RMU's net position are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of RMU, it is necessary to review and consider non-financial factors as well, such as changes in utility rates and the condition of utility plant in service.

The Statement of Revenues, Expenses and Changes in Net Position presents information demonstrating how the 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 the cash flows. Thus, revenues and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

Notes to Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the utility-wide financial statements.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

FINANCIAL ANALYSIS OF RMU

A summary of RMU's Statement of Net Position is presented below.

Table 1
Condensed Statements of Net Position

	Electric Utility		
	<u>12/31/21</u>	<u>12/31/20</u>	<u>12/31/19</u>
Current Assets/Deferred Outflows of Resources	\$ 32,598,435	\$ 28,078,224	\$ 26,988,667
Capital Assets	<u>41,447,833</u>	<u>35,605,013</u>	<u>42,411,228</u>
Total Assets and Deferred Outflows	<u>74,046,268</u>	<u>63,683,237</u>	<u>69,399,895</u>
Long-term Liabilities	9,454,297	808,992	15,723,742
Current Liabilities/Deferred Inflows of Resources	<u>6,698,842</u>	<u>3,365,898</u>	<u>3,543,121</u>
Total Liabilities and Deferred Inflows	<u>16,153,139</u>	<u>4,174,890</u>	<u>19,266,863</u>
Net Investment in Capital Assets	39,712,924	35,605,013	28,523,564
Restricted	-	-	9,059,466
Unrestricted	<u>18,180,205</u>	<u>23,903,334</u>	<u>12,550,002</u>
Total Net Position	<u>\$ 57,893,129</u>	<u>\$ 59,508,347</u>	<u>\$ 50,133,032</u>

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020, and December 31, 2019

FINANCIAL ANALYSIS OF RMU (cont.)

Table 2
Condensed Statements of Net Position

Water Utility

	12/31/21	12/31/20	12/31/19
Current Assets/Deferred Outflows of Resources	\$ 4,492,361	\$ 5,032,651	\$ 4,641,188
Capital Assets	24,366,275	24,238,733	23,150,042
Total Assets and Deferred Outflows	28,858,636	29,271,384	27,791,230
Long-term Liabilities	6,957,224	7,405,161	5,950,473
Other Liabilities/Deferred Inflows of Resources	803,322	627,099	752,382
Total Liabilities and Deferred Inflows	7,760,546	8,032,260	6,702,855
Net Investment in Capital Assets	17,595,030	17,108,556	17,259,357
Restricted	96,626	188,611	784,456
Unrestricted	3,406,434	3,941,957	3,014,064
Total Net Position	\$ 21,098,090	\$ 21,239,124	\$ 21,057,877

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

FINANCIAL ANALYSIS OF RMU (cont.)

Table 3
Condensed Statements of Net Position

	Water Reclamation Utility		
	<u>12/31/21</u>	<u>12/31/20</u>	<u>12/31/19</u>
Current Assets/Deferred Outflows of Resources	\$ 5,816,172	\$ 6,535,726	\$ 4,169,967
Capital Assets	<u>23,909,143</u>	<u>25,156,459</u>	<u>20,876,381</u>
Total Assets and Deferred Outflows	<u>29,725,315</u>	<u>31,692,185</u>	<u>27,046,348</u>
Long-term Liabilities	4,716,552	5,031,438	1,441,061
Other Liabilities/Deferred Inflows of Resources	<u>934,821</u>	<u>1,985,678</u>	<u>903,072</u>
Total Liabilities and Deferred Inflows	<u>5,651,373</u>	<u>7,017,116</u>	<u>2,344,133</u>
Net Investment in Capital Assets	19,145,486	20,367,438	20,169,744
Restricted	-	374,926	-
Unrestricted	<u>4,928,456</u>	<u>3,932,705</u>	<u>4,450,785</u>
Total Net Position	<u>\$ 24,073,942</u>	<u>\$ 24,675,069</u>	<u>\$ 24,620,529</u>

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

FINANCIAL ANALYSIS OF RMU (cont.)

Table 4
Condensed Statements of Net Position

	Technology Center Utility		
	<u>12/31/21</u>	<u>12/31/20</u>	<u>12/31/19</u>
Current and Other Assets	\$ 615,452	\$ 382,693	\$ 508,937
Capital Assets	<u>4,512,429</u>	<u>4,799,761</u>	<u>4,992,840</u>
 Total Assets and Deferred Outflows	 <u>5,127,881</u>	 <u>5,182,454</u>	 <u>5,501,777</u>
 Long-term Liabilities	 2,458,352	 3,180,449	 4,267,795
Other Liabilities/Deferred Inflows of Resources	<u>570,061</u>	<u>454,296</u>	<u>341,351</u>
 Total Liabilities and Deferred Inflows	 <u>3,028,413</u>	 <u>3,634,745</u>	 <u>4,609,146</u>
 Net Investment in Capital Assets	 2,266,447	 2,203,785	 2,113,618
Restricted	-	-	-
Unrestricted (Deficit)	<u>(166,979)</u>	<u>(656,076)</u>	<u>(1,220,987)</u>
 Total Net Position	 <u>\$ 2,099,468</u>	 <u>\$ 1,547,709</u>	 <u>\$ 892,631</u>

The largest portion of RMU's net position (76%) reflects its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, and infrastructure), less any outstanding debt used to acquire those assets that is still outstanding. RMU employs these capital assets to provide electric, water, water reclamation, and communication services to our service area. Consequently, these assets are restricted for future spending. Although the utility's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay the associated debt must be provided from other cash generating sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of RMU's net position (1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (23%) may be used to meet the utilities' ongoing obligations to rate payers and creditors.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

FINANCIAL ANALYSIS OF RMU (cont.)

ELECTRIC OPERATIONS

Electric operations decreased the 2021 utility's net position by \$1,615,218. This increase is primarily a result of the following items:

- Construction of a substation to serve additional customers.
- Increase in personnel cost due to COVID.
- Waiving of penalties.

WATER OPERATIONS

Water operations decreased the 2021 utility's net position by \$141,034. This decrease is primarily a result of the following items:

- Increase in personnel cost due to COVID.
- Waiving of penalties.

WATER RECLAMATION OPERATIONS

Water/Water Reclamation operations decreased the 2021 utility's net position by \$601,127. This decrease is primarily a result of the following items:

- Increase in personnel cost due to COVID.
- Increase in supply and chemical costs.
- Waiving of penalties.

TECHNOLOGY CENTER

Technology Center and Communication operations increased the 2021 utility's net position by \$551,759. This increase is the result of the following item:

- Increase in fiber customers
- New or renewed colocation contracts.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

FINANCIAL ANALYSIS OF RMU (cont.)

The Statement of Revenues, Expenses and Changes in Net Position provides an indication of the utilities' financial health.

Table 5
Condensed Statement of Revenues, Expenses
and Changes in Net Position

	Electric Utility		
	<u>12/31/21</u>	<u>12/31/20</u>	<u>12/31/19</u>
Operating revenues	\$ 35,542,277	\$ 36,634,232	\$ 38,110,698
Non-operating revenues	<u>54,678</u>	<u>213,279</u>	<u>259,465</u>
Total Revenues	<u>35,596,955</u>	<u>36,847,511</u>	<u>38,370,163</u>
Depreciation expense	2,619,646	2,587,577	2,531,106
Other operating expenses	32,462,506	31,256,879	30,519,077
Non-operating expenses	<u>33,933</u>	<u>1,654,551</u>	<u>519,716</u>
Total Expenses	<u>35,116,085</u>	<u>35,499,007</u>	<u>33,569,899</u>
Income Before Transfers	480,870	1,348,504	4,800,264
Transfers	(2,096,088)	(1,962,988)	(1,966,630)
Special Item	<u>-</u>	<u>9,989,799</u>	<u>-</u>
Changes in Net Position	(1,615,218)	9,375,315	2,833,634

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

FINANCIAL ANALYSIS OF RMU (cont.)

Table 6
Condensed Statement of Revenues, Expenses
and Changes in Net Position

	Water Utility		
	<u>12/31/21</u>	<u>12/31/20</u>	<u>12/31/19</u>
Operating revenues	\$ 3,325,411	\$ 3,199,260	\$ 2,705,761
Non-operating revenues	<u>14,562</u>	<u>23,018</u>	<u>43,924</u>
Total Revenues	<u>3,339,973</u>	<u>3,222,278</u>	<u>2,749,685</u>
Depreciation expense	896,247	770,992	646,723
Other operating expenses	2,331,782	2,169,533	2,070,789
Non-operating expenses	<u>104,161</u>	<u>122,752</u>	<u>100,254</u>
Total Expenses	<u>3,332,190</u>	<u>3,063,277</u>	<u>2,817,766</u>
Income Before Capital Contributions and Transfers	7,783	159,001	(68,081)
Capital contributions	-	170,033	1,329,967
Transfers	<u>(148,817)</u>	<u>(147,787)</u>	<u>(130,876)</u>
Changes in Net Position	<u>(141,034)</u>	<u>181,247</u>	<u>1,131,010</u>

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

FINANCIAL ANALYSIS OF RMU (cont.)

Table 7
Condensed Statement of Revenues, Expenses
and Changes in Net Position

Water Reclamation Utility

	12/31/21	12/31/20	12/31/19
Operating revenues	\$ 3,801,600	\$ 3,501,162	\$ 3,795,299
Non-operating revenues	18,336	22,645	44,814
Total Revenues	3,819,936	3,523,807	3,840,113
Depreciation expense	1,602,595	1,102,880	1,087,056
Other operating expenses	2,495,444	2,166,692	2,114,086
Non-operating expenses	115,408	6,437	7,199
Total Expenses	4,213,447	3,276,009	3,208,341
Income Before Capital Contributions and Transfers	(393,511)	247,798	631,772
Capital contributions	-	-	2,210,000
Transfers	(207,616)	(193,258)	(178,409)
Changes in Net Position	(601,127)	54,540	2,663,363

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

FINANCIAL ANALYSIS OF RMU (cont.)

Table 8
Condensed Statement of Revenues, Expenses
and Changes in Net Position

Technology Center Utility

	<u>12/31/21</u>	<u>12/31/20</u>	<u>12/31/19</u>
Operating revenues	\$ 1,439,758	\$ 1,522,874	\$ 1,490,496
Non-operating revenues	<u>2,177</u>	<u>2,487</u>	<u>5,013</u>
Total Revenues	<u>1,441,935</u>	<u>1,525,361</u>	<u>1,495,509</u>
Depreciation expense	287,318	193,079	197,635
Other operating expenses	510,913	586,317	864,848
Non-operating expenses	<u>91,945</u>	<u>90,887</u>	<u>99,062</u>
Total Expenses	<u>890,176</u>	<u>870,283</u>	<u>1,161,545</u>
Changes in Net Position	551,759	655,078	333,964

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

RMU BUDGETARY HIGHLIGHTS

The final Electric Fund revenue budget, including other non-operating income, totaled \$35,065,000. Actual revenues, including non-operating income were \$35,596,955. Total budgeted expenses were \$41,735,462. The Electric Fund's actual expenses totaled \$35,116,085 including non-operating expenses. This provided income before contributions and transfers of \$480,870.

The final Water Fund revenue budget totaled \$5,777,394 with actual revenues of \$3,339,973. The Water Fund's budgeted expenses were \$5,588,688, while actual expenses totaled \$3,332,190. This provided income before contributions and transfers of \$7,783.

The final Water Reclamation Fund revenue budget totaled \$3,682,870 with actual revenues of \$3,819,936. The Water/Water Reclamation Fund's budgeted expenses were \$3,907,456, while actual expenses totaled \$4,213,447. This provided income before contributions and transfers of \$(393,511).

The final Technology Center Fund expenditure budget totaled \$1,247,979 while the revenue budget was \$1,513,400. The actual expenses totaled \$890,176 while total revenues were \$1,441,935. This provided income before contributions of \$551,759.

LONG-TERM DEBT

On December 31, 2021, the Electric fund had \$7,775,000 in alternate revenue long-term bonds and \$1,300,00 of direct placement loans outstanding.

On December 31, 2021, the Water and Water Reclamation fund had \$11,534,902 of long-term IEPA loans outstanding.

The repayment of loans is covered by operating revenues.

On October 5, 2021, the electric utility issued \$7,775,00 in alternate revenue bonds to finance a construction of a substation. The debt is payable over 15 years and bears an interest rate from 2% to 4%.

On August 18, 2021, the electric utility borrowed \$1,300,000 from a local financial institution to finance a building to house the utility departments. The debt is payable over 4 years and bears an interest rate of 2.1%.

On June 24, 2019, the water utility borrowed \$3,049,830 from the IEPA to finance a radium removal plant at Well #12. The debt is payable over 20 years and bears an interest rate of 1.38%.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

LONG-TERM DEBT (cont.)

On June 11, 2019, the water reclamation utility borrowed \$7,000,000 from the IEPA to finance the Water Reclamation Plant Improvements. The debt is payable over 20 years and bears an interest rate of 1.18%.

On August 30, 2017, the water utility borrowed \$3,270,006 from the IEPA to finance the Well #11 project. The debt is payable over 20 years and bears an interest rate of 1.32%.

On October 17, 2015, the water utility borrowed \$4,879,732 from the IEPA to finance the Well #12 project. The debt is payable over 20 years and bears an interest rate of 1.86%.

On March 1, 2007, the water reclamation utility borrowed \$600,000 from the IEPA to finance the Askvig Sewer project. The debt is payable over 20 years and bears an interest rate of 2.50%.

The repayment of debt certificates is covered from operating revenues.

On December 31, 2021, the Technology Center fund had \$2,245,000 of long-term debt certificates outstanding.

CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS

All currently known facts and economic conditions were considered in preparing the 2022 utility budget. None of these conditions are anticipated to significantly change the overall financial position of the utility. The City Council approved the 2022 Budget on December 13, 2021.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2021, December 31, 2020 and December 31, 2019

REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the utilities' finances. If you have questions about this report, or need any additional information, contact Rochelle Municipal Utilities, Chris Cardott, Finance Director, 420 N. 6th St., Rochelle, IL 61068 or e-mail ccardott@rochelleil.us.

BASIC FINANCIAL STATEMENTS

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION

December 31, 2021

	Electric	Water	Water Reclamation	Technology Center	Total
CAPITAL ASSETS					
Depreciable - Plant in Service	\$ 76,812,389	\$ 33,554,415	\$ 51,375,436	\$ 9,218,544	\$ 170,960,784
Accumulated Depreciation	(50,078,635)	(10,857,947)	(28,066,590)	(5,225,568)	(94,228,740)
Nondepreciable	14,714,079	1,669,807	600,297	519,453	17,503,636
Net Capital Assets	41,447,833	24,366,275	23,909,143	4,512,429	94,235,680
CURRENT ASSETS					
Cash and Investments	24,917,044	3,219,416	4,605,537	230,244	32,972,241
Receivables					
Accounts	4,357,231	498,820	642,823	106,545	5,605,419
Accrued Interest	-	-	203	-	203
Other	249,840	59,801	11,547	-	321,188
Prepaid Expenses	-	-	-	156	156
Deposits	312,294	-	-	-	312,294
Materials and Supplies Inventory	1,045,334	-	-	-	1,045,334
Restricted Assets					
Cash and Investments	-	96,626	-	-	96,626
Total Current Assets	30,881,743	3,874,663	5,260,110	336,945	40,353,461
NONCURRENT ASSETS					
Advances to Other Funds	409,044	-	-	-	409,044
Special Assessments	-	-	117,064	-	117,064
Net Pension Asset	761,634	92,729	253,664	125,453	1,233,480
Total Noncurrent Assets	1,170,678	92,729	370,728	125,453	1,759,588
Total Assets	73,500,254	28,333,667	29,539,981	4,974,827	136,348,729
DEFERRED OUTFLOWS OF RESOURCES					
Pension/OPEB Items	546,014	70,196	185,334	96,306	897,850
Asset Retirement Obligation	-	454,773	-	-	454,773
Unamortized Loss on Refunding	-	-	-	56,748	56,748
Total Deferred Outflows of Resources	546,014	524,969	185,334	153,054	1,409,371
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 74,046,268	\$ 28,858,636	\$ 29,725,315	\$ 5,127,881	\$ 137,758,100

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION (Continued)

December 31, 2021

	Electric	Water	Water Reclamation	Technology Center	Total
NET POSITION					
Net Investment in Capital Assets	\$ 39,712,924	\$ 17,595,030	\$ 19,145,486	\$ 2,266,447	\$ 78,719,887
Restricted for Debt Service	-	96,626	-	-	96,626
Unrestricted (Deficit)	18,180,205	3,406,434	4,928,456	(166,979)	26,348,116
Total Net Position	57,893,129	21,098,090	24,073,942	2,099,468	105,164,629
DEFERRED INFLOWS OF RESOURCES					
Pension/OPEB Items	1,531,938	192,651	516,548	262,725	2,503,862
Total Deferred Inflows of Resources	1,531,938	192,651	516,548	262,725	2,503,862
LONG-TERM LIABILITIES					
Revenue Bonds Payable	8,283,423	-	-	-	8,283,423
General Obligation Bonds Payable	-	-	-	2,012,730	2,012,730
IEPA Loans Payable	-	6,465,101	4,644,616	-	11,109,717
Loan Payable	957,509	-	-	-	957,509
OPEB Liability	213,365	26,823	71,936	36,578	348,702
Asset Retirement Obligation	-	465,300	-	-	465,300
Advance from Other Funds	-	-	-	409,044	409,044
Total Long-Term Liabilities	9,454,297	6,957,224	4,716,552	2,458,352	23,586,425
CURRENT LIABILITIES					
Accounts Payable	4,030,706	215,875	184,922	7,228	4,438,731
Accrued Payroll	32,770	11,468	12,907	806	57,951
Accrued Interest Payable	48,687	18,685	33,137	-	100,509
Other Payables	165,751	-	-	-	165,751
Deposits Payable	-	10,158	20,165	-	30,323
Revenue Bonds Payable	425,000	-	-	-	425,000
General Obligation Debt Payable	-	-	-	290,000	290,000
IEPA Loans Payable	-	306,144	119,041	-	425,185
Loan Payable	315,191	-	-	-	315,191
OPEB Liability	33,662	4,232	11,349	5,771	55,014
Compensated Absences Payable	115,137	44,109	36,752	3,531	199,529
Total Current Liabilities	5,166,904	610,671	418,273	307,336	6,503,184
Total Liabilities	14,621,201	7,567,895	5,134,825	2,765,688	30,089,609
TOTAL NET POSITION, DEFERRED INFLOWS OF RESOURCES AND LIABILITIES	\$ 74,046,268	\$ 28,858,636	\$ 29,725,315	\$ 5,127,881	\$ 137,758,100

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VI, Item 3.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Year Ended December 31, 2021

	Electric	Water	Water Reclamation	Technology Center	Total
OPERATING REVENUES					
Charges for Services	\$ 35,466,187	\$ 3,324,397	\$ 3,795,872	\$ 1,439,758	\$ 44,026,214
Miscellaneous	76,090	1,014	5,728	-	82,832
Total Operating Revenues	35,542,277	3,325,411	3,801,600	1,439,758	44,109,046
OPERATING EXPENSES					
Operations	32,462,506	2,331,782	2,495,444	510,913	37,800,645
Depreciation and Amortization	2,619,646	896,247	1,602,595	287,318	5,405,806
Total Operating Expenses	35,082,152	3,228,029	4,098,039	798,231	43,206,451
OPERATING INCOME (LOSS)	460,125	97,382	(296,439)	641,527	902,595
NON-OPERATING REVENUES (EXPENSES)					
Investment Income	54,678	14,562	18,336	2,177	89,753
Interest Expense	(33,933)	(104,161)	(115,408)	(91,945)	(345,447)
Total Non-Operating Revenues (Expenses)	20,745	(89,599)	(97,072)	(89,768)	(255,694)
NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	480,870	7,783	(393,511)	551,759	646,901
TRANSFERS					
Transfers (Out)	(2,096,088)	(148,817)	(207,616)	-	(2,452,521)
Total Transfers	(2,096,088)	(148,817)	(207,616)	-	(2,452,521)
CHANGE IN NET POSITION	(1,615,218)	(141,034)	(601,127)	551,759	(1,805,620)
NET POSITION, JANUARY 1, AS RESTATED	59,508,347	21,239,124	24,675,069	1,547,709	106,970,249
NET POSITION, DECEMBER 31	\$ 57,893,129	\$ 21,098,090	\$ 24,073,942	\$ 2,099,468	\$ 105,164,629

See accompanying notes to financial statements.

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2021

	Electric	Water	Water Reclamation	Technology Center	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users	\$ 36,277,288	\$ 3,472,520	\$ 3,710,970	\$ 1,473,628	\$ 44,934,406
Receipts from Interfund Service Transactions	-	-	-	42,961	42,961
Payments to Suppliers	(27,707,205)	(1,069,121)	(2,855,441)	(170,525)	(31,802,292)
Payments to Employees	(2,433,771)	(868,333)	(749,876)	(84,218)	(4,136,198)
Payments to Other Funds	(1,026,569)	(358,490)	(447,084)	(350,891)	(2,183,034)
Net Cash from Operating Activities	5,109,743	1,176,576	(341,431)	910,955	6,855,843
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipt of Loans from Other Funds	-	-	-	-	-
Repayment of Loans from Other Funds	316,629	-	-	(316,629)	-
Transfers from Other Funds	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
Transfers to the City	(2,096,088)	(148,817)	(207,616)	-	(2,452,521)
Net Cash from Noncapital Financing Activities	(1,779,459)	(148,817)	(207,616)	(316,629)	(2,452,521)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital Assets Purchased	(8,462,685)	(1,018,525)	(355,279)	-	(9,836,489)
Issuance of Long-Term Debt	9,981,124	-	1,025,704	-	11,006,828
Principal Payments on Long-Term Debt	-	(358,934)	(224,513)	(285,000)	(868,447)
Interest Payments on Long-Term Debt	14,332	(108,597)	(82,791)	(81,259)	(258,315)
Net Cash from Capital and Related Financing Activities	1,532,771	(1,486,056)	363,121	(366,259)	43,577
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received on Investments	54,678	14,562	18,261	2,177	89,678
Net Cash from Investing Activities	54,678	14,562	18,261	2,177	89,678
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,917,733	(443,735)	(167,665)	230,244	4,536,577
CASH AND CASH EQUIVALENTS, JANUARY 1	19,999,311	3,759,777	4,773,202	-	28,532,290
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 24,917,044	\$ 3,316,042	\$ 4,605,537	\$ 230,244	\$ 33,068,867

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended December 31, 2021

	Electric	Water	Water Reclamation	Technology Center	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Income (Loss)	\$ 460,125	\$ 97,382	\$ (296,439)	\$ 641,527	\$ 902,595
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities					
Depreciation and Amortization	2,619,646	896,247	1,602,595	287,318	5,405,806
Changes in Assets and Liabilities					
Accounts Receivable	733,848	222,274	(98,499)	76,831	934,454
Other Receivables	1,208	(59,276)	(7,106)	-	(65,174)
Prepaid Expenses	2,490	1,082	1,562	-	5,134
Materials and Supplies Inventory	(52,234)	-	-	-	(52,234)
Deposits	(45)	(15,889)	(14,666)	-	(30,600)
Special Assessments	-	-	29,641	-	29,641
Pension Items - IMRF	(470,830)	(59,191)	(158,737)	(80,715)	(769,473)
OPEB Items	(15,608)	(1,962)	(5,262)	(5,400)	(28,232)
Accounts Payable	1,750,247	86,330	(1,394,359)	(3,115)	439,103
Accrued Payroll	(2,215)	2,159	4,614	180	4,738
Other Payables	85,902	-	-	-	85,902
Compensated Absences	(2,791)	7,420	(4,775)	(5,671)	(5,817)
NET CASH FROM OPERATING ACTIVITIES	\$ 5,109,743	\$ 1,176,576	\$ (341,431)	\$ 910,955	\$ 6,855,843
CASH AND INVESTMENTS					
Cash and Cash Investments	\$ 24,917,044	\$ 3,219,416	\$ 4,605,537	\$ 230,244	\$ 32,972,241
Restricted Assets					
Cash and Investments	-	96,626	-	-	96,626
TOTAL CASH AND INVESTMENTS	\$ 24,917,044	\$ 3,316,042	\$ 4,605,537	\$ 230,244	\$ 33,068,867

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Rochelle Municipal Utilities (RMU) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units and regulated enterprises (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the RMU's accounting policies are described below.

A. Reporting Entity

RMU is comprised of certain proprietary funds of the City of Rochelle, Illinois (the City). RMU is accounted for as a distinct and separate departmental entity of the City and includes the City's Electric Fund, the Water Fund, the Water Reclamation Fund and the Technology Center Fund.

The Electric Utility Fund accounts for the activities of the electric system. The Electric Fund's present generation capacity consists of ten diesel generating units (with an aggregate nameplate rating of 22,700 KW) and one solar gas turbine generator unit (with a nameplate rating of 4,200 KW).

The Water Fund accounts for the activities of the water system. The water system provides water supply to residents and businesses in the City. Water is obtained from four deep wells with a combined capacity of approximately 8.0 million gallons per day, compared to a daily demand of 3.4 million gallons in the service area.

The Water Reclamation Fund accounts for the activities of the water reclamation system. The water reclamation system maintains sanitary sewers and wastewater treatment facilities. A 4.9 million gallon per day sewerage plant provides primary, secondary and tertiary treatment for the 2.5 million gallons per day wastewater flow discharge from the plant.

The Technology Center Fund accounts for the activities of the RMU Technology Center that accounts for revenue received for rack space, collocation space and dark fiber and expenses associated with the construction of the Technology Center, debt service and fiber infrastructure. This fund also accounts for the activities of a fiber optic network that provides internet and high-speed data transfer services to customers in the City and the surrounding area.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting

RMU uses funds to report on its financial position and changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. RMU's funds are classified as proprietary funds.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

RMU's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as non-operating.

RMU reports unearned revenue on its financial statements. Unearned revenue arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by RMU before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when RMU has a legal claim to the resources, the liability for unearned revenue is removed from the financial statements and revenue is recognized.

D. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, RMU considers their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Investments (Continued)

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

E. Inventory

Electric Fund - Inventory consisting of natural gas, diesel fuel and materials and supplies are generally used for construction or operations, not for resale. They are valued at average cost and charged to construction or expense when used.

F. Restricted Assets

Certain cash and investments of RMU are restricted in accordance with the ordinances authorizing the loan agreements with the Illinois Environmental Protection Agency (IEPA). These assets are reflected as restricted cash and investments and restrictions of net position.

G. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses.

H. Capital Assets

Capital assets are defined by RMU as assets with an initial, individual cost in excess of the following and an estimated useful life in excess of one year.

Asset Class	Capitalization Threshold
Vehicles, Machinery, Furniture and Equipment	\$ 5,000
Buildings, Land Improvements and Infrastructure (All Systems)	25,000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Capital Assets (Continued)

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-40
Vehicles, Machinery and Equipment	5-20
Land Improvements	20-30
Utilities System	5-77
Infrastructure	10-50

I. Vacation, Sick Pay and Other Employee Benefits

Vested and accumulated vacation is recorded as an expense and liability as the benefits accrue to employees. Sick leave does not vest or accumulate and, therefore, no liability has been recorded for sick leave.

J. Interfund Transactions

Interfund service transactions are accounted for as revenues or expenses. Transactions that constitute reimbursements to a fund for expenses initially made from it that are properly applicable to another fund, are recorded as expenses in the reimbursing fund and as reductions of expenses in the fund that is reimbursed.

All other interfund transactions, except interfund service transactions and reimbursements, are reported as transfers.

K. Interfund Receivables/Payables

Activity 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” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the applicable proprietary fund financial statements. Bond premiums and discounts and gains/losses on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

M. Net Position

Restricted net position is legally restricted by outside parties for a specific purpose. None of RMU's restricted net position result from enabling legislation adopted by the City. Net investment in capital assets represents RMU's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

When both restricted and unrestricted resources are available for use, it is RMU's policy to use restricted resources first, then unrestricted resources as they are needed.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

O. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

P. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the RMU has delayed the implementation of GASB Statement No. 87, *Leases*, to December 31, 2022.

2. CASH AND INVESTMENTS

RMU participates in a cash and investment pool maintained by the City. The investments are governed by an investment policy for the City adopted by the City Council.

RMU categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

In accordance with the City’s investment policy, monetary assets may be placed in all instruments permitted by the Illinois Public Funds Investment Act. This act permits deposits and investments in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services and The Illinois Funds.

It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio.

The primary objectives of the policy are safety (preservation of capital and protection of investment principal), liquidity and yield.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank’s failure, the City’s deposits may not be returned to it. The City’s investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance, evidenced by a written collateral agreement with the collateral held by an agent of the City in the City’s name.

Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City limits its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter term securities, money market mutual funds or similar investment pools. Unless matched to a specific cash flow, the City does not directly invest in securities maturing more than five years from the date of purchase.

2. CASH AND INVESTMENTS

Investments (Continued)

The City limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the U.S. Treasury obligations or U.S. securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government (GNMAs and Federal Home Loan Bank). However, the investment policy is generally silent regarding credit risk.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the City will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the City’s investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the City’s agent separate from where the investment was purchased. The money market mutual funds are not subject to custodial credit risk.

The City’s investment policy is silent on concentration of credit risk.

The City’s investment policy specifically prohibits the use of or the investment in derivatives, unless separately approved by the City Council.

The City does not hold any investments required to be reported at fair value.

3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
ELECTRIC				
Capital Assets not Being Depreciated				
Land	\$ 939,044	\$ -	\$ -	\$ 939,044
Construction in Progress	6,860,592	7,171,673	257,200	13,775,035
Total Capital Assets not Being Depreciated	7,799,606	7,171,673	257,200	14,714,079
Capital Assets Being Depreciated				
Generation	14,506,554	-	-	14,506,554
Transmission	2,684,406	-	-	2,684,406
Distribution	54,394,236	1,548,212	-	55,942,448
General	3,678,981	-	-	3,678,981
Total Capital Assets Being Depreciated	75,264,177	1,548,212	-	76,812,389

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
ELECTRIC (Continued)				
Less Accumulated Depreciation for				
Generation	\$ 8,052,126	\$ 301,607	\$ -	\$ 8,353,733
Transmission	2,585,173	99,233	-	2,684,406
Distribution	35,541,042	2,145,429	-	37,686,471
General	1,280,429	73,596	-	1,354,025
Total Accumulated Depreciation	47,458,770	2,619,865	-	50,078,635
 Total Capital Assets Being Depreciated, Net	 27,805,407	 (1,071,653)	 -	 26,733,754
 TOTAL ELECTRIC CAPITAL ASSETS, NET	 \$ 35,605,013	 \$ 6,100,020	 \$ 257,200	 \$ 41,447,833
 WATER				
Capital Assets not Being Depreciated				
Land	\$ 272,525	\$ -	\$ -	\$ 272,525
Construction in Progress	3,581,826	958,525	3,143,069	1,397,282
Total Capital Assets not Being Depreciated	3,854,351	958,525	3,143,069	1,669,807
 Capital Assets Being Depreciated				
Infrastructure	27,532,335	3,143,069	-	30,675,404
Equipment	2,819,011	60,000	-	2,879,011
Total Capital Assets Being Depreciated	30,351,346	3,203,069	-	33,554,415
 Less Accumulated Depreciation for				
Infrastructure	7,982,152	807,311	-	8,789,463
Equipment	1,984,812	83,672	-	2,068,484
Total Accumulated Depreciation	9,966,964	890,983	-	10,857,947
 Total Capital Assets Being Depreciated, Net	 20,384,382	 2,312,086	 -	 22,696,468
 TOTAL WATER CAPITAL ASSETS, NET	 \$ 24,238,733	 \$ 3,270,611	 \$ 3,143,069	 \$ 24,366,275
 WATER RECLAMATION				
Capital Assets not Being Depreciated				
Land	\$ 160,938	\$ -	\$ -	\$ 160,938
Construction in Progress	8,651,834	-	8,212,475	439,359
Total Capital Assets not Being Depreciated	8,812,772	-	8,212,475	600,297
 Capital Assets Being Depreciated				
Infrastructure	35,240,685	8,567,754	-	43,808,439
Equipment	7,566,997	-	-	7,566,997
Total Capital Assets Being Depreciated	42,807,682	8,567,754	-	51,375,436

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
WATER RECLAMATION (Continued)				
Less Accumulated Depreciation for				
Infrastructure	\$ 20,994,393	\$ 1,406,050	\$ -	\$ 22,400,443
Equipment	5,469,602	196,545	-	5,666,147
Total Accumulated Depreciation	26,463,995	1,602,595	-	28,066,590
 Total Capital Assets Being Depreciated, Net	 16,343,687	 6,965,159	 -	 23,308,846
 TOTAL WATER RECLAMATION CAPITAL ASSETS, NET	 \$ 25,156,459	 \$ 6,965,159	 \$ -	 \$ 23,909,143
 TECHNOLOGY CENTER				
Capital Assets not Being Depreciated				
Land	\$ 519,453	\$ -	\$ -	\$ 519,453
Total Capital Assets not Being Depreciated	519,453	-	-	519,453
 Capital Assets Being Depreciated				
Building	4,427,155	-	-	4,427,155
General	4,791,389	-	-	4,791,389
Total Capital Assets Being Depreciated	9,218,544	-	-	9,218,544
 Less Accumulated Depreciation for				
Building	1,313,746	88,543	-	1,402,289
General	3,624,490	198,775	-	3,823,265
Total Accumulated Depreciation	4,938,236	287,318	-	5,225,554
 Total Capital Assets Being Depreciated, Net	 4,280,308	 (287,318)	 -	 3,992,990
 TOTAL TECHNOLOGY CENTER CAPITAL ASSETS, NET	 \$ 4,799,761	 \$ (287,318)	 \$ -	 \$ 4,512,443

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT

	Balances January	Additions	Reductions	Balances December 31	Current Portion
BUSINESS-TYPE ACTIVITIES					
General Obligation Debt					
Certificates	\$ 2,530,000	\$ -	\$ 285,000	\$ 2,245,000	\$ 290,000
Revenue Bonds	-	7,775,000	-	7,775,000	425,000
IEPA Revolving Loans	11,919,198	199,150	583,446	11,534,902	425,185
Loan Payable (Direct Placement)	-	1,300,000	-	1,300,000	315,191
Unamortized Premium	65,976	920,981	23,104	963,853	-
Compensated Absences	205,346	199,529	205,346	199,529	199,529
Net Pension Liability - IMRF*	1,045,237	-	1,045,237	-	-
OPEB Liability	388,676	15,040	-	403,716	55,014
Asset Retirement Obligation	465,300	-	-	465,300	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 16,619,733	\$ 10,409,700	\$ 2,142,133	\$ 24,887,300	\$ 1,709,919

*The IMRF Net Pension Liability became a net pension asset in fiscal year 2021.

Bonds payable at December 31, 2020 are comprised of the following:

General Obligation Debt

	Total	Current Portion
\$3,140,000 2017A Limited Tax Refunding Debt Certificates, due in annual installments of \$65,000 to \$350,000 from June 30, 2018, to June 30, 2028, interest at 2% to 4%, retired by the Technology Center Fund.	\$ 2,245,000	\$ 290,000
TOTAL	\$ 2,245,000	\$ 290,000

Revenue Bonds

	Total	Current Portion
\$7,775,000 2021A General Obligation Bonds (Electric System Alternate Revenue Source), due in annual installments of \$425,000 to \$685,000 from May 1, 2022, to May 1, 2035, interest at 2% to 4%, retired by the Electric System Fund.	\$ 7,775,000	\$ 425,000
TOTAL	\$ 7,775,000	\$ 425,000

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

Illinois EPA Loans

	<u>Total</u>	<u>Current Portion</u>
\$600,000 Illinois EPA low interest loan related to the Askvig Subdivision project, due in semiannual installments of \$19,532, through May 2027, interest at 2.50%.	\$ 199,575	\$ 34,288
\$4,879,732 Illinois EPA low interest loan related to the Well #12 Project, due in semiannual installments of \$94,545, through November 2036, interest at 1.86%.	2,940,890	171,678
\$3,270,006 Illinois EPA low interest loan related to the Well #11 Project, due in semiannual installments of \$79,913, through June 2038, interest at 1.32%.	2,362,740	64,319
\$3,049,830 Illinois EPA low interest loan related to Well #12 Project, due in semiannual installments through May 2040, interest at 1.38%.	1,467,613	70,147
\$7,000,000 Illinois EPA low interest loan related to Water Reclamation Plant Improvements Project, due in semiannual installments through January 2041, interest at 1.18%.	<u>4,564,084</u>	<u>84,753</u>
TOTAL	<u><u>\$ 11,534,902</u></u>	<u><u>\$ 425,185</u></u>

Loan Payable (Direct Placement)

	<u>Total</u>	<u>Current Portion</u>
\$1,300,000 Loan Payable (Direct Placement), due in annual installments of \$342,491 from August 2022 to August 2025, interest at 2.1% retired by the Electric Fund.	<u>\$ 1,300,000</u>	<u>\$ 315,191</u>
TOTAL	<u><u>\$ 1,300,000</u></u>	<u><u>\$ 315,191</u></u>

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

Debt Service to Maturity

The annual requirements to amortize all debt outstanding as of December 31, 2021, are as follows:

Year Ending December 31,	G.O. Debt Certificates		Illinois EPA Loan	
	Principal	Interest	Principal	Interest
2022	\$ 290,000	\$ 72,650	\$ 425,185	\$ 126,156
2023	300,000	63,800	629,080	155,419
2024	310,000	53,100	638,517	145,982
2025	320,000	40,500	648,107	136,392
2026	335,000	27,400	657,848	126,651
2027-2031	690,000	20,550	3,256,039	492,469
2032-2036	-	-	3,477,747	251,229
2037-2041	-	-	1,802,379	48,848
TOTAL	\$ 2,245,000	\$ 278,000	\$11,534,902	\$ 1,483,146

Year Ending December 31,	Revenue Bonds		Loan Payable (Direct Placement)	
	Principal	Interest	Principal	Interest
2022	\$ 425,000	\$ 269,435	\$ 315,191	\$ 27,300
2023	455,000	239,925	321,810	20,681
2024	465,000	226,125	328,568	13,923
2025	485,000	209,450	334,431	7,023
2026	505,000	189,650	-	-
2027-2031	2,825,000	635,050	-	-
2032-2036	2,615,000	159,825	-	-
2037-2041	-	-	-	-
TOTAL	\$ 7,775,000	\$ 1,929,460	\$1,300,000	\$ 68,927

The bonds of several issues are subject to redemption and payment prior to their maturity, at the option of the City.

5. DEFINED BENEFIT PENSION PLAN

RMU contributes, through the City, to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. However, RMU's participation in IMRF is equivalent to a cost sharing multiple-employer pension plan since only one actuarial valuation is performed for both the City and RMU combined. All disclosures for an agent plan can be found in the City's Comprehensive Annual Financial Report.

Illinois Municipal Retirement Fund

Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resource's measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

5. DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (Continued)

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City and RMU are required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the year ended December 31, 2021 was 10.38% of covered payroll. For the year ended December 31, 2021, salaries totaling \$3,961,579 were paid that required employer contributions of \$411,271, which was equal to the RMU’s actual contributions.

Net Pension Liability (Asset)

At December 31, 2021, RMU reported a liability (asset) of \$(1,233,480) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. RMU’s proportion of the net pension liability (asset) was based on RMU’s actual contribution to the plan for the year ended December 31, 2021, relative to the contributions of the City, actuarially determined. At December 31, 2021, RMU’s proportion was 57.21% of the total contribution.

Actuarial Assumptions

RMU’s net pension liability (asset) was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2020
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.85% to 13.75%
Interest Rate	7.25%
Asset Valuation Method	Fair Value

5. DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Discount Rate

The discount rate used to measure the total pension liability (asset) was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the employer's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2021, RMU recognized pension expense of \$53,072. At December 31, 2021, RMU reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 201,576	\$ 77,673
Changes in Assumption	180,165	154,215
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	2,248,575
Contributions after Measurement Date	411,271	-
TOTAL	\$ 793,012	\$ 2,480,463

5. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

\$411,271 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the fiscal year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending</u> <u>December 31,</u>	
2022	\$ (537,552)
2023	(242,745)
2024	(947,618)
2025	<u>(370,807)</u>
 TOTAL	 <u><u>\$ (2,098,722)</u></u>

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of RMU calculated using the discount rate of 7.25% as well as what RMU’s net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	\$ 1,779,053	\$ (1,233,480)	\$ (3,642,614)

6. RISK MANAGEMENT

RMU is exposed to various risks of loss, including but not limited to, property and casualty, general and public officials’ liability, workers’ compensation and employee’s health. RMU mitigates these risks through participation in city-wide risk management programs. The City purchases commercial health insurance and is not aware of any additional amounts owed as of December 31, 2021, for the current or prior claim years. Additional information on the City’s risk management program can be found in the City’s Comprehensive Annual Financial Report.

7. CONTRACTS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City’s attorney the resolution of these matters will not have a material adverse effect on the financial condition of the City.

B. Grants

Amounts received and receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

C. Northern Illinois Municipal Power Agency

Northern Illinois Municipal Power Agency (NIMPA) is a joint municipal electric power agency and a body politic and corporate, municipal corporation and unit of local government of the State of Illinois. NIMPA was created by contract under Illinois’ municipal joint action agency statutes as of May 24, 2004 for the purpose of effecting the joint development of electric energy resources for the production, transmission and distribution of electric power and energy. NIMPA’s members currently consist of three Illinois municipalities, the Cities of Batavia, Geneva and Rochelle.

The City currently purchases power and energy from NIMPA under a power sales agreement, under which the City is allocated a percentage entitlement to NIMPA’s 120 MW ownership interest in the Prairie State project. The Prairie State project is an approximately 1,620 MW “mine mouth” coal fired power generating facility located in Washington County, Illinois. The City’s entitlement share of the Prairie State project is 25%, or 30 MW.

NIMPA’s outstanding debt service obligation is to be paid by its members through their wholesale power charges through the remainder of the long-term contract, which is \$420 million as of December 31, 2021.

8. INTERFUND ACCOUNTS

A. Advances To/From

Advances to/from other RMU funds at December 31, 2021, consisted of the following:

	Advance From	Advance To
Electric Utility	\$ 409,044	\$ -
Technology Center	-	409,044
TOTAL	\$ 409,044	\$ 409,044

The purposes of the advances from/to other funds are as follows:

- \$409,044 advanced from the Electric Utility Fund to the Technology Center Funds is for funding of cash shortfalls. Repayment is not expected within one year.

B. Interfund Transfers

Interfund transfers during the year ended December 31, 2021 consisted of the following:

	Transfer In	Transfer Out
City - General Fund	\$ 2,452,521	\$ -
Electric Utility	-	2,096,088
Water	-	148,817
Water Reclamation	-	207,616
TOTAL	\$ 2,452,521	\$ 2,452,521

The purposes of significant interfund transfers are as follows:

- \$2,452,521 transferred to the City - General Fund was made up of \$2,096,088 from the Electric Fund, \$148,817 from the Water Fund and \$207,616 from the Water Reclamation Fund for annual transfers as permitted under bond ordinances. The transfers will not be repaid.

9. OTHER POSTEMPLOYMENT BENEFITS

Plan Description

In addition to providing the pension benefits described, the City provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. Additional information regarding this plan can be found in the City's Comprehensive Annual Financial Report.

Benefits Provided

The City provides postemployment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the City's retirement plans.

The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the City's plan becomes secondary.

Total OPEB Liability

RMU's total OPEB liability of \$403,716 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2021, as determined by an actuarial valuation as of January 1, 2020, actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updating procedures to December 31, 2021, including updating the discount rate at December 31, 2021, as noted on the following page.

Actuarial Cost Method	Entry-Age Normal
Actuarial Value of Assets	Not Applicable
Salary Increases	2.75%
Discount Rate	2.06%
Healthcare Cost Trend Rates	5.50% Initial 5.00% Ultimate

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on the Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody’s Aa2 and Standard & Poor’s AA.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the RMU calculated using the discount rate of 2.06% as well as what the RMU total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.06%) or 1 percentage point higher (3.06%) than the current rate:

	1% Decrease (1.06%)	Current Discount Rate (2.06%)	1% Increase (3.06%)
Total OPEB Liability	\$ 422,913	\$ 403,716	\$ 385,388

The table below presents the total OPEB liability of the RMU calculated using the healthcare rate of 6% to 5% as well as what the RMU’s total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (5% to 4%) or 1 percentage point higher (7% to 6%) than the current rate:

	1% Decrease (5% to 4%)	Current Healthcare Rate (6% to 5%)	1% Increase (7% to 6%)
Total OPEB Liability	\$ 371,493	\$ 403,716	\$ 441,460

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the RMU recognized OPEB expense of \$27,789. At December 31, 2021, the RMU reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 71,608	\$ 23,399
Changes in Assumptions	33,230	-
TOTAL	<u>\$ 104,838</u>	<u>\$ 23,399</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	
2022	\$ 7,517
2023	7,517
2024	7,517
2025	7,517
2026	7,517
Thereafter	<u>43,854</u>
TOTAL	<u>\$ 81,439</u>

REQUIRED SUPPLEMENTARY INFORMATION

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Seven Fiscal Years

FISCAL YEAR ENDED	April 30,			December 31,			
	2016	2016*	2017	2018	2019	2020	2021
Contractually Required Contribution	\$ 391,212	\$ 281,121	\$ 445,537	\$ 402,758	\$ 339,551	\$ 440,576	\$ 411,271
Contributions in Relation to the Contractually Required Contribution	391,212	281,121	445,537	402,758	339,551	440,576	411,271
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 3,453,001	\$ 2,376,337	\$ 3,731,460	\$ 3,551,656	\$ 3,652,341	\$ 3,976,320	\$ 3,961,579
Contributions as a Percentage of Covered Payroll	11.33%	11.83%	11.94%	11.34%	9.30%	11.08%	10.38%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight months ended December 31, 2016.

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 23 years; the asset valuation method was five-year smoothed market and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

SCHEDULE OF RMU'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Six Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020
Employer's Proportion of Net Pension Liability	57.21%	57.21%	57.21%	57.21%	57.21%	57.21%
Employer's Proportionate Share of Net Pension Liability	\$ 2,896,700	\$ 2,679,131	\$ 533,971	\$ 3,438,473	\$ 1,045,237	\$ (1,233,480)
Employer's Covered Payroll	3,453,001	3,505,080	3,679,197	3,652,341	3,644,439	3,961,579
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	83.89%	76.44%	14.51%	94.14%	28.68%	(31.14%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.65%	88.11%	97.66%	95.37%	95.86%	104.82%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

**SCHEDULE OF RMU'S PROPORTIONATE
SHARE OF THE TOTAL OPEB LIABILITY
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Last Four Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021
Employer's Proportion of Total Pension Liability	57.21%	57.21%	57.21%	57.21%
Employer's Proportionate Share of Total OPEB Liability	\$ 538,755	\$ 438,797	\$ 388,676	\$ 403,716
Employer's Covered Payroll	4,420,600	5,150,615	5,631,947	5,636,896
Employer's Proportionate Share of the Total Pension Liability as a Percentage of its Covered Payroll	12.19%	8.52%	6.90%	7.16%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

SUPPLEMENTAL INFORMATION

ELECTRIC FUND

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION
ELECTRIC FUND

December 31, 2021
(with Comparative Totals)

	2021	2020
CAPITAL ASSETS		
Depreciable - Plant in Service	\$ 76,812,389	\$ 75,264,177
Accumulated Depreciation	(50,078,635)	(47,458,770)
Nondepreciable	14,714,079	7,799,606
Net Capital Assets	41,447,833	35,605,013
CURRENT ASSETS		
Cash and Investments	24,917,044	19,999,311
Receivables		
Accounts	4,357,231	5,091,079
Other	249,840	251,048
Prepaid Expenses	-	2,490
Deposits	312,294	312,249
Materials and Supplies Inventory	1,045,334	993,100
Total Current Assets	30,881,743	26,649,277
NONCURRENT ASSETS		
Advance to Other Funds	409,044	725,674
Net Pension Asset	761,634	-
Total Noncurrent Assets	1,170,678	725,674
Total Assets	73,500,254	62,979,964
DEFERRED OUTFLOWS OF RESOURCES		
Pension/OPEB Items	546,014	703,273
Total Deferred Outflows of Resources	546,014	703,273
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 74,046,268	\$ 63,683,237

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION (Continued)
ELECTRIC FUND

December 31, 2021
(with Comparative Totals)

	<u>2021</u>	<u>2020</u>
NET POSITION		
Net Investment in Capital Assets	\$ 39,712,924	\$ 35,605,013
Unrestricted	18,180,205	23,903,334
Total Net Position	<u>57,893,129</u>	<u>59,508,347</u>
DEFERRED INFLOWS OF RESOURCES		
Pension/OPEB Items	1,531,938	791,889
Total Deferred Inflows of Resources	<u>1,531,938</u>	<u>791,889</u>
LONG-TERM LIABILITIES		
Revenue Bonds Payable	8,283,423	-
Loan Payable	957,509	
Net Pension Liability	-	632,686
OPEB Liability	213,365	176,306
Total Long-Term Liabilities	<u>9,454,297</u>	<u>808,992</u>
CURRENT LIABILITIES		
Accounts Payable	4,030,706	2,279,729
Accrued Payroll	32,770	34,985
Accrued Interest Payable	48,687	-
Other Payables	165,751	79,849
Revenue Bonds Payable	425,000	-
Loan Payable	315,191	-
OPEB Liability	33,662	61,518
Compensated Absences Payable	115,137	117,928
Total Current Liabilities	<u>5,166,904</u>	<u>2,574,009</u>
Total Liabilities	<u>14,621,201</u>	<u>3,383,001</u>
TOTAL NET POSITION, DEFERRED INFLOWS OF RESOURCES AND LIABILITIES	<u>\$ 74,046,268</u>	<u>\$ 63,683,237</u>

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
ELECTRIC FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
OPERATING REVENUES		
Charges for Services		
Residential	\$ 6,305,105	\$ 6,306,730
Commercial	4,780,365	5,083,159
Industrial	23,555,080	23,298,000
Public Street Lighting	1,922	139,297
Interdepartmental	585,723	511,201
Other Operating Revenue	237,992	1,092,148
Miscellaneous	76,090	191,056
	35,542,277	36,621,591
OPERATING EXPENSES		
Operations		
Personnel	1,942,326	870,160
Contractual Services	28,669,847	29,689,655
Commodities	1,712,195	537,637
Insurance	-	146,677
Other	138,138	109
Depreciation	2,619,646	2,587,577
	35,082,152	33,831,815
OPERATING INCOME	460,125	2,789,776
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	54,678	132,598
Gain on Sale of Asset	-	80,681
Loss of Defeasance of Debt	-	(1,402,048)
Interest Expense	(33,933)	(252,503)
	20,745	(1,441,272)
NET INCOME BEFORE TRANSFERS	480,870	1,348,504
TRANSFERS		
Transfers to the City	(2,096,088)	(1,962,988)
	(2,096,088)	(1,962,988)
CHANGE IN NET POSITION BEFORE SPECIAL ITEM	(1,615,218)	(614,484)
SPECIAL ITEM		
Gain on Sale of Transmission Assets	-	9,989,799
CHANGE IN NET POSITION	(1,615,218)	9,375,315
NET POSITION, BEGINNING OF YEAR	59,508,347	50,133,032
NET POSITION, END OF YEAR	\$ 57,893,129	\$ 59,508,347

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS
ELECTRIC FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 36,277,288	\$ 36,309,555
Payments to Suppliers	(27,707,205)	(29,545,252)
Payments to Employees	(2,433,771)	(1,023,178)
Payments to Other Funds	(1,026,569)	(647,469)
Net Cash from Operating Activities	5,109,743	5,093,656
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Repayment of Loans from Other Funds	316,629	(316,629)
Transfers to the City	(2,096,088)	(1,962,988)
Net Cash from Noncapital Financing Activities	(1,779,459)	(2,279,617)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Assets Purchased	(8,462,685)	(1,180,236)
Sale of Transmission Assets	-	15,388,673
Proceeds from Sale of Asset	-	80,681
Issuance of Long-Term Debt	9,981,124	-
Payment to Escrow Agent	-	(14,703,191)
Interest Payments on Long-Term Debt	14,332	(934,146)
Net Cash from Capital and Related Financing Activities	1,532,771	(1,348,219)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Investments	54,678	132,598
Net Cash from Investing Activities	54,678	132,598
NET INCREASE IN CASH AND CASH EQUIVALENTS		
	4,917,733	1,598,418
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		
	19,999,311	18,400,893
CASH AND CASH EQUIVALENTS, END OF YEAR		
	\$ 24,917,044	\$ 19,999,311

(This statement is continued on the following page.)

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
ELECTRIC FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	<u>2021</u>	<u>2020</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income	\$ 460,125	\$ 2,789,776
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities		
Depreciation and Amortization	2,619,646	2,587,577
Changes in Assets and Liabilities		
Accounts Receivable	733,848	(445,058)
Other Receivables	1,208	121,501
Prepaid Expenses	2,490	395
Materials and Supplies Inventory	(52,234)	152,847
Deposits	(45)	(1,120)
Pension Items - IMRF	(470,830)	(122,231)
OPEB Items	(15,608)	(44,941)
Accounts Payable	1,750,247	23,589
Accrued Payroll	(2,215)	17,802
Other Payables	85,902	4,525
Compensated Absences	(2,791)	8,994
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 5,109,743</u>	<u>\$ 5,093,656</u>
CASH AND INVESTMENTS		
Cash and Investments	<u>\$ 24,917,044</u>	<u>\$ 19,999,311</u>
TOTAL CASH AND INVESTMENTS	<u>\$ 24,917,044</u>	<u>\$ 19,999,311</u>

(See independent auditor's report.)

WATER FUND

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION
WATER FUND

December 31, 2021
(with Comparative Totals)

	2021	2020
CAPITAL ASSETS		
Depreciable - Plant in Service	\$ 33,554,415	\$ 30,351,346
Accumulated Depreciation	(10,857,947)	(9,966,964)
Nondepreciable	1,669,807	3,854,351
Net Capital Assets	24,366,275	24,238,733
CURRENT ASSETS		
Cash and Investments	3,219,416	3,571,166
Receivables		
Accounts	498,820	545,025
Other	59,801	525
Prepaid Expenses	-	1,082
Due from Other Governments	-	176,069
Restricted Assets		
Cash and Investments	96,626	188,611
Total Current Assets	3,874,663	4,482,478
NONCURRENT ASSETS		
Net Pension Asset	92,729	-
Total Assets	28,333,667	28,721,211
DEFERRED OUTFLOWS OF RESOURCES		
Pension/OPEB Items	70,196	90,136
Asset Retirement Obligation	454,773	460,037
Total Deferred Outflows of Resources	524,969	550,173
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 28,858,636	\$ 29,271,384

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION (Continued)
WATER FUND

December 31, 2021
(with Comparative Totals)

	2021	2020
NET POSITION		
Net Investment in Capital Assets	\$ 17,595,030	\$ 17,108,558
Restricted for Debt Service	96,626	188,611
Unrestricted	3,406,434	3,941,955
Total Net Position	21,098,090	21,239,124
DEFERRED INFLOWS OF RESOURCES		
Pension/OPEB Items	192,651	99,614
Total Deferred Inflows of Resources	192,651	99,614
LONG-TERM LIABILITIES		
Illinois EPA Loans Payable	6,465,101	6,835,140
Net Pension Liability	-	82,557
OPEB Liability	26,823	22,164
Asset Retirement Obligation	465,300	465,300
Total Long-Term Liabilities	6,957,224	7,405,161
CURRENT LIABILITIES		
Accounts Payable	215,875	129,546
Accrued Payroll	11,468	9,309
Accrued Interest Payable	18,685	23,123
Deposits Payable	10,158	26,047
IEPA Loans Payable	306,144	295,037
OPEB Liability	4,232	7,734
Compensated Absences Payable	44,109	36,689
Total Current Liabilities	610,671	527,485
Total Liabilities	7,567,895	7,932,646
TOTAL NET POSITION, DEFERRED INFLOWS OF RESOURCES AND LIABILITIES	\$ 28,858,636	\$ 29,271,384

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VI, Item 3.

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
WATER FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
OPERATING REVENUES		
Water		
Charges for Services		
Residential	\$ 1,147,091	\$ 1,179,989
Commercial	1,002,891	934,956
Industrial	994,811	975,682
Rental	102,391	98,487
Other Operating Revenue	77,213	10,546
Miscellaneous	1,014	(426)
	3,325,411	3,199,234
OPERATING EXPENSES		
Operations		
Personnel	945,684	817,868
Contractual Services	716,921	461,282
Commodities	541,918	738,683
Insurance	12,979	32,634
Other	114,280	119,040
Depreciation and Amortization	896,247	770,992
	3,228,029	2,940,499
OPERATING INCOME	97,382	258,735
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	14,562	23,018
Interest Expense	(104,161)	(122,752)
	(89,599)	(99,734)
NET INCOME BEFORE TRANSFERS, CAPITAL GRANTS AND CONTRIBUTIONS	7,783	159,001
TRANSFERS		
Transfers (Out)	(148,817)	(147,787)
	(148,817)	(147,787)
CAPITAL GRANTS AND CONTRIBUTIONS	-	170,033
CHANGE IN NET POSITION	(141,034)	181,247
NET POSITION, BEGINNING OF YEAR	21,239,124	21,057,877
NET POSITION, END OF YEAR	\$ 21,098,090	\$ 21,239,124

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS
WATER FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 3,472,520	\$ 3,050,662
Payments to Suppliers	(1,069,121)	(1,030,522)
Payments to Employees	(868,333)	(816,391)
Payments to Other Funds	(358,490)	(389,037)
	1,176,576	814,712
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to the City	(148,817)	(147,787)
	(148,817)	(147,787)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Assets Purchased	(1,018,525)	(2,114,747)
Issuance of Long-Term Debt	-	2,190,572
Principal Payments on Long-Term Debt	(358,934)	(484,190)
Interest Payments on Long-Term Debt	(108,597)	(104,705)
Grant Receipts	-	170,033
	(1,486,056)	(343,037)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Investments	14,562	23,018
	14,562	23,018
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(443,735)	346,906
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,759,777	3,412,871
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 3,316,042	\$ 3,759,777

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS (Continued)
WATER FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income	\$ 97,382	\$ 258,735
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities		
Depreciation and Amortization	896,247	770,992
Changes in Assets and Liabilities		
Accounts Receivable	222,274	(149,157)
Other Receivables	(59,276)	-
Prepaid Expenses	1,082	(71)
Deposits	(15,889)	559
Pension Items - IMRF	(59,191)	(15,367)
OPEB Items	(1,962)	(5,649)
Accounts Payable	86,330	(67,849)
Accrued Payroll	2,159	4,931
Compensated Absences	7,420	17,588
NET CASH FROM OPERATING ACTIVITIES	\$ 1,176,576	\$ 814,712
CASH AND INVESTMENTS		
Cash and Investments	\$ 3,219,416	\$ 3,571,166
Restricted Assets		
Cash and Investments	96,626	188,611
TOTAL CASH AND INVESTMENTS	\$ 3,316,042	\$ 3,759,777
NONCASH TRANSACTIONS		
Illinois EPA Loan Receivable	\$ -	\$ 642,958
Illinois EPA Loan Payable	-	(642,958)
TOTAL NONCASH TRANSACTIONS	\$ -	\$ -

(See independent auditor's report.)

WATER RECLAMATION FUND

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION
WATER RECLAMATION FUND

December 31, 2021
(with Comparative Totals)

	2021	2020
CAPITAL ASSETS		
Depreciable - Plant in Service	\$ 51,375,436	\$ 42,807,682
Accumulated Depreciation	(28,066,590)	(26,463,995)
Nondepreciable	600,297	8,812,772
	23,909,143	25,156,459
CURRENT ASSETS		
Cash and Investments	4,605,537	4,398,276
Receivables		
Accounts	642,823	544,324
Accrued Interest	203	128
Other	11,547	4,441
Prepaid Expenses	-	1,562
Due from Other Governments	-	826,553
Restricted Assets		
Cash and Investments	-	374,926
	5,260,110	6,150,210
NONCURRENT ASSETS		
Special Assessments	117,064	146,705
Net Pension Asset	253,664	-
	370,728	146,705
Total Noncurrent Assets	370,728	146,705
Total Assets	29,539,981	31,453,374
DEFERRED OUTFLOWS OF RESOURCES		
Pension/OPEB Items	185,334	238,811
Total Deferred Outflows of Resources	185,334	238,811
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 29,725,315	\$ 31,692,185

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION (Continued)
WATER RECLAMATION FUND

December 31, 2021
(with Comparative Totals)

	2021	2020
NET POSITION		
Net Investment in Capital Assets	\$ 19,145,486	\$ 20,367,438
Restricted for Debt Service	-	374,926
Unrestricted	4,928,456	3,932,705
 Total Net Position	 24,073,942	 24,675,069
DEFERRED INFLOWS OF RESOURCES		
Pension/OPEB Items	516,548	267,042
 Total Deferred Inflows of Resources	 516,548	 267,042
LONG-TERM LIABILITIES		
Illinois EPA Loans Payable	4,644,616	4,755,575
Net Pension Liability	-	216,421
OPEB Liability	71,936	59,442
 Total Long-Term Liabilities	 4,716,552	 5,031,438
CURRENT LIABILITIES		
Accounts Payable	184,922	1,579,279
Accrued Payroll	12,907	8,293
Accrued Interest Payable	33,137	520
Deposits Payable	20,165	34,831
IEPA Loans Payable	119,041	33,446
OPEB Liability	11,349	20,740
Compensated Absences Payable	36,752	41,527
 Total Current Liabilities	 418,273	 1,718,636
 Total Liabilities	 5,134,825	 6,750,074
 TOTAL NET POSITION, DEFERRED INFLOWS OF RESOURCES AND LIABILITIES	 \$ 29,725,315	 \$ 31,692,185

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
WATER RECLAMATION FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
OPERATING REVENUES		
Charges for Services		
Residential	\$ 1,149,655	\$ 1,162,528
Commercial	1,208,892	1,081,634
Industrial	1,351,881	1,192,398
Other Operating Revenue	85,444	48,832
Miscellaneous	5,728	15,770
Total Operating Revenues	3,801,600	3,501,162
OPERATING EXPENSES		
Operations		
Personnel	931,469	913,014
Contractual Services	709,060	732,896
Commodities	726,274	331,474
Insurance	18,749	62,129
Other	109,892	127,179
Depreciation	1,602,595	1,102,880
Total Operating Expenses	4,098,039	3,269,572
OPERATING INCOME (LOSS)	(296,439)	231,590
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	18,336	22,645
Interest Expense	(115,408)	(6,437)
Total Non-Operating Revenues (Expenses)	(97,072)	16,208
NET INCOME (LOSS) BEFORE TRANSFERS, CAPITAL GRANTS AND CONTRIBUTIONS	(393,511)	247,798
TRANSFERS		
Transfers (Out)	(207,616)	(193,258)
Total Transfers	(207,616)	(193,258)
CHANGE IN NET POSITION	(601,127)	54,540
NET POSITION, BEGINNING OF YEAR (RESTATED)	24,675,069	24,620,529
NET POSITION, END OF YEAR	\$ 24,073,942	\$ 24,675,069

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS
WATER RECLAMATION FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 3,710,970	\$ 3,487,981
Payments to Suppliers	(2,855,441)	(447,441)
Payments to Employees	(749,876)	(964,641)
Payments to Other Funds	(447,084)	(532,267)
Net Cash from Operating Activities	(341,431)	1,543,632
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of Loans from Other Funds	-	860,973
Transfers to the City	(207,616)	(193,258)
Net Cash from Noncapital Financing Activities	(207,616)	667,715
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Assets Purchased	(355,279)	(4,835,513)
Issuance of Long-Term Debt	1,025,704	3,729,447
Principal Payments on Long-Term Debt	(224,513)	(32,626)
Interest Payments on Long-Term Debt	(82,791)	(6,470)
Net Cash from Capital and Related Financing Activities	363,121	(1,145,162)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Investments	18,261	23,302
Net Cash from Investing Activities	18,261	23,302
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
	(167,665)	1,089,487
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		
	4,773,202	3,683,715
CASH AND CASH EQUIVALENTS, END OF YEAR		
	\$ 4,605,537	\$ 4,773,202

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS (Continued)
WATER RECLAMATION FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
RECONCILIATION OF OPERATING INCOME (LOSS)		
TO NET CASH FLOWS FROM		
OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (296,439)	\$ 231,590
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities		
Depreciation and Amortization	1,602,595	1,102,880
Changes in Assets and Liabilities		
Accounts Receivable	(98,499)	(41,480)
Other Receivables	(7,106)	(2,731)
Prepaid Expenses	1,562	(198)
Deposits	(14,666)	1,293
Special Assessments	29,641	29,737
Pension Items - IMRF	(158,737)	(41,210)
OPEB Items	(5,262)	(15,152)
Accounts Payable	(1,394,359)	274,168
Accrued Payroll	4,614	3,349
Compensated Absences	(4,775)	1,386
NET CASH FROM OPERATING ACTIVITIES	\$ (341,431)	\$ 1,543,632
CASH AND INVESTMENTS		
Cash and Investments	\$ 4,605,537	\$ 4,398,276
Restricted Assets		
Cash and Investments	-	374,926
TOTAL CASH AND INVESTMENTS	\$ 4,605,537	\$ 4,773,202
NONCASH TRANSACTIONS		
Illinois EPA Loan Receivable	\$ -	\$ (826,553)
Illinois EPA Loan Payable	-	826,553
TOTAL NONCASH TRANSACTIONS	\$ -	\$ -

(See independent auditor's report.)

TECHNOLOGY CENTER FUND

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION
TECHNOLOGY CENTER FUND

December 31, 2021
(with Comparative Totals)

	2021	2020
CAPITAL ASSETS		
Depreciable - Plant in Service	\$ 9,218,544	\$ 9,218,544
Accumulated Depreciation	(5,225,568)	(4,938,236)
Nondepreciable	519,453	519,453
Net Capital Assets	4,512,429	4,799,761
CURRENT ASSETS		
Cash		
Receivables	230,244	-
Accounts	106,545	183,376
Prepaid Expenses	156	156
Total Current Assets	336,945	183,532
NONCURRENT ASSET		
Net Pension Asset	125,453	-
Total Assets	4,974,827	4,983,293
DEFERRED OUTFLOWS OF RESOURCES		
Pension/OPEB Items	96,306	123,497
Unamortized Loss on Refunding	56,748	75,664
Total Deferred Outflows of Resources	153,054	199,161
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 5,127,881	\$ 5,182,454

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF NET POSITION (Continued)
TECHNOLOGY CENTER FUND

December 31, 2021
(with Comparative Totals)

	2021	2020
NET POSITION		
Net Investment in Capital Assets	\$ 2,266,447	\$ 2,203,785
Unrestricted (Deficit)	(166,979)	(656,076)
Total Net Position	2,099,468	1,547,709
DEFERRED INFLOWS OF RESOURCES		
Pension/OPEB Items	262,725	135,857
Total Deferred Inflows of Resources	262,725	135,857
LONG-TERM LIABILITIES		
Advance from Other Funds	409,044	725,674
Net Pension Liability	-	113,573
OPEB Liability	36,578	30,226
Long-Term Debt, Net of Current Maturities		
General Obligation Debt Payable	2,012,730	2,310,976
Total Long-Term Liabilities	2,458,352	3,180,449
CURRENT LIABILITIES		
Accounts Payable	7,228	13,065
Accrued Payroll	806	626
OPEB Liability	5,771	10,546
Compensated Absences Payable	3,531	9,202
General Obligation Debt Payable	290,000	285,000
Total Current Liabilities	307,336	318,439
Total Liabilities	2,765,688	3,498,888
TOTAL NET POSITION, DEFERRED INFLOWS OF RESOURCES AND LIABILITIES	\$ 5,127,881	\$ 5,182,454

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
TECHNOLOGY CENTER FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
OPERATING REVENUES		
Technology		
Charges for Services		
Telecommunications Leases	\$ 41,485	\$ 39,447
Commercial Fiber Leases	430,567	470,894
Commercial Colocation Leases	644,160	642,180
Internal Colocation Leases	42,961	122,000
Penalties	-	2,251
Total Technology	1,159,173	1,276,772
Communications		
Charges for Services		
Dial-Up Internet Access	7,740	7,709
Wireless Internet Access	5,834	5,999
Network Internet Access	23,395	17,203
Fiber Internet Access	228,899	200,366
Web Site Host	4,886	4,172
Data Services	4,968	5,874
VOIP Services	2,434	1,034
Activation Fees	-	690
Mailboxes	2,429	2,589
Penalties	-	466
Total Communications Revenues	280,585	246,102
Other Charges for Services	-	-
Total Operating Revenues	1,439,758	1,522,874
OPERATING EXPENSES		
Technology		
Operations		
Personnel	(39,191)	(11,563)
Contractual Services	231,049	229,322
Commodities	239,860	276,252
Depreciation and Amortization	140,378	145,971
Total Technology Expenses	572,096	639,982
Communications		
Operations		
Personnel	31,803	74,734
Contractual Services	20,379	8,189
Commodities	27,013	9,383
Depreciation and Amortization	146,940	47,108
Total Communications Expenses	226,135	139,414
Total Operating Expenses	798,231	779,396
OPERATING INCOME	641,527	743,478

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION (Continued)
TECHNOLOGY CENTER FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
NON-OPERATING REVENUES (EXPENSES)		
Investment Income	\$ 2,177	\$ 2,487
Interest Expense	(91,945)	(90,887)
Total Non-Operating Revenues (Expenses)	(89,768)	(88,400)
CHANGE IN NET POSITION	551,759	655,078
NET POSITION, BEGINNING OF YEAR	1,547,709	892,631
NET POSITION, END OF YEAR	\$ 2,099,468	\$ 1,547,709

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS
TECHNOLOGY CENTER FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 1,473,628	\$ 1,384,427
Receipts from Interfund Service Transactions	42,961	122,000
Payments to Suppliers	(170,525)	(131,622)
Payments to Employees	(84,218)	(88,690)
Payments to Other Funds	(350,891)	(379,491)
	910,955	906,624
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of Loans from Other Funds	-	316,629
Repayment of Loans from Other Funds	(316,629)	(860,973)
	(316,629)	(544,344)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Debt	(285,000)	(275,000)
Interest Payments on Long-Term Debt	(81,259)	(89,767)
	(366,259)	(364,767)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Investments	2,177	2,487
	2,177	2,487
NET INCREASE IN CASH AND CASH EQUIVALENTS	230,244	-
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	-	-
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 230,244	\$ -

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF CASH FLOWS (Continued)
TECHNOLOGY CENTER FUND

For the Year Ended December 31, 2021
(with Comparative Totals)

	2021	2020
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income	\$ 641,527	\$ 743,478
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities		
Depreciation and Amortization	287,318	193,079
Changes in Assets and Liabilities		
Accounts Receivable	76,831	(16,447)
Prepaid Expenses	-	(156)
Pension Items - IMRF	(80,715)	(23,167)
OPEB Items	(5,400)	(5,402)
Accounts Payable	(3,115)	12,189
Accrued Payroll	180	121
Compensated Absences	(5,671)	2,929
	\$ 910,955	\$ 906,624
NET CASH FROM OPERATING ACTIVITIES	\$ 910,955	\$ 906,624
CASH AND INVESTMENTS		
Cash and Investments	\$ 230,244	\$ -
NONCASH TRANSACTIONS		
None	\$ -	\$ -
TOTAL NONCASH TRANSACTIONS	\$ -	\$ -

CITY OF ROCHELLE, ILLINOIS

MANAGEMENT LETTER

For the Year Ended December 31, 2021



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The Honorable Mayor
Members of the Council
City of Rochelle, Illinois

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Rochelle, Illinois (the City) as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and therefore material weaknesses may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses. In addition, we reviewed the status of the comments from the December 31, 2020, audit. The status of these comments is included in Appendix A.

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 City's financial statements will not be prevented, or detected and corrected, on a timely basis.

The City of Rochelle's written response to the material weaknesses identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Mayor, the Council and management and others within the administration of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
June 17, 2022

MATERIAL WEAKNESS

We consider the following deficiency to be a material weakness:

2021-001: Inventory

Criteria: The City's Electric inventory system and procedures do not allow for accurate recordkeeping to support reporting in accordance with generally accepted accounting principles.

Condition: During our testing of City's Electric inventory, we noted certain opportunities for the City to improve its internal control over its Electric inventory.

During our review of Electric inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices. We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system.

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last 7 years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory. We recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

This is a repeat finding and is also reported in Appendix A.

Cause: It was determined that one of the primary causes for these differences is due to the City's materials management software not properly calculating the average cost of inventory items. Additionally, the City does not have a formal policy on disposal of obsolete inventory.

Effect: Inventory values are potentially misstated due to the incorrect calculation of average cost. Second, obsolete inventory is not tracked and adjusted for potential impairment.

Recommendation: We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system. Additionally, we recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

Views of Responsible Officials: Management agrees with this finding. The software automatically calculates average cost. A review of these costs will be done periodically to look for unreasonable values. An inventory policy to record, track, maintain adequate records, and procedure for disposal of obsolete inventory will be created. We are also creating a minor materials policy to expense those items when purchased instead of tracking them in Materials Management.

APPENDIX A
STATUS OF PRIOR YEAR RECOMMENDATIONS

MATERIAL WEAKNESS

Inventory

During our testing of inventory, we noted certain opportunities for the City to improve its internal controls over inventory.

During our review of inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices. We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system.

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last 7 years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory. We recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

Status - Comment still applicable at December 31, 2021. See current year material weakness 2021-001.

City of Rochelle, Illinois

Annual Comprehensive Financial Report
For the Year Ended
December 31, 2021



Prepared by:
Finance Department

Chris Cardott
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Rochelle
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



420 N 6th Street | Rochelle, Illinois | www.cityofrochelle.net

June 17, 2022

Mayor John Bearrows & Rochelle City Council
Citizens of Rochelle

Submitted for your review and consideration is the Comprehensive Annual Financial Report of the City of Rochelle, for the calendar year ended December 31, 2021. Illinois State Statute requires that municipal governments, following the close of each fiscal year, publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants. This Comprehensive Annual Financial Report was prepared by the City’s Administrative Services Department and is issued by the City of Rochelle in response to this requirement.

We believe the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and capital assets of the City. All disclosures needed to enable the reader to understand the City’s financial activities have been included. The organization and content of the report follows the standards for annual financial reporting promulgated by the Governmental Accounting Standards Board (GASB).

To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework to protect the assets of the City and to compile sufficiently reliable information for the preparation of the City of Rochelle’s financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City’s internal control framework has been designated to provide reasonable rather than absolute assurance that the financial statements are free from material misstatements. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The City’s financial statements have been audited by Sikich LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Rochelle for the calendar year ended December 31, 2021, are free from material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluation of

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the City Council
City of Rochelle, Illinois

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 Rochelle, Illinois (the City) as of and for the year ended December 31, 2021 and the related notes to financial statements, which collectively comprise the City's 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 Rochelle, Illinois, as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity 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 these 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 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 these 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 12 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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for the 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Sikich LLP

Naperville, Illinois
June 17, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the City of Rochelle offers all persons interested in the financial position of the City this narrative overview and analysis of the City's financial performance during the fiscal year ending December 31, 2021. You are invited to read this narrative in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Rochelle exceeded its liabilities and deferred inflows of resources by \$173,149,102 (net position). Of this amount, \$27,607,865 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$6,813,163 is restricted for specific purposes (restricted net position), and \$138,728,074 is the net investment in capital assets.
- The City's total net position decreased by \$116,729. Governmental activities net position increased by \$1,580,373, while business-type net position decreased by \$1,697,102.
- The increase in net position for governmental activities of \$1,580,373 is primarily due to an increase in sales tax and actual expenditures coming in under budget.
- On December 31, 2021, the City's governmental funds reported combined fund balances of \$22,682,189, an increase of \$910,733 from December 31, 2020. Unassigned fund balance was \$9,247,072 at year end.
- Revenues for the governmental activities did not change from the previous year. Expenses decreased by 11%. The decreases were due to prior year grant funding for capital projects.
- The assets and deferred outflows of resources of the Electric Utility exceed its liabilities and deferred inflows of resources by \$57,893,129 (net position). Of this amount, \$18,180,205 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$39,712,924 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Utility exceeded its liabilities and deferred inflows of resources by \$21,098,090 (net position). Of this amount, \$3,406,434 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$96,626 is restricted for debt service (restricted net position), and \$17,595,030 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Reclamation Utility exceeded its liabilities and deferred inflows of resources by \$24,073,942 (net position). Of this amount, \$4,928,456 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$19,145,486 is the net investment in capital assets.
- Operating revenues for the Electric Utility decreased 3% while expenses were up 4%. The decrease in revenues is from waiving penalties and offering a Shop Local Program that gave credits to customers that provided receipts from local businesses.
- Operating revenues for the Water Utility increased 4%, while operating expenses were up 10%. The increase is due to a rate increase plus higher materials and supplies expenses.
- Operating revenues for the Water Reclamation Utility increased 9%, while operating expenses were up 10%. The increase in revenue is from additional commercial and industrial customers.

STATEMENT OF NET POSITION

December 31, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 16,611,393	\$ 37,124,449	\$ 53,735,842
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	2,925,239	61,395	2,986,634
Accounts	560,526	5,725,792	6,286,318
Accrued Interest	-	203	203
Other	71,435	321,188	392,623
Prepaid Expenses	-	156	156
Deposits	-	312,294	312,294
Due from Other Governments	1,287,371	-	1,287,371
Internal Balances	89,929	(89,929)	-
Inventory	-	1,079,683	1,079,683
Restricted Assets			
Restricted Cash and Investments	111,754	184,266	296,020
Cash Held at Paying Agent	597,350	51,372	648,722
Special Assessments	-	117,064	117,064
Net Pension Asset	894,310	1,262,123	2,156,433
Capital Assets			
Not Depreciated	7,712,237	19,927,909	27,640,146
Depreciated (Net of Accumulated Depreciation)	54,003,942	78,668,806	132,672,748
Total Assets	84,865,486	144,746,771	229,612,257
DEFERRED OUTFLOWS OF RESOURCES			
Pension/OPEB Items	2,257,863	917,860	3,175,723
Asset Retirement Obligation	-	454,773	454,773
Unamortized Loss on Refunding	-	71,658	71,658
Total Deferred Outflows of Resources	2,257,863	1,444,291	3,702,154
Total Assets and Deferred Outflows of Resources	87,123,349	146,191,062	233,314,411

(This statement is continued on the following page.)

STATEMENT OF NET POSITION (Continued)

December 31, 2021

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 339,652	\$ 4,537,662	\$ 4,877,314
Accrued Payroll	195,344	60,015	255,359
Accrued Interest Payable	75,921	106,881	182,802
Other Payables	-	208,436	208,436
Deposits Payable	125,834	30,323	156,157
Unearned Revenue	616,783	9,740	626,523
Long-Term Liabilities			
Due Within One Year	1,494,636	1,762,689	3,257,325
Due in More than One Year	15,027,986	23,560,307	38,588,293
Total Liabilities	17,876,156	30,276,053	48,152,209
DEFERRED INFLOWS OF RESOURCES			
Pension/OPEB Items	6,465,709	2,560,756	9,026,465
Deferred Property Taxes	2,925,239	61,395	2,986,634
Total Deferred Inflows of Resources	9,390,948	2,622,151	12,013,099
Total Liabilities and Deferred Inflows of Resources	27,267,104	32,898,204	60,165,308
NET POSITION			
Net Investment in Capital Assets	56,052,242	82,675,832	138,728,074
Restricted for			
Audit	6,559	-	6,559
Insurance	66,966	-	66,966
Maintenance of Roadways	989,573	-	989,573
Tourism	221,696	-	221,696
Employee Retirement	44,100	-	44,100
Capital Improvements	3,650,951	-	3,650,951
Economic Development	1,567,467	-	1,567,467
Public Safety	46,675	-	46,675
Cemetery	122,550	-	122,550
Debt Service	-	96,626	96,626
Unrestricted (Deficit)	(2,912,534)	30,520,400	27,607,866
TOTAL NET POSITION	\$ 59,856,245	\$ 113,292,858	\$ 173,149,103

See accompanying notes to financial statements.

CITY OF ROCHELLE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 2,383,960	\$ 1,073,874	\$ 7,929	\$ -
Public Safety	6,284,213	1,052,005	-	-
Public Works	6,255,947	358,212	433,128	295,321
Public Service Enterprises	212,432	59,500	-	-
Conservation and Development	399,595	228,231	-	-
Interest	235,492	-	-	-
Total Governmental Activities	15,771,639	2,771,822	441,057	295,321
Business-Type Activities				
Electric	35,116,085	35,466,187	-	-
Water	3,332,190	3,324,397	-	-
Water Reclamation	4,213,447	3,795,872	-	-
Technology Center	890,176	1,439,758	-	-
Landfill	555,521	727,444	-	-
Airport	589,650	345,050	-	54,167
Total Business-Type Activities	44,697,069	45,098,708	-	54,167
TOTAL PRIMARY GOVERNMENT	\$ 60,468,708	\$ 47,870,530	\$ 441,057	\$ 349,488

Net (Expense) Revenue and Change in Net Position			
Primary Government			
	Governmental Activities	Business-Type Activities	Total
	\$ (1,302,157)	\$ -	\$ (1,302,157)
	(5,232,208)	-	(5,232,208)
	(5,169,286)	-	(5,169,286)
	(152,932)	-	(152,932)
	(171,364)	-	(171,364)
	(235,492)	-	(235,492)
	(12,263,439)	-	(12,263,439)
	-	350,102	350,102
	-	(7,793)	(7,793)
	-	(417,575)	(417,575)
	-	549,582	549,582
	-	171,923	171,923
	-	(190,433)	(190,433)
	-	455,806	455,806
	(12,263,439)	455,806	(11,807,633)
General Revenues			
Taxes			
Property and Replacement	3,925,817	-	3,925,817
Sales and Use	4,246,783	-	4,246,783
Telecommunications	265,957	-	265,957
Hotel/Motel	242,022	-	242,022
Utility	536,084	-	536,084
Other	341,250	-	341,250
Shared Income Tax	1,263,654	-	1,263,654
Intergovernmental - Unrestricted	75,000	-	75,000
Replacement Tax	433,191	59,398	492,589
Investment Income	19,020	99,271	118,291
Miscellaneous	93,625	89,833	183,458
Transfers In (Out)	2,401,410	(2,401,410)	-
Total	13,843,813	(2,152,908)	11,690,905
CHANGE IN NET POSITION	1,580,374	(1,697,102)	(116,728)
NET POSITION, JANUARY 1	58,275,871	114,989,960	173,265,831
NET POSITION, DECEMBER 31	\$ 59,856,245	\$ 113,292,858	\$ 173,149,103

CITY OF ROCHELLE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2021

	General	Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 8,527,132	\$ 62,371	\$ 7,942,430	\$ 16,531,933
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)				
Property Taxes	2,120,239	-	805,000	2,925,239
Accounts	345,025	-	215,501	560,526
Due from Other Governments	899,991	-	387,380	1,287,371
Due from Other Funds	555,862	-	89,929	645,791
Advance to Other Funds	22,225	-	-	22,225
Restricted Assets				
Cash and Investments	-	111,754	-	111,754
Cash Held at Paying Agent	-	597,350	-	597,350
TOTAL ASSETS	\$ 12,470,474	\$ 771,475	\$ 9,440,240	\$ 22,682,189

CITY OF ROCHELLE, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS (Continued)

December 31, 2021

	General	Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 183,843	\$ 112,566	\$ 22,627	\$ 319,036
Accrued Payroll	102,913	-	3,976	106,889
Deposits Payable	16,500	109,334	-	125,834
Due to Other Funds	-	538,238	17,624	555,862
Advance from Other Funds	-	-	22,225	22,225
Unearned Revenue	615,283	-	1,500	616,783
Total Liabilities	918,539	760,138	67,952	1,746,629
DEFERRED INFLOWS OF RESOURCES				
Unavailable Property Taxes	2,120,239	-	805,000	2,925,239
Total Liabilities and Deferred Inflows of Resources	3,038,778	760,138	872,952	4,671,868
FUND BALANCES				
Nonspendable Advance to Other Funds	22,225	-	-	22,225
Restricted for Audit	-	-	6,559	6,559
Restricted for Insurance	-	-	66,966	66,966
Restricted for Maintenance of Roadways	-	-	989,573	989,573
Restricted for Tourism	-	-	221,696	221,696
Restricted for Employee Retirement	-	-	44,100	44,100
Restricted for Capital Improvements	-	-	3,650,951	3,650,951
Restricted for Economic Development	-	-	1,567,467	1,567,467
Restricted for Public Safety	-	-	46,675	46,675
Restricted for Cemetery	122,550	-	-	122,550
Unrestricted				
Assigned for Railroad	-	-	1,529,976	1,529,976
Assigned for Ambulance Replacement	-	-	160,628	160,628
Assigned for Stormwater	-	-	169,278	169,278
Assigned for Capital Purposes	-	11,337	153,268	164,605
Unassigned	9,286,921	-	(39,849)	9,247,072
Total Fund Balances	9,431,696	11,337	8,567,288	18,010,321
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 12,470,474	\$ 771,475	\$ 9,440,240	\$ 22,682,189

CITY OF ROCHELLE, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2021

	General	Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 6,044,790	\$ -	\$ 3,911,605	\$ 9,956,395
Licenses and Permits	197,454	-	48,915	246,369
Intergovernmental	1,329,583	-	745,450	2,075,033
Charges for Services	1,318,600	-	1,112,719	2,431,319
Fines and Forfeitures	94,335	-	-	94,335
Investment Income	(15,983)	7,534	27,469	19,020
Miscellaneous	61,081	-	62,183	123,264
Total Revenues	9,029,860	7,534	5,908,341	14,945,735
EXPENDITURES				
Current				
General Government	1,886,558	750	452,422	2,339,730
Public Safety	6,691,523	-	303,684	6,995,207
Public Works	1,778,344	-	772,166	2,550,510
Public Service Enterprises	179,904	-	7,204	187,108
Conservation and Development	5,172	-	395,404	400,576
Capital Outlay	-	2,198,929	1,226,917	3,425,846
Debt Service				
Principal	81,662	680,000	172,476	934,138
Interest and Fiscal Charges	5,103	182,025	75,919	263,047
Total Expenditures	10,628,266	3,061,704	3,406,192	17,096,162
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,598,406)	(3,054,170)	2,502,149	(2,150,427)
OTHER FINANCING SOURCES (USES)				
Transfers In	2,774,071	1,396,285	255,000	4,425,356
Transfers (Out)	(180,000)	(75,000)	(1,768,946)	(2,023,946)
Issuance of Contractual Commitment	-	-	659,750	659,750
Total Other Financing Sources (Uses)	2,594,071	1,321,285	(854,196)	3,061,160
NET CHANGE IN FUND BALANCES	995,665	(1,732,885)	1,647,953	910,733
FUND BALANCES, JANUARY 1	8,436,031	1,744,222	6,919,335	17,099,588
FUND BALANCES, DECEMBER 31	\$ 9,431,696	\$ 11,337	\$ 8,567,288	\$ 18,010,321

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
OPERATING REVENUES			
Charges for Services	\$ 35,466,187	\$ 3,324,397	\$ 3,795,872
Miscellaneous	76,090	1,014	5,728
Total Operating Revenues	35,542,277	3,325,411	3,801,600
OPERATING EXPENSES			
Administration	-	-	-
Operations	32,462,506	2,331,782	2,495,444
Depreciation and Amortization	2,619,646	896,247	1,602,595
Total Operating Expenses	35,082,152	3,228,029	4,098,039
OPERATING INCOME (LOSS)	460,125	97,382	(296,439)
NON-OPERATING REVENUES (EXPENSES)			
Taxes	-	-	-
Investment Income	54,678	14,562	18,336
Gain on Sale of Asset	-	-	-
Loss of Defeasance of Debt	-	-	-
Interest Expense	(33,933)	(104,161)	(115,408)
Total Non-Operating Revenues (Expenses)	20,745	(89,599)	(97,072)
NET INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL GRANTS	480,870	7,783	(393,511)
TRANSFERS			
Transfers In	-	-	-
Transfers (Out)	(2,096,088)	(148,817)	(207,616)
Total Transfers	(2,096,088)	(148,817)	(207,616)
CAPITAL GRANTS AND CONTRIBUTIONS	-	-	-
CHANGE IN NET POSITION	(1,615,218)	(141,034)	(601,127)
NET POSITION, JANUARY 1	59,508,347	21,239,124	24,675,069
NET POSITION, DECEMBER 31	\$ 57,893,129	\$ 21,098,090	\$ 24,073,942

Business-Type Activities			Governmental
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 1,439,758	\$ 1,072,494	\$ 45,098,708	\$ 1,930,577
-	7,001	89,833	2,164
1,439,758	1,079,495	45,188,541	1,932,741
-	-	-	1,707,770
510,913	935,474	38,736,119	345,733
287,318	192,693	5,598,499	4,868
798,231	1,128,167	44,334,618	2,058,371
641,527	(48,672)	853,923	(125,630)
-	59,398	59,398	-
2,177	9,518	99,271	-
-	-	-	-
-	-	-	-
(91,945)	(17,004)	(362,451)	-
(89,768)	51,912	(203,782)	-
551,759	3,240	650,141	(125,630)
-	87,000	87,000	-
-	(35,889)	(2,488,410)	-
-	51,111	(2,401,410)	-
-	54,167	54,167	-
551,759	108,518	(1,697,102)	(125,630)
1,547,709	8,019,711	114,989,960	132,730
\$ 2,099,468	\$ 8,128,229	\$ 113,292,858	\$ 7,100

See accompanying notes to financial statements.

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Six Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020
TOTAL PENSION LIABILITY						
Service Cost	\$ 633,562	\$ 642,258	\$ 645,899	\$ 627,215	\$ 607,200	\$ 615,069
Interest	2,620,202	2,791,955	2,904,572	2,931,686	3,006,770	3,126,537
Difference Between Expected and Actual Experience of the Total Pension Liability	803,929	(40,100)	174,541	106,700	620,227	(180,664)
Changes of Assumptions	43,813	(90,079)	(1,220,831)	1,131,604	-	(296,225)
Benefit Payments, Including Refunds of Member Contributions	(1,693,209)	(1,832,637)	(1,975,021)	(2,291,605)	(2,515,722)	(2,656,622)
Net Change in Total Pension Liability	2,408,297	1,471,397	529,160	2,505,600	1,718,475	608,095
Total Pension Liability - Beginning	35,512,493	37,920,790	39,392,187	39,921,347	42,426,947	44,145,422
TOTAL PENSION LIABILITY - ENDING	\$ 37,920,790	\$ 39,392,187	\$ 39,921,347	\$ 42,426,947	\$ 44,145,422	\$ 44,753,517
PLAN FIDUCIARY NET POSITION						
Contributions - Employer	\$ 687,703	\$ 725,858	\$ 768,001	\$ 714,809	\$ 595,621	\$ 770,237
Contributions - Member	280,253	343,977	289,447	291,631	286,662	312,822
Net Investment Income	165,264	2,260,861	6,163,738	(2,311,367)	7,120,133	6,234,317
Benefit Payments, Including Refunds of Member Contributions	(1,693,209)	(1,832,637)	(1,975,021)	(2,291,605)	(2,515,722)	(2,656,622)
Other (Net Transfer)	2,251	353,618	(966,725)	1,023,266	415,760	(68,888)
Net Change in Plan Fiduciary Net Position	(557,738)	1,851,677	4,279,440	(2,573,266)	5,902,454	4,591,866
Plan Fiduciary Net Position - Beginning	33,415,517	32,857,779	34,709,456	38,988,896	36,415,630	42,318,084
PLAN FIDUCIARY NET POSITION - ENDING	\$ 32,857,779	\$ 34,709,456	\$ 38,988,896	\$ 36,415,630	\$ 42,318,084	\$ 46,909,950
EMPLOYER'S NET PENSION LIABILITY	\$ 5,063,011	\$ 4,682,731	\$ 932,451	\$ 6,011,317	\$ 1,827,338	\$ (2,156,433)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	20	<i>Section VI, Item 3.</i>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.65%	88.11%	97.66%	85.83%	95.86%	104.82%	
Covered Payroll	\$ 6,035,344	\$ 6,126,370	\$ 6,432,163	\$ 6,303,438	\$ 6,370,283	\$ 6,951,609	
Employer's Net Pension Liability as a Percentage of Covered Payroll	83.89%	76.44%	14.50%	95.37%	28.69%	(31.02%)	

Changes in assumptions related to retirement age and mortality were made in 2015. There was a change in the discount rate assumption from 2015 to 2016. Changes in assumptions related to retirement age and mortality were made in 2017. There was a change in the discount rate assumption from 2017 to 2018. There was a change in the inflation rate, projected payroll increases and mortality rates from 2019 to 2020.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Eight Fiscal Years

MEASUREMENT DATE	April 30,			December 31,				
	2015	2016	2016*	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY								
Service Cost	\$ 285,666	\$ 280,429	\$ 228,616	\$ 244,048	\$ 368,621	\$ 405,981	\$ 433,368	\$ 455,298
Interest	971,183	996,514	734,327	1,090,246	1,135,689	1,230,475	1,328,898	1,299,520
Differences Between Actual and Expected								
Experience	-	(203,820)	(17,329)	240,607	788,319	366,156	(271,542)	(890,895)
Changes in Assumptions	-	1,183,719	(367,219)	-	-	239,595	-	-
Changes in Benefit Terms	-	-	-	-	-	33,828	-	-
Benefit Payments, Including Refunds of Member Contributions	(925,616)	(837,526)	(565,736)	(924,236)	(879,106)	(897,669)	(908,978)	(871,116)
Net Change in Total Pension Liability	331,233	1,419,316	12,659	650,665	1,413,523	1,378,366	581,746	(7,193)
Total Pension Liability - Beginning	14,850,698	15,181,931	16,601,247	16,613,906	17,264,571	18,678,094	20,056,460	20,638,206
TOTAL PENSION LIABILITY - ENDING	\$ 15,181,931	\$ 16,601,247	\$ 16,613,906	\$ 17,264,571	\$ 18,678,094	\$ 20,056,460	\$ 20,638,206	\$ 20,631,013
PLAN FIDUCIARY NET POSITION								
Contributions - Employer	\$ 276,905	\$ 360,627	\$ 388,135	\$ 497,804	\$ 556,593	\$ 613,234	\$ 764,747	\$ 949,365
Contributions - Member	138,909	137,476	90,544	140,386	142,282	152,182	167,158	173,998
Net Investment Income	504,446	(283,084)	328,130	1,200,675	(601,025)	1,775,027	1,156,849	1,032,826
Benefit Payments, Including Refunds of Member Contributions	(925,616)	(837,526)	(565,736)	(924,236)	(879,106)	(897,669)	(908,978)	(871,116)
Administrative Expense	(17,065)	(18,984)	(17,314)	(20,897)	(22,890)	(22,338)	(22,693)	(20,213)
Net Change in Plan Fiduciary Net Position	(22,421)	(641,491)	223,759	893,732	(804,146)	1,620,436	1,157,083	1,264,860
Plan Fiduciary Net Position - Beginning	10,824,772	10,802,351	10,160,860	10,384,619	11,278,351	10,474,205	12,094,641	13,251,724
PLAN FIDUCIARY NET POSITION - ENDING	\$ 10,802,351	\$ 10,160,860	\$ 10,384,619	\$ 11,278,351	\$ 10,474,205	\$ 12,094,641	\$ 13,251,724	\$ 14,516,584
EMPLOYER'S NET PENSION LIABILITY	\$ 4,379,580	\$ 6,440,387	\$ 6,229,287	\$ 5,986,220	\$ 8,203,889	\$ 7,961,819	\$ 7,386,482	\$ 6,114,429

MEASUREMENT DATE	April 30,		December 31,						
	2015	2016	2016*	2017	2018	2019	2020	2021	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.15%	61.21%	62.51%	65.33%	56.08%	60.30%	64.21%	70.36%	
Covered Payroll	\$ 1,586,341	\$ 1,349,905	\$ 1,212,418	\$ 1,882,279	\$ 1,382,454	\$ 1,535,637	\$ 1,686,765	\$ 1,755,785	
Employer's Net Pension Liability as a Percentage of Covered Payroll	276.08%	477.10%	513.79%	318.03%	593.43%	518.47%	437.91%	348.24%	

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

2016 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates and retirement rates.

2019 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to projected individual payroll increases, projected total payroll increases, inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' PENSION FUND

Last Eight Fiscal Years

MEASUREMENT DATE	April 30,				December 31,			
	2015	2016	2016*	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY								
Service Cost	\$ 215,229	\$ 217,247	\$ 157,858	\$ 168,513	\$ 261,695	\$ 239,261	\$ 293,897	\$ 299,707
Interest	741,514	753,420	606,381	890,290	921,520	945,071	976,501	960,358
Differences Between Actual and Expected								
Experience	-	663,185	(193,311)	78,353	(121,881)	(558,905)	74,830	(1,753,505)
Changes in Assumptions	-	900,875	(352,959)	-	-	277,673	-	-
Changes of Benefit Terms	-	-	-	-	-	118,668	-	-
Benefit Payments, Including Refunds of Member Contributions	(498,763)	(554,623)	(395,431)	(611,828)	(737,152)	(687,723)	(658,451)	(626,651)
Net Change in Total Pension Liability	457,980	1,980,104	(177,462)	525,328	324,182	334,045	686,777	(1,120,091)
Total Pension Liability - Beginning	11,234,778	11,692,758	13,672,862	13,495,400	14,020,728	14,344,910	14,678,955	15,365,732
TOTAL PENSION LIABILITY - ENDING	\$ 11,692,758	\$ 13,672,862	\$ 13,495,400	\$ 14,020,728	\$ 14,344,910	\$ 14,678,955	\$ 15,365,732	\$ 14,245,641
PLAN FIDUCIARY NET POSITION								
Contributions - Employer	\$ 278,524	\$ 306,002	\$ 345,372	\$ 443,122	\$ 463,931	\$ 481,321	\$ 528,813	\$ 658,021
Contributions - Member	91,671	93,373	62,958	98,666	101,913	103,308	112,777	111,379
Net Investment Income	520,913	12,259	283,880	871,095	(250,637)	1,306,011	1,421,035	1,158,271
Benefit Payments, Including Refunds of Member Contributions	(498,763)	(554,623)	(395,431)	(611,828)	(737,152)	(687,723)	(658,451)	(626,651)
Administrative Expense	(16,044)	(21,062)	(11,138)	(16,019)	(21,478)	(12,516)	(17,813)	(17,698)
Net Change in Plan Fiduciary Net Position	376,301	(164,051)	285,641	785,036	(443,423)	1,190,401	1,386,361	1,283,322
Plan Fiduciary Net Position - Beginning	7,655,533	8,031,834	7,867,783	8,153,424	8,938,460	8,495,037	9,685,438	11,071,799
PLAN FIDUCIARY NET POSITION - ENDING	\$ 8,031,834	\$ 7,867,783	\$ 8,153,424	\$ 8,938,460	\$ 8,495,037	\$ 9,685,438	\$ 11,071,799	\$ 12,355,121
EMPLOYER'S NET PENSION LIABILITY	\$ 3,660,924	\$ 5,805,079	\$ 5,341,976	\$ 5,082,268	\$ 5,849,873	\$ 4,993,517	\$ 4,293,933	\$ 1,890,520

MEASUREMENT DATE	April 30,		December 31,					
	2015	2016	2016*	2017	2018	2019	2020	2021
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.69%	57.54%	60.42%	63.75%	59.22%	65.98%	72.06%	86.73%
Covered Payroll	\$ 909,588	\$ 942,791	\$ 666,530	\$ 1,034,788	\$ 1,026,548	\$ 1,092,625	\$ 1,192,781	\$ 1,177,993
Employer's Net Pension Liability as a Percentage of Covered Payroll	402.48%	615.73%	801.46%	491.14%	569.86%	457.02%	359.99%	160.49%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

2016 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates and retirement rates.

2019 - There was a change with respect to actuarial assumptions from the prior year to reflect revised expectations with respect to projected individual payroll increases, projected total payroll increases, inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

MATERIAL WEAKNESS

We consider the following deficiency to be a material weakness:

2021-001: Inventory

Criteria: The City's Electric inventory system and procedures do not allow for accurate recordkeeping to support reporting in accordance with generally accepted accounting principles.

Condition: During our testing of City's Electric inventory, we noted certain opportunities for the City to improve its internal control over its Electric inventory.

During our review of Electric inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices. We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system.

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last 7 years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory. We recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

This is a repeat finding and is also reported in Appendix A.

Cause: It was determined that one of the primary causes for these differences is due to the City's materials management software not properly calculating the average cost of inventory items. Additionally, the City does not have a formal policy on disposal of obsolete inventory.

Effect: Inventory values are potentially misstated due to the incorrect calculation of average cost. Second, obsolete inventory is not tracked and adjusted for potential impairment.

Recommendation: We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system. Additionally, we recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

Views of Responsible Officials: Management agrees with this finding. The software automatically calculates average cost. A review of these costs will be done periodically to look for unreasonable values. An inventory policy to record, track, maintain adequate records, and procedure for disposal of obsolete inventory will be created. We are also creating a minor materials policy to expense those items when purchased instead of tracking them in Materials Management.

Section VI, Item 3.

CITY OF ROCHELLE

Year End: December 31, 2021

Adjusting Journal Entries

Date: 1/1/2021 To 12/31/2021

Account No: AJE-01 To AJE-14

Number	Date	Name	Account No	Debit	Credit
AJE-01	12/31/2021	Installment Loan - Street Department	41-00-27101 41-G		-5,103.21
AJE-01	12/31/2021	2018 GO Bond	41-00-27201 41-G		-15,000.00
AJE-01	12/31/2021	Int Payable - Installment Ln	41-00-27301 41-G		-6,284.85
AJE-01	12/31/2021	Interest Exp - Fire Dept Installment Ln	41-00-72030 41-G	6,284.85	
AJE-01	12/31/2021	Principal Expense - 2018 Infrastructure Bond	41-00-72220 41-G	15,000.00	
AJE-01	12/31/2021	Principal Expense - Installment Loan Street	41-00-72230 41-G	6,284.85	
AJE-01	12/31/2021	Principal Expense - Installment Loan Street	41-00-72230 41-G		-1,181.64
To correct balance of promisory note and 2018 bonds					
AJE-02	12/31/2021	Bond Premium-2021	54-90-27211 54-EF		-88,963.69
AJE-02	12/31/2021	Bond Issue Costs - 2021 Electric Bond	54-90-73000 54-EF	88,963.69	
To correct recording of 2021 Bond Issuance					
AJE-03	12/31/2021	IMRF Payable - Net Pension Obligation	41-00-27403 41-G	1,653,264.00	
AJE-03	12/31/2021	Deferred Outflows	41-00-27900 41-G		-225,422.00
AJE-03	12/31/2021	Deferred Inflows	41-00-27905 41-G		-869,574.00
AJE-03	12/31/2021	Deferred Outflows of Resources	51-00-19100 51-WF		-23,900.00
AJE-03	12/31/2021	IMRF Payable - Net Pension Obligation	51-00-27403 51-WF	175,286.00	
AJE-03	12/31/2021	Deferred Inflows	51-00-27905 51-WF		-92,196.00
AJE-03	12/31/2021	Deferred Outflows of Resources	52-50-19100 52-WRF		-64,096.00
AJE-03	12/31/2021	IMRF Payable - Net Pension Obligation	52-50-27403 52-WRF	470,085.00	
AJE-03	12/31/2021	Deferred Inflows	52-50-27905 52-WRF		-247,252.00
AJE-03	12/31/2021	Deferred Outflows of Resources	54-00-19100 54-EF		-190,114.00
AJE-03	12/31/2021	Deferred Inflows	54-00-27905 54-EF		-733,376.00
AJE-03	12/31/2021	IMRF Payable - Net Pension Obligation	54-90-27000 54-EF	1,394,320.00	
AJE-03	12/31/2021	Deferred Outflows of Resources	55-00-19100 55-TF		-11,950.00
AJE-03	12/31/2021	IMRF Payable - Net Pension Obligation	55-00-27403 55-TF	87,643.00	
AJE-03	12/31/2021	Deferred Inflows	55-00-27905 55-TF		-46,098.00
AJE-03	12/31/2021	Deferred Outflows of Resources	55-32-19000 55-TF		-20,641.00
AJE-03	12/31/2021	IMRF Payable - Net Pension Obligation	55-32-27403 55-TF	151,383.00	
AJE-03	12/31/2021	Deferred Inflows	55-32-27905 55-TF		-79,624.00
AJE-03	12/31/2021	IMRF Payable - Net Pension Obligation	57-00-27403 57-AF	51,789.00	
AJE-03	12/31/2021	Deferred Outflows	57-00-27900 57-AF		-7,061.00
AJE-03	12/31/2021	Deferred Inflows	57-00-27905 57-AF		-27,240.00
AJE-03	12/31/2021	Change in IMRF - General Government	41-00-50008-000 41-G		-89,323.00
AJE-03	12/31/2021	Change in IMRF - Public Safety	41-00-50009-000 41-G		-133,984.00
AJE-03	12/31/2021	Change in IMRF - Public Works	41-00-50010-000 41-G		-334,961.00
AJE-03	12/31/2021	Pension Expense	51-00-60480-429 51-WF		-59,190.00
AJE-03	12/31/2021	Pension Expense	52-10-70480-429 52-WRF		-158,737.00
AJE-03	12/31/2021	Pension Expense	54-90-90300-429 54-EF		-470,830.00
AJE-03	12/31/2021	Pension Expense	55-00-40480-429 55-TF		-29,595.00
AJE-03	12/31/2021	Pension Expense	55-32-40480-429 55-TF		-51,118.00
AJE-03	12/31/2021	Pension Expense	57-00-40480-429 57-AF		-17,488.00
IMRF GASB 68 Entries					
AJE-04	12/31/2021	Accounts Receivable From Other Governments	01-00-12161 01-GF	25,902.71	
AJE-04	12/31/2021	Video Gaming Tax	01-00-34350 01-GF		-25,902.71
To correct video gaming tax					

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Number	Date	Name	Account No	Debit	
AJE-05	12/31/2021	Ambulance Receivables	01-00-12130 01-GF		-83,167.00
AJE-05	12/31/2021	Ambulance Fees	01-00-36600 01-GF	83,167.00	
To adjust ambulance revenue and receivable					
AJE-06	12/31/2021	IEPA Loan - Well #12 Radium Removal L175571	51-00-27104 51-WF		-1,498.00
AJE-06	12/31/2021	Unappropriated Retained Earnings	51-00-29300 51-WF	1,498.00	
AJE-06	12/31/2021	Miscellaneous	54-10-92900 54-EF		-1,030.00
AJE-06	12/31/2021	Unappropriated Retained Earnings	54-90-29300 54-EF	1,030.00	
AJE-06	12/31/2021	Fund Balance (Unreserved)	55-00-29200 55-TF		-14.00
AJE-06	12/31/2021	Office Supplies	55-32-65100 55-TF	14.00	
To correct fund balance					
AJE-07	12/31/2021	Miscellaneous Accounts Receivable	57-00-12130 57-AF	9,739.95	
AJE-07	12/31/2021	Deferred Revenue - Other	57-00-25810 57-AF		-9,739.95
To adjust credit balance in accounts receivable					
AJE-08	12/31/2021	Allocated Cash	51-00-10101 51-WF	115,000.00	
AJE-08	12/31/2021	Meters	51-00-15115 51-WF		-234,171.46
AJE-08	12/31/2021	Contract Work	51-00-15120 51-WF		-115,000.00
AJE-08	12/31/2021	Utility System Maintenance Supplies	51-00-61500 51-WF	234,171.46	
AJE-08	12/31/2021	Allocated Cash	52-50-10101 52-WRF		-115,000.00
AJE-08	12/31/2021	Utility Plant in Service - Treatment Plant	52-50-15125 52-WRF	807.50	
AJE-08	12/31/2021	Meters	52-50-15150 52-WRF		-225,748.23
AJE-08	12/31/2021	Contract Work	52-50-15157 52-WRF		-807.50
AJE-08	12/31/2021	Contract Work	52-50-15157 52-WRF	115,000.00	
AJE-08	12/31/2021	Utility System Maintenance Supplies	52-50-61500 52-WRF	225,748.23	
AJE-08	12/31/2021	Station Equipment	54-50-15301 54-EF		-89.50
AJE-08	12/31/2021	Equipment Maintenance	54-60-51200 54-EF	89.50	
AJE-08	12/31/2021	General Plant Equipment	55-32-15240 55-TF		-9,471.58
AJE-08	12/31/2021	Telecommunications	55-32-15241 55-TF		-312.40
AJE-08	12/31/2021	Equipment Supplies	55-32-61200 55-TF	9,471.58	
AJE-08	12/31/2021	Equipment Supplies	55-32-61200 55-TF	312.40	
AJE-08	12/31/2021	Equipment	56-40-15245 56-CF		-17,193.48
AJE-08	12/31/2021	Equipment Supplies	56-40-61200 56-CF	17,193.48	
To adjust capital assets					
AJE-09	12/31/2021	Accounts Payable Allocation	12-00-21300 12-IF	13,843.42	
AJE-09	12/31/2021	Insurance	12-00-59200 12-IF		-13,843.42
AJE-09	12/31/2021	Accounts Payable Allocation	51-00-21300 51-WF	1,286.25	
AJE-09	12/31/2021	Workers' Compensation	51-00-45400 51-WF		-1,286.25
AJE-09	12/31/2021	Accounts Payable Allocation	52-50-21300 52-WRF	2,181.25	
AJE-09	12/31/2021	Workers' Compensation	52-50-45400 52-WRF		-2,181.25
AJE-09	12/31/2021	Accounts Payable Allocation	54-00-21300 54-EF	2,401.83	
AJE-09	12/31/2021	Workers' Compensation	54-90-45400 54-EF		-2,401.83
AJE-09	12/31/2021	Accounts Payable Allocation	57-00-21300 57-AF	901.25	
AJE-09	12/31/2021	Workers' Compensation	57-00-45400 57-AF		-901.25
AJE-09	12/31/2021	Accounts Payable Allocation	59-00-21300 59-GCF	805.00	
AJE-09	12/31/2021	Workers' Compensation	59-00-45400 59-GCF		-805.00
To correct health insurance payable not due until January 2022					

Number	Date	Name	Account No	Debit	
AJE-10	12/31/2021	Allocated Cash	51-00-11101 51-WF		-14,713.03
AJE-10	12/31/2021	Customer Deposits	51-00-25000 51-WF	14,713.03	
AJE-10	12/31/2021	Allocated Cash	52-50-11101 52-WRF		-12,413.09
AJE-10	12/31/2021	Customer Deposits	52-50-25000 52-WRF	12,413.09	
AJE-10	12/31/2021	Allocated Cash	54-00-11101 54-EF	27,126.12	
AJE-10	12/31/2021	Customer Deposits	54-90-25000 54-EF		-101,615.45
AJE-10	12/31/2021	Miscellaneous General Expenses	54-90-92900 54-EF	74,489.33	
AJE-10	12/31/2021	Due to Other Funds	91-00-21390 91-CAF		-27,126.12
AJE-10	12/31/2021	Due to Other Funds	91-00-21390 91-CAF	12,413.09	
AJE-10	12/31/2021	Due to Other Funds	91-00-21390 91-CAF	14,713.03	
To reconcile RMU open deposits					
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AJE-11	12/31/2021	Construction Work in Progress	54-90-15001 54-EF		-240,864.00
AJE-11	12/31/2021	Software	54-90-68400 54-EF	240,864.00	
To correct construction in progress					
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AJE-12	12/31/2021	Accumulated Provision For Depr	51-00-15123 51-WF		-890,983.44
AJE-12	12/31/2021	Depreciation	51-00-95100 51-WF	890,983.44	
AJE-12	12/31/2021	Accumulated Provision For Depr	52-50-15165 52-WRF		-1,602,595.31
AJE-12	12/31/2021	Depreciation	52-50-95100 52-WRF	1,602,595.31	
AJE-12	12/31/2021	Miscellaneous Equipment - Accum Depreciation	53-00-15171 53-LF		-30,545.46
AJE-12	12/31/2021	Depreciation	53-00-95100 53-LF	30,545.46	
AJE-12	12/31/2021	Accumulated Provision For Depr - Generation	54-10-15180 54-EF		-301,606.87
AJE-12	12/31/2021	Accumulated Provision For Depr - Gas Turbine	54-10-15183 54-EF		-99,013.52
AJE-12	12/31/2021	Depreciation	54-10-95100 54-EF	301,606.87	
AJE-12	12/31/2021	Depreciation Expense -Solar Turbine	54-10-95103 54-EF	99,013.52	
AJE-12	12/31/2021	Accum Prov for Depr - Structures & Improvements	54-60-15204 54-EF		-207,917.55
AJE-12	12/31/2021	Accum Prov for Depr - Station Equipment	54-60-15205 54-EF		-147,487.81
AJE-12	12/31/2021	Accum Prov for Depr - Poles, Towers & Fixtures	54-60-15206 54-EF		-175,786.48
AJE-12	12/31/2021	Accum Prov for Depr - Overhead Conduct & Devices	54-60-15207 54-EF		-373,954.89
AJE-12	12/31/2021	Accum Prov for Depr - Underground Conduct & Device	54-60-15209 54-EF		-607,731.68
AJE-12	12/31/2021	Accum Prov for Depr - Services	54-60-15210 54-EF		-133,862.37
AJE-12	12/31/2021	Accum Prov for Depr - Meters	54-60-15211 54-EF		-1,827.84
AJE-12	12/31/2021	Accum Prov for Depr - Street Lights & Signals	54-60-15213 54-EF		-22,101.84
AJE-12	12/31/2021	Accum Prov for Depr - Office Furniture & Equipment	54-60-15215 54-EF		-5,991.93
AJE-12	12/31/2021	Accum Prov for Depr - Transportation Equipment	54-60-15216 54-EF		-148,219.83
AJE-12	12/31/2021	Accum Prov for Depr - Communication Equipment	54-60-15221 54-EF		-69,702.51
AJE-12	12/31/2021	Accum Prov for Depr - Regulatory Asset	54-60-15225 54-EF		-250,844.18
AJE-12	12/31/2021	Depreciation	54-60-95100 54-EF	2,145,428.91	
AJE-12	12/31/2021	Accum Prov for Depr - Office Furniture & Equipment	54-70-15227 54-EF		-3,136.41
AJE-12	12/31/2021	Depreciation	54-70-95100 54-EF	3,136.41	
AJE-12	12/31/2021	Accum Prov for Depr - Office Furniture & Equipment	54-90-15229 54-EF		-1,473.22
AJE-12	12/31/2021	Accum Prov For Depr - Admin	54-90-15234 54-EF		-68,986.67
AJE-12	12/31/2021	Depreciation	54-90-95100 54-EF	70,459.89	
AJE-12	12/31/2021	Accum Prov For Depreciation - Tech Center	55-00-15236 55-TF		-140,378.30
AJE-12	12/31/2021	Depreciation	55-00-95100 55-TF	140,378.30	
AJE-12	12/31/2021	Accum Prov For Depreciation - Communications	55-32-15239 55-TF		-146,939.96
AJE-12	12/31/2021	Depreciation	55-32-95100 55-TF	146,939.96	
AJE-12	12/31/2021	Accumulated Provision For Depr	56-40-15165 56-CF		-4,868.05
AJE-12	12/31/2021	Depreciation Expense	56-40-95100 56-CF	4,868.05	
AJE-12	12/31/2021	Accum Prov for Depr - Structures & Improvements	57-00-15249 57-AF		-111,606.62
AJE-12	12/31/2021	Accum Prov for Depr - Miscellaneous Equipment	57-00-15251 57-AF		-4,160.00
AJE-12	12/31/2021	Accum Prov for Depr - Other Tangible Property	57-00-15254 57-AF		-46,380.94
AJE-12	12/31/2021	Depreciation	57-00-95100 57-AF	162,147.56	
Depreciation - 2021					

Number	Date	Name	Account No	Debit	
AJE-13	12/31/2021	Accumulated Provision For Depr	51-00-15123 51-WF	923,040.77	
AJE-13	12/31/2021	Depreciation	51-00-95100 51-WF		-923,040.77
AJE-13	12/31/2021	Accumulated Provision For Depr	52-50-15165 52-WRF	1,602,859.34	
AJE-13	12/31/2021	Depreciation	52-50-95100 52-WRF		-1,602,859.34
AJE-13	12/31/2021	Miscellaneous Equipment - Accum Depreciation	53-00-15171 53-LF	27,040.32	
AJE-13	12/31/2021	Depreciation	53-00-95100 53-LF		-27,040.32
AJE-13	12/31/2021	Accumulated Provision For Depr - Generation	54-10-15180 54-EF	297,109.92	
AJE-13	12/31/2021	Accumulated Provision For Depr - Gas Turbine	54-10-15183 54-EF	99,013.52	
AJE-13	12/31/2021	Depreciation	54-10-95100 54-EF		-297,109.92
AJE-13	12/31/2021	Depreciation Expense -Solar Turbine	54-10-95103 54-EF		-99,013.52
AJE-13	12/31/2021	Accum Prov for Depr - Structures & Improvements	54-60-15204 54-EF	203,227.56	
AJE-13	12/31/2021	Accum Prov for Depr - Station Equipment	54-60-15205 54-EF	144,400.81	
AJE-13	12/31/2021	Accum Prov for Depr - Poles, Towers & Fixtures	54-60-15206 54-EF	190,842.70	
AJE-13	12/31/2021	Accum Prov for Depr - Overhead Conduct & Devices	54-60-15207 54-EF	402,311.25	
AJE-13	12/31/2021	Accum Prov for Depr - Underground Conduct & Device	54-60-15209 54-EF	603,344.37	
AJE-13	12/31/2021	Accum Prov for Depr - Services	54-60-15210 54-EF	132,856.80	
AJE-13	12/31/2021	Accum Prov for Depr - Meters	54-60-15211 54-EF	1,827.84	
AJE-13	12/31/2021	Accum Prov for Depr - Street Lights & Signals	54-60-15213 54-EF	22,101.84	
AJE-13	12/31/2021	Accum Prov for Depr - Office Furniture & Equipment	54-60-15215 54-EF	12,608.83	
AJE-13	12/31/2021	Accum Prov for Depr - Transportation Equipment	54-60-15216 54-EF	140,762.27	
AJE-13	12/31/2021	Accum Prov for Depr - Communication Equipment	54-60-15221 54-EF	76,620.84	
AJE-13	12/31/2021	Accum Prov for Depr - Regulatory Asset	54-60-15225 54-EF	330,277.92	
AJE-13	12/31/2021	Depreciation	54-60-95100 54-EF		-2,261,183.03
AJE-13	12/31/2021	Accum Prov for Depr - Office Furniture & Equipment	54-70-15227 54-EF	3,245.16	
AJE-13	12/31/2021	Depreciation	54-70-95100 54-EF		-3,245.16
AJE-13	12/31/2021	Accum Prov for Depr - Office Furniture & Equipment	54-90-15229 54-EF	1,515.72	
AJE-13	12/31/2021	Accum Prov For Depr - Admin	54-90-15234 54-EF	71,144.88	
AJE-13	12/31/2021	Depreciation	54-90-95100 54-EF		-72,660.60
AJE-13	12/31/2021	Accum Prov For Depreciation - Tech Center	55-00-15236 55-TF	117,409.20	
AJE-13	12/31/2021	Depreciation	55-00-95100 55-TF		-117,409.20
AJE-13	12/31/2021	Accum Prov For Depreciation - Communications	55-32-15239 55-TF	39,791.15	
AJE-13	12/31/2021	Depreciation	55-32-95100 55-TF		-39,791.15
AJE-13	12/31/2021	Accumulated Provision For Depr	56-40-15165 56-CF	3,960.48	
AJE-13	12/31/2021	Depreciation Expense	56-40-95100 56-CF		-3,960.48
AJE-13	12/31/2021	Accum Prov for Depr - Structures & Improvements	57-00-15249 57-AF	105,362.43	
AJE-13	12/31/2021	Accum Prov for Depr - Miscellaneous Equipment	57-00-15251 57-AF	4,010.81	
AJE-13	12/31/2021	Accum Prov for Depr - Other Tangible Property	57-00-15254 57-AF	45,918.18	
AJE-13	12/31/2021	Depreciation	57-00-95100 57-AF		-155,291.42
To reverse depreciation					
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AJE-14	12/31/2021	Deferred Outflows - OPEB	41-00-26300 41-G	37,347.00	
AJE-14	12/31/2021	Deferred Inflows - OPEB	41-00-27300 41-G		-7,929.00
AJE-14	12/31/2021	Net Pension Liability	41-00-27404 41-G		-10,913.00
AJE-14	12/31/2021	Change in OPEB - Gen Gov	41-00-50007 41-G		-2,961.00
AJE-14	12/31/2021	Change in OPEB - Public Safety	41-00-50008 41-G		-4,441.00
AJE-14	12/31/2021	Change in OPEB - Public Works	41-00-50009 41-G		-11,103.00
AJE-14	12/31/2021	Deferred Outflows - OPEB	51-00-19101 51-WF	3,960.00	
AJE-14	12/31/2021	Deferred Inflows - OPEB	51-00-26300 51-WF		-841.00
AJE-14	12/31/2021	OPEB Liability	51-00-27406 51-WF		-1,157.00
AJE-14	12/31/2021	Deferred Outflows - OPEB	52-50-19101 52-WRF	10,619.00	
AJE-14	12/31/2021	Deferred Inflows - OPEB	52-50-26300 52-WRF		-2,254.00
AJE-14	12/31/2021	OPEB Liability	52-50-27406 52-WRF		-3,103.00
AJE-14	12/31/2021	Deferred Outflows - OPEB	54-00-19101 54-EF	31,498.00	
AJE-14	12/31/2021	Deferred Inflows - OPEB	54-00-26300 54-EF		-6,687.00
AJE-14	12/31/2021	OPEB Liability	54-00-27406 54-EF		-9,203.00
AJE-14	12/31/2021	Deferred Outflows - OPEB	55-00-19101 55-TF	1,980.00	
AJE-14	12/31/2021	Deferred Outflows - OPEB	55-00-19101 55-TF	3,420.00	
AJE-14	12/31/2021	Deferred Inflows - OPEB	55-00-26300 55-TF		-420.00
AJE-14	12/31/2021	Deferred Inflows - OPEB	55-00-26300 55-TF		-726.00

Number	Date	Name	Account No	Debit	
AJE-14	12/31/2021	OPEB Liability	55-00-27406 55-TF		-578.00
AJE-14	12/31/2021	OPEB Liability	55-00-27406 55-TF		-999.00
AJE-14	12/31/2021	Deferred Outflows - OPEB	57-00-19101 57-AF	1,170.00	
AJE-14	12/31/2021	Deferred Inflows - OPEB	57-00-26300 57-AF		-248.00
AJE-14	12/31/2021	OPEB Liability	57-00-27406 57-AF		-342.00
AJE-14	12/31/2021	OPEB Expense	51-00-60455-463 51-WF		-1,962.00
AJE-14	12/31/2021	OPEB Expense	52-00-70450-463 52-WRF		-5,262.00
AJE-14	12/31/2021	OPEB Expense	54-90-92650-463 54-EF		-15,608.00
AJE-14	12/31/2021	OPEB Expense	55-32-46350-000 55-TF		-982.00
AJE-14	12/31/2021	OPEB Expense	55-32-46350-000 55-TF		-1,695.00
AJE-14	12/31/2021	OPEB Expense	57-00-46350-000 57-AF		-580.00

To record change in OPEB liability

AJE-15	12/31/2021	Net Pension Asset - Police Pension	41-00-19000 41-G	1,272,053.00	
AJE-15	12/31/2021	Net Pension Asset - Police Pension	41-00-19000 41-G	575,337.00	
AJE-15	12/31/2021	Net Pension Asset - Fire Pension	41-00-19001 41-G	3,102,997.00	
AJE-15	12/31/2021	Deferred Outflows - Fire	41-00-26200 41-G		-341,136.00
AJE-15	12/31/2021	Deferred Inflows - Police	41-00-27100 41-G		-1,089,982.00
AJE-15	12/31/2021	Deferred Inflows - Fire	41-00-27200 41-G		-1,955,071.00
AJE-15	12/31/2021	Deferred Outflows - Police	41-00-27910 41-G		-806,992.00
AJE-15	12/31/2021	Fund Balance (Reserved)	41-00-29100 41-G		-575,337.00
AJE-15	12/31/2021	Fund Balance (Reserved)	41-00-29100 41-G		-699,584.00
AJE-15	12/31/2021	Change in NPO/NPA	41-00-50006 41-G		-806,790.00
AJE-15	12/31/2021	Change in NPO/NPA	41-00-50006 41-G	624,921.00	
AJE-15	12/31/2021	Change in NPO/NPA	41-00-50006 41-G	699,584.00	

To record change in net pension liabilities.

AJE-16	12/31/2021	GREDCO Loan	41-00-27405 41-G		-659,750.00
AJE-16	12/31/2021	Proceeds from Long Term Debt	41-11-38950 41-G	659,750.00	
AJE-16	12/31/2021	Bond Proceeds	58-00-38905 58-RF		-659,750.00
AJE-16	12/31/2021	Land	58-00-81000 58-RF	659,750.00	

To record purchase of land and related loan issued for purchase.

**APPENDIX A
STATUS OF COMMENTS FROM DECEMBER 31, 2020**

DEFICIENCIES

We consider the following to be deficiencies in internal control:

1. Fund Classification

The City reports the Landfill Fund as an enterprise fund; however, only the sanitation revenues and expenses actually qualify for reporting in an enterprise fund. The host fees, other fees and golf course land are related to governmental funds and should be reported in the governmental funds. We recommend the City review its fund classification for the Landfill Fund.

Status: This comment is still applicable at December 31, 2021.

2. Technology Fund

We noted that the City is not retaining proper signed agreements in place, or on file, for several of the monthly lease revenues related to fiber revenues. Without a signed agreement in place, the lessee is not obligated to continue in their monthly lease, which could result in an abrupt reduction in revenue from fiber leases to the City, or a failure to pay for past fiber usage. We recommend that they City require signed agreements for all leases and that those agreements clearly define the rate structure and term of the contract.

Status: This comment has been partially implemented at December 31, 2021. While we noted that some leases are on file, we noted the amounts billed do not agree to the leases.

3. Journal Entry Support

During our review of manual journal entries that were recorded by the City, we noted that review and approval of journal entries was not documented.

We recommend the City maintain the proper review and approval for any manual journal entries that are recorded in the general ledger.

Status: This comment is still applicable at December 31, 2021.

4. Capital Assets

During our testing of capital assets, we noted that the City does not maintain detailed capital asset records that identifies each capital asset owned by the City. The City does have detailed lists of capital asset for some departments and for some classes of assets (e.g., vehicles), but not complete lists for all assets (e.g., most infrastructure assets is one figure for each “class” of infrastructure). If individual capital asset records are not maintained, it is not possible to track the associated cost, useful life, and accumulated depreciation associated with a particular asset and to remove the asset from the City’s records upon disposal. In addition, a lack of complete detailed records could reduce the City’s ability to maintain controls over its capital assets for custody purposes and could reduce its ability to accurately support a claim for a capital asset, should the need arise.

DEFICIENCIES (Continued)

4. Capital Assets (Continued)

Depreciation expense is calculated in the aggregate, making it difficult to determine what portion of the expense is attributable to each individual asset or whether assets are being over depreciated. In addition, 2017 additions were not included when calculating 2018 depreciation.

Also, we noted in the utility funds that the general ledger only showed one account for accumulated depreciation. GASB Statement No. 34 requires that the City present accumulated depreciation in the notes to the financial statements by asset class.

We recommend that the City begin recording detailed capital assets records for all capital assets and consider performing an inventory and valuation over existing capital assets where records are deficient to improve controls over capital asset custody, accounting and reporting.

Additionally, we noted that the City does not utilize an interactive account group on its accounting system for recording governmental capital asset activity. This account group is an integral part of the City's controls over financial reporting for capital assets as it allows the City to track capital asset activity for the fiscal year in the manner necessary to convert from the modified accrual basis/current financial resources measurement focus to the full accrual basis/economic resources in the City's annual financial report.

We recommend the City set up an interactive account group for tracking and maintaining capital asset records as part of its accounting system in order to improve controls over financial reporting for capital assets.

Sikich also noted instances where additions to capital asset detail were below the City's capitalization policy threshold. Further, we noted that ending retainage balances were not capitalized during the current year.

Status: This comment is still applicable at December 31, 2021.

5. Interfund Transactions

There are interfund transactions (purchased utilities) that do not net to zero. We recommend that the City record items that are not included as interfund transactions in additional accounts so that the City can ensure that quasi-interfund transactions are able to be balanced at the end of each year.

Status: This comment is still applicable at December 31, 2021.

File Attachments for Item:

- 4. An Ordinance Amending Chapter 98 of The Rochelle Municipal Code - Utility Billing

**ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING**

SUBJECT: Amending Chapter 98 of The Rochelle Municipal Code

Staff Contact: Blake Toliver, Sarah Brooks

Summary: As part of the ongoing ERP system implementation, it was determined that we needed to update several areas of our municipal code pertaining to utility billing. These changes will help simplify processes as we switch to the new software. The proposed changes are as follows.

1. The interest rate paid on all deposits held by RMU shall be the same rate as the local financial institution
2. Remove requirement for deposit and charge a \$60 nonrefundable activation fee for all new customers or customers that have not had service in more than 12 months
3. RMU has the right to send property owners notices of unpaid bills and disconnects
4. The City Manager or his designee may waive late fees for up to 3 billing periods for residential customers
5. Reconnection fees for Rates 130 and above will be set at \$250
6. Reconnection fees will be charged at 7:00 AM on day of disconnect if outstanding bill has not been paid in full
7. Returned checks will result in a \$35 dollar fee
8. Removal of serious illness disconnection language

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
N/A	N/A	N/A

Strategic Plan Goal Application: Financial Management and Stability, Core Service Delivery

Recommendation: Approve an ordinance amending Chapter 98 of the Rochelle Municipal Code

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

AN ORDINANCE AMENDING CHAPTER 98 OF THE ROCHELLE
MUNICIPAL CODE

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

TOM McDERMOTT
BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
JOHN GRUBEN
ROSAELIA ARTEAGA
City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Peterson, Johnson, and Murray Chicago, LLC, City Attorneys
200 W. Adams, Suite 2125, Chicago, IL 60606

**CITY OF ROCHELLE
Ogle County, Illinois**

**ORDINANCE NO. _____
Date Passed: June 27, 2022**

**AN ORDINANCE AMENDING CHAPTER 98 OF THE ROCHELLE
MUNICIPAL CODE**

WHEREAS, Section 7 of Article VII of the 1970 Constitution of the State of Illinois provides that a municipality that is not a home rule unit shall only have the powers granted to them by law and as such the City of Rochelle, Ogle County, Illinois being a non-home rule unit pursuant to the provisions of said Section 7 of Article VII, and may exercise only the powers expressly granted by law; and

WHEREAS, the Illinois General Assembly granted non-home rule municipalities broad authority to “pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities.” 65 ILCS 5/1-2-1; and

WHEREAS, while “non-home rule municipalities have the authority to enact ordinances, such ordinances may in no event conflict with state law or prohibit what a state statute expressly permits . . . A local ordinance may impose more rigorous or definite regulations in addition to those enacted by the state legislature so long as they do not conflict with the statute.” (*Village of Wauconda v. Hutton*, 291 Ill. App. 3d 1058, 1060 (1997)); and

WHEREAS, the City of Rochelle, through Rochelle Municipal Utilities (“RMU”), one of its departments, provides electric, water, and sewage utility services; and

WHEREAS, the Rochelle Municipal Code contains Chapter 98, entitled “Utilities”; and

WHEREAS, certain Sections of Chapter 98 of the Rochelle Municipal Code should be amended to adjust for the actual costs of administration incurred by the City; and

WHEREAS, RMU staff recommends the amendments below, in order to adjust for certain costs administering the utilities; and

WHEREAS, the Mayor and City Council have determined that it is appropriate and in the best interest of the welfare of City and its residents to amend certain Sections of Chapter 98 of the Rochelle Municipal Code; and

NOW THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Rochelle, Ogle County, Illinois, as follows:

SECTION ONE: The foregoing recitals shall be, and are hereby, incorporated into and made a part of this Ordinance as if fully set forth in this Section One.

SECTION TWO: Various Sections of Chapter 98, "UTILITIES", Article I, "IN GENERAL", of the Municipal Code of the City of Rochelle shall be hereby amended by adding the following underlined language and deleting the language that is struck through, as follows:

Sec. 98-3. - Security deposits.

- (a) RMU may request a security deposit from a new applicant for service if the applicant is unable to establish satisfactory credit references. Also, RMU may request a security deposit from a present residential or present nonresidential customer that receives utility service from RMU if:
 - (1) The customer, during any 12-month period, pays late two times; or
 - (2) The customer's wires, pipes, meters or other service equipment have been tampered with and the customer enjoyed the benefit of the tampering.
- (b) RMU may request a deposit from applicants for service if the applicant for service has failed to pay for past due utility service for the same class of service furnished to him at the same or at another address.
- (c) A security deposit shall not be in excess of one-third of the amount of the estimated annual charges for that class of service and shall be paid to RMU prior to receiving service.
- (d) Security deposits plus interest shall be automatically refunded after being held for 12 months if:
 - (1) The service has not been interrupted for nonpayment or so long as the customer has not paid late four times; or
 - (2) So long as the customer's wires, pipes, meters or other service equipment have not been tampered with during the time the deposit was held which resulted in the customer enjoying the benefit of the tampering.
- (e) Deposits plus interest need not be refunded until the customer pays any past due bills for utility service.
- (f) Interest shall be paid on all deposits held by RMU. The rate of interest to be paid shall be determined in December of each year and will be the same as the rate from the RMU's local financial institution ~~existing for one year United States treasury bills~~ at that point in time. ~~The interest rate will rounded to the nearest one half of one percent and~~ shall be paid on all deposits held during all or part of the subsequent year.
- (g) At the end of every year of service, if the deposit plus interest is not refunded to the customer, RMU shall automatically refund the accrued interest on the deposit to the customer by crediting the customer's account and so stating this credit clearly on the customer's next regular bill.
- (h) Deposits plus interest shall be refunded within 30 days upon the discontinuance of service less any unpaid bills.
 - (1) A transfer of service from one premises to another within the area served by RMU is not viewed as a discontinuance of service by RMU, the character of service remains the same.
 - (2) When a deposit plus interest is applied to the liquidation of unpaid bills, RMU shall provide the customer with a statement showing the amount of the unpaid bills liquidated by the deposit plus interest and the balance remaining due either to the customer or to RMU.

(i) In lieu of a deposit for electric, water, and water reclamation utility service, the RMU may charge a \$60 activation fee for any new customer that has not had RMU utility service in the prior 12 months and has previously been had utility services disconnected.

Commented [DL1]: For discussion as to whether it will stay in the code.

Sec. 98-5. - Person responsible for payment of charges.

The owner and the consumer of the utility service shall be jointly and severally liable to pay for the service to such premises, and the service is furnished to the premises by the city only upon the condition that the owner and the consumer of the service are jointly and severally liable therefor to the city.

If the consumer is not the owner of the property serviced by the RMU utilities, then the consumer shall consent to the owner of the property obtaining a copy of all unpaid utility bills and a copy of any utility disconnection notice, as a condition precedent to receiving any services from the RMU.

Sec. 98-6. - Payment of bills.

- (a) All bills for utility service shall be paid or mailed to the RMU business office.
- (b) All customer's bills are due within 21 calendar days after the billing date and the late payment charge is applicable thereafter.
- (c) Bills issued by RMU for utility service are payable without the addition of late payment charges if payment is received by RMU on or before the due dates shown on the bills. If any amount due is not received by RMU by the due date, a late payment charge will be added to the amount due in accordance with the following provisions:
 - (1) The late payment charge payable in any month shall be an amount equal to three percent times:
 - a. The current bill, or any part thereof, that remains unpaid after the due date, and
 - b. Any unpaid amounts due from prior billing periods, including previously assessed late payment charges.
 - (2) When the due date falls on Saturday, Sunday or a legal holiday, such due date will be automatically extended to include the first full business day following.
 - (3) The City Manager, or his designee may ~~will~~, for residential customers, waive the assessment of late payment charges for up to a total of three billing periods in each fiscal year. ~~RMU will~~ The City Manager, or his designee, however, may reinstate ~~reassess~~ the late payment charge if the amount on which such charge was waived remains unpaid 30 calendar days following the due date of such amount. No waiver of late payment charges shall be granted to non-residential customers.
 - (4) If payment of a bill is made by mail, the post office cancellation date shown by the sending post office will determine the date of payment of the bill. If the cancellation date is beyond the due date as noted above, the late payment charge, where applicable, will be added to the customer's next bill. An objection to assessment of a late payment charge must be filed by the customer prior to the due date of the bill which reflects the late payment charge.

- (5) Where objection to any bill is filed by the customer prior to its due date, and an investigation by RMU is required, RMU will defer the late payment charge pending the results of such investigation.
- (6) RMU will not continue to assess a late payment charge on any final bill.
- (7) If the bill, together with any applicable delayed payment charge, is not paid within such period, service may be discontinued and terminated. Any customer whose electric service has been terminated for nonpayment may have the service restored by paying all arrears, paying a security deposit, and paying a reconnection fee of \$250.00 for any customer with a Rate Class of 130 or greater or \$50.00 for any customer with a Rate Class less than Class 130 ~~\$50.00 during those times the business office is open or the actual cost but not less than \$50.00 if the business office is closed.~~ The reconnection fee may be increased to cover actual costs incurred when three-phase electricity is involved for general service and large general service customers when disconnection must be made at the transformer. Any customer whose water service has been terminated for nonpayment may have the service restored by paying all arrears and a reconnection fee of \$250.00 ~~during those times the business office is open or the actual cost but not less than \$50.00 if the business office is closed.~~
- (d) If a customer pays for any service rendered by RMU with a check which is subsequently returned to RMU by the customer's bank of deposit because sufficient funds are not on deposit in the account upon which the check was drawn, or because the check was drawn on a nonexistent or closed account, a charge of ~~\$203~~35.00 shall be made to such customer for each such check. RMU may require cash payment (U.S. currency, postal money order or certified check) following issuance of a final notice prior to disconnection for a past due bill if the customer previously rendered payment for any portion of the service included in the past due bill with an invalid check.
- (e) When utility bills are not paid within six calendar days after the due date, RMU shall issue a disconnect notice by mail, by making a reasonable effort to personally contact a responsible adult on the premises, or by certified mail, return receipt requested, to the person in whose name utility service is registered. The notice to disconnect service shall contain:
 - (1) The name, address, and account number of the customer;
 - (2) The date of the notice;
 - (3) The total amount required in order to bring the account current;
 - (4) The date of the disconnect. Service shall not be discontinued until at least five calendar days after issue of the disconnect notice.
- (f) RMU customer relations employees are authorized to act on behalf of RMU in resolving complaints. They shall consider the complainant's allegations and explain customer accounts and RMU's contentions in connection with disputes.
- (g) All RMU customers shall be charged an administration fee in the amount of \$250.00 for any customer with a Rate Class of 130 or greater or \$50.00 for any customer with a Rate Class less than Class 130, if they have not paid all outstanding utility bills by 7:00 a.m. on the date of a scheduled disconnection, without exception.

Sec. 98-12. - Limitations on termination of service.

- (a) RMU shall not discontinue service at the meter subsequent to 2:00 p.m. unless prepared to reconnect the same day at the standard reconnection charge, if any. No disconnection of

service will be made on a holiday or weekend day unless prepared to reconnect on the holiday or weekend day.

(b) Termination of utility service to all residential users, including all tenants of apartment buildings, for nonpayment of bills shall not be done:

- (1) On any day when the National Weather Service forecast for the following 24 hours covering the area of RMU in which the residence is located includes a forecast that temperatures will be 32 degrees Fahrenheit or below;
- (2) On any day preceding a holiday or a weekend when such a forecast indicated that the temperature will be 32 degrees Fahrenheit or below during the holiday or weekend.

~~(c) RMU shall not discontinue electric service if such action will aggravate an existing serious illness of any person who is a permanent resident of the premise where service is rendered if the customer complies with the following requirements regarding such illness:~~

- ~~(1) The illness must be certified to RMU by a registered physician. The certification shall be in writing and shall include the name of the ill person, a statement that he is a resident of the premises in question, the name, business address and telephone number of the certifying party, the nature of the illness and the period of time during which termination will aggravate the illness.~~
- ~~(2) Initial certification by the certifying party may be by telephone if written certification is forwarded to the RMU within five days.~~
- ~~(3) Initial certification shall prohibit discontinuance of service for 30 days. Certification may be renewed by the customer for an additional 30 days by providing another certificate to RMU. Failure to renew the certificate shall entitle RMU to initiate discontinuance procedures.~~
- ~~(4) The customer must enter into an agreement for the retirement of the unpaid balance of the account within the first 30 days and keep the current account paid during the period that the unpaid balance is to be retired. Notice of discontinuance of service must be sent to residential customers.~~
- ~~(5) In the event service is terminated within 14 days prior to certification of illness, by or for a qualifying resident, service shall be restored to that residence if a proper certification is thereafter made in accordance with the foregoing provisions.~~
- ~~(6) Nothing in this section shall be construed to prevent discontinuance of service for reasons of safety, health, or cooperation with civil authorities.~~

Commented [DL2]: This provision has been abused, so it is a policy decision as to whether the City wants to delete the same.

Sec. 98-14. - Procedure for termination of service.

(a) When violation of the rules and procedures occurs, RMU in its sole discretion may implement termination procedures for the utility involved. The notice of termination shall contain the following:

- (1) The amount to be paid or the violation to be corrected;
- (2) The date of the notice of termination;
- (3) The date of termination, which shall be at least five calendar days from date of notice of termination;
- (4) Notice that unless RMU receives complete payment of the amount shown or that the violation has been corrected prior to the date of termination, the utility service shall be terminated; and

- (5) Notice that in lieu of paying the entire amount shown, a customer, prior to the date of termination, may notify RMU that customer disputes the correctness of all or part of the amount shown if all or part of the amount shown was not the subject of a previous dispute under section 98-11, or that customer disputes that customer is in violation of these rules, standards, terms and conditions. The basis of the dispute shall not have been the subject of a previous dispute under these rules and standards.
- (b) If, prior to the date of termination:
 - (1) RMU has not received complete payment of the amount shown on the notice of termination;
 - (2) The customer has not notified RMU that the customer disputes the correctness of all or part of the amount shown on the notice of termination;
 - (3) The customer has not notified RMU that the customer disputes violation of these rules, standards, terms and conditions; or
 - (4) The customer has not corrected the violation shown on the notice of violation;
 then RMU shall terminate the applicable utility service provided to the customer on the date of termination.
- (c) If RMU receives payment of the entire amount shown on the notice of termination or the violation has been corrected prior to the date of termination, such payment or correction shall be considered timely.
- (d) RMU shall not terminate utility service for nonpayment of amounts less than ~~\$50~~100.00.

SECTION THREE: If any provision of this Ordinance or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

SECTION FOUR: Where the conditions imposed by any provisions of this Ordinance are more restrictive than comparable provisions imposed Ordinance in any other local law, ordinance, resolution, rule or regulation, the regulations of this Ordinance will govern.

SECTION FIVE: The City Clerk shall publish this Ordinance in pamphlet form.

SECTION SIX: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED THIS 27th day of June, 2022.

AYES:

NAYS:

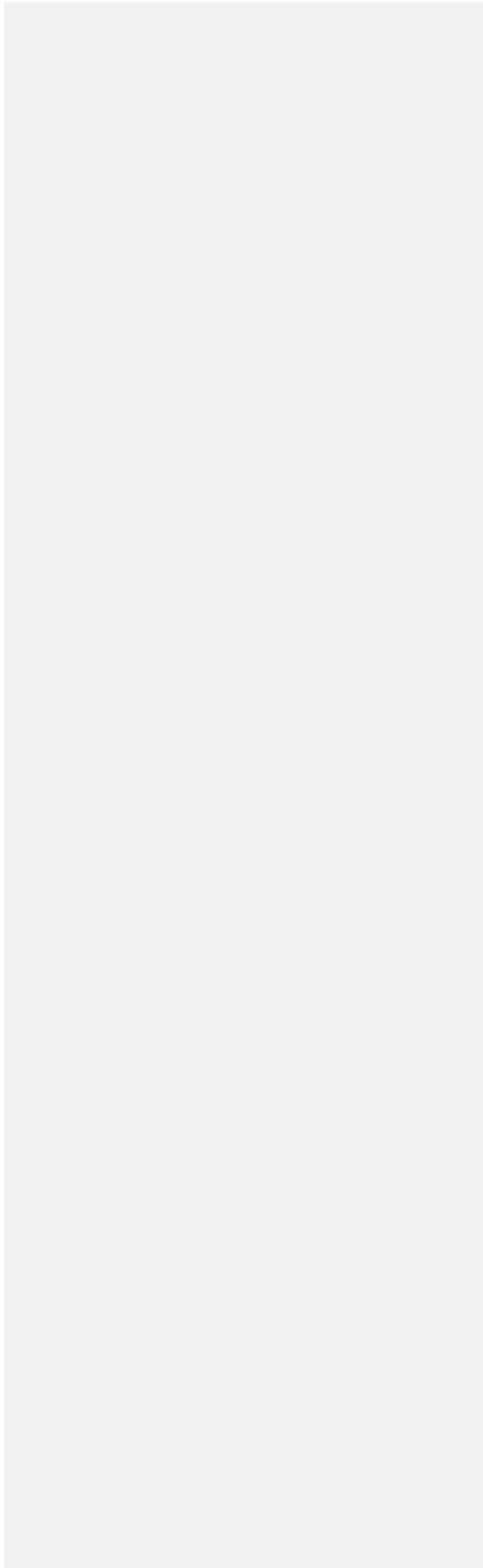
ABSENT:

APPROVED THIS 27th day of June, 2022.

MAYOR

ATTEST:

CITY CLERK



STATE OF ILLINOIS)
) SS.
COUNTY OF OGLE)

CERTIFICATE

I, _____, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. _____, “AN ORDINANCE AMENDING CHAPTER 98 OF THE ROCHELLE MUNICIPAL CODE,” which was adopted by the Mayor and City Council of the City of Rochelle on June 13, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 27th day of June, 2022.

CITY CLERK

File Attachments for Item:

5. A Resolution Authorizing a Memorandum of Understanding between the City of Rochelle and Kishwaukee College for Rochelle-U

**ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING**

SUBJECT: Resolution Authorizing a Memorandum of Understanding between the City of Rochelle and Kishwaukee College for Rochelle-U

Staff Contact: Jenny Thompson

Summary: Kishwaukee College offers an on-site certificate program for employees. The program includes four courses aimed at improving skills and leadership including: Intro to Business, Intro to Software, Business Communications and Management & Supervision. Courses will take place at a City facility on Tuesdays from 3-5pm with one hour of additional coursework assigned outside of class per week for each semester. One course will be held per semester: fall '22, spring '23, summer '23 and fall '23. Students will receive college credit for each course toward a Marketing/Management Associates Degree. A minimum of eight students is required to run the program and currently ten employees have expressed interest.

The City of Rochelle will cover the course costs for employees. If the employee fails to complete the course, they will be required to reimburse the City for expenses incurred.

A memorandum of understanding will be presented to Council before each semester.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
Department Budgets		\$583/course per student

Strategic Plan Goal Application: Employee Recruitment, Development and Retention

Recommendation: Approve a Resolution Authorizing a Memorandum of Understanding between the City of Rochelle and Kishwaukee College for Rochelle-U

KISHWAUKEE COLLEGE
The City of Rochelle
MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is an agreement between The City of Rochelle and Kishwaukee College to clarify requirements and expectations of courses offered.

The City of Rochelle will:

1. Provide space to offer training, including computer and internet access.
2. Agrees to payment of the sponsorship bill regardless of the employee’s grade in the course or if the employee drops the class after the add/drop date.
3. Notify LaCretia Konan in writing if the employee's employment is terminated after the start date of the class, or the student drops the class after the add/drop date.
4. Pay the bill in full by the 4th week of the start of the semester to allow company sponsorship for future semesters.
5. Ensure that total class contact time meets or exceeds the college requirements of the course and Illinois Community College Board (ICCB).

Kishwaukee College will:

1. Offer the class at a location agreed upon with at least 6-8 participants
2. Provide courses approved by ICCB and Kishwaukee College approved programs.
3. Submit any requested new courses or certificates through the Curriculum channels for approval by ICCB.
4. Provide textbooks pricing for Rochelle employees.
5. Provide official college credit course syllabi which contain course descriptions, learning outcomes, course requirements, and methods of evaluation.
6. Award college credit and record student grades on permanent college transcripts.

The City of Rochelle course eligible for college credit under the Agreement is:

BUS-101 Introduction to Business 3-credit hours

Recommended modifications to this agreement will be mutually agreed upon by Kishwaukee College and the City of Rochelle. Such modifications will not jeopardize credit for participants currently enrolled in courses covered under this agreement.

The agreement will be in effect August 23rd, 2022

This agreement will be terminated by December 17, 2022, at the end of the semester.

Information about this agreement and any program may be publicized by Kishwaukee College or the City of Rochelle.

Rochelle City Manager Date

Kishwaukee College Instructional Dean Date

Kishwaukee College President Date

Kishwaukee College Contact
LaCretia Konan
Dean, Workforce & Community Education
Direct: 815-825-9791 Fax: 815-825-2605
Lkonan1@kish.edu

THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO. _____

RESOLUTION AUTHORIZING THE EXECUTION OF A MEMORANDUM OF
UNDERSTANDING WITH KISHWAUKEE COLLEGE

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

TOM MCDERMOTT
BIL HAYES
DAN MCDERMOTT
KATE SHAW-DICKEY
JOHN GRUBEN
ROSAELIA ARTEAGA

City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Peterson, Johnson, and Murray Chicago, LLC, City Attorneys
200 W. Adams, Suite 2125 Chicago, IL 60606

RESOLUTION AUTHORIZING THE EXECUTION OF A MEMORANDUM OF UNDERSTANDING WITH KISHWAUKEE COLLEGE

RESOLUTION NO. _____

WHEREAS, Section 7 of Article VII of the 1970 Constitution of the State of Illinois provides that a municipality that is not a home rule unit shall only have the powers granted to them by law and as such the City of Rochelle (“City”), Ogle County, Illinois being a non-home rule unit pursuant to the provisions of said Section 7 of Article VII, and may exercise only the powers expressly granted by law; and

WHEREAS, the Illinois General Assembly granted non-home rule municipalities broad authority to “pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities.” 65 ILCS 5/1-2-1; and

WHEREAS, the City of Rochelle seeks to offer its employees continuing education opportunities; and

WHEREAS, Kiswaukee College has agreed to provide college courses for college credit to City employees, on-site, at the City of Rochelle, for a set fee per employee; and

WHEREAS, City staff and Kiswaukee College have set forth the terms of providing the on-site classes to City employees in a Memorandum of Understanding (attached hereto as Exhibit 1); and

WHEREAS, it has been determined by the Corporate Authorities of the City of Rochelle that it is in the best interest of the City and its residents to authorize the City Manager to execute a Memorandum of Understanding with Kiswaukee College; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ROCHELLE, ILLINOIS as follows:

SECTION ONE: The foregoing Recitals are not mere preparatory language, but are hereby incorporated in this Section 1 as if said Recitals were fully set forth.

SECTION TWO: The City Manager is authorized to execute a Memorandum of Understanding with Kiswaukee College, attached as Exhibit 1 hereto, and execute all necessary ancillary agreements, in a form subject to review and revision as to form by the City Attorney.

SECTION THREE: If any provision of this Resolution or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Resolution is severable.

SECTION FOUR: Where the conditions imposed by any provisions of this Resolution are more restrictive than comparable provisions imposed elsewhere in any other local law, ordinance, resolution, rule or regulation, the regulations of this Resolution will govern.

SECTION FIVE: The City Clerk shall publish this Resolution in pamphlet form.

SECTION SIX: This Resolution shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED THIS 27th day of June 2022.

AYES:

NAYS:

ABSENT:

APPROVED THIS 27th day of June 2022.

MAYOR

ATTEST:

CITY CLERK

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, Rose Hueramo, City Clerk of the City of Rochelle, County of Ogle and State of Illinois,
DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. _____,
“RESOLUTION AUTHORIZING THE EXECUTION OF A MEMORANDUM OF
UNDERSTANDING WITH KISHWAUKEE COLLEGE” which was adopted by the Mayor and
City Council of the City of Rochelle on June 27, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of
the City of Rochelle this 27th day of June 2022.

CITY CLERK

File Attachments for Item:

6. A Resolution Authorizing the Retention of Willett Hofmann & Associates, Inc. for Professional Services Related to the Railroad Park Gift Shop Improvements

**ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING**

SUBJECT: Resolution Authorizing the Retention of Willett Hofmann & Associates, Inc. for Professional Services Related to the Railroad Park Gift Shop Improvements

Staff Contact: Jenny Thompson, Director of Community Engagement/Assistant to the City Manager

Summary: In 2021, the City of Rochelle received an allotment of American Rescue Plan Funds, which included Tourism operations as an allowable expense. As a result, staff worked with Willett Hofmann to design a three-phase plan for upgrades to the Railroad Park property. The first phase of the plan includes:

- Restroom Improvements: accessibility, fixtures and finishes, addressing freezing pipes
- New Doors
- Removal of existing siding, trim and soffits and installing new
- Installing a new ramp & deck from the parking lot
- Installing a concrete pad for garbage can storage
- Installation of one new window on the east side of the building

The Professional Services Agreement for consideration today includes design phase services for the first phase of the project. This includes site visits, cost projections, and preparation of bid documents, drawings and specifications. The proposal includes bid phase services including preparation and publication of advertisements for bid; conducting a pre-bid meeting; reviewing bids and providing bid award recommendations. Finally, the proposal includes construction phase services to include notice of award and preparation of contract documents; pre-construction meeting; review of pay requests; construction observation visits; preparation of final project punch list and final project close-out.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
Hotel/Motel Budget Reserves		\$30,750

Strategic Plan Goal Application: Community Engagement

Recommendation: Approve a Resolution Authorizing the Retention of Willett Hofmann & Associates, Inc. for Professional Services Related to the Railroad Park Gift Shop Improvements



June 6, 2022

City of Rochelle
420 North 6th Street
Rochelle, Illinois 61068

ATTN: Ms. Jennifer Thompson
Director of Marketing, Public Relations & Tourism

RE: Proposal for Professional Services
Rochelle Railroad Park Gift Shop Improvements
WHA 1302D22

Dear Ms. Thompson,

In response to your request, Willett, Hofmann & Associates, Inc. (WHA) is pleased to submit the following proposal for Professional Services for your review and consideration. The scope of services described herein is based on our present understanding of the needs of the Project.

PROJECT UNDERSTANDING:

It is our understanding that it is your desire to construct improvements to the Rochelle Railroad Park Gift Shop. Based on our present understanding of the needs of your Project, Willett, Hofmann & Associates, Inc. and Systems Design Service Engineering (SDSE) propose to provide the Professional Services as outlined on the attached Exhibit 1 – Scope of Professional Services, dated May 23, 2022.

FEE FOR PROFESSIONAL SERVICES:

Willettt, Hofmann & Associates, Inc. and Systems Design Service Engineering propose to provide the Professional Services as described on the attached Exhibit 1 – Scope of Professional Services on a time and material rate basis for a **not to exceed** fee of Thirty Thousand Seven Hundred Fifty and 00/100 Dollars (\$30, 750.00), itemized as follows:

Design Phase:	\$19,900.00
Bid Phase:	\$ 3,350.00
<u>Construction Phase:</u>	<u>\$ 7,500.00</u>
Total Not To Exceed:	\$30,750.00

A copy of the WHA- SDSE Agreement is attached herewith and included in the fee proposals as stated above.

TERMS & CONDITIONS:

The attached Terms and Conditions are made a part of this Agreement. Additional Services requested above and beyond those described herein shall be provided and performed as outlined on the attached Terms and Conditions.

This proposal is valid for thirty (30) calendar days from the date of this proposal.

The proposed **scope of services** described in the attached Exhibit 1 are negotiable, however if the proposed services and terms meet with your approval, please sign both copies of this letter agreement and return one copy to our office.

PROPOSAL ACCEPTED:

I hereby authorize this work to proceed as outlined above and have read and accept the attached Terms and Conditions.

By _____

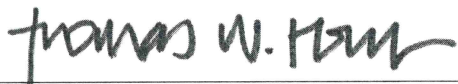
Name/Title _____

Date _____

Thank you for your interest in Willett, Hofmann & Associates, Inc. and for this opportunity to be of service. We look forward to working with you on this project. If you have any questions, please do not hesitate to call.

Sincerely,

WILLETT, HOFMANN & ASSOCIATES, INC.

BY  _____

Thomas W. Houck, AIA, PE, LEED AP^{BD+C}
Vice President
Architect
Engineer

TWH:gz
Encl.
cc: file

EXHIBIT 1 – SCOPE OF PROFESSIONAL SERVICES

PROJECT: Rochelle Railroad Park
Gift Shop Improvements Project
Rochelle, Illinois 61068
WHA#1302D22

DATE: May 23, 2022

SCOPE OF PROFESSIONAL SERVICES:

It is our understanding that it is your desire to construct improvements to the Rochelle Railroad Park Gift Shop. It is our understanding that the improvements are to include the following:

- Toilet room improvements: improve accessibility, upgrade fixtures and finishes, and address freezing pipe issues.
- Install new doors.
- Remove existing siding, trim and soffits and install new.
- Install new ramp and deck from parking lot.
- Install new concrete pad for garbage can storage.
- Install new window at east side of building.

It is our understanding that the construction budget for this project is approximately \$130,000 and that some of the desired improvements will be bid as alternate bids. It is our understanding that it is your desire that this work be issued for bid this summer. It is our further understanding that the scope of services will require architectural, structural, HVAC, electrical, and plumbing engineering services. Willett, Hofmann & Associates, Inc. (WHA) proposes to team with Systems Design Service Engineering (SDSE) of Rockford, Illinois as a professional engineering sub-consultant providing Mechanical, Electrical and Plumbing (MEP) Engineering Services for this Project. Based on our understanding of the project as stated herein we propose the following professional services.

Architectural Services (WHA):

Design layout and detailing of toilet room improvements, new deck and ramp, and new siding/trim/soffit improvements.

Structural Services (WHA):

Design and detailing of structural elements for new deck and new lintel for new window.

MEP Services (SDSE):

Design and detailing of HVAC, Electrical and Plumbing improvements associated with the toilet room improvements.

PROFESSIONAL SERVICES:

1. DESIGN PHASE SERVICES:

- a. Conduct site visit for documentation of existing conditions.
- b. Create existing plans as required for the project.
- c. Development of design options and up to two (2) design review meetings with designated staff.
- d. Preparation of Professional Opinion of Probable Project Costs.
- e. Preparation of Bid Documents and Contract Documents including Drawings, Details and Specifications.
- f. Services as outlined on the attached proposal from SDSE for MEP services.
- g. Final design review meeting with designated staff prior to issuance for bid.

2. BID PHASE SERVICES:
 - a. Preparation and publication of advertisement for bids.
 - b. Dissemination of Bid Documents and maintenance of Project Plan Holders List.
 - c. Respond to Bidder inquires.
 - d. Issuance of Addenda, as necessary.
 - e. Conduct Pre-Bid Meeting and issue meeting minutes.
 - f. Services as outlined on attached proposal from SDSE for MEP Services.
 - g. Attend bid opening, review bids received and provide bid award recommendation.

3. CONSTRUCTION PHASE SERVICES
 - a. Issue Notice of Award.
 - b. Preparation of Contract Documents and issue Notice to Proceed.
 - c. Conduct Pre-Construction Meeting and issue meeting minutes.
 - d. Respond to Contractor inquires.
 - e. Review Shop Drawings and Submittals.
 - f. Review Contractor Pay Requests.
 - g. Perform Construction Observation visits throughout duration of the project to observe construction is in compliance with design intent. Up to twelve (12) site visits anticipated.
 - h. Services as outlined on attached proposal from SDSE for MEP services.
 - i. Preparation of final project punch list.
 - j. Final acceptance / project closeout.

SERVICES NOT INCLUDED:

Services not included in this Proposal include but are not limited to the following, however said services could be included as an Additional Service, per the attached Terms and Conditions, if so requested:

1. Testing of or identification of the presence of hazardous materials and associated abatement if necessary.
2. Preparation of 3D digital presentation renderings or other forms of presentation drawings or images.
3. Additional design or redesign required due to the discovery of unknown or unexpected conditions during the completion of the project including, but not limited to, the discovery of hazardous or deteriorated materials or other similar conditions.
4. Additional design or redesign after bids are received to conform to Owner's budget.
5. Testing of any construction materials.
6. During the construction of the Project, WHA shall in no way be responsible for or have control over or charge of construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs in connection with the construction of the project.



TERMS AND CONDITIONS – CITY OF ROCHELLE, IL

Standard of Care: Services provided by Willett, Hofmann & Associates, Inc., hereinafter referred to as “WHA”, under this Agreement will be performed in a manner consistent with the human degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances.

Additional Services: When Additional Services beyond the defined scope are requested, an amendment will be prepared for approval by the Client prior to commencing work. Additional Services shall be performed on a time and material basis at Standard Hourly Rates in effect at the time the services are performed, or for a negotiated fee.

Billing / Payment: The Client agrees to pay for all services performed and all costs incurred by WHA. Invoices for services shall be submitted either upon completion of such services or on a monthly or otherwise regular or logical basis. Invoices shall be due and payable within 30 days of invoice date. Client shall notify WHA of any objections to the invoice within five (5) working days of receipt. Payment of any invoice indicates Client’s acceptance of this Agreement and satisfaction with the services provided. Payment of invoices is in no case subject to unilateral discounting, back charges, or set offs by the Client, and payment is due regardless of suspension or termination of this Agreement by either party. Accounts unpaid 60 days after the invoice date may be subject to a monthly service charge on the unpaid balance. In the event that any portion of an account remains unpaid after 120 days after the invoice date, WHA may institute collection action and the Client shall pay all costs of collection, including reasonable attorney’s fees.

Termination, Suspension or Abandonment: In the event of termination, suspension or abandonment of the project, WHA shall be equitably compensated for services performed. Either the Client or WHA may terminate this Agreement after giving no less than seven (7) days’ written notice if the other party substantially fails to perform in accordance with the terms of the Agreement.

Indemnification: WHA agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Client, its officers, directors and employees (collectively, Client) against all damages, liabilities or costs, including reasonable attorney’s fees and defense costs, to the extent caused by WHA’s negligent performance of professional services under this Agreement and that of its subconsultants or anyone for whom WHA is legally liable.

The Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless WHA, its officers, directors, employees and subconsultants (collectively, WHA) against all damages, liabilities or costs, including reasonable attorney’s fees and defense costs, to the extent caused by the Client’s negligent acts in connection with the Project and the acts of its contractors, subcontractors or consultants or anyone for whom the Client is legally liable.

Neither the Client nor WHA shall be obligated to indemnify the other party in any manner whatsoever for the other party’s own negligence or for the negligence of others.

Certification, Guarantees and Warranties: WHA shall not be required to execute any document that would result in certifying, guaranteeing or warranting the existence of any conditions.

December 2017



TERMS AND CONDITIONS – CITY OF ROCHELLE, IL

Dispute Resolution: Any claims or disputes between the Client and WHA arising out of the services provided by WHA or out of this Agreement shall be submitted to non-binding mediation. The Client and WHA agree to include a similar mediation agreement with all contractors, subconsultants, subcontractors, suppliers and fabricators, providing for mediation as the primary method of dispute resolution among all parties. The laws of the State of Illinois will govern the validity of this Agreement, its interpretation and performance. Any litigation arising in any way from this Agreement shall be brought in the courts of that State.

Construction Means and Methods: WHA shall not be responsible for, nor have control over or charge of, construction means, methods, sequence, techniques, or procedures, or for any health or safety precautions required by any regulatory agencies in connection with the project.

Construction Observation: When WHA does not provide construction observation services, it is agreed that the professional services of WHA do not extend to or include the review or site observation of the Contractor's work, performance, or pay request approval. In this situation, during construction, the Client assumes the role of the design professional and will hold harmless WHA for the failure of the Contractor's work to conform to the design intent and the contract documents.

Adjustments, Changes or Additions: It is understood that adjustments, changes, or additions may be necessary during construction. The Client will maintain a contingency fund until construction is completed to pay for field changes, adjustments, or increased scope items. If WHA is performing Construction Observation, all change order amounts requested by Contractors constructing WHA designed items shall be submitted to WHA for review prior to being approved by contract holder. WHA will not approve amounts requested that are above a normal bid amount for the work involved. In no case will costs be assessed to WHA at the discretion of the Contractor, the Client, or the Owner without prior agreement and approval of WHA. WHA shall not be responsible for any cost or expense that provides betterment or upgrades or enhances the value of the Project.

Project Signs: Project signs displayed at the construction site shall include "Willett, Hofmann & Associates, Inc." as the design professional for the applicable discipline. Articles for publication regarding this project shall acknowledge Willett, Hofmann & Associates, Inc. as the design professional for the applicable discipline.

Electronic Files: The Client hereby grants permission for WHA to use information and data provided by the Client, including electronic background information produced or provided by the Client in the completion of the project. The Client also grants permission to WHA to release WHA's documents (including their backgrounds) electronically to consultants, contractors, and vendors as required in the execution of the project. Before release, WHA will require an executed waiver of liability for the use of any electronic documents and may charge a fee for this information.

Use of Documents: Documents prepared by WHA are instruments of service for use solely with respect to the project. WHA shall retain all common law, statutory and other reserved rights, including the copyright. The Client shall not reuse or permit the reuse of WHA's documents except by mutual agreement in writing.

Assignment: Neither party to this Agreement shall transfer, sublet or assign any rights or duties under or interest in this Agreement, including, but not limited to, monies that are due or monies that may be due, without the prior written consent of the other party. Subcontracting to subconsultants, normally contemplated by WHA as a generally accepted business practice, shall not be considered an assignment for purposes of this Agreement.

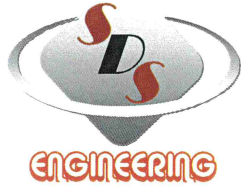
December 2017



**GENERAL RATES FOR ENGINEERING SERVICES
 (FIELD AND OFFICE)
 EFFECTIVE APRIL 1, 2022**

CLASSIFICATION OF EMPLOYEE	REGULAR HOURLY RATE		OVERTIME RATE
	From	To	
President & General Manager	\$200.00	\$310.00	Regular Rate
Principal Engineering Manager	\$170.00	\$260.00	Regular Rate
Engineering Manager	\$130.00	\$260.00	Regular Rate
Civil Engineer IV	\$130.00	\$200.00	Regular Rate
Civil Engineer III	\$110.00	\$190.00	Regular Rate
Civil Engineering Intern II	\$105.00	\$160.00	Regular Rate
Civil Engineering Intern I	\$90.00	\$140.00	Regular Rate
SPP Civil Engineer I, II, III, IV	\$90.00	\$200.00	Regular Rate
Engineering Intern	\$55.00	\$80.00	Regular Rate
Principal Architectural Manager	\$130.00	\$210.00	Regular Rate
Architect IV	\$120.00	\$190.00	Regular Rate
Architect III	\$110.00	\$170.00	Regular Rate
Architectural Intern II	\$90.00	\$150.00	Regular Rate
Architectural Intern I	\$80.00	\$130.00	Regular Rate
SPP Professional Architect I, II, III, IV	\$80.00	\$190.00	Regular Rate
Principal Prof. Land Surveyor Manager	\$110.00	\$180.00	Regular Rate
Prof. Land Surveyor Manager	\$120.00	\$180.00	Regular Rate
Prof. Land Surveyor IV	\$90.00	\$150.00	Regular Rate
Prof. Land Surveyor III	\$90.00	\$140.00	Regular Rate
Prof. Land Surveyor (SIT) II	\$80.00	\$130.00	Regular Rate
Prof. Land Surveyor (SIT) I	\$80.00	\$130.00	Regular Rate
SPP Professional Land Surveyor I, II, III, IV	\$80.00	\$150.00	Regular Rate
Technician IV	\$80.00	\$140.00	1.3 x Regular Rate
Technician III	\$70.00	\$130.00	1.3 x Regular Rate
Technician II	\$70.00	\$110.00	1.3 x Regular Rate
Technician I	\$60.00	\$100.00	1.3 x Regular Rate
SPP Technician I, II, III, IV	\$60.00	\$140.00	1.3 x Regular Rate
Survey Worker Foreman	\$80.00	\$130.00	1.3 x Regular Rate
Survey Worker	\$80.00	\$130.00	1.3 x Regular Rate
Survey Worker Intern	\$50.00	\$65.00	1.3 x Regular Rate
Administrative Assistant	\$50.00	\$90.00	1.3 x Regular Rate
SPP Administrative Assistant	\$50.00	\$90.00	1.3 x Regular Rate
Human Resource Assistant	\$50.00	\$90.00	1.3 x Regular Rate
Bookkeeper	\$60.00	\$110.00	1.3 x Regular Rate
Expenses and Materials	At Cost		

- The above hourly rates shall be applicable for a period of one year from the date hereon, after which time they shall be subject to adjustments to reflect payroll cost.
- Generally field crews work a nine-hour day, which involves an hour of overtime each day. The rates for field personnel apply office to office exclusive of the lunch period
- SPP – Special Personnel (SPP) Employees will be billed at the same rate as a I, II, III, or IV in the same classification.



PROPOSAL

3600 EAST SUITE 215 Section VI, Item 6.
ROCKFORD, ILLINOIS 61108
PHONE: 815-399-3381
FAX: 815-399-3383
WEB: WWW.SDSEGROUP.COM

Willett Hofmann & Associates
809 East 2nd Street
Dixon, IL 61021
(815) 284-3381
ATTN: Tom Houck, AIA, PE, LEED AP BD+C

June 3rd, 2022

**RE: Rochelle Railroad Gift Shop Restroom Renovation
Rochelle, IL**

Tom,

Thank you for thinking of Systems Design Service Engineering for your design requirements for the Rochelle Railroad Gift Shop Restroom Renovation in Rochelle, IL. Based on the information and the project scope that you provided, we are pleased to offer you the following services:

Mechanical, Electrical, and Plumbing Design \$5,000.00

- Site visit to survey all pertinent existing equipment and utilities within renovated space.
- Provide demolition plans for each trade as required.
- Calculate required heating and ventilation loads per the 2018 International Mechanical Code and provide design for new electric heat and exhaust.
- Determine lighting requirements (coordinated with architectural elements) per the 2018 International Energy Code. Provide convenience outlets and power to equipment as required by the design and per the National Electrical Code.
- Provide all necessary plumbing design to support fixtures per the 2014 Illinois Plumbing Code.
- Complete all required construction documents for Mechanical, Electrical, and Plumbing trades; drawings and specifications.

Bidding \$ 500.00

- Answer general design/construction questions as required during bidding.
- Prepare addendums as required during bidding.

Construction Administration \$1,000.00

- Review shop drawings.
- Answer general design/construction questions as required during construction.
- Prepare RFP's and change orders as required during construction.
- Complete one site observation during construction to review compliance with construction documents and one site observation when construction has been completed to create final punch list.

Schedule

SDS Engineering can start on this project as soon as August 2022 and when we receive final CAD files with authorization to proceed. Completion date of construction documents is estimated as September/October 2022.


Additional Services

The following would be considered additional services in addition to the not to exceed fee above, items will be billed hourly as shown on appendix A:

- Telecommunications design.
- Fire Protection design.
- Printing of documents as required to support the project.
- Additional work, construction administration, shop drawing review, meetings, site observations, or other items beyond the scope listed above.

We carry professional liability insurance and will issue you a certificate at your request. You can expect to be updated regularly on your project. Invoices for professional services will be submitted on a monthly basis. If this proposal is acceptable to you, please indicate your approval by signing one copy of the enclosed agreement for services and return one signed copy to our office. We look forward to working on this project with you and your staff. This proposal is valid for 30 days.

Sincerely,



SCOTT J. BAIER
PE, LEED AP, RCDD

AGREEMENT FOR SERVICES

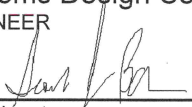
AGREEMENT is effective this 3rd day of June in the year 2022, between Systems Design Service Engineering, hereinafter referred to as ENGINEER of 3600 East State Street, Rockford, IL 61108 and Willett Hofmann & Associates, 809 East 2nd Street, Dixon, IL 61021, hereinafter referred to as the CLIENT for the PROJECT titled Rochelle Railroad Gift Shop Restroom Renovation.

The Scope of Services to be provided under this agreement is outlined in the proposal attached, dated June 3, 2022. The fee for the described services will be calculated on a not to exceed basis, not including reimbursable expenses, which will be invoiced as needed.

M/E/P Engineering Design	\$ 5,000
Bidding	\$ 500
<u>Construction Administration</u>	<u>\$ 1,000</u>
Total Contract Amount	\$ 6,500

This Agreement for Services, the General Conditions and the Proposal represent the entire and integrated Agreement between the CLIENT and the ENGINEER (The Agreement for Engineering Services, the General Conditions, and the Proposal are hereafter collectively referred to as the "Agreement") and supersede all prior negotiations, representations or agreements, either written or oral. The Agreement may be amended only by written instrument signed by both the CLIENT and ENGINEER.

Systems Design Service Engineering
ENGINEER

By 
 Signature
Scott J. Baier
 Typed Name
President
 Title

Willett Hofmann & Associates
CLIENT

By _____
 Signature

 Typed (or printed) Name

 Title

GENERAL CONDITIONS Professional Services Agreement

Date: June 3, 2022

Client: Willett Hofmann & Associates

Project: Rochelle Railroad Gift Shop Restroom Renovation

General Conditions

Reference Conditions: Systems Design Service Engineering will hereafter be referred to as SDSE and the above Client will be referred to as Client. The project may be hereafter referenced as the "Project" or by abbreviation as above set forth.

Subcontracting: SDSE shall have the right to subcontract any and all services, duties, and obligations, hereunder, in whole or in part, without the consent of the client.

Change Order: The term "Change Order" as used herein is a written order to SDSE and signed by SDSE and Client, after execution of this agreement, authorizing a change in the services, including additions or deletions and/or a change of prices for such services. Each Change Order shall be considered an amendment to this agreement.

Severability: The provision of this agreement shall be severable, and if any clause, sentence, paragraph, provision, or other part hereof shall be adjudged by any court of competent jurisdiction to be valid, such judgment shall not affect, impair, or invalidate the remainder hereof, which remainder shall continue in full force and effect.

Billings/Payments: Invoices for payments will be submitted at SDSE's discretion, either upon completion of the such services or on a periodic basis. Invoice shall be payable within 30 days after the invoice date. If the invoice is not paid within 30 days, SDSE me, without waiving any claim or right against the Client and without liability whatsoever to the Client, terminate the performance of the service. Retainers shall be credited on the final invoice.

Late Payments: Accounts unpaid 30 days after the Invoice date may be subject to monthly service charge of 2% on the unpaid balance (24% true annual rate) at the sole election of SDSE. In the event that any portion of an account remains unpaid 90 days after billing, the Client shall pay all cost of collection including reasonable attorney's fees

Waiver: No waiver by either party or any breach, default, or violation of any term, warranty, representation, agreement, covenant, condition, or provision hereof shall constitute a waiver of any subsequent breach, default, or violation of the same or any other term, warranty, representation, agreement, covenant, condition, or provision hereof. All waivers must be in writing.

Force Majeure: Obligations of either party under this Agreement shall be suspended, and such party shall not be liable for damages or other remedies while such party is prevented from complying herewith, in whole or in part, due to contingencies beyond its reasonable control, including, but not limited to strikes, riots, war, fire, acts of God, injunction, compliance with any law, regulation, or order, whether valid or invalid, of the United States of America or any governmental body or any instrumentality thereof, whether now existing or hereafter created, inability to secure materials or obtain necessary permits, provided, however, the party so prevented from complying with is obligations hereunder shall promptly notify the other party thereof.

Compliance with Law: In the performance of all service to be provided hereunder, SDSE and Client agree to comply with all applicable federal, state, and local laws and ordinances and all lawful order, rules, and regulations of any constituted authority.

Applicable Law: The validity, performance, and construction of this Agreement shall be governed by and construed according to the laws of the State of Illinois.

Reuse of Documents: All documents including drawings and specification furnished by SDSE pursuant to this Agreement are instruments of its services. They are not intended or represented to be suitable for reuse by the Client or others on extensions of this work. Any reuse without specific written verification, or adaptation by SDSE will be at the client's sole risk and without liability of SDSE, and Client shall indemnify and hold harmless SDSE from all claims, damages, losses, and expenses, including Attorney's fees, arising out of or resulting there from. Any such verification and adaptation will entitle SDSE to further compensation at rates to be agreed upon by Client and SDSE.

Standard of Care: Service performed by SDSE under this Agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing in this region under similar conditions. No other representation, expressed or implied, and no warranty or guarantee is included or intended in this Agreement, or in any report, opinion document, or otherwise.

Professional Liability: CLIENT agrees to limit SDSE's liability to client arising from negligent professional acts, errors, or omissions, such that SDSE's total aggregate liability shall not exceed \$30,000 or the total fee for this contract, whichever is greater.

Opinions of Cost: Since SDSE has no control over labor, materials, or equipment, or over the contractor's method of determining prices, or over competitive bidding or market conditions, its opinions of probable project cost or construction cost for this project will be based solely upon its own experience with construction, but SDSE cannot and does not guarantee that proposals, bids, or the construction cost will not vary from its opinions of probable cost. If the Client wishes greater assurance as to the construction cost, he shall employ an independent cost estimator.

Confidentiality: Each party shall retain as confidential all information and data furnished to it by the other party which are designated in writing by such other party as confidential at the time of transmission and are obtained or acquired by the receiving party in connection with this Agreement, and said party shall not reveal such information to any third party.

Indemnification: The CLIENT shall indemnify and hold harmless SDSE and all of its personnel from and against any and all claims, damages, losses, and expenses (including reasonable attorney's fees) arising out of, or resulting from, the performance of the services, provided that any such claim, damage, loss or expense is caused in whole or in part by the negligent act, omission, and/or strict liability of the CLIENT or anyone directly or indirectly employed by the CLIENT (except SDSE). SDSE shall indemnify and hold harmless the CLIENT and all of its personnel from and against damages, losses, and expenses arising out of, or resulting from, the performance of the services, up to the limit liability agreed to under the professional liability section of this contract, provided that any such claim, damage, loss or expense is caused in whole or in part by the negligent act or omission of SDSE or anyone directly or indirectly employed by SDSE (except the CLIENT). In any instance where there is a claim for damages, losses, and expenses resulting from the proven negligent act of both the CLIENT and SDSE, then the responsibility shall lie between the CLIENT and SDSE in proportional to their contribution of negligence. In no case shall SDSE's liability exceed the limit of the liability established under the Professional Liability Section of this contract.

Term: Unless sooner terminated or extended as provided herein, the Agreement shall remain in full force and effect from the date first written on the attached price quotation (proposal) sheet until the date of completion of the services or either party becomes insolvent, makes an assignment for the benefit of creditors, or a bankruptcy petition is filed by or against it. Either party may terminate this agreement at any time by giving written notice of such termination to the other party. Upon such termination of this Agreement, CLIENT shall pay and reimburse SDSE for services rendered and cost incurred by SDSE prior to the effective date of the termination. The indemnification of SDSE by the CLIENT wherever stated herein shall survive the termination of this Agreement regardless of the cause of termination.

Without Representation or Warranty: SDSE makes no representation or warranty of any kind, including but limited to, the warranties of fitness for a particular purpose or merchantability, nor such warranties to be implied with respect to the data or services furnished. SDSE assumes no responsibility with respect to the Client's use thereof.

Subpoenas: The Client is responsible after notification, for payment of time charges, and expenses resulting from the required response by SDSE to subpoenas issued by any party other than SDSE in conjunction with work performed under this Agreement. Charges are based on fee schedules in effect at the time the subpoena is served.

Precedence: These Standards, Terms, and Conditions shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding SDSE's services.

Applicability: These General Conditions, being part of a Professional Service Agreement between the parties listed above, shall by agreement of said parties delete paragraphs that have been crossed out and initialed by both parties as not applicable to this project. In all other instances, the parties reaffirm the listed paragraphs in this document.

Fee Schedule: Where lump sum fees have been agreed to between parties, they shall be so designated in the Agreement attached hereto and by reference made a part hereof. Where fees are based upon hourly charges for services and cost incurred by SDSE, they shall be based upon the hourly fee schedule annually adopted by SDSE, as more fully set forth in Appendix A attached hereto and by reference made a part hereof. Such fees in the initial year of this Agreement shall be those represented by Appendix A, and these fees will annually change at the beginning of each calendar year after the date of this Agreement. The Client may either accept or reject any new fee schedule, in which instance a rejection would be deemed termination under this Agreement.

Description of Additional Services During Construction

Submittal Review: Client agrees that SDSE shall review shop drawing submissions solely for their conformance with SDSE's design intent and conformance with information given in the construction documents. SDSE shall not be responsible for any aspects of a shop drawings submission that affect or are affected by the means, methods, techniques, sequences, and operations of construction, safety precautions and programs incidental thereto, all of which are the contractor's responsibility. The contractor will be responsible for lengths, dimensions, elevations, quantities, and coordination of the work with other trades. Client warrants that the contractor shall be made aware of his responsibilities to review shop drawings and approve them in these respects before submitting them to SDSE.

Site Observation: Services performed by SDSE during construction will be limited to providing assistance in quality control and to deal with questions by the Client's representative concerning conformance with drawings and specifications. This activity is not to be interpreted as guaranteeing the contractor's performance. SDSE will not be responsible for construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs. Quality control assistance will be billed at the charge rate for the person providing the assistance if not specifically defined in the scope of work.

Authority and Responsibility: SDSE shall not guarantee the work of any Contractor or Subcontractor, shall have no authority to stop work, shall have no supervision or control as to the work or person doing the work, shall not have charge of the work, shall not be responsible for safety in, on, or about the job site, or have any control of the safety or adequacy of the equipment, building component, scaffolding, supports, forms, or other work aids, and shall have no duties or responsibilities imposed by the Illinois Structural Work Act.

Additional Provisions: Additional provisions to this Professional Services Agreement may be added by consent of both parties evidenced by signature to same in the form of Appendix B attached hereto and by reference made a part hereof.

APPENDIX A
Hourly Charge Rates as of January 1, 2021

Classification	Current Hourly Billing Rate
Principal/Professional Engineer	\$150.00
Engineer's Technician/Designer	\$125.00
Draftsman	\$100.00
Clerical	\$75.00

THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO. _____

**RESOLUTION AUTHORIZING THE RETENTION OF WILLETT HOFMANN &
ASSOCIATES, INC. FOR PROFESSIONAL SERVICES RELATED TO THE
RAILROAD PARK GIFT SHOP IMPROVEMENTS**

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

TOM MCDERMOTT
BIL HAYES
DAN MCDERMOTT
KATE SHAW-DICKEY
JOHN GRUBEN
ROSAELIA ARTEAGA

City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Peterson, Johnson, and Murray Chicago, LLC, City Attorneys
200 W. Adams, Suite 2125 Chicago, IL 60606

RESOLUTION AUTHORIZING THE RETENTION OF WILLETT HOFMANN & ASSOCIATES, INC. FOR PROFESSIONAL SERVICES RELATED TO THE RAILROAD PARK GIFT SHOP IMPROVEMENTS

RESOLUTION NO. _____

WHEREAS, Section 7 of Article VII of the 1970 Constitution of the State of Illinois provides that a municipality that is not a home rule unit shall only have the powers granted to them by law and as such the City of Rochelle (“City”), Ogle County, Illinois being a non-home rule unit pursuant to the provisions of said Section 7 of Article VII, and may exercise only the powers expressly granted by law; and

WHEREAS, the Illinois General Assembly granted non-home rule municipalities broad authority to “pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities.” 65 ILCS 5/1-2-1; and

WHEREAS, the City operates the Rochelle Railroad Park Gift Shop; and

WHEREAS, it is necessary to have design, bidding, and observation services to ensure that the work being performed is consistent with the designs for the Gift Shop improvements; and

WHEREAS, City staff has contacted Willett Hofmann & Associates, Inc. to perform the Rochelle Railroad Park Gift Shop improvements design, bidding, and construction observation services; and

WHEREAS, City staff recommends that the City accept the proposal of Willett Hofmann & Associates perform the professional services related to the Rochelle Railroad Park Gift Shop improvements, as set forth in their proposal attached hereto as Exhibit 1; and

WHEREAS, it has been determined by the Corporate Authorities of the City of Rochelle that it is in the best interest of the City and its residents to execute a professional services agreement with Willett Hofmann & Associates, Inc. for the Rochelle Railroad Park Gift Shop improvements, as set forth in their proposal; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ROCHELLE, ILLINOIS as follows:

SECTION ONE: The foregoing Recitals are not mere preparatory language, but are hereby incorporated in this Section 1 as if said Recitals were fully set forth.

SECTION TWO: The City Manager is authorized to execute a professional services agreement with Willett Hofmann & Associates, Inc. for the Rochelle Railroad Park Gift Shop improvements, as set forth in their proposal, attached hereto as Exhibit 1, and execute all necessary ancillary agreements, in a form subject to review and revision as to form by the City Attorney.

SECTION THREE: If any provision of this Resolution or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Resolution is severable.

SECTION FOUR: Where the conditions imposed by any provisions of this Resolution are more restrictive than comparable provisions imposed elsewhere in any other local law, ordinance, resolution, rule or regulation, the regulations of this Resolution will govern.

SECTION FIVE: The City Clerk shall publish this Resolution in pamphlet form.

SECTION SIX: This Resolution shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED THIS 27th day of June, 2022.

AYES:

NAYS:

ABSENT:

APPROVED THIS 27th day of June, 2022.

MAYOR

ATTEST:

CITY CLERK

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, Rose Hueramo, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. _____, “RESOLUTION AUTHORIZING THE RETENTION OF WILLETT HOFMANN & ASSOCIATES, INC. FOR PROFESSIONAL SERVICES RELATED TO THE RAILROAD PARK GIFT SHOP IMPROVEMENTS” which was adopted by the Mayor and City Council of the City of Rochelle on June 27, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 27th day of June, 2022.

CITY CLERK

File Attachments for Item:

7. An Ordinance Amending Section 94-225 of the Rochelle Municipal Code - Cherry Avenue Parking

**ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING**

SUBJECT: Cherry Avenue Overnight Parking

Staff Contact: Chief Eric Higby

Summary: Complaints received by city staff led to discussions about parking on Cherry Avenue. Parking is currently prohibited from 2:00 A.M. until 5:00 A.M. The amended ordinance will allow for residents to park near their homes. Additionally, allowing parking during these times may alleviate some intoxicated driving as no citations will be issued for cars that are left on site.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
N/A	N/A	N/A

Strategic Plan Goal Application:

Recommendation: Adopt the ordinance as proposed to allow parking on Cherry Avenue during the 2:00-5:00 A.M. timeframe, excluding Monday.

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

**AN ORDINANCE AMENDING SECTION 225 OF CHAPTER 94 OF THE
ROCHELLE MUNICIPAL CODE**

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

TOM McDERMOTT
BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
JOHN GRUBEN
ROSAELIA ARTEAGA
City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Peterson, Johnson, and Murray Chicago, LLC, City Attorneys
200 W. Adams, Suite 2125, Chicago, IL 60606

**CITY OF ROCHELLE
Ogle County, Illinois**

ORDINANCE NO. _____

Date Passed: June 27, 2022

**AN ORDINANCE AMENDING SECTION 225 OF CHAPTER 94 OF THE
ROCHELLE MUNICIPAL CODE**

WHEREAS, Section 7 of Article VII of the 1970 Constitution of the State of Illinois provides that a municipality that is not a home rule unit shall only have the powers granted to them by law and as such the City of Rochelle (“City”), Ogle County, Illinois being a non-home rule unit pursuant to the provisions of said Section 7 of Article VII, and may exercise only the powers expressly granted by law; and

WHEREAS, the Illinois General Assembly granted non-home rule municipalities broad authority to “pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities.” 65 ILCS 5/1-2-1; and

WHEREAS, while “non-home rule municipalities have the authority to enact ordinances, such ordinances may in no event conflict with state law or prohibit what a state statute expressly permits . . . A local ordinance may impose more rigorous or definite regulations in addition to those enacted by the state legislature so long as they do not conflict with the statute.” (*Village of Wauconda v. Hutton*, 291 Ill. App. 3d 1058, 1060 (1997)); and

WHEREAS, City staff has been reviewing parking prohibitions in the City’s downtown area; and

WHEREAS, Section 225 of Chapter 94 of Rochelle’s Municipal Code currently prohibits parking between the hours of 3 a.m. and 5 a.m. on Cherry Avenue, between Lincoln Highway and Main Street on either side of the street; and

WHEREAS, City staff believes that this parking prohibition adversely impacts businesses and residents who rely upon street parking; and

WHEREAS, City staff recommends limiting the parking prohibition on Cherry Avenue, between Lincoln Highway and Main Street on either side of the street only from 4 a.m. to 6 a.m. on each Monday throughout the year; and

WHEREAS, the amended parking prohibition on Cherry Avenue will still allow the City to maintain and regularly utilize a street sweeper on Cherry Avenue; and

WHEREAS, the Mayor and City Council wishes to adopt the amendments to Section 225 of Chapter 94 of the Rochelle Municipal Code in accordance with this Ordinance’s terms;

NOW THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Rochelle, Ogle County, Illinois, as follows:

SECTION ONE: The foregoing recitals shall be, and are hereby, incorporated into and made a part of this Ordinance as if fully set forth in this Section One.

SECTION TWO: Section 225 of Chapter 94, “TRAFFIC AND VEHICLES”, Article IV, “STOPPING, STANDING AND PARKING”, of the Municipal Code of the City of Rochelle shall be hereby amended by adding the following underlined language and deleting the language that is struck through, as follows:

Sec. 94-225. - Night parking prohibited on certain streets.

- (a) In accordance with section 94-210, no person shall park a vehicle between 2:00 a.m. and 5:00 a.m. on any of the following streets:
 - (1) Fourth Avenue, between Seventh Street and Third Street on either side of the street.
 - (2) Fifth Avenue, between Seventh Street and Lincoln Highway on either side of the street.
 - (3) Lincoln Avenue, between Seventh Street and Sixth Street on either side of the street.
 - (4) Lincoln Highway, between Sixth Avenue and Cherry Avenue on either side of the street.
 - (5) Main Street, between Sixth Avenue and Second Avenue on either side of the street.
- (b) In accordance with section 94-210, no person shall park a vehicle between 3:00 a.m. and 5:00 a.m. on any of the following streets:
 - ~~(1) Cherry Avenue, between Lincoln Highway and Main Street on either side of the street.~~
 - (1~~2~~) Lincoln Avenue, between Sixth Street and Lincoln Highway on either side of the street.
 - (2~~3~~) Lincoln Highway, between Cherry Avenue and Second Avenue on either side of the street.
- (c) In accordance with section 94-210, no person shall park a vehicle between 4:00 a.m. and 6:00 a.m. on each Monday, all year long, on any of the following streets:
 - (1) Cherry Avenue, between Lincoln Highway and Main Street on either side of the street.

SECTION THREE: If any provision of this Ordinance or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

SECTION FOUR: Where the conditions imposed by any provisions of this Ordinance are more restrictive than comparable provisions imposed Ordinance in any other local law, ordinance, resolution, rule or regulation, the regulations of this Ordinance will govern.

SECTION FIVE: The City Clerk shall publish this Ordinance in pamphlet form.

SECTION SIX: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED THIS 27th day of June, 2022.

AYES:

NAYS:

ABSENT:

APPROVED THIS 27th day of June, 2022.

MAYOR

ATTEST:

CITY CLERK

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, _____, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. _____, “AN ORDINANCE AMENDING SECTION 225 OF CHAPTER 94 OF THE ROCHELLE MUNICIPAL CODE ,” which was adopted by the Mayor and City Council of the City of Rochelle on June 27, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 27th day of June, 2022.

CITY CLERK