



AGENDA
CITY OF ROCHELLE
CITY COUNCIL MEETING

Monday, October 26, 2026 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:

1. National Family Literacy Day - November 1, 2026
2. Focus House Month - November 2026

IV. REPORTS AND COMMUNICATIONS:

1. Mayor's Report
2. Recognition of Owen Heitkamp – Eagle Scout, Troop # 553
3. Council Members
4. City Manager's Report
5. Swearing-In Ceremony - Firefighter Dominic Williams

V. PUBLIC COMMENTARY:

VI. DISCUSSION ITEMS:

1. A Resolution Approving a Development Agreement between Midwest Power Investors, LLC

VII. EXECUTIVE SESSION:

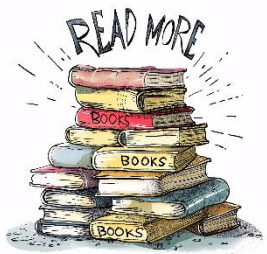
VIII. BUSINESS ITEMS:

1. CONSENT AGENDA ITEMS BY OMNIBUS VOTE with Recommendations:
 - a) Approve City Council Meeting Minutes - 10/13/2026
 - b) Approve Payroll - 9/14/2026 - 9/27/2026
 - c) Approve Payment Registers - 10/13/2026, 10/19/2026
 - d) Accept & Place on File - September Financials
2. Resolution Approving Insurance Coverage and Risk Management Services Through the Illinois Municipal League Risk Management Association for the 2026-2027 Policy Year
3. Ordinance Authorizing the Execution of the Illinois Municipal League Risk Management Association Minimum/Maximum Premium Agreement

IX. ADJOURNMENT:

File Attachments for Item:

1. National Family Literacy Day - November 1, 2026



City of Rochelle,
Illinois
Office of the Mayor
Proclamation

National Family Literacy Day November 1, 2026

WHEREAS, National Family Literacy Day, established by the 103rd Congress in 1994, and now marking its anniversary on November 1, 2026, highlights the importance of reading and learning for the entire family and emphasizes the impact that parents have on their child's learning; and

WHEREAS, this day is celebrated across America each year, and focuses on special activities and events that showcase the importance of family literacy programs that empower families and build a nation of readers; and

WHEREAS, literacy programs across the United States will observe National Family Literacy Day by holding read-a-thons, book drives, workshops, and family activities at schools, libraries, and community centers to encourage literacy; and

WHEREAS, *as many as one in six adults struggle with reading and writing*, and by learning to read, individuals can gain self-respect and confidence and strive toward goals that otherwise would not be achievable; and

WHEREAS, the National Society of the Daughters of the American Revolution is a nonprofit, nonpolitical volunteer women's service organization dedicated to promoting patriotism, preserving American history, and securing America's future through better education for children and adults; and

WHEREAS, education being one of the cornerstones of the National Society of the Daughters of the American Revolution, is committed to increasing literacy by promoting and supporting literacy programs.

NOW, THEREFORE, I, John Bearrows, Mayor of the City of Rochelle do hereby proclaim November 1, 2026, as **National Family Literacy Day**.

Further, to underscore the importance of literacy, celebrate the joy of reading, encourage residents to promote literacy by reading together as a family, and to extend deep appreciation to our local librarians, educators, and literacy service providers for their tireless efforts to strengthen the literacy of our children and our community.

In Witness thereof, I hereunto set my hand and caused the Seal of the City of Rochelle to be this 26th day of October 2026.

John Bearrows, Mayor



RoseMary Huéramo, City Clerk

File Attachments for Item:

2. Focus House Month - November 2026



WHEREAS, Focus House was established in 1975 to provide residential care, education, counseling, and community support for at-risk youth in the Ogle County area; and

WHEREAS, for fifty years, Focus House has served thousands of young people and families, fostering resilience, accountability, and positive change; and

WHEREAS, the Foundation for Focus House has worked tirelessly to sustain and expand these services through fundraising, partnerships, and advocacy; and as a part of that, we here at the City of Rochelle, thank Ogle County and the Ogle County Board for their continued support and partnership with Focus house, and

WHEREAS, the success of Focus House is a direct result of the commitment of its staff, volunteers, supporters, and the ongoing cooperation with many entities and

NOW, THEREFORE, BE IT RESOLVED, that the City of Rochelle City Council hereby recognizes the 51st Anniversary of Focus House, commends its staff and supporters for their dedication, and reaffirms the City's commitment to supporting youth and families in need; and

BE IT FURTHER RESOLVED, that I, John Bearrows, as the Mayor of the City of Rochelle, hereby declare November as **Focus House Month**, and ask that all residents, both within the city and throughout our county, take time and express our sincere appreciation for the much-needed services offered to our youth, both city and county wide.

John Bearrows, Mayor

Rose Huéramo, City Clerk



File Attachments for Item:

1. A Resolution Approving a Development Agreement between Midwest Power Investors, LLC

ROCHELLE CITY COUNCIL AGENDA ITEM MEMO REGULAR MEETING

SUBJECT: A Resolution authorizing a development agreement between Midwest Power Investors, LLC and the City of Rochelle

Staff Contact: Zeke Jackson, City Manager and Sam Tesreau, City Engineer

Summary:

Since the beginning of 2025 City staff have been working on a development agreement (DA) with Midwest Power Investors, LLC (MW) for a potential data center located north of Steward Road, west of the BNSF RR and south of I-88. On March 3, 2025, City Council approved an amendment to the Zoning ordinance to define and further allow a Data Center in an I1, I2 and I3 zoning district. A public informational meeting was held in November 2025 to discuss the proposed data Center development along Steward Road.

Subsequently in early 2026 a discussion item was presented to the City Council, and action was taken at the April 2026 City Council meeting, to deny the approval of a development agreement with MW as presented. As a result, MW has re-engaged the City on the DA and modified concerns expressed in early 2026 at the council meeting.

Summary items of the agreement are as follows:

Subject Site development

- Construction of Project Electrical Improvements, including substation upgrades, dedicated feeder, primary metering (City/RMU constructs and paid for by MW)
- MW funds all Electrical work up to \$4.75M and overages if they occur through notice from the City
- MW must purchase all electricity from the City until costs are recovered
- City must make up to 48 MW available upon completion of the improvements
- MW funds all water and water reclamation (sanitary sewer) improvements infrastructure estimated at \$3.47M with a surety being required before construction begins. Water supply will be to the subject site along with fiber optic service.
- MW funds all roadway widening and shared use path improvements to Steward Road, along the subject site frontage, including design, planning, widening, drainage, lighting, ROW and easements plus provide an escrow or surety at 110% of approved estimated costs
- An impact fee of \$50,000 is due in mid-2027 to cover the City's expenses with the DA
- A preliminary site perimeter landscape plan has been developed, to be approved by the City, at the time of the actual site plan review and permitting process
- Under no circumstance can MW receive delivery of electricity services from another provider within the City's distribution territory

Additional site development conditions

- City has reasonable approval over the appearance of the development as well as suppression measures to reduce sound that are generated from the subject property
- MW, its heirs, successors and assigns shall only construct a permitted use data center storage facility on the subject property as defined by the plat of survey and legal description in exhibit 1 as attached to the DA. This is generally bounded on the north side by I-88, Steward Road on the south side and the BNSF RR on the east side

- Landscaping features along the westerly and southerly sides of the subject site in general conformance with preliminary site
- RMU has incorporated conditions that all increases in capacity charges, NITS charges, Peak charges, Transmission charges, above our current levels, will be the responsibility of the developer and DC occupants.

City/RMU benefits

- Expanded RMU utility and transportation infrastructure along Steward Road including electrical transmission upgrades, Water/Water Reclamation improvements (water and sanitary sewer extensions), Roadway widening to collector status and pedestrian path improvements along the frontage of the property to the overpass
- Additional revenue to RMU in excess of \$1.3M and the UTF of about \$400K annually.
- Additional real estate property tax to the community taxing bodies, once the site is fully developed, without any tiered abatements through the Enterprise Zone. However, the sales tax and other incentives portion of the Lee-Ogle Enterprise Zone is available for development.
- Additional Electric revenue will help defray costs associated with RMU Integrated Resource Plan to be completed over the next several months as well as ongoing operational expenses over the next several years.

Revenue Sources:

Source:	Budgeted Amount:	Proposed Expenditure
N/A	N/A	N/A

Strategic Goal Application:

Community and Economic Development

Recommendation:

Consider approval of a Resolution authorizing a development agreement between Midwest Power Investors, LLC and the City of Rochelle

THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO.

A RESOLUTION APPROVING A DEVELOPMENT AGREEMENT
WITH MIDWEST POWER INVESTORS, LLC

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

TOM McDERMOTT
BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
ROSAELIA ARTEAGA
BEN VALDIVIESO
City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Ottosen DiNolfo Hasenbalg & Castaldo, Ltd. – City Attorneys
2441 Warrenville Road, Suite 310, Lisle, Illinois 60532

**CITY OF ROCHELLE
Ogle County, Illinois**

**RESOLUTION NO.
Date Passed:**

**A RESOLUTION APPROVING A DEVELOPMENT AGREEMENT WITH
MIDWEST POWER INVESTORS, LLC**

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, Midwest Power Investors, LLC ("Developer") is the owner of commercial real estate identified as PIN number: 25-31-100-008 ("Subject Property") located within the City of Rochelle; and

WHEREAS, Developer intends to improve the Subject Property by facilitating the development of a large-scale data center/data storage facility; and

WHEREAS, the City operates Rochelle Municipal Utilities ("RMU") which provides retail electric and distribution service to commercial and industrial customers; and

WHEREAS, the City wishes to foster the development of the Subject Property as it will promote economic development, enhance the City's tax base, create jobs and support the growth of technology in the area; and

WHEREAS, the City and Developer have come up with a mutually beneficial Development Agreement attached herein as Exhibit A; and

WHEREAS, it has been determined by the Corporate Authorities of the City of Rochelle that it is in the best interests of the City and its residents to authorize and enter into a Development Agreement with Midwest Power Investors, LLC.

NOW THEREFORE BE IT RESOLVED 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 Resolution as if fully set forth in this Section One.

SECTION TWO: That the Mayor and City Council of the City of Rochelle hereby approve the Development Agreement with Midwest Power Investors, LLC, attached hereto as Exhibit A, and the City Manager is hereby authorized to execute said Agreement and any ancillary documents necessary to memorialize said Agreement, subject to review and revision as to substance 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 by Resolution 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 26th day of October 2026.

AYES:

NAYS:

ABSENT

ATTEST:

City Clerk

Mayor

STATE OF ILLINOIS)
)
 COUNTY OF OGLE) SS.

CERTIFICATE

I, Rose Huéramo, 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. _____, "A RESOLUTION APPROVING A DEVELOPMENT AGREEMENT WITH MIDWEST POWER INVESTORS, LLC," which was adopted by the Mayor and City Council of the City of Rochelle on October 26, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 26th day of October 2026.

 CITY CLERK

EXHIBIT A
DEVELOPMENT AGREEMENT

DEVELOPMENT AGREEMENT

This Development Agreement (the “**Agreement**”) is made and entered into as of this ____ day of October, 2026 (“**Effective Date**”),¹ by and between **Midwest Power Investors, LLC**, an Illinois limited liability company (“**Midwest**”), and the **City of Rochelle, Ogle and Lee Counties, Illinois**, an Illinois municipal corporation (the “**City**”), each a “**Party**” and collectively the “**Parties**,” and is based on the following recitals:

RECITALS

- A. The City is duly organized and existing under the laws of the State of Illinois as a non-home rule municipality.
- B. Midwest is a limited liability company in good standing with the Illinois Secretary of State.
- C. Midwest is the record owner of commercial real estate located at the northeast corner of Steward Road and South Main Street, Rochelle, Illinois 61068, Ogle County, Illinois (“**Subject Property**”), consisting of 61.934 acres, as depicted and more particularly described in Exhibit 1.
- D. Midwest intends to improve the Subject Property by facilitating development of a large-scale data center/data storage facility (the “**Facility**”), to be developed in a single phase requiring an electrical load of 48 Megawatts (“**MWs**”).
- E. The City operates the Rochelle Municipal Utilities (“**RMU**”), which provides retail electric and distribution service to commercial and industrial customers, and which, upon completion, will include the Facility for anticipated commercial operations.
- F. To accommodate the development and anticipated electric capacity needs of the Facility once operational, the City and Midwest are entering into this Agreement to set forth the terms and conditions for (i) the proposed modifications to RMU’s existing electric distribution facilities located at the adjacent distribution substation commonly known as the Ritchie Substation (“**Substation**”), (ii) installation of dedicated distribution feeder to the Subject Property necessary to connect the Substation to the Facility, and (iii) installation of primary metering equipment to the Subject Property for RMU to provide electric distribution service to the Facility, as more particularly described in Exhibit 2 (the “**Project**”).
- G. The City will undertake the design, procurement and installation of the Project, including the new, dedicated electrical distribution power lines (collectively, the “**Project Electrical Improvements**”). Based on engineering estimates, the total

¹ To be the date of ratification by the City.

estimated costs (the “**Project Costs**”) of the Project Electrical Improvements for the Project are estimated to be Four million seven hundred fifty thousand dollars (\$4,750,000) (the “**Project Costs Cap**”), as more particularly detailed on Exhibit 2.

- H. The City wishes to foster the development of the Subject Property by granting the licenses and permits, subject to all applicable fees and costs, specified in this Agreement or as reasonably required for operation of the Facility, as the case may be, and by undertaking the Project Electrical Improvements.
- I. The City is entering into this Agreement pursuant to its non-home rule powers and its determination that the Project contemplated by this Agreement will enhance the City’s businesses and redevelopment of its downtown area.
- J. The City has determined that it is essential to the economic and social welfare of the City that the Project contemplated by this Agreement are necessary to foster economic development.
- K. The City finds that the powers to be exercised hereunder are in furtherance of a public use and essential to the public interest.
- L. The Mayor and City Council of the City have determined that entering into this Agreement is in the best interests of the City and its residents.
- M. Midwest has full right, power and authority to enter into this Agreement and acknowledges and consents to its terms and conditions.

NOW, THEREFORE, in consideration of TEN DOLLARS (\$10.00) and the promises, covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City and Midwest agree as follows:

SECTION ONE. RECITALS

The foregoing Recitals are hereby incorporated herein as if fully set forth below.

SECTION TWO. UTILITY SERVICE

A. Electrical Service.

- (i) The City, which owns and operates RMU as its electrical service utility, agrees that it will, at Midwest’s expense, increase the electrical service and distribution by constructing the Project Electrical Improvements, as provided herein. Midwest agrees to pay all of the Project Costs for the Project Electrical Improvements, up to a maximum (the “**Project Costs Cap**”) of Four million seven hundred fifty thousand dollars (\$4,750,000), as provided herein. If the

Project Costs exceed the Project Costs Cap, the City will (A) provide notice to Midwest of the amount of additional Project Costs and (B) Midwest shall pay the same so as to complete the Project Electrical Improvements. The amount of the Project Costs and the Project Costs Cap will then be adjusted upward to reflect the increase in the Project Costs.

- (ii) The City shall provide, at Midwest's expense, all equipment necessary to construct the Project Electrical Improvements, which will include the equipment necessary for RMU to provide distribution service to be received to the Subject Property at 34.5kV for the Facility operations, and the City shall be reimbursed for the total equipment costs (without markup) as set forth in Exhibit 2, no more than thirty (30) days after the City's delivery of said equipment to the Subject Property.
- (iii) Midwest acknowledges that the City is expending the Project Costs to enhance the distribution service specifically for the Facility. Subject to, and without waiving any rights under, state and federal law, Midwest shall cause the Subject Property (and all users and occupants of the Subject Property requiring electrical service) to procure all of its electricity needs from or through the City for the Facility at the City's applicable rates, determined in good faith by the City or RMU, until the earlier of (a) the Project Costs are recovered by the City (whether from payments made by Midwest, a user of the Subject Property or any third party deriving the benefits of the Project Electrical Improvements) by the inclusion of a surcharge on the electric bills for the Subject Property that consists of sixty (60) equal monthly payments, plus interest of twelve (12%) percent, per annum, of the Project Electrical Improvement Costs, commencing after the completion of the Project Electrical Improvements, or (b) Midwest pays the City an amount sufficient to pay the Project Costs that, at the time of such payment, have not been recovered by the purchase of electricity from the City. Under no circumstance, can Midwest receive delivery of electricity distribution services from any other provider within the City's distribution territory.
- (iv) Until the Project Costs are fully recovered by the City in accordance with subsection (iii) above, Midwest shall not, and shall ensure that the users and occupants of the Subject Property do not, without the City Council's approval of any other such generation source, such approval not to be unreasonably withheld, conditioned, or delayed, use third-party electrical providers or any other generation source, including, but not limited to on-site solar generation, any form of reusable generation, or any other form of generation that would reduce, augment, supplement, or replace the electrical load, provided, however, the foregoing shall not (a) be construed as a waiver of Midwest's rights under state and federal law and regulation or (b) be deemed to limit or restrict the right of Midwest, or any user or occupant of the Subject Property, to utilize an on-site back-up generator solely for occasions when the City is unable to provide power to the Subject Property.

- (v) In addition to the foregoing, if Midwest or any user or occupant of the Subject Property elects to participate in the City's demand response program, then Midwest or any such user or occupant will (i) use the City's then-chosen demand response service vendor and (ii) not use a third-party demand response service vendor.
- (vi) If Midwest or any user or occupant of the Subject Property declines to participate in the City's demand response program, the Parties acknowledge that the City will incur incremental excess capacity, excess transmission, including NITS charges, coincident-peak, or other peak-demand-related charges (collectively, "**Excess Charges**") from its upstream utility or wholesale power supplier as a result of Midwest's (or such user's or occupant's) electric load. In order that residents of the City do not experience increased electric rates as a consequence of the Subject Property's contribution to system peak, any such incremental Excess Charges that would *not* have been incurred but for Midwest's (or such user's or occupant's) electric load, shall be borne solely by Midwest, such user or occupant, whichever is causing such incremental Excess Charges to be incurred. So long as Midwest (or such user or occupant) pays all Excess Charges resulting from Midwest's (or such user's or occupant's) electric load, Midwest (or such user or occupant) shall not be required to curtail load, shed load, participate in mandatory demand response, or accept any operational flexibility obligation. Nothing in this Agreement shall be interpreted or applied in a manner that would impose any such load curtailment requirement, so long as Midwest (or such user or occupant) pays for all Excess Charges. The obligations under this sub-section (vi) are solely financial in nature and shall not impair or interfere with the right of Midwest (or such user or occupant) to continuous operations. Midwest's (or such user's or occupant's) electrical service may be disconnected if Midwest (or such user or occupant) fails to pay Excess Charges for which Midwest (or such user or occupant) is responsible as provided herein.

B. Other Utility Service.

- (i) Midwest acknowledges that the City will need to construct, or cause RMU to construct, additional municipal utility services. Such services include water and water reclamation/sewer improvements (the "**Project Water and Water Reclamation Improvements**") to service the needs of the Subject Property. The Project Water and Water Reclamation Improvements are estimated, as of the Effective Date, to cost approximately Three Million four hundred thirty-eight thousand dollars (\$3,438,000). The Project Water and Water Reclamation Improvements that exclusively serve the Facility shall be the financial responsibility of Midwest, and Midwest shall reimburse the City for the cost of all such improvements. If and to the extent that Midwest has borne the cost of the Project Water and Water Reclamation Improvements and other properties make use of the Project Water and Water Reclamation Improvements for which

Midwest has paid, the City will undertake commercially reasonable benefits to recapture from these properties the costs borne by Midwest and reimburse Midwest in the amount of these recaptured costs. The Water improvement facility will extend from west of Main Street thence easterly along Steward Road, under the BNSF RR and City Railroad, to the existing Caron Road watermain distribution connection. The Water Reclamation improvement facility will extend from the south westerly boundary corner of the Subject Property thence easterly along Steward Road, under the BNSF RR and City Railroad, to the existing Caron Road Water Reclamation sewer connection. The Subject Property will comply with the City's guidelines and commercially reasonable preferences relating to water consumption.

- (ii) The City shall not incur any costs of the Project Water and Water Reclamation Improvements or any non-electrical utilities or infrastructure that would be the obligation of Midwest under this Section 2.B without Midwest's prior written consent. Promptly following delivery of Midwest's express written approval to proceed with the Project Water and Water Reclamation Improvements, Midwest shall deliver to the City a letter of credit naming the City as beneficiary thereunder (the **"Water and Water Reclamation Security"**). It is presently anticipated that the Water and Water Reclamation Security will be in the amount of one hundred percent (100%) of the cost of the Project Water and Water Reclamation Improvements required to be made for the Subject Property. The Water and Water Reclamation Security will be adjusted (a) upward, to reflect any increase in costs not covered by the budget for the Project Water and Water Reclamation Improvements, and (b) downward, to reflect any payment of the costs of the Project Water and Water Reclamation Improvements. Upon completion of the Project Water and Water Reclamation Improvements (and payment in full of the costs of same), the Water and Water Reclamation Security held by the City shall be returned to Midwest. Midwest acknowledges that the City will not proceed with making the Project Water and Water Reclamation Improvements or providing necessary permits for the development of the Facility until the Water and Water Reclamation Security has been posted in accordance with this sub-section (ii).

In connection with development and use of the Subject Property, the City will make reasonable accommodations to enable the Subject Property to receive fiber optic service. Furthermore, the City will provide support for the installation and maintenance of gas pipeline facilities necessary to connect the Facility, without expense to the City, to the local retail gas distribution network, including access by authorized third parties as required. For the avoidance of doubt, all terms, conditions and rates for providing utility services will be the prevailing terms, conditions, and rates set forth in the applicable published RMU rate schedule.

C. Road Improvements and Landscaping.

- (i) Midwest acknowledges that the City will need to construct perimeter and offsite road improvements and streetlights satisfying Illinois Department of Transportation (IDOT) standards and City standards and requirements for a Class II industrial/truck route along Steward Road (“**Exterior Roadway Improvements**”) as well as private driveways and roads within the Subject Property (“**Interior Roadway Improvements**”), outside of the City’s right-of-way along Steward Road, to service the access needs of the Subject Property. Midwest, at its sole cost and expense, shall be responsible for the cost of engineering, design, plans, specifications and construction of the private Interior Roadway Improvements and City Exterior Roadway Improvements. The Parties anticipate that the Exterior Roadway Improvements shall (a) run from the westerly boundary of the Subject Property or from the end of the existing urbanized curb and gutter terminus located approximately five hundred feet east of South Main Street, (b) include a roadway widening of approximately 1,280 feet and a minimum lane width of twelve feet with additional concrete curbs and gutters Type B 6.18, RCCP storm sewer drainage system with drainage structures and (c) satisfy Illinois Department of Transportation (IDOT) standards and City standards and requirements, in the latter case as reasonably interpreted by the City Engineer. At the election of the City, the “**Exterior Roadway Improvements**” will include (I) an additional right-of-way to be dedicated to the City along the north side of Steward Road as required by the City Engineer but not less than thirty (30’) feet in width and (II) an exclusive easement granted to the City of not less than thirty (30’) feet in width along Steward Road and other City easements no less than thirty (30’) feet in width, along the perimeter of the subject site as required by the City Engineer. These dedications shall be made through the preliminary and final plat process to be approved by the City Council.
- (ii) The Interior Roadway Improvements and the Exterior Roadway Improvements shall be the financial responsibility of Midwest, and, (a) if the City constructs or causes the construction of the Exterior Roadway Improvements, Midwest shall reimburse the City for the cost of all such Exterior Roadway Improvements, and (b) if Midwest constructs or causes the construction of the Exterior Roadway Improvements (as well as the Interior Roadway Improvements), Midwest shall pay for the cost of all such Interior Roadway Improvements and Exterior Roadway Improvements. The City shall not incur any costs of the Exterior Roadway Improvements without Midwest’s prior written consent. This consent shall be provided no less than seven (7) months prior to the approval and opening of any access driveway into the subject site. Promptly following delivery of the City’s and Midwest’s express written approval to proceed with the Exterior Roadway Improvements, Midwest shall, prior to the commencement of the Exterior Roadway Improvements, (i) if the Exterior Roadway Improvements are to be constructed by the City fund an escrow account (the “**Exterior Roadway Improvements Escrow**”), to be maintained by an independent third party escrow agent satisfactory to the City and Midwest, in the amount of one hundred ten percent (110%) of the estimated

cost of the Exterior Roadway Improvements required to be made for the Subject Property as approved by the City Engineer, and (ii) if the Exterior Roadway Improvements are to be constructed by Midwest, deliver to the City a letter of credit (the “**Exterior Roadway Improvements Security**”) in the amount of one hundred ten percent (110%) of the estimated cost of the Exterior Roadway Improvements as approved by the City Engineer, that are required to be made for the Subject Property. The Exterior Roadway Improvements Escrow and the Exterior Roadway Improvements Security will be adjusted from time to time (a) upward, to reflect any increase in costs not covered by the budget for the Exterior Roadway Improvements, and (b) downward, to reflect any payment of the costs of the Exterior Roadway Improvements. Upon completion of the Exterior Roadway Improvements (and payment in full of the costs of same), then subject to the provisions of sub-section (iii) below, the Exterior Roadway Improvements Security held by the City and the funds held in the Exterior Roadway Improvements Escrow shall be returned to Midwest. Midwest acknowledges that the City will not proceed with making the Exterior Roadway Improvements (or permitting Midwest to make the Exterior Roadway Improvements) or providing necessary permits for the development of the Facility until either the Exterior Roadway Improvements Escrow or the Exterior Roadway Improvements Security, as applicable, has been posted in accordance with this sub-section (ii).

- (iii) Upon completion of the Exterior Roadway Improvements, (a) the City will retain ten percent (10%) of the Exterior Roadway Improvements Security or (b) ten percent (10%) of the Exterior Roadway Improvements Escrow shall remain in escrow with the escrow agent, until the second (2nd) anniversary of completion and acceptance of the Exterior Roadway Improvements by the City Engineer, in accordance with the Rochelle Municipal Code.
- (iv) The City shall have reasonable approval over landscaping of the Subject Property. Midwest and the City will meet and confer regarding the landscaping design plan, which will include the areas in which walkways, turf, bushes, trees of no less than 3 inches in caliper at the trunk, subject site perimeter earthen berming no less than 6 feet in height above site grades, vegetation and seeding mixes, and gardens will be located and incorporated into the landscape plan as approved by the City. The landscaping design plan will be approved by the City, in its reasonable judgment, and, following approval, will be implemented by Midwest as part of its development of the Subject Property. Following completion of the landscaping, Midwest will cause the same to be maintained in proper condition. The issuance of any permits, licenses or certificates by the City for the construction and operation of the Facility will be evidence of the City’s approval of the landscaping design plan for the Subject Property.

SECTION THREE.

OBLIGATIONS OF THE CITY FOR THE PROJECT

The City agrees to design, procure and construct the Project Electrical Improvements in accordance with the specifications set forth in Exhibit 2. The City shall use commercially reasonable efforts to complete the Project Electrical Improvements within twelve (12) months from the Effective Date. At such time as the Project Electrical Improvements have been completed (the “**Completion Date**”), the City shall cause RMU to make available to the Facility an electrical load of 48 MWs, and Midwest shall pay for such electricity at rates then established by RMU pursuant to a Power Purchase Agreement (as defined in Section 14.B). Midwest shall have a period of twenty-four (24) months following the Completion Date (the “**Start-Up Date**”) to enter into a Power Purchase Agreement for the electrical power made available to the Facility by RMU. The City acknowledges that RMU has the right and obligation to deliver 48 MWs of electrical power to the Facility, and neither the City nor RMU shall allocate this capacity to another user or users unless Midwest (or a user of Facility) does not enter into a Power Purchase Agreement by the Start-Up Date.

SECTION FOUR. IMPACT FEE

Midwest recognizes and acknowledges that the City has utilized extensive staff, legal, and consulting resources to enter into this Agreement, and as such agrees to pay an Impact Fee to the City’s General Fund to compensate the City for these resources as follows: Fifty Thousand (\$50,000) Dollars to be paid by June 1, 2027.

SECTION FIVE. APPROVALS, PERMITS AND CONSENTS

Subject to the payment of all applicable fees and costs by Midwest, the City agrees to provide approvals, permits and consents to Midwest as reasonably required for Midwest’s construction and operation of the Facility, upon appropriate petitions and requests by Midwest (including, for avoidance of doubt, such municipal utility services as requested under Section 2.C).

The City shall have reasonable approval over the appearance of the development. The City shall also have reasonable approval over sound mitigation measures intended to address sound levels generated by the Facility at the boundaries of the Subject Property and potential adverse noise impacts on surrounding properties. The Parties will meet and confer regarding reasonable sound mitigation measures, and Midwest shall implement such measures as are reasonably necessary to address potential noise impacts from the Facility. The issuance of any permits, licenses or certificates by the City for the construction and operation of the Facility will be evidence of the City’s approval of the foregoing.

Notwithstanding the foregoing or anything to the contrary contained herein, Midwest shall not construct a large-scale data center/data storage facility on the portion of the Subject Property lying north of Interstate Highway 88.

SECTION SIX. MAINTENANCE

Except to the extent caused by the City's negligence or willful and wanton conduct, Midwest, at its sole cost and expense, shall maintain and repair the improvements to the Subject Property, including the development of the Facility, in accordance with all federal, state and local codes and regulations.

SECTION SEVEN. INSURANCE

The City agrees to cause contractors and subcontractors performing the Project Electrical Improvements to maintain commercial general liability and property damage insurance with an insurance company qualified and licensed to do business in Illinois with limits of not less than two million dollars (\$2,000,000.00) for bodily injury or death to any one person, four million dollars (\$4,000,000.00) for bodily injury or death to more than one person, and five hundred thousand dollars (\$500,000.00) for damage to the Subject Property, during the construction of the Project Electrical Improvements. The City and Midwest will be named as an additional insured on these contractors' policies and shall be provided thirty (30) days' advance notice prior to the cancellation of any such policies. Certificates of such insurance, evidencing the foregoing coverages shall be delivered to the City Clerk and Midwest within thirty (30) days prior to the commencement of any work on the Project.

SECTION EIGHT. COMPLIANCE WITH LAW

Midwest will at its own expense, comply with all federal, state and local laws, ordinances of the United States, State of Illinois and the City, and rules and regulations now or later in force which may be applicable to its operations in the City at the Subject Property. Midwest will obtain and pay for all permits, licenses, variations, and other authorizations which may be required for the improvements and its activities contemplated by this Agreement. The City agrees that it will, and will cause RMU to, construct, operate and maintain the Project Electrical Improvements in accordance with required Federal and State operational requirements, including the latest version of the National Electric Code.

SECTION NINE. WAIVER

No waiver by either the City or Midwest of any default on the part of the other Party in the performance of any of the terms, covenants, or conditions of this Agreement to be performed, kept, or observed by the defaulting Party shall be or be construed to be a waiver by the non-defaulting Party of any other or subsequent default in the performance of any terms, covenants, or conditions of this Agreement to be performed, kept or observed by the defaulting Party.

SECTION TEN. AMENDMENT

This Agreement may be modified or amended in whole or in part only by a written instrument executed by the City and Midwest.

SECTION ELEVEN. REMEDIES

Either Party may exercise any rights or remedies available at law or equity in connection with this Agreement; *provided however*, in the event of litigation brought by either Party against the other Party for material breach or default, the prevailing Party shall be entitled to recover its reasonable costs and expenses for such litigation, including reasonable attorneys' fees, expert witness fees and other costs.

This Agreement may be terminated only by mutual written agreement of the Parties. Upon termination or expiration of this Agreement, the Parties shall be relieved of their obligations under this Agreement except for the following obligations which shall survive termination or expiration: (i) the obligation to pay or refund amounts owed to the City or Midwest under this Agreement; (ii) any other obligations which the Agreement specifically or by implication indicates shall survive termination or expiration. Upon termination, the City agrees to relinquish any remaining Letter of Credit in accordance with the terms of such instrument.

SECTION TWELVE. INDEMNIFICATION

To the fullest extent permitted by law, except to the extent caused by negligence or intentional misconduct of the City, Midwest shall defend, indemnify and hold the City harmless from and against any and all claims, causes of action, liability, loss, damage, costs and expenses (including reasonable attorneys' fees) for injury to person or death or property damage arising out of or resulting from (i) Midwest's use of the Subject Property and the Facility or (ii) Midwest's breach of any provision of this Agreement.

SECTION THIRTEEN. NOTICE

All notices and other communications shall be in writing and shall be deemed properly served if delivered in person to the Party to whom it is addressed two (2) days after deposit in the U. S. mail if sent postage prepaid by United States registered or certified mail, return receipt requested, addressed as follows:

All notices to the City of Rochelle shall be sent to:

City Manager
City of Rochelle
420 North 6th Street
Rochelle, Illinois 61068

Ottosen DiNolfo Hasenbalg & Castaldo, Ltd.
 Attn: Dominick Lanzito
 2441 Warrenville Road – Ste. 310
 Lisle, Illinois 60532

All notices to Midwest shall be sent to:

Midwest AG Investors, LLC
 145 Avenue of the Americas
 Floor 7
 New York, New York 10013
 Attention: Zach La Motta

With a copy to:
 White & Case LLP
 Suite 3800
 300 North LaSalle Drive
 Chicago, Illinois 60654
 Attention: Eugene J.M. Leone (1906477-0002)

or to such other address as the City and/or Midwest may designate for one another by notice given from time to time to the other in the manner provided herein.

SECTION FOURTEEN. PERFORMANCE SECURITY AND MAINTENANCE

- A. **Project Costs.** Within thirty (30) days of the Effective Date, Midwest shall provide a letter of credit (the “***Performance Security***”), naming the City as beneficiary thereunder, equal to one hundred (100%) of the Project Costs Cap (as more particularly set forth in Exhibit 2). If, at any time, the Project Costs Cap is adjusted pursuant to Section 2.A(i) to reflect an increase in the Project Costs, the amount of the Performance Security shall be similarly adjusted (within thirty (30) days of determination that such an adjustment must be made). In addition, the amount of the Performance Security shall be adjusted (a) upward or downward, within thirty (30) days of completion of the Project Electrical Improvements, to reflect the actual amount of the Project Costs, and (b) downward, on or before February 15th of each year, to reflect the recovery by the City of the Project Costs paid to the City during the prior calendar year pursuant to Section 2.A(iii). The Performance Security shall become immediately payable if Midwest does not complete the Project within twenty-four (24) months of the issuance of construction permits by the City. In addition, the Performance Security will be released, relinquished, and returned to Midwest upon any termination of this Agreement or the completion of Midwest’s full payment of the Project Costs.

- B. **Power Purchase Agreement.** If Midwest elects to negotiate and execute a power purchase agreement (a “**Power Purchase Agreement**”) to supply the energy for the Project to be delivered to the City’s electric distribution system, or if the City elects to negotiate and execute a Power Purchase Agreement to supply the energy for the Project to be delivered to the City’s electric distribution system, setting forth the principal terms on which the energy for the Project, then the payments set forth in the Power Purchase Agreement shall be secured by a letter of credit naming the City as beneficiary thereunder (the “**Power Performance Security**”). It is presently anticipated that (i) the Power Performance Security will be in the amount of one hundred percent (100%) of the cost of the energy to be delivered to the City’s electrical distribution system pursuant to the Power Purchase Agreement covering the Project, and (ii) the amount of the Power Performance Security shall be adjusted annually to reflect the remaining payments of the cost of energy pursuant to the remaining term of a Power Purchase Agreement. The Power Performance Security shall become immediately payable if Midwest fails to make any two consecutive months of payments for all electrical charges to the Subject Property. Nothing herein shall obligate Midwest to enter into a Power Purchase Agreement with any energy provider, and this Section 14.B shall only apply if and to the extent Midwest or the City enter into a Power Purchase Agreement for the Project or the City is not required to pay for the power delivered to its electric distribution system from Midwest’s Power Purchase Agreement.

SECTION FIFTEEN. ENTERPRISE ZONE PROPERTY TAX ABATEMENT

Whether or not the Subject Property is eligible for a Lee-Ogle Enterprise Zone property tax abatement (“**Tax Abatement**”), Midwest, its successors, assigns, as well as any tenant or occupant of the Subject Property, hereby waives any right it may have to obtain this Tax Abatement. Midwest, its successors, assigns, as well as any tenant or occupant of the Subject Property intends to forego the Tax Abatement in its entirety. For clarity, the foregoing shall not be construed as extinguishing or limiting in any respect any sales tax exemptions that may be available to Midwest or the Subject Property.

SECTION SIXTEEN. BINDING EFFECT

This Agreement shall be binding upon and inure to the benefit of the Subject Property, the City, Midwest and occupants of the Subject Property, and their respective successors and assigns. Either Party may assign this Agreement, in whole or in part, without prior consent of the other Party, including any collateral assignment by either Party. No person or entity that is not a Party to this Agreement shall be deemed a third party beneficiary hereof or have any right to enforce this Agreement.

SECTION SEVENTEEN.

ENTIRE AGREEMENT

This Agreement and the exhibits to this Agreement contain all the representations and the entire agreement between the Parties with respect to the subject matter of this Agreement. Any prior correspondence, memoranda or agreements are superseded in total by this Agreement and the exhibits to this Agreement. No Party has relied on any representations, written or verbal, of the other Party other than those express written representations made within this Agreement.

SECTION EIGHTEEN. COMMUNITY DEVELOPMENT

Midwest is committed to investing in the Rochelle community and supporting initiatives that benefit its residents. Midwest shall begin making community-benefit investments following the execution and delivery of this Agreement and shall make more substantial investments following the execution and delivery of a lease covering all or a portion of the Subject Property. Such investments may include financial contributions and other support for public gatherings, cultural events, programming on the community stage, and other community-benefit programs and improvements. The nature and extent of these investments shall be determined by Midwest in good faith, in consultation with the City, taking into account the progress of development of the Subject Property and identified community needs. Midwest shall use diligent efforts to identify and attract users and operators of the Subject Property that share a commitment to the Rochelle community and shall encourage their participation in community-benefit initiatives.

SECTION NINETEEN. MISCELLANEOUS

All exhibits attached hereto are incorporated by reference and made a part of this Agreement.

[Signature page follows]

The Parties have executed this Agreement as of the day and year first above written.

THE CITY OF ROCHELLE, an Illinois municipality

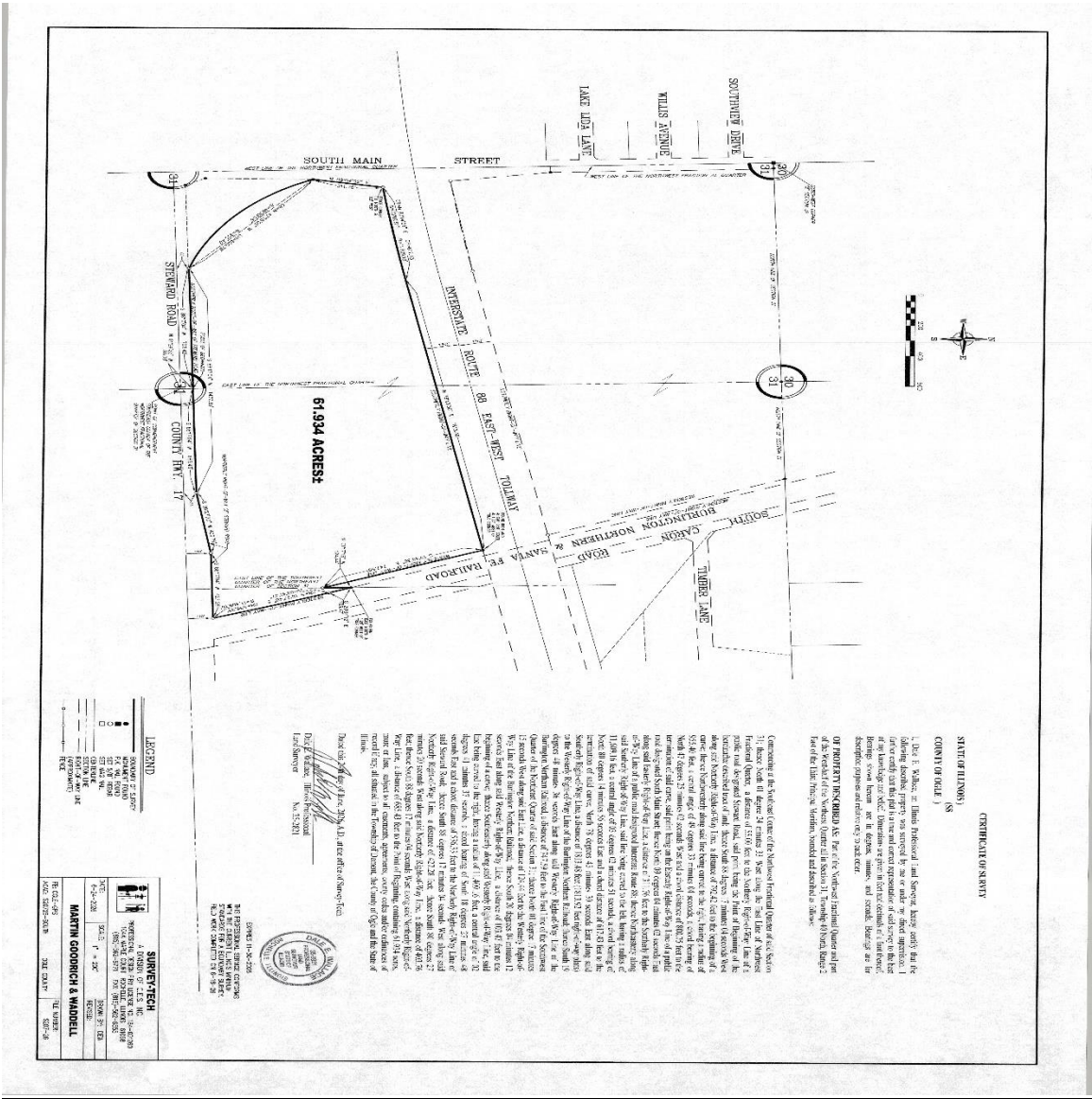
By: _____
Name: _____
Its: _____

MIDWEST POWER INVESTORS, LLC,
an Illinois limited liability company

By: _____
Name: _____
Its: _____

Exhibit 1 – Depiction and Description of the Subject Property

Permanent Index Nos. Part of 25-31-100-008.



Legal Description

OF PROPERTY DESCRIBED AS: Part of the Northwest Fractional Quarter and part of the West-half of the Northeast Quarter all in Section 31, Township 40 North, Range 2 East of the Third Principal Meridian, bounded and described as follows:

Commencing at the Southeast Corner of the Northwest Fractional Quarter of said Section 31; thence North 01 degree 24 minutes 33 West along the East Line of Northwest Fractional Quarter, a distance of 55.00 feet to the Northerly Right-of-Way Line of a public road designated Steward Road, said point being the Point of Beginning of the hereinafter described tract of land; thence South 88 degrees 17 minutes 04 seconds West along said Northerly Right-of-Way Line, a distance of 792.42 feet to the beginning of a curve; thence Northwesterly along said line being curved to the right, having a radius of 955.40 feet, a central angle of 49 degrees 33 minutes 04 seconds, a chord bearing of North 47 degrees 25 minutes 02 seconds West and a chord distance of 800.75 feet to the termination of said curve, said point being on the Easterly Right-of-Way Line of a public road designated South Main Street; thence North 09 degrees 04 minutes 02 seconds East along said Easterly Right-of-Way Line, a distance of 311.76 feet to the Southerly Right-of-Way Line of a public road designated Interstate Route 88; thence Northeasterly along said Southerly Right-of-Way Line, said line being curved to the left, having a radius of 11,609.16 feet, a central angle of 03 degrees 02 minutes 51 seconds, a chord bearing of North 80 degrees 14 minutes 56 seconds East and a chord distance of 617.43 feet to the termination of said curve; North 78 degrees 43 minutes 30 seconds East along said Southerly Right-of-Way Line, a distance of 1813.48 feet (1813.92 feet right-of-way plats) to the Westerly Right-of-Way Line of the Burlington Northern Railroad; thence South 19 degrees 48 minutes 36 seconds East along said Westerly Right-of-Way Line of the Burlington Northern Railroad, a distance of 747.59 feet to the East Line of the Southwest Quarter of the Northeast Quarter of said Section 31; thence North 01 degree 17 minutes 15 seconds West along said East Line, a distance of 124.44 feet to the Westerly Right-of-Way Line of the Burlington Northern Railroad; thence South 20 degrees 04 minutes 12 seconds East along said Westerly Right-of-Way Line, a distance of 103.47 feet to the beginning of a curve; thence Southeasterly along said Westerly Right-of-Way Line, said line being curved to the right, having a radius of 11,409.16 feet, a central angle of 02 degrees 41 minutes 37 seconds, a chord bearing of South 18 degrees 27 minutes 48 seconds East and a chord distance of 536.33 feet to the Northerly Right-of-Way Line of said Steward Road; thence South 88 degrees 17 minutes 04 seconds West along said Northerly Right-of-Way Line, a distance of 427.28 feet; thence South 80 degrees 27 minutes 20 seconds West along said Northerly Right-of-Way Line, a distance of 403.76 feet; thence South 88 degrees 17 minutes 04 seconds West along said Northerly Right-of-Way Line, a distance of 685.43 feet to the Point of Beginning, containing 61.934 acres, more or less, subject to all easements, agreements, county codes and/or ordinances of record if any, all situated in the Township of Dement, the County of Ogle and the State of Illinois.

Exhibit 2 – Certain Project Details



Rochelle Municipal Utilities

Cost Estimate for

Project Crossroads

Submitted by:
BHM Engineers, Inc.

Revised
October 15, 2026





BHM ENGINEERS
Consulting Engineers

Project Scope

Project Crossroads Electric Feed

Rochelle Municipal Utilities

Project Details

1. 34.5kV, 50MVA, 837amps
2. 13.8kV, 50MVA = 2,092amps
3. 37.5/50/62.5MVA xfmr
4. (2) - 750kcmil CU cables = 440amps ea., or 880amps @ 34.5kV, or 52.5MVA

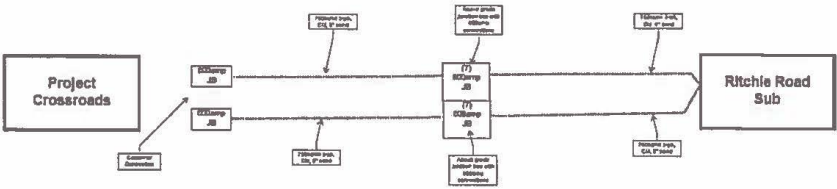
Description

Proposed data center, 50MVA initial load, then planned growth to 150MVA. Initial feed would be 34.5kV, then switch to a 138kV connection



Project Details:

1. 34.5kV, 800amp, 837amp
2. 13.8kV, 800amp = 2,092amp
3. 22.5kV/13.8kV, 800amp
4. (2) 750kcmil CU cables = 440amps ea., or 880amps @ 34.5kV, or 52.5MVA
5. Project length is 0.1181



Print Date: 10/15/2026;

9735 Landmark Pkwy Suite 110A, St. Louis, MO 63127 / Phone 636-296-8600



Project Budget Summary

Project Crossroads Electric Feed

Rochelle Municipal Utilities

#	Description	Budget
1	Proposed Electrical Upgrades	\$4,200,000.00
8	Engineering/Permitting/Construction Admin	\$550,000.00
Total Project Estimate		\$4,750,000.00

Print Date: 10/15/2026

9735 Landmark Pkwy, Suite 110A, St. Louis, MO 63127 / Phone 636-296-8600

File Attachments for Item:

1. CONSENT AGENDA ITEMS BY OMNIBUS VOTE with Recommendations:

- a) Approve City Council Meeting Minutes - 10/13/2026
- b) Approve Payroll - 9/14/2026 - 9/27/2026
- c) Approve Payment Registers - 10/13/2026, 10/19/2026
- d) Accept & Place on File - September Financials



MINUTES
CITY COUNCIL MEETING
Tuesday, October 13, 2026 at 6:30 PM
City of Rochelle Council Chambers—420 North 6th Street, Rochelle, IL 61068

- I. CALL TO ORDER:** Pledge to the flag and prayer were led by Mayor Bearrows.
- II. ROLL CALL:** Present were Councilors Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor John Bearrows. A quorum of seven were present. Also present: City Manager Zeke Jackson, City Clerk Rose Huéramo, and City Attorney Dominick Lanzito.
- III. PROCLAMATIONS, COMMENDATIONS, ETC:** None
- IV. REPORTS AND COMMUNICATIONS:**
1. Mayor's Report: Reminder of the Trick or Treat Safehouse held at the REC on Thursday 10/22.
 2. Council Members: None
 3. City Manager's Report: City Clerk, Rose Huéramo, reminded everyone about the filing period for candidate packets and how the election will play out depending on the number of candidates. City Manager, Zeke Jackson, had Police Chief, Peter Pavia, briefly speak about an incident that occurred at Lake Lida where a boy was hit by a car while riding an E-Scooter. The City Manager talked about the current efforts on providing education about E-Bikes with the community. The City Manager also stated that staff are currently working on the budget.
- V. PUBLIC COMMENTARY/CORRESPONDENCE:** None
- VI. DISCUSSION ITEMS:** None
- VII. BUSINESS ITEMS:**
1. CONSENT AGENDA ITEMS BY OMNIBUS VOTE with Recommendations:
 - a) Approve City Council Meeting Minutes - 9/28/2026
 - b) Approve Special City Council Meeting Minutes – 9/21/2026
 - c) Approve Payroll - 8/31/2026 – 9/13/2026
 - d) Approve Payment Registers - 9/28/2026, 10/5/2026
 - e) Accept & Place on File- Planning & Zoning Commission Meeting Minutes- 8/3/2026Motion made by Councilor Valdivieso, Seconded by Councilor Arteaga, **"I move consent agenda items (a) through (e) be approved by Omnibus vote as recommended."** Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.
 2. **An Ordinance Awarding a Contract to Helm Electric Facility Solutions for the Downtown Upgrades, Phase 2.** Rochelle Municipal Utilities solicited bids for Downtown Upgrades Phase 2, including low-voltage work to convert multiple overhead services to underground along the Downtown Underground project route. Helm Electric Facility Solutions, Inc., dba Helm Electric, submitted the sole bid. Helm's proposal is \$479,485.00 plus a 15% allowance of \$71,923.00 for minor construction adjustments, for a total contract amount of \$551,408.00. The bid schedule identifies mobilization on October 1, 2026, substantial completion by December 1, 2026, and final completion by February 1, 2027. Staff recommends awarding the contract to Helm Electric Facility Solutions as the sole responsive bidder so RMU can continue the second phase of downtown underground improvements and coordinate service conversions with the construction schedule. Superintendent of Electric Operations, Blake Toliver, was available for questions. Motion made by Councilor Hayes, Seconded by Councilor T. McDermott, **"I move Ordinance 2026-53, an Ordinance Awarding a contract to Helm Electric Facility Solutions for the Downtown Upgrades, Phase 2, be**

approved.” Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.

3. **A Resolution Accepting the Proposal from and Authorizing a Professional Services Agreement with Polar Consulting for Integrated Resource Plan Development.** Staff recommends accepting Polar Consulting’s September 25, 2026, proposal to develop an Integrated Resource Plan (IRP) for Rochelle Municipal Utilities. The IRP will evaluate existing resources and future needs over a 20-year horizon and provide a resource strategy and five-year action plan. The Municipal and Cooperative Electric Utility Transparent Planning Act (220 ILCS 31/), enacted by Public Act 104-458 and effective June 1, 2026, requires this planning. Section 1-15(a) requires municipalities serving more than 7,000 retail electric customer meters to initiate the IRP process by January 1, 2027, and every five years thereafter, with a preliminary plan posted by January 1 of the following year. RMU serves approximately 7,500 electric customers and falls within this requirement. Section 1-20 requires public stakeholder meetings before and after issuance of the preliminary plan, and Section 1-25 establishes public posting, comment, and final-plan procedures. The scope includes load forecasting, resource screening, five portfolios and six sensitivities, risk and resilience analysis, customer bill impacts, and stakeholder engagement. RMU-specific assessments address battery storage, local resiliency, large-load growth, transmission access, and municipal utility benchmarking. Polar was selected based on the completeness of its proposal and its staff’s familiarity with Illinois utilities. Chris Jewell, the proposed Project Manager and Technical IRP Lead, spent approximately twelve years at the Illinois Municipal Electric Agency (IMEA) as a Resource Planner/System Administrator. His experience managing municipal power supply portfolios provides knowledge directly relevant to RMU’s planning needs. Polar’s fixed fee is \$329,832. The proposed schedule begins October 12, 2026, with final completion by October 15, 2027. Payments will follow accepted milestone deliverables, with no upfront deposit. Optional services are excluded from this acceptance. Superintendent of Electric Operations, Blake Toliver, was available for questions. Motion made by Councilor D. McDermott, Seconded by Councilor Hayes, **“I move Resolution R2026-36, a Resolution Accepting the Proposal from and Authorizing a Professional Services Agreement with Polar Consulting for Integrated Resource Plan Development, be approved.”** Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.
4. **An Ordinance Approving a Special Use Permit for an Athletic Facility at 1135 Lincoln Highway.** The petitioner is seeking a proposed special use permit to allow an indoor athletics facility for the operation of a wrestling club. The proposed facility would provide indoor space for wrestling practices, instruction, training and other related athletic activities. The subject property is zoned B-2 Commercial Highway and is located at 1135 Lincoln Highway, Parcel 24-24-127-005. Sec. 110-160, District Use Classification List, an indoor athletics facility/wrestling club requires a Special Use. On Monday, October 5, 2026, the Planning and Zoning Commission voted 6-0 to approve the proposed Special Use. Community Development Director, Michelle Pease, was available for questions. Motion made by Councilor Arteaga, Seconded by Councilor D. McDermott, **“I move Ordinance 2026-54, an Ordinance Approving a Special Use Permit for an Athletic Facility at 1135 Lincoln Highway, be approved.”** Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.

- VIII. **EXECUTIVE SESSION:** At 6:52 P.M. Motion made by Councilor Valdivieso, Seconded by Councilor Hayes, **"I move the Council recess into executive session to discuss the purchase or lease of real property for City's use. Section (c) (5) and setting of a price for sale or lease of property owned by the City. Section (c) (6)."** Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.

At 7:54 P.M. Motion made by Councilor Shaw-Dickey, and seconded by Councilor Arteaga, **"I move the Council return to open session."** Voice vote all in favor.

- IX. **ADJOURNMENT:** At 7:54 PM. Motion made by Councilor Shaw-Dickey, Seconded by Councilor Arteaga, **"I move the Council adjourn."** Voice vote all in favor.

John Bearrows, Mayor

Rose Huéramo, City Clerk



Rochelle, IL

Council Payroll Check Register

Section VIII, Item 1.

Employee Pay Summary

Pay Period: 9/14/2026-9/27/2026

Packet: PYPKT01547 - PPE 09.27.26

Payroll Set: Payroll Set 01 - 01

Employee	Payment Date	Number	Net
ANATRA, NICK	10/02/2026	20254	1,779.08
ANAYA, PEDRO	10/02/2026	20140	2,720.29
ARENDT, JACQUELINE	10/02/2026	20202	421.75
ARTEAGA, ROSAELIA	10/02/2026	20130	168.08
BAKKER, CODY	10/02/2026	20203	1,115.43
BANESKI, ELVIS	10/02/2026	20141	3,839.38
BEARROWS, JOHN B	10/02/2026	20131	694.7
BECK, JOHN M	10/02/2026	20233	2,334.52
BEERY, RYAN T	10/02/2026	20142	3,036.58
BELMONTE, MACY	10/02/2026	20204	95.93
BETTNER, DANIELLE	10/02/2026	20280	1,867.08
BJORNEBY, JACOB	10/02/2026	20259	3,149.11
BOEHLE, MATTHEW	10/02/2026	20260	1,806.88
BOEHM, MARK	10/02/2026	20306	2,423.23
BORCHERTS, CODY	10/02/2026	20143	2,229.68
BRASS, NATHANIEL W	10/02/2026	20144	2,838.50
BRIDGEMAN, KYLE C	10/02/2026	20237	3,772.89
BRIZUELA, DIANA	10/02/2026	20178	111.86
BRUST, PATRICK	10/02/2026	20282	3,564.76
BURDIN, JASON E	10/02/2026	20261	3,169.24
BURDIN, KATELYN	10/02/2026	20289	381.07
CAMPOS, PARKER	10/02/2026	20290	48.95
CARLS, TYLER J	10/02/2026	20182	3,027.56
CARR, CARMEN	10/02/2026	20145	1,377.83
CASSIDY, ZACHARY	10/02/2026	20238	3,217.63
CASTORENA, EDSON	10/02/2026	20205	57.89
CECH, ERIC T	10/02/2026	20244	2,719.20
CONDON, JILLIAN	10/02/2026	20307	3,833.24
CONE, JUSTIN D	10/02/2026	20146	2,141.91
CONTRERAS, DANTE	10/02/2026	20216	2,185.04
CORTES-AGUILERA, IVAN	10/02/2026	20262	1,509.93
COX, CHRISTOPHER T	10/02/2026	20263	5,240.66
COX, JOHNATHAN M	10/02/2026	20217	2,637.81
CRAWFORD, ERIK L	10/02/2026	20218	3,322.47
CRUZ, HEIDI	10/02/2026	20179	153.83
CUNNINGHAM, ANDREW R	10/02/2026	20245	2,665.93
DA COSTA, BENJAMIN	10/02/2026	20283	2,144.86
DAME, ROBERT	10/02/2026	20291	412.54
DAUGHERTY, MICHAEL A	10/02/2026	20219	2,768.63
DAVIS, KORTNEY	10/02/2026	20206	494.19
DAVIS, MATTHEW	10/02/2026	20207	570.75
DICKSON, EVAN	10/02/2026	20147	1,547.01
DIMAGGIO, DOMINIC	10/02/2026	20148	2,469.85
DOUGHERTY, KENNETH R	10/02/2026	20183	3,663.63
EDWARDS, BRIAN E	10/02/2026	20184	4,792.80
FABER, CALE	10/02/2026	20220	2,201.20
FENWICK, NATALIE Z	10/02/2026	20292	578.38
FLANAGAN, ROBERT H	10/02/2026	20221	1,431.52
FLEMMING, BAILEY H	10/02/2026	20185	3,523.98
FLORES, ARACELI	10/02/2026	20274	1,514.54
FLORESS, HEATHER	10/02/2026	20239	1,573.29

Employee	Payment Date	Number	Net
FONFARA, MICHAEL	10/02/2026	20293	90.89
FORE, COLVIN	10/02/2026	20294	594.42
FRANKENBERRY, PHILLIP C	10/02/2026	20149	3,150.68
FRIESTAD, DAVID	10/02/2026	20296	160.81
FRIESTAD, ADDISON	10/02/2026	20295	251.7
FULGENCIO, MICKAYA	10/02/2026	20275	1,148.92
GILLIAM, JAMES R	10/02/2026	1403	3,176.15
GILLIS, AUSTIN	10/02/2026	20208	650.75
GILLIS, ANGELA	10/02/2026	20186	1,227.53
GOOD, JEREMY M	10/02/2026	20187	7,279.78
GREK, ANTHONY	10/02/2026	20276	1,746.42
HAAN, WILLIAM A	10/02/2026	20150	3,457.65
HAMILTON, MITCH A	10/02/2026	20297	3,237.86
HARRINGTON, DAMEN	10/02/2026	20151	1,784.39
HARTWIG, RAYMOND	10/02/2026	20255	2,753.87
HAYES, WILLIAM T	10/02/2026	20132	173.65
HELGREN, CURTIS	10/02/2026	20188	2,925.08
HERNANDEZ, AUTUMN	10/02/2026	20277	2,475.65
HEUER, CASEY	10/02/2026	20284	2,242.51
HOFFMAN, MATT	10/02/2026	20308	4,265.51
HOLDEN, ERIC	10/02/2026	20285	2,119.86
HOWARD, CASEY	10/02/2026	20264	4,324.86
HUCKE, LILLIAN	10/02/2026	20298	111.86
HUDETZ, MICHAEL L	10/02/2026	20287	1,772.89
HUERAMO, BIANCA	10/02/2026	20152	1,607.73
HUERAMO, ROSE MARY	10/02/2026	20136	2,360.61
HUERAMO, CRYSTAL	10/02/2026	20278	1,246.28
ISLEY, TIMOTHY P	10/02/2026	20222	3,316.31
JACKSON, CANDICE	10/02/2026	20153	1,743.48
JACKSON, MATTHEW ZEKE	10/02/2026	20138	4,585.02
JACKSON, LAUREN	10/02/2026	20137	1,446.23
JACKSON, SYDNEY L	10/02/2026	20154	3,385.29
JAKYMIW, JAMES M	10/02/2026	20155	4,000.46
JIMENEZ, KAYLEE	10/02/2026	20246	2,200.64
JOHNSON, BENJAMIN C	10/02/2026	20189	4,116.80
JOHNSON, JARED	10/02/2026	20286	2,547.50
JOHNSON, TODD A	10/02/2026	20265	3,505.37
JOHNSON, THOMAS	10/02/2026	20299	209.76
JONES, HAYDEN C	10/02/2026	20300	220.9
JUDAH, CHRISTOPHER M	10/02/2026	20247	616.21
JUDD, CHAD A	10/02/2026	20248	1,718.87
KASS, JACOB R	10/02/2026	20190	3,837.13
KELCHNER, GRACIE	10/02/2026	20156	1,827.96
KELLER, DANIEL W	10/02/2026	20240	2,706.16
KEPKA, JASON	10/02/2026	20209	691.29
KESSEN, CHARLES	10/02/2026	20301	300.65
KESSLER, SEAN	10/02/2026	20266	3,706.11
KNIGHT, MICHELLE	10/02/2026	20230	2,210.36
KNIGHT, JAMES WALKER	10/02/2026	20256	2,919.81
KNIGHT, KALEB	10/02/2026	20257	2,248.53
KNIGHT, NOAH	10/02/2026	20157	3,060.36
KOVACS, RYAN	10/02/2026	20158	1,120.38
LABONDE, HENRY J	10/02/2026	20302	386.31
LANNING, ADAM	10/02/2026	20241	3,510.71
LESSMAN, ZACHARY	10/02/2026	20159	2,209.33
LEWIS, JOSH R	10/02/2026	20191	3,613.72
LLOYD, CARLA	10/02/2026	20303	259.68
LODICO, TREY	10/02/2026	20192	3,713.45
LOVELADY-SMITH, ELIZABET	10/02/2026	20309	1,674.15

Employee	Payment Date	Number	Net
LUXTON, TOD	10/02/2026	20242	2,582.43
MCDERMOTT, DANIEL W	10/02/2026	20133	118.08
MCDERMOTT, THOMAS	10/02/2026	20134	165.43
MCGILL, MICHAEL	10/02/2026	20210	373.61
MEDINE, JUSTIN	10/02/2026	20249	3,255.40
MERRILL, ADAM	10/02/2026	20267	3,430.18
MESSER, NOAH	10/02/2026	20193	2,851.03
MESSER, ABBY	10/02/2026	20160	1,825.03
MILLER, RYAN	10/02/2026	20250	1,871.50
MILOS, KRISTOFER	10/02/2026	20223	2,234.35
MISKELL, CJ	10/02/2026	20268	4,852.13
MITCHELL, ANGELA K	10/02/2026	20180	276.53
MONTERO, DAVID S	10/02/2026	20194	3,025.17
MOREAU, SENADA	10/02/2026	20161	1,898.82
MORRIS, MANDI R	10/02/2026	20279	1,317.16
MUELLER, JESSICA CM	10/02/2026	20251	2,509.27
MUSSELMAN, JEFFREY J	10/02/2026	20252	3,256.13
NAMBO, LUISA	10/02/2026	20162	2,083.51
NAVA, CELESTE	10/02/2026	20310	1,754.08
NAY, WELDON	10/02/2026	20211	291.99
NEUENKIRCHEN, RYAN J	10/02/2026	20253	1,878.99
OLESON, KHRYSTA	10/02/2026	20311	1,784.03
OLSZEWSKI, ROBIN L	10/02/2026	20163	1,897.11
OWEN, TREVOR D	10/02/2026	20164	2,588.97
PATRICK, ALISON	10/02/2026	20165	2,084.37
PAVIA, PETER	10/02/2026	20166	3,812.04
PEARSON, ROGER	10/02/2026	20181	276.53
PEASE, MICHELLE J	10/02/2026	20231	2,781.47
PLAZA, JONATHAN	10/02/2026	20195	2,137.83
PREWETT, ZACHARY	10/02/2026	20196	4,535.58
RANGEL, DWAYNE	10/02/2026	20243	2,523.70
RIVERA, ANGEL	10/02/2026	20167	2,346.13
RODABAUGH, AARON C	10/02/2026	20168	3,090.94
ROGDE, ANDREW C	10/02/2026	20269	1,977.65
SALINAS, JAVIER	10/02/2026	20197	1,723.13
SAWLSVILLE, CHRISTOPHER	10/02/2026	20212	792.49
SAWLSVILLE, DAVID W	10/02/2026	20198	3,778.51
SCHABACKER, BRAD J	10/02/2026	20224	2,345.56
SERGEANT, NATHAN	10/02/2026	20169	685.5
SESTER, CORY	10/02/2026	20170	2,337.93
SHAW-DICKEY, KATHRYN E	10/02/2026	20135	168.08
SILVA, EDGAR Q	10/02/2026	20172	3,074.11
SILVA, BARTOLOME	10/02/2026	20171	2,999.40
SIMMONS, NOAH	10/02/2026	20213	509.09
SMITH, BRIAN	10/02/2026	20270	1,645.88
SORGEA, ASHTIN	10/02/2026	20173	2,163.47
SPEARS, JORDAN	10/02/2026	20304	536.95
SPEARS, NICHOLAS J	10/02/2026	20225	2,494.66
STARR, GEOFFREY	10/02/2026	20232	2,494.80
SULLIVAN, JAMEY A	10/02/2026	20271	2,961.90
SUNESON, SARA L	10/02/2026	20281	1,599.96
TAFT, JAY E	10/02/2026	20288	302.47
TARVESTAD, JACK	10/02/2026	20214	389.31
TESREAU, SAMUEL C	10/02/2026	20234	4,633.92
THOMPSON, JENNIFER R	10/02/2026	20139	4,242.58
TIMM, NATHAN K	10/02/2026	20226	2,242.70
TOLIVER, BLAKE A	10/02/2026	20272	3,596.02
TURCATO, JAMES	10/02/2026	20273	3,800.94
UNDERWOOD, JASON M	10/02/2026	20199	3,832.35

Employee	Payment Date	Number	Net
UTECHT, MICHAEL	10/02/2026	20305	671.49
VALDIVIESO, BENJAMIN	10/02/2026	1402	0
VANKIRK, COLTON	10/02/2026	20227	2,209.99
VANVICKLE, ZECHARIAH	10/02/2026	20200	3,633.12
VILLALOBOS, EDDIE V	10/02/2026	20228	2,274.91
WARD, CURTIS W	10/02/2026	20235	3,028.64
WATERS, SHANE A	10/02/2026	20258	2,106.05
WEEKS, JOYCE L	10/02/2026	20236	928.61
WILLIAMS, DOMINIC	10/02/2026	20215	291.99
WILLIS, JODY T	10/02/2026	20201	3,399.50
WINTERTON, RYAN	10/02/2026	20174	2,445.47
WITT, ADAM	10/02/2026	20175	2,210.26
WITTENBERG, MATTHEW E	10/02/2026	20176	2,700.42
WOOLBRIGHT, TYLER	10/02/2026	20177	2,326.08
WYATT, JAKE	10/02/2026	20229	2,349.58
ZICK, BRITTNEY	10/02/2026	20312	2,285.87
Totals:			397,195.19



Rochelle, IL

Section VIII, Item 1.

Payment Register

APPKT05976 - Check Run 10-13-26

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name	Total Vendor Amount
	Void	0.00
Payment Type	Payment Number	Payment Date
**Void Check	222893	10/13/2026

Vendor Number	Vendor Name	Total Vendor Amount
06535	AIRGAS USA, LLC	482.01
Payment Type	Payment Number	Payment Date
Check	222844	10/13/2026

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
5527404643	Argon/Nitrogen/Acetylene	09/30/2026	09/30/2026	0.00	133.24
5527404789	Acetylene/Argon/Nitrogen	09/30/2026	09/30/2026	0.00	46.84
5527497059	Oxygen	09/30/2026	09/30/2026	0.00	204.73
5527558372	Tank Rental for Welding and Torch Tanks	09/30/2026	09/30/2026	0.00	97.20

Vendor Number	Vendor Name	Total Vendor Amount
02443	ALTEC INDUSTRIES, INC.	95.69
Payment Type	Payment Number	Payment Date
Check	222845	10/13/2026

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
13812444	Bucket Cover	10/01/2026	10/01/2026	0.00	95.69

Vendor Number	Vendor Name	Total Vendor Amount
10663	AMAZON CAPITAL SERVICES	2,655.84
Payment Type	Payment Number	Payment Date
Check	222846	10/13/2026

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
133G-KJ9K-CGTM	ERT Ladder	10/05/2026	10/05/2026	0.00	125.99
16P1-73VF-QXLM	Children helmets & training smoke	10/05/2026	10/05/2026	0.00	461.63
16P1-73VF-YNP6	Battery Backups	10/06/2026	10/06/2026	0.00	1,206.66
1C76-WCJ1-YLQG	Mityvac Fluid Evacuator, Screwdriver set, Tube Kit	10/05/2026	10/05/2026	0.00	231.88
1CQY-XL9M-TXVP	FR Clothing	10/02/2026	10/02/2026	0.00	234.62
1XJN-WQJ9-6JHG	Cat 6 Cables	10/05/2026	10/05/2026	0.00	395.06

Vendor Number	Vendor Name	Total Vendor Amount
INC1420	AMERICAN FIRE TRAINING SYSTEMS INC	167,250.00
Payment Type	Payment Number	Payment Date
Check	222847	10/13/2026

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
006101	Joint training tower phase 3	10/01/2026	10/01/2026	0.00	167,250.00

Vendor Number	Vendor Name	Total Vendor Amount
01850	ANIXTER, INC	1,040.28
Payment Type	Payment Number	Payment Date
Check	222848	10/13/2026

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
6918753-00	15KV Loadbreak bushing with insert	10/01/2026	10/01/2026	0.00	967.50
6926077-00	Min Inv # 1973	10/05/2026	10/05/2026	0.00	72.78

Payment Register

APPKT059

Section VIII, Item 1.

6

Vendor Number	Vendor Name					Total Vendor Amount
06906	BHMG ENGINEERS					29,934.92
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222849	10/13/2026	29,934.92			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV15172	Environmental Retainer	09/30/2026	09/30/2026	0.00	4,800.00	
INV15191	Electric General Services	09/30/2026	09/30/2026	0.00	13,097.81	
INV15192	Ritchie to Centerpoint Construction	09/30/2026	09/30/2026	0.00	7,971.39	
INV15193	Centerpoint Sub Construction Mgmt	09/30/2026	09/30/2026	0.00	4,065.72	
Vendor Number	Vendor Name					Total Vendor Amount
06051	BOUND TREE MEDICAL					131.47
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222850	10/13/2026	131.47			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
86375139	Penlights & cardiac paper	09/30/2026	09/30/2026	0.00	131.47	
Vendor Number	Vendor Name					Total Vendor Amount
INC1749	BRENTWOOD CONSULTING LLC					5,000.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222851	10/13/2026	5,000.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
41	Legal - Prairie State	10/04/2026	10/04/2026	0.00	5,000.00	
Vendor Number	Vendor Name					Total Vendor Amount
07323	CAPPEL'S COMPLETE CAR CARE					102.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222852	10/13/2026	102.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
48938	Safety lane F20 & F24	09/21/2026	09/21/2026	0.00	102.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1477	CARQUEST OF MENDOTA					838.05
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222853	10/13/2026	838.05			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
16022-46811	Filter for R101	10/02/2026	10/02/2026	0.00	158.44	
16022-46813	Filter for R202	10/02/2026	10/02/2026	0.00	80.39	
16022-46815	Filter for R201	10/02/2026	10/02/2026	0.00	71.84	
16022-46816	Filter for R136	10/02/2026	10/02/2026	0.00	116.94	
16022-46818	Filter for R142	10/02/2026	10/02/2026	0.00	205.22	
16022-46819	Filter for R143	10/02/2026	10/02/2026	0.00	205.22	
Vendor Number	Vendor Name					Total Vendor Amount
09112	CINTAS					2,383.19
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222854	10/13/2026	838.19			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4284203937	PWD Rags and Rugs	09/30/2026	09/30/2026	0.00	143.12	
4284204084	Lab Coats, Mats, Towels	09/30/2026	09/30/2026	0.00	47.18	
4284204116	Floor Mats/Shop Towels/Soap	09/30/2026	09/30/2026	0.00	261.40	
4284419209	Tech Center Door/Floor Mats	10/02/2026	10/02/2026	0.00	37.75	
4284624750	Rugs, mops & rags	10/05/2026	10/05/2026	0.00	73.49	
4284624808	Mats - City Hall	10/05/2026	10/05/2026	0.00	53.69	
4284624829	Lobby Rugs	10/05/2026	10/05/2026	0.00	86.56	
9392607540	UB AED Rental for 333	09/30/2026	09/30/2026	0.00	135.00	
Check	222855	10/13/2026	1,545.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9392592806	Lifeline AED Agreement	09/30/2026	09/30/2026	0.00	1,360.00	
9392802978	AED YEARLY FEE	10/01/2026	10/01/2026	0.00	185.00	

Payment Register

APPKT059

Section VIII, Item 1.

6

Vendor Number	Vendor Name					Total Vendor Amount
02582	CITY OF ROCHELLE/CITY TAX					33,764.75
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222856			10/13/2026	33,764.75	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
093026	UB Rochelle Tax- Sep26	09/30/2026	09/30/2026	0.00	33,764.75	
Vendor Number	Vendor Name					Total Vendor Amount
03707	CONSERV FS					5,938.46
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222857			10/13/2026	5,938.46	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
122019339	Fuel for PWD Operations	09/29/2026	09/29/2026	0.00	1,760.44	
122019340	Fuel for PWD Operations	09/29/2026	09/29/2026	0.00	1,789.38	
122019341	Fuel for PWD Operations	09/29/2026	09/29/2026	0.00	840.72	
122019359	Gasoline	10/01/2026	10/01/2026	0.00	707.73	
122019376	Fuel for PWD Operations	10/02/2026	10/02/2026	0.00	840.19	
Vendor Number	Vendor Name					Total Vendor Amount
08942	COOPERATIVE RESPONSE CENTER, INC.					76.04
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222858			10/13/2026	76.04	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0239711	SCADA Monitoring	09/30/2026	09/30/2026	0.00	76.04	
Vendor Number	Vendor Name					Total Vendor Amount
00144	CULLIGAN OF DEKALB					268.75
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222859			10/13/2026	268.75	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0002921	5 Gal Drinking water refill	08/31/2026	08/31/2026	0.00	139.35	
0002965	5 Gal Drinking water refill	09/30/2026	09/30/2026	0.00	129.40	
Vendor Number	Vendor Name					Total Vendor Amount
10826	CULTIVATE GEOSPATIAL SOLUTIONS, LLC					10,416.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222860			10/13/2026	10,416.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
ROCHELLE_Y6_03	Monthly GIS Charges	10/05/2026	10/05/2026	0.00	10,416.00	
Vendor Number	Vendor Name					Total Vendor Amount
10102	DATA VOICE INTERNATIONAL, INC.					491.92
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222861			10/13/2026	491.92	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
DVIMN0002220	Customer Facing Mobile App/Lineman App	09/28/2026	09/28/2026	0.00	491.92	
Vendor Number	Vendor Name					Total Vendor Amount
05884	DENNIS W. MARTINEZ					12,592.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222862			10/13/2026	12,592.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
66	Weed control and mowing of City properties and ROW	09/27/2026	09/27/2026	0.00	3,942.00	
69	Lawn Care - RR Park	09/27/2026	09/27/2026	0.00	852.00	
75	Mowing and trimming at Cemetery	09/27/2026	09/27/2026	0.00	6,647.00	
76	Weed control and mowing of City properties and ROW	09/27/2026	09/27/2026	0.00	477.00	
77	Weed control and mowing of City properties and ROW	10/01/2026	10/01/2026	0.00	674.00	

Payment Register

APPKT059

Section VIII, Item 1.

6

Vendor Number	Vendor Name					Total Vendor Amount
INC1707	DREAMS COME TRUE EVENTS LLC					220.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222863			10/13/2026	220.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
94	Entertainment - Christmas Walk	08/10/2026	08/10/2026	0.00	220.00	
Vendor Number	Vendor Name					Total Vendor Amount
03334	FERGUSON WATERWORKS #2516					383.90
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222864			10/13/2026	383.90	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0567133	Megalug, F/Di, PVC	09/30/2026	09/30/2026	0.00	383.90	
Vendor Number	Vendor Name					Total Vendor Amount
INC1472	FIREGROUND SUPPLY					101.98
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222865			10/13/2026	101.98	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
42266	Lodico duty job shirt	09/29/2026	09/29/2026	0.00	101.98	
Vendor Number	Vendor Name					Total Vendor Amount
06609	FRONTIER					18.22
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222866			10/13/2026	18.22	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
092726	Monthly Phone Charges Acct# 217-023-0584-032719-5	09/27/2026	09/27/2026	0.00	18.22	
Vendor Number	Vendor Name					Total Vendor Amount
INC2001	GENESIS NETWORK SOLUTIONS INC					1,339.90
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222867			10/13/2026	1,339.90	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1690	MRAP Maintenance	10/05/2026	10/05/2026	0.00	839.90	
1868	Mrap Maintenance	10/05/2026	10/05/2026	0.00	500.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1822	GEOTAB USA, INC.					365.75
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222868			10/13/2026	365.75	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
IN515792	Region 1 Go Bundle Plan	09/30/2026	09/30/2026	0.00	365.75	
Vendor Number	Vendor Name					Total Vendor Amount
INC1720	GPS INSIGHT INC					483.74
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222869			10/13/2026	483.74	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV1933473	Street Eagle Pro Plan	10/01/2026	10/01/2026	0.00	483.74	
Vendor Number	Vendor Name					Total Vendor Amount
01248	GRAINGER, INC.					1,128.43
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222870			10/13/2026	1,128.43	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9103258894	Tower Light, Pleated Air Filter	10/02/2026	10/02/2026	0.00	1,107.64	
9106823017	Connectors	10/06/2026	10/06/2026	0.00	20.79	

Payment Register

APPKT059

Vendor Number	Vendor Name					Total Vendor Amount
00493	GROVERS SERVICES, LLC					4,800.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222871			10/13/2026	4,800.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
100526	Trimmed/Removed Trees Week of Sept 28th	10/05/2026	10/05/2026	0.00	4,800.00	
Vendor Number	Vendor Name					Total Vendor Amount
10256	HAWKINS, INC.					3,708.90
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222872			10/13/2026	3,708.90	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
7584219	Azone 15	09/30/2026	09/30/2026	0.00	1,587.30	
7584324	Azone 15	09/30/2026	09/30/2026	0.00	2,121.60	
Vendor Number	Vendor Name					Total Vendor Amount
10823	HFS BUREAU OF FISCAL OPERATIONS - GEMT					20,573.55
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222873			10/13/2026	20,573.55	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
GEMT FY26Q3-001	GEMT Q3	09/30/2026	09/30/2026	0.00	20,573.55	
Vendor Number	Vendor Name					Total Vendor Amount
09953	IKANO DSL					250.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222874			10/13/2026	250.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
17467489	Monthly Dial up Payment	10/01/2026	10/01/2026	0.00	250.00	
Vendor Number	Vendor Name					Total Vendor Amount
00687	IL ASSOC OF WASTEWATER AGENCIES					784.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222875			10/13/2026	784.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6445	Member Dues	10/01/2026	10/01/2026	0.00	784.00	
Vendor Number	Vendor Name					Total Vendor Amount
06089	IP COMMUNICATIONS, INC.					398.93
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222876			10/13/2026	398.93	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4291879	Monthly Voip Charges	10/04/2026	10/04/2026	0.00	398.93	
Vendor Number	Vendor Name					Total Vendor Amount
04257	ISC, INC					23,000.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222877			10/13/2026	23,000.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SI+00549	Control Room Services Sept 2026	09/30/2026	09/30/2026	0.00	23,000.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC2030	JACKSON, RODNEY					70.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222878			10/13/2026	70.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0002	Haybale	10/06/2026	10/06/2026	0.00	70.00	

Payment Register

APPKT059

Section VIII, Item 1.

6

Vendor Number	Vendor Name					Total Vendor Amount
INC1954	JB ENTERPRISES II INC					2,070.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222879			10/13/2026	2,070.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
135322	Crackfill for Potholes	10/05/2026	10/05/2026	0.00	2,070.00	
Vendor Number	Vendor Name					Total Vendor Amount
05282	JOHNSON TRACTOR					680.63
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222880			10/13/2026	680.63	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
IR19731A	Partner Saw Belts, Oil, and Filters for Mowers EC	09/30/2026	09/30/2026	0.00	170.70	
IR20077	Lawn mower blades and partner saw blade. EC	09/30/2026	09/30/2026	0.00	474.00	
IR20155	Filter	10/02/2026	10/02/2026	0.00	35.93	
Vendor Number	Vendor Name					Total Vendor Amount
09444	KALEEL'S CLOTHING					1,095.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222881			10/13/2026	1,095.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
092426	Adam Lanning - Clothing Acquisition	09/24/2026	09/24/2026	0.00	432.00	
092826-RMILLER1	Ryan Miller - Hi VIs	09/28/2026	09/28/2026	0.00	316.00	
092826-RMILLER2	Ryan Miller - Clothing Acquisition	09/28/2026	09/28/2026	0.00	347.00	
Vendor Number	Vendor Name					Total Vendor Amount
03434	LEXISNEXIS RISK DATA MANAGEMENT INC.					200.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222882			10/13/2026	200.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1100369174	Report writing system	09/30/2026	09/30/2026	0.00	200.00	
Vendor Number	Vendor Name					Total Vendor Amount
00356	MACKLIN INCORPORATED					5,197.26
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222883			10/13/2026	5,197.26	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
57858	Road Rock and 3/8" Chips Stockpile	09/30/2026	09/30/2026	0.00	5,197.26	
Vendor Number	Vendor Name					Total Vendor Amount
10269	MARCO					119.96
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222884			10/13/2026	119.96	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
43175376	Printer lease	10/03/2026	10/03/2026	0.00	119.96	
Vendor Number	Vendor Name					Total Vendor Amount
09025	MASTERBLEND INTERNATIONAL					557.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222885			10/13/2026	557.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
73352-COR	fertilizer	07/31/2026	07/31/2026	0.00	557.50	
Vendor Number	Vendor Name					Total Vendor Amount
02727	MENARDS - SYCAMORE					7,584.97
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222886			10/13/2026	7,584.97	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
65007	Drain Tile for Airport Project	09/28/2026	09/28/2026	0.00	182.97	
65238	Carport	10/01/2026	10/01/2026	0.00	7,402.00	

Payment Register

APPKT059

Section VIII, Item 1.

6

Vendor Number	Vendor Name					Total Vendor Amount
06674	MID-WEST TRUCKERS ASSOC., INC.					2,960.00
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222887				10/13/2026	2,960.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
199765	ANNUAL CHARGES	10/05/2026	10/05/2026	0.00	2,960.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC2032	MOSER, DOUG					500.00
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222888				10/13/2026	500.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
100626	Fireworks - Battle of the Badges	10/06/2026	10/06/2026	0.00	500.00	
Vendor Number	Vendor Name					Total Vendor Amount
00415	NAPA AUTO PARTS ROCHELLE					504.93
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222889				10/13/2026	252.92
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
128850	Power Steering Pump for Unit 7	10/01/2026	10/01/2026	0.00	252.92	
Check	222890				10/13/2026	252.01
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
128834	Lighter Recep Kit	09/30/2026	09/30/2026	0.00	14.49	
128934	Jump Starter	10/02/2026	10/02/2026	0.00	199.00	
129196	Spark Plug	10/06/2026	10/06/2026	0.00	38.52	
Vendor Number	Vendor Name					Total Vendor Amount
01659	NICOR					446.20
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222891				10/13/2026	446.20
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
05319320346-100526	Commercial Heat 9/3-10/4	10/05/2026	10/05/2026	0.00	197.43	
54366517156-100526	1030 Rear Bldg - NICOR	10/05/2026	10/05/2026	0.00	184.32	
56487616288-100526	RR Park	10/05/2026	10/05/2026	0.00	64.45	
Vendor Number	Vendor Name					Total Vendor Amount
07379	NORTHERN ILLINOIS DISPOSAL SVCS					44,301.10
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222892				10/13/2026	44,301.10
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
24949508T086	Residential Garbage, Recycling, Yardwaste & Removl	10/01/2026	10/01/2026	0.00	40,685.87	
24949595T086	1015 S Caron Rd- 20 yd Dumpster	10/01/2026	10/01/2026	0.00	301.24	
24950028T086	Residential Recycling Processing Fees	10/01/2026	10/01/2026	0.00	2,527.47	
24950051T086	1030 S 7th st - 20 yd Dumpster	10/01/2026	10/01/2026	0.00	346.08	
24951315T086	700 2nd Ave - 4 yd Dumpster	10/01/2026	10/01/2026	0.00	82.72	
24951316T086	trash removal	10/01/2026	10/01/2026	0.00	66.55	
24951317T086	Recycling	10/01/2026	10/01/2026	0.00	60.33	
24951318T086	Monthly Trash Collection Tech Center #450872-012	10/01/2026	10/01/2026	0.00	60.33	
24951319T086	Garbage service	10/01/2026	10/01/2026	0.00	60.33	
24952152T086	1030 S 7th st - 4 yd Dumpster	10/01/2026	10/01/2026	0.00	110.18	
Vendor Number	Vendor Name					Total Vendor Amount
INC1060	ORBIS SOLUTIONS, INC.					562.10
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222894				10/13/2026	562.10
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
5580598	IT Firewall	09/30/2026	09/30/2026	0.00	562.10	

Payment Register

APPKT059

Vendor Number	Vendor Name					Total Vendor Amount
INC1010	PACE ANALYTICAL SERVICES, LLC					6,576.50
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222895	10/13/2026	6,576.50			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
267229098	Land App Lab Testing, WW Testing	09/30/2026	09/30/2026	0.00	5,995.00	
267229099	Fluoride Testing, DW Testing, Lead testing	09/30/2026	09/30/2026	0.00	297.50	
267229100	WW Testing	09/30/2026	09/30/2026	0.00	284.00	
Vendor Number	Vendor Name					Total Vendor Amount
01817	PETTY CASH - WATER/WATER REC					149.94
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222896	10/13/2026	149.94			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
100725	W/WR Petty Cash Reimbursement	10/07/2026	10/07/2026	0.00	149.94	
Vendor Number	Vendor Name					Total Vendor Amount
08461	POWER SYSTEM ENGINEERING, INC.					3,680.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222897	10/13/2026	3,680.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9066076	General Distribution and SCADA	10/06/2026	10/06/2026	0.00	3,680.00	
Vendor Number	Vendor Name					Total Vendor Amount
01154	PRESCOTT BROS. FORD					868.36
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222898	10/13/2026	868.36			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
11570	R163 Service	10/02/2026	10/02/2026	0.00	166.84	
11571	R152 Service	10/02/2026	10/02/2026	0.00	188.44	
11580	R162 Service	10/02/2026	10/02/2026	0.00	171.27	
11594	R147 Service	10/05/2026	10/05/2026	0.00	100.39	
11597	R176 Service	10/05/2026	10/05/2026	0.00	91.75	
11608	R153 Service	10/05/2026	10/05/2026	0.00	149.67	
Vendor Number	Vendor Name					Total Vendor Amount
10207	ROCHELLE ACE HARDWARE					351.10
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	222899	10/13/2026	338.11			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
087372	Concrete for Stormwater Project	09/23/2026	09/23/2026	0.00	14.92	
087525	VACUUM CLEANER FOR MAIN PLANT	09/29/2026	09/29/2026	0.00	37.99	
087581	Batteries, Cable ties	10/01/2026	10/01/2026	0.00	37.56	
087590	Cleaning Supplies and Fly Control EC	10/01/2026	10/01/2026	0.00	47.67	
087601	Spray Paint, Zip ties, Spray Foam	10/02/2026	10/02/2026	0.00	29.83	
087609	Spray Foam, Aluminum Wrap	10/02/2026	10/02/2026	0.00	25.16	
087646	R107 Pipe for Repair Tailgate Latch	10/05/2026	10/05/2026	0.00	32.99	
087657	Insulation Return	10/05/2026	10/05/2026	0.00	-10.78	
087666	Landscape pins, solar light	10/05/2026	10/05/2026	0.00	18.88	
087675	Wallboard/Wallplate/Switch Box	10/06/2026	10/06/2026	0.00	17.43	
087679	Concrete Mix	10/06/2026	10/06/2026	0.00	25.16	
087682	Spackle/Sponge/Putty knife/Conduit/patch	10/06/2026	10/06/2026	0.00	61.30	
Check	222900	10/13/2026	12.99			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
087643	Batteries	10/04/2026	10/04/2026	0.00	12.99	

Payment Register

APPKT059

Section VIII, Item 1.

6

Vendor Number	Vendor Name					Total Vendor Amount
00508	ROCHELLE COMMUNITY HOSPITAL					1,144.00
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222901				10/13/2026	1,144.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
00011646-00	PREEMPLOYMENT SCREENINGS & PHYSICAL	09/30/2026	09/30/2026	0.00	1,144.00	
Vendor Number	Vendor Name					Total Vendor Amount
00506	ROCHELLE IL CHAMBER OF COMMERCE					4,500.00
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222902				10/13/2026	4,500.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9689	Annual Dues	10/02/2026	10/02/2026	0.00	4,500.00	
Vendor Number	Vendor Name					Total Vendor Amount
02241	ROCHELLE JANITORIAL SUPPLY					65.94
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222903				10/13/2026	65.94
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
100126-6	UB Trash Liners for 333	10/02/2026	10/02/2026	0.00	65.94	
Vendor Number	Vendor Name					Total Vendor Amount
INC2031	ROYAL MIDCO HOLDINGS INC.					143.07
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222904				10/13/2026	143.07
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3512345	City Hall elevator phone monthly bill	08/06/2026	08/06/2026	0.00	43.25	
3539061	City Hall elevator phone monthly bill	09/30/2026	09/30/2026	0.00	49.91	
3545341	City Hall elevator phone monthly bill	10/01/2026	10/01/2026	0.00	49.91	
Vendor Number	Vendor Name					Total Vendor Amount
INC1418	RUNNINGS SUPPLY INC					1,103.23
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222905				10/13/2026	1,103.23
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1337280	Tile Tape- Airport Project	09/28/2026	09/28/2026	0.00	59.94	
1337542	Coupler, Discharge Hose	09/29/2026	09/29/2026	0.00	53.94	
1337635	14" Chain	09/29/2026	09/29/2026	0.00	53.98	
1337846	Ocilating Tool/Battery/Blade Set	09/30/2026	09/30/2026	0.00	328.96	
1337851	3 Sided Bimetal 3 pak/5 Outlet Dash Mount	09/30/2026	09/30/2026	0.00	58.90	
1337869	Iron Out, Spray Bottle	09/30/2026	09/30/2026	0.00	71.97	
1337891	UB Supplies for Haybale	09/30/2026	09/30/2026	0.00	15.98	
1338071	Mothers Power ball/Microfiber Towel	10/01/2026	10/01/2026	0.00	46.18	
1338221	Spring Water 24pk	10/01/2026	10/01/2026	0.00	20.94	
1338246	Steel for training site	10/01/2026	10/01/2026	0.00	33.98	
1338372	Sump Pump	10/02/2026	10/02/2026	0.00	310.48	
1338409	HEX Netting	10/02/2026	10/02/2026	0.00	15.99	
1339497	R107 Pipe for tailgate latch repair EC	10/05/2026	10/05/2026	0.00	31.99	
Vendor Number	Vendor Name					Total Vendor Amount
09249	S&P GLOBAL RATINGS					5,700.00
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222906				10/13/2026	5,700.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
11527606	Annual Surveillance Fee	10/06/2026	10/06/2026	0.00	5,700.00	

Payment Register

APPKT059

Section VIII, Item 1.

6

Vendor Number	Vendor Name					Total Vendor Amount
07156	SAUK VALLEY MEDIA					472.44
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222907			10/13/2026	472.44	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
102610225708	Notice to bidders advertisement 1st Ave Pvmt impr	10/06/2026	10/06/2026	0.00	472.44	
Vendor Number	Vendor Name					Total Vendor Amount
10894	SLATE ROCK FR					114.52
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222908			10/13/2026	114.52	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
108062	FR Clothing	10/02/2026	10/02/2026	0.00	114.52	
Vendor Number	Vendor Name					Total Vendor Amount
INC2017	SOMMESE, JOCK M					2,000.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222909			10/13/2026	2,000.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
261005-B	Smart Business Now Seminar for DRA	10/07/2026	10/07/2026	0.00	2,000.00	
Vendor Number	Vendor Name					Total Vendor Amount
09847	SWIFT FUELS, LLC					5,799.60
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222910			10/13/2026	5,799.60	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3386	900 gallons of 94 Octane Fuel	08/04/2026	08/04/2026	0.00	5,799.60	
Vendor Number	Vendor Name					Total Vendor Amount
08023	SYNDEO NETWORKS, INC.					12,466.27
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222911			10/13/2026	12,466.27	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SN027467	Internet Bandwidth & Voip Trunks	10/01/2026	10/01/2026	0.00	12,466.27	
Vendor Number	Vendor Name					Total Vendor Amount
03263	TALLMAN EQUIPMENT COMPANY, INC.					3,779.76
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222912			10/13/2026	3,779.76	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3494992	Hot Stick Wax/Wipes	10/01/2026	10/01/2026	0.00	281.43	
3495177	Heavy Duty Ground Mat	10/02/2026	10/02/2026	0.00	3,498.33	
Vendor Number	Vendor Name					Total Vendor Amount
07262	TOTAL WATER TREATMENT SYSTEMS					32.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222913			10/13/2026	32.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0459150	Di Service	09/30/2026	09/30/2026	0.00	32.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1832	TREVIPAY-WALMART					169.69
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222914			10/13/2026	169.69	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
7708F2EB	Weekly station supplies	10/02/2026	10/02/2026	0.00	169.69	

Payment Register

APPKT059

Section VIII, Item 1. 6

Vendor Number 04351	Vendor Name TYNDALE COMPANY, INC.					Total Vendor Amount	
						733.45	
Payment Type Check	Payment Number 222915					Payment Date 10/13/2026	Payment Amount 733.45
Payable Number 4567954	Description FR Clothing	Payable Date 10/01/2026	Due Date 10/01/2026	Discount Amount 0.00	Payable Amount 733.45		
Vendor Number 00991	Vendor Name USA BLUEBOOK					Total Vendor Amount	
						973.48	
Payment Type Check	Payment Number 222916					Payment Date 10/13/2026	Payment Amount 973.48
Payable Number INV01178186	Description Total Phosphate, Chlorine Chemkey, Pipet Tip, Fluo	Payable Date 10/01/2026	Due Date 10/01/2026	Discount Amount 0.00	Payable Amount 973.48		
Vendor Number 00637	Vendor Name VILLAGE OF HILLCREST					Total Vendor Amount	
						3,358.21	
Payment Type Check	Payment Number 222917					Payment Date 10/13/2026	Payment Amount 3,358.21
Payable Number 093026	Description UB Hillcrest Tax- Sep26	Payable Date 09/30/2026	Due Date 09/30/2026	Discount Amount 0.00	Payable Amount 3,358.21		

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	161	73	0.00	452,049.88
Allocated Cash	Voided **Void Check	0	1	0.00	0.00
Packet Totals:		161	74	0.00	452,049.88

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-452,049.88
Packet Totals:		-452,049.88



Rochelle, IL

Section VIII, Item 1.

Payment Register

APPKT05995 - Check Run 10/19/2026

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name	Total Vendor Amount
	Void	0.00
Payment Type	Payment Number	Payment Date
**Void Check	222974	10/19/2026
		0.00

Vendor Number	Vendor Name					Total Vendor Amount	
06620	AIR ONE EQUIPMENT, INC.					620.00	
Payment Type	Payment Number					Payment Date	Payment Amount
Check	222923					10/19/2026	620.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
242075	Spectacle kit & 5 point SCBA mask	10/09/2026	10/09/2026	0.00	620.00		

Vendor Number	Vendor Name					Total Vendor Amount
06535	AIRGAS USA, LLC					311.60
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222924				10/19/2026	311.60
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
5527453955	Oxygen	09/30/2026	09/30/2026	0.00	311.60	

Vendor Number	Vendor Name					Total Vendor Amount
10663	AMAZON CAPITAL SERVICES					140.53
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222925			10/19/2026	140.53	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
16N4-VXK1-WDR9	Boots - Casey	10/13/2026	10/13/2026	0.00	110.00	
1F1K-GCVY-6M6H	Zip Ties	10/08/2026	10/08/2026	0.00	79.99	
1R1F-LFKH-NL41	Amazon Credit	10/08/2026	10/08/2026	0.00	-125.99	
1TDL-FGRV-X6F1	Outdoor Photocell Light Sensors	10/13/2026	10/13/2026	0.00	56.94	
1W7X-FXR-XDWDT	Exit Sign	10/08/2026	10/08/2026	0.00	19.59	

Vendor Number	Vendor Name					Total Vendor Amount
01850	ANIXTER, INC					6,884.19
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222926			10/19/2026	6,884.19	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6930480-00	VMI Tech Labor	10/08/2026	10/08/2026	0.00	4,160.00	
6930951-00	Maj Inv #1443	10/08/2026	10/08/2026	0.00	2,014.20	
6932174-00	Maj Inv #942, #2400 / Min Inv #1698	10/09/2026	10/09/2026	0.00	709.99	

Vendor Number	Vendor Name					Total Vendor Amount	
INC2034	APPLIED CONCEPTS, INC					160.00	
Payment Type	Payment Number					Payment Date	Payment Amount
Check	222927					10/19/2026	160.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
484995	Squad Radar Handle	09/25/2026	09/25/2026	0.00	160.00		

Vendor Number	Vendor Name					Total Vendor Amount
11017	BROWN'S TIRE SERVICE					4,188.77
Payment Type	Payment Number				Payment Date	Payment Amount
Check	222928				10/19/2026	4,188.77
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
11535	new tire install	09/01/2026	09/01/2026	0.00	203.40	
11616	Pail of Grease	09/11/2026	09/11/2026	0.00	683.48	
11619	New Semi Tire - 11R22.5 Ironhead	09/11/2026	09/11/2026	0.00	437.89	

Payment Register

APPKT05995

Section VIII, Item 1. 6

12452	Tires for R156	09/14/2026	09/14/2026	0.00	2,829.00
12487	Tire Service for R163	09/18/2026	09/18/2026	0.00	35.00

Vendor Number 04449	Vendor Name BRUNS CONSTRUCTION, INC.	Total Vendor Amount 555.00			
Payment Type Check	Payment Number 222929	Payment Date 10/19/2026	Payment Amount 555.00		
Payable Number 12188	Description Rebar	Payable Date 10/13/2026	Due Date 10/13/2026	Discount Amount 0.00	Payable Amount 555.00

Vendor Number 08009	Vendor Name BUSS BOYZ CUSTOMS, INC.	Total Vendor Amount 701.25			
Payment Type Check	Payment Number 222930	Payment Date 10/19/2026	Payment Amount 701.25		
Payable Number 9357	Description Squad Damage from falling tree limb	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 701.25

Vendor Number 05789	Vendor Name C.E.S. INC	Total Vendor Amount 550.00			
Payment Type Check	Payment Number 222931	Payment Date 10/19/2026	Payment Amount 550.00		
Payable Number S258-26	Description Land surveying services for 1st Ave ROW	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 550.00

Vendor Number INC1477	Vendor Name CARQUEST OF MENDOTA	Total Vendor Amount 1,457.42			
Payment Type Check	Payment Number 222932	Payment Date 10/19/2026	Payment Amount 1,457.42		
Payable Number 16022-47197	Description Filters for R107	Payable Date 10/13/2026	Due Date 10/13/2026	Discount Amount 0.00	Payable Amount 167.56
16022-47198	Filters for R 117	10/13/2026	10/13/2026	0.00	282.61
16022-47199	Filters for R 120	10/13/2026	10/13/2026	0.00	183.07
16022-47202	Filters for R 119	10/13/2026	10/13/2026	0.00	187.52
16022-47203	Filters for R 123	10/13/2026	10/13/2026	0.00	287.09
16022-47218	Filters for R 108	10/13/2026	10/13/2026	0.00	124.51
16022-47219	Filters for R 156	10/13/2026	10/13/2026	0.00	225.06

Vendor Number 09112	Vendor Name CINTAS	Total Vendor Amount 861.66			
Payment Type Check	Payment Number 222933	Payment Date 10/19/2026	Payment Amount 861.66		
Payable Number 4284704622	Description MATS AND SHOP RAGS	Payable Date 10/06/2026	Due Date 10/06/2026	Discount Amount 0.00	Payable Amount 236.56
4284879481	Floor Mats/Shop Towels/Soap	10/07/2026	10/07/2026	0.00	184.38
4284879492	Mats, Towels, Lab Coats	10/07/2026	10/07/2026	0.00	47.18
4284879526	Mats - RR Park	10/07/2026	10/07/2026	0.00	32.93
4284879594	UB Mat and Bathroom Rentals for 333	10/07/2026	10/07/2026	0.00	86.30
4285172551	Tech Center Door/Floor Mats	10/09/2026	10/09/2026	0.00	37.75
4285457339	FLOOR MATS AND SHOP RAGS	10/13/2026	10/13/2026	0.00	236.56

Vendor Number 03707	Vendor Name CONSERV FS	Total Vendor Amount 4,707.03			
Payment Type Check	Payment Number 222934	Payment Date 10/19/2026	Payment Amount 4,707.03		
Payable Number 122019397	Description gas	Payable Date 10/06/2026	Due Date 10/06/2026	Discount Amount 0.00	Payable Amount 1,278.10
122019398	diesel	10/06/2026	10/06/2026	0.00	490.17
122019427	Fuel for PWD Operations	10/08/2026	10/08/2026	0.00	642.72
122019428	Fuel for PWD Operations	10/08/2026	10/08/2026	0.00	723.01
122019429	Fuel for PWD Operations	10/08/2026	10/08/2026	0.00	1,573.03

Payment Register

APPKT05995

Section VIII, Item 1. 6

Vendor Number 09673	Vendor Name CORE & MAIN LP					Total Vendor Amount 154.59
Payment Type Check	Payment Number 222935			Payment Date 10/19/2026	Payment Amount 154.59	
Payable Number Z845294	Description 18 CMP 16GA Band for 1030 Culvert Repair	Payable Date 10/01/2026	Due Date 10/01/2026	Discount Amount 0.00	Payable Amount 154.59	
Vendor Number 00143	Vendor Name CRESCENT ELECTRIC SUPPLY					Total Vendor Amount 509.86
Payment Type Check	Payment Number 222936			Payment Date 10/19/2026	Payment Amount 509.86	
Payable Number S514383701.001	Description Lithonia LED w Battery Backup	Payable Date 10/09/2026	Due Date 10/09/2026	Discount Amount 0.00	Payable Amount 509.86	
Vendor Number 10428	Vendor Name ENTERPRISE FM TRUST					Total Vendor Amount 40,711.07
Payment Type Check	Payment Number 222937			Payment Date 10/19/2026	Payment Amount 40,711.07	
Payable Number FBN5754423	Description Engineering vehicles lease and maintenance fee	Payable Date 10/03/2026	Due Date 10/03/2026	Discount Amount 0.00	Payable Amount 2,480.72	
FBN5754621	Squads Lease	10/03/2026	10/03/2026	0.00	15,383.73	
FBN5761835	Vehicle Leases	10/03/2026	10/03/2026	0.00	6,601.24	
FBN5761835-2	Meter Reader Vehicle Lease	10/03/2026	10/03/2026	0.00	427.94	
FBN5761923	Water Vehicle Leases	10/03/2026	10/03/2026	0.00	1,591.07	
FBN5761929	Water Rec Vehicle Leases	10/03/2026	10/03/2026	0.00	5,007.21	
FBN5769955	Monthly Truck Lease Payment	10/03/2026	10/03/2026	0.00	62.88	
FBN5769986	Lease Charges for PWD vehicles	10/03/2026	10/03/2026	0.00	7,181.98	
FBN5770098	CD 2022 Ford F150 Lease & Maint.	10/03/2026	10/03/2026	0.00	380.70	
FBN5770104	D1 AND D3 TRUCK LEASE	10/03/2026	10/03/2026	0.00	1,593.60	
Vendor Number 09108	Vendor Name FAULKS BROS CONSTRUCTION, INC.					Total Vendor Amount 1,552.92
Payment Type Check	Payment Number 222938			Payment Date 10/19/2026	Payment Amount 1,552.92	
Payable Number 450976	Description sand	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 1,552.92	
Vendor Number INC1472	Vendor Name FIREGROUND SUPPLY					Total Vendor Amount 200.97
Payment Type Check	Payment Number 222939			Payment Date 10/19/2026	Payment Amount 200.97	
Payable Number 42380	Description Lodico duty pants & polos	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 200.97	
Vendor Number INC1739	Vendor Name FORD PRO					Total Vendor Amount 182.70
Payment Type Check	Payment Number 222940			Payment Date 10/19/2026	Payment Amount 182.70	
Payable Number INV50619431	Description GPS Tracking	Payable Date 09/30/2026	Due Date 09/30/2026	Discount Amount 0.00	Payable Amount 182.70	
Vendor Number 01765	Vendor Name GALLS, LLC					Total Vendor Amount 406.96
Payment Type Check	Payment Number 222941			Payment Date 10/19/2026	Payment Amount 406.96	
Payable Number 036294097	Description Squad Tourniquets	Payable Date 09/15/2026	Due Date 09/15/2026	Discount Amount 0.00	Payable Amount 406.96	

Payment Register

APPKT05995

Section VIII, Item 1.

6

Vendor Number	Vendor Name					Total Vendor Amount
01248	GRAINGER, INC.					767.70
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222942			10/19/2026	767.70	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9107953847	Data Cables	10/07/2026	10/07/2026	0.00	705.33	
9111846391	Connectors	10/09/2026	10/09/2026	0.00	62.37	
Vendor Number	Vendor Name					Total Vendor Amount
00493	GROVERS SERVICES, LLC					4,800.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222943			10/19/2026	4,800.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101226	Trimmed/Removed Trees week of Oct 5, 2026	10/12/2026	10/12/2026	0.00	4,800.00	
Vendor Number	Vendor Name					Total Vendor Amount
05429	HAIGES MACHINERY, INC.					329.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222944			10/19/2026	329.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
PS-INV241215	Repair extractor door	10/08/2026	10/08/2026	0.00	329.00	
Vendor Number	Vendor Name					Total Vendor Amount
10256	HAWKINS, INC.					21,307.03
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222945			10/19/2026	21,307.03	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
7589939	Alum - Pump	10/05/2026	10/05/2026	0.00	17,573.10	
7590292	Azone 15	10/07/2026	10/07/2026	0.00	1,754.70	
7590339	Azone 15 - Aqua Hawk	10/07/2026	10/07/2026	0.00	1,979.23	
Vendor Number	Vendor Name					Total Vendor Amount
11014	HP ROCHELLE REAL ESTATE LLC					26,791.28
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222946			10/19/2026	26,791.28	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
090226	TIF REIMBURSEMENT #6	09/02/2026	09/02/2026	0.00	26,791.28	
Vendor Number	Vendor Name					Total Vendor Amount
01089	HUB-REMSEN PRINT GROUP					138.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222947			10/19/2026	138.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
15505	signs	10/09/2026	10/09/2026	0.00	138.00	
Vendor Number	Vendor Name					Total Vendor Amount
10769	IDEXX DISTRIBUTION, INC					2,483.02
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222948			10/19/2026	2,483.02	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3212231666	Colilert 200 Pack	10/13/2026	10/13/2026	0.00	2,483.02	
Vendor Number	Vendor Name					Total Vendor Amount
02878	IL CITY/COUNTY MANAGEMENT ASSOC					397.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	222949			10/19/2026	397.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101026	Dues	10/10/2026	10/10/2026	0.00	397.50	

Payment Register

APPKT05995

Section VIII, Item 1. 6

Vendor Number 01737	Vendor Name INTERSTATE BATTERIES OF ROCKFORD					Total Vendor Amount 157.95
Payment Type Check	Payment Number 222950		Payment Date 10/19/2026	Payment Amount 157.95		
Payable Number 100305140	Description Truck R147 Battery	Payable Date 10/13/2026	Due Date 10/13/2026	Discount Amount 0.00	Payable Amount 157.95	
Vendor Number 05282	Vendor Name JOHNSON TRACTOR					Total Vendor Amount 951.97
Payment Type Check	Payment Number 222951		Payment Date 10/19/2026	Payment Amount 951.97		
Payable Number IR20092	Description Bar and chain for RockBoss concrete saw. EC	Payable Date 10/09/2026	Due Date 10/09/2026	Discount Amount 0.00	Payable Amount 951.97	
Vendor Number 10176	Vendor Name KENNAY FARMS DISTILLING					Total Vendor Amount 25,006.40
Payment Type Check	Payment Number 222952		Payment Date 10/19/2026	Payment Amount 25,006.40		
Payable Number 101526	Description TIF REIMBURSEMENT #7	Payable Date 10/15/2026	Due Date 10/15/2026	Discount Amount 0.00	Payable Amount 25,006.40	
Vendor Number 00342	Vendor Name LAWSON PRODUCTS, INC.					Total Vendor Amount 57.00
Payment Type Check	Payment Number 222953		Payment Date 10/19/2026	Payment Amount 57.00		
Payable Number 9313865149	Description Fasteners	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 57.00	
Vendor Number 03507	Vendor Name MARK GILLIS TITLE AND LICENSE					Total Vendor Amount 29.00
Payment Type Check	Payment Number 222954		Payment Date 10/19/2026	Payment Amount 29.00		
Payable Number 100826	Description New plates/title transfer new T-10	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 29.00	
Vendor Number 00660	Vendor Name MCMASTER-CARR SUPPLY CO					Total Vendor Amount 113.00
Payment Type Check	Payment Number 222955		Payment Date 10/19/2026	Payment Amount 113.00		
Payable Number 73212769	Description Screws, Hex Nuts, Threadlocker	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 113.00	
Vendor Number 01726	Vendor Name MIDWEST MAILWORKS, INC					Total Vendor Amount 6,693.86
Payment Type Check	Payment Number 222956		Payment Date 10/19/2026	Payment Amount 6,693.86		
Payable Number 101526	Description UB Prepayment of Postage	Payable Date 10/15/2026	Due Date 10/15/2026	Discount Amount 0.00	Payable Amount 5,000.00	
Payable Number 263357	Description UB Postage for Utility Bills	Payable Date 10/10/2026	Due Date 10/10/2026	Discount Amount 0.00	Payable Amount 1,393.13	
Payable Number 263358	Description UB Complete Mailroom Service	Payable Date 10/10/2026	Due Date 10/10/2026	Discount Amount 0.00	Payable Amount 300.73	
Vendor Number INC1843	Vendor Name MILBURN, KELLY					Total Vendor Amount 200.00
Payment Type Check	Payment Number 222957		Payment Date 10/19/2026	Payment Amount 200.00		
Payable Number 0037	Description Cut the Square DJ	Payable Date 09/12/2026	Due Date 09/12/2026	Discount Amount 0.00	Payable Amount 200.00	

Payment Register

APPKT05995

Section VIII, Item 1. 6

Vendor Number 00028	Vendor Name MODERN SHOE SHOP					Total Vendor Amount 256.49
Payment Type Check	Payment Number 222958		Payment Date 10/19/2026	Payment Amount 256.49		
Payable Number 015149	Description Shoes for John B	Payable Date 10/12/2026	Due Date 10/12/2026	Discount Amount 0.00	Payable Amount 256.49	
Vendor Number 01641	Vendor Name MOTOROLA SOLUTIONS - STARCOM					Total Vendor Amount 2,208.00
Payment Type Check	Payment Number 222959		Payment Date 10/19/2026	Payment Amount 2,208.00		
Payable Number 10776320260901	Description Monthly Maintenance	Payable Date 10/01/2026	Due Date 10/01/2026	Discount Amount 0.00	Payable Amount 2,208.00	
Vendor Number 08192	Vendor Name MR. OUTHUSE					Total Vendor Amount 690.00
Payment Type Check	Payment Number 222960		Payment Date 10/19/2026	Payment Amount 690.00		
Payable Number 12198	Description NNO Portable Bathrooms	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 440.00	
Payable Number 12200	Description Port-a-Potty - Downtown Event	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 250.00	
Vendor Number INC1451	Vendor Name MUNICIPAL ELECTRONICS DIVISION LLC					Total Vendor Amount 45.00
Payment Type Check	Payment Number 222961		Payment Date 10/19/2026	Payment Amount 45.00		
Payable Number 072876	Description Electirc Bill	Payable Date 10/01/2026	Due Date 10/01/2026	Discount Amount 0.00	Payable Amount 45.00	
Vendor Number 00415	Vendor Name NAPA AUTO PARTS ROCHELLE					Total Vendor Amount 247.97
Payment Type Check	Payment Number 222962		Payment Date 10/19/2026	Payment Amount 113.07		
Payable Number 129327	Description oil and air filter	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 113.07	
Payment Type Check	Payment Number 222963		Payment Date 10/19/2026	Payment Amount 26.98		
Payable Number 129226	Description EMERY CLOTH AND WD-40	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 26.98	
Payment Type Check	Payment Number 222964		Payment Date 10/19/2026	Payment Amount 107.92		
Payable Number 129502	Description Oil dry	Payable Date 10/12/2026	Due Date 10/12/2026	Discount Amount 0.00	Payable Amount 107.92	
Vendor Number 01659	Vendor Name NICOR					Total Vendor Amount 2,864.29
Payment Type Check	Payment Number 222965		Payment Date 10/19/2026	Payment Amount 2,864.29		
Payable Number 00874710007-100726	Description NICOR GAS FOR MAIN PLANT ENGINES	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 2,192.94	
Payable Number 04965710009-100626	Description FBO Office Heat	Payable Date 10/06/2026	Due Date 10/06/2026	Discount Amount 0.00	Payable Amount 68.34	
Payable Number 10355890327-100626	Description nicor maintenace shop	Payable Date 10/06/2026	Due Date 10/06/2026	Discount Amount 0.00	Payable Amount 65.35	
Payable Number 10874710006-100626	Description NICOR GAS FOR MAIN PLANT HEATERS	Payable Date 10/06/2026	Due Date 10/06/2026	Discount Amount 0.00	Payable Amount 186.51	
Payable Number 42790561023-101226	Description nicor pro shop	Payable Date 10/12/2026	Due Date 10/12/2026	Discount Amount 0.00	Payable Amount 70.19	
Payable Number 47219432557-100626	Description Heat Comm Hangar	Payable Date 10/06/2026	Due Date 10/06/2026	Discount Amount 0.00	Payable Amount 65.18	
Payable Number 66451410006-100626	Description Nicor - 888 Treatment Plant	Payable Date 10/06/2026	Due Date 10/06/2026	Discount Amount 0.00	Payable Amount 215.78	

Payment Register

APPKT05995

Section VIII, Item 1. 6

Vendor Number INC1930	Vendor Name OCELLA MARCELA NUYEN					Total Vendor Amount 250.00
Payment Type Check	Payment Number 222966			Payment Date 10/19/2026	Payment Amount 250.00	
Payable Number 000004	Description Public Power Week Dept Lunch	Payable Date 10/09/2026	Due Date 10/09/2026	Discount Amount 0.00	Payable Amount 250.00	
Vendor Number 05859	Vendor Name P.F. PETTIBONE & CO.					Total Vendor Amount 398.90
Payment Type Check	Payment Number 222967			Payment Date 10/19/2026	Payment Amount 398.90	
Payable Number 189508	Description CSO Patches	Payable Date 09/11/2026	Due Date 09/11/2026	Discount Amount 0.00	Payable Amount 398.90	
Vendor Number INC1110	Vendor Name PEST CONTROL CONSULTANTS ILLINOIS					Total Vendor Amount 230.05
Payment Type Check	Payment Number 222968			Payment Date 10/19/2026	Payment Amount 230.05	
Payable Number 1105584	Description Pest Control Spraying	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 58.85	
Payable Number 1107005	Description Substations Pest Control	Payable Date 10/09/2026	Due Date 10/09/2026	Discount Amount 0.00	Payable Amount 171.20	
Vendor Number 09003	Vendor Name POTTS, MARK					Total Vendor Amount 919.21
Payment Type Check	Payment Number 222969			Payment Date 10/19/2026	Payment Amount 919.21	
Payable Number 6	Description Filling Station Trim/Molding Repairs	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 919.21	
Vendor Number 10851	Vendor Name RADIAN RESEARCH INC					Total Vendor Amount 2,145.00
Payment Type Check	Payment Number 222970			Payment Date 10/19/2026	Payment Amount 2,145.00	
Payable Number PS74185	Description Meter Bench Recalibration/Recertification	Payable Date 10/13/2026	Due Date 10/13/2026	Discount Amount 0.00	Payable Amount 2,145.00	
Vendor Number INC2016	Vendor Name RADWELL INTERNATIONAL LLC					Total Vendor Amount 1,263.61
Payment Type Check	Payment Number 222971			Payment Date 10/19/2026	Payment Amount 1,263.61	
Payable Number 37023862	Description Dewatering Drive repair	Payable Date 10/09/2026	Due Date 10/09/2026	Discount Amount 0.00	Payable Amount 1,263.61	
Vendor Number 10114	Vendor Name REDFORD DATA SERVICES LLC					Total Vendor Amount 188.25
Payment Type Check	Payment Number 222972			Payment Date 10/19/2026	Payment Amount 188.25	
Payable Number 563	Description Well 11 - SCADA Services	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 188.25	
Vendor Number 10207	Vendor Name ROCHELLE ACE HARDWARE					Total Vendor Amount 717.36
Payment Type Check	Payment Number 222973			Payment Date 10/19/2026	Payment Amount 566.21	
Payable Number 087681	Description VISE GRIPS	Payable Date 10/06/2026	Due Date 10/06/2026	Discount Amount 0.00	Payable Amount 35.98	
Payable Number 087708	Description Nuts and Bolts	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 10.16	
Payable Number 087711	Description clamps and anit freeze	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 53.16	
Payable Number 087712	Description Wire Wheel Bevel, Cup Brush, HMRBit	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 54.87	
Payable Number 087717	Description 220 PLUGS FOR HEATER AND DRINKING WATER	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 51.25	
Payable Number 087725	Description Levels and Tools	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 116.95	
Payable Number 087726	Description 220 PLUG FOR PAEKER BUILDING	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 16.19	

Payment Register

APPKT05995

Section VIII, Item 1. 6

087730	DUCK TAPE	10/07/2026	10/07/2026	0.00	11.86
087741	Leader hose, Portland Cement	10/08/2026	10/08/2026	0.00	30.58
087745	Post Eye Light Control / Com Swvl Mnt Light Contro	10/08/2026	10/08/2026	0.00	44.97
087770	AC Quiet Switch, Outlet, Silicone W&D	10/09/2026	10/09/2026	0.00	53.96
087825	Hay Bales Paint	10/13/2026	10/13/2026	0.00	29.65
087834	oil	10/13/2026	10/13/2026	0.00	26.97
087838	Hay Bale Supplies	10/13/2026	10/13/2026	0.00	17.07
087855	Gorilla Tape 30yd	10/14/2026	10/14/2026	0.00	12.59
Check	222975			10/19/2026	151.15
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
087710	Brooms & grass seed	10/07/2026	10/07/2026	0.00	151.15
Vendor Number	Vendor Name				Total Vendor Amount
02241	ROCHELLE JANITORIAL SUPPLY				127.58
Payment Type	Payment Number			Payment Date	Payment Amount
Check	222976			10/19/2026	127.58
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
100826-2	Toilet Paper, Paper Towels	10/13/2026	10/13/2026	0.00	127.58
Vendor Number	Vendor Name				Total Vendor Amount
INC1679	ROCHELLE WRESTLING CLUB				500.00
Payment Type	Payment Number			Payment Date	Payment Amount
Check	222977			10/19/2026	500.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
100826	Donation	10/08/2026	10/08/2026	0.00	500.00
Vendor Number	Vendor Name				Total Vendor Amount
INC1914	ROCK VALLEY PHYSICAL THERAPY				600.00
Payment Type	Payment Number			Payment Date	Payment Amount
Check	222978			10/19/2026	600.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
6273975A42	INDUSTRIAL ATHLETE PROGRAM FOR PD	10/13/2026	10/13/2026	0.00	600.00
Vendor Number	Vendor Name				Total Vendor Amount
INC1418	RUNNINGS SUPPLY INC				383.74
Payment Type	Payment Number			Payment Date	Payment Amount
Check	222979			10/19/2026	383.74
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1339679	Shovels	10/06/2026	10/06/2026	0.00	137.97
1339699	PRESSURE GAGE	10/06/2026	10/06/2026	0.00	21.99
1339998	OUTLET FOR WELDER	10/07/2026	10/07/2026	0.00	24.78
1340301	Hackzall and Battery	10/08/2026	10/08/2026	0.00	368.00
1340304	Hackzall and Battery - Return	10/08/2026	10/08/2026	0.00	-368.00
1340306	Hackzall and Battery	10/08/2026	10/08/2026	0.00	199.00
Vendor Number	Vendor Name				Total Vendor Amount
02459	SECRETARY OF STATE				173.00
Payment Type	Payment Number			Payment Date	Payment Amount
Check	222980			10/19/2026	173.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
100826	New plates/title transfer new T-10	10/08/2026	10/08/2026	0.00	173.00
Vendor Number	Vendor Name				Total Vendor Amount
07322	SERVICE CONCEPTS, INC.				8,634.00
Payment Type	Payment Number			Payment Date	Payment Amount
Check	222981			10/19/2026	8,634.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
36721	Expansion Tank replacement for Crac Unit	10/07/2026	10/07/2026	0.00	8,634.00

Payment Register

APPKT05995

Section VIII, Item 1. 6

Vendor Number 10894	Vendor Name SLATE ROCK FR					Total Vendor Amount 698.83
Payment Type Check	Payment Number 222982				Payment Date 10/19/2026	Payment Amount 698.83
Payable Number 108196	Description FR Clothing	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 698.83	
Vendor Number 08023	Vendor Name SYNDEO NETWORKS, INC.					Total Vendor Amount 684.65
Payment Type Check	Payment Number 222983				Payment Date 10/19/2026	Payment Amount 684.65
Payable Number SN027486	Description Admin Phone Lines	Payable Date 10/01/2026	Due Date 10/01/2026	Discount Amount 0.00	Payable Amount 684.65	
Vendor Number 06794	Vendor Name TDG COMMUNICATIONS, INC.					Total Vendor Amount 600.00
Payment Type Check	Payment Number 222984				Payment Date 10/19/2026	Payment Amount 600.00
Payable Number 19375	Description Airport to City Site Migration	Payable Date 09/30/2026	Due Date 09/30/2026	Discount Amount 0.00	Payable Amount 600.00	
Vendor Number INC1832	Vendor Name TREVIPAY-WALMART					Total Vendor Amount 129.42
Payment Type Check	Payment Number 222985				Payment Date 10/19/2026	Payment Amount 129.42
Payable Number 319D5FFB	Description Weekly station supplies	Payable Date 10/09/2026	Due Date 10/09/2026	Discount Amount 0.00	Payable Amount 129.42	
Vendor Number 08658	Vendor Name TRUGREEN PROCESSING CENTER					Total Vendor Amount 1,795.58
Payment Type Check	Payment Number 222986				Payment Date 10/19/2026	Payment Amount 1,795.58
Payable Number 232667531	Description Sprayed Herbicide for Weed Mitigation at Cemetery	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 1,795.58	
Vendor Number 04522	Vendor Name TURNER, DEBBIE					Total Vendor Amount 2,750.00
Payment Type Check	Payment Number 222987				Payment Date 10/19/2026	Payment Amount 2,750.00
Payable Number 2942	Description JANITORIAL SERVICES	Payable Date 10/11/2026	Due Date 10/11/2026	Discount Amount 0.00	Payable Amount 2,750.00	
Vendor Number 07180	Vendor Name ULINE					Total Vendor Amount 686.53
Payment Type Check	Payment Number 222988				Payment Date 10/19/2026	Payment Amount 686.53
Payable Number 214431363	Description Red Marking Paint	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 686.53	
Vendor Number 09891	Vendor Name UMB BANK NA					Total Vendor Amount 318.00
Payment Type Check	Payment Number 222989				Payment Date 10/19/2026	Payment Amount 318.00
Payable Number 1065235	Description Paying agent fee	Payable Date 10/13/2026	Due Date 10/13/2026	Discount Amount 0.00	Payable Amount 318.00	

Payment Register

APPKT05995

Section VIII, Item 1. 6

Vendor Number 01736	Vendor Name UNDERWOOD, JASON					Total Vendor Amount 250.00
Payment Type Check	Payment Number 222990			Payment Date 10/19/2026	Payment Amount 250.00	
Payable Number 100826	Description Underwood rope tech meals	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 250.00	
Vendor Number 00849	Vendor Name UNIVERSITY OF ILLINOIS					Total Vendor Amount 21,435.68
Payment Type Check	Payment Number 222991			Payment Date 10/19/2026	Payment Amount 21,435.68	
Payable Number 008-000-AM302 FINAL	Description Energy Action Plan	Payable Date 10/12/2026	Due Date 10/12/2026	Discount Amount 0.00	Payable Amount 21,435.68	
Vendor Number 00991	Vendor Name USA BLUEBOOK					Total Vendor Amount 2,173.54
Payment Type Check	Payment Number 222992			Payment Date 10/19/2026	Payment Amount 2,173.54	
Payable Number INV01183844	Description Chemical Pump Parts	Payable Date 10/07/2026	Due Date 10/07/2026	Discount Amount 0.00	Payable Amount 36.84	
INV01183992	ATC Diversified SLU-0200 Universal	10/07/2026	10/07/2026	0.00	345.18	
INV01184875	Orthophosphate Chemkey, Iron Chemkey, Ammonia Std	10/08/2026	10/08/2026	0.00	1,791.52	
Vendor Number 03510	Vendor Name UTILITY DYNAMICS CORPORATION					Total Vendor Amount 3,080.00
Payment Type Check	Payment Number 222993			Payment Date 10/19/2026	Payment Amount 3,080.00	
Payable Number 0926-3602	Description Rt 38 - Creston Emergency Bore	Payable Date 09/25/2026	Due Date 09/25/2026	Discount Amount 0.00	Payable Amount 3,080.00	
Vendor Number INC1757	Vendor Name VCNA PRAIRIE LLC					Total Vendor Amount 4,029.00
Payment Type Check	Payment Number 222994			Payment Date 10/19/2026	Payment Amount 4,029.00	
Payable Number 892720830	Description Sewer Plant Concrete	Payable Date 10/05/2026	Due Date 10/05/2026	Discount Amount 0.00	Payable Amount 1,734.00	
892720834	Askvig Strm Wtr Prjct: Concrete for Strctures/Pipe	10/05/2026	10/05/2026	0.00	561.00	
892726469	Sewer Plant Concrete	10/08/2026	10/08/2026	0.00	1,734.00	
Vendor Number INC1973	Vendor Name VEOLIA WATER TECHNOLOGIES, INC					Total Vendor Amount 1,481.79
Payment Type Check	Payment Number 222995			Payment Date 10/19/2026	Payment Amount 1,481.79	
Payable Number 26001150 RI 05700	Description Hydrex	Payable Date 10/13/2026	Due Date 10/13/2026	Discount Amount 0.00	Payable Amount 1,481.79	
Vendor Number INC1607	Vendor Name WARNING LITES OF SOUTHERN ILLINOIS					Total Vendor Amount 1,207.00
Payment Type Check	Payment Number 222996			Payment Date 10/19/2026	Payment Amount 1,207.00	
Payable Number 45017	Description Post reflectors and painting signs. EC	Payable Date 10/08/2026	Due Date 10/08/2026	Discount Amount 0.00	Payable Amount 1,207.00	

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	144	73	0.00	219,241.70
Allocated Cash	Voided **Void Check	0	1	0.00	0.00
Packet Totals:		144	74	0.00	219,241.70

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-219,241.70
Packet Totals:		-219,241.70



Rochelle, IL

Section VIII, Item 1.

Budget Report

Account Summary

For Fiscal: 2026 Period Ending: 09/30/2026

		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	752,325.00	752,325.00	190,156.95	589,354.24	-162,970.76	78.34 %
01-00-31110	Property Tax - Police Pension Fund	1,012,243.00	1,012,243.00	0.00	0.00	-1,012,243.00	0.00 %
01-00-31120	Property Tax - Fire Pension Fund	481,241.00	481,241.00	0.00	0.00	-481,241.00	0.00 %
Category: 3110 - Property Total:		2,245,809.00	2,245,809.00	190,156.95	589,354.24	-1,656,454.76	26.24%
Category: 3150 - Road and Bridge							
01-00-31500	Road & Bridge Tax	215,000.00	215,000.00	75,281.67	232,422.77	17,422.77	108.10 %
Category: 3150 - Road and Bridge Total:		215,000.00	215,000.00	75,281.67	232,422.77	17,422.77	108.10%
Category: 3210 - Liquor							
01-00-32100	Liquor Licenses	45,000.00	45,000.00	75.00	40,415.00	-4,585.00	89.81 %
Category: 3210 - Liquor Total:		45,000.00	45,000.00	75.00	40,415.00	-4,585.00	89.81%
Category: 3250 - Licenses							
01-00-32500	Franchise License	125,000.00	125,000.00	0.00	89,209.41	-35,790.59	71.37 %
01-00-32510	Telecommunications Tax	350,000.00	350,000.00	30,985.06	274,130.22	-75,869.78	78.32 %
Category: 3250 - Licenses Total:		475,000.00	475,000.00	30,985.06	363,339.63	-111,660.37	76.49%
Category: 3260 - Other Licenses							
01-00-32600	Amusement License	35,000.00	35,000.00	0.00	28,840.00	-6,160.00	82.40 %
01-00-32610	Other Licenses	500.00	500.00	160.00	590.00	90.00	118.00 %
Category: 3260 - Other Licenses Total:		35,500.00	35,500.00	160.00	29,430.00	-6,070.00	82.90%
Category: 3310 - Permits							
01-00-33100	Building Permits	25,000.00	25,000.00	2,584.74	23,851.89	-1,148.11	95.41 %
01-00-33110	Mobile Food Vendor Permits	2,000.00	2,000.00	0.00	500.00	-1,500.00	25.00 %
Category: 3310 - Permits Total:		27,000.00	27,000.00	2,584.74	24,351.89	-2,648.11	90.19%
Category: 3313 - Building Permits							
01-00-33130	Building and Zoning Fees	4,000.00	4,000.00	0.00	1,650.00	-2,350.00	41.25 %
Category: 3313 - Building Permits Total:		4,000.00	4,000.00	0.00	1,650.00	-2,350.00	41.25%
Category: 3410 - Income							
01-00-34100	State Income Tax	1,702,169.20	1,702,169.20	92,845.11	1,376,134.81	-326,034.39	80.85 %
Category: 3410 - Income Total:		1,702,169.20	1,702,169.20	92,845.11	1,376,134.81	-326,034.39	80.85%
Category: 3420 - Other Taxes							
01-00-34200	Personal Property Replacement Tax	320,000.00	320,000.00	0.00	264,491.60	-55,508.40	82.65 %
Category: 3420 - Other Taxes Total:		320,000.00	320,000.00	0.00	264,491.60	-55,508.40	82.65%
Category: 3435 - Miscellaneous							
01-00-34350	Video Gaming Tax	370,000.00	370,000.00	0.00	252,688.53	-117,311.47	68.29 %
Category: 3435 - Miscellaneous Total:		370,000.00	370,000.00	0.00	252,688.53	-117,311.47	68.29%
Category: 3440 - Sales							
01-00-34400	Sales Tax	3,000,000.00	3,000,000.00	277,791.13	2,461,760.18	-538,239.82	82.06 %
01-00-34450	Local Use Tax	35,356.38	35,356.38	3,327.46	56,032.20	20,675.82	158.48 %
Category: 3440 - Sales Total:		3,035,356.38	3,035,356.38	281,118.59	2,517,792.38	-517,564.00	82.95%
Category: 3446 - Other Tax							
01-00-34460	Cannabis Tax	15,208.06	15,208.06	1,317.27	11,993.08	-3,214.98	78.86 %
Category: 3446 - Other Tax Total:		15,208.06	15,208.06	1,317.27	11,993.08	-3,214.98	78.86%
Category: 3470 - Grants							
01-00-34700	State Grants	0.00	0.00	0.00	34,208.03	34,208.03	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-00-34710	Federal Grants	360,000.00	360,000.00	77,305.55	288,553.33	-71,446.67	80.15 %
	Category: 3470 - Grants Total:	360,000.00	360,000.00	77,305.55	322,761.36	-37,238.64	89.66%
	Category: 3510 - Fines						
01-00-35100	Court Fines	75,000.00	75,000.00	6,539.07	72,504.65	-2,495.35	96.67 %
	Category: 3510 - Fines Total:	75,000.00	75,000.00	6,539.07	72,504.65	-2,495.35	96.67%
	Category: 3635 - Water Rec Solid Waste Charge						
01-00-36350	Water Rec Solid Waste Charge	50,000.00	50,000.00	232.50	24,914.50	-25,085.50	49.83 %
	Category: 3635 - Water Rec Solid Waste Charge Total:	50,000.00	50,000.00	232.50	24,914.50	-25,085.50	49.83%
	Category: 3660 - Public Safety Fees						
01-00-36600	Ambulance Fees	1,600,000.00	1,600,000.00	191.00	796,214.19	-803,785.81	49.76 %
01-00-36610	Police Fees	75,000.00	75,000.00	7,522.20	70,088.08	-4,911.92	93.45 %
01-00-36620	Fire Protection Fees	111,767.00	111,767.00	9,405.23	83,551.31	-28,215.69	74.75 %
	Category: 3660 - Public Safety Fees Total:	1,786,767.00	1,786,767.00	17,118.43	949,853.58	-836,913.42	53.16%
	Category: 3690 - Street Department Fees						
01-00-36900	Street Division Fees	260,000.00	260,000.00	26,422.66	204,611.34	-55,388.66	78.70 %
	Category: 3690 - Street Department Fees Total:	260,000.00	260,000.00	26,422.66	204,611.34	-55,388.66	78.70%
	Category: 3760 - Cemetery Fees						
01-00-37600	Grave Opening Fees	25,000.00	25,000.00	800.00	19,800.00	-5,200.00	79.20 %
01-00-37610	Lot Sales	40,000.00	40,000.00	2,050.00	10,500.00	-29,500.00	26.25 %
	Category: 3760 - Cemetery Fees Total:	65,000.00	65,000.00	2,850.00	30,300.00	-34,700.00	46.62%
	Category: 3790 - Other Revenues						
01-00-37901	Developer Fees	0.00	0.00	0.00	5,000.00	5,000.00	0.00 %
	Category: 3790 - Other Revenues Total:	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
	Category: 3810 - Investment Income						
01-00-38100	Interest Income	550,000.00	550,000.00	21,125.45	178,573.71	-371,426.29	32.47 %
	Category: 3810 - Investment Income Total:	550,000.00	550,000.00	21,125.45	178,573.71	-371,426.29	32.47%
	Category: 3890 - Miscellaneous Income						
01-00-38900	Miscellaenous	60,000.00	60,000.00	4,410.00	36,417.62	-23,582.38	60.70 %
01-00-38910	Intergovernmental Reimbursement	0.00	0.00	0.00	17,070.53	17,070.53	0.00 %
	Category: 3890 - Miscellaneous Income Total:	60,000.00	60,000.00	4,410.00	53,488.15	-6,511.85	89.15%
	Category: 3910 - Other Financing Sources						
01-00-39100	Loan Proceeds	625,000.00	625,000.00	0.00	0.00	-625,000.00	0.00 %
	Category: 3910 - Other Financing Sources Total:	625,000.00	625,000.00	0.00	0.00	-625,000.00	0.00%
	Category: 3990 - Interfund Transfers						
01-00-39920	Transfer from Sales Tax	204,000.00	204,000.00	17,000.00	153,000.00	-51,000.00	75.00 %
01-00-39951	Transfer from Water	227,688.00	227,688.00	18,974.00	170,766.00	-56,922.00	75.00 %
01-00-39952	Transf from Water Reclamation	281,680.00	281,680.00	23,473.33	211,259.97	-70,420.03	75.00 %
01-00-39953	Transfer from Solid Waste	734,636.00	734,636.00	61,219.67	550,977.03	-183,658.97	75.00 %
01-00-39954	Transfer from Electric	2,456,661.00	2,456,661.00	204,721.75	1,842,495.75	-614,165.25	75.00 %
01-00-39958	Transfer from Railroad	100,000.00	100,000.00	8,333.33	74,999.97	-25,000.03	75.00 %
	Category: 3990 - Interfund Transfers Total:	4,004,665.00	4,004,665.00	333,722.08	3,003,498.72	-1,001,166.28	75.00%
	Department: 00 - 00 Total:	16,326,474.64	16,326,474.64	1,164,250.13	10,549,569.94	-5,776,904.70	64.62%
	Revenue Total:	16,326,474.64	16,326,474.64	1,164,250.13	10,549,569.94	-5,776,904.70	64.62%
	Expense						
	Department: 12 - Mayor & City Council						
	Category: 4000 - Personnel						
01-12-43000	Elected Officials Salaries	25,500.00	25,500.00	1,942.40	18,452.80	7,047.20	72.36 %
	Category: 4000 - Personnel Total:	25,500.00	25,500.00	1,942.40	18,452.80	7,047.20	72.36%
	Category: 5000 - Contractual Services						
01-12-54900	Other Professional Services	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-12-55400	Printing	1,500.00	1,500.00	0.00	193.05	1,306.95	12.87 %
01-12-56100	Dues	1,800.00	1,800.00	0.00	375.00	1,425.00	20.83 %
01-12-56200	Travel	3,500.00	3,500.00	0.00	110.20	3,389.80	3.15 %
01-12-56500	Publications	750.00	750.00	0.00	0.00	750.00	0.00 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-12-56600	Conference	2,500.00	2,500.00	0.00	817.06	1,682.94	32.68 %
Category: 5000 - Contractual Services Total:		12,550.00	12,550.00	0.00	1,495.31	11,054.69	11.91%
Category: 6000 - Commodities							
01-12-65100	Office Supplies	1,500.00	1,500.00	0.00	3,836.55	-2,336.55	255.77 %
Category: 6000 - Commodities Total:		1,500.00	1,500.00	0.00	3,836.55	-2,336.55	255.77%
Category: 8000 - Capital Outlay							
01-12-83000	Equipment	5,000.00	5,000.00	0.00	51.47	4,948.53	1.03 %
01-12-83010	Equipment - IT	3,750.00	3,750.00	0.00	2,397.76	1,352.24	63.94 %
Category: 8000 - Capital Outlay Total:		8,750.00	8,750.00	0.00	2,449.23	6,300.77	27.99%
Category: 9000 - Other Expenditures							
01-12-91100	Community Relations	8,500.00	8,500.00	308.32	3,008.50	5,491.50	35.39 %
Category: 9000 - Other Expenditures Total:		8,500.00	8,500.00	308.32	3,008.50	5,491.50	35.39%
Department: 12 - Mayor & City Council Total:		56,800.00	56,800.00	2,250.72	29,242.39	27,557.61	51.48%
Department: 13 - City Clerk							
Category: 4000 - Personnel							
01-13-42100	Full-Time	148,777.00	148,777.00	14,066.82	135,564.06	13,212.94	91.12 %
01-13-42300	Overtime	200.00	200.00	0.00	0.00	200.00	0.00 %
01-13-45100	Health Insurance	4,707.00	4,707.00	949.66	4,718.35	-11.35	100.24 %
01-13-45200	Life Insurance	110.00	110.00	3.69	73.70	36.30	67.00 %
Category: 4000 - Personnel Total:		153,794.00	153,794.00	15,020.17	140,356.11	13,437.89	91.26%
Category: 5000 - Contractual Services							
01-13-54900	Other Professional Services	30,000.00	30,000.00	3,754.86	26,499.73	3,500.27	88.33 %
01-13-55100	Postage	2,000.00	2,000.00	179.46	1,563.42	436.58	78.17 %
01-13-55200	Telephone	600.00	600.00	20.02	300.18	299.82	50.03 %
01-13-55300	Publishing	150.00	150.00	0.00	0.00	150.00	0.00 %
01-13-55400	Printing	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
01-13-56100	Dues	2,200.00	2,200.00	0.00	200.00	2,000.00	9.09 %
01-13-56200	Travel	700.00	700.00	0.00	0.00	700.00	0.00 %
01-13-56300	Training	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-13-56400	Tuition	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-13-56500	Publications	340.00	340.00	0.00	143.00	197.00	42.06 %
01-13-56600	Conference	1,500.00	1,500.00	0.00	486.80	1,013.20	32.45 %
Category: 5000 - Contractual Services Total:		45,490.00	45,490.00	3,954.34	29,193.13	16,296.87	64.17%
Category: 6000 - Commodities							
01-13-65100	Office Supplies	1,500.00	1,500.00	129.21	764.84	735.16	50.99 %
Category: 6000 - Commodities Total:		1,500.00	1,500.00	129.21	764.84	735.16	50.99%
Category: 8000 - Capital Outlay							
01-13-83000	Equipment	2,000.00	2,000.00	108.78	488.77	1,511.23	24.44 %
01-13-83010	Equipment - IT	1,750.00	1,750.00	0.00	1,474.98	275.02	84.28 %
01-13-87000	Furniture	1,000.00	1,000.00	0.00	556.37	443.63	55.64 %
Category: 8000 - Capital Outlay Total:		4,750.00	4,750.00	108.78	2,520.12	2,229.88	53.06%
Category: 9000 - Other Expenditures							
01-13-92900	Miscellaneous	500.00	500.00	0.00	85.20	414.80	17.04 %
01-13-95300	Intergovernmental Agreement	18,000.00	18,000.00	0.00	9,632.00	8,368.00	53.51 %
Category: 9000 - Other Expenditures Total:		18,500.00	18,500.00	0.00	9,717.20	8,782.80	52.53%
Department: 13 - City Clerk Total:		224,034.00	224,034.00	19,212.50	182,551.40	41,482.60	81.48%
Department: 17 - Municipal Building							
Category: 5000 - Contractual Services							
01-17-51100	Building Maintenance	200,000.00	200,000.00	3,542.95	79,315.73	120,684.27	39.66 %
01-17-51700	Grounds Maintenance	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
01-17-52900	Other Maintenance	3,000.00	3,000.00	449.28	2,476.01	523.99	82.53 %
01-17-53600	Janitorial Services	39,500.00	39,500.00	0.00	6,654.88	32,845.12	16.85 %
01-17-53700	Network Administration	276,149.00	276,149.00	23,012.38	207,111.42	69,037.58	75.00 %
01-17-53900	Other Contractual Services	1,500.00	1,500.00	0.00	899.22	600.78	59.95 %
01-17-54900	Other Professional Services	32,000.00	32,000.00	89.94	19,688.22	12,311.78	61.53 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-17-57100	Utilities	4,500.00	4,500.00	250.00	2,250.00	2,250.00	50.00 %
01-17-57300	Garbage Disposal/Recycling	1,500.00	1,500.00	60.33	476.19	1,023.81	31.75 %
01-17-59500	Property Tax	2,500.00	2,500.00	1,354.68	2,869.30	-369.30	114.77 %
Category: 5000 - Contractual Services Total:		568,149.00	568,149.00	28,759.56	321,740.97	246,408.03	56.63%
Category: 6000 - Commodities							
01-17-61100	Building Supplies	5,000.00	5,000.00	0.00	5,335.02	-335.02	106.70 %
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	1,064.84	5,427.06	572.94	90.45 %
01-17-65400	Janitorial Supplies	4,000.00	4,000.00	199.37	1,718.89	2,281.11	42.97 %
Category: 6000 - Commodities Total:		15,500.00	15,500.00	1,264.21	12,480.97	3,019.03	80.52%
Category: 8000 - Capital Outlay							
01-17-83000	Equipment	25,000.00	25,000.00	0.00	7,114.16	17,885.84	28.46 %
Category: 8000 - Capital Outlay Total:		25,000.00	25,000.00	0.00	7,114.16	17,885.84	28.46%
Category: 9000 - Other Expenditures							
01-17-91100	Community Relations	20,000.00	20,000.00	328.95	13,310.13	6,689.87	66.55 %
01-17-99915	Transfer Ambulance Fund	200,000.00	200,000.00	16,666.67	150,000.03	49,999.97	75.00 %
01-17-99964	Transfer Admin Services Fund	487,435.00	487,435.00	40,619.61	365,576.49	121,858.51	75.00 %
01-17-99971	Transfer Fire Pension	185,000.00	185,000.00	16,327.10	141,803.05	43,196.95	76.65 %
01-17-99972	Transfer Police Pension	185,000.00	185,000.00	16,327.10	141,803.05	43,196.95	76.65 %
Category: 9000 - Other Expenditures Total:		1,077,435.00	1,077,435.00	90,269.43	812,492.75	264,942.25	75.41%
Department: 17 - Municipal Building Total:		1,686,084.00	1,686,084.00	120,293.20	1,153,828.85	532,255.15	68.43%
Department: 18 - City Attorney							
Category: 5000 - Contractual Services							
01-18-53300	Legal Service	110,000.00	110,000.00	4,241.67	111,730.14	-1,730.14	101.57 %
Category: 5000 - Contractual Services Total:		110,000.00	110,000.00	4,241.67	111,730.14	-1,730.14	101.57%
Department: 18 - City Attorney Total:		110,000.00	110,000.00	4,241.67	111,730.14	-1,730.14	101.57%
Department: 19 - City Manager							
Category: 5000 - Contractual Services							
01-19-54900	Other Professional Services	900.00	900.00	0.00	0.00	900.00	0.00 %
01-19-55200	Telephone	700.00	700.00	0.00	0.00	700.00	0.00 %
01-19-56000	Professional Development	1,800.00	1,800.00	159.04	251.35	1,548.65	13.96 %
01-19-56100	Dues	12,500.00	12,500.00	0.00	540.00	11,960.00	4.32 %
01-19-56200	Travel	6,500.00	6,500.00	0.00	123.20	6,376.80	1.90 %
01-19-56400	Tuition	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-19-56600	Conference	8,000.00	8,000.00	426.62	426.62	7,573.38	5.33 %
Category: 5000 - Contractual Services Total:		32,400.00	32,400.00	585.66	1,341.17	31,058.83	4.14%
Category: 6000 - Commodities							
01-19-65100	Office Supplies	500.00	500.00	0.00	723.07	-223.07	144.61 %
Category: 6000 - Commodities Total:		500.00	500.00	0.00	723.07	-223.07	144.61%
Category: 8000 - Capital Outlay							
01-19-83000	Equipment	250.00	250.00	0.00	0.00	250.00	0.00 %
01-19-83010	Equipment - IT	0.00	0.00	0.00	2,100.39	-2,100.39	0.00 %
Category: 8000 - Capital Outlay Total:		250.00	250.00	0.00	2,100.39	-1,850.39	840.16%
Category: 9000 - Other Expenditures							
01-19-91100	Community Relations	8,500.00	8,500.00	259.00	1,857.91	6,642.09	21.86 %
01-19-92900	Miscellaneous	0.00	0.00	0.00	1,089.00	-1,089.00	0.00 %
Category: 9000 - Other Expenditures Total:		8,500.00	8,500.00	259.00	2,946.91	5,553.09	34.67%
Department: 19 - City Manager Total:		41,650.00	41,650.00	844.66	7,111.54	34,538.46	17.07%
Department: 21 - Police							
Category: 4000 - Personnel							
01-21-42100	Full-Time	2,828,747.00	2,828,747.00	257,098.02	2,424,005.09	404,741.91	85.69 %
01-21-42200	Part-Time	75,000.00	75,000.00	3,703.92	24,373.96	50,626.04	32.50 %
01-21-42300	Overtime	150,000.00	150,000.00	14,232.96	122,613.08	27,386.92	81.74 %
01-21-42600	Pager	25,000.00	25,000.00	1,833.54	17,391.44	7,608.56	69.57 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-21-42800	OIC - On-Call FTO	35,000.00	35,000.00	1,896.58	24,981.60	10,018.40	71.38 %
01-21-43000	Contribution to Police Pension	1,235,391.00	1,235,391.00	0.00	0.00	1,235,391.00	0.00 %
01-21-45100	Health Insurance	644,000.00	644,000.00	48,164.52	434,471.96	209,528.04	67.46 %
01-21-45200	Life Insurance	1,500.00	1,500.00	133.00	1,183.00	317.00	78.87 %
01-21-47100	Uniform Allowance	65,000.00	65,000.00	2,538.76	24,678.61	40,321.39	37.97 %
Category: 4000 - Personnel Total:		5,059,638.00	5,059,638.00	329,601.30	3,073,698.74	1,985,939.26	60.75%
Category: 5000 - Contractual Services							
01-21-51300	Vehicle Maintenance	40,000.00	40,000.00	0.00	3,295.43	36,704.57	8.24 %
01-21-53400	Medical Services	1,500.00	1,500.00	49.00	1,500.00	0.00	100.00 %
01-21-54900	Other Professional Services	65,000.00	65,000.00	3,240.32	40,624.66	24,375.34	62.50 %
01-21-55100	Postage	500.00	500.00	0.00	1,103.63	-603.63	220.73 %
01-21-55200	Telephone	40,000.00	40,000.00	2,746.77	25,336.31	14,663.69	63.34 %
01-21-55400	Printing	5,000.00	5,000.00	0.00	371.20	4,628.80	7.42 %
01-21-56100	Dues	85,000.00	85,000.00	4,234.02	56,980.77	28,019.23	67.04 %
01-21-56200	Travel	10,000.00	10,000.00	0.00	2,192.00	7,808.00	21.92 %
01-21-56300	Training	40,000.00	40,000.00	295.00	12,088.68	27,911.32	30.22 %
01-21-56400	Tuition	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-21-57100	Utilities	1,400.00	1,400.00	385.00	385.00	1,015.00	27.50 %
01-21-57800	Animal Control	6,000.00	6,000.00	0.00	1,553.40	4,446.60	25.89 %
01-21-57900	Other Service Charges	200.00	200.00	0.00	0.00	200.00	0.00 %
01-21-59400	Lease or Rentals	226,000.00	226,000.00	17,581.61	149,870.37	76,129.63	66.31 %
Category: 5000 - Contractual Services Total:		525,600.00	525,600.00	28,531.72	295,301.45	230,298.55	56.18%
Category: 6000 - Commodities							
01-21-61300	Vehicle Supplies	500.00	500.00	0.00	128.70	371.30	25.74 %
01-21-62900	Ammunition	6,000.00	6,000.00	1,896.30	5,158.50	841.50	85.98 %
01-21-65100	Office Supplies	10,000.00	10,000.00	152.88	1,342.55	8,657.45	13.43 %
01-21-65200	Operating Supplies	185,000.00	185,000.00	41,896.73	66,237.70	118,762.30	35.80 %
01-21-65300	E-Citation Supplies	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-21-65500	Gasoline/Oil	75,000.00	75,000.00	7,235.67	58,307.66	16,692.34	77.74 %
01-21-65800	Prisoner Supplies	400.00	400.00	0.00	0.00	400.00	0.00 %
01-21-66200	K9 Supplies	10,000.00	10,000.00	707.22	2,520.81	7,479.19	25.21 %
Category: 6000 - Commodities Total:		291,900.00	291,900.00	51,888.80	133,695.92	158,204.08	45.80%
Category: 8000 - Capital Outlay							
01-21-83000	Equipment	50,000.00	50,000.00	0.00	72,846.07	-22,846.07	145.69 %
01-21-83010	Equipment - IT	6,000.00	6,000.00	0.00	5,564.41	435.59	92.74 %
Category: 8000 - Capital Outlay Total:		56,000.00	56,000.00	0.00	78,410.48	-22,410.48	140.02%
Category: 9000 - Other Expenditures							
01-21-91100	Community Relations	5,000.00	5,000.00	0.00	2,347.22	2,652.78	46.94 %
01-21-91700	Investigations	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
01-21-91710	Drug Investigations	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-21-91720	DUI	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-21-92900	Miscellaneous	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
Category: 9000 - Other Expenditures Total:		15,500.00	15,500.00	0.00	2,347.22	13,152.78	15.14%
Department: 21 - Police Total:		5,948,638.00	5,948,638.00	410,021.82	3,583,453.81	2,365,184.19	60.24%
Department: 22 - Fire							
Category: 4000 - Personnel							
01-22-42100	Full-Time	2,048,587.39	2,048,587.39	153,559.60	1,486,865.42	561,721.97	72.58 %
01-22-42200	Part-Time	150,000.00	150,000.00	14,481.46	125,587.10	24,412.90	83.72 %
01-22-42300	Overtime	450,000.00	450,000.00	58,323.21	423,375.38	26,624.62	94.08 %
01-22-43000	Contribution to Fire Pension	587,331.00	587,331.00	0.00	0.00	587,331.00	0.00 %
01-22-45100	Health Insurance	335,270.00	335,270.00	31,553.36	294,336.90	40,933.10	87.79 %
01-22-45200	Life Insurance	1,000.00	1,000.00	68.77	617.70	382.30	61.77 %
01-22-47100	Uniform Allowance	18,000.00	18,000.00	453.04	7,616.04	10,383.96	42.31 %
Category: 4000 - Personnel Total:		3,590,188.39	3,590,188.39	258,439.44	2,338,398.54	1,251,789.85	65.13%
Category: 5000 - Contractual Services							
01-22-51100	Building Maintenance	10,000.00	10,000.00	5,991.83	12,857.51	-2,857.51	128.58 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-22-51200	Equipment Maintenance	10,000.00	10,000.00	413.50	9,481.35	518.65	94.81 %
01-22-51300	Vehicle Maintenance	30,000.00	30,000.00	9,044.79	31,294.01	-1,294.01	104.31 %
01-22-53400	Medical Services	40,000.00	40,000.00	712.00	1,676.00	38,324.00	4.19 %
01-22-54900	Other Professional Services	90,000.00	90,000.00	7,267.37	68,025.81	21,974.19	75.58 %
01-22-55200	Telephone	12,000.00	12,000.00	563.59	5,024.54	6,975.46	41.87 %
01-22-55400	Printing	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-22-56100	Dues	1,000.00	1,000.00	0.00	825.00	175.00	82.50 %
01-22-56200	Travel	10,000.00	10,000.00	40.00	200.00	9,800.00	2.00 %
01-22-56300	Training	30,000.00	30,000.00	0.00	11,166.39	18,833.61	37.22 %
01-22-56400	Tuition	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-22-56500	Publications	500.00	500.00	0.00	469.08	30.92	93.82 %
01-22-57100	Utilities	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-22-59400	Lease or Rentals	2,500.00	2,500.00	119.96	1,062.96	1,437.04	42.52 %
Category: 5000 - Contractual Services Total:		241,500.00	241,500.00	24,153.04	142,082.65	99,417.35	58.83%
Category: 6000 - Commodities							
01-22-61100	Building Supplies	6,000.00	6,000.00	123.89	4,380.96	1,619.04	73.02 %
01-22-61200	Equipment Supplies	5,000.00	5,000.00	0.00	3,224.87	1,775.13	64.50 %
01-22-61300	Vehicle Supplies	6,000.00	6,000.00	1,063.78	4,093.05	1,906.95	68.22 %
01-22-65100	Office Supplies	0.00	0.00	0.00	23.74	-23.74	0.00 %
01-22-65200	Operating Supplies	30,000.00	30,000.00	2,442.97	21,300.82	8,699.18	71.00 %
01-22-65400	Janitorial Supplies	1,500.00	1,500.00	146.98	1,301.62	198.38	86.77 %
01-22-65500	Gasoline/Oil	25,000.00	25,000.00	3,720.75	22,852.78	2,147.22	91.41 %
01-22-68400	Software	33,000.00	33,000.00	707.00	28,073.38	4,926.62	85.07 %
Category: 6000 - Commodities Total:		106,500.00	106,500.00	8,205.37	85,251.22	21,248.78	80.05%
Category: 8000 - Capital Outlay							
01-22-83000	Equipment	63,200.00	63,200.00	3,423.54	19,465.90	43,734.10	30.80 %
01-22-83010	Equipment - IT	5,000.00	5,000.00	0.00	2,341.42	2,658.58	46.83 %
01-22-89000	Other Improvements	20,000.00	20,000.00	0.00	15,540.00	4,460.00	77.70 %
Category: 8000 - Capital Outlay Total:		88,200.00	88,200.00	3,423.54	37,347.32	50,852.68	42.34%
Category: 9000 - Other Expenditures							
01-22-91100	Community Relations	1,000.00	1,000.00	0.00	275.00	725.00	27.50 %
Category: 9000 - Other Expenditures Total:		1,000.00	1,000.00	0.00	275.00	725.00	27.50%
Department: 22 - Fire Total:		4,027,388.39	4,027,388.39	294,221.39	2,603,354.73	1,424,033.66	64.64%
Department: 41 - Street							
Category: 4000 - Personnel							
01-41-42100	Full-Time	1,179,840.47	1,179,840.47	101,617.16	976,417.77	203,422.70	82.76 %
01-41-42300	Overtime	86,000.00	86,000.00	1,111.72	45,601.56	40,398.44	53.03 %
01-41-42600	Pager	36,000.00	36,000.00	1,920.17	25,507.04	10,492.96	70.85 %
01-41-45100	Health Insurance	264,132.84	264,132.84	23,418.97	213,518.01	50,614.83	80.84 %
01-41-45200	Life Insurance	800.00	800.00	49.94	461.47	338.53	57.68 %
01-41-47300	Clothing Acquisition	9,100.00	9,100.00	1,605.14	4,836.19	4,263.81	53.14 %
Category: 4000 - Personnel Total:		1,575,873.31	1,575,873.31	129,723.10	1,266,342.04	309,531.27	80.36%
Category: 5000 - Contractual Services							
01-41-51100	Building Maintenance	3,000.00	3,000.00	0.00	964.64	2,035.36	32.15 %
01-41-51200	Equipment Maintenance	20,000.00	20,000.00	605.02	20,000.99	-0.99	100.00 %
01-41-51300	Vehicle Maintenance	30,000.00	30,000.00	3,912.09	16,017.55	13,982.45	53.39 %
01-41-51400	Street Maintenance	25,000.00	25,000.00	0.00	9,875.75	15,124.25	39.50 %
01-41-51450	Forestry Maintenance	25,000.00	25,000.00	0.00	23,750.00	1,250.00	95.00 %
01-41-51600	Snow Removal Maintenance	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-41-52900	Traffic Signal Maintenance	25,000.00	25,000.00	0.00	15,115.40	9,884.60	60.46 %
01-41-52920	Property Maintenance	30,000.00	30,000.00	0.00	24,224.50	5,775.50	80.75 %
01-41-53600	Janitorial Services	2,500.00	2,500.00	429.36	2,818.56	-318.56	112.74 %
01-41-54900	Other Professional Services	15,000.00	15,000.00	4,539.00	7,257.70	7,742.30	48.38 %
01-41-55100	Postage	25.00	25.00	0.00	16.05	8.95	64.20 %
01-41-55200	Telephone	6,000.00	6,000.00	492.64	4,653.02	1,346.98	77.55 %
01-41-55300	Publishing	500.00	500.00	0.00	0.00	500.00	0.00 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-41-55600	Dispatching/Radio	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-41-56200	Travel	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-41-56300	Training	20,000.00	20,000.00	0.00	970.00	19,030.00	4.85 %
01-41-56500	Publications	200.00	200.00	0.00	143.00	57.00	71.50 %
01-41-57100	Utilities	2,500.00	2,500.00	27.59	945.32	1,554.68	37.81 %
01-41-57200	Street Lighting	1,000.00	1,000.00	0.00	199.72	800.28	19.97 %
01-41-59400	Lease or Rentals	95,000.00	95,000.00	7,944.62	68,015.47	26,984.53	71.60 %
Category: 5000 - Contractual Services Total:		313,225.00	313,225.00	17,950.32	194,967.67	118,257.33	62.25%
Category: 6000 - Commodities							
01-41-61100	Building Supplies	4,000.00	4,000.00	0.00	1,372.12	2,627.88	34.30 %
01-41-61200	Equipment Supplies	30,000.00	30,000.00	0.00	30,111.48	-111.48	100.37 %
01-41-61300	Vehicle Supplies	30,000.00	30,000.00	1,156.75	18,161.85	11,838.15	60.54 %
01-41-61400	Street Supplies	100,000.00	100,000.00	14,867.74	73,833.06	26,166.94	73.83 %
01-41-61600	Snow Removal Supplies	110,000.00	110,000.00	0.00	44,257.55	65,742.45	40.23 %
01-41-61700	Grounds Supplies	10,000.00	10,000.00	598.00	5,701.29	4,298.71	57.01 %
01-41-62900	Other Signage Supplies	25,000.00	25,000.00	0.00	19,730.44	5,269.56	78.92 %
01-41-65100	Office Supplies	2,500.00	2,500.00	0.00	1,327.26	1,172.74	53.09 %
01-41-65200	Operating Supplies	15,000.00	15,000.00	682.33	9,497.65	5,502.35	63.32 %
01-41-65300	Small Tools	7,500.00	7,500.00	179.00	1,722.16	5,777.84	22.96 %
01-41-65400	Janitorial Supplies	1,000.00	1,000.00	71.73	609.13	390.87	60.91 %
01-41-65500	Gasoline/Oil	70,000.00	70,000.00	10,993.00	75,825.77	-5,825.77	108.32 %
01-41-66100	Safety Supplies	6,000.00	6,000.00	8.99	330.08	5,669.92	5.50 %
01-41-68400	Software	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
Category: 6000 - Commodities Total:		416,000.00	416,000.00	28,557.54	282,479.84	133,520.16	67.90%
Category: 7000 - Debt Service							
01-41-72260	Principal Expense	130,723.00	130,723.00	0.00	0.00	130,723.00	0.00 %
Category: 7000 - Debt Service Total:		130,723.00	130,723.00	0.00	0.00	130,723.00	0.00%
Category: 8000 - Capital Outlay							
01-41-83000	Equipment	40,000.00	40,000.00	0.00	38,257.20	1,742.80	95.64 %
01-41-83010	Equipment - IT	3,750.00	3,750.00	0.00	1,929.55	1,820.45	51.45 %
01-41-84000	Vehicle	745,000.00	745,000.00	0.00	165,221.74	579,778.26	22.18 %
01-41-89000	Other Improvements	60,000.00	60,000.00	0.00	24,102.45	35,897.55	40.17 %
Category: 8000 - Capital Outlay Total:		848,750.00	848,750.00	0.00	229,510.94	619,239.06	27.04%
Category: 9000 - Other Expenditures							
01-41-91000	Bad Debt	0.00	0.00	29.43	544.01	-544.01	0.00 %
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	29.43	544.01	-344.01	272.01%
Department: 41 - Street Total:		3,284,771.31	3,284,771.31	176,260.39	1,973,844.50	1,310,926.81	60.09%
Department: 44 - Community Development							
Category: 4000 - Personnel							
01-44-42100	Full-Time	351,956.00	351,956.00	26,514.24	251,885.28	100,070.72	71.57 %
01-44-42300	Overtime	500.00	500.00	0.00	0.00	500.00	0.00 %
01-44-45100	Health Insurance	58,345.00	58,345.00	4,522.78	40,705.02	17,639.98	69.77 %
01-44-45200	Life Insurance	300.00	300.00	10.50	94.50	205.50	31.50 %
Category: 4000 - Personnel Total:		411,101.00	411,101.00	31,047.52	292,684.80	118,416.20	71.20%
Category: 5000 - Contractual Services							
01-44-51300	Vehicle Maintenance	1,500.00	1,500.00	0.00	1,031.43	468.57	68.76 %
01-44-54900	Other Professional Services	20,000.00	20,000.00	0.00	9,181.24	10,818.76	45.91 %
01-44-54920	Downtown Beautification	50,000.00	50,000.00	1,500.00	1,500.00	48,500.00	3.00 %
01-44-55200	Telephone	1,000.00	1,000.00	59.41	534.65	465.35	53.47 %
01-44-55300	Publishing	3,000.00	3,000.00	143.66	1,265.97	1,734.03	42.20 %
01-44-55400	Printing	0.00	0.00	0.00	121.60	-121.60	0.00 %
01-44-56100	Dues	3,000.00	3,000.00	50.00	1,536.00	1,464.00	51.20 %
01-44-56200	Travel	7,000.00	7,000.00	0.00	494.40	6,505.60	7.06 %
01-44-56300	Training	7,000.00	7,000.00	1,885.50	4,073.28	2,926.72	58.19 %
01-44-56500	Publications	0.00	0.00	0.00	98.37	-98.37	0.00 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-44-56600	Conference	0.00	0.00	0.00	838.69	-838.69	0.00 %
01-44-59400	Lease or Rentals	6,000.00	6,000.00	380.70	3,426.15	2,573.85	57.10 %
Category: 5000 - Contractual Services Total:		98,500.00	98,500.00	4,019.27	24,101.78	74,398.22	24.47%
Category: 6000 - Commodities							
01-44-61200	Equipment Supplies	2,500.00	2,500.00	0.00	3,963.46	-1,463.46	158.54 %
01-44-65100	Office Supplies	1,000.00	1,000.00	0.00	517.46	482.54	51.75 %
01-44-65500	Gasoline/Oil	500.00	500.00	65.91	405.48	94.52	81.10 %
Category: 6000 - Commodities Total:		4,000.00	4,000.00	65.91	4,886.40	-886.40	122.16%
Category: 8000 - Capital Outlay							
01-44-83010	Equipment - IT	2,375.00	2,375.00	0.00	1,497.48	877.52	63.05 %
01-44-87000	Furniture	0.00	0.00	0.00	190.93	-190.93	0.00 %
Category: 8000 - Capital Outlay Total:		2,375.00	2,375.00	0.00	1,688.41	686.59	71.09%
Category: 9000 - Other Expenditures							
01-44-91100	Community Relations	17,000.00	17,000.00	816.74	16,435.40	564.60	96.68 %
Category: 9000 - Other Expenditures Total:		17,000.00	17,000.00	816.74	16,435.40	564.60	96.68%
Department: 44 - Community Development Total:		532,976.00	532,976.00	35,949.44	339,796.79	193,179.21	63.75%
Department: 46 - Cemetery							
Category: 4000 - Personnel							
01-46-42100	Full Time	48,568.21	48,568.21	3,723.93	35,540.29	13,027.92	73.18 %
01-46-42300	Overtime	3,000.00	3,000.00	0.00	2,019.05	980.95	67.30 %
01-46-42600	Pager	3,000.00	3,000.00	0.00	267.65	2,732.35	8.92 %
01-46-45100	Health Insurance	11,496.07	11,496.07	958.38	8,624.81	2,871.26	75.02 %
01-46-45200	Life Insurance	50.00	50.00	1.67	15.09	34.91	30.18 %
Category: 4000 - Personnel Total:		66,114.28	66,114.28	4,683.98	46,466.89	19,647.39	70.28%
Category: 5000 - Contractual Services							
01-46-51100	Building Maintenance	1,500.00	1,500.00	0.00	650.00	850.00	43.33 %
01-46-51200	Equipment Maintenance	250.00	250.00	33.99	78.99	171.01	31.60 %
01-46-51300	Vehicle Maintenance	250.00	250.00	0.00	84.19	165.81	33.68 %
01-46-54900	Other Professional Services	45,000.00	45,000.00	6,647.00	38,967.96	6,032.04	86.60 %
01-46-55200	Telephone	1,500.00	1,500.00	94.40	849.56	650.44	56.64 %
01-46-57100	Utilities	2,200.00	2,200.00	576.17	2,745.51	-545.51	124.80 %
01-46-59400	Lease or Rentals	15,060.00	15,060.00	1,250.69	11,256.21	3,803.79	74.74 %
Category: 5000 - Contractual Services Total:		65,760.00	65,760.00	8,602.25	54,632.42	11,127.58	83.08%
Category: 6000 - Commodities							
01-46-61100	Building Supplies	500.00	500.00	0.00	22.48	477.52	4.50 %
01-46-61200	Equipment Supplies	500.00	500.00	0.00	596.19	-96.19	119.24 %
01-46-61300	Vehicle Supplies	250.00	250.00	0.00	0.00	250.00	0.00 %
01-46-61400	Supplies Road	20,000.00	20,000.00	0.00	1,363.75	18,636.25	6.82 %
01-46-61700	Supplies Grounds	1,600.00	1,600.00	0.00	159.20	1,440.80	9.95 %
01-46-65200	Operating Supplies	750.00	750.00	0.00	550.68	199.32	73.42 %
01-46-65300	Small Tools	500.00	500.00	0.00	24.99	475.01	5.00 %
01-46-65500	Gasoline/Oil	3,000.00	3,000.00	242.94	1,539.14	1,460.86	51.30 %
Category: 6000 - Commodities Total:		27,100.00	27,100.00	242.94	4,256.43	22,843.57	15.71%
Category: 8000 - Capital Outlay							
01-46-83000	Equipment	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
01-46-89000	Other Improvements	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
Category: 8000 - Capital Outlay Total:		40,000.00	40,000.00	0.00	0.00	40,000.00	0.00%
Category: 9000 - Other Expenditures							
01-46-92900	Miscellaneous	1,000.00	1,000.00	82.62	1,187.45	-187.45	118.75 %
Category: 9000 - Other Expenditures Total:		1,000.00	1,000.00	82.62	1,187.45	-187.45	118.75%
Department: 46 - Cemetery Total:		199,974.28	199,974.28	13,611.79	106,543.19	93,431.09	53.28%
Department: 48 - Engineering							
Category: 4000 - Personnel							
01-48-42100	Full-Time	320,000.00	320,000.00	19,743.36	189,090.55	130,909.45	59.09 %
01-48-42200	Part-Time	5,700.00	5,700.00	0.00	0.00	5,700.00	0.00 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-48-42300	Overtime	7,500.00	7,500.00	1,275.95	6,414.25	1,085.75	85.52 %
01-48-45100	Health Insurance	55,604.00	55,604.00	3,498.54	27,756.78	27,847.22	49.92 %
01-48-45200	Life Insurance	142.00	142.00	6.60	51.96	90.04	36.59 %
Category: 4000 - Personnel Total:		388,946.00	388,946.00	24,524.45	223,313.54	165,632.46	57.42%
Category: 5000 - Contractual Services							
01-48-51100	Building Maintenance	3,300.00	3,300.00	0.00	1,500.00	1,800.00	45.45 %
01-48-51200	Equipment Maintenance	2,000.00	2,000.00	267.01	5,538.48	-3,538.48	276.92 %
01-48-51300	Vehicle Maintenance	2,600.00	2,600.00	0.00	186.30	2,413.70	7.17 %
01-48-53200	Engineering Service	8,700.00	8,700.00	0.00	7,034.10	1,665.90	80.85 %
01-48-54900	Other Professional Services	6,200.00	6,200.00	242.24	9,750.00	-3,550.00	157.26 %
01-48-55200	Telephone	2,400.00	2,400.00	165.06	1,510.56	889.44	62.94 %
01-48-55300	Publishing	200.00	200.00	0.00	0.00	200.00	0.00 %
01-48-56100	Dues	1,200.00	1,200.00	698.89	1,593.28	-393.28	132.77 %
01-48-56200	Travel	1,000.00	1,000.00	0.00	40.00	960.00	4.00 %
01-48-56300	Training	3,500.00	3,500.00	0.00	315.00	3,185.00	9.00 %
01-48-56500	Publications	100.00	100.00	0.00	0.00	100.00	0.00 %
01-48-57100	Utilities	100.00	100.00	0.00	0.00	100.00	0.00 %
01-48-59400	Lease or Rentals	14,800.00	14,800.00	1,352.72	13,617.62	1,182.38	92.01 %
Category: 5000 - Contractual Services Total:		46,100.00	46,100.00	2,725.92	41,085.34	5,014.66	89.12%
Category: 6000 - Commodities							
01-48-61200	Equipment Supplies	1,400.00	1,400.00	0.00	421.58	978.42	30.11 %
01-48-65100	Office Supplies	1,100.00	1,100.00	0.00	33.86	1,066.14	3.08 %
01-48-65300	Small Tools	400.00	400.00	0.00	0.00	400.00	0.00 %
01-48-65400	Janitorial Supplies	150.00	150.00	0.00	0.00	150.00	0.00 %
01-48-65500	Gasoline/Oil	2,500.00	2,500.00	98.84	1,464.76	1,035.24	58.59 %
01-48-67000	Print Materials	300.00	300.00	0.00	0.00	300.00	0.00 %
01-48-68400	Software	5,200.00	5,200.00	0.00	5,696.50	-496.50	109.55 %
Category: 6000 - Commodities Total:		11,050.00	11,050.00	98.84	7,616.70	3,433.30	68.93%
Category: 8000 - Capital Outlay							
01-48-82000	Building	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-48-83000	Equipment	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
01-48-83010	Equipment - IT	9,875.00	9,875.00	0.00	6,624.69	3,250.31	67.09 %
01-48-87000	Furniture	500.00	500.00	0.00	0.00	500.00	0.00 %
Category: 8000 - Capital Outlay Total:		21,375.00	21,375.00	0.00	6,624.69	14,750.31	30.99%
Category: 9000 - Other Expenditures							
01-48-92900	Miscellaneous	400.00	400.00	0.00	0.00	400.00	0.00 %
Category: 9000 - Other Expenditures Total:		400.00	400.00	0.00	0.00	400.00	0.00%
Department: 48 - Engineering Total:		467,871.00	467,871.00	27,349.21	278,640.27	189,230.73	59.55%
Department: 61 - Economic Development							
Category: 4000 - Personnel							
01-61-45200	Life Insurance	0.00	0.00	0.40	2.64	-2.64	0.00 %
Category: 4000 - Personnel Total:		0.00	0.00	0.40	2.64	-2.64	0.00%
Category: 5000 - Contractual Services							
01-61-54900	Other Professional Services	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
01-61-55200	Telephone	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-61-56100	Dues	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-61-56200	Travel	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-61-56300	Training	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
01-61-56600	Conference	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
Category: 5000 - Contractual Services Total:		22,200.00	22,200.00	0.00	0.00	22,200.00	0.00%
Category: 6000 - Commodities							
01-61-65200	Operating Supplies	300.00	300.00	0.00	0.00	300.00	0.00 %
Category: 6000 - Commodities Total:		300.00	300.00	0.00	0.00	300.00	0.00%
Category: 9000 - Other Expenditures							
01-61-91100	Community Relations	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-61-92900 Miscellaneous	0.00	0.00	0.00	1,219.15	-1,219.15	0.00 %
Category: 9000 - Other Expenditures Total:	1,200.00	1,200.00	0.00	1,219.15	-19.15	101.60%
Department: 61 - Economic Development Total:	23,700.00	23,700.00	0.40	1,221.79	22,478.21	5.16%
Expense Total:	16,603,886.98	16,603,886.98	1,104,257.19	10,371,319.40	6,232,567.58	62.46%
Fund: 01 - General Surplus (Deficit):	-277,412.34	-277,412.34	59,992.94	178,250.54	455,662.88	-64.25%
Fund: 11 - Audit						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
11-00-31100 Property Tax	32,000.00	32,000.00	9,959.36	30,867.07	-1,132.93	96.46 %
Category: 3110 - Property Total:	32,000.00	32,000.00	9,959.36	30,867.07	-1,132.93	96.46%
Category: 3810 - Investment Income						
11-00-38100 Interest Income	10.00	10.00	1.73	1.73	-8.27	17.30 %
Category: 3810 - Investment Income Total:	10.00	10.00	1.73	1.73	-8.27	17.30%
Department: 00 - 00 Total:	32,010.00	32,010.00	9,961.09	30,868.80	-1,141.20	96.43%
Revenue Total:	32,010.00	32,010.00	9,961.09	30,868.80	-1,141.20	96.43%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
11-00-53100 Accounting Service	32,255.00	32,255.00	0.00	30,012.60	2,242.40	93.05 %
Category: 5000 - Contractual Services Total:	32,255.00	32,255.00	0.00	30,012.60	2,242.40	93.05%
Department: 00 - 00 Total:	32,255.00	32,255.00	0.00	30,012.60	2,242.40	93.05%
Expense Total:	32,255.00	32,255.00	0.00	30,012.60	2,242.40	93.05%
Fund: 11 - Audit Surplus (Deficit):	-245.00	-245.00	9,961.09	856.20	1,101.20	-349.47%
Fund: 12 - Insurance						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
12-00-31100 Property Tax	455,000.00	455,000.00	141,643.89	438,997.43	-16,002.57	96.48 %
Category: 3110 - Property Total:	455,000.00	455,000.00	141,643.89	438,997.43	-16,002.57	96.48%
Category: 3810 - Investment Income						
12-00-38100 Interest Income	100.00	100.00	82.50	82.50	-17.50	82.50 %
Category: 3810 - Investment Income Total:	100.00	100.00	82.50	82.50	-17.50	82.50%
Department: 00 - 00 Total:	455,100.00	455,100.00	141,726.39	439,079.93	-16,020.07	96.48%
Revenue Total:	455,100.00	455,100.00	141,726.39	439,079.93	-16,020.07	96.48%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
12-00-59200 Insurance	423,500.00	423,500.00	35,291.67	329,428.84	94,071.16	77.79 %
Category: 5000 - Contractual Services Total:	423,500.00	423,500.00	35,291.67	329,428.84	94,071.16	77.79%
Category: 9000 - Other Expenditures						
12-00-99964 Transfer Admin Services Fund	11,000.00	11,000.00	916.67	8,250.03	2,749.97	75.00 %
Category: 9000 - Other Expenditures Total:	11,000.00	11,000.00	916.67	8,250.03	2,749.97	75.00%
Department: 00 - 00 Total:	434,500.00	434,500.00	36,208.34	337,678.87	96,821.13	77.72%
Expense Total:	434,500.00	434,500.00	36,208.34	337,678.87	96,821.13	77.72%
Fund: 12 - Insurance Surplus (Deficit):	20,600.00	20,600.00	105,518.05	101,401.06	80,801.06	492.24%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 13 - Illinois Municipal Fund						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
13-00-31100 Property Tax	115,000.00	115,000.00	35,801.80	110,960.66	-4,039.34	96.49 %
Category: 3110 - Property Total:	115,000.00	115,000.00	35,801.80	110,960.66	-4,039.34	96.49%
Category: 3420 - Other Taxes						
13-00-34200 Personal Property Replacement Tax	25,352.00	25,352.00	0.00	0.00	-25,352.00	0.00 %
Category: 3420 - Other Taxes Total:	25,352.00	25,352.00	0.00	0.00	-25,352.00	0.00%
Category: 3810 - Investment Income						
13-00-38100 Interest Income	400.00	400.00	15.17	37.01	-362.99	9.25 %
Category: 3810 - Investment Income Total:	400.00	400.00	15.17	37.01	-362.99	9.25%
Department: 00 - 00 Total:	140,752.00	140,752.00	35,816.97	110,997.67	-29,754.33	78.86%
Revenue Total:	140,752.00	140,752.00	35,816.97	110,997.67	-29,754.33	78.86%
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
13-00-46300 IMRF	160,000.00	160,000.00	11,876.64	115,246.88	44,753.12	72.03 %
Category: 4000 - Personnel Total:	160,000.00	160,000.00	11,876.64	115,246.88	44,753.12	72.03%
Department: 00 - 00 Total:	160,000.00	160,000.00	11,876.64	115,246.88	44,753.12	72.03%
Expense Total:	160,000.00	160,000.00	11,876.64	115,246.88	44,753.12	72.03%
Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	-19,248.00	-19,248.00	23,940.33	-4,249.21	14,998.79	22.08%
Fund: 14 - Social Security						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
14-00-31100 Property Tax	320,000.00	320,000.00	99,619.53	308,751.17	-11,248.83	96.48 %
Category: 3110 - Property Total:	320,000.00	320,000.00	99,619.53	308,751.17	-11,248.83	96.48%
Category: 3810 - Investment Income						
14-00-38100 Interest Income	25.00	25.00	37.09	37.09	12.09	148.36 %
Category: 3810 - Investment Income Total:	25.00	25.00	37.09	37.09	12.09	148.36%
Department: 00 - 00 Total:	320,025.00	320,025.00	99,656.62	308,788.26	-11,236.74	96.49%
Revenue Total:	320,025.00	320,025.00	99,656.62	308,788.26	-11,236.74	96.49%
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
14-00-46100 Social Security	297,000.00	297,000.00	24,266.88	232,375.43	64,624.57	78.24 %
Category: 4000 - Personnel Total:	297,000.00	297,000.00	24,266.88	232,375.43	64,624.57	78.24%
Department: 00 - 00 Total:	297,000.00	297,000.00	24,266.88	232,375.43	64,624.57	78.24%
Expense Total:	297,000.00	297,000.00	24,266.88	232,375.43	64,624.57	78.24%
Fund: 14 - Social Security Surplus (Deficit):	23,025.00	23,025.00	75,389.74	76,412.83	53,387.83	331.87%
Fund: 15 - Ambulance						
Revenue						
Department: 00 - 00						
Category: 3810 - Investment Income						
15-00-38100 Interest Income	8,000.00	8,000.00	180.28	15,390.76	7,390.76	192.38 %
Category: 3810 - Investment Income Total:	8,000.00	8,000.00	180.28	15,390.76	7,390.76	192.38%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3990 - Interfund Transfers						
15-00-39901 Transfer from General Fund	200,000.00	200,000.00	16,666.67	150,000.03	-49,999.97	75.00 %
Category: 3990 - Interfund Transfers Total:	200,000.00	200,000.00	16,666.67	150,000.03	-49,999.97	75.00%
Department: 00 - 00 Total:	208,000.00	208,000.00	16,846.95	165,390.79	-42,609.21	79.51%
Revenue Total:	208,000.00	208,000.00	16,846.95	165,390.79	-42,609.21	79.51%
Expense						
Department: 00 - 00						
Category: 7000 - Debt Service						
15-00-72000 Interest Expense - 2019 Loan	4,630.50	4,630.50	0.00	0.00	4,630.50	0.00 %
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:	22,130.50	22,130.50	0.00	0.00	22,130.50	0.00%
Category: 8000 - Capital Outlay						
15-00-82000 Building	375,000.00	375,000.00	0.00	186,401.90	188,598.10	49.71 %
15-00-83000 Equipment	0.00	0.00	0.00	11,792.00	-11,792.00	0.00 %
15-00-84000 Vehicle	447,000.00	447,000.00	0.00	48,531.00	398,469.00	10.86 %
Category: 8000 - Capital Outlay Total:	822,000.00	822,000.00	0.00	246,724.90	575,275.10	30.02%
Department: 00 - 00 Total:	844,130.50	844,130.50	0.00	246,724.90	597,405.60	29.23%
Expense Total:	844,130.50	844,130.50	0.00	246,724.90	597,405.60	29.23%
Fund: 15 - Ambulance Surplus (Deficit):	-636,130.50	-636,130.50	16,846.95	-81,334.11	554,796.39	12.79%
Fund: 16 - Eastern Gateway TIF						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
16-00-31361 Property Tax	32,177.00	32,177.00	210.45	31,457.76	-719.24	97.76 %
Category: 3110 - Property Total:	32,177.00	32,177.00	210.45	31,457.76	-719.24	97.76%
Category: 3810 - Investment Income						
16-00-38100 Interest Income	100.00	100.00	8.81	19.33	-80.67	19.33 %
Category: 3810 - Investment Income Total:	100.00	100.00	8.81	19.33	-80.67	19.33%
Department: 00 - 00 Total:	32,277.00	32,277.00	219.26	31,477.09	-799.91	97.52%
Revenue Total:	32,277.00	32,277.00	219.26	31,477.09	-799.91	97.52%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
16-00-53300 Legal Service	30,000.00	30,000.00	0.00	302.50	29,697.50	1.01 %
16-00-54900 Other Professional Services	7,723.00	7,723.00	0.00	3,801.42	3,921.58	49.22 %
Category: 5000 - Contractual Services Total:	37,723.00	37,723.00	0.00	4,103.92	33,619.08	10.88%
Department: 00 - 00 Total:	37,723.00	37,723.00	0.00	4,103.92	33,619.08	10.88%
Expense Total:	37,723.00	37,723.00	0.00	4,103.92	33,619.08	10.88%
Fund: 16 - Eastern Gateway TIF Surplus (Deficit):	-5,446.00	-5,446.00	219.26	27,373.17	32,819.17	-502.63%
Fund: 17 - Motor Fuel Tax						
Revenue						
Department: 00 - 00						
Category: 3430 - Motor Fuel Tax						
17-00-34300 Motor Fuel Tax Allotment	431,000.00	431,000.00	39,373.44	289,362.82	-141,637.18	67.14 %
Category: 3430 - Motor Fuel Tax Total:	431,000.00	431,000.00	39,373.44	289,362.82	-141,637.18	67.14%
Category: 3470 - Grants						
17-00-34710 Grant EDP/TARP S Main St 12-0012-	200,000.00	200,000.00	0.00	0.00	-200,000.00	0.00 %
Category: 3470 - Grants Total:	200,000.00	200,000.00	0.00	0.00	-200,000.00	0.00%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3810 - Investment Income						
17-00-38100 Interest Income	72,000.00	72,000.00	4,297.36	41,139.36	-30,860.64	57.14 %
Category: 3810 - Investment Income Total:	72,000.00	72,000.00	4,297.36	41,139.36	-30,860.64	57.14%
Department: 00 - 00 Total:	703,000.00	703,000.00	43,670.80	330,502.18	-372,497.82	47.01%
Revenue Total:	703,000.00	703,000.00	43,670.80	330,502.18	-372,497.82	47.01%
Expense						
Department: 00 - 00						
Category: 9000 - Other Expenditures						
17-00-99908 Transfer Cap Impr S Main 12-00112	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
17-00-99975 Trans to Cap Impr MFT Projects	1,165,000.00	1,165,000.00	0.00	0.00	1,165,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	1,365,000.00	1,365,000.00	0.00	0.00	1,365,000.00	0.00%
Department: 00 - 00 Total:	1,365,000.00	1,365,000.00	0.00	0.00	1,365,000.00	0.00%
Expense Total:	1,365,000.00	1,365,000.00	0.00	0.00	1,365,000.00	0.00%
Fund: 17 - Motor Fuel Tax Surplus (Deficit):	-662,000.00	-662,000.00	43,670.80	330,502.18	992,502.18	-49.92%
Fund: 18 - Utility Tax						
Revenue						
Department: 00 - 00						
Category: 3130 - Utility Tax						
18-00-31310 Electric Utility Tax	585,000.00	585,000.00	36,253.03	164,374.52	-420,625.48	28.10 %
18-00-31320 Natural Gas Utility Tax	295,000.00	295,000.00	12,335.86	201,305.43	-93,694.57	68.24 %
Category: 3130 - Utility Tax Total:	880,000.00	880,000.00	48,588.89	365,679.95	-514,320.05	41.55%
Category: 3810 - Investment Income						
18-00-38100 Interest Income	12,000.00	12,000.00	449.26	5,244.54	-6,755.46	43.70 %
Category: 3810 - Investment Income Total:	12,000.00	12,000.00	449.26	5,244.54	-6,755.46	43.70%
Department: 00 - 00 Total:	892,000.00	892,000.00	49,038.15	370,924.49	-521,075.51	41.58%
Revenue Total:	892,000.00	892,000.00	49,038.15	370,924.49	-521,075.51	41.58%
Expense						
Department: 00 - 00						
Category: 9000 - Other Expenditures						
18-00-99936 Capital Improvement Fund Transfer	1,190,000.00	1,190,000.00	0.00	27,739.94	1,162,260.06	2.33 %
Category: 9000 - Other Expenditures Total:	1,190,000.00	1,190,000.00	0.00	27,739.94	1,162,260.06	2.33%
Department: 00 - 00 Total:	1,190,000.00	1,190,000.00	0.00	27,739.94	1,162,260.06	2.33%
Expense Total:	1,190,000.00	1,190,000.00	0.00	27,739.94	1,162,260.06	2.33%
Fund: 18 - Utility Tax Surplus (Deficit):	-298,000.00	-298,000.00	49,038.15	343,184.55	641,184.55	-115.16%
Fund: 19 - Hotel-Motel Tax						
Revenue						
Department: 00 - 00						
Category: 3140 - Hotel/Motel Tax						
19-00-31400 Hotel/Motel Tax	275,000.00	275,000.00	20,650.02	195,309.63	-79,690.37	71.02 %
Category: 3140 - Hotel/Motel Tax Total:	275,000.00	275,000.00	20,650.02	195,309.63	-79,690.37	71.02%
Category: 3790 - Other Revenues						
19-00-37900 Other Revenue	10,000.00	10,000.00	0.00	9,282.00	-718.00	92.82 %
Category: 3790 - Other Revenues Total:	10,000.00	10,000.00	0.00	9,282.00	-718.00	92.82%
Category: 3810 - Investment Income						
19-00-38100 Interest Income	6,000.00	6,000.00	75.79	6,972.45	972.45	116.21 %
Category: 3810 - Investment Income Total:	6,000.00	6,000.00	75.79	6,972.45	972.45	116.21%
Category: 3890 - Miscellaneous Income						
19-00-38983 Merchandise Sales	20,000.00	20,000.00	1,724.26	30,974.85	10,974.85	154.87 %
Category: 3890 - Miscellaneous Income Total:	20,000.00	20,000.00	1,724.26	30,974.85	10,974.85	154.87%
Department: 00 - 00 Total:	311,000.00	311,000.00	22,450.07	242,538.93	-68,461.07	77.99%
Revenue Total:	311,000.00	311,000.00	22,450.07	242,538.93	-68,461.07	77.99%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
19-00-54912	Flagg Township Museum	12,000.00	12,000.00	0.00	12,000.00	0.00	100.00 %
19-00-54930	Web Site - Design and Maint	1,000.00	1,000.00	0.00	100.00	900.00	10.00 %
19-00-55500	Advertising	10,000.00	10,000.00	389.00	6,803.83	3,196.17	68.04 %
19-00-56200	Travel	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
19-00-56600	Conference	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
Category: 5000 - Contractual Services Total:		28,000.00	28,000.00	389.00	18,903.83	9,096.17	67.51%
Category: 8000 - Capital Outlay							
19-00-89000	Other Improvements	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Category: 8000 - Capital Outlay Total:		10,000.00	10,000.00	0.00	0.00	10,000.00	0.00%
Category: 9000 - Other Expenditures							
19-00-91100	Community Relations	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
19-00-91110	Downtown Christmas Promotion	5,000.00	5,000.00	0.00	220.00	4,780.00	4.40 %
19-00-91120	Lincoln Hwy Heritage Festival	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
19-00-91140	Railroad Days	4,000.00	4,000.00	0.00	4,989.90	-989.90	124.75 %
19-00-91144	Cinco de Mayo	10,000.00	10,000.00	0.00	11,142.88	-1,142.88	111.43 %
19-00-91145	Hay Day	5,000.00	5,000.00	350.00	350.00	4,650.00	7.00 %
19-00-91190	Miscellaneous Events	35,000.00	35,000.00	2,420.00	32,947.84	2,052.16	94.14 %
19-00-99019	Blackhawk Waterways	10,000.00	10,000.00	0.00	10,000.00	0.00	100.00 %
19-00-99959	Transfer to Golf Course	235,000.00	235,000.00	5,000.00	45,000.00	190,000.00	19.15 %
Category: 9000 - Other Expenditures Total:		317,000.00	317,000.00	7,770.00	104,650.62	212,349.38	33.01%
Department: 00 - 00 Total:		355,000.00	355,000.00	8,159.00	123,554.45	231,445.55	34.80%
Department: 30 - Railfan Park							
Category: 4000 - Personnel							
19-30-42200	Part-Time	35,000.00	35,000.00	2,397.44	20,707.83	14,292.17	59.17 %
19-30-46100	Social Security	2,677.50	2,677.50	183.40	1,584.11	1,093.39	59.16 %
19-30-46300	IMRF	1,715.00	1,715.00	117.48	1,014.71	700.29	59.17 %
Category: 4000 - Personnel Total:		39,392.50	39,392.50	2,698.32	23,306.65	16,085.85	59.17%
Category: 5000 - Contractual Services							
19-30-51100	Building Maintenance	10,000.00	10,000.00	899.25	12,038.85	-2,038.85	120.39 %
19-30-57100	Utilities	5,000.00	5,000.00	64.25	1,006.19	3,993.81	20.12 %
19-30-57901	Railroad Park-Other	0.00	0.00	255.00	2,885.87	-2,885.87	0.00 %
Category: 5000 - Contractual Services Total:		15,000.00	15,000.00	1,218.50	15,930.91	-930.91	106.21%
Category: 6000 - Commodities							
19-30-65200	Operating Supplies	5,000.00	5,000.00	0.00	1,400.79	3,599.21	28.02 %
Category: 6000 - Commodities Total:		5,000.00	5,000.00	0.00	1,400.79	3,599.21	28.02%
Category: 8000 - Capital Outlay							
19-30-89000	Other Improvements	100,000.00	100,000.00	32.93	32.93	99,967.07	0.03 %
Category: 8000 - Capital Outlay Total:		100,000.00	100,000.00	32.93	32.93	99,967.07	0.03%
Category: 9000 - Other Expenditures							
19-30-91101	Railroad Park Merchandise	10,000.00	10,000.00	281.63	15,315.93	-5,315.93	153.16 %
Category: 9000 - Other Expenditures Total:		10,000.00	10,000.00	281.63	15,315.93	-5,315.93	153.16%
Department: 30 - Railfan Park Total:		169,392.50	169,392.50	4,231.38	55,987.21	113,405.29	33.05%
Expense Total:		524,392.50	524,392.50	12,390.38	179,541.66	344,850.84	34.24%
Fund: 19 - Hotel-Motel Tax Surplus (Deficit):		-213,392.50	-213,392.50	10,059.69	62,997.27	276,389.77	-29.52%
Fund: 20 - Sales Tax							
Revenue							
Department: 00 - 00							
Category: 3440 - Sales							
20-00-34400	Sales tax	1,995,000.00	1,995,000.00	227,938.11	1,730,627.95	-264,372.05	86.75 %
Category: 3440 - Sales Total:		1,995,000.00	1,995,000.00	227,938.11	1,730,627.95	-264,372.05	86.75%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3810 - Investment Income						
20-00-38100 Interest Income	75,000.00	75,000.00	16,299.33	132,521.18	57,521.18	176.69 %
Category: 3810 - Investment Income Total:	75,000.00	75,000.00	16,299.33	132,521.18	57,521.18	176.69%
Department: 00 - 00 Total:	2,070,000.00	2,070,000.00	244,237.44	1,863,149.13	-206,850.87	90.01%
Revenue Total:	2,070,000.00	2,070,000.00	244,237.44	1,863,149.13	-206,850.87	90.01%
Expense						
Department: 00 - 00						
Category: 9000 - Other Expenditures						
20-00-99901 General Fund Transfer	204,000.00	204,000.00	17,000.00	153,000.00	51,000.00	75.00 %
20-00-99936 Capital Improvement Fund Transfer	2,821,000.00	2,821,000.00	0.00	448,277.13	2,372,722.87	15.89 %
Category: 9000 - Other Expenditures Total:	3,025,000.00	3,025,000.00	17,000.00	601,277.13	2,423,722.87	19.88%
Department: 00 - 00 Total:	3,025,000.00	3,025,000.00	17,000.00	601,277.13	2,423,722.87	19.88%
Expense Total:	3,025,000.00	3,025,000.00	17,000.00	601,277.13	2,423,722.87	19.88%
Fund: 20 - Sales Tax Surplus (Deficit):	-955,000.00	-955,000.00	227,237.44	1,261,872.00	2,216,872.00	-132.13%
Fund: 21 - Lighthouse Pointe TIF						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
21-00-31361 Property Tax	746,640.00	746,640.00	76,030.76	497,121.08	-249,518.92	66.58 %
Category: 3110 - Property Total:	746,640.00	746,640.00	76,030.76	497,121.08	-249,518.92	66.58%
Category: 3810 - Investment Income						
21-00-38100 Interest Income	15,000.00	15,000.00	1,099.78	23,296.80	8,296.80	155.31 %
Category: 3810 - Investment Income Total:	15,000.00	15,000.00	1,099.78	23,296.80	8,296.80	155.31%
Department: 00 - 00 Total:	761,640.00	761,640.00	77,130.54	520,417.88	-241,222.12	68.33%
Revenue Total:	761,640.00	761,640.00	77,130.54	520,417.88	-241,222.12	68.33%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
21-00-53100 Accounting Service	2,780.00	2,780.00	0.00	4,285.00	-1,505.00	154.14 %
21-00-53300 Legal Service	30,000.00	30,000.00	0.00	220.00	29,780.00	0.73 %
21-00-54900 Other Professional Services	259,193.00	259,193.00	0.00	145,017.53	114,175.47	55.95 %
21-00-56300 Training	1,500.00	1,500.00	420.00	1,545.00	-45.00	103.00 %
Category: 5000 - Contractual Services Total:	293,473.00	293,473.00	420.00	151,067.53	142,405.47	51.48%
Category: 7000 - Debt Service						
21-00-72000 Interest Expense - 2013 GO TIF Bon	44,250.00	44,250.00	0.00	22,125.00	22,125.00	50.00 %
21-00-72200 Principal Expense - 2013 GO/TIF Bo	205,000.00	205,000.00	0.00	0.00	205,000.00	0.00 %
Category: 7000 - Debt Service Total:	249,250.00	249,250.00	0.00	22,125.00	227,125.00	8.88%
Category: 8000 - Capital Outlay						
21-00-89000 Other Improvements	836,000.00	836,000.00	0.00	0.00	836,000.00	0.00 %
Category: 8000 - Capital Outlay Total:	836,000.00	836,000.00	0.00	0.00	836,000.00	0.00%
Department: 00 - 00 Total:	1,378,723.00	1,378,723.00	420.00	173,192.53	1,205,530.47	12.56%
Expense Total:	1,378,723.00	1,378,723.00	420.00	173,192.53	1,205,530.47	12.56%
Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):	-617,083.00	-617,083.00	76,710.54	347,225.35	964,308.35	-56.27%
Fund: 22 - Foreign Fire Insurance						
Revenue						
Department: 00 - 00						
Category: 3120 - Foreign Fire Insurance Tax						
22-00-31200 Foreign Fire Receipts	45,000.00	45,000.00	0.00	0.00	-45,000.00	0.00 %
Category: 3120 - Foreign Fire Insurance Tax Total:	45,000.00	45,000.00	0.00	0.00	-45,000.00	0.00%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3810 - Investment Income						
22-00-38100 Interest Income	500.00	500.00	19.89	426.32	-73.68	85.26 %
Category: 3810 - Investment Income Total:	500.00	500.00	19.89	426.32	-73.68	85.26%
Department: 00 - 00 Total:	45,500.00	45,500.00	19.89	426.32	-45,073.68	0.94%
Revenue Total:	45,500.00	45,500.00	19.89	426.32	-45,073.68	0.94%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
22-00-54900 Other Professional Services	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
22-00-56300 Training	15,000.00	15,000.00	0.00	1,792.71	13,207.29	11.95 %
Category: 5000 - Contractual Services Total:	16,000.00	16,000.00	0.00	1,792.71	14,207.29	11.20%
Category: 6000 - Commodities						
22-00-65200 Operating Supplies	3,000.00	3,000.00	0.00	2,122.41	877.59	70.75 %
Category: 6000 - Commodities Total:	3,000.00	3,000.00	0.00	2,122.41	877.59	70.75%
Category: 8000 - Capital Outlay						
22-00-83000 Equipment	60,000.00	60,000.00	0.00	20,559.25	39,440.75	34.27 %
Category: 8000 - Capital Outlay Total:	60,000.00	60,000.00	0.00	20,559.25	39,440.75	34.27%
Department: 00 - 00 Total:	79,000.00	79,000.00	0.00	24,474.37	54,525.63	30.98%
Expense Total:	79,000.00	79,000.00	0.00	24,474.37	54,525.63	30.98%
Fund: 22 - Foreign Fire Insurance Surplus (Deficit):	-33,500.00	-33,500.00	19.89	-24,048.05	9,451.95	71.79%
Fund: 23 - Downtown & Southern Gateway TIF						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
23-00-31361 Property Tax	706,433.00	706,433.00	264,946.11	662,354.00	-44,079.00	93.76 %
Category: 3110 - Property Total:	706,433.00	706,433.00	264,946.11	662,354.00	-44,079.00	93.76%
Category: 3470 - Grants						
23-00-34700 State Grant	401,740.00	401,740.00	0.00	0.00	-401,740.00	0.00 %
Category: 3470 - Grants Total:	401,740.00	401,740.00	0.00	0.00	-401,740.00	0.00%
Category: 3810 - Investment Income						
23-00-38100 Interest Income	50,000.00	50,000.00	3,854.88	34,942.85	-15,057.15	69.89 %
Category: 3810 - Investment Income Total:	50,000.00	50,000.00	3,854.88	34,942.85	-15,057.15	69.89%
Department: 00 - 00 Total:	1,158,173.00	1,158,173.00	268,800.99	697,296.85	-460,876.15	60.21%
Revenue Total:	1,158,173.00	1,158,173.00	268,800.99	697,296.85	-460,876.15	60.21%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
23-00-53100 Accounting Service	2,780.00	2,780.00	0.00	4,285.00	-1,505.00	154.14 %
23-00-53300 Legal Service	14,000.00	14,000.00	0.00	522.50	13,477.50	3.73 %
23-00-54900 Other Professional Services	170,000.00	170,000.00	5,000.00	214,977.66	-44,977.66	126.46 %
Category: 5000 - Contractual Services Total:	186,780.00	186,780.00	5,000.00	219,785.16	-33,005.16	117.67%
Category: 7000 - Debt Service						
23-00-72000 Interest Expense - 2023 GO/TIF Bon	100,500.00	100,500.00	0.00	50,250.00	50,250.00	50.00 %
23-00-72200 Principal Expense - 2023 GO/TIF Bo	130,000.00	130,000.00	0.00	0.00	130,000.00	0.00 %
Category: 7000 - Debt Service Total:	230,500.00	230,500.00	0.00	50,250.00	180,250.00	21.80%
Category: 8000 - Capital Outlay						
23-00-89000 Other Improvements	3,700,000.00	3,700,000.00	287,220.04	1,850,504.55	1,849,495.45	50.01 %
Category: 8000 - Capital Outlay Total:	3,700,000.00	3,700,000.00	287,220.04	1,850,504.55	1,849,495.45	50.01%
Department: 00 - 00 Total:	4,117,280.00	4,117,280.00	292,220.04	2,120,539.71	1,996,740.29	51.50%
Expense Total:	4,117,280.00	4,117,280.00	292,220.04	2,120,539.71	1,996,740.29	51.50%
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	-2,959,107.00	-2,959,107.00	-23,419.05	-1,423,242.86	1,535,864.14	48.10%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - Overweight Truck Permit						
Revenue						
Department: 00 - 00						
Category: 3320 - Overweight Truck Permit Fees						
24-00-33200 Overweight Truck Permit Fees	45,000.00	45,000.00	3,334.00	28,492.00	-16,508.00	63.32 %
Category: 3320 - Overweight Truck Permit Fees Total:	45,000.00	45,000.00	3,334.00	28,492.00	-16,508.00	63.32%
Category: 3520 - Overweight Truck Fines						
24-00-35200 Overweight Truck Fines	6,000.00	6,000.00	6,552.34	20,314.42	14,314.42	338.57 %
Category: 3520 - Overweight Truck Fines Total:	6,000.00	6,000.00	6,552.34	20,314.42	14,314.42	338.57%
Category: 3810 - Investment Income						
24-00-38100 Interest Income	2,400.00	2,400.00	120.40	2,439.53	39.53	101.65 %
Category: 3810 - Investment Income Total:	2,400.00	2,400.00	120.40	2,439.53	39.53	101.65%
Department: 00 - 00 Total:	53,400.00	53,400.00	10,006.74	51,245.95	-2,154.05	95.97%
Revenue Total:	53,400.00	53,400.00	10,006.74	51,245.95	-2,154.05	95.97%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
24-00-53200 Engineering Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
24-00-56300 Training	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
24-00-57900 Other Service Charges	500.00	500.00	0.00	0.00	500.00	0.00 %
Category: 5000 - Contractual Services Total:	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00%
Category: 9000 - Other Expenditures						
24-00-99963 Capital Improvement Fund Transfer	215,000.00	215,000.00	0.00	0.00	215,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	215,000.00	215,000.00	0.00	0.00	215,000.00	0.00%
Department: 00 - 00 Total:	219,500.00	219,500.00	0.00	0.00	219,500.00	0.00%
Expense Total:	219,500.00	219,500.00	0.00	0.00	219,500.00	0.00%
Fund: 24 - Overweight Truck Permit Surplus (Deficit):	-166,100.00	-166,100.00	10,006.74	51,245.95	217,345.95	-30.85%
Fund: 25 - Northern Gateway TIF						
Revenue						
Department: 00 - 00						
Category: 3110 - Property						
25-00-31361 Property Tax	325,398.00	325,398.00	107,268.84	275,076.38	-50,321.62	84.54 %
Category: 3110 - Property Total:	325,398.00	325,398.00	107,268.84	275,076.38	-50,321.62	84.54%
Category: 3810 - Investment Income						
25-00-38100 Interest Income	600.00	600.00	330.06	2,901.01	2,301.01	483.50 %
Category: 3810 - Investment Income Total:	600.00	600.00	330.06	2,901.01	2,301.01	483.50%
Department: 00 - 00 Total:	325,998.00	325,998.00	107,598.90	277,977.39	-48,020.61	85.27%
Revenue Total:	325,998.00	325,998.00	107,598.90	277,977.39	-48,020.61	85.27%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
25-00-53100 Accounting Service	2,780.00	2,780.00	0.00	4,285.00	-1,505.00	154.14 %
25-00-53300 Legal Service	10,000.00	10,000.00	0.00	687.50	9,312.50	6.88 %
25-00-54900 Other Professional Services	100,000.00	100,000.00	0.00	54,200.41	45,799.59	54.20 %
Category: 5000 - Contractual Services Total:	112,780.00	112,780.00	0.00	59,172.91	53,607.09	52.47%
Category: 8000 - Capital Outlay						
25-00-89000 Other Improvements	134,000.00	134,000.00	26,791.28	26,791.28	107,208.72	19.99 %
Category: 8000 - Capital Outlay Total:	134,000.00	134,000.00	26,791.28	26,791.28	107,208.72	19.99%
Department: 00 - 00 Total:	246,780.00	246,780.00	26,791.28	85,964.19	160,815.81	34.83%
Expense Total:	246,780.00	246,780.00	26,791.28	85,964.19	160,815.81	34.83%
Fund: 25 - Northern Gateway TIF Surplus (Deficit):	79,218.00	79,218.00	80,807.62	192,013.20	112,795.20	242.39%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 36 - Capital Improvement						
Revenue						
Department: 00 - 00						
Category: 3810 - Investment Income						
36-00-38100 Interest Income	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00 %
Category: 3810 - Investment Income Total:	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00%
Category: 3930 - Intergovernmental Agreement						
36-00-40014 Ogle County - Flagg Rd Eng/Constr	1,110,000.00	1,110,000.00	0.00	0.00	-1,110,000.00	0.00 %
Category: 3930 - Intergovernmental Agreement Total:	1,110,000.00	1,110,000.00	0.00	0.00	-1,110,000.00	0.00%
Category: 3990 - Interfund Transfers						
36-00-39920 Transfer from Sales Tax Fund	2,821,000.00	2,821,000.00	0.00	448,277.13	-2,372,722.87	15.89 %
36-00-39924 Transfer from Overweight Truck Pe	215,000.00	215,000.00	0.00	0.00	-215,000.00	0.00 %
36-00-39953 Transfer from Utility Tax Fund	1,190,000.00	1,190,000.00	0.00	27,739.94	-1,162,260.06	2.33 %
36-00-39954 Transfer from Electric	936,500.00	936,500.00	0.00	124.13	-936,375.87	0.01 %
36-00-39958 Transfer from Railroad Fund	448,000.00	448,000.00	0.00	172,425.00	-275,575.00	38.49 %
36-00-39959 Transfer from Water	0.00	0.00	0.00	124.13	124.13	0.00 %
36-00-39995 Transfer from Solid Waste	936,500.00	936,500.00	0.00	0.00	-936,500.00	0.00 %
36-00-39997 Transfer from Stormwater	85,000.00	85,000.00	0.00	0.00	-85,000.00	0.00 %
36-00-39998 Transfer from Water Reclamation	0.00	0.00	0.00	124.13	124.13	0.00 %
36-00-40013 MFT Transfer CIP Projects	1,165,000.00	1,165,000.00	0.00	0.00	-1,165,000.00	0.00 %
36-00-40016 MFT EDP S Main St #15-00118-00F	200,000.00	200,000.00	0.00	0.00	-200,000.00	0.00 %
Category: 3990 - Interfund Transfers Total:	7,997,000.00	7,997,000.00	0.00	648,814.46	-7,348,185.54	8.11%
Department: 00 - 00 Total:	9,123,000.00	9,123,000.00	0.00	648,814.46	-8,474,185.54	7.11%
Revenue Total:	9,123,000.00	9,123,000.00	0.00	648,814.46	-8,474,185.54	7.11%
Expense						
Department: 00 - 00						
Category: 7000 - Debt Service						
36-00-72000 Interest Expense - 2015 Debt Certifi	11,138.00	11,138.00	0.00	7,425.00	3,713.00	66.66 %
36-00-72010 Interest Expense - 2018 Debt Certifi	37,900.00	37,900.00	0.00	12,800.00	25,100.00	33.77 %
36-00-72200 Principal Expense - 2015 Debt Certi	165,000.00	165,000.00	0.00	165,000.00	0.00	100.00 %
36-00-72201 Principal Expense - 2018 Debt Certi	615,000.00	615,000.00	0.00	0.00	615,000.00	0.00 %
36-00-73000 Bond Issue Costs 2015 Debt Certific	825.00	825.00	0.00	745.89	79.11	90.41 %
Category: 7000 - Debt Service Total:	829,863.00	829,863.00	0.00	185,970.89	643,892.11	22.41%
Category: 8000 - Capital Outlay						
36-00-81010 Misc Road ROW Acquisition	25,000.00	25,000.00	0.00	1,400.00	23,600.00	5.60 %
36-00-81020 Bridge	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
36-00-81030 IL Rte 38/I39 DDI IDOT Impr City Pa	1,873,000.00	1,873,000.00	0.00	0.00	1,873,000.00	0.00 %
36-00-81060 Sidewalks	50,000.00	50,000.00	0.00	364,952.99	-314,952.99	729.91 %
36-00-81070 General Maintenance	85,000.00	85,000.00	2,620.54	47,800.74	37,199.26	56.24 %
36-00-81090 QZ upgrades 2026 FRA	29,000.00	29,000.00	0.00	0.00	29,000.00	0.00 %
36-00-81091 Other Street/Alley Improvements	170,000.00	170,000.00	28,191.54	99,699.55	70,300.45	58.65 %
36-00-83000 Equipment	0.00	0.00	0.00	33,360.00	-33,360.00	0.00 %
36-00-86035 MFT EDP S Main PH2 to Veterans P	2,520,000.00	2,520,000.00	0.00	0.00	2,520,000.00	0.00 %
36-00-86072 1st Ave Bridge over Kyte Pre-Engr P	65,000.00	65,000.00	0.00	0.00	65,000.00	0.00 %
36-00-86074 1st Ave Pvmnt Impr project 9th to 2	538,000.00	538,000.00	472.44	472.44	537,527.56	0.09 %
36-00-86089 Flagg Rd/20th St Impr City/County	2,050,000.00	2,050,000.00	0.00	1,762.55	2,048,237.45	0.09 %
36-00-86092 MFT Misc St Treatments 26-00000-	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
36-00-86094 Shared Use Path/Sidewalk Steward	0.00	0.00	0.00	4,138.77	-4,138.77	0.00 %
36-00-86099 4th Ave Storm Sewer 3rd to 6th	42,000.00	42,000.00	0.00	0.00	42,000.00	0.00 %
36-00-86103 5th Av Rte 251 Lincoln/6th St 5th A	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
36-00-86104 14th Street Storm Sewer Drainage I	114,000.00	114,000.00	0.00	436,724.72	-322,724.72	383.09 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
36-00-86498 Flagg Rd/20th St RMU Electric utilit	0.00	0.00	0.00	1,503.30	-1,503.30	0.00 %
Category: 8000 - Capital Outlay Total:	7,961,000.00	7,961,000.00	31,284.52	991,815.06	6,969,184.94	12.46%
Department: 00 - 00 Total:	8,790,863.00	8,790,863.00	31,284.52	1,177,785.95	7,613,077.05	13.40%
Expense Total:	8,790,863.00	8,790,863.00	31,284.52	1,177,785.95	7,613,077.05	13.40%
Fund: 36 - Capital Improvement Surplus (Deficit):	332,137.00	332,137.00	-31,284.52	-528,971.49	-861,108.49	-159.26%
Fund: 37 - Stormwater						
Revenue						
Department: 00 - 00						
Category: 3642 - Stormwater Management Fee						
37-00-36420 Stormwater Management Fee	1,500.00	1,500.00	114.40	3,469.69	1,969.69	231.31 %
Category: 3642 - Stormwater Management Fee Total:	1,500.00	1,500.00	114.40	3,469.69	1,969.69	231.31%
Category: 3810 - Investment Income						
37-00-38100 Interest Income	1,500.00	1,500.00	92.10	1,364.14	-135.86	90.94 %
Category: 3810 - Investment Income Total:	1,500.00	1,500.00	92.10	1,364.14	-135.86	90.94%
Department: 00 - 00 Total:	3,000.00	3,000.00	206.50	4,833.83	1,833.83	161.13%
Revenue Total:	3,000.00	3,000.00	206.50	4,833.83	1,833.83	161.13%
Expense						
Department: 00 - 00						
Category: 5000 - Contractual Services						
37-00-53200 Engineering Services	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
37-00-54900 Other Professional Services	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
37-00-56100 Dues	2,800.00	2,800.00	0.00	0.00	2,800.00	0.00 %
Category: 5000 - Contractual Services Total:	4,800.00	4,800.00	0.00	0.00	4,800.00	0.00%
Category: 8000 - Capital Outlay						
37-00-81000 Kyte River Maintenance	6,500.00	6,500.00	0.00	4,278.00	2,222.00	65.82 %
37-00-88025 Kyte River Sediment/Debris/Reml/S	3,000.00	3,000.00	0.00	3,520.00	-520.00	117.33 %
Category: 8000 - Capital Outlay Total:	9,500.00	9,500.00	0.00	7,798.00	1,702.00	82.08%
Category: 9000 - Other Expenditures						
37-00-92000 Tributary/Drainage Ditch/Storm Se	10,000.00	10,000.00	0.00	5,375.00	4,625.00	53.75 %
37-00-99977 Capital Improvement Fund Transfer	85,000.00	85,000.00	0.00	0.00	85,000.00	0.00 %
Category: 9000 - Other Expenditures Total:	95,000.00	95,000.00	0.00	5,375.00	89,625.00	5.66%
Department: 00 - 00 Total:	109,300.00	109,300.00	0.00	13,173.00	96,127.00	12.05%
Expense Total:	109,300.00	109,300.00	0.00	13,173.00	96,127.00	12.05%
Fund: 37 - Stormwater Surplus (Deficit):	-106,300.00	-106,300.00	206.50	-8,339.17	97,960.83	7.84%
Fund: 51 - Water						
Revenue						
Department: 00 - 00						
Category: 3530 - Penalties						
51-00-35300 Penalties	10,300.00	10,300.00	-174.41	2,142.66	-8,157.34	20.80 %
Category: 3530 - Penalties Total:	10,300.00	10,300.00	-174.41	2,142.66	-8,157.34	20.80%
Category: 3710 - Residential Sales						
51-00-37101 Residential Sales	1,251,534.00	1,251,534.00	126,371.46	1,051,188.34	-200,345.66	83.99 %
Category: 3710 - Residential Sales Total:	1,251,534.00	1,251,534.00	126,371.46	1,051,188.34	-200,345.66	83.99%
Category: 3712 - Commercial Sales						
51-00-37121 General Service Sales	1,484,425.00	1,484,425.00	143,576.31	1,122,900.82	-361,524.18	75.65 %
Category: 3712 - Commercial Sales Total:	1,484,425.00	1,484,425.00	143,576.31	1,122,900.82	-361,524.18	75.65%
Category: 3715 - Industrial Sales						
51-00-37151 Industrial Sales	1,073,249.00	1,073,249.00	97,927.56	850,630.82	-222,618.18	79.26 %
51-00-37152 Industrial Sales - Fire Protection	21,535.00	21,535.00	1,905.87	17,152.83	-4,382.17	79.65 %
Category: 3715 - Industrial Sales Total:	1,094,784.00	1,094,784.00	99,833.43	867,783.65	-227,000.35	79.27%

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3810 - Investment Income						
51-00-38100 Interest Income	91,040.00	91,040.00	5,416.30	48,407.35	-42,632.65	53.17 %
Category: 3810 - Investment Income Total:	91,040.00	91,040.00	5,416.30	48,407.35	-42,632.65	53.17%
Category: 3890 - Miscellaneous Income						
51-00-38900 Miscellaneous Revenue	1,833.00	1,833.00	3,883.66	22,746.66	20,913.66	1,240.95 %
51-00-38901 Bulk Water Sales	2,847.00	2,847.00	61.55	2,354.36	-492.64	82.70 %
51-00-38910 Tower Lease	105,000.00	105,000.00	7,067.60	62,320.72	-42,679.28	59.35 %
51-00-38930 Nonutility Income	979.00	979.00	0.00	0.00	-979.00	0.00 %
Category: 3890 - Miscellaneous Income Total:	110,659.00	110,659.00	11,012.81	87,421.74	-23,237.26	79.00%
Category: 3910 - Other Financing Sources						
51-00-39100 IEPA Loan Proceeds	1,900,000.00	1,900,000.00	0.00	463,843.95	-1,436,156.05	24.41 %
Category: 3910 - Other Financing Sources Total:	1,900,000.00	1,900,000.00	0.00	463,843.95	-1,436,156.05	24.41%
Department: 00 - 00 Total:	5,942,742.00	5,942,742.00	386,035.90	3,643,688.51	-2,299,053.49	61.31%
Revenue Total:	5,942,742.00	5,942,742.00	386,035.90	3,643,688.51	-2,299,053.49	61.31%
Expense						
Department: 00 - 00						
Category: 4000 - Personnel						
51-00-42100 Full-Time	756,421.31	756,421.31	48,370.68	498,981.95	257,439.36	65.97 %
51-00-42200 Part-Time	8,000.00	8,000.00	841.56	5,718.90	2,281.10	71.49 %
51-00-42300 Overtime	59,800.00	59,800.00	5,332.65	44,513.33	15,286.67	74.44 %
51-00-42600 Pager	36,972.00	36,972.00	3,966.24	34,964.71	2,007.29	94.57 %
51-00-45100 Health Insurance	177,754.21	177,754.21	11,569.87	104,577.84	73,176.37	58.83 %
51-00-45200 Life Insurance	515.00	515.00	25.66	230.27	284.73	44.71 %
51-00-45300 Unemployment Insurance	3,605.00	3,605.00	0.00	0.00	3,605.00	0.00 %
51-00-45400 Workers' Compensation	18,504.00	18,504.00	0.00	626.82	17,877.18	3.39 %
51-00-46100 Social Security	58,880.00	58,880.00	4,190.02	41,630.00	17,250.00	70.70 %
51-00-46300 IMRF	54,636.00	54,636.00	3,028.16	34,001.27	20,634.73	62.23 %
51-00-47100 Uniform Allowance	0.00	0.00	0.00	362.00	-362.00	0.00 %
51-00-47300 Clothing Acquisition	12,360.00	12,360.00	1,019.00	3,667.50	8,692.50	29.67 %
Category: 4000 - Personnel Total:	1,187,447.52	1,187,447.52	78,343.84	769,274.59	418,172.93	64.78%
Category: 5000 - Contractual Services						
51-00-51100 Building Maintenance	56,650.00	56,650.00	214.00	5,006.14	51,643.86	8.84 %
51-00-51200 Equipment Maintenance	51,500.00	51,500.00	5,116.80	13,334.49	38,165.51	25.89 %
51-00-51300 Vehicle Maintenance	15,450.00	15,450.00	0.00	19,928.88	-4,478.88	128.99 %
51-00-51500 Utility System Maintenance	23,500.00	23,500.00	16.00	468.00	23,032.00	1.99 %
51-00-51700 Grounds Maintenance	5,150.00	5,150.00	0.00	4,885.00	265.00	94.85 %
51-00-53200 Engineering Services	15,450.00	15,450.00	1,208.25	9,846.55	5,603.45	63.73 %
51-00-53210 Engineering GIS Services	515.00	515.00	0.00	0.00	515.00	0.00 %
51-00-53300 Legal Services	10,300.00	10,300.00	0.00	7,772.74	2,527.26	75.46 %
51-00-53600 Janitorial Services	6,695.00	6,695.00	960.00	9,576.94	-2,881.94	143.05 %
51-00-53700 Network Administration	138,074.00	138,074.00	11,506.19	103,555.71	34,518.29	75.00 %
51-00-53900 Contractor	0.00	0.00	0.00	7,337.10	-7,337.10	0.00 %
51-00-54900 Other Professional Services	51,500.00	51,500.00	0.00	5,070.00	46,430.00	9.84 %
51-00-55100 Postage	258.00	258.00	0.00	372.36	-114.36	144.33 %
51-00-55200 Telephone	9,785.00	9,785.00	481.46	4,416.74	5,368.26	45.14 %
51-00-55300 Publishing	0.00	0.00	0.00	1,602.12	-1,602.12	0.00 %
51-00-55700 SCADA Services	12,875.00	12,875.00	38.02	2,577.66	10,297.34	20.02 %
51-00-56100 Dues	1,236.00	1,236.00	0.00	3,932.05	-2,696.05	318.13 %
51-00-56200 Travel	1,545.00	1,545.00	0.00	97.35	1,447.65	6.30 %
51-00-56300 Training	5,150.00	5,150.00	0.00	0.00	5,150.00	0.00 %
51-00-56600 Conference	1,030.00	1,030.00	0.00	0.00	1,030.00	0.00 %
51-00-57100 Utilities	285,000.00	285,000.00	24,336.84	227,076.24	57,923.76	79.68 %
51-00-57300 Garbage Disposal	1,030.00	1,030.00	0.00	0.00	1,030.00	0.00 %
51-00-57400 Natural Gas/Fuel Oil	3,451.00	3,451.00	624.08	3,529.81	-78.81	102.28 %
51-00-57910 Other Service Charges - Outside La	6,180.00	6,180.00	297.50	10,797.01	-4,617.01	174.71 %
51-00-59200 General Insurance	25,750.00	25,750.00	2,145.83	19,312.47	6,437.53	75.00 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
51-00-59400	Lease or Rentals	36,050.00	36,050.00	4,701.36	26,572.66	9,477.34	73.71 %
Category: 5000 - Contractual Services Total:		764,124.00	764,124.00	51,646.33	487,068.02	277,055.98	63.74%
Category: 6000 - Commodities							
51-00-61200	Equipment Supplies	20,600.00	20,600.00	330.07	29,315.11	-8,715.11	142.31 %
51-00-61210	Equipment Supplies - Lab	2,575.00	2,575.00	0.00	40.12	2,534.88	1.56 %
51-00-61300	Vehicle Supplies	1,803.00	1,803.00	126.96	2,707.81	-904.81	150.18 %
51-00-61500	Utility System Maintenance Supplie	10,300.00	10,300.00	0.00	804.22	9,495.78	7.81 %
51-00-65000	Transportation	0.00	0.00	0.00	58.45	-58.45	0.00 %
51-00-65100	Office Supplies	5,150.00	5,150.00	598.62	3,105.67	2,044.33	60.30 %
51-00-65200	Operating Supplies	92,000.00	92,000.00	3,605.89	60,375.69	31,624.31	65.63 %
51-00-65210	Operating Supplies - Lab	41,200.00	41,200.00	3,186.87	20,300.84	20,899.16	49.27 %
51-00-65300	Small Tools	7,725.00	7,725.00	535.43	1,971.69	5,753.31	25.52 %
51-00-65400	Janitorial Supplies	515.00	515.00	0.00	464.21	50.79	90.14 %
51-00-65500	Gasoline/Oil	12,875.00	12,875.00	1,278.05	12,387.17	487.83	96.21 %
51-00-65600	Chemicals	186,945.00	186,945.00	20,747.33	167,949.30	18,995.70	89.84 %
51-00-66100	Safety Supplies	12,875.00	12,875.00	347.99	1,824.01	11,050.99	14.17 %
51-00-67000	Print Materials	5,923.00	5,923.00	0.00	0.00	5,923.00	0.00 %
51-00-68400	Software	28,000.00	28,000.00	960.01	15,875.30	12,124.70	56.70 %
Category: 6000 - Commodities Total:		428,486.00	428,486.00	31,717.22	317,179.59	111,306.41	74.02%
Category: 7000 - Debt Service							
51-00-72000	Interest Expense	81,386.08	81,386.08	0.00	41,051.04	40,335.04	50.44 %
51-00-72260	Principal Expense	394,132.65	394,132.65	0.00	196,733.89	197,398.76	49.92 %
Category: 7000 - Debt Service Total:		475,518.73	475,518.73	0.00	237,784.93	237,733.80	50.01%
Category: 8000 - Capital Outlay							
51-00-83010	Equipment - IT	7,750.00	7,750.00	0.00	6,434.91	1,315.09	83.03 %
51-00-89000	Other Improvements	2,246,688.00	2,246,688.00	34,971.63	780,656.22	1,466,031.78	34.75 %
Category: 8000 - Capital Outlay Total:		2,254,438.00	2,254,438.00	34,971.63	787,091.13	1,467,346.87	34.91%
Category: 9000 - Other Expenditures							
51-00-91000	Bad Debt	515.00	515.00	843.57	5,749.25	-5,234.25	1,116.36 %
51-00-91100	Community Relations	515.00	515.00	0.00	12.03	502.97	2.34 %
51-00-92900	Miscellaneous	1,545.00	1,545.00	0.00	85.09	1,459.91	5.51 %
51-00-99901	General Fund Transfer	227,688.00	227,688.00	18,974.00	170,766.00	56,922.00	75.00 %
51-00-99954	Electric Fund Transfer	210,288.80	210,288.80	17,524.06	157,716.54	52,572.26	75.00 %
51-00-99963	Capital Improvement Fund Transfer	0.00	0.00	0.00	124.13	-124.13	0.00 %
51-00-99964	Admin Services Fund Transfer	104,450.00	104,450.00	8,704.20	78,337.80	26,112.20	75.00 %
Category: 9000 - Other Expenditures Total:		545,001.80	545,001.80	46,045.83	412,790.84	132,210.96	75.74%
Department: 00 - 00 Total:		5,655,016.05	5,655,016.05	242,724.85	3,011,189.10	2,643,826.95	53.25%
Expense Total:		5,655,016.05	5,655,016.05	242,724.85	3,011,189.10	2,643,826.95	53.25%
Fund: 51 - Water Surplus (Deficit):		287,725.95	287,725.95	143,311.05	632,499.41	344,773.46	219.83%
Fund: 52 - Water Reclamation							
Revenue							
Department: 50 - 50							
Category: 3470 - Grants							
52-50-34710	Grant Income	0.00	0.00	0.00	-103,751.59	-103,751.59	0.00 %
Category: 3470 - Grants Total:		0.00	0.00	0.00	-103,751.59	-103,751.59	0.00%
Category: 3530 - Penalties							
52-50-35300	Penalties	15,450.00	15,450.00	-210.16	4,551.48	-10,898.52	29.46 %
Category: 3530 - Penalties Total:		15,450.00	15,450.00	-210.16	4,551.48	-10,898.52	29.46%
Category: 3710 - Residential Sales							
52-50-37101	Residential Sales	1,350,918.00	1,350,918.00	122,509.50	1,057,394.15	-293,523.85	78.27 %
Category: 3710 - Residential Sales Total:		1,350,918.00	1,350,918.00	122,509.50	1,057,394.15	-293,523.85	78.27%
Category: 3712 - Commercial Sales							
52-50-37121	General Service	1,484,873.00	1,484,873.00	157,723.52	1,294,869.51	-190,003.49	87.20 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
52-50-37125 General Service Sewer Surcharge	27,873.00	27,873.00	2,860.23	33,766.41	5,893.41	121.14 %
Category: 3712 - Commercial Sales Total:	1,512,746.00	1,512,746.00	160,583.75	1,328,635.92	-184,110.08	87.83%
Category: 3715 - Industrial Sales						
52-50-37150 Industrial Sales	1,276,052.00	1,276,052.00	86,385.10	1,029,516.04	-246,535.96	80.68 %
52-50-37153 Industrial Sewer Surcharge	139,050.00	139,050.00	11,874.26	105,302.93	-33,747.07	75.73 %
Category: 3715 - Industrial Sales Total:	1,415,102.00	1,415,102.00	98,259.36	1,134,818.97	-280,283.03	80.19%
Category: 3810 - Investment Income						
52-50-38100 Interest Income	169,950.00	169,950.00	6,070.07	124,246.73	-45,703.27	73.11 %
Category: 3810 - Investment Income Total:	169,950.00	169,950.00	6,070.07	124,246.73	-45,703.27	73.11%
Category: 3890 - Miscellaneous Income						
52-50-38900 Miscellaneous Service Revenues	0.00	0.00	0.00	4,612.38	4,612.38	0.00 %
52-50-38901 Revenues from Merchandising	5,665.00	5,665.00	286.01	6,002.07	337.07	105.95 %
52-50-38905 Outside Contractual Waste Fees	150,000.00	150,000.00	20,303.84	149,967.57	-32.43	99.98 %
52-50-38930 Nonutility Income	1,545.00	1,545.00	0.00	0.00	-1,545.00	0.00 %
Category: 3890 - Miscellaneous Income Total:	157,210.00	157,210.00	20,589.85	160,582.02	3,372.02	102.14%
Category: 3910 - Other Financing Sources						
52-50-39100 IEPA Loan Proceeds	0.00	0.00	0.00	841,074.87	841,074.87	0.00 %
Category: 3910 - Other Financing Sources Total:	0.00	0.00	0.00	841,074.87	841,074.87	0.00%
Department: 50 - 50 Total:	4,621,376.00	4,621,376.00	407,802.37	4,547,552.55	-73,823.45	98.40%
Revenue Total:	4,621,376.00	4,621,376.00	407,802.37	4,547,552.55	-73,823.45	98.40%
Expense						
Department: 50 - 50						
Category: 4000 - Personnel						
52-50-42100 Full-Time	835,633.66	835,633.66	67,043.45	630,761.69	204,871.97	75.48 %
52-50-42200 Part-Time	10,000.00	10,000.00	841.46	5,718.45	4,281.55	57.18 %
52-50-42300 Overtime	46,350.00	46,350.00	2,386.46	33,074.18	13,275.82	71.36 %
52-50-42600 Pager	36,050.00	36,050.00	3,497.78	34,341.30	1,708.70	95.26 %
52-50-45100 Health Insurance	145,614.18	145,614.18	12,033.51	108,750.94	36,863.24	74.68 %
52-50-45200 Life Insurance	515.00	515.00	32.26	290.25	224.75	56.36 %
52-50-45300 Unemployment Insurance	3,605.00	3,605.00	0.00	0.00	3,605.00	0.00 %
52-50-45400 Workers' Compensation	25,750.00	25,750.00	0.00	1,062.59	24,687.41	4.13 %
52-50-46100 Social Security	60,553.00	60,553.00	5,303.69	50,722.81	9,830.19	83.77 %
52-50-46300 IMRF	43,772.00	43,772.00	3,554.75	34,003.11	9,768.89	77.68 %
52-50-47100 Uniform Allowance	10,300.00	10,300.00	0.00	1,230.70	9,069.30	11.95 %
52-50-47300 Clothing Acquisition	12,875.00	12,875.00	2,435.80	7,748.68	5,126.32	60.18 %
Category: 4000 - Personnel Total:	1,231,017.84	1,231,017.84	97,129.16	907,704.70	323,313.14	73.74%
Category: 5000 - Contractual Services						
52-50 Utilities	346,466.00	346,466.00	30,062.20	264,159.18	82,306.82	76.24 %
52-50 Natural Gas/Fuel Oil	39,000.00	39,000.00	1,254.89	19,736.43	19,263.57	50.61 %
52-50-51100 Building Maintenance	47,972.00	47,972.00	144.55	5,048.97	42,923.03	10.52 %
52-50-51200 Equipment Maintenance	53,303.00	53,303.00	-5,566.15	57,237.50	-3,934.50	107.38 %
52-50-51300 Vehicle Maintenance	15,991.00	15,991.00	0.00	25,432.13	-9,441.13	159.04 %
52-50-51500 Utility System Maintenance	5,000.00	5,000.00	16.00	1,466.50	3,533.50	29.33 %
52-50-51700 Grounds Maintenance	8,500.00	8,500.00	0.00	6,849.95	1,650.05	80.59 %
52-50-53200 Engineering Services	35,000.00	35,000.00	9,147.45	19,443.90	15,556.10	55.55 %
52-50-53300 Legal Services	7,200.00	7,200.00	0.00	8,017.74	-817.74	111.36 %
52-50-53600 Janitorial Services	9,061.00	9,061.00	960.00	9,530.00	-469.00	105.18 %
52-50-53700 Network Administration	138,074.00	138,074.00	11,506.19	103,555.71	34,518.29	75.00 %
52-50-54900 Other Professional Services	89,713.00	89,713.00	5,565.00	29,201.93	60,511.07	32.55 %
52-50-55100 Postage	0.00	0.00	0.00	70.69	-70.69	0.00 %
52-50-55200 Telephone	6,929.00	6,929.00	1,160.74	9,639.19	-2,710.19	139.11 %
52-50-55700 SCADA Services	7,995.00	7,995.00	367.46	3,236.56	4,758.44	40.48 %
52-50-56100 Dues	21,321.00	21,321.00	0.00	5,255.29	16,065.71	24.65 %
52-50-56200 Travel	1,066.00	1,066.00	0.00	29.00	1,037.00	2.72 %
52-50-56300 Training	5,863.00	5,863.00	0.00	25.00	5,838.00	0.43 %
52-50-56600 Conference	500.00	500.00	0.00	238.65	261.35	47.73 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
52-50-57300	Garbage/Sludge Disposal	95,000.00	95,000.00	533.74	41,301.58	53,698.42	43.48 %
52-50-57910	Other Service Charges - Outside La	22,000.00	22,000.00	6,279.00	24,528.27	-2,528.27	111.49 %
52-50-59200	General Insurance	36,050.00	36,050.00	3,004.17	27,037.53	9,012.47	75.00 %
52-50-59400	Lease or Rentals	35,000.00	35,000.00	5,318.87	48,496.94	-13,496.94	138.56 %
52-50-59600	Permits	6,929.00	6,929.00	0.00	0.00	6,929.00	0.00 %
Category: 5000 - Contractual Services Total:		1,033,933.00	1,033,933.00	69,754.11	709,538.64	324,394.36	68.63%
Category: 6000 - Commodities							
52-50-61100	Building Supplies	15,000.00	15,000.00	874.21	33,782.14	-18,782.14	225.21 %
52-50-61200	Equipment Supplies	54,901.00	54,901.00	10,714.08	96,987.30	-42,086.30	176.66 %
52-50-61210	Equipment Supplies - Lab	7,137.00	7,137.00	0.00	5,786.49	1,350.51	81.08 %
52-50-61300	Vehicle Supplies	6,040.00	6,040.00	3,414.39	12,066.55	-6,026.55	199.78 %
52-50-61700	Grounds Supplies	2,200.00	2,200.00	525.00	1,920.32	279.68	87.29 %
52-50-65000	Transportation	0.00	0.00	0.00	28.05	-28.05	0.00 %
52-50-65100	Office Supplies	14,823.00	14,823.00	598.61	4,109.27	10,713.73	27.72 %
52-50-65200	Operating Supplies	71,372.00	71,372.00	1,697.12	28,791.94	42,580.06	40.34 %
52-50-65210	Operating Supplies - Lab	16,470.00	16,470.00	2,710.58	41,171.49	-24,701.49	249.98 %
52-50-65300	Small Tools	5,490.00	5,490.00	614.49	7,893.03	-2,403.03	143.77 %
52-50-65500	Gasoline/Oil	21,960.00	21,960.00	1,609.27	17,014.00	4,946.00	77.48 %
52-50-65600	Chemicals	111,394.00	111,394.00	17,464.34	121,388.11	-9,994.11	108.97 %
52-50-66100	Safety Supplies	10,000.00	10,000.00	0.00	1,520.88	8,479.12	15.21 %
52-50-68400	Software	6,000.00	6,000.00	0.00	23,518.20	-17,518.20	391.97 %
Category: 6000 - Commodities Total:		342,787.00	342,787.00	40,222.09	395,977.77	-53,190.77	115.52%
Category: 7000 - Debt Service							
52-50-72000	Interest Expense - IEPA WWTP Upg	105,592.00	105,592.00	0.00	22,455.00	83,137.00	21.27 %
52-50-72010	Interest Expense - IEPA Askvig	1,193.82	1,193.82	0.00	714.52	479.30	59.85 %
52-50-72260	Principal Expense	503,869.93	503,869.93	0.00	135,158.55	368,711.38	26.82 %
Category: 7000 - Debt Service Total:		610,655.75	610,655.75	0.00	158,328.07	452,327.68	25.93%
Category: 8000 - Capital Outlay							
52-50-83010	Equipment - IT	7,750.00	7,750.00	0.00	6,434.90	1,315.10	83.03 %
52-50-89000	Other Improvement	703,568.00	703,568.00	13,725.79	689,157.88	14,410.12	97.95 %
Category: 8000 - Capital Outlay Total:		711,318.00	711,318.00	13,725.79	695,592.78	15,725.22	97.79%
Category: 9000 - Other Expenditures							
52-50-91000	Bad Debt	1,030.00	1,030.00	994.13	6,386.93	-5,356.93	620.09 %
52-50-91100	Community Relations	0.00	0.00	0.00	38.17	-38.17	0.00 %
52-50-92900	Miscellaneous	1,030.00	1,030.00	0.00	0.00	1,030.00	0.00 %
52-50-99901	General Fund Transfer	281,680.00	281,680.00	23,473.33	211,259.97	70,420.03	75.00 %
52-50-99936	Capital Impr Fund Transfer	0.00	0.00	0.00	124.13	-124.13	0.00 %
52-50-99954	Electric Fund Transfer	210,288.80	210,288.80	17,524.06	157,716.54	52,572.26	75.00 %
52-50-99964	Admin Services Fund Transfer	121,859.00	121,859.00	10,154.90	91,394.10	30,464.90	75.00 %
Category: 9000 - Other Expenditures Total:		615,887.80	615,887.80	52,146.42	466,919.84	148,967.96	75.81%
Department: 50 - 50 Total:		4,545,599.39	4,545,599.39	272,977.57	3,334,061.80	1,211,537.59	73.35%
Expense Total:		4,545,599.39	4,545,599.39	272,977.57	3,334,061.80	1,211,537.59	73.35%
Fund: 52 - Water Reclamation Surplus (Deficit):		75,776.61	75,776.61	134,824.80	1,213,490.75	1,137,714.14	1,601.41%
Fund: 53 - Solid Waste							
Revenue							
Department: 00 - 00							
Category: 3630 - Sanitation Collections							
53-00-36300	Sanitation Collections	454,269.00	454,269.00	0.00	249,433.05	-204,835.95	54.91 %
53-00-36310	Recycling	1,000.00	1,000.00	35.00	270.00	-730.00	27.00 %
Category: 3630 - Sanitation Collections Total:		455,269.00	455,269.00	35.00	249,703.05	-205,565.95	54.85%
Category: 3810 - Investment Income							
53-00-38100	Interest Income	170,000.00	170,000.00	15,672.37	138,098.11	-31,901.89	81.23 %
Category: 3810 - Investment Income Total:		170,000.00	170,000.00	15,672.37	138,098.11	-31,901.89	81.23%
Category: 3850 - Solid Waste Fees							
53-00-38525	Host Fee	528,750.00	528,750.00	0.00	576,839.74	48,089.74	109.09 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
53-00-38530	Base Fee	75,000.00	75,000.00	0.00	56,250.00	-18,750.00	75.00 %
53-00-38535	Solid Waste Fee	47,000.00	47,000.00	0.00	134,878.33	87,878.33	286.98 %
53-00-38540	Supplemental Host Fee	52,000.00	52,000.00	0.00	46,388.56	-5,611.44	89.21 %
Category: 3850 - Solid Waste Fees Total:		702,750.00	702,750.00	0.00	814,356.63	111,606.63	115.88%
Department: 00 - 00 Total:		1,328,019.00	1,328,019.00	15,707.37	1,202,157.79	-125,861.21	90.52%
Revenue Total:		1,328,019.00	1,328,019.00	15,707.37	1,202,157.79	-125,861.21	90.52%
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
53-00-53300	Legal Services	5,000.00	5,000.00	0.00	627.50	4,372.50	12.55 %
53-00-53900	Other Contractual Services	60,000.00	60,000.00	450.00	44,221.58	15,778.42	73.70 %
53-00-57311	Residential Solid Waste	232,735.68	232,735.68	20,310.41	179,881.73	52,853.95	77.29 %
53-00-57312	Landscape Waste-other	117,696.00	117,696.00	13,585.67	80,989.45	36,706.55	68.81 %
53-00-57313	Recycling	88,560.00	88,560.00	7,897.96	68,154.53	20,405.47	76.96 %
53-00-57314	Supplemental Host Fee - Creston	52,500.00	52,500.00	0.00	46,388.56	6,111.44	88.36 %
53-00-57315	Recycling Processing Fees	20,000.00	20,000.00	2,156.22	20,283.04	-283.04	101.42 %
Category: 5000 - Contractual Services Total:		576,491.68	576,491.68	44,400.26	440,546.39	135,945.29	76.42%
Category: 9000 - Other Expenditures							
53-00-92900	Miscellaneous	0.00	0.00	-1,358.17	-2,631.37	2,631.37	0.00 %
53-00-99323	Interfund Transfers	936,500.00	936,500.00	0.00	0.00	936,500.00	0.00 %
53-00-99901	General Fund Transfer	734,636.00	734,636.00	61,219.67	550,977.03	183,658.97	75.00 %
Category: 9000 - Other Expenditures Total:		1,671,136.00	1,671,136.00	59,861.50	548,345.66	1,122,790.34	32.81%
Department: 00 - 00 Total:		2,247,627.68	2,247,627.68	104,261.76	988,892.05	1,258,735.63	44.00%
Expense Total:		2,247,627.68	2,247,627.68	104,261.76	988,892.05	1,258,735.63	44.00%
Fund: 53 - Solid Waste Surplus (Deficit):		-919,608.68	-919,608.68	-88,554.39	213,265.74	1,132,874.42	-23.19%
Fund: 54 - Electric							
Revenue							
Department: 90 - Administration							
Category: 3530 - Penalties							
54-90-35300	Penalties	0.00	0.00	2,332.50	35,204.05	35,204.05	0.00 %
Category: 3530 - Penalties Total:		0.00	0.00	2,332.50	35,204.05	35,204.05	0.00%
Category: 3710 - Residential Sales							
54-90-37101	Residential Sales	5,500,000.00	5,500,000.00	748,378.66	5,128,832.52	-371,167.48	93.25 %
54-90-37110	Security Lighting	80,000.00	80,000.00	7,330.11	65,834.61	-14,165.39	82.29 %
Category: 3710 - Residential Sales Total:		5,580,000.00	5,580,000.00	755,708.77	5,194,667.13	-385,332.87	93.09%
Category: 3712 - Commercial Sales							
54-90-37121	Small General Service	5,400,000.00	5,400,000.00	523,595.78	4,478,765.88	-921,234.12	82.94 %
Category: 3712 - Commercial Sales Total:		5,400,000.00	5,400,000.00	523,595.78	4,478,765.88	-921,234.12	82.94%
Category: 3715 - Industrial Sales							
54-90-37151	Large General Service	9,550,000.00	9,550,000.00	808,932.27	6,915,753.40	-2,634,246.60	72.42 %
54-90-37152	Time of Use	21,500,000.00	21,500,000.00	1,740,027.02	13,619,315.84	-7,880,684.16	63.35 %
Category: 3715 - Industrial Sales Total:		31,050,000.00	31,050,000.00	2,548,959.29	20,535,069.24	-10,514,930.76	66.14%
Category: 3718 - Street Lights							
54-90-37182	Street, Hwy, Traffic Lights	1,500.00	1,500.00	85.65	752.29	-747.71	50.15 %
54-90-37186	Municipal Street Lighting	450.00	450.00	0.00	194.07	-255.93	43.13 %
Category: 3718 - Street Lights Total:		1,950.00	1,950.00	85.65	946.36	-1,003.64	48.53%
Category: 3792 - Other Service Charges							
54-90-37920	Customer Fees	40,000.00	40,000.00	4,730.00	40,485.14	485.14	101.21 %
Category: 3792 - Other Service Charges Total:		40,000.00	40,000.00	4,730.00	40,485.14	485.14	101.21%
Category: 3810 - Investment Income							
54-90-38100	Interest Income	750,000.00	750,000.00	50,038.05	587,617.50	-162,382.50	78.35 %
Category: 3810 - Investment Income Total:		750,000.00	750,000.00	50,038.05	587,617.50	-162,382.50	78.35%

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3890 - Miscellaneous Income							
54-90-38900	Miscellaneous Income	10,000.00	10,000.00	20.00	23,546.33	13,546.33	235.46 %
54-90-38980	Rent From Property & Poles	52,000.00	52,000.00	0.00	53,003.20	1,003.20	101.93 %
54-90-38981	Renewable Energy Certificates	400,000.00	400,000.00	41,221.25	321,718.00	-78,282.00	80.43 %
54-90-38982	Royalty Income	55,000.00	55,000.00	5,513.05	42,842.52	-12,157.48	77.90 %
Category: 3890 - Miscellaneous Income Total:		517,000.00	517,000.00	46,754.30	441,110.05	-75,889.95	85.32%
Category: 3990 - Interfund Transfers							
54-90-39951	Transfer from Water	210,289.00	210,289.00	17,524.06	157,716.54	-52,572.46	75.00 %
54-90-39952	Transfer from Water Reclamation	210,289.00	210,289.00	17,524.06	157,716.54	-52,572.46	75.00 %
Category: 3990 - Interfund Transfers Total:		420,578.00	420,578.00	35,048.12	315,433.08	-105,144.92	75.00%
Department: 90 - Administration Total:		43,759,528.00	43,759,528.00	3,967,252.46	31,629,298.43	-12,130,229.57	72.28%
Revenue Total:		43,759,528.00	43,759,528.00	3,967,252.46	31,629,298.43	-12,130,229.57	72.28%
Expense							
Department: 10 - Generation							
Category: 4000 - Personnel							
54-10-42100	Full-Time	434,652.00	434,652.00	34,020.80	324,583.74	110,068.26	74.68 %
54-10-42300	Overtime	120,000.00	120,000.00	1,180.25	22,823.85	97,176.15	19.02 %
54-10-42600	Pager	40,000.00	40,000.00	3,589.15	39,753.80	246.20	99.38 %
54-10-45200	Life Insurance	300.00	300.00	17.50	158.81	141.19	52.94 %
54-10-47300	Clothing Acquisition	5,000.00	5,000.00	839.70	2,215.21	2,784.79	44.30 %
54-10-47400	Clothing Cleaning Expense	0.00	0.00	0.00	385.36	-385.36	0.00 %
Category: 4000 - Personnel Total:		599,952.00	599,952.00	39,647.40	389,920.77	210,031.23	64.99%
Category: 5000 - Contractual Services							
54-10-51100	Building Maintenance	5,000.00	5,000.00	0.00	8,678.70	-3,678.70	173.57 %
54-10-51200	Equipment Maintenance	500,000.00	500,000.00	7,554.43	112,590.33	387,409.67	22.52 %
54-10-51300	Vehicle Maintenance	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
54-10-53200	Engineering Services	95,000.00	95,000.00	0.00	0.00	95,000.00	0.00 %
54-10-53900	Contractor - Diesel Plant	0.00	0.00	0.00	2,320.00	-2,320.00	0.00 %
54-10-54900	Other Professional Services	10,000.00	10,000.00	0.00	10,075.26	-75.26	100.75 %
54-10-54959	Permits	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
54-10-55100	Postage	3,500.00	3,500.00	0.00	300.71	3,199.29	8.59 %
54-10-55200	Telephone	2,700.00	2,700.00	199.40	1,606.37	1,093.63	59.50 %
54-10-56200	Travel	2,500.00	2,500.00	0.00	43.64	2,456.36	1.75 %
54-10-56300	Training	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
54-10-57100	Utilities	12,000.00	12,000.00	1,169.09	7,283.81	4,716.19	60.70 %
54-10-59400	Lease or Rentals	30,000.00	30,000.00	1,593.60	15,409.07	14,590.93	51.36 %
Category: 5000 - Contractual Services Total:		683,200.00	683,200.00	10,516.52	158,307.89	524,892.11	23.17%
Category: 6000 - Commodities							
54-10-61100	Building Supplies	5,000.00	5,000.00	0.00	7,206.39	-2,206.39	144.13 %
54-10-61200	Equipment Supplies - Generation Pl	125,000.00	125,000.00	4,703.37	74,838.70	50,161.30	59.87 %
54-10-61201	Equipment Supplies - Peaker Plant	30,000.00	30,000.00	0.00	20,923.12	9,076.88	69.74 %
54-10-61202	Equipment Supplies - Gen Sets	30,000.00	30,000.00	0.00	25,837.25	4,162.75	86.12 %
54-10-62900	Other Supplies	15,000.00	15,000.00	289.17	7,906.38	7,093.62	52.71 %
54-10-65100	Office Supplies	3,000.00	3,000.00	0.00	3,320.96	-320.96	110.70 %
54-10-65200	Operating Supplies	0.00	0.00	0.00	42.67	-42.67	0.00 %
54-10-65300	Small Tools	15,000.00	15,000.00	218.76	3,878.43	11,121.57	25.86 %
54-10-65400	Janitorial Supplies	2,000.00	2,000.00	0.00	216.14	1,783.86	10.81 %
54-10-65500	Gasoline/Oil	2,000.00	2,000.00	0.00	1,953.02	46.98	97.65 %
54-10-65600	Chemicals	10,000.00	10,000.00	0.00	3,486.66	6,513.34	34.87 %
54-10-66000	Natural Gas/Fuel Oil - Generation P	200,000.00	200,000.00	5,113.19	93,682.06	106,317.94	46.84 %
54-10-66001	Natural Gas/Fuel Oil - Peaker Plant	12,000.00	12,000.00	9,866.92	18,751.78	-6,751.78	156.26 %
54-10-66002	Natural Gas/Fuel Oil - Gen Sets	275,000.00	275,000.00	7,674.60	262,997.68	12,002.32	95.64 %
Category: 6000 - Commodities Total:		724,000.00	724,000.00	27,866.01	525,041.24	198,958.76	72.52%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 9000 - Other Expenditures							
54-10-92900	Miscellaneous	0.00	0.00	0.00	8.99	-8.99	0.00 %
Category: 9000 - Other Expenditures Total:		0.00	0.00	0.00	8.99	-8.99	0.00%
Department: 10 - Generation Total:		2,007,152.00	2,007,152.00	78,029.93	1,073,278.89	933,873.11	53.47%
Department: 60 - Distribution							
Category: 4000 - Personnel							
54-60-42100	Full-Time	1,531,820.00	1,531,820.00	116,191.33	1,093,696.29	438,123.71	71.40 %
54-60-42200	Part-Time	0.00	0.00	243.00	954.00	-954.00	0.00 %
54-60-42300	Overtime	135,000.00	135,000.00	12,792.30	201,133.13	-66,133.13	148.99 %
54-60-42600	Pager	125,000.00	125,000.00	9,669.16	89,521.66	35,478.34	71.62 %
54-60-45200	Life Insurance	500.00	500.00	47.08	423.17	76.83	84.63 %
54-60-47300	Clothing Acquisition	20,000.00	20,000.00	908.93	14,927.90	5,072.10	74.64 %
Category: 4000 - Personnel Total:		1,812,320.00	1,812,320.00	139,851.80	1,400,656.15	411,663.85	77.29%
Category: 5000 - Contractual Services							
54-60-51100	Building Maintenance	50,000.00	50,000.00	2,066.58	89,361.55	-39,361.55	178.72 %
54-60-51200	Equipment Maintenance	35,000.00	35,000.00	532.18	17,423.15	17,576.85	49.78 %
54-60-51300	Vehicle Maintenance	85,000.00	85,000.00	832.08	77,357.56	7,642.44	91.01 %
54-60-51500	Utility System Maintenance	65,000.00	65,000.00	0.00	103,136.61	-38,136.61	158.67 %
54-60-51700	Grounds Maintenance	20,000.00	20,000.00	152.64	11,897.47	8,102.53	59.49 %
54-60-53200	Engineering Services	100,000.00	100,000.00	0.00	97,215.06	2,784.94	97.22 %
54-60-53900	Contractor	50,000.00	50,000.00	4,173.00	40,437.80	9,562.20	80.88 %
54-60-54900	Other Professional Services	50,000.00	50,000.00	17,897.81	21,323.31	28,676.69	42.65 %
54-60-55100	Postage	500.00	500.00	0.00	109.53	390.47	21.91 %
54-60-55200	Telephone	20,000.00	20,000.00	1,024.80	9,251.14	10,748.86	46.26 %
54-60-56200	Travel	10,000.00	10,000.00	0.00	1,556.09	8,443.91	15.56 %
54-60-56300	Training	15,000.00	15,000.00	0.00	3,187.00	11,813.00	21.25 %
54-60-56500	Publications	500.00	500.00	0.00	81.71	418.29	16.34 %
54-60-57100	Utilities	120,000.00	120,000.00	8,540.79	79,989.43	40,010.57	66.66 %
54-60-57300	Garbage Disposal	12,000.00	12,000.00	941.36	9,851.96	2,148.04	82.10 %
54-60-58002	Tree Trimming	450,000.00	450,000.00	0.00	0.00	450,000.00	0.00 %
54-60-58462	Underground Line	216,486.00	216,486.00	3,080.00	14,432.14	202,053.86	6.67 %
54-60-58500	Street Lighting & Signal	195,700.00	195,700.00	0.00	200,538.10	-4,838.10	102.47 %
54-60-58651	Meter Expenses	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
54-60-59239	Maintenance of Station Equipment	250,000.00	250,000.00	662.88	55,822.71	194,177.29	22.33 %
54-60-59400	Lease or Rentals	100,000.00	100,000.00	11,794.60	95,041.05	4,958.95	95.04 %
54-60-59600	Permits	0.00	0.00	0.00	1,046.23	-1,046.23	0.00 %
Category: 5000 - Contractual Services Total:		1,895,186.00	1,895,186.00	51,698.72	929,059.60	966,126.40	49.02%
Category: 6000 - Commodities							
54-60-61100	Building Supplies	30,000.00	30,000.00	250.88	2,888.55	27,111.45	9.63 %
54-60-61200	Equipment Supplies	5,000.00	5,000.00	326.79	15,006.94	-10,006.94	300.14 %
54-60-61500	Utility System Maintenance Supplie	10,000.00	10,000.00	0.00	1,274.62	8,725.38	12.75 %
54-60-61600	Snow Removal Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
54-60-61800	Overhead Line Maintenance	297,669.00	297,669.00	20,800.00	203,300.00	94,369.00	68.30 %
54-60-65100	Office Supplies	15,000.00	15,000.00	325.85	2,981.31	12,018.69	19.88 %
54-60-65200	Operating Supplies	600,000.00	600,000.00	25,601.93	244,115.60	355,884.40	40.69 %
54-60-65300	Small Tools	45,000.00	45,000.00	3,048.02	29,089.73	15,910.27	64.64 %
54-60-65400	Janitorial Supplies	2,500.00	2,500.00	35.98	1,078.89	1,421.11	43.16 %
54-60-65500	Gasoline/Oil	36,000.00	36,000.00	5,390.56	36,843.59	-843.59	102.34 %
54-60-66100	Safety Supplies	40,000.00	40,000.00	1,360.00	22,837.99	17,162.01	57.09 %
54-60-66101	Employee Safety Supplies	25,000.00	25,000.00	2,431.50	26,703.45	-1,703.45	106.81 %
54-60-67800	Station Contractor	0.00	0.00	1,380.00	13,858.82	-13,858.82	0.00 %
54-60-68400	Software	55,000.00	55,000.00	3,132.68	70,352.95	-15,352.95	127.91 %
Category: 6000 - Commodities Total:		1,162,669.00	1,162,669.00	64,084.19	670,332.44	492,336.56	57.65%
Category: 8000 - Capital Outlay							
54-60-83000	Equipment	400,000.00	400,000.00	0.00	4,763.62	395,236.38	1.19 %
54-60-83010	Equipment - IT	10,000.00	10,000.00	0.00	8,703.90	1,296.10	87.04 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
54-60-89000	Other Improvements	10,400,000.00	10,400,000.00	12,037.11	4,469,144.25	5,930,855.75	42.97 %
Category: 8000 - Capital Outlay Total:		10,810,000.00	10,810,000.00	12,037.11	4,482,611.77	6,327,388.23	41.47%
Category: 9000 - Other Expenditures							
54-60-91100	Community Relations	0.00	0.00	0.00	2,189.76	-2,189.76	0.00 %
54-60-92900	Miscellaneous	25,000.00	25,000.00	1,013.78	13,436.38	11,563.62	53.75 %
Category: 9000 - Other Expenditures Total:		25,000.00	25,000.00	1,013.78	15,626.14	9,373.86	62.50%
Department: 60 - Distribution Total:		15,705,175.00	15,705,175.00	268,685.60	7,498,286.10	8,206,888.90	47.74%
Department: 70 - Customer Service							
Category: 4000 - Personnel							
54-70-42100	Full-Time	320,000.00	320,000.00	25,910.64	266,151.96	53,848.04	83.17 %
54-70-42200	Part-Time	45,000.00	45,000.00	2,972.48	28,364.63	16,635.37	63.03 %
54-70-42300	Overtime	2,000.00	2,000.00	37.55	1,939.03	60.97	96.95 %
54-70-45200	Life Insurance	300.00	300.00	17.87	160.73	139.27	53.58 %
Category: 4000 - Personnel Total:		367,300.00	367,300.00	28,938.54	296,616.35	70,683.65	80.76%
Category: 5000 - Contractual Services							
54-70-51100	Building Maintenance	20,000.00	20,000.00	0.00	6,836.52	13,163.48	34.18 %
54-70-51700	Grounds Maintenance	2,500.00	2,500.00	43.01	220.43	2,279.57	8.82 %
54-70-53600	Janitorial Services	16,000.00	16,000.00	1,420.00	14,115.00	1,885.00	88.22 %
54-70-54900	Other Professional Services	275,000.00	275,000.00	1,907.81	215,598.50	59,401.50	78.40 %
54-70-55100	Postage	75,000.00	75,000.00	5,225.74	33,973.46	41,026.54	45.30 %
54-70-55200	Telephone	1,000.00	1,000.00	106.99	903.05	96.95	90.31 %
54-70-56200	Travel	6,000.00	6,000.00	340.80	759.75	5,240.25	12.66 %
54-70-56300	Training	7,500.00	7,500.00	0.00	987.00	6,513.00	13.16 %
54-70-56600	Conference	5,000.00	5,000.00	995.00	1,162.06	3,837.94	23.24 %
54-70-59400	Lease or Rentals	500.00	500.00	0.00	0.00	500.00	0.00 %
Category: 5000 - Contractual Services Total:		408,500.00	408,500.00	10,039.35	274,555.77	133,944.23	67.21%
Category: 6000 - Commodities							
54-70-61100	Building Supplies	1,500.00	1,500.00	45.96	1,292.09	207.91	86.14 %
54-70-65100	Office Supplies	10,000.00	10,000.00	129.00	11,676.50	-1,676.50	116.77 %
Category: 6000 - Commodities Total:		11,500.00	11,500.00	174.96	12,968.59	-1,468.59	112.77%
Category: 8000 - Capital Outlay							
54-70-83000	Equipment	1,000.00	1,000.00	0.00	186.15	813.85	18.62 %
54-70-83010	Equipment - IT	7,500.00	7,500.00	0.00	4,837.64	2,662.36	64.50 %
54-70-89000	Other Improvements	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
Category: 8000 - Capital Outlay Total:		58,500.00	58,500.00	0.00	5,023.79	53,476.21	8.59%
Category: 9000 - Other Expenditures							
54-70-91100	Community Relations	25,000.00	25,000.00	3,662.00	13,851.01	11,148.99	55.40 %
54-70-92900	Miscellaneous	1,000.00	1,000.00	0.10	176.69	823.31	17.67 %
54-70-95020	Residential Assistance Program	400,000.00	400,000.00	24,720.65	206,660.89	193,339.11	51.67 %
Category: 9000 - Other Expenditures Total:		426,000.00	426,000.00	28,382.75	220,688.59	205,311.41	51.80%
Department: 70 - Customer Service Total:		1,271,800.00	1,271,800.00	67,535.60	809,853.09	461,946.91	63.68%
Department: 90 - Administration							
Category: 4000 - Personnel							
54-90-42100	Full-Time	425,695.00	425,695.00	23,737.16	317,376.89	108,318.11	74.55 %
54-90-42200	Part-Time	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
54-90-45100	Health Insurance	460,386.00	460,386.00	33,897.04	318,185.67	142,200.33	69.11 %
54-90-45200	Life Insurance	250.00	250.00	10.50	115.50	134.50	46.20 %
54-90-45400	Workers' Compensation	35,000.00	35,000.00	0.00	1,170.01	33,829.99	3.34 %
54-90-46100	Social Security	205,000.00	205,000.00	16,604.17	173,357.94	31,642.06	84.56 %
54-90-46300	IMRF	155,000.00	155,000.00	11,136.89	116,843.08	38,156.92	75.38 %
Category: 4000 - Personnel Total:		1,296,331.00	1,296,331.00	85,385.76	927,049.09	369,281.91	71.51%
Category: 5000 - Contractual Services							
54-90-53100	Accounting Service	32,255.00	32,255.00	0.00	29,997.50	2,257.50	93.00 %
54-90-53200	Engineering Services	300,000.00	300,000.00	0.00	4,800.00	295,200.00	1.60 %
54-90-53300	Legal Services	85,000.00	85,000.00	5,000.00	67,795.00	17,205.00	79.76 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
54-90-53700	Network Administration	276,149.00	276,149.00	23,012.38	207,111.42	69,037.58	75.00 %
54-90-54900	Other Professional Services	175,000.00	175,000.00	0.00	520.52	174,479.48	0.30 %
54-90-55200	Telephone	5,000.00	5,000.00	376.43	3,350.01	1,649.99	67.00 %
54-90-56100	Dues	30,000.00	30,000.00	0.00	10,860.60	19,139.40	36.20 %
54-90-56200	Travel	15,000.00	15,000.00	0.00	8,638.54	6,361.46	57.59 %
54-90-56300	Training	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
54-90-56600	Conference	15,000.00	15,000.00	0.00	122.28	14,877.72	0.82 %
54-90-57100	Purchased Power	26,779,746.00	26,779,746.00	2,460,589.45	17,829,035.32	8,950,710.68	66.58 %
54-90-59200	General Insurance	1,300,000.00	1,300,000.00	108,333.33	974,999.97	325,000.03	75.00 %
Category: 5000 - Contractual Services Total:		29,020,650.00	29,020,650.00	2,597,311.59	19,137,231.16	9,883,418.84	65.94%
Category: 6000 - Commodities							
54-90-68400	Software	125,000.00	125,000.00	0.00	37,946.67	87,053.33	30.36 %
Category: 6000 - Commodities Total:		125,000.00	125,000.00	0.00	37,946.67	87,053.33	30.36%
Category: 7000 - Debt Service							
54-90-72000	Interest Expense	603,075.00	603,075.00	287,725.00	603,075.00	0.00	100.00 %
54-90-72260	Principal Expense	1,320,000.00	1,320,000.00	0.00	1,320,000.00	0.00	100.00 %
54-90-72501	Amortization of Bond Premium 202	0.00	0.00	-5,482.03	-49,338.27	49,338.27	0.00 %
54-90-72502	Amortization of Bond Premium 202	0.00	0.00	-5,245.06	-47,205.54	47,205.54	0.00 %
54-90-72503	Amortization of Bond Premium - 20	0.00	0.00	-1,880.36	-16,923.24	16,923.24	0.00 %
54-90-73200	Fiscal Agent Fee	3,000.00	3,000.00	0.00	618.00	2,382.00	20.60 %
Category: 7000 - Debt Service Total:		1,926,075.00	1,926,075.00	275,117.55	1,810,225.95	115,849.05	93.99%
Category: 8000 - Capital Outlay							
54-90-83010	Equipment - IT	3,750.00	3,750.00	0.00	786.23	2,963.77	20.97 %
Category: 8000 - Capital Outlay Total:		3,750.00	3,750.00	0.00	786.23	2,963.77	20.97%
Category: 9000 - Other Expenditures							
54-90-91000	Bad Debt	50,000.00	50,000.00	3,471.83	40,805.65	9,194.35	81.61 %
54-90-91100	Community Relations	91,000.00	91,000.00	43.08	43,926.69	47,073.31	48.27 %
54-90-95000	Appliance Rebate	85,000.00	85,000.00	2,582.51	45,244.73	39,755.27	53.23 %
54-90-99901	General Fund Transfer	2,456,661.00	2,456,661.00	204,721.75	1,842,495.75	614,165.25	75.00 %
54-90-99963	Capital Improvement Fund Transfer	936,500.00	936,500.00	0.00	124.13	936,375.87	0.01 %
54-90-99964	Admin Services Fund Transfer	974,871.00	974,871.00	81,239.25	731,153.25	243,717.75	75.00 %
Category: 9000 - Other Expenditures Total:		4,594,032.00	4,594,032.00	292,058.42	2,703,750.20	1,890,281.80	58.85%
Department: 90 - Administration Total:		36,965,838.00	36,965,838.00	3,249,873.32	24,616,989.30	12,348,848.70	66.59%
Expense Total:		55,949,965.00	55,949,965.00	3,664,124.45	33,998,407.38	21,951,557.62	60.77%
Fund: 54 - Electric Surplus (Deficit):		-12,190,437.00	-12,190,437.00	303,128.01	-2,369,108.95	9,821,328.05	19.43%
Fund: 55 - Tech Center/Advance Communications							
Revenue							
Department: 00 - 00							
Category: 3530 - Penalties							
55-00-35300	Penalties	0.00	0.00	36.19	134.86	134.86	0.00 %
Category: 3530 - Penalties Total:		0.00	0.00	36.19	134.86	134.86	0.00%
Category: 3810 - Investment Income							
55-00-38100	Interest Income	2,500.00	2,500.00	660.39	6,869.04	4,369.04	274.76 %
Category: 3810 - Investment Income Total:		2,500.00	2,500.00	660.39	6,869.04	4,369.04	274.76%
Category: 3820 - Leases							
55-00-38202	Commercial Dark Fiber Leases	475,000.00	475,000.00	33,773.93	302,786.79	-172,213.21	63.74 %
55-00-38203	Commercial Colocation Leases	150,000.00	150,000.00	8,354.81	73,771.01	-76,228.99	49.18 %
55-00-38204	Internal Colocation Leases	62,000.00	62,000.00	3,804.00	34,236.00	-27,764.00	55.22 %
55-00-38205	Internal Fiber Leases	190,000.00	190,000.00	19,875.00	178,875.00	-11,125.00	94.14 %
Category: 3820 - Leases Total:		877,000.00	877,000.00	65,807.74	589,668.80	-287,331.20	67.24%
Category: 3910 - Other Financing Sources							
55-00-39100	Loan Proceeds	400,000.00	400,000.00	0.00	0.00	-400,000.00	0.00 %
Category: 3910 - Other Financing Sources Total:		400,000.00	400,000.00	0.00	0.00	-400,000.00	0.00%
Department: 00 - 00 Total:		1,279,500.00	1,279,500.00	66,504.32	596,672.70	-682,827.30	46.63%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 32 - Communications							
Category: 3530 - Penalties							
55-32-35300	Penalties	0.00	0.00	44.96	301.65	301.65	0.00 %
Category: 3530 - Penalties Total:		0.00	0.00	44.96	301.65	301.65	0.00%
Category: 3730 - Advanced Communication Services							
55-32-37310	Network Internet Access	8,500.00	8,500.00	695.95	6,263.55	-2,236.45	73.69 %
55-32-37311	Dial-Up Internet Access	3,000.00	3,000.00	199.50	1,795.50	-1,204.50	59.85 %
55-32-37313	Data Services	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
55-32-37314	Fiber Internet Access	210,000.00	210,000.00	24,657.36	219,106.08	9,106.08	104.34 %
55-32-37315	VOIP Services	15,000.00	15,000.00	450.23	11,256.63	-3,743.37	75.04 %
55-32-37330	Web Site Host Fees	2,500.00	2,500.00	194.58	1,800.98	-699.02	72.04 %
55-32-37350	Mailboxes	2,000.00	2,000.00	143.55	1,346.40	-653.60	67.32 %
Category: 3730 - Advanced Communication Services Total:		246,000.00	246,000.00	26,341.17	241,569.14	-4,430.86	98.20%
Department: 32 - Communications Total:		246,000.00	246,000.00	26,386.13	241,870.79	-4,129.21	98.32%
Revenue Total:		1,525,500.00	1,525,500.00	92,890.45	838,543.49	-686,956.51	54.97%
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
55-00-51100	Building Maintenance	15,000.00	15,000.00	0.00	31,684.68	-16,684.68	211.23 %
55-00-51200	Equipment Maintenance	40,000.00	40,000.00	720.00	40,648.71	-648.71	101.62 %
55-00-51300	Vehicle Maintenance	2,500.00	2,500.00	0.00	444.45	2,055.55	17.78 %
55-00-51700	Grounds Maintenance	6,500.00	6,500.00	133.75	267.50	6,232.50	4.12 %
55-00-52900	Other Maintenance	25,000.00	25,000.00	20,240.74	20,240.74	4,759.26	80.96 %
55-00-53300	Legal Services	5,000.00	5,000.00	0.00	802.50	4,197.50	16.05 %
55-00-53700	Network Administration	248,534.00	248,534.00	20,711.14	186,400.26	62,133.74	75.00 %
55-00-54900	Other Professional Services	50,000.00	50,000.00	5,206.05	23,074.75	26,925.25	46.15 %
55-00-55200	Telephone	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
55-00-56200	Travel	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
55-00-56300	Training	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
55-00-57100	Utilities	200,000.00	200,000.00	12,308.10	101,776.53	98,223.47	50.89 %
55-00-59200	General Insurance	6,000.00	6,000.00	500.00	4,500.00	1,500.00	75.00 %
55-00-59400	Lease or Rentals	5,000.00	5,000.00	0.00	3,428.32	1,571.68	68.57 %
Category: 5000 - Contractual Services Total:		608,534.00	608,534.00	59,819.78	413,268.44	195,265.56	67.91%
Category: 6000 - Commodities							
55-00-61100	Building Supplies	2,000.00	2,000.00	0.00	109.65	1,890.35	5.48 %
55-00-61200	Equipment Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
55-00-65100	Office Supplies	750.00	750.00	0.00	76.33	673.67	10.18 %
55-00-65200	Operating Supplies	7,500.00	7,500.00	0.00	2,207.49	5,292.51	29.43 %
55-00-65400	Janitorial Supplies	500.00	500.00	0.00	132.97	367.03	26.59 %
Category: 6000 - Commodities Total:		12,250.00	12,250.00	0.00	2,526.44	9,723.56	20.62%
Category: 7000 - Debt Service							
55-00-72000	Interest Expense - 2017A Debt Cer	27,400.00	27,400.00	0.00	17,050.00	10,350.00	62.23 %
55-00-72200	Principal Exp Debt Certificate	335,000.00	335,000.00	0.00	335,000.00	0.00	100.00 %
55-00-72500	Amortization of Debt Certificates 2	0.00	0.00	-719.96	-6,479.64	6,479.64	0.00 %
Category: 7000 - Debt Service Total:		362,400.00	362,400.00	-719.96	345,570.36	16,829.64	95.36%
Category: 8000 - Capital Outlay							
55-00-83000	Equipment	650,000.00	650,000.00	0.00	0.00	650,000.00	0.00 %
55-00-87000	Furniture	500.00	500.00	0.00	0.00	500.00	0.00 %
Category: 8000 - Capital Outlay Total:		650,500.00	650,500.00	0.00	0.00	650,500.00	0.00%
Category: 9000 - Other Expenditures							
55-00-99964	Admin Services Fund Transfer	52,225.00	52,225.00	4,352.08	39,168.72	13,056.28	75.00 %
Category: 9000 - Other Expenditures Total:		52,225.00	52,225.00	4,352.08	39,168.72	13,056.28	75.00%
Department: 00 - 00 Total:		1,685,909.00	1,685,909.00	63,451.90	800,533.96	885,375.04	47.48%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Department: 32 - Communications							
Category: 4000 - Personnel							
55-32-47300	Clothing Acquisition	500.00	500.00	0.00	0.00	500.00	0.00 %
	Category: 4000 - Personnel Total:	500.00	500.00	0.00	0.00	500.00	0.00%
Category: 5000 - Contractual Services							
55-32-51200	Equipment Maintenance	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
55-32-53300	Legal Services	500.00	500.00	0.00	0.00	500.00	0.00 %
55-32-54900	Other Professional Services	20,000.00	20,000.00	619.40	5,964.25	14,035.75	29.82 %
55-32-55100	Postage	100.00	100.00	0.00	0.00	100.00	0.00 %
55-32-55200	Telephone	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
55-32-55250	Internet Bandwidth	165,000.00	165,000.00	13,068.61	119,416.97	45,583.03	72.37 %
55-32-56200	Travel	500.00	500.00	0.00	0.00	500.00	0.00 %
55-32-56300	Training	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
55-32-57100	Utilities	3,000.00	3,000.00	128.94	1,057.18	1,942.82	35.24 %
	Category: 5000 - Contractual Services Total:	194,100.00	194,100.00	13,816.95	126,438.40	67,661.60	65.14%
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	250.00	250.00	0.00	0.00	250.00	0.00 %
55-32-65200	Operating Supplies	10,000.00	10,000.00	537.72	2,559.66	7,440.34	25.60 %
55-32-65300	Small Tools	1,000.00	1,000.00	0.00	120.59	879.41	12.06 %
55-32-65500	Gasoline/Oil	500.00	500.00	0.00	51.79	448.21	10.36 %
55-32-68400	Software	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
	Category: 6000 - Commodities Total:	17,250.00	17,250.00	537.72	2,732.04	14,517.96	15.84%
Category: 8000 - Capital Outlay							
55-32-83000	Equipment	50,000.00	50,000.00	0.00	5,964.90	44,035.10	11.93 %
	Category: 8000 - Capital Outlay Total:	50,000.00	50,000.00	0.00	5,964.90	44,035.10	11.93%
	Department: 32 - Communications Total:	261,850.00	261,850.00	14,354.67	135,135.34	126,714.66	51.61%
	Expense Total:	1,947,759.00	1,947,759.00	77,806.57	935,669.30	1,012,089.70	48.04%
	Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):	-422,259.00	-422,259.00	15,083.88	-97,125.81	325,133.19	23.00%
Fund: 56 - Network Administration							
Revenue							
Department: 40 - 40							
Category: 3810 - Investment Income							
56-40-38100	Interest Income	5,000.00	5,000.00	411.36	6,056.52	1,056.52	121.13 %
	Category: 3810 - Investment Income Total:	5,000.00	5,000.00	411.36	6,056.52	1,056.52	121.13%
Category: 3890 - Miscellaneous Income							
56-40-38900	Miscellaneous Income	0.00	0.00	0.00	585.00	585.00	0.00 %
	Category: 3890 - Miscellaneous Income Total:	0.00	0.00	0.00	585.00	585.00	0.00%
Category: 3990 - Interfund Transfers							
56-40-39901	Network Administration Fees Gene	276,148.50	276,148.50	23,012.38	207,111.42	-69,037.08	75.00 %
56-40-39951	Network Administration Fees Wate	138,074.25	138,074.25	11,506.19	103,555.71	-34,518.54	75.00 %
56-40-39952	Network Administration Fees Wate	138,074.25	138,074.25	11,506.19	103,555.71	-34,518.54	75.00 %
56-40-39954	Network Administration Fees Electr	276,148.50	276,148.50	23,012.38	207,111.42	-69,037.08	75.00 %
56-40-39955	Network Administration Fees Tech	248,533.65	248,533.65	20,711.14	186,400.26	-62,133.39	75.00 %
56-40-39958	Network Administration Fees Railro	27,614.85	27,614.85	2,301.24	20,711.16	-6,903.69	75.00 %
	Category: 3990 - Interfund Transfers Total:	1,104,594.00	1,104,594.00	92,049.52	828,445.68	-276,148.32	75.00%
	Department: 40 - 40 Total:	1,109,594.00	1,109,594.00	92,460.88	835,087.20	-274,506.80	75.26%
	Revenue Total:	1,109,594.00	1,109,594.00	92,460.88	835,087.20	-274,506.80	75.26%
Expense							
Department: 40 - 40							
Category: 4000 - Personnel							
56-40-42100	Full-Time	504,082.00	504,082.00	38,230.84	363,692.98	140,389.02	72.15 %
56-40-42200	Part-Time	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
56-40-45100	Health Insurance	53,800.00	53,800.00	4,485.40	40,368.60	13,431.40	75.03 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
56-40-45200	Life Insurance	400.00	400.00	17.50	157.50	242.50	39.38 %
56-40-46100	Social Security	38,562.00	38,562.00	2,788.04	26,581.76	11,980.24	68.93 %
56-40-46300	IMRF	26,000.00	26,000.00	1,873.30	17,820.85	8,179.15	68.54 %
56-40-47300	Clothing Acquisition	750.00	750.00	0.00	17.98	732.02	2.40 %
56-40-47310	Clothing Acquisition - GIS	500.00	500.00	0.00	349.49	150.51	69.90 %
Category: 4000 - Personnel Total:		636,094.00	636,094.00	47,395.08	448,989.16	187,104.84	70.59%
Category: 5000 - Contractual Services							
56-40-51200	Equipment Maintenance	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
56-40-54900	Other Professional Services	190,000.00	190,000.00	13,254.94	103,435.74	86,564.26	54.44 %
56-40-54905	Other Prof Serv -Cybersecurity	190,000.00	190,000.00	0.00	155,098.94	34,901.06	81.63 %
56-40-54940	Other Professional Services - GIS	165,000.00	165,000.00	10,416.00	88,436.00	76,564.00	53.60 %
56-40-55100	Postage	0.00	0.00	0.00	16.62	-16.62	0.00 %
56-40-55200	Telephone	15,000.00	15,000.00	236.99	2,159.76	12,840.24	14.40 %
56-40-56200	Travel	3,000.00	3,000.00	0.00	675.61	2,324.39	22.52 %
56-40-56210	Travel - GIS	3,750.00	3,750.00	0.00	0.00	3,750.00	0.00 %
56-40-56300	Training	3,500.00	3,500.00	0.00	400.00	3,100.00	11.43 %
56-40-56310	Training - GIS	3,750.00	3,750.00	0.00	0.00	3,750.00	0.00 %
56-40-56610	Conference - GIS	2,500.00	2,500.00	0.00	55.00	2,445.00	2.20 %
56-40-57100	Utilities	25,000.00	25,000.00	596.37	5,018.97	19,981.03	20.08 %
Category: 5000 - Contractual Services Total:		603,000.00	603,000.00	24,504.30	355,296.64	247,703.36	58.92%
Category: 6000 - Commodities							
56-40-61200	Equipment Supplies	1,000.00	1,000.00	0.00	234.21	765.79	23.42 %
56-40-65100	Office Supplies	500.00	500.00	119.84	119.84	380.16	23.97 %
56-40-65510	Gasoline/Oil - GIS	1,000.00	1,000.00	0.00	48.73	951.27	4.87 %
56-40-68400	Software	80,000.00	80,000.00	16.09	58,662.20	21,337.80	73.33 %
56-40-68410	Software - GIS	40,000.00	40,000.00	0.00	31,150.00	8,850.00	77.88 %
Category: 6000 - Commodities Total:		122,500.00	122,500.00	135.93	90,214.98	32,285.02	73.64%
Category: 8000 - Capital Outlay							
56-40-83000	Equipment	45,000.00	45,000.00	3,039.29	15,050.54	29,949.46	33.45 %
56-40-83010	Equipment - GIS	3,000.00	3,000.00	0.00	17,926.93	-14,926.93	597.56 %
Category: 8000 - Capital Outlay Total:		48,000.00	48,000.00	3,039.29	32,977.47	15,022.53	68.70%
Department: 40 - 40 Total:		1,409,594.00	1,409,594.00	75,074.60	927,478.25	482,115.75	65.80%
Expense Total:		1,409,594.00	1,409,594.00	75,074.60	927,478.25	482,115.75	65.80%
Fund: 56 - Network Administration Surplus (Deficit):		-300,000.00	-300,000.00	17,386.28	-92,391.05	207,608.95	30.80%
Fund: 57 - Airport							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
57-00-31100	Property Tax	60,244.00	60,244.00	18,752.23	58,118.85	-2,125.15	96.47 %
Category: 3110 - Property Total:		60,244.00	60,244.00	18,752.23	58,118.85	-2,125.15	96.47%
Category: 3440 - Sales							
57-00-34400	Sales tax	1,500.00	1,500.00	571.81	1,229.92	-270.08	81.99 %
Category: 3440 - Sales Total:		1,500.00	1,500.00	571.81	1,229.92	-270.08	81.99%
Category: 3470 - Grants							
57-00-34710	Grant Income	700,000.00	700,000.00	0.00	38,776.65	-661,223.35	5.54 %
Category: 3470 - Grants Total:		700,000.00	700,000.00	0.00	38,776.65	-661,223.35	5.54%
Category: 3770 - Aviation Fuel							
57-00-37700	Aviation Fuel Sales	225,000.00	225,000.00	35,092.38	237,221.54	12,221.54	105.43 %
Category: 3770 - Aviation Fuel Total:		225,000.00	225,000.00	35,092.38	237,221.54	12,221.54	105.43%
Category: 3810 - Investment Income							
57-00-38100	Interest Income	250.00	250.00	40.10	478.37	228.37	191.35 %
Category: 3810 - Investment Income Total:		250.00	250.00	40.10	478.37	228.37	191.35%
Category: 3820 - Leases							
57-00-38200	Land Lease Income	32,500.00	32,500.00	2,083.34	27,500.06	-4,999.94	84.62 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
57-00-38210	Hangar Rental	65,000.00	65,000.00	2,058.60	54,536.20	-10,463.80	83.90 %
57-00-38211	Community Hangar Rental	26,000.00	26,000.00	3,175.20	23,497.00	-2,503.00	90.37 %
57-00-38220	Rental Income	12,000.00	12,000.00	0.00	12,600.00	600.00	105.00 %
57-00-38221	Large Car Rental Income	69,600.00	69,600.00	5,800.00	52,200.00	-17,400.00	75.00 %
Category: 3820 - Leases Total:		205,100.00	205,100.00	13,117.14	170,333.26	-34,766.74	83.05%
Category: 3890 - Miscellaneous Income							
57-00-38900	Miscellaneous Revenue	345.00	345.00	0.00	775.00	430.00	224.64 %
Category: 3890 - Miscellaneous Income Total:		345.00	345.00	0.00	775.00	430.00	224.64%
Category: 3910 - Other Financing Sources							
57-00-39101	Proceeds from Long Term Debt	2,000,000.00	2,000,000.00	0.00	0.00	-2,000,000.00	0.00 %
Category: 3910 - Other Financing Sources Total:		2,000,000.00	2,000,000.00	0.00	0.00	-2,000,000.00	0.00%
Category: 3990 - Interfund Transfers							
57-00-39958	Transfer from Railroad	50,000.00	50,000.00	4,166.67	37,500.03	-12,499.97	75.00 %
Category: 3990 - Interfund Transfers Total:		50,000.00	50,000.00	4,166.67	37,500.03	-12,499.97	75.00%
Department: 00 - 00 Total:		3,242,439.00	3,242,439.00	71,740.33	544,433.62	-2,698,005.38	16.79%
Revenue Total:		3,242,439.00	3,242,439.00	71,740.33	544,433.62	-2,698,005.38	16.79%
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
57-00-42100	Full-Time	112,837.25	112,837.25	8,644.39	82,559.16	30,278.09	73.17 %
57-00-42200	Part-Time	3,000.00	3,000.00	778.68	5,796.84	-2,796.84	193.23 %
57-00-42300	Overtime	1,500.00	1,500.00	0.00	193.15	1,306.85	12.88 %
57-00-45100	Health Insurance	25,577.32	25,577.32	2,132.43	19,191.58	6,385.74	75.03 %
57-00-45200	Life Insurance	150.00	150.00	2.65	23.73	126.27	15.82 %
57-00-45400	Workers' Compensation	12,200.00	12,200.00	0.00	439.37	11,760.63	3.60 %
57-00-46100	Social Security	8,632.00	8,632.00	673.01	6,343.33	2,288.67	73.49 %
57-00-46300	IMRF	5,529.00	5,529.00	423.57	4,054.66	1,474.34	73.33 %
Category: 4000 - Personnel Total:		169,425.57	169,425.57	12,654.73	118,601.82	50,823.75	70.00%
Category: 5000 - Contractual Services							
57-00-51100	Building Maintenance	4,500.00	4,500.00	53.50	2,252.47	2,247.53	50.05 %
57-00-51200	Equipment Maintenance	7,500.00	7,500.00	0.00	1,984.25	5,515.75	26.46 %
57-00-51300	Vehicle Maintenance	1,000.00	1,000.00	0.00	1,115.90	-115.90	111.59 %
57-00-51700	Grounds Maintenance	5,000.00	5,000.00	0.00	1,386.80	3,613.20	27.74 %
57-00-53200	Engineering Services	0.00	0.00	0.00	9,886.96	-9,886.96	0.00 %
57-00-53300	Legal Services	1,000.00	1,000.00	0.00	1,034.00	-34.00	103.40 %
57-00-54900	Other Professional Services	2,500.00	2,500.00	0.00	19,600.00	-17,100.00	784.00 %
57-00-55100	Postage	50.00	50.00	0.00	0.00	50.00	0.00 %
57-00-55200	Telephone	3,000.00	3,000.00	470.00	3,725.32	-725.32	124.18 %
57-00-55400	Printing	200.00	200.00	0.00	0.00	200.00	0.00 %
57-00-56100	Dues	200.00	200.00	0.00	200.00	0.00	100.00 %
57-00-56200	Travel	500.00	500.00	0.00	0.00	500.00	0.00 %
57-00-56300	Training	500.00	500.00	510.00	510.00	-10.00	102.00 %
57-00-56600	Conference	500.00	500.00	0.00	0.00	500.00	0.00 %
57-00-57100	Utilities	18,000.00	18,000.00	1,345.54	12,616.11	5,383.89	70.09 %
57-00-59200	General Insurance	11,000.00	11,000.00	916.67	38,148.03	-27,148.03	346.80 %
57-00-59500	Property Tax	7,500.00	7,500.00	0.00	4,732.36	2,767.64	63.10 %
Category: 5000 - Contractual Services Total:		62,950.00	62,950.00	3,295.71	97,192.20	-34,242.20	154.40%
Category: 6000 - Commodities							
57-00-61100	Building Supplies	1,000.00	1,000.00	38.68	361.68	638.32	36.17 %
57-00-61200	Equipment Supplies	3,000.00	3,000.00	0.00	1,520.98	1,479.02	50.70 %
57-00-61700	Grounds Supplies	2,000.00	2,000.00	481.78	818.81	1,181.19	40.94 %
57-00-65100	Office Supplies	300.00	300.00	0.00	710.45	-410.45	236.82 %
57-00-65200	Operating Supplies	150.00	150.00	0.00	0.00	150.00	0.00 %
57-00-65400	Janitorial Supplies	150.00	150.00	0.00	0.00	150.00	0.00 %
57-00-65500	Gasoline/Oil	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
57-00-65600	Aviation Gasoline/Oil	200,000.00	200,000.00	71,857.68	158,142.26	41,857.74	79.07 %
	Category: 6000 - Commodities Total:	209,600.00	209,600.00	72,378.14	161,554.18	48,045.82	77.08%
	Category: 7000 - Debt Service						
57-00-72000	Interest Expense - GO Bond	15,000.00	15,000.00	0.00	2,621.88	12,378.12	17.48 %
57-00-72260	Principal Expense	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
	Category: 7000 - Debt Service Total:	165,000.00	165,000.00	0.00	2,621.88	162,378.12	1.59%
	Category: 8000 - Capital Outlay						
57-00-89000	Other Improvements	2,000,000.00	2,000,000.00	0.00	74,217.92	1,925,782.08	3.71 %
	Category: 8000 - Capital Outlay Total:	2,000,000.00	2,000,000.00	0.00	74,217.92	1,925,782.08	3.71%
	Category: 9000 - Other Expenditures						
57-00-92900	Miscellaneous	2,100.00	2,100.00	356.45	3,550.58	-1,450.58	169.08 %
	Category: 9000 - Other Expenditures Total:	2,100.00	2,100.00	356.45	3,550.58	-1,450.58	169.08%
	Department: 00 - 00 Total:	2,609,075.57	2,609,075.57	88,685.03	457,738.58	2,151,336.99	17.54%
	Expense Total:	2,609,075.57	2,609,075.57	88,685.03	457,738.58	2,151,336.99	17.54%
	Fund: 57 - Airport Surplus (Deficit):	633,363.43	633,363.43	-16,944.70	86,695.04	-546,668.39	13.69%
Fund: 58 - Railroad							
	Revenue						
	Department: 00 - 00						
	Category: 3470 - Grants						
58-00-34710	Grant Income	100,000.00	100,000.00	0.00	195,202.41	95,202.41	195.20 %
	Category: 3470 - Grants Total:	100,000.00	100,000.00	0.00	195,202.41	95,202.41	195.20%
	Category: 3700 - Rail Car Fees						
58-00-37010	Capital Fund Revenue	0.00	0.00	0.00	38,077.20	38,077.20	0.00 %
58-00-37020	Switch Absorption Fees	837,900.00	837,900.00	0.00	379,782.30	-458,117.70	45.33 %
58-00-37030	In/Out Storage Switch Fees	121,000.00	121,000.00	0.00	29,564.00	-91,436.00	24.43 %
58-00-37040	Storage Fees	225,100.00	225,100.00	0.00	123,930.50	-101,169.50	55.06 %
	Category: 3700 - Rail Car Fees Total:	1,184,000.00	1,184,000.00	0.00	571,354.00	-612,646.00	48.26%
	Category: 3810 - Investment Income						
58-00-38100	Interest Income	15,000.00	15,000.00	615.59	5,921.53	-9,078.47	39.48 %
	Category: 3810 - Investment Income Total:	15,000.00	15,000.00	615.59	5,921.53	-9,078.47	39.48%
	Category: 3890 - Miscellaneous Income						
58-00-38900	Other Revenue	26,000.00	26,000.00	0.00	27,241.75	1,241.75	104.78 %
	Category: 3890 - Miscellaneous Income Total:	26,000.00	26,000.00	0.00	27,241.75	1,241.75	104.78%
	Department: 00 - 00 Total:	1,325,000.00	1,325,000.00	615.59	799,719.69	-525,280.31	60.36%
	Revenue Total:	1,325,000.00	1,325,000.00	615.59	799,719.69	-525,280.31	60.36%
	Expense						
	Department: 00 - 00						
	Category: 4000 - Personnel						
58-00-42100	Full-Time	26,000.00	26,000.00	1,600.00	15,315.12	10,684.88	58.90 %
58-00-42200	Part-Time	7,800.00	7,800.00	0.00	0.00	7,800.00	0.00 %
58-00-45100	Health Insurance	17,930.98	17,930.98	202.80	1,339.20	16,591.78	7.47 %
58-00-46100	Social Security	2,585.70	2,585.70	113.06	1,101.51	1,484.19	42.60 %
58-00-46300	IMRF	1,274.00	1,274.00	78.36	744.68	529.32	58.45 %
	Category: 4000 - Personnel Total:	55,590.68	55,590.68	1,994.22	18,500.51	37,090.17	33.28%
	Category: 5000 - Contractual Services						
58-00-51200	Equipment Maintenance	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
58-00-51700	Grounds Maintenance	8,200.00	8,200.00	0.00	0.00	8,200.00	0.00 %
58-00-53200	Engineering Services	25,000.00	25,000.00	0.00	25,712.44	-712.44	102.85 %
58-00-53300	Legal Services	17,000.00	17,000.00	0.00	2,108.00	14,892.00	12.40 %
58-00-53700	Network Administration	27,615.00	27,615.00	2,301.24	20,711.16	6,903.84	75.00 %
58-00-54100	Marketing Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
58-00-54900	Other Professional Services	118,000.00	118,000.00	0.00	34,051.52	83,948.48	28.86 %
58-00-54910	Rochelle Railroad Extension	0.00	0.00	0.00	1,609.35	-1,609.35	0.00 %
58-00-54920	Mega Sites RR Grant PE/Admin Exp	0.00	0.00	3,801.00	4,895.95	-4,895.95	0.00 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
58-00-55100	Postage	100.00	100.00	0.00	0.00	100.00	0.00 %
58-00-56100	Dues	35,000.00	35,000.00	0.00	31,188.55	3,811.45	89.11 %
58-00-56200	Travel	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
58-00-56300	Training	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
58-00-56600	Conference	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
58-00-57100	Utilities	6,500.00	6,500.00	273.94	5,608.27	891.73	86.28 %
58-00-59400	Lease or Rentals	4,600.00	4,600.00	0.00	3,780.00	820.00	82.17 %
58-00-59500	Property Tax	1,500.00	1,500.00	0.00	1,559.94	-59.94	104.00 %
Category: 5000 - Contractual Services Total:		266,515.00	266,515.00	6,376.18	131,225.18	135,289.82	49.24%
Category: 6000 - Commodities							
58-00-65100	Office Supplies	300.00	300.00	0.00	0.00	300.00	0.00 %
Category: 6000 - Commodities Total:		300.00	300.00	0.00	0.00	300.00	0.00%
Category: 8000 - Capital Outlay							
58-00-81000	Land	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
58-00-83000	Equipment	27,000.00	27,000.00	0.00	35,535.00	-8,535.00	131.61 %
58-00-89000	Other Improvements	185,000.00	185,000.00	0.00	0.00	185,000.00	0.00 %
58-00-89330	Rochelle Transload Center	232,000.00	232,000.00	0.00	58,669.08	173,330.92	25.29 %
Category: 8000 - Capital Outlay Total:		494,000.00	494,000.00	0.00	94,204.08	399,795.92	19.07%
Category: 9000 - Other Expenditures							
58-00-99901	General Fund Transfer	100,000.00	100,000.00	8,333.33	74,999.97	25,000.03	75.00 %
58-00-99936	Capital Improvement Fund Transfer	448,000.00	448,000.00	0.00	172,425.00	275,575.00	38.49 %
58-00-99957	Airport Fund Transfer	50,000.00	50,000.00	4,166.67	37,500.03	12,499.97	75.00 %
58-00-99959	Transfer to Golf Course	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
Category: 9000 - Other Expenditures Total:		658,000.00	658,000.00	12,500.00	284,925.00	373,075.00	43.30%
Department: 00 - 00 Total:		1,474,405.68	1,474,405.68	20,870.40	528,854.77	945,550.91	35.87%
Expense Total:		1,474,405.68	1,474,405.68	20,870.40	528,854.77	945,550.91	35.87%
Fund: 58 - Railroad Surplus (Deficit):		-149,405.68	-149,405.68	-20,254.81	270,864.92	420,270.60	-181.29%
Fund: 59 - Golf Course							
Revenue							
Department: 00 - 00							
Category: 3640 - Golf Fees							
59-00-36400	Golf Rounds	160,000.00	160,000.00	11,459.99	141,850.97	-18,149.03	88.66 %
Category: 3640 - Golf Fees Total:		160,000.00	160,000.00	11,459.99	141,850.97	-18,149.03	88.66%
Category: 3641 - Season Pass							
59-00-36410	Season Pass	65,000.00	65,000.00	7,890.00	70,790.00	5,790.00	108.91 %
Category: 3641 - Season Pass Total:		65,000.00	65,000.00	7,890.00	70,790.00	5,790.00	108.91%
Category: 3643 - Cart Rentals							
59-00-36430	Cart Rentals	65,000.00	65,000.00	8,933.34	67,531.83	2,531.83	103.90 %
Category: 3643 - Cart Rentals Total:		65,000.00	65,000.00	8,933.34	67,531.83	2,531.83	103.90%
Category: 3810 - Investment Income							
59-00-38100	Interest Income	3,000.00	3,000.00	506.11	2,340.05	-659.95	78.00 %
Category: 3810 - Investment Income Total:		3,000.00	3,000.00	506.11	2,340.05	-659.95	78.00%
Category: 3890 - Miscellaneous Income							
59-00-38900	Miscellaneous Revenue	6,000.00	6,000.00	852.94	7,179.46	1,179.46	119.66 %
59-00-38983	Merchandise Sales	15,000.00	15,000.00	1,619.15	17,107.95	2,107.95	114.05 %
Category: 3890 - Miscellaneous Income Total:		21,000.00	21,000.00	2,472.09	24,287.41	3,287.41	115.65%
Category: 3930 - Intergovernmental Agreement							
59-00-39300	Contribution from the Park District	235,000.00	235,000.00	5,000.00	45,000.00	-190,000.00	19.15 %
Category: 3930 - Intergovernmental Agreement Total:		235,000.00	235,000.00	5,000.00	45,000.00	-190,000.00	19.15%
Category: 3990 - Interfund Transfers							
59-00-39919	Transfer from Hotel/Motel Tax	235,000.00	235,000.00	5,000.00	45,000.00	-190,000.00	19.15 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
59-00-39958	Transfer from Railroad	60,000.00	60,000.00	0.00	0.00	-60,000.00	0.00 %
Category: 3990 - Interfund Transfers Total:		295,000.00	295,000.00	5,000.00	45,000.00	-250,000.00	15.25%
Department: 00 - 00 Total:		844,000.00	844,000.00	41,261.53	396,800.26	-447,199.74	47.01%
Revenue Total:		844,000.00	844,000.00	41,261.53	396,800.26	-447,199.74	47.01%
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
59-00-42100	Full-Time	109,539.23	109,539.23	8,450.80	80,632.60	28,906.63	73.61 %
59-00-45200	Life Insurance	75.00	75.00	3.50	31.50	43.50	42.00 %
59-00-45400	Workers' Compensation	13,000.00	13,000.00	0.00	392.50	12,607.50	3.02 %
59-00-46100	Social Security	16,794.75	16,794.75	1,844.65	14,356.33	2,438.42	85.48 %
59-00-46300	IMRF	5,367.42	5,367.42	414.08	3,950.91	1,416.51	73.61 %
Category: 4000 - Personnel Total:		144,776.40	144,776.40	10,713.03	99,363.84	45,412.56	68.63%
Category: 8000 - Capital Outlay							
59-00-83000	Equipment	20,000.00	20,000.00	0.00	6,209.09	13,790.91	31.05 %
59-00-89000	Other Improvements	350,000.00	350,000.00	685.50	24,016.84	325,983.16	6.86 %
Category: 8000 - Capital Outlay Total:		370,000.00	370,000.00	685.50	30,225.93	339,774.07	8.17%
Department: 00 - 00 Total:		514,776.40	514,776.40	11,398.53	129,589.77	385,186.63	25.17%
Department: 20 - Grounds							
Category: 4000 - Personnel							
59-20-42200	Part-Time	50,000.00	50,000.00	6,144.00	35,708.00	14,292.00	71.42 %
Category: 4000 - Personnel Total:		50,000.00	50,000.00	6,144.00	35,708.00	14,292.00	71.42%
Category: 5000 - Contractual Services							
59-20-51200	Equipment Maintenance	16,000.00	16,000.00	1,453.71	17,365.03	-1,365.03	108.53 %
59-20-51700	Grounds Maintenance	0.00	0.00	0.00	626.86	-626.86	0.00 %
59-20-53400	Medical Services	350.00	350.00	0.00	207.00	143.00	59.14 %
59-20-54900	Other Professional Services	4,500.00	4,500.00	0.00	648.00	3,852.00	14.40 %
59-20-57100	Utilities	8,500.00	8,500.00	944.67	6,642.70	1,857.30	78.15 %
59-20-59400	Lease or Rentals	0.00	0.00	0.00	4,050.00	-4,050.00	0.00 %
Category: 5000 - Contractual Services Total:		29,350.00	29,350.00	2,398.38	29,539.59	-189.59	100.65%
Category: 6000 - Commodities							
59-20-61700	Grounds Supplies	20,000.00	20,000.00	2,304.00	23,902.80	-3,902.80	119.51 %
59-20-65200	Operating Supplies	0.00	0.00	0.00	385.53	-385.53	0.00 %
59-20-65500	Gasoline/Oil	16,000.00	16,000.00	3,106.85	19,911.64	-3,911.64	124.45 %
Category: 6000 - Commodities Total:		36,000.00	36,000.00	5,410.85	44,199.97	-8,199.97	122.78%
Department: 20 - Grounds Total:		115,350.00	115,350.00	13,953.23	109,447.56	5,902.44	94.88%
Department: 31 - Pro Shop							
Category: 4000 - Personnel							
59-31-42200	Part-Time	60,000.00	60,000.00	9,518.00	71,323.50	-11,323.50	118.87 %
Category: 4000 - Personnel Total:		60,000.00	60,000.00	9,518.00	71,323.50	-11,323.50	118.87%
Category: 5000 - Contractual Services							
59-31-53400	Medical Services	450.00	450.00	0.00	1,334.00	-884.00	296.44 %
59-31-56100	Dues	3,000.00	3,000.00	0.00	230.00	2,770.00	7.67 %
59-31-57100	Utilities	4,000.00	4,000.00	129.69	1,866.33	2,133.67	46.66 %
59-31-59200	General Insurance	8,000.00	8,000.00	666.66	5,999.94	2,000.06	75.00 %
59-31-59400	Lease or Rentals	35,000.00	35,000.00	4,050.00	35,550.00	-550.00	101.57 %
Category: 5000 - Contractual Services Total:		50,450.00	50,450.00	4,846.35	44,980.27	5,469.73	89.16%
Category: 6000 - Commodities							
59-31-65100	Office Supplies	0.00	0.00	0.00	52.67	-52.67	0.00 %
59-31-65200	Operating Supplies	15,000.00	15,000.00	265.44	19,368.71	-4,368.71	129.12 %
Category: 6000 - Commodities Total:		15,000.00	15,000.00	265.44	19,421.38	-4,421.38	129.48%
Category: 9000 - Other Expenditures							
59-31-91100	Community Relations	5,000.00	5,000.00	786.00	6,929.89	-1,929.89	138.60 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
59-31-92900	Miscellaneous	3,000.00	3,000.00	832.40	6,103.84	-3,103.84	203.46 %
Category: 9000 - Other Expenditures Total:		8,000.00	8,000.00	1,618.40	13,033.73	-5,033.73	162.92%
Department: 31 - Pro Shop Total:		133,450.00	133,450.00	16,248.19	148,758.88	-15,308.88	111.47%
Expense Total:		763,576.40	763,576.40	41,599.95	387,796.21	375,780.19	50.79%
Fund: 59 - Golf Course Surplus (Deficit):		80,423.60	80,423.60	-338.42	9,004.05	-71,419.55	11.20%
Fund: 64 - Administrative Services							
Revenue							
Department: 00 - 00							
Category: 3810 - Investment Income							
64-00-38100	Interest Income	2,000.00	2,000.00	323.47	3,318.96	1,318.96	165.95 %
Category: 3810 - Investment Income Total:		2,000.00	2,000.00	323.47	3,318.96	1,318.96	165.95%
Category: 3890 - Miscellaneous Income							
64-00-38900	Miscellaneous Revenue	2,000.00	2,000.00	56.63	443.52	-1,556.48	22.18 %
Category: 3890 - Miscellaneous Income Total:		2,000.00	2,000.00	56.63	443.52	-1,556.48	22.18%
Category: 3990 - Interfund Transfers							
64-00-39901	Transfer From General Fund	487,435.28	487,435.28	40,619.61	365,576.49	-121,858.79	75.00 %
64-00-39912	Transfer From Insurance	11,000.00	11,000.00	916.67	8,250.03	-2,749.97	75.00 %
64-00-39951	Transfer From Water	104,450.42	104,450.42	8,704.20	78,337.80	-26,112.62	75.00 %
64-00-39952	Transfer From Water Reclamation	121,858.82	121,858.82	10,154.90	91,394.10	-30,464.72	75.00 %
64-00-39954	Transfer From Electric	974,870.57	974,870.57	81,239.25	731,153.25	-243,717.32	75.00 %
64-00-39955	Transfer From Technology Fund	52,225.21	52,225.21	4,352.08	39,168.72	-13,056.49	75.00 %
Category: 3990 - Interfund Transfers Total:		1,751,840.30	1,751,840.30	145,986.71	1,313,880.39	-437,959.91	75.00%
Department: 00 - 00 Total:		1,755,840.30	1,755,840.30	146,366.81	1,317,642.87	-438,197.43	75.04%
Revenue Total:		1,755,840.30	1,755,840.30	146,366.81	1,317,642.87	-438,197.43	75.04%
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
64-00-42100	Full-Time	1,062,592.00	1,062,592.00	80,446.22	822,432.00	240,160.00	77.40 %
64-00-42200	Part-Time	35,500.00	35,500.00	0.00	1,026.00	34,474.00	2.89 %
64-00-42300	Overtime	500.00	500.00	92.48	229.82	270.18	45.96 %
64-00-45100	Health Insurance	188,000.00	188,000.00	10,337.44	91,101.61	96,898.39	48.46 %
64-00-45200	Life Insurance	400.00	400.00	30.94	273.02	126.98	68.26 %
64-00-46100	Social Security	84,042.29	84,042.29	5,815.47	59,750.12	24,292.17	71.10 %
64-00-46300	IMRF	53,831.01	53,831.01	3,946.32	48,498.26	5,332.75	90.09 %
Category: 4000 - Personnel Total:		1,424,865.30	1,424,865.30	100,668.87	1,023,310.83	401,554.47	71.82%
Category: 5000 - Contractual Services							
64-00-54900	Other Professional Services	45,000.00	45,000.00	0.00	38,781.86	6,218.14	86.18 %
64-00-55100	Postage	0.00	0.00	0.00	91.55	-91.55	0.00 %
64-00-55200	Telephone	3,000.00	3,000.00	203.17	1,897.82	1,102.18	63.26 %
64-00-55300	Publishing	2,500.00	2,500.00	2,974.08	2,974.08	-474.08	118.96 %
64-00-56100	Dues	2,600.00	2,600.00	0.00	1,759.00	841.00	67.65 %
64-00-56200	Travel	15,000.00	15,000.00	724.68	1,567.36	13,432.64	10.45 %
64-00-56300	Training	7,000.00	7,000.00	385.00	3,099.00	3,901.00	44.27 %
64-00-56400	Tuition	6,150.00	6,150.00	-337.85	3,316.15	2,833.85	53.92 %
64-00-56600	Conference	19,000.00	19,000.00	0.00	2,528.24	16,471.76	13.31 %
Category: 5000 - Contractual Services Total:		100,250.00	100,250.00	3,949.08	56,015.06	44,234.94	55.88%
Category: 6000 - Commodities							
64-00-65100	Office Supplies	8,000.00	8,000.00	0.00	2,151.67	5,848.33	26.90 %
64-00-65200	Operating Supplies	400.00	400.00	0.00	224.03	175.97	56.01 %
64-00-68400	Software	85,000.00	85,000.00	98.63	34,188.89	50,811.11	40.22 %
Category: 6000 - Commodities Total:		93,400.00	93,400.00	98.63	36,564.59	56,835.41	39.15%
Category: 8000 - Capital Outlay							
64-00-83000	Equipment	6,000.00	6,000.00	0.00	2,473.34	3,526.66	41.22 %
64-00-83010	Equipment - IT	3,825.00	3,825.00	0.00	416.97	3,408.03	10.90 %

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1. 6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
64-00-87000	Furniture	3,000.00	3,000.00	0.00	1,129.83	1,870.17	37.66 %
64-00-89000	Other	5,000.00	5,000.00	0.00	-4,351.75	9,351.75	-87.04 %
Category: 8000 - Capital Outlay Total:		17,825.00	17,825.00	0.00	-331.61	18,156.61	-1.86%
Category: 9000 - Other Expenditures							
64-00-91000	Bad Debt	2,500.00	2,500.00	99.12	2,322.89	177.11	92.92 %
64-00-91100	Community Relations	30,000.00	30,000.00	1,659.08	18,177.14	11,822.86	60.59 %
64-00-91200	Employee Wellness	7,000.00	7,000.00	593.03	-39,104.71	46,104.71	-558.64 %
64-00-91300	Safety	75,000.00	75,000.00	12,002.52	62,955.73	12,044.27	83.94 %
64-00-92900	Miscellaneous	5,000.00	5,000.00	1,403.62	5,652.15	-652.15	113.04 %
Category: 9000 - Other Expenditures Total:		119,500.00	119,500.00	15,757.37	50,003.20	69,496.80	41.84%
Department: 00 - 00 Total:		1,755,840.30	1,755,840.30	120,473.95	1,165,562.07	590,278.23	66.38%
Expense Total:		1,755,840.30	1,755,840.30	120,473.95	1,165,562.07	590,278.23	66.38%
Fund: 64 - Administrative Services Surplus (Deficit):		0.00	0.00	25,892.86	152,080.80	152,080.80	0.00%
Report Surplus (Deficit):		-19,398,405.11	-19,398,405.11	1,248,456.72	922,424.31	20,320,829.42	-4.76%

Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - General						
Revenue						
Department: 00 - 00						
3110 - Property	2,245,809.00	2,245,809.00	190,156.95	589,354.24	-1,656,454.76	26.24%
3150 - Road and Bridge	215,000.00	215,000.00	75,281.67	232,422.77	17,422.77	108.10%
3210 - Liquor	45,000.00	45,000.00	75.00	40,415.00	-4,585.00	89.81%
3250 - Licenses	475,000.00	475,000.00	30,985.06	363,339.63	-111,660.37	76.49%
3260 - Other Licenses	35,500.00	35,500.00	160.00	29,430.00	-6,070.00	82.90%
3310 - Permits	27,000.00	27,000.00	2,584.74	24,351.89	-2,648.11	90.19%
3313 - Building Permits	4,000.00	4,000.00	0.00	1,650.00	-2,350.00	41.25%
3410 - Income	1,702,169.20	1,702,169.20	92,845.11	1,376,134.81	-326,034.39	80.85%
3420 - Other Taxes	320,000.00	320,000.00	0.00	264,491.60	-55,508.40	82.65%
3435 - Miscellaneous	370,000.00	370,000.00	0.00	252,688.53	-117,311.47	68.29%
3440 - Sales	3,035,356.38	3,035,356.38	281,118.59	2,517,792.38	-517,564.00	82.95%
3446 - Other Tax	15,208.06	15,208.06	1,317.27	11,993.08	-3,214.98	78.86%
3470 - Grants	360,000.00	360,000.00	77,305.55	322,761.36	-37,238.64	89.66%
3510 - Fines	75,000.00	75,000.00	6,539.07	72,504.65	-2,495.35	96.67%
3635 - Water Rec Solid Waste Charge	50,000.00	50,000.00	232.50	24,914.50	-25,085.50	49.83%
3660 - Public Safety Fees	1,786,767.00	1,786,767.00	17,118.43	949,853.58	-836,913.42	53.16%
3690 - Street Department Fees	260,000.00	260,000.00	26,422.66	204,611.34	-55,388.66	78.70%
3760 - Cemetery Fees	65,000.00	65,000.00	2,850.00	30,300.00	-34,700.00	46.62%
3790 - Other Revenues	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
3810 - Investment Income	550,000.00	550,000.00	21,125.45	178,573.71	-371,426.29	32.47%
3890 - Miscellaneous Income	60,000.00	60,000.00	4,410.00	53,488.15	-6,511.85	89.15%
3910 - Other Financing Sources	625,000.00	625,000.00	0.00	0.00	-625,000.00	0.00%
3990 - Interfund Transfers	4,004,665.00	4,004,665.00	333,722.08	3,003,498.72	-1,001,166.28	75.00%
Department: 00 - 00 Total:	16,326,474.64	16,326,474.64	1,164,250.13	10,549,569.94	-5,776,904.70	64.62%
Revenue Total:	16,326,474.64	16,326,474.64	1,164,250.13	10,549,569.94	-5,776,904.70	64.62%
Expense						
Department: 12 - Mayor & City Council						
4000 - Personnel	25,500.00	25,500.00	1,942.40	18,452.80	7,047.20	72.36%
5000 - Contractual Services	12,550.00	12,550.00	0.00	1,495.31	11,054.69	11.91%
6000 - Commodities	1,500.00	1,500.00	0.00	3,836.55	-2,336.55	255.77%
8000 - Capital Outlay	8,750.00	8,750.00	0.00	2,449.23	6,300.77	27.99%
9000 - Other Expenditures	8,500.00	8,500.00	308.32	3,008.50	5,491.50	35.39%
Department: 12 - Mayor & City Council Total:	56,800.00	56,800.00	2,250.72	29,242.39	27,557.61	51.48%
Department: 13 - City Clerk						
4000 - Personnel	153,794.00	153,794.00	15,020.17	140,356.11	13,437.89	91.26%
5000 - Contractual Services	45,490.00	45,490.00	3,954.34	29,193.13	16,296.87	64.17%
6000 - Commodities	1,500.00	1,500.00	129.21	764.84	735.16	50.99%
8000 - Capital Outlay	4,750.00	4,750.00	108.78	2,520.12	2,229.88	53.06%
9000 - Other Expenditures	18,500.00	18,500.00	0.00	9,717.20	8,782.80	52.53%
Department: 13 - City Clerk Total:	224,034.00	224,034.00	19,212.50	182,551.40	41,482.60	81.48%
Department: 17 - Municipal Building						
5000 - Contractual Services	568,149.00	568,149.00	28,759.56	321,740.97	246,408.03	56.63%
6000 - Commodities	15,500.00	15,500.00	1,264.21	12,480.97	3,019.03	80.52%
8000 - Capital Outlay	25,000.00	25,000.00	0.00	7,114.16	17,885.84	28.46%
9000 - Other Expenditures	1,077,435.00	1,077,435.00	90,269.43	812,492.75	264,942.25	75.41%
Department: 17 - Municipal Building Total:	1,686,084.00	1,686,084.00	120,293.20	1,153,828.85	532,255.15	68.43%
Department: 18 - City Attorney						
5000 - Contractual Services	110,000.00	110,000.00	4,241.67	111,730.14	-1,730.14	101.57%
Department: 18 - City Attorney Total:	110,000.00	110,000.00	4,241.67	111,730.14	-1,730.14	101.57%
Department: 19 - City Manager						
5000 - Contractual Services	32,400.00	32,400.00	585.66	1,341.17	31,058.83	4.14%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
6000 - Commodities	500.00	500.00	0.00	723.07	-223.07	144.61%
8000 - Capital Outlay	250.00	250.00	0.00	2,100.39	-1,850.39	840.16%
9000 - Other Expenditures	8,500.00	8,500.00	259.00	2,946.91	5,553.09	34.67%
Department: 19 - City Manager Total:	41,650.00	41,650.00	844.66	7,111.54	34,538.46	17.07%
Department: 21 - Police						
4000 - Personnel	5,059,638.00	5,059,638.00	329,601.30	3,073,698.74	1,985,939.26	60.75%
5000 - Contractual Services	525,600.00	525,600.00	28,531.72	295,301.45	230,298.55	56.18%
6000 - Commodities	291,900.00	291,900.00	51,888.80	133,695.92	158,204.08	45.80%
8000 - Capital Outlay	56,000.00	56,000.00	0.00	78,410.48	-22,410.48	140.02%
9000 - Other Expenditures	15,500.00	15,500.00	0.00	2,347.22	13,152.78	15.14%
Department: 21 - Police Total:	5,948,638.00	5,948,638.00	410,021.82	3,583,453.81	2,365,184.19	60.24%
Department: 22 - Fire						
4000 - Personnel	3,590,188.39	3,590,188.39	258,439.44	2,338,398.54	1,251,789.85	65.13%
5000 - Contractual Services	241,500.00	241,500.00	24,153.04	142,082.65	99,417.35	58.83%
6000 - Commodities	106,500.00	106,500.00	8,205.37	85,251.22	21,248.78	80.05%
8000 - Capital Outlay	88,200.00	88,200.00	3,423.54	37,347.32	50,852.68	42.34%
9000 - Other Expenditures	1,000.00	1,000.00	0.00	275.00	725.00	27.50%
Department: 22 - Fire Total:	4,027,388.39	4,027,388.39	294,221.39	2,603,354.73	1,424,033.66	64.64%
Department: 41 - Street						
4000 - Personnel	1,575,873.31	1,575,873.31	129,723.10	1,266,342.04	309,531.27	80.36%
5000 - Contractual Services	313,225.00	313,225.00	17,950.32	194,967.67	118,257.33	62.25%
6000 - Commodities	416,000.00	416,000.00	28,557.54	282,479.84	133,520.16	67.90%
7000 - Debt Service	130,723.00	130,723.00	0.00	0.00	130,723.00	0.00%
8000 - Capital Outlay	848,750.00	848,750.00	0.00	229,510.94	619,239.06	27.04%
9000 - Other Expenditures	200.00	200.00	29.43	544.01	-344.01	272.01%
Department: 41 - Street Total:	3,284,771.31	3,284,771.31	176,260.39	1,973,844.50	1,310,926.81	60.09%
Department: 44 - Community Development						
4000 - Personnel	411,101.00	411,101.00	31,047.52	292,684.80	118,416.20	71.20%
5000 - Contractual Services	98,500.00	98,500.00	4,019.27	24,101.78	74,398.22	24.47%
6000 - Commodities	4,000.00	4,000.00	65.91	4,886.40	-886.40	122.16%
8000 - Capital Outlay	2,375.00	2,375.00	0.00	1,688.41	686.59	71.09%
9000 - Other Expenditures	17,000.00	17,000.00	816.74	16,435.40	564.60	96.68%
Department: 44 - Community Development Total:	532,976.00	532,976.00	35,949.44	339,796.79	193,179.21	63.75%
Department: 46 - Cemetery						
4000 - Personnel	66,114.28	66,114.28	4,683.98	46,466.89	19,647.39	70.28%
5000 - Contractual Services	65,760.00	65,760.00	8,602.25	54,632.42	11,127.58	83.08%
6000 - Commodities	27,100.00	27,100.00	242.94	4,256.43	22,843.57	15.71%
8000 - Capital Outlay	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00%
9000 - Other Expenditures	1,000.00	1,000.00	82.62	1,187.45	-187.45	118.75%
Department: 46 - Cemetery Total:	199,974.28	199,974.28	13,611.79	106,543.19	93,431.09	53.28%
Department: 48 - Engineering						
4000 - Personnel	388,946.00	388,946.00	24,524.45	223,313.54	165,632.46	57.42%
5000 - Contractual Services	46,100.00	46,100.00	2,725.92	41,085.34	5,014.66	89.12%
6000 - Commodities	11,050.00	11,050.00	98.84	7,616.70	3,433.30	68.93%
8000 - Capital Outlay	21,375.00	21,375.00	0.00	6,624.69	14,750.31	30.99%
9000 - Other Expenditures	400.00	400.00	0.00	0.00	400.00	0.00%
Department: 48 - Engineering Total:	467,871.00	467,871.00	27,349.21	278,640.27	189,230.73	59.55%
Department: 61 - Economic Development						
4000 - Personnel	0.00	0.00	0.40	2.64	-2.64	0.00%
5000 - Contractual Services	22,200.00	22,200.00	0.00	0.00	22,200.00	0.00%
6000 - Commodities	300.00	300.00	0.00	0.00	300.00	0.00%
9000 - Other Expenditures	1,200.00	1,200.00	0.00	1,219.15	-19.15	101.60%
Department: 61 - Economic Development Total:	23,700.00	23,700.00	0.40	1,221.79	22,478.21	5.16%
Expense Total:	16,603,886.98	16,603,886.98	1,104,257.19	10,371,319.40	6,232,567.58	62.46%
Fund: 01 - General Surplus (Deficit):	-277,412.34	-277,412.34	59,992.94	178,250.54	455,662.88	-64.25%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 11 - Audit						
Revenue						
Department: 00 - 00						
3110 - Property	32,000.00	32,000.00	9,959.36	30,867.07	-1,132.93	96.46%
3810 - Investment Income	10.00	10.00	1.73	1.73	-8.27	17.30%
Department: 00 - 00 Total:	32,010.00	32,010.00	9,961.09	30,868.80	-1,141.20	96.43%
Revenue Total:	32,010.00	32,010.00	9,961.09	30,868.80	-1,141.20	96.43%
Expense						
Department: 00 - 00						
5000 - Contractual Services	32,255.00	32,255.00	0.00	30,012.60	2,242.40	93.05%
Department: 00 - 00 Total:	32,255.00	32,255.00	0.00	30,012.60	2,242.40	93.05%
Expense Total:	32,255.00	32,255.00	0.00	30,012.60	2,242.40	93.05%
Fund: 11 - Audit Surplus (Deficit):	-245.00	-245.00	9,961.09	856.20	1,101.20	-349.47%
Fund: 12 - Insurance						
Revenue						
Department: 00 - 00						
3110 - Property	455,000.00	455,000.00	141,643.89	438,997.43	-16,002.57	96.48%
3810 - Investment Income	100.00	100.00	82.50	82.50	-17.50	82.50%
Department: 00 - 00 Total:	455,100.00	455,100.00	141,726.39	439,079.93	-16,020.07	96.48%
Revenue Total:	455,100.00	455,100.00	141,726.39	439,079.93	-16,020.07	96.48%
Expense						
Department: 00 - 00						
5000 - Contractual Services	423,500.00	423,500.00	35,291.67	329,428.84	94,071.16	77.79%
9000 - Other Expenditures	11,000.00	11,000.00	916.67	8,250.03	2,749.97	75.00%
Department: 00 - 00 Total:	434,500.00	434,500.00	36,208.34	337,678.87	96,821.13	77.72%
Expense Total:	434,500.00	434,500.00	36,208.34	337,678.87	96,821.13	77.72%
Fund: 12 - Insurance Surplus (Deficit):	20,600.00	20,600.00	105,518.05	101,401.06	80,801.06	492.24%
Fund: 13 - Illinois Municipal Fund						
Revenue						
Department: 00 - 00						
3110 - Property	115,000.00	115,000.00	35,801.80	110,960.66	-4,039.34	96.49%
3420 - Other Taxes	25,352.00	25,352.00	0.00	0.00	-25,352.00	0.00%
3810 - Investment Income	400.00	400.00	15.17	37.01	-362.99	9.25%
Department: 00 - 00 Total:	140,752.00	140,752.00	35,816.97	110,997.67	-29,754.33	78.86%
Revenue Total:	140,752.00	140,752.00	35,816.97	110,997.67	-29,754.33	78.86%
Expense						
Department: 00 - 00						
4000 - Personnel	160,000.00	160,000.00	11,876.64	115,246.88	44,753.12	72.03%
Department: 00 - 00 Total:	160,000.00	160,000.00	11,876.64	115,246.88	44,753.12	72.03%
Expense Total:	160,000.00	160,000.00	11,876.64	115,246.88	44,753.12	72.03%
Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	-19,248.00	-19,248.00	23,940.33	-4,249.21	14,998.79	22.08%
Fund: 14 - Social Security						
Revenue						
Department: 00 - 00						
3110 - Property	320,000.00	320,000.00	99,619.53	308,751.17	-11,248.83	96.48%
3810 - Investment Income	25.00	25.00	37.09	37.09	12.09	148.36%
Department: 00 - 00 Total:	320,025.00	320,025.00	99,656.62	308,788.26	-11,236.74	96.49%
Revenue Total:	320,025.00	320,025.00	99,656.62	308,788.26	-11,236.74	96.49%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
Department: 00 - 00						
4000 - Personnel	297,000.00	297,000.00	24,266.88	232,375.43	64,624.57	78.24%
Department: 00 - 00 Total:	297,000.00	297,000.00	24,266.88	232,375.43	64,624.57	78.24%
Expense Total:	297,000.00	297,000.00	24,266.88	232,375.43	64,624.57	78.24%
Fund: 14 - Social Security Surplus (Deficit):	23,025.00	23,025.00	75,389.74	76,412.83	53,387.83	331.87%
Fund: 15 - Ambulance						
Revenue						
Department: 00 - 00						
3810 - Investment Income	8,000.00	8,000.00	180.28	15,390.76	7,390.76	192.38%
3990 - Interfund Transfers	200,000.00	200,000.00	16,666.67	150,000.03	-49,999.97	75.00%
Department: 00 - 00 Total:	208,000.00	208,000.00	16,846.95	165,390.79	-42,609.21	79.51%
Revenue Total:	208,000.00	208,000.00	16,846.95	165,390.79	-42,609.21	79.51%
Expense						
Department: 00 - 00						
7000 - Debt Service	22,130.50	22,130.50	0.00	0.00	22,130.50	0.00%
8000 - Capital Outlay	822,000.00	822,000.00	0.00	246,724.90	575,275.10	30.02%
Department: 00 - 00 Total:	844,130.50	844,130.50	0.00	246,724.90	597,405.60	29.23%
Expense Total:	844,130.50	844,130.50	0.00	246,724.90	597,405.60	29.23%
Fund: 15 - Ambulance Surplus (Deficit):	-636,130.50	-636,130.50	16,846.95	-81,334.11	554,796.39	12.79%
Fund: 16 - Eastern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	32,177.00	32,177.00	210.45	31,457.76	-719.24	97.76%
3810 - Investment Income	100.00	100.00	8.81	19.33	-80.67	19.33%
Department: 00 - 00 Total:	32,277.00	32,277.00	219.26	31,477.09	-799.91	97.52%
Revenue Total:	32,277.00	32,277.00	219.26	31,477.09	-799.91	97.52%
Expense						
Department: 00 - 00						
5000 - Contractual Services	37,723.00	37,723.00	0.00	4,103.92	33,619.08	10.88%
Department: 00 - 00 Total:	37,723.00	37,723.00	0.00	4,103.92	33,619.08	10.88%
Expense Total:	37,723.00	37,723.00	0.00	4,103.92	33,619.08	10.88%
Fund: 16 - Eastern Gateway TIF Surplus (Deficit):	-5,446.00	-5,446.00	219.26	27,373.17	32,819.17	-502.63%
Fund: 17 - Motor Fuel Tax						
Revenue						
Department: 00 - 00						
3430 - Motor Fuel Tax	431,000.00	431,000.00	39,373.44	289,362.82	-141,637.18	67.14%
3470 - Grants	200,000.00	200,000.00	0.00	0.00	-200,000.00	0.00%
3810 - Investment Income	72,000.00	72,000.00	4,297.36	41,139.36	-30,860.64	57.14%
Department: 00 - 00 Total:	703,000.00	703,000.00	43,670.80	330,502.18	-372,497.82	47.01%
Revenue Total:	703,000.00	703,000.00	43,670.80	330,502.18	-372,497.82	47.01%
Expense						
Department: 00 - 00						
9000 - Other Expenditures	1,365,000.00	1,365,000.00	0.00	0.00	1,365,000.00	0.00%
Department: 00 - 00 Total:	1,365,000.00	1,365,000.00	0.00	0.00	1,365,000.00	0.00%
Expense Total:	1,365,000.00	1,365,000.00	0.00	0.00	1,365,000.00	0.00%
Fund: 17 - Motor Fuel Tax Surplus (Deficit):	-662,000.00	-662,000.00	43,670.80	330,502.18	992,502.18	-49.92%
Fund: 18 - Utility Tax						
Revenue						
Department: 00 - 00						
3130 - Utility Tax	880,000.00	880,000.00	48,588.89	365,679.95	-514,320.05	41.55%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
3810 - Investment Income	12,000.00	12,000.00	449.26	5,244.54	-6,755.46	43.70%
Department: 00 - 00 Total:	892,000.00	892,000.00	49,038.15	370,924.49	-521,075.51	41.58%
Revenue Total:	892,000.00	892,000.00	49,038.15	370,924.49	-521,075.51	41.58%
Expense						
Department: 00 - 00						
9000 - Other Expenditures	1,190,000.00	1,190,000.00	0.00	27,739.94	1,162,260.06	2.33%
Department: 00 - 00 Total:	1,190,000.00	1,190,000.00	0.00	27,739.94	1,162,260.06	2.33%
Expense Total:	1,190,000.00	1,190,000.00	0.00	27,739.94	1,162,260.06	2.33%
Fund: 18 - Utility Tax Surplus (Deficit):	-298,000.00	-298,000.00	49,038.15	343,184.55	641,184.55	-115.16%
Fund: 19 - Hotel-Motel Tax						
Revenue						
Department: 00 - 00						
3140 - Hotel/Motel Tax	275,000.00	275,000.00	20,650.02	195,309.63	-79,690.37	71.02%
3790 - Other Revenues	10,000.00	10,000.00	0.00	9,282.00	-718.00	92.82%
3810 - Investment Income	6,000.00	6,000.00	75.79	6,972.45	972.45	116.21%
3890 - Miscellaneous Income	20,000.00	20,000.00	1,724.26	30,974.85	10,974.85	154.87%
Department: 00 - 00 Total:	311,000.00	311,000.00	22,450.07	242,538.93	-68,461.07	77.99%
Revenue Total:	311,000.00	311,000.00	22,450.07	242,538.93	-68,461.07	77.99%
Expense						
Department: 00 - 00						
5000 - Contractual Services	28,000.00	28,000.00	389.00	18,903.83	9,096.17	67.51%
8000 - Capital Outlay	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00%
9000 - Other Expenditures	317,000.00	317,000.00	7,770.00	104,650.62	212,349.38	33.01%
Department: 00 - 00 Total:	355,000.00	355,000.00	8,159.00	123,554.45	231,445.55	34.80%
Department: 30 - Railfan Park						
4000 - Personnel	39,392.50	39,392.50	2,698.32	23,306.65	16,085.85	59.17%
5000 - Contractual Services	15,000.00	15,000.00	1,218.50	15,930.91	-930.91	106.21%
6000 - Commodities	5,000.00	5,000.00	0.00	1,400.79	3,599.21	28.02%
8000 - Capital Outlay	100,000.00	100,000.00	32.93	32.93	99,967.07	0.03%
9000 - Other Expenditures	10,000.00	10,000.00	281.63	15,315.93	-5,315.93	153.16%
Department: 30 - Railfan Park Total:	169,392.50	169,392.50	4,231.38	55,987.21	113,405.29	33.05%
Expense Total:	524,392.50	524,392.50	12,390.38	179,541.66	344,850.84	34.24%
Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	-213,392.50	-213,392.50	10,059.69	62,997.27	276,389.77	-29.52%
Fund: 20 - Sales Tax						
Revenue						
Department: 00 - 00						
3440 - Sales	1,995,000.00	1,995,000.00	227,938.11	1,730,627.95	-264,372.05	86.75%
3810 - Investment Income	75,000.00	75,000.00	16,299.33	132,521.18	57,521.18	176.69%
Department: 00 - 00 Total:	2,070,000.00	2,070,000.00	244,237.44	1,863,149.13	-206,850.87	90.01%
Revenue Total:	2,070,000.00	2,070,000.00	244,237.44	1,863,149.13	-206,850.87	90.01%
Expense						
Department: 00 - 00						
9000 - Other Expenditures	3,025,000.00	3,025,000.00	17,000.00	601,277.13	2,423,722.87	19.88%
Department: 00 - 00 Total:	3,025,000.00	3,025,000.00	17,000.00	601,277.13	2,423,722.87	19.88%
Expense Total:	3,025,000.00	3,025,000.00	17,000.00	601,277.13	2,423,722.87	19.88%
Fund: 20 - Sales Tax Surplus (Deficit):	-955,000.00	-955,000.00	227,237.44	1,261,872.00	2,216,872.00	-132.13%
Fund: 21 - Lighthouse Pointe TIF						
Revenue						
Department: 00 - 00						
3110 - Property	746,640.00	746,640.00	76,030.76	497,121.08	-249,518.92	66.58%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
3810 - Investment Income	15,000.00	15,000.00	1,099.78	23,296.80	8,296.80	155.31%
Department: 00 - 00 Total:	761,640.00	761,640.00	77,130.54	520,417.88	-241,222.12	68.33%
Revenue Total:	761,640.00	761,640.00	77,130.54	520,417.88	-241,222.12	68.33%
Expense						
Department: 00 - 00						
5000 - Contractual Services	293,473.00	293,473.00	420.00	151,067.53	142,405.47	51.48%
7000 - Debt Service	249,250.00	249,250.00	0.00	22,125.00	227,125.00	8.88%
8000 - Capital Outlay	836,000.00	836,000.00	0.00	0.00	836,000.00	0.00%
Department: 00 - 00 Total:	1,378,723.00	1,378,723.00	420.00	173,192.53	1,205,530.47	12.56%
Expense Total:	1,378,723.00	1,378,723.00	420.00	173,192.53	1,205,530.47	12.56%
Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):	-617,083.00	-617,083.00	76,710.54	347,225.35	964,308.35	-56.27%
Fund: 22 - Foreign Fire Insurance						
Revenue						
Department: 00 - 00						
3120 - Foreign Fire Insurance Tax	45,000.00	45,000.00	0.00	0.00	-45,000.00	0.00%
3810 - Investment Income	500.00	500.00	19.89	426.32	-73.68	85.26%
Department: 00 - 00 Total:	45,500.00	45,500.00	19.89	426.32	-45,073.68	0.94%
Revenue Total:	45,500.00	45,500.00	19.89	426.32	-45,073.68	0.94%
Expense						
Department: 00 - 00						
5000 - Contractual Services	16,000.00	16,000.00	0.00	1,792.71	14,207.29	11.20%
6000 - Commodities	3,000.00	3,000.00	0.00	2,122.41	877.59	70.75%
8000 - Capital Outlay	60,000.00	60,000.00	0.00	20,559.25	39,440.75	34.27%
Department: 00 - 00 Total:	79,000.00	79,000.00	0.00	24,474.37	54,525.63	30.98%
Expense Total:	79,000.00	79,000.00	0.00	24,474.37	54,525.63	30.98%
Fund: 22 - Foreign Fire Insurance Surplus (Deficit):	-33,500.00	-33,500.00	19.89	-24,048.05	9,451.95	71.79%
Fund: 23 - Downtown & Southern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	706,433.00	706,433.00	264,946.11	662,354.00	-44,079.00	93.76%
3470 - Grants	401,740.00	401,740.00	0.00	0.00	-401,740.00	0.00%
3810 - Investment Income	50,000.00	50,000.00	3,854.88	34,942.85	-15,057.15	69.89%
Department: 00 - 00 Total:	1,158,173.00	1,158,173.00	268,800.99	697,296.85	-460,876.15	60.21%
Revenue Total:	1,158,173.00	1,158,173.00	268,800.99	697,296.85	-460,876.15	60.21%
Expense						
Department: 00 - 00						
5000 - Contractual Services	186,780.00	186,780.00	5,000.00	219,785.16	-33,005.16	117.67%
7000 - Debt Service	230,500.00	230,500.00	0.00	50,250.00	180,250.00	21.80%
8000 - Capital Outlay	3,700,000.00	3,700,000.00	287,220.04	1,850,504.55	1,849,495.45	50.01%
Department: 00 - 00 Total:	4,117,280.00	4,117,280.00	292,220.04	2,120,539.71	1,996,740.29	51.50%
Expense Total:	4,117,280.00	4,117,280.00	292,220.04	2,120,539.71	1,996,740.29	51.50%
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	-2,959,107.00	-2,959,107.00	-23,419.05	-1,423,242.86	1,535,864.14	48.10%
Fund: 24 - Overweight Truck Permit						
Revenue						
Department: 00 - 00						
3320 - Overweight Truck Permit Fees	45,000.00	45,000.00	3,334.00	28,492.00	-16,508.00	63.32%
3520 - Overweight Truck Fines	6,000.00	6,000.00	6,552.34	20,314.42	14,314.42	338.57%
3810 - Investment Income	2,400.00	2,400.00	120.40	2,439.53	39.53	101.65%
Department: 00 - 00 Total:	53,400.00	53,400.00	10,006.74	51,245.95	-2,154.05	95.97%
Revenue Total:	53,400.00	53,400.00	10,006.74	51,245.95	-2,154.05	95.97%
Expense						
Department: 00 - 00						
5000 - Contractual Services	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
9000 - Other Expenditures	215,000.00	215,000.00	0.00	0.00	215,000.00	0.00%
Department: 00 - 00 Total:	219,500.00	219,500.00	0.00	0.00	219,500.00	0.00%
Expense Total:	219,500.00	219,500.00	0.00	0.00	219,500.00	0.00%
Fund: 24 - Overweight Truck Permit Surplus (Deficit):	-166,100.00	-166,100.00	10,006.74	51,245.95	217,345.95	-30.85%
Fund: 25 - Northern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	325,398.00	325,398.00	107,268.84	275,076.38	-50,321.62	84.54%
3810 - Investment Income	600.00	600.00	330.06	2,901.01	2,301.01	483.50%
Department: 00 - 00 Total:	325,998.00	325,998.00	107,598.90	277,977.39	-48,020.61	85.27%
Revenue Total:	325,998.00	325,998.00	107,598.90	277,977.39	-48,020.61	85.27%
Expense						
Department: 00 - 00						
5000 - Contractual Services	112,780.00	112,780.00	0.00	59,172.91	53,607.09	52.47%
8000 - Capital Outlay	134,000.00	134,000.00	26,791.28	26,791.28	107,208.72	19.99%
Department: 00 - 00 Total:	246,780.00	246,780.00	26,791.28	85,964.19	160,815.81	34.83%
Expense Total:	246,780.00	246,780.00	26,791.28	85,964.19	160,815.81	34.83%
Fund: 25 - Northern Gateway TIF Surplus (Deficit):	79,218.00	79,218.00	80,807.62	192,013.20	112,795.20	242.39%
Fund: 36 - Capital Improvement						
Revenue						
Department: 00 - 00						
3810 - Investment Income	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00%
3930 - Intergovernmental Agreement	1,110,000.00	1,110,000.00	0.00	0.00	-1,110,000.00	0.00%
3990 - Interfund Transfers	7,997,000.00	7,997,000.00	0.00	648,814.46	-7,348,185.54	8.11%
Department: 00 - 00 Total:	9,123,000.00	9,123,000.00	0.00	648,814.46	-8,474,185.54	7.11%
Revenue Total:	9,123,000.00	9,123,000.00	0.00	648,814.46	-8,474,185.54	7.11%
Expense						
Department: 00 - 00						
7000 - Debt Service	829,863.00	829,863.00	0.00	185,970.89	643,892.11	22.41%
8000 - Capital Outlay	7,961,000.00	7,961,000.00	31,284.52	991,815.06	6,969,184.94	12.46%
Department: 00 - 00 Total:	8,790,863.00	8,790,863.00	31,284.52	1,177,785.95	7,613,077.05	13.40%
Expense Total:	8,790,863.00	8,790,863.00	31,284.52	1,177,785.95	7,613,077.05	13.40%
Fund: 36 - Capital Improvement Surplus (Deficit):	332,137.00	332,137.00	-31,284.52	-528,971.49	-861,108.49	-159.26%
Fund: 37 - Stormwater						
Revenue						
Department: 00 - 00						
3642 - Stormwater Management Fee	1,500.00	1,500.00	114.40	3,469.69	1,969.69	231.31%
3810 - Investment Income	1,500.00	1,500.00	92.10	1,364.14	-135.86	90.94%
Department: 00 - 00 Total:	3,000.00	3,000.00	206.50	4,833.83	1,833.83	161.13%
Revenue Total:	3,000.00	3,000.00	206.50	4,833.83	1,833.83	161.13%
Expense						
Department: 00 - 00						
5000 - Contractual Services	4,800.00	4,800.00	0.00	0.00	4,800.00	0.00%
8000 - Capital Outlay	9,500.00	9,500.00	0.00	7,798.00	1,702.00	82.08%
9000 - Other Expenditures	95,000.00	95,000.00	0.00	5,375.00	89,625.00	5.66%
Department: 00 - 00 Total:	109,300.00	109,300.00	0.00	13,173.00	96,127.00	12.05%
Expense Total:	109,300.00	109,300.00	0.00	13,173.00	96,127.00	12.05%
Fund: 37 - Stormwater Surplus (Deficit):	-106,300.00	-106,300.00	206.50	-8,339.17	97,960.83	7.84%
Fund: 51 - Water						
Revenue						
Department: 00 - 00						
3530 - Penalties	10,300.00	10,300.00	-174.41	2,142.66	-8,157.34	20.80%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
3710 - Residential Sales	1,251,534.00	1,251,534.00	126,371.46	1,051,188.34	-200,345.66	83.99%
3712 - Commercial Sales	1,484,425.00	1,484,425.00	143,576.31	1,122,900.82	-361,524.18	75.65%
3715 - Industrial Sales	1,094,784.00	1,094,784.00	99,833.43	867,783.65	-227,000.35	79.27%
3810 - Investment Income	91,040.00	91,040.00	5,416.30	48,407.35	-42,632.65	53.17%
3890 - Miscellaneous Income	110,659.00	110,659.00	11,012.81	87,421.74	-23,237.26	79.00%
3910 - Other Financing Sources	1,900,000.00	1,900,000.00	0.00	463,843.95	-1,436,156.05	24.41%
Department: 00 - 00 Total:	5,942,742.00	5,942,742.00	386,035.90	3,643,688.51	-2,299,053.49	61.31%
Revenue Total:	5,942,742.00	5,942,742.00	386,035.90	3,643,688.51	-2,299,053.49	61.31%
Expense						
Department: 00 - 00						
4000 - Personnel	1,187,447.52	1,187,447.52	78,343.84	769,274.59	418,172.93	64.78%
5000 - Contractual Services	764,124.00	764,124.00	51,646.33	487,068.02	277,055.98	63.74%
6000 - Commodities	428,486.00	428,486.00	31,717.22	317,179.59	111,306.41	74.02%
7000 - Debt Service	475,518.73	475,518.73	0.00	237,784.93	237,733.80	50.01%
8000 - Capital Outlay	2,254,438.00	2,254,438.00	34,971.63	787,091.13	1,467,346.87	34.91%
9000 - Other Expenditures	545,001.80	545,001.80	46,045.83	412,790.84	132,210.96	75.74%
Department: 00 - 00 Total:	5,655,016.05	5,655,016.05	242,724.85	3,011,189.10	2,643,826.95	53.25%
Expense Total:	5,655,016.05	5,655,016.05	242,724.85	3,011,189.10	2,643,826.95	53.25%
Fund: 51 - Water Surplus (Deficit):	287,725.95	287,725.95	143,311.05	632,499.41	344,773.46	219.83%
Fund: 52 - Water Reclamation						
Revenue						
Department: 50 - 50						
3470 - Grants	0.00	0.00	0.00	-103,751.59	-103,751.59	0.00%
3530 - Penalties	15,450.00	15,450.00	-210.16	4,551.48	-10,898.52	29.46%
3710 - Residential Sales	1,350,918.00	1,350,918.00	122,509.50	1,057,394.15	-293,523.85	78.27%
3712 - Commercial Sales	1,512,746.00	1,512,746.00	160,583.75	1,328,635.92	-184,110.08	87.83%
3715 - Industrial Sales	1,415,102.00	1,415,102.00	98,259.36	1,134,818.97	-280,283.03	80.19%
3810 - Investment Income	169,950.00	169,950.00	6,070.07	124,246.73	-45,703.27	73.11%
3890 - Miscellaneous Income	157,210.00	157,210.00	20,589.85	160,582.02	3,372.02	102.14%
3910 - Other Financing Sources	0.00	0.00	0.00	841,074.87	841,074.87	0.00%
Department: 50 - 50 Total:	4,621,376.00	4,621,376.00	407,802.37	4,547,552.55	-73,823.45	98.40%
Revenue Total:	4,621,376.00	4,621,376.00	407,802.37	4,547,552.55	-73,823.45	98.40%
Expense						
Department: 50 - 50						
4000 - Personnel	1,231,017.84	1,231,017.84	97,129.16	907,704.70	323,313.14	73.74%
5000 - Contractual Services	1,033,933.00	1,033,933.00	69,754.11	709,538.64	324,394.36	68.63%
6000 - Commodities	342,787.00	342,787.00	40,222.09	395,977.77	-53,190.77	115.52%
7000 - Debt Service	610,655.75	610,655.75	0.00	158,328.07	452,327.68	25.93%
8000 - Capital Outlay	711,318.00	711,318.00	13,725.79	695,592.78	15,725.22	97.79%
9000 - Other Expenditures	615,887.80	615,887.80	52,146.42	466,919.84	148,967.96	75.81%
Department: 50 - 50 Total:	4,545,599.39	4,545,599.39	272,977.57	3,334,061.80	1,211,537.59	73.35%
Expense Total:	4,545,599.39	4,545,599.39	272,977.57	3,334,061.80	1,211,537.59	73.35%
Fund: 52 - Water Reclamation Surplus (Deficit):	75,776.61	75,776.61	134,824.80	1,213,490.75	1,137,714.14	1,601.41%
Fund: 53 - Solid Waste						
Revenue						
Department: 00 - 00						
3630 - Sanitation Collections	455,269.00	455,269.00	35.00	249,703.05	-205,565.95	54.85%
3810 - Investment Income	170,000.00	170,000.00	15,672.37	138,098.11	-31,901.89	81.23%
3850 - Solid Waste Fees	702,750.00	702,750.00	0.00	814,356.63	111,606.63	115.88%
Department: 00 - 00 Total:	1,328,019.00	1,328,019.00	15,707.37	1,202,157.79	-125,861.21	90.52%
Revenue Total:	1,328,019.00	1,328,019.00	15,707.37	1,202,157.79	-125,861.21	90.52%
Expense						
Department: 00 - 00						
5000 - Contractual Services	576,491.68	576,491.68	44,400.26	440,546.39	135,945.29	76.42%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
9000 - Other Expenditures	1,671,136.00	1,671,136.00	59,861.50	548,345.66	1,122,790.34	32.81%
Department: 00 - 00 Total:	2,247,627.68	2,247,627.68	104,261.76	988,892.05	1,258,735.63	44.00%
Expense Total:	2,247,627.68	2,247,627.68	104,261.76	988,892.05	1,258,735.63	44.00%
Fund: 53 - Solid Waste Surplus (Deficit):	-919,608.68	-919,608.68	-88,554.39	213,265.74	1,132,874.42	-23.19%
Fund: 54 - Electric						
Revenue						
Department: 90 - Administration						
3530 - Penalties	0.00	0.00	2,332.50	35,204.05	35,204.05	0.00%
3710 - Residential Sales	5,580,000.00	5,580,000.00	755,708.77	5,194,667.13	-385,332.87	93.09%
3712 - Commercial Sales	5,400,000.00	5,400,000.00	523,595.78	4,478,765.88	-921,234.12	82.94%
3715 - Industrial Sales	31,050,000.00	31,050,000.00	2,548,959.29	20,535,069.24	-10,514,930.76	66.14%
3718 - Street Lights	1,950.00	1,950.00	85.65	946.36	-1,003.64	48.53%
3792 - Other Service Charges	40,000.00	40,000.00	4,730.00	40,485.14	485.14	101.21%
3810 - Investment Income	750,000.00	750,000.00	50,038.05	587,617.50	-162,382.50	78.35%
3890 - Miscellaneous Income	517,000.00	517,000.00	46,754.30	441,110.05	-75,889.95	85.32%
3990 - Interfund Transfers	420,578.00	420,578.00	35,048.12	315,433.08	-105,144.92	75.00%
Department: 90 - Administration Total:	43,759,528.00	43,759,528.00	3,967,252.46	31,629,298.43	-12,130,229.57	72.28%
Revenue Total:	43,759,528.00	43,759,528.00	3,967,252.46	31,629,298.43	-12,130,229.57	72.28%
Expense						
Department: 10 - Generation						
4000 - Personnel	599,952.00	599,952.00	39,647.40	389,920.77	210,031.23	64.99%
5000 - Contractual Services	683,200.00	683,200.00	10,516.52	158,307.89	524,892.11	23.17%
6000 - Commodities	724,000.00	724,000.00	27,866.01	525,041.24	198,958.76	72.52%
9000 - Other Expenditures	0.00	0.00	0.00	8.99	-8.99	0.00%
Department: 10 - Generation Total:	2,007,152.00	2,007,152.00	78,029.93	1,073,278.89	933,873.11	53.47%
Department: 60 - Distribution						
4000 - Personnel	1,812,320.00	1,812,320.00	139,851.80	1,400,656.15	411,663.85	77.29%
5000 - Contractual Services	1,895,186.00	1,895,186.00	51,698.72	929,059.60	966,126.40	49.02%
6000 - Commodities	1,162,669.00	1,162,669.00	64,084.19	670,332.44	492,336.56	57.65%
8000 - Capital Outlay	10,810,000.00	10,810,000.00	12,037.11	4,482,611.77	6,327,388.23	41.47%
9000 - Other Expenditures	25,000.00	25,000.00	1,013.78	15,626.14	9,373.86	62.50%
Department: 60 - Distribution Total:	15,705,175.00	15,705,175.00	268,685.60	7,498,286.10	8,206,888.90	47.74%
Department: 70 - Customer Service						
4000 - Personnel	367,300.00	367,300.00	28,938.54	296,616.35	70,683.65	80.76%
5000 - Contractual Services	408,500.00	408,500.00	10,039.35	274,555.77	133,944.23	67.21%
6000 - Commodities	11,500.00	11,500.00	174.96	12,968.59	-1,468.59	112.77%
8000 - Capital Outlay	58,500.00	58,500.00	0.00	5,023.79	53,476.21	8.59%
9000 - Other Expenditures	426,000.00	426,000.00	28,382.75	220,688.59	205,311.41	51.80%
Department: 70 - Customer Service Total:	1,271,800.00	1,271,800.00	67,535.60	809,853.09	461,946.91	63.68%
Department: 90 - Administration						
4000 - Personnel	1,296,331.00	1,296,331.00	85,385.76	927,049.09	369,281.91	71.51%
5000 - Contractual Services	29,020,650.00	29,020,650.00	2,597,311.59	19,137,231.16	9,883,418.84	65.94%
6000 - Commodities	125,000.00	125,000.00	0.00	37,946.67	87,053.33	30.36%
7000 - Debt Service	1,926,075.00	1,926,075.00	275,117.55	1,810,225.95	115,849.05	93.99%
8000 - Capital Outlay	3,750.00	3,750.00	0.00	786.23	2,963.77	20.97%
9000 - Other Expenditures	4,594,032.00	4,594,032.00	292,058.42	2,703,750.20	1,890,281.80	58.85%
Department: 90 - Administration Total:	36,965,838.00	36,965,838.00	3,249,873.32	24,616,989.30	12,348,848.70	66.59%
Expense Total:	55,949,965.00	55,949,965.00	3,664,124.45	33,998,407.38	21,951,557.62	60.77%
Fund: 54 - Electric Surplus (Deficit):	-12,190,437.00	-12,190,437.00	303,128.01	-2,369,108.95	9,821,328.05	19.43%
Fund: 55 - Tech Center/Advance Communications						
Revenue						
Department: 00 - 00						
3530 - Penalties	0.00	0.00	36.19	134.86	134.86	0.00%
3810 - Investment Income	2,500.00	2,500.00	660.39	6,869.04	4,369.04	274.76%
3820 - Leases	877,000.00	877,000.00	65,807.74	589,668.80	-287,331.20	67.24%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
3910 - Other Financing Sources	400,000.00	400,000.00	0.00	0.00	-400,000.00	0.00%
Department: 00 - 00 Total:	1,279,500.00	1,279,500.00	66,504.32	596,672.70	-682,827.30	46.63%
Department: 32 - Communications						
3530 - Penalties	0.00	0.00	44.96	301.65	301.65	0.00%
3730 - Advanced Communication Services	246,000.00	246,000.00	26,341.17	241,569.14	-4,430.86	98.20%
Department: 32 - Communications Total:	246,000.00	246,000.00	26,386.13	241,870.79	-4,129.21	98.32%
Revenue Total:	1,525,500.00	1,525,500.00	92,890.45	838,543.49	-686,956.51	54.97%
Expense						
Department: 00 - 00						
5000 - Contractual Services	608,534.00	608,534.00	59,819.78	413,268.44	195,265.56	67.91%
6000 - Commodities	12,250.00	12,250.00	0.00	2,526.44	9,723.56	20.62%
7000 - Debt Service	362,400.00	362,400.00	-719.96	345,570.36	16,829.64	95.36%
8000 - Capital Outlay	650,500.00	650,500.00	0.00	0.00	650,500.00	0.00%
9000 - Other Expenditures	52,225.00	52,225.00	4,352.08	39,168.72	13,056.28	75.00%
Department: 00 - 00 Total:	1,685,909.00	1,685,909.00	63,451.90	800,533.96	885,375.04	47.48%
Department: 32 - Communications						
4000 - Personnel	500.00	500.00	0.00	0.00	500.00	0.00%
5000 - Contractual Services	194,100.00	194,100.00	13,816.95	126,438.40	67,661.60	65.14%
6000 - Commodities	17,250.00	17,250.00	537.72	2,732.04	14,517.96	15.84%
8000 - Capital Outlay	50,000.00	50,000.00	0.00	5,964.90	44,035.10	11.93%
Department: 32 - Communications Total:	261,850.00	261,850.00	14,354.67	135,135.34	126,714.66	51.61%
Expense Total:	1,947,759.00	1,947,759.00	77,806.57	935,669.30	1,012,089.70	48.04%
Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):	-422,259.00	-422,259.00	15,083.88	-97,125.81	325,133.19	23.00%
Fund: 56 - Network Administration						
Revenue						
Department: 40 - 40						
3810 - Investment Income	5,000.00	5,000.00	411.36	6,056.52	1,056.52	121.13%
3890 - Miscellaneous Income	0.00	0.00	0.00	585.00	585.00	0.00%
3990 - Interfund Transfers	1,104,594.00	1,104,594.00	92,049.52	828,445.68	-276,148.32	75.00%
Department: 40 - 40 Total:	1,109,594.00	1,109,594.00	92,460.88	835,087.20	-274,506.80	75.26%
Revenue Total:	1,109,594.00	1,109,594.00	92,460.88	835,087.20	-274,506.80	75.26%
Expense						
Department: 40 - 40						
4000 - Personnel	636,094.00	636,094.00	47,395.08	448,989.16	187,104.84	70.59%
5000 - Contractual Services	603,000.00	603,000.00	24,504.30	355,296.64	247,703.36	58.92%
6000 - Commodities	122,500.00	122,500.00	135.93	90,214.98	32,285.02	73.64%
8000 - Capital Outlay	48,000.00	48,000.00	3,039.29	32,977.47	15,022.53	68.70%
Department: 40 - 40 Total:	1,409,594.00	1,409,594.00	75,074.60	927,478.25	482,115.75	65.80%
Expense Total:	1,409,594.00	1,409,594.00	75,074.60	927,478.25	482,115.75	65.80%
Fund: 56 - Network Administration Surplus (Deficit):	-300,000.00	-300,000.00	17,386.28	-92,391.05	207,608.95	30.80%
Fund: 57 - Airport						
Revenue						
Department: 00 - 00						
3110 - Property	60,244.00	60,244.00	18,752.23	58,118.85	-2,125.15	96.47%
3440 - Sales	1,500.00	1,500.00	571.81	1,229.92	-270.08	81.99%
3470 - Grants	700,000.00	700,000.00	0.00	38,776.65	-661,223.35	5.54%
3770 - Aviation Fuel	225,000.00	225,000.00	35,092.38	237,221.54	12,221.54	105.43%
3810 - Investment Income	250.00	250.00	40.10	478.37	228.37	191.35%
3820 - Leases	205,100.00	205,100.00	13,117.14	170,333.26	-34,766.74	83.05%
3890 - Miscellaneous Income	345.00	345.00	0.00	775.00	430.00	224.64%
3910 - Other Financing Sources	2,000,000.00	2,000,000.00	0.00	0.00	-2,000,000.00	0.00%
3990 - Interfund Transfers	50,000.00	50,000.00	4,166.67	37,500.03	-12,499.97	75.00%
Department: 00 - 00 Total:	3,242,439.00	3,242,439.00	71,740.33	544,433.62	-2,698,005.38	16.79%
Revenue Total:	3,242,439.00	3,242,439.00	71,740.33	544,433.62	-2,698,005.38	16.79%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense						
Department: 00 - 00						
4000 - Personnel	169,425.57	169,425.57	12,654.73	118,601.82	50,823.75	70.00%
5000 - Contractual Services	62,950.00	62,950.00	3,295.71	97,192.20	-34,242.20	154.40%
6000 - Commodities	209,600.00	209,600.00	72,378.14	161,554.18	48,045.82	77.08%
7000 - Debt Service	165,000.00	165,000.00	0.00	2,621.88	162,378.12	1.59%
8000 - Capital Outlay	2,000,000.00	2,000,000.00	0.00	74,217.92	1,925,782.08	3.71%
9000 - Other Expenditures	2,100.00	2,100.00	356.45	3,550.58	-1,450.58	169.08%
Department: 00 - 00 Total:	2,609,075.57	2,609,075.57	88,685.03	457,738.58	2,151,336.99	17.54%
Expense Total:	2,609,075.57	2,609,075.57	88,685.03	457,738.58	2,151,336.99	17.54%
Fund: 57 - Airport Surplus (Deficit):	633,363.43	633,363.43	-16,944.70	86,695.04	-546,668.39	13.69%
Fund: 58 - Railroad						
Revenue						
Department: 00 - 00						
3470 - Grants	100,000.00	100,000.00	0.00	195,202.41	95,202.41	195.20%
3700 - Rail Car Fees	1,184,000.00	1,184,000.00	0.00	571,354.00	-612,646.00	48.26%
3810 - Investment Income	15,000.00	15,000.00	615.59	5,921.53	-9,078.47	39.48%
3890 - Miscellaneous Income	26,000.00	26,000.00	0.00	27,241.75	1,241.75	104.78%
Department: 00 - 00 Total:	1,325,000.00	1,325,000.00	615.59	799,719.69	-525,280.31	60.36%
Revenue Total:	1,325,000.00	1,325,000.00	615.59	799,719.69	-525,280.31	60.36%
Expense						
Department: 00 - 00						
4000 - Personnel	55,590.68	55,590.68	1,994.22	18,500.51	37,090.17	33.28%
5000 - Contractual Services	266,515.00	266,515.00	6,376.18	131,225.18	135,289.82	49.24%
6000 - Commodities	300.00	300.00	0.00	0.00	300.00	0.00%
8000 - Capital Outlay	494,000.00	494,000.00	0.00	94,204.08	399,795.92	19.07%
9000 - Other Expenditures	658,000.00	658,000.00	12,500.00	284,925.00	373,075.00	43.30%
Department: 00 - 00 Total:	1,474,405.68	1,474,405.68	20,870.40	528,854.77	945,550.91	35.87%
Expense Total:	1,474,405.68	1,474,405.68	20,870.40	528,854.77	945,550.91	35.87%
Fund: 58 - Railroad Surplus (Deficit):	-149,405.68	-149,405.68	-20,254.81	270,864.92	420,270.60	-181.29%
Fund: 59 - Golf Course						
Revenue						
Department: 00 - 00						
3640 - Golf Fees	160,000.00	160,000.00	11,459.99	141,850.97	-18,149.03	88.66%
3641 - Season Pass	65,000.00	65,000.00	7,890.00	70,790.00	5,790.00	108.91%
3643 - Cart Rentals	65,000.00	65,000.00	8,933.34	67,531.83	2,531.83	103.90%
3810 - Investment Income	3,000.00	3,000.00	506.11	2,340.05	-659.95	78.00%
3890 - Miscellaneous Income	21,000.00	21,000.00	2,472.09	24,287.41	3,287.41	115.65%
3930 - Intergovernmental Agreement	235,000.00	235,000.00	5,000.00	45,000.00	-190,000.00	19.15%
3990 - Interfund Transfers	295,000.00	295,000.00	5,000.00	45,000.00	-250,000.00	15.25%
Department: 00 - 00 Total:	844,000.00	844,000.00	41,261.53	396,800.26	-447,199.74	47.01%
Revenue Total:	844,000.00	844,000.00	41,261.53	396,800.26	-447,199.74	47.01%
Expense						
Department: 00 - 00						
4000 - Personnel	144,776.40	144,776.40	10,713.03	99,363.84	45,412.56	68.63%
8000 - Capital Outlay	370,000.00	370,000.00	685.50	30,225.93	339,774.07	8.17%
Department: 00 - 00 Total:	514,776.40	514,776.40	11,398.53	129,589.77	385,186.63	25.17%
Department: 20 - Grounds						
4000 - Personnel	50,000.00	50,000.00	6,144.00	35,708.00	14,292.00	71.42%
5000 - Contractual Services	29,350.00	29,350.00	2,398.38	29,539.59	-189.59	100.65%
6000 - Commodities	36,000.00	36,000.00	5,410.85	44,199.97	-8,199.97	122.78%
Department: 20 - Grounds Total:	115,350.00	115,350.00	13,953.23	109,447.56	5,902.44	94.88%
Department: 31 - Pro Shop						
4000 - Personnel	60,000.00	60,000.00	9,518.00	71,323.50	-11,323.50	118.87%

Budget Report

For Fiscal: 2026 Pe

Section VIII, Item 1.

6

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
5000 - Contractual Services	50,450.00	50,450.00	4,846.35	44,980.27	5,469.73	89.16%
6000 - Commodities	15,000.00	15,000.00	265.44	19,421.38	-4,421.38	129.48%
9000 - Other Expenditures	8,000.00	8,000.00	1,618.40	13,033.73	-5,033.73	162.92%
Department: 31 - Pro Shop Total:	133,450.00	133,450.00	16,248.19	148,758.88	-15,308.88	111.47%
Expense Total:	763,576.40	763,576.40	41,599.95	387,796.21	375,780.19	50.79%
Fund: 59 - Golf Course Surplus (Deficit):	80,423.60	80,423.60	-338.42	9,004.05	-71,419.55	11.20%
Fund: 64 - Administrative Services						
Revenue						
Department: 00 - 00						
3810 - Investment Income	2,000.00	2,000.00	323.47	3,318.96	1,318.96	165.95%
3890 - Miscellaneous Income	2,000.00	2,000.00	56.63	443.52	-1,556.48	22.18%
3990 - Interfund Transfers	1,751,840.30	1,751,840.30	145,986.71	1,313,880.39	-437,959.91	75.00%
Department: 00 - 00 Total:	1,755,840.30	1,755,840.30	146,366.81	1,317,642.87	-438,197.43	75.04%
Revenue Total:	1,755,840.30	1,755,840.30	146,366.81	1,317,642.87	-438,197.43	75.04%
Expense						
Department: 00 - 00						
4000 - Personnel	1,424,865.30	1,424,865.30	100,668.87	1,023,310.83	401,554.47	71.82%
5000 - Contractual Services	100,250.00	100,250.00	3,949.08	56,015.06	44,234.94	55.88%
6000 - Commodities	93,400.00	93,400.00	98.63	36,564.59	56,835.41	39.15%
8000 - Capital Outlay	17,825.00	17,825.00	0.00	-331.61	18,156.61	-1.86%
9000 - Other Expenditures	119,500.00	119,500.00	15,757.37	50,003.20	69,496.80	41.84%
Department: 00 - 00 Total:	1,755,840.30	1,755,840.30	120,473.95	1,165,562.07	590,278.23	66.38%
Expense Total:	1,755,840.30	1,755,840.30	120,473.95	1,165,562.07	590,278.23	66.38%
Fund: 64 - Administrative Services Surplus (Deficit):	0.00	0.00	25,892.86	152,080.80	152,080.80	0.00%
Report Surplus (Deficit):	-19,398,405.11	-19,398,405.11	1,248,456.72	922,424.31	20,320,829.42	-4.76%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - General	-277,412.34	-277,412.34	59,992.94	178,250.54	455,662.88
11 - Audit	-245.00	-245.00	9,961.09	856.20	1,101.20
12 - Insurance	20,600.00	20,600.00	105,518.05	101,401.06	80,801.06
13 - Illinois Municipal Fund	-19,248.00	-19,248.00	23,940.33	-4,249.21	14,998.79
14 - Social Security	23,025.00	23,025.00	75,389.74	76,412.83	53,387.83
15 - Ambulance	-636,130.50	-636,130.50	16,846.95	-81,334.11	554,796.39
16 - Eastern Gateway TIF	-5,446.00	-5,446.00	219.26	27,373.17	32,819.17
17 - Motor Fuel Tax	-662,000.00	-662,000.00	43,670.80	330,502.18	992,502.18
18 - Utility Tax	-298,000.00	-298,000.00	49,038.15	343,184.55	641,184.55
19 - Hotel-Motel Tax	-213,392.50	-213,392.50	10,059.69	62,997.27	276,389.77
20 - Sales Tax	-955,000.00	-955,000.00	227,237.44	1,261,872.00	2,216,872.00
21 - Lighthouse Pointe TIF	-617,083.00	-617,083.00	76,710.54	347,225.35	964,308.35
22 - Foreign Fire Insurance	-33,500.00	-33,500.00	19.89	-24,048.05	9,451.95
23 - Downtown & Southern Gatev	-2,959,107.00	-2,959,107.00	-23,419.05	-1,423,242.86	1,535,864.14
24 - Overweight Truck Permit	-166,100.00	-166,100.00	10,006.74	51,245.95	217,345.95
25 - Northern Gateway TIF	79,218.00	79,218.00	80,807.62	192,013.20	112,795.20
36 - Capital Improvement	332,137.00	332,137.00	-31,284.52	-528,971.49	-861,108.49
37 - Stormwater	-106,300.00	-106,300.00	206.50	-8,339.17	97,960.83
51 - Water	287,725.95	287,725.95	143,311.05	632,499.41	344,773.46
52 - Water Reclamation	75,776.61	75,776.61	134,824.80	1,213,490.75	1,137,714.14
53 - Solid Waste	-919,608.68	-919,608.68	-88,554.39	213,265.74	1,132,874.42
54 - Electric	-12,190,437.00	-12,190,437.00	303,128.01	-2,369,108.95	9,821,328.05
55 - Tech Center/Advance Commu	-422,259.00	-422,259.00	15,083.88	-97,125.81	325,133.19
56 - Network Administration	-300,000.00	-300,000.00	17,386.28	-92,391.05	207,608.95
57 - Airport	633,363.43	633,363.43	-16,944.70	86,695.04	-546,668.39
58 - Railroad	-149,405.68	-149,405.68	-20,254.81	270,864.92	420,270.60
59 - Golf Course	80,423.60	80,423.60	-338.42	9,004.05	-71,419.55
64 - Administrative Services	0.00	0.00	25,892.86	152,080.80	152,080.80
Report Surplus (Deficit):	-19,398,405.11	-19,398,405.11	1,248,456.72	922,424.31	20,320,829.42



Rochelle, IL

Balance Sheet

Account Summary

As Of 09/30/2026

Account	Name	Balance
Fund: 01 - General		
Assets		
Category: 1000 - Cash and Investments		
01-00-10110	Petty Cash	800.00
01-00-10120	Flex Spending	11,443.27
01-00-10121	Police K-9 Fund	33,544.20
01-00-10122	Police Bond Fund	2,462.36
01-00-10123	Police DUI Fund	46,137.60
01-00-10124	Police Vehicle Fund	2,887.66
01-00-10125	Police Drug Enforcement Fund	9,411.47
01-00-10126	Illinois Funds - Cemetery	148,458.66
01-00-10127	Illinois Funds - Taxes	5,676,906.28
01-00-10129	Police E-Citation Fees	4,567.99
01-00-11101	Allocated Cash	3,579,660.69
Total Category 1000 - Cash and Investments:		9,516,280.18
Category: 1210 - Accounts Receivable		
01-00-12130	Ambulance Receivables	543,325.83
01-00-12131	Miscellaneous Accounts Receivable	544,839.28
01-00-12160	Property Tax Receivable	2,344,668.52
01-00-12161	Accounts Receivable From Other Governn	1,102,269.17
01-00-12162	Accounts Receivable	29,207.49
01-00-12190	Grant Receivable	70,672.70
Total Category 1210 - Accounts Receivable:		4,634,982.99
Category: 1212 - Customer Billing		
01-00-12120	Customer Billing	10,624.36
01-00-12129	Collections Receivable	2,030.19
Total Category 1212 - Customer Billing:		12,654.55
Category: 1600 - Prepaid Expenses		
01-00-16000	Prepaid Insurance	200,805.08
01-00-16110	Pre Paid Expenses	475.00
Total Category 1600 - Prepaid Expenses:		201,280.08
Total Assets:		14,365,197.80
		14,365,197.80
Liability		
Category: 2110 - Accounts Payable		
01-00-21211	FICA OASB Tax Payable	0.34
01-00-21213	State Tax Withholding Tax Payable	-447.36
01-00-21233	Health Insurance Payable	-158,824.82
01-00-21234	Life Insurance	-2,773.08
01-00-21250	Donations	80.00
01-00-21262	Police Bonds Payable	921.91
01-00-21264	Dental & Vision Insurance	-10,822.24
01-00-21300	Accounts Payable Allocation	137,213.79
01-00-21902	Ambulance Fees Payable (MEDICAID OVEI	192,314.61
Total Category 2110 - Accounts Payable:		157,663.15
Category: 2200 - Accrued Payroll		
01-00-22001	Accrued Wages	303,571.10
Total Category 2200 - Accrued Payroll:		303,571.10
Category: 2600 - Deferred Revenues		
01-00-26000	Deferred Revenue	2,362,668.52
Total Category 2600 - Deferred Revenues:		2,362,668.52
Total Liability:		2,823,902.77

Balance Sheet

Account	Name	Balance
Equity		
Category: 2900 - Equity		
01-00-29100	Fund Balance (Reserved)	184,091.58
01-00-29200	Fund Balance (Unreserved)	11,178,952.91
	Total Category 2900 - Equity:	11,363,044.49
	Total Beginning Equity:	11,363,044.49
Total Revenue		10,549,569.94
Total Expense		10,371,319.40
Revenues Over/Under Expenses		178,250.54
	Total Equity and Current Surplus (Deficit):	11,541,295.03
	Total Liabilities, Equity and Current Surplus (Deficit):	14,365,197.80

Balance Sheet

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	2,251.88	
	Total Category 1000 - Cash and Investments:	2,251.88	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	31,993.58	
	Total Category 1210 - Accounts Receivable:	31,993.58	
	Total Assets:	34,245.46	34,245.46
Liability			
Category: 2600 - Deferred Revenues			
11-00-26000	Deferred Revenue	31,993.58	
	Total Category 2600 - Deferred Revenues:	31,993.58	
	Total Liability:	31,993.58	
Equity			
Category: 2900 - Equity			
11-00-29100	Fund Balance (Reserved)	1,395.68	
	Total Category 2900 - Equity:	1,395.68	
	Total Beginning Equity:	1,395.68	
Total Revenue		30,868.80	
Total Expense		30,012.60	
Revenues Over/Under Expenses		856.20	
	Total Equity and Current Surplus (Deficit):	2,251.88	
	Total Liabilities, Equity and Current Surplus (Deficit):		34,245.46

Balance Sheet

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	107,891.99	
	Total Category 1000 - Cash and Investments:	107,891.99	
Category: 1210 - Accounts Receivable			
12-00-12160	Property Tax Receivable	455,134.42	
	Total Category 1210 - Accounts Receivable:	455,134.42	
Category: 1600 - Prepaid Expenses			
12-00-16000	Prepaid Insurance	85,135.81	
	Total Category 1600 - Prepaid Expenses:	85,135.81	
	Total Assets:	648,162.22	648,162.22
Liability			
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	455,134.42	
	Total Category 2600 - Deferred Revenues:	455,134.42	
	Total Liability:	455,134.42	
Equity			
Category: 2900 - Equity			
12-00-29100	Fund Balance (Reserved)	91,626.74	
	Total Category 2900 - Equity:	91,626.74	
	Total Beginning Equity:	91,626.74	
Total Revenue		439,079.93	
Total Expense		337,678.87	
Revenues Over/Under Expenses		101,401.06	
	Total Equity and Current Surplus (Deficit):	193,027.80	
	Total Liabilities, Equity and Current Surplus (Deficit):		648,162.22

Balance Sheet

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	19,842.92	
	Total Category 1000 - Cash and Investments:	19,842.92	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,901.66	
	Total Category 1210 - Accounts Receivable:	114,901.66	
	Total Assets:	134,744.58	134,744.58
Liability			
Category: 2600 - Deferred Revenues			
13-00-26000	Deferred Revenue	114,901.66	
	Total Category 2600 - Deferred Revenues:	114,901.66	
	Total Liability:	114,901.66	
Equity			
Category: 2900 - Equity			
13-00-29100	Fund Balance (Reserved)	24,092.13	
	Total Category 2900 - Equity:	24,092.13	
	Total Beginning Equity:	24,092.13	
Total Revenue		110,997.67	
Total Expense		115,246.88	
Revenues Over/Under Expenses		-4,249.21	
	Total Equity and Current Surplus (Deficit):	19,842.92	
	Total Liabilities, Equity and Current Surplus (Deficit):		134,744.58

Balance Sheet

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	48,511.03	
	Total Category 1000 - Cash and Investments:	48,511.03	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	319,935.76	
	Total Category 1210 - Accounts Receivable:	319,935.76	
	Total Assets:	368,446.79	368,446.79
Liability			
Category: 2600 - Deferred Revenues			
14-00-26000	Deferred Revenue	319,935.76	
	Total Category 2600 - Deferred Revenues:	319,935.76	
	Total Liability:	319,935.76	
Equity			
Category: 2900 - Equity			
14-00-29100	Fund Balance (Reserved)	-27,901.80	
	Total Category 2900 - Equity:	-27,901.80	
	Total Beginning Equity:	-27,901.80	
Total Revenue		308,788.26	
Total Expense		232,375.43	
Revenues Over/Under Expenses		76,412.83	
	Total Equity and Current Surplus (Deficit):	48,511.03	
	Total Liabilities, Equity and Current Surplus (Deficit):		368,446.79

Balance Sheet

Account	Name	Balance	
Fund: 15 - Ambulance			
Assets			
Category: 1000 - Cash and Investments			
15-00-10130	Central Bank CD	681,733.13	
15-00-11101	Allocated Cash	235,775.66	
	Total Category 1000 - Cash and Investments:	917,508.79	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	8,001.50	
	Total Category 1210 - Accounts Receivable:	8,001.50	
	Total Assets:	925,510.29	925,510.29
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	48,531.00	
	Total Category 2110 - Accounts Payable:	48,531.00	
	Total Liability:	48,531.00	
Equity			
Category: 2900 - Equity			
15-00-29100	Fund Balance (Reserved)	958,313.40	
	Total Category 2900 - Equity:	958,313.40	
	Total Beginning Equity:	958,313.40	
Total Revenue		165,390.79	
Total Expense		246,724.90	
Revenues Over/Under Expenses		-81,334.11	
	Total Equity and Current Surplus (Deficit):	876,979.29	
	Total Liabilities, Equity and Current Surplus (Deficit):		925,510.29

Balance Sheet

Account	Name	Balance	
Fund: 16 - Eastern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
16-00-11101	Allocated Cash	11,524.14	
	Total Category 1000 - Cash and Investments:	11,524.14	
	Total Assets:	11,524.14	11,524.14
Liability			
Category: 2110 - Accounts Payable			
16-00-21300	Accounts Payable Allocation	302.50	
	Total Category 2110 - Accounts Payable:	302.50	
	Total Liability:	302.50	
Equity			
Category: 2900 - Equity			
16-00-29200	Fund Balance (Reserved)	-16,151.53	
	Total Category 2900 - Equity:	-16,151.53	
	Total Beginning Equity:	-16,151.53	
Total Revenue		31,477.09	
Total Expense		4,103.92	
Revenues Over/Under Expenses		27,373.17	
	Total Equity and Current Surplus (Deficit):	11,221.64	
	Total Liabilities, Equity and Current Surplus (Deficit):		11,524.14

Balance Sheet

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,354,517.33	
17-00-11101	Allocated Cash	28,653.19	
	Total Category 1000 - Cash and Investments:	1,383,170.52	
Category: 1210 - Accounts Receivable			
17-00-12163	Accounts Receivable From Other Governn	38,241.78	
	Total Category 1210 - Accounts Receivable:	38,241.78	
	Total Assets:	1,421,412.30	1,421,412.30
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
17-00-29100	Fund Balance (Reserved)	1,090,910.12	
	Total Category 2900 - Equity:	1,090,910.12	
	Total Beginning Equity:	1,090,910.12	
Total Revenue		330,502.18	
Total Expense		0.00	
Revenues Over/Under Expenses		330,502.18	
	Total Equity and Current Surplus (Deficit):	1,421,412.30	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,421,412.30

Balance Sheet

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	587,561.69	
	Total Category 1000 - Cash and Investments:	587,561.69	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	64,314.21	
	Total Category 1210 - Accounts Receivable:	64,314.21	
	Total Assets:	651,875.90	651,875.90
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
18-00-29200	Fund Balance (Reserved)	308,691.35	
	Total Category 2900 - Equity:	308,691.35	
	Total Beginning Equity:	308,691.35	
Total Revenue		370,924.49	
Total Expense		27,739.94	
Revenues Over/Under Expenses		343,184.55	
	Total Equity and Current Surplus (Deficit):	651,875.90	
	Total Liabilities, Equity and Current Surplus (Deficit):		651,875.90

Balance Sheet

Account	Name	Balance	
Fund: 19 - Hotel-Motel Tax			
Assets			
Category: 1000 - Cash and Investments			
19-00-10160	Stillman Bank 6 m CD	228,096.74	
19-00-11101	Allocated Cash	99,119.14	
	Total Category 1000 - Cash and Investments:	327,215.88	
Category: 1210 - Accounts Receivable			
19-00-12100	Accounts Receivable	20,834.21	
19-00-12108	Interest & Dividends Rreceivable	2,767.16	
	Total Category 1210 - Accounts Receivable:	23,601.37	
	Total Assets:	350,817.25	350,817.25
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	4,559.88	
	Total Category 2110 - Accounts Payable:	4,559.88	
Category: 2200 - Accrued Payroll			
19-00-22000	Wage Payable	615.89	
19-00-22010	Accrued Benefits	77.29	
	Total Category 2200 - Accrued Payroll:	693.18	
	Total Liability:	5,253.06	
Equity			
Category: 2900 - Equity			
19-00-29100	Fund Balance (Reserved)	282,566.92	
	Total Category 2900 - Equity:	282,566.92	
	Total Beginning Equity:	282,566.92	
Total Revenue		242,538.93	
Total Expense		179,541.66	
Revenues Over/Under Expenses		62,997.27	
	Total Equity and Current Surplus (Deficit):	345,564.19	
	Total Liabilities, Equity and Current Surplus (Deficit):		350,817.25

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	5,212,689.29	
20-00-11101	Allocated Cash	-3,278,505.08	
	Total Category 1000 - Cash and Investments:	1,934,184.21	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	485,018.05	
	Total Category 1210 - Accounts Receivable:	485,018.05	
	Total Assets:	2,419,202.26	2,419,202.26
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
20-00-29200	Fund Balance (Reserved)	1,157,330.26	
	Total Category 2900 - Equity:	1,157,330.26	
	Total Beginning Equity:	1,157,330.26	
Total Revenue		1,863,149.13	
Total Expense		601,277.13	
Revenues Over/Under Expenses		1,261,872.00	
	Total Equity and Current Surplus (Deficit):	2,419,202.26	
	Total Liabilities, Equity and Current Surplus (Deficit):		2,419,202.26

Balance Sheet

Account	Name	Balance	
Fund: 21 - Lighthouse Pointe TIF			
Assets			
Category: 1000 - Cash and Investments			
21-00-10160	Stillman Bank 6 m CD	570,202.14	
21-00-11101	Allocated Cash	1,438,335.69	
	Total Category 1000 - Cash and Investments:	2,008,537.83	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	1,152.89	
	Total Category 1210 - Accounts Receivable:	1,152.89	
	Total Assets:	2,009,690.72	2,009,690.72
Liability			
Category: 2110 - Accounts Payable			
21-00-21300	Accounts Payable Allocation	55.00	
	Total Category 2110 - Accounts Payable:	55.00	
	Total Liability:	55.00	
Equity			
Category: 2900 - Equity			
21-00-29200	Fund Balance (Reserved)	1,662,410.37	
	Total Category 2900 - Equity:	1,662,410.37	
	Total Beginning Equity:	1,662,410.37	
Total Revenue		520,417.88	
Total Expense		173,192.53	
Revenues Over/Under Expenses		347,225.35	
	Total Equity and Current Surplus (Deficit):	2,009,635.72	
	Total Liabilities, Equity and Current Surplus (Deficit):		2,009,690.72

Balance Sheet

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	13,461.51	
	Total Category 1000 - Cash and Investments:	13,461.51	
	Total Assets:	13,461.51	13,461.51
Liability			
	Total Liability:	0.00	
Equity			
Category: 2900 - Equity			
22-00-29100	Fund Balance (Reserved)	37,509.56	
	Total Category 2900 - Equity:	37,509.56	
	Total Beginning Equity:	37,509.56	
Total Revenue		426.32	
Total Expense		24,474.37	
Revenues Over/Under Expenses		-24,048.05	
	Total Equity and Current Surplus (Deficit):	13,461.51	
	Total Liabilities, Equity and Current Surplus (Deficit):		13,461.51

Balance Sheet

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	-1,371,291.83	
	Total Category 1000 - Cash and Investments:	-1,371,291.83	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,609,470.05	
	Total Category 1100 - Restricted Assets:	2,609,470.05	
Category: 1210 - Accounts Receivable			
23-00-12190	Grant Receivable	184,127.86	
	Total Category 1210 - Accounts Receivable:	184,127.86	
	Total Assets:	1,422,306.08	1,422,306.08
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	522.50	
	Total Category 2110 - Accounts Payable:	522.50	
Category: 2600 - Deferred Revenues			
23-00-26000	Deferred Revenue	184,127.86	
	Total Category 2600 - Deferred Revenues:	184,127.86	
	Total Liability:	184,650.36	
Equity			
Category: 2900 - Equity			
23-00-29200	Fund Balance (Reserved)	2,660,898.58	
	Total Category 2900 - Equity:	2,660,898.58	
	Total Beginning Equity:	2,660,898.58	
Total Revenue		697,296.85	
Total Expense		2,120,539.71	
Revenues Over/Under Expenses		-1,423,242.86	
	Total Equity and Current Surplus (Deficit):	1,237,655.72	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,422,306.08

Balance Sheet

Account	Name	Balance	
Fund: 24 - Overweight Truck Permit			
Assets			
Category: 1000 - Cash and Investments			
24-00-10130	Central Bank CD	56,741.48	
24-00-11101	Allocated Cash	157,450.59	
	Total Category 1000 - Cash and Investments:	214,192.07	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	665.97	
	Total Category 1210 - Accounts Receivable:	665.97	
	Total Assets:	214,858.04	214,858.04
Liability			
Category: 9999 - History			
24-00-21902	OTF Overpayments From County	1,765.50	
	Total Category 9999 - History:	1,765.50	
	Total Liability:	1,765.50	
Equity			
Category: 2900 - Equity			
24-00-29200	Fund Balance (Reserved)	161,846.59	
	Total Category 2900 - Equity:	161,846.59	
	Total Beginning Equity:	161,846.59	
Total Revenue		51,245.95	
Total Expense		0.00	
Revenues Over/Under Expenses		51,245.95	
	Total Equity and Current Surplus (Deficit):	213,092.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		214,858.04

Balance Sheet

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	431,655.99	
	Total Category 1000 - Cash and Investments:	431,655.99	
	Total Assets:	431,655.99	431,655.99
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	27,286.28	
	Total Category 2110 - Accounts Payable:	27,286.28	
	Total Liability:	27,286.28	
Equity			
Category: 2900 - Equity			
25-00-29200	Fund Balance (Reserved)	212,356.51	
	Total Category 2900 - Equity:	212,356.51	
	Total Beginning Equity:	212,356.51	
Total Revenue		277,977.39	
Total Expense		85,964.19	
Revenues Over/Under Expenses		192,013.20	
	Total Equity and Current Surplus (Deficit):	404,369.71	
	Total Liabilities, Equity and Current Surplus (Deficit):		431,655.99

Balance Sheet

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,800,707.65	
	Total Category 1000 - Cash and Investments:	-1,800,707.65	
Category: 1100 - Restricted Assets			
36-00-11003	Cash Held at Paying Agent	640,100.00	
	Total Category 1100 - Restricted Assets:	640,100.00	
	Total Assets:	-1,160,607.65	-1,160,607.65
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	38,160.98	
36-00-21300	Accounts Payable Allocation	30,908.48	
	Total Category 2110 - Accounts Payable:	69,069.46	
Category: 2300 - RETAINAGE PAYABLE			
36-00-23000	Retainage Payable	20,374.50	
	Total Category 2300 - RETAINAGE PAYABLE:	20,374.50	
	Total Liability:	89,443.96	
Equity			
Category: 2900 - Equity			
36-00-29100	Fund Balance (Reserved)	-721,080.12	
	Total Category 2900 - Equity:	-721,080.12	
	Total Beginning Equity:	-721,080.12	
Total Revenue		648,814.46	
Total Expense		1,177,785.95	
Revenues Over/Under Expenses		-528,971.49	
	Total Equity and Current Surplus (Deficit):	-1,250,051.61	
	Total Liabilities, Equity and Current Surplus (Deficit):	-1,160,607.65	-1,160,607.65

Balance Sheet

Account	Name	Balance
Fund: 37 - Stormwater		
Assets		
Category: 1000 - Cash and Investments		
37-00-11101	Allocated Cash	120,455.51
Total Category 1000 - Cash and Investments:		120,455.51
Total Assets:		120,455.51
		120,455.51
Liability		
Total Liability:		0.00
Equity		
Category: 2900 - Equity		
37-00-29200	Fund Balance (Unreserved)	128,794.68
Total Category 2900 - Equity:		128,794.68
Total Beginning Equity:		128,794.68
Total Revenue		4,833.83
Total Expense		13,173.00
Revenues Over/Under Expenses		-8,339.17
Total Equity and Current Surplus (Deficit):		120,455.51
Total Liabilities, Equity and Current Surplus (Deficit):		120,455.51

Balance Sheet

Account	Name	Balance
Fund: 51 - Water		
Assets		
Category: 1000 - Cash and Investments		
51-00-10126	Illinois Funds - Water	1,707,721.88
51-00-11101	Allocated Cash	-61,538.20
	Total Category 1000 - Cash and Investments:	1,646,183.68
Category: 1100 - Restricted Assets		
51-00-11008	Cash Held at Paying Agent	79,913.13
	Total Category 1100 - Restricted Assets:	79,913.13
Category: 1210 - Accounts Receivable		
51-00-12100	Accounts Receivable	799,828.98
51-00-12130	Miscellaneous Accounts Receivable	2,543.66
51-00-12140	Lease Receivable	976,672.66
	Total Category 1210 - Accounts Receivable:	1,779,045.30
Category: 1212 - Customer Billing		
51-00-12120	Customer Billing	392,764.29
51-00-12125	Unbilled Accounts Receivable	67,243.00
51-00-12129	Collections Receivable	22,792.31
	Total Category 1212 - Customer Billing:	482,799.60
Category: 1430 - 1430		
51-00-14300	Accum Prov For Uncollectible	-217,370.71
	Total Category 1430 - 1430:	-217,370.71
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	Water Well # 11	4,537,805.60
51-00-15103	Dist Reservoirs & Standpipes	953,208.22
51-00-15104	Services	1,808,661.54
51-00-15105	Water Mains	13,254,650.14
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	2,639,352.07
51-00-15110	Water Well # 10	1,290,923.25
51-00-15111	Miscellaneous Equipment	148,874.80
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
51-00-15120	Construction Work in Progress	7,530,002.45
51-00-15122	Completed Const Not Classified	2,730,126.51
51-00-15123	Accumulated Provision For Depr	-14,844,606.92
51-00-15124	Water Well #8	256,891.10
51-00-15306	Intangible Asset	32,191.38
51-00-15336	Accum Amortization - Intangible Asset	-30,297.76
	Total Category 1500 - Capital Assets:	30,553,655.43
Category: 1600 - Prepaid Expenses		
51-00-16000	Prepaid Insurance	50,673.24
	Total Category 1600 - Prepaid Expenses:	50,673.24
Category: 1900 - Deferred Assets		
51-00-19100	Deferred Outflows of Resources	135,748.09
51-00-19101	Deferred Outflows - OPEB	28,385.00
51-00-19102	Deferred Outflows - ARO	433,719.54
	Total Category 1900 - Deferred Assets:	597,852.63
	Total Assets:	34,972,752.30
		<u>34,972,752.30</u>

Liability

Balance Sheet

Account	Name	Balance
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	63,561.86
	Total Category 2110 - Accounts Payable:	63,561.86
Category: 2200 - Accrued Payroll		
51-00-22000	Wage Payable	22,651.53
51-00-22009	Accrued Vacation	117,899.60
51-00-22010	Accrued Benefits	2,669.14
	Total Category 2200 - Accrued Payroll:	143,220.27
Category: 2300 - RETAINAGE PAYABLE		
51-00-23000	Retainage Payable	335,985.03
	Total Category 2300 - RETAINAGE PAYABLE:	335,985.03
Category: 2600 - Deferred Revenues		
51-00-26500	Lessor Deferred Inflow	879,440.95
	Total Category 2600 - Deferred Revenues:	879,440.95
Category: 2700 - Long-Term Liabilities		
51-00-27102	IEPA Loan - Well #12 and Tower L174882	2,234,689.29
51-00-27103	IEPA Loan - Well #11 Radium Removal L17	1,903,493.67
51-00-27104	IEPA Loan - Well #12 Radium Removal L17	1,181,140.95
51-00-27303	Interest Payable-IEPA L174882	3,463.77
51-00-27304	Interest Payable-IEPA L175426	12,563.06
51-00-27305	Interest Payable-IEPA L175571	2,037.47
51-00-27403	IMRF Payable - Net Pension Obligation	17,524.22
51-00-27406	OPEB Liability	51,495.00
51-00-27600	Lease Liability	1,915.53
	Total Category 2700 - Long-Term Liabilities:	5,408,322.96
Category: 2790 - Deferred Liabilities		
51-00-26300	Deferred Inflows - OPEB	6,516.00
51-00-27905	Deferred Inflows	2,178.50
	Total Category 2790 - Deferred Liabilities:	8,694.50
Category: 28000 - Asset Retirement		
51-00-28000	Asset Retirement Obligation	465,300.00
	Total Category 28000 - Asset Retirement:	465,300.00
	Total Liability:	7,304,525.57

Equity

Category: 2900 - Equity		
51-00-29100	Fund Balance (Reserved)	4,637,018.74
51-00-29300	Unappropriated Retained Earnings	22,215,020.53
51-00-29500	Contributions In Aid Of Construction	224,179.33
51-00-29501	Accum Amort of Contribution in Aid of Co	-40,491.28
	Total Category 2900 - Equity:	27,035,727.32
	Total Beginning Equity:	27,035,727.32
Total Revenue		3,643,688.51
Total Expense		3,011,189.10
Revenues Over/Under Expenses		632,499.41
	Total Equity and Current Surplus (Deficit):	27,668,226.73
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>34,972,752.30</u>

Balance Sheet

Account	Name	Balance
Fund: 52 - Water Reclamation		
Assets		
Category: 1000 - Cash and Investments		
52-50-10110	Petty Cash	200.00
52-50-10126	Illinois Funds - Water Reclamation	1,708,061.10
52-50-11002	First State Bank CD	313,825.19
52-50-11006	Stillman Bank 6 m CD	3,509,321.10
52-50-11101	Allocated Cash	853,610.57
Total Category 1000 - Cash and Investments:		6,385,017.96
Category: 1100 - Restricted Assets		
52-50-11008	Cash Held at Paying Agent	138,795.88
Total Category 1100 - Restricted Assets:		138,795.88
Category: 1210 - Accounts Receivable		
52-50-12100	Accounts Receivable	875,561.75
52-50-12108	Interest & Dividends Receivable	6,733.52
52-50-12130	Miscellaneous Accounts Receivable	27,009.99
Total Category 1210 - Accounts Receivable:		909,305.26
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	392,532.08
52-50-12125	Unbilled Accounts Receivable	75,258.00
52-50-12129	Collections Receivable	25,344.59
Total Category 1212 - Customer Billing:		493,134.67
Category: 1290 - Special Assessments		
52-50-12900	Special Assessments - Deferred	11,571.46
Total Category 1290 - Special Assessments:		11,571.46
Category: 1430 - 1430		
52-50-14300	Accum Prov For Uncollectible	-68,212.58
Total Category 1430 - 1430:		-68,212.58
Category: 1500 - Capital Assets		
52-50-15000	Utility Plant in Service	814,519.64
52-50-15124	Utility Plant in Service - General Plant	4,227,742.16
52-50-15125	Utility Plant in Service - Treatment Plant	19,358,830.35
52-50-15126	Utility Plant in Service - Lift Stations	1,526,844.49
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	7,951,051.27
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

Balance Sheet

Account	Name	Balance	
52-50-15157	Construction Work in Progress	11,509,887.44	
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	
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	-34,444,465.21	
52-50-15166	Transportation	55,114.00	
52-50-15300	Intangible Asset	226,810.91	
52-50-15336	Accum Amortization - Intangible Asset	-42,469.75	
	Total Category 1500 - Capital Assets:	31,252,882.29	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	87,091.38	
	Total Category 1600 - Prepaid Expenses:	87,091.38	
Category: 1900 - Deferred Assets			
52-50-19100	Deferred Outflows of Resources	361,132.12	
52-50-19101	Deferred Outflows - OPEB	76,122.00	
	Total Category 1900 - Deferred Assets:	437,254.12	
	Total Assets:	39,646,840.44	39,646,840.44

Liability

Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	56,465.30	
	Total Category 2110 - Accounts Payable:	56,465.30	
Category: 2200 - Accrued Payroll			
52-50-22000	Wage Payable	25,685.74	
52-50-22009	Accrued Vacation	140,250.52	
52-50-22010	Accrued Benefits	3,048.96	
	Total Category 2200 - Accrued Payroll:	168,985.22	
Category: 2300 - RETAINAGE PAYABLE			
52-50-23000	Retainage Payable	547,947.48	
	Total Category 2300 - RETAINAGE PAYABLE:	547,947.48	
Category: 2700 - Long-Term Liabilities			
52-50-27105	IEPA Loan - Askvig L1726800	57,159.04	
52-50-27305	Lease Liability	183,931.81	
52-50-27306	Interest Payable Accrued-IEPA WWTP Upd	19,281.16	
52-50-27307	Interest Payable Accrued-IEPA Askvig	178.63	
52-50-27403	IMRF Payable - Net Pension Obligation	42,014.32	
52-50-27406	OPEB Liability	138,102.00	
52-50-27409	IEPA L175516 Water Recl Plant Improvem	3,921,591.19	
52-50-27410	IEPA L174374	7,911,795.54	
	Total Category 2700 - Long-Term Liabilities:	12,274,053.69	
Category: 2790 - Deferred Liabilities			
52-50-26300	Deferred Inflows - OPEB	17,472.00	
52-50-27905	Deferred Inflows	5,738.08	
	Total Category 2790 - Deferred Liabilities:	23,210.08	
	Total Liability:	13,070,661.77	

Equity

Category: 2900 - Equity			
52-50-29100	Fund Balance (Reserved)	1,143,034.23	
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	

Balance Sheet

Account	Name	Balance
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
52-50-29558	Acc Amort CIAC-Dist Main	-558.96
	Total Category 2900 - Equity:	25,362,687.92
	Total Beginning Equity:	25,362,687.92
Total Revenue		4,547,552.55
Total Expense		3,334,061.80
Revenues Over/Under Expenses		1,213,490.75
	Total Equity and Current Surplus (Deficit):	26,576,178.67
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>39,646,840.44</u>

Balance Sheet

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	566,186.49	
53-00-10131	Illinois Funds - Solid Waste	4,611,574.17	
53-00-11101	Allocated Cash	-748,131.88	
	Total Category 1000 - Cash and Investments:	4,429,628.78	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	371,458.94	
53-00-12140	Public/Private Partnership Accounts Receivable	842,907.00	
	Total Category 1210 - Accounts Receivable:	1,214,365.94	
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 Depreciation	-22,694.61	
53-00-15170	Miscellaneous Equipment	1,156,117.40	
53-00-15171	Miscellaneous Equipment - Accum Depreciation	-445,673.43	
53-00-15172	Other Tangible Property	3,118,165.27	
53-00-15173	Other Tangible Property - Accum Depreciation	-263,576.14	
	Total Category 1500 - Capital Assets:	4,273,595.87	
Category: 1600 - Prepaid Expenses			
53-00-16000	Prepaid Insurance	15,674.50	
	Total Category 1600 - Prepaid Expenses:	15,674.50	
	Total Assets:	9,933,265.09	9,933,265.09
Liability			
Category: 2110 - Accounts Payable			
53-00-21300	Accounts Payable Allocation	14,151.58	
	Total Category 2110 - Accounts Payable:	14,151.58	
Category: 2790 - Deferred Liabilities			
53-00-27200	Deferred Inflows - PPP	3,899,992.06	
	Total Category 2790 - Deferred Liabilities:	3,899,992.06	
	Total Liability:	3,914,143.64	
Equity			
Category: 2900 - Equity			
53-00-29200	Fund Balance (Unreserved)	5,805,855.71	
	Total Category 2900 - Equity:	5,805,855.71	
	Total Beginning Equity:	5,805,855.71	
Total Revenue		1,202,157.79	
Total Expense		988,892.05	
Revenues Over/Under Expenses		213,265.74	
	Total Equity and Current Surplus (Deficit):	6,019,121.45	
	Total Liabilities, Equity and Current Surplus (Deficit):	9,933,265.09	9,933,265.09

Balance Sheet

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	8,074,781.55
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,250.00
54-90-10126	Illinois Funds - Electric	11,965,418.53
54-90-10133	Central Bank Investment	2,223,867.56
54-90-10144	Stillman Bank 12 m CD	5,711,924.79
Total Category 1000 - Cash and Investments:		27,977,442.43
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	704,745.52
54-90-11016	2021-2022 Electric Bond	1,779,303.29
Total Category 1100 - Restricted Assets:		2,484,048.81
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	113,330.85
54-90-12131	Miscellaneous Accounts Receivable	9,973.58
54-90-12164	Accounts Receivable from Other Funds	409,044.42
Total Category 1210 - Accounts Receivable:		532,348.85
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	4,033,906.15
54-90-12121	Unapplied Credits	-161,927.03
54-90-12122	Rochelle City Tax Receivable	35,813.64
54-90-12123	Public Utilities Tax Receivable	118,917.88
54-90-12124	Hillcrest Tax Receivable	4,005.85
54-90-12125	Unbilled Accounts Receivable	302,869.00
54-90-12126	Contract Payments Receivable	11,872.10
54-90-12129	Collections Receivable	148,328.00
Total Category 1212 - Customer Billing:		4,493,785.59
Category: 1430 - 1430		
54-90-14300	Accum Prov For Uncollectible	-1,335,829.74
Total Category 1430 - 1430:		-1,335,829.74
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	5,007,871.29
54-10-15178	Completed Construction Not Classified - C	12,792,871.47
54-10-15180	Accumulated Provision For Depr - General	-9,006,167.21
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 Tur	-2,684,187.09
54-10-15184	Completed Construction Not Classified - P	880,045.78
54-60-15184	Land & Land Rights	1,139,470.96
54-60-15185	Structures & Improvements	21,666,875.83
54-60-15186	Equipment	5,137,226.72
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	23,104,056.28
54-60-15190	Services	3,482,728.29
54-60-15191	Meters	1,256,151.93
54-60-15192	Security Lights	243,636.42
54-60-15193	Street Lights and Signal System	2,338,793.50
54-60-15194	Structures and Improvements	232,630.77
54-60-15195	Office Furniture and Equipment	299,596.73
54-60-15196	Transportation Equipment	1,689,132.71
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

Balance Sheet

Account	Name	Balance	
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	
54-60-15203	Other Tangible Property	636,959.63	
54-60-15204	Accum Prov for Depr - Structures & Impro	-3,930,495.60	
54-60-15205	Accum Prov for Depr - Station Equipment	-3,695,814.81	
54-60-15206	Accum Prov for Depr - Poles, Towers & Fi	-4,385,738.41	
54-60-15207	Accum Prov for Depr - Overhead Conduct	-9,054,878.65	
54-60-15209	Accum Prov for Depr - Underground Cond	-14,326,816.78	
54-60-15210	Accum Prov for Depr - Services	-1,911,950.21	
54-60-15211	Accum Prov for Depr - Meters	-1,247,012.84	
54-60-15212	Accum Prov for Depr - Security Lights	-243,636.42	
54-60-15213	Accum Prov for Depr - Street Lights & Sigr	-2,024,622.97	
54-60-15214	Accum Prov for Depr - Structures & Impro	-232,630.77	
54-60-15215	Accum Prov for Depr - Office Furniture & I	-299,596.73	
54-60-15216	Accum Prov for Depr - Transportation Equ	-1,558,498.27	
54-60-15217	Accum Prov for Depr - Stores Equipment	-10,388.28	
54-60-15218	Accum Prov for Depr - Tools, Shop & Gara	-134,468.59	
54-60-15219	Accum Prov for Depr - Laboratory Equipm	-40,630.78	
54-60-15220	Accum Prov for Depr - Power Operated Ec	-32,981.00	
54-60-15221	Accum Prov for Depr - Communication Eq	-1,043,977.50	
54-60-15222	Accum Prov for Depr - Miscellaneous Equi	-5,214.06	
54-60-15223	Accum Prov for Depr - Other Tangible Pro	-636,959.64	
54-60-15224	Regulatory Asset	1,944,042.36	
54-60-15225	Accum Prov for Depr - Regulatory Asset	-1,944,042.36	
54-60-15301	Intangible Asset	626,003.25	
54-60-15336	Accum Amortization - Intangible Asset	-206,696.42	
54-70-15226	Office Furniture & Equipment	156,820.51	
54-70-15227	Accum Prov for Depr - Office Furniture & I	-52,432.63	
54-90-15001	Construction Work in Progress	9,478,296.56	
54-90-15228	Office Furniture & Equipment	73,661.00	
54-90-15229	Accum Prov for Depr - Office Furniture & I	-26,461.30	
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	-1,571,491.85	
	Total Category 1500 - Capital Assets:	55,135,355.16	
Category: 1540 - Inventories			
54-60-15400	Inventories	1,719,731.07	
	Total Category 1540 - Inventories:	1,719,731.07	
Category: 1600 - Prepaid Expenses			
54-00-16110	Pre Paid Expenses	20,399.00	
54-90-16000	Prepaid Insurance	-656,671.80	
	Total Category 1600 - Prepaid Expenses:	-636,272.80	
Category: 1900 - Deferred Assets			
54-00-19100	Deferred Outflows of Resources	1,066,095.36	
54-00-19101	Deferred Outflows - OPEB	225,784.00	
	Total Category 1900 - Deferred Assets:	1,291,879.36	
	Total Assets:	91,662,488.73	91,662,488.73
Liability			
Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	259,165.18	
54-90-21265	Rochelle City Tax	52,549.63	
54-90-21266	Public Utilities Tax	261,938.74	
54-90-21267	Hillcrest Tax	3,329.38	
	Total Category 2110 - Accounts Payable:	576,982.93	

Balance Sheet

Account	Name	Balance
Category: 2200 - Accrued Payroll		
54-90-22000	Wage Payable	97,260.11
54-90-22009	Accrued Vacation	350,622.26
54-90-22010	Accrued Benefits	11,519.57
Total Category 2200 - Accrued Payroll:		459,401.94

Category: 2300 - RETAINAGE PAYABLE		
54-60-23000	Retainage Report	171,108.53
Total Category 2300 - RETAINAGE PAYABLE:		171,108.53

Category: 2700 - Long-Term Liabilities		
54-00-27406	OPEB Liability	409,622.00
54-60-27305	Lease Liability	429,628.56
54-90-27000	IMRF Payable - Net Pension Obligation	115,984.00
54-90-27204	2023 Revenue Bond Payable	4,335,000.00
54-90-27205	2022 Revenue Bond Payable	6,745,000.00
54-90-27206	2021 Revenue Bond Payable	5,945,000.00
54-90-27211	Bond Premium-2021	593,647.98
54-90-27212	Bond Premium-2022	582,193.35
54-90-27213	Bond Premium-2023	276,412.92
54-90-27308	Interest Payable Accrued-2021	33,291.67
54-90-27309	Interest Payable Accrued - 2022	37,775.00
54-90-27311	Interest Payable Accrued - 2023	34,050.00
Total Category 2700 - Long-Term Liabilities:		19,537,605.48

Category: 2790 - Deferred Liabilities		
54-00-26300	Deferred Inflows - OPEB	51,821.00
54-00-27905	Deferred Inflows	16,843.22
Total Category 2790 - Deferred Liabilities:		68,664.22
Total Liability:		20,813,763.10

Equity

Category: 2900 - Equity		
54-90-29100	Fund Balance (Reserved)	27,144,907.66
54-90-29300	Unappropriated Retained Earnings	46,072,926.92
Total Category 2900 - Equity:		73,217,834.58
Total Beginning Equity:		73,217,834.58
Total Revenue		31,629,298.43
Total Expense		33,998,407.38
Revenues Over/Under Expenses		-2,369,108.95
Total Equity and Current Surplus (Deficit):		70,848,725.63

Total Liabilities, Equity and Current Surplus (Deficit): 91,662,488.73

Balance Sheet

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	95,401.45	
	Total Category 1000 - Cash and Investments:	95,401.45	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	397,653.04	
	Total Category 1100 - Restricted Assets:	397,653.04	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	64,658.42	
55-00-12140	Lease Receivable	973,780.01	
55-32-12100	Accounts Receivable	25,082.05	
	Total Category 1210 - Accounts Receivable:	1,063,520.48	
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	-2,878,854.35	
55-00-15237	General Plant Equipment	1,230,910.29	
55-00-15238	RMU Technology Center	4,427,154.42	
55-32-15239	Accum Prov For Depreciation - Communications	-3,475,810.75	
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:	3,577,538.18	
Category: 1600 - Prepaid Expenses			
55-00-16000	Prepaid Insurance	2,539.59	
	Total Category 1600 - Prepaid Expenses:	2,539.59	
Category: 1900 - Deferred Assets			
55-00-19100	Deferred Outflows of Resources	67,873.56	
55-00-19101	Deferred Outflows - OPEB	38,705.00	
55-00-19106	Loss on Refunding	28,373.89	
55-32-19000	Deferred Outflows of Resources	117,821.10	
	Total Category 1900 - Deferred Assets:	252,773.55	
	Total Assets:	5,380,455.69	5,380,455.69
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	32,053.78	
	Total Category 2110 - Accounts Payable:	32,053.78	
Category: 2600 - Deferred Revenues			
55-00-26500	Lessor Deferred Inflow	909,364.74	
	Total Category 2600 - Deferred Revenues:	909,364.74	
Category: 2700 - Long-Term Liabilities			
55-00-27310	Notes Payable - Intergovernmental Loan	223,490.29	
55-00-27403	IMRF Payable - Net Pension Obligation	8,761.12	
55-00-27406	OPEB Liability	70,222.00	
55-00-27411	2017A Debt Certificates	1,025,000.00	
55-00-27412	2017 Debt Certificate Premium	17,868.12	
55-32-27312	Notes Payable - Intergovernmental Loan	185,554.13	
55-32-27403	IMRF Payable - Net Pension Obligation	16,130.24	
	Total Category 2700 - Long-Term Liabilities:	1,547,025.90	
Category: 2790 - Deferred Liabilities			
55-00-26300	Deferred Inflows - OPEB	8,884.00	
55-00-27905	Deferred Inflows	1,090.26	

Balance Sheet

Account	Name	Balance
55-32-27905	Deferred Inflows	1,903.49
Total Category 2790 - Deferred Liabilities:		11,877.75
Total Liability:		2,500,322.17
Equity		
Category: 2900 - Equity		
55-00-29200	Fund Balance (Unreserved)	2,624,337.22
55-32-29500	Contributed Capital	352,922.11
Total Category 2900 - Equity:		2,977,259.33
Total Beginning Equity:		2,977,259.33
Total Revenue		838,543.49
Total Expense		935,669.30
Revenues Over/Under Expenses		-97,125.81
Total Equity and Current Surplus (Deficit):		2,880,133.52
Total Liabilities, Equity and Current Surplus (Deficit):		5,380,455.69

Balance Sheet

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	537,994.78	
	Total Category 1000 - Cash and Investments:	537,994.78	
Category: 1500 - Capital Assets			
56-40-15165	Accumulated Provision For Depr	-47,350.03	
56-40-15245	Equipment	174,309.72	
56-40-15246	Furniture	630.26	
	Total Category 1500 - Capital Assets:	127,589.95	
	Total Assets:	665,584.73	665,584.73
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	16,553.07	
	Total Category 2110 - Accounts Payable:	16,553.07	
Category: 2200 - Accrued Payroll			
56-40-22000	Wage Payable	13,653.87	
56-40-22009	Accrued Vacation	73,300.58	
56-40-22010	Accrued Benefits	1,664.77	
	Total Category 2200 - Accrued Payroll:	88,619.22	
	Total Liability:	105,172.29	
Equity			
Category: 2900 - Equity			
56-00-29100	Fund Balance (Reserved)	621,963.88	
56-40-29300	Unappropriated Retained Earnings	30,839.61	
	Total Category 2900 - Equity:	652,803.49	
	Total Beginning Equity:	652,803.49	
Total Revenue		835,087.20	
Total Expense		927,478.25	
Revenues Over/Under Expenses		-92,391.05	
	Total Equity and Current Surplus (Deficit):	560,412.44	
	Total Liabilities, Equity and Current Surplus (Deficit):		665,584.73

Balance Sheet

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	12,827.07	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-32,111.23	
	Total Category 1000 - Cash and Investments:	-19,084.16	
Category: 1100 - Restricted Assets			
57-00-11012	Cash Held at Paying Agent	53,371.88	
	Total Category 1100 - Restricted Assets:	53,371.88	
Category: 1210 - Accounts Receivable			
57-00-12100	Accounts Receivable	12,922.64	
57-00-12130	Miscellaneous Accounts Receivable	40,582.56	
57-00-12140	Lease Receivable	691,008.38	
57-00-12160	Property Tax Receivable	60,546.98	
	Total Category 1210 - Accounts Receivable:	805,060.56	
Category: 1500 - Capital Assets			
57-00-15247	Land and Land Rights	1,850,682.75	
57-00-15248	Structures and Improvements	3,634,514.82	
57-00-15249	Accum Prov for Depr - Structures & Impro	-1,901,511.60	
57-00-15250	Miscellaneous Equipment	107,303.42	
57-00-15251	Accum Prov for Depr - Miscellaneous Equi	-101,720.40	
57-00-15252	Construction Work in Progress	22,870.02	
57-00-15253	Other Tangible Property	2,134,355.42	
57-00-15254	Accum Prov for Depr - Other Tangible Pro	-2,002,258.18	
	Total Category 1500 - Capital Assets:	3,744,236.25	
Category: 1600 - Prepaid Expenses			
57-00-16000	Prepaid Insurance	7,245.26	
57-00-16001	Aviation Fuel	133,920.55	
	Total Category 1600 - Prepaid Expenses:	141,165.81	
Category: 1900 - Deferred Assets			
57-00-19101	Deferred Outflows - OPEB	8,387.00	
57-00-19109	Loss on Refunding	8,520.02	
	Total Category 1900 - Deferred Assets:	16,907.02	
	Total Assets:	4,741,657.36	4,741,657.36
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	18,063.96	
	Total Category 1212 - Customer Billing:	18,063.96	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	8,654.14	
	Total Category 2110 - Accounts Payable:	8,654.14	
Category: 2200 - Accrued Payroll			
57-00-22000	Wage Payable	3,099.46	
57-00-22009	Accrued Vacation	12,276.35	
57-00-22010	Accrued Benefits	371.87	
	Total Category 2200 - Accrued Payroll:	15,747.68	
Category: 2600 - Deferred Revenues			
57-00-26100	Deferred Revenue	70,286.93	
57-00-26500	Lessor Deferred Inflow	638,380.24	
	Total Category 2600 - Deferred Revenues:	708,667.17	
Category: 2700 - Long-Term Liabilities			
57-00-27209	2017B GO Bond	220,000.00	
57-00-27313	Interest Payable - 2017B GO Bond	3,371.88	
57-00-27403	IMRF Payable - Net Pension Obligation	3,931.75	

Balance Sheet

Account	Name	Balance
57-00-27406	OPEB Liability	15,214.00
Total Category 2700 - Long-Term Liabilities:		242,517.63
Category: 2790 - Deferred Liabilities		
57-00-26300	Deferred Inflows - OPEB	1,924.00
57-00-27900	Deferred Outflows	-39,377.37
57-00-27905	Deferred Inflows	617.83
Total Category 2790 - Deferred Liabilities:		-36,835.54
Total Liability:		956,815.04

Equity

Category: 2900 - Equity		
57-00-29200	Fund Balance (Unreserved)	1,349,998.82
57-00-29800	Investment - Fixed Assets	2,348,148.46
Total Category 2900 - Equity:		3,698,147.28
Total Beginning Equity:		3,698,147.28
Total Revenue		544,433.62
Total Expense		457,738.58
Revenues Over/Under Expenses		86,695.04
Total Equity and Current Surplus (Deficit):		3,784,842.32
Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,741,657.36</u>

Balance Sheet

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	416,706.49	
58-00-11101	Allocated Cash	-107,406.07	
	Total Category 1000 - Cash and Investments:	309,300.42	
Category: 1210 - Accounts Receivable			
58-00-12105	Accounts Receivable	104,374.75	
58-00-12190	Grant Receivable	297,688.09	
	Total Category 1210 - Accounts Receivable:	402,062.84	
	Total Assets:	711,363.26	711,363.26
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	911.44	
	Total Category 2110 - Accounts Payable:	911.44	
Category: 2200 - Accrued Payroll			
58-00-22000	Wage Payable	653.66	
58-00-22010	Accrued Benefits	69.65	
	Total Category 2200 - Accrued Payroll:	723.31	
Category: 2600 - Deferred Revenues			
58-00-26000	Deferred Revenue	297,688.09	
	Total Category 2600 - Deferred Revenues:	297,688.09	
	Total Liability:	299,322.84	
Equity			
Category: 2900 - Equity			
58-00-29200	Fund Balance (Unreserved)	141,175.50	
	Total Category 2900 - Equity:	141,175.50	
	Total Beginning Equity:	141,175.50	
Total Revenue		799,719.69	
Total Expense		528,854.77	
Revenues Over/Under Expenses		270,864.92	
	Total Equity and Current Surplus (Deficit):	412,040.42	
	Total Liabilities, Equity and Current Surplus (Deficit):		711,363.26

Balance Sheet

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	360,578.20	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-337,011.91	
	Total Category 1000 - Cash and Investments:	24,166.29	
Category: 1210 - Accounts Receivable			
59-00-12130	Miscellaneous Accounts Receivable	20,000.00	
	Total Category 1210 - Accounts Receivable:	20,000.00	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	20,434.02	
	Total Category 1600 - Prepaid Expenses:	20,434.02	
	Total Assets:	64,600.31	64,600.31
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	2,092.81	
59-00-21300	Accounts Payable Allocation	1,562.94	
	Total Category 2110 - Accounts Payable:	3,655.75	
Category: 2200 - Accrued Payroll			
59-00-22000	Wage Payable	4,018.14	
59-00-22010	Accrued Benefits	455.28	
	Total Category 2200 - Accrued Payroll:	4,473.42	
	Total Liability:	8,129.17	
Equity			
Category: 2900 - Equity			
59-00-29200	Fund Balance (Unreserved)	47,467.09	
	Total Category 2900 - Equity:	47,467.09	
	Total Beginning Equity:	47,467.09	
Total Revenue		396,800.26	
Total Expense		387,796.21	
Revenues Over/Under Expenses		9,004.05	
	Total Equity and Current Surplus (Deficit):	56,471.14	
	Total Liabilities, Equity and Current Surplus (Deficit):	64,600.31	64,600.31

Balance Sheet

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	423,045.86	
	Total Category 1000 - Cash and Investments:	423,045.86	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	48,878.28	
	Total Category 1210 - Accounts Receivable:	48,878.28	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	7,711.47	
	Total Category 1212 - Customer Billing:	7,711.47	
Category: 1500 - Capital Assets			
64-00-15255	General Plant	282,355.15	
64-00-15256	Accum Provision For Depreciation	-147,883.31	
64-00-15257	Equipment	42,060.57	
64-00-15259	Furniture	2,253.86	
	Total Category 1500 - Capital Assets:	178,786.27	
Category: 1600 - Prepaid Expenses			
64-00-16110	Pre Paid Expenses	230.00	
	Total Category 1600 - Prepaid Expenses:	230.00	
	Total Assets:	658,651.88	658,651.88
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	196,126.53	
64-00-21300	Accounts Payable Allocation	6,502.29	
	Total Category 2110 - Accounts Payable:	202,628.82	
Category: 2200 - Accrued Payroll			
64-00-22000	Wage Payable	63,812.70	
64-00-22009	Accrued Vacation	105,897.47	
64-00-22010	Accrued Benefits	7,811.53	
	Total Category 2200 - Accrued Payroll:	177,521.70	
	Total Liability:	380,150.52	
Equity			
Category: 2900 - Equity			
64-00-29100	Fund Balance (Reserved)	141,132.93	
64-00-29300	Unappropriated Retained Earnings	-14,712.37	
	Total Category 2900 - Equity:	126,420.56	
	Total Beginning Equity:	126,420.56	
Total Revenue		1,317,642.87	
Total Expense		1,165,562.07	
Revenues Over/Under Expenses		152,080.80	
	Total Equity and Current Surplus (Deficit):	278,501.36	
	Total Liabilities, Equity and Current Surplus (Deficit):	658,651.88	658,651.88

File Attachments for Item:

2. Resolution Approving Insurance Coverage and Risk Management Services Through the Illinois Municipal League Risk Management Association for the 2026-2027 Policy Year

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

SUBJECT: Resolution Approving Insurance Coverage and Risk Management Services through the Illinois Municipal League Risk Management Association (IMLRMA)

Staff Contact: Britt Zick

Summary: In preparation for the City’s risk insurance renewal, we collaborated with the Illinois Municipal League Risk Management Association’s team to provide the City with a renewal option that provides the most comprehensive coverage for our complex exposures while securing the best pricing.

Considering this, we are recommending the City obtain their 2026-2027 risk insurance coverage and risk management services through IMLRMA. This proposal is based on IMLRMA’s ability to provide a risk insurance package that encompasses coverage required for the City’s niche operations while furnishing us with renewal pricing resulting in an increase of just 0.48% when noting the 1% savings (\$8,894) we will receive by paying the premium in full by November 13, 2026.

The risk insurance program we are recommending is RMA’s MIN/MAX Risk Sharing Pricing Option, which allows us the opportunity to share-in the financial results of our claims experience. Given this, the City will set aside a minimum of \$320,547 in a loss reserve fund to prepare for claims that could exceed the minimum loss fund.

In addition, Marsh McLennan Agency (MMA) has been working with the City to furnish us with competitive quotes for both cyber and internet service liability. Internet service liability is excluded by IMLRMA’s package, whereas IMLRMA’s cyber coverage will be used in excess of our chosen cyber carrier’s limits, providing for more robust coverage of our critical grid infrastructure. These proposals are expected by October 30, 2026.

A spreadsheet detailing the renewal and expiring premiums as well as the 2027 Minimum/Maximum Premium Invoice are attached for review.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
Insurance and Enterprise Funds	2025-2026 Risk Insurance Package Premium: \$877,347	2026-2027 Risk Insurance Premium: \$881,517

Strategic Plan Goal Application: To move the City toward a self-insured retention plan to assist in controlling cost, increasing cash flow, and for more control over claims management.

Recommendation: Accept the Resolution Approving Insurance Coverage and Risk Management Services through the Illinois Municipal League Risk Management Association

THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO. _____

**A RESOLUTION APPROVING INSURANCE COVERAGE AND RISK MANAGEMENT
SERVICES THROUGH THE ILLINOIS MUNICIPAL LEAGUE RISK MANAGEMENT
ASSOCIATION FOR THE 2026-2027 POLICY YEAR**

JOHN BEARROWS, Mayor
ROSE HUÉRAMO, City Clerk

TOM McDERMOTT
BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
ROSAELIA ARTEAGA
BEN VALDIVIESO
City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Ottosen DiNolfo Hasenbalg & Castaldo, Ltd., City Attorneys
2441 Warrenville Road, Suite 310, Lisle, Illinois 60532

RESOLUTION NO. _____

A RESOLUTION APPROVING INSURANCE COVERAGE AND RISK MANAGEMENT SERVICES THROUGH THE ILLINOIS MUNICIPAL LEAGUE RISK MANAGEMENT ASSOCIATION FOR THE 2026-2027 POLICY YEAR

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 have only those powers 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 maintains a comprehensive risk management and insurance program to protect the City, its officers, employees, and assets from potential liabilities and losses arising from municipal operations; and

WHEREAS, in preparation for the City's 2026-2027 insurance renewal, City staff worked with the Illinois Municipal League Risk Management Association ("IMLRMA") to obtain the most comprehensive coverage available for the City's unique and complex operational exposures at the most favorable cost; and

WHEREAS, IMLRMA has proposed a comprehensive insurance and risk management program that addresses the City's specialized operational needs and provides renewal pricing representing an increase of approximately 0.48% over the prior year, after accounting for a one percent (1%) premium discount estimated at \$8,894, which is available through payment of the annual premium in full by November 13, 2026; and

WHEREAS, City staff has determined that participation in the IMLRMA Minimum/Maximum ("MIN/MAX") Risk Sharing Pricing Option is in the best interests of the City because it provides the opportunity for the City to share in the financial results of its claims experience while maintaining comprehensive insurance coverage and professional risk management services; and given this, the City will set aside a minimum of \$320,547 in a loss reserve fund to prepare for claims that could exceed the minimum loss fund established under the program; and

WHEREAS, the City is working with Marsh McLennan Agency ("MMA") to obtain competitive proposals for cyber liability and internet service liability insurance coverage,

recognizing that internet service liability coverage is not included within the IMLRMA insurance program and that any comprehensive cyber liability coverage procured by the City may be supplemented by IMLRMA's cyber coverage to provide enhanced protection for the City's critical grid infrastructure; and

WHEREAS, the Mayor and City Council find that obtaining the City's 2026-2027 insurance coverage and risk management services through IMLRMA is in the best interests of the City and promotes the public health, safety, and welfare of its residents.

NOW, THEREFORE, BE IT RESOLVED 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 Resolution as if fully set forth in this Section One.

SECTION TWO: That the Mayor and City Council of the City of Rochelle hereby authorize and approve the City's participation in the Illinois Municipal League Risk Management Association insurance and risk management program for the 2026-2027 policy year. The City Manager, or his designee, is hereby authorized to execute any documents necessary to carry out the intent of this Resolution, subject to review and approval 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 by Resolution 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 and APPROVED this 26th day of October, 2026.

AYES:

NAYS:

ABSENT:

ATTEST:

CITY CLERK

MAYOR

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, Rose Huéramo, 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. _____, "A RESOLUTION APPROVING INSURANCE COVERAGE AND RISK MANAGEMENT SERVICES THROUGH THE ILLINOIS MUNICIPAL LEAGUE RISK MANAGEMENT ASSOCIATION FOR THE 2026-2027 POLICY YEAR," which was adopted by the Mayor and City Council of the City of Rochelle on October 26, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 26th day of October, 2026.

CITY CLERK

Risk Insurance Renewal Comparison								
	RMA Package Coverage	Prior Acts Coverage 1 x Fee	Equipment Breakdown Coverage - Power Generating Equipment is Excluded	Work Comp	Cyber	Internet Service Provider (ISP) Liability	Electric Utility Liability	Total Premium
2025-2026 Expiring Premiums	877,347.00	49,337.00	Inc/package	Inc/package	33,133.00	1,506.00	Inc/package	961,323.00
2026-2027 Renewal Premiums	881,517.00	Inc/package	Inc/package	Inc/package	TBD	TBD	Inc/package	TBD



Risk
Management
Association

INVOICE

Section VIII, Item 2.

2027 Min/Max Premium

The signed Min/Max Agreement
must be returned with your payment.

PO Box 5180, Springfield, IL 62705-5180 | Ph: (217) 525-1220 | Fax: (217) 525-7438

Please return this form with payment
after completing the information
on the reverse side.

Date: October 1, 2026

Member: City of Rochelle

Account #: 0501

Indicate Payment Option (from list below): _____

Amount Enclosed: \$ _____

MAKE CHECK PAYABLE TO RMA

BILLING DETAIL

2027 IML RISK MANAGEMENT ASSOCIATION ANNUAL PREMIUM

Work Comp	\$309,267
Auto Liability & Comprehensive General Liability	\$262,476
Portable Equipment	\$6,234
Auto Physical Damage	\$25,423
Property	\$286,011
	<u>\$889,411</u>
2027 ILLINOIS MUNICIPAL LEAGUE MEMBERSHIP DUES*	<u>\$1,000</u>

INVOICE TOTAL

\$890,411

PLEASE CHOOSE ONE OF THE FOLLOWING
PAYMENT OPTIONS and enter it in the space
provided above:

OPTION #1 – Pay Full Amount

Premium Amount	\$889,411.00
Minus 1% Savings	<u>\$8,894.11</u>
	\$880,516.89
Illinois Municipal League Dues	<u>\$1,000.00</u>
Total due by 11/13/26	\$881,516.89

OPTION #2 – Pay Full Amount

Premium Amount	\$889,411.00
Illinois Municipal League Dues	<u>\$1,000.00</u>
Total due by 12/11/26	\$890,411.00

OPTION #3 – Pay in two installments Includes 1% installment fee

Premium Amount	\$889,411.00
Plus 1% fee	<u>\$8,894.11</u>
	\$898,305.11
Illinois Municipal League Dues	<u>\$1,000.00</u>
	\$899,305.11

\$449,652.56 Due by 12/11/26

\$449,652.55 Due by 5/14/27

*Membership with the Illinois Municipal League (IML) is a
requirement to remain a member of the IML Risk
Management Association.

On behalf of the municipality named above ("Member"), I
hereby warrant that I have the authority to sign this agreement
on the Member's behalf. (If choosing the installment option, I
acknowledge and understand that it is afforded only as a benefit
for budgeting purposes and is not meant to allow for mid-term
withdrawal.) I acknowledge and understand that Article 5 of the
Intergovernmental Cooperation Contract ("Contract") prohibits
termination of the Intergovernmental Cooperation Contract no
less than 120 days prior to the first day of January of any given
year. Per Article 5, I warrant that the Member will adhere to the
Contract and pay all premiums when due.

Municipal Official (please sign):

Title: _____

Date: _____

File Attachments for Item:

3. Ordinance Authorizing the Execution of the Illinois Municipal League Risk Management Association Minimum/Maximum Premium Agreement

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Ordinance Authorizing the Execution of the Illinois Municipal League Risk Management Association's Minimum/Maximum Premium Agreement

Staff Contact: Britt Zick

Summary: The City has concluded that the Illinois Municipal League Risk Management Association's Minimum/Maximum Premium Agreement provides a risk sharing option that best allows the City the ability to assist in controlling the cost of our risk insurance, increasing our cash flow, and having better control over our claims management.

In order to put this recommendation in place, IMLRMA's Minimum/Maximum Premium Invoice and Agreement are attached to this memo for review.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
		Minimum Premium: \$889,411
		Premium Amount Minus 1% Savings: \$881,517

Strategic Plan Goal Application: To move the City toward a self-insured retention plan

Recommendation: Accept the Ordinance Authorizing the Execution of the Illinois Municipal League Risk Management Association's Minimum/Maximum Premium Agreement

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

**AN ORDINANCE AUTHORIZING THE EXECUTION OF THE ILLINOIS MUNICIPAL
LEAGUE RISK MANAGEMENT ASSOCIATION MINIMUM/MAXIMUM PREMIUM
AGREEMENT**

JOHN BEARROWS, Mayor
ROSE HUÉRAMO, City Clerk

TOM McDERMOTT
BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
ROSAELIA ARTEAGA
BEN VALDIVIESO
City Council

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Ottosen DiNolfo Hasenbalg & Castaldo, Ltd. – City Attorneys
2441 Warrenville Road, Suite 310, Lisle, Illinois 60532

ORDINANCE NO: _____

AN ORDINANCE AUTHORIZING THE EXECUTION OF THE ILLINOIS MUNICIPAL LEAGUE RISK MANAGEMENT ASSOCIATION MINIMUM/MAXIMUM PREMIUM AGREEMENT

WHEREAS, Section 7 of Article VII of the Constitution of the State of Illinois provides that a municipality that is not a home rule unit may exercise only those powers granted by law; and

WHEREAS, the City of Rochelle, Ogle County, Illinois, is a non-home rule municipality and may exercise only those 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 Illinois Municipal League Risk Management Association’s Minimum/Maximum Premium Agreement provides a risk-sharing option that allows the City to better control the cost of its risk insurance, improve cash flow, and exercise greater control over claims management; and

WHEREAS, attached herein as Exhibit A is a copy of the Illinois Municipal League Risk Management Association’s Minimum/Maximum Premium Agreement dated 01/01/2027 to 01/01/2028; and

WHEREAS, attached herein as Exhibit B is a copy of the 2027 IMRMA Annual Premium Invoice; and

WHEREAS, the City Council of the City of Rochelle, a member in good standing of the Illinois Municipal League Risk Management Association (“RMA”) and a party to the RMA Intergovernmental Cooperation Contract, has been fully apprised of the RMA Minimum/Maximum Premium Agreement, which amends and supplements the RMA Declarations pages effective January 1, 2027, through January 1, 2028, and all endorsements thereto; and

WHEREAS, the Mayor and City Council of the City of Rochelle find it to be in the best interest of the City to pay its RMA premium in accordance with the RMA Minimum/Maximum Premium Agreement.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ROCHELLE, ILLINOIS:

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

SECTION TWO: That the execution of the RMA Minimum/Maximum Premium Agreement for a one (1) year period beginning January 1, 2027, and ending January 1, 2028, is hereby authorized. The City Manager and the Director of Finance are hereby authorized to execute the RMA Minimum/Maximum Premium Agreement attached hereto as Exhibit A, which amends and supplements the RMA Declarations pages effective January 1, 2027, through January 1, 2028, and all endorsements thereto. Furthermore, the 2027 IMRMA Annual Premium Invoice attached hereto as Exhibit B is hereby approved, and the City Manager and Director of Finance are authorized to execute such document.

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 26th day of October 2026.

ATTEST:

City Clerk

Mayor

Exhibit A

Illinois Municipal League



Minimum/Maximum Premium Agreement

This Agreement is between the Illinois Municipal League Risk Management Association (RMA), an intergovernmental association formed pursuant to Article VII, Section 10 of the Illinois Constitution of 1970 and the **CITY OF ROCHELLE**, a member of RMA. This Agreement amends and supplements the declarations pages dated January 01, 2027 to January 01, 2028 and all endorsements thereto.

1. **DEFINITIONS**

The following definitions shall apply for purposes of this Agreement:

- **Loss Fund** – Those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- **Minimum Loss Fund** – 85% of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- **Maximum Loss Fund** – 130% of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- **Paid Claim Dollars** – Those payments made by RMA on claims including defense costs against the **CITY OF ROCHELLE** minus recovery from subrogation, deductible or salvage credited against those claim payments.
- **Minimum Premium** – Minimum Loss Fund including reinsurance and excess premiums and administrative costs.
- **Maximum Premium** – Maximum Loss Fund including reinsurance and excess premiums and administrative costs.

2. **MINIMUM/MAXIMUM PREMIUM BREAKDOWN**

The **CITY OF ROCHELLE** hereby agrees to the following schedule of premium:

		<u>Minimum Premium</u>		<u>Maximum Premium</u>
Reinsurance and Excess Premiums and Administrative Costs		\$ 283,934		\$ 283,934
Loss Fund	@ 85%	<u>\$ 605,477</u>	@ 130%	<u>\$ 926,024</u>
Premium		\$ 889,411		\$1,209,958

3. Based upon a comparison of paid claim dollars against the loss fund, RMA will determine whether additional premiums beyond the minimum premium will be required up to the maximum premium.
4. For purposes of determining paid claims, RMA will complete a semi-annual review of paid claim dollars.

Page 2
RMA Min/Max Agreement
CITY OF ROCHELLE

5. **NOTICE**

RMA hereby agrees to send, through its agents, written notice when paid claim dollars are equal to or greater than 60% of the Minimum Loss Fund.

RMA agrees, through its agents, to send a second written notice when paid claim dollars equal or exceed 85% of the Minimum Loss Fund.

6. **BILLING/PAYMENT** – The parties to this Agreement hereby agree to the following terms:

When paid claim dollars reach or exceed 100 percent of the Minimum Loss Fund, billing will be instituted on a yearly basis for those paid claim dollars in excess of the Minimum Loss Fund and billing will continue on a yearly basis until the Maximum Loss Fund limit is attained or all claims initiated during the coverage period are closed. Billings will be completed in July of each year for paid claim dollars through June 30.

The **CITY OF ROCHELLE** hereby agrees to make payment within 30 days of its receipt of billing.

- 7. All other definitions, conditions and coverages of RMA remain the same under this Agreement, including the handling of all claims and member premium payment schedules.
- 8. This Agreement is to be interpreted and construed in accordance with the laws of the State of Illinois.
- 9. If any one portion or portions of this Agreement is found to be invalid or unenforceable, the remainder shall remain valid and binding on the parties.

The undersigned hereby affirm that they are duly authorized as agents to bind the parties to this Agreement.

Mayor/Village President/Town President Date

Treasurer/Comptroller/Risk Management Coordinator Date

Reserved for RMA use only

RMA Chief Executive Officer Date

EXHIBIT B

Illinois Municipal League

RMARisk
Management
Association**INVOICE****2027 Min/Max Premium**The signed Min/Max Agreement
must be returned with your payment.

PO Box 5180, Springfield, IL 62705-5180 | Ph: (217) 525-1220 | Fax: (217) 525-7438

Please return this form with payment
after completing the information
on the reverse side.

Date: October 1, 2026

Member: City of Rochelle

Account #: 0501

Indicate Payment Option (from list below): _____

Amount Enclosed: \$ _____

MAKE CHECK PAYABLE TO RMA**BILLING DETAIL****2027 IML RISK MANAGEMENT ASSOCIATION ANNUAL PREMIUM**

Work Comp	\$309,267
Auto Liability & Comprehensive General Liability	\$262,476
Portable Equipment	\$6,234
Auto Physical Damage	\$25,423
Property	\$286,011
	<u>\$889,411</u>
2027 ILLINOIS MUNICIPAL LEAGUE MEMBERSHIP DUES*	\$1,000

INVOICE TOTAL**\$890,411**PLEASE CHOOSE ONE OF THE FOLLOWING
PAYMENT OPTIONS and enter it in the space
provided above:**OPTION #1 – Pay Full Amount**

Premium Amount	\$889,411.00
Minus 1% Savings	<u>\$8,894.11</u>
	\$880,516.89
Illinois Municipal League Dues	<u>\$1,000.00</u>
Total due by 11/13/26	\$881,516.89

OPTION #2 – Pay Full Amount

Premium Amount	\$889,411.00
Illinois Municipal League Dues	<u>\$1,000.00</u>
Total due by 12/11/26	\$890,411.00

OPTION #3 – Pay in two installments
Includes 1% installment fee

Premium Amount	\$889,411.00
Plus 1% fee	<u>\$8,894.11</u>
	\$898,305.11
Illinois Municipal League Dues	<u>\$1,000.00</u>
	\$899,305.11
\$449,652.56 Due by 12/11/26	
\$449,652.55 Due by 5/14/27	

**Membership with the Illinois Municipal League (IML) is a
requirement to remain a member of the IML Risk
Management Association.*On behalf of the municipality named above ("Member"), I
hereby warrant that I have the authority to sign this agreement
on the Member's behalf. (If choosing the installment option, I
acknowledge and understand that it is afforded only as a benefit
for budgeting purposes and is not meant to allow for mid-term
withdrawal.) I acknowledge and understand that Article 5 of the
Intergovernmental Cooperation Contract ("Contract") prohibits
termination of the Intergovernmental Cooperation Contract no
less than 120 days prior to the first day of January of any given
year. Per Article 5, I warrant that the Member will adhere to the
Contract and pay all premiums when due.**Municipal Official (please sign):**

Title: _____

Date: _____

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, Rose Huéramo, 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 AUTHORIZING THE EXECUTION OF THE ILLINOIS MUNICIPAL LEAGUE RISK MANAGEMENT ASSOCIATION MINIMUM/MAXIMUM PREMIUM AGREEMENT," which was adopted by the Mayor and City Council of the City of Rochelle on October 26, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 26th day of October 2026.

CITY CLERK

Minimum/Maximum Premium Agreement

This Agreement is between the Illinois Municipal League Risk Management Association (RMA), an intergovernmental association formed pursuant to Article VII, Section 10 of the Illinois Constitution of 1970 and the **CITY OF ROCHELLE**, a member of RMA. This Agreement amends and supplements the declarations pages dated January 01, 2027 to January 01, 2028 and all endorsements thereto.

1. DEFINITIONS

The following definitions shall apply for purposes of this Agreement:

- Loss Fund – Those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Minimum Loss Fund – 85% of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Maximum Loss Fund – 130% of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Paid Claim Dollars – Those payments made by RMA on claims including defense costs against the **CITY OF ROCHELLE** minus recovery from subrogation, deductible or salvage credited against those claim payments.
- Minimum Premium – Minimum Loss Fund including reinsurance and excess premiums and administrative costs.
- Maximum Premium – Maximum Loss Fund including reinsurance and excess premiums and administrative costs.

2. MINIMUM/MAXIMUM PREMIUM BREAKDOWN

The **CITY OF ROCHELLE** hereby agrees to the following schedule of premium:

		<u>Minimum Premium</u>		<u>Maximum Premium</u>
Reinsurance and Excess Premiums and Administrative Costs		\$ 283,934		\$ 283,934
Loss Fund	@ 85%	\$ 605,477	@ 130%	\$ 926,024
Premium		\$ 889,411		\$1,209,958

3. Based upon a comparison of paid claim dollars against the loss fund, RMA will determine whether additional premiums beyond the minimum premium will be required up to the maximum premium.
4. For purposes of determining paid claims, RMA will complete a semi-annual review of paid claim dollars.

Page 2
RMA Min/Max Agreement
CITY OF ROCHELLE

5. **NOTICE**

RMA hereby agrees to send, through its agents, written notice when paid claim dollars are equal to or greater than 60% of the Minimum Loss Fund.

RMA agrees, through its agents, to send a second written notice when paid claim dollars equal or exceed 85% of the Minimum Loss Fund.

6. **BILLING/PAYMENT** – The parties to this Agreement hereby agree to the following terms:

When paid claim dollars reach or exceed 100 percent of the Minimum Loss Fund, billing will be instituted on a yearly basis for those paid claim dollars in excess of the Minimum Loss Fund and billing will continue on a yearly basis until the Maximum Loss Fund limit is attained or all claims initiated during the coverage period are closed. Billings will be completed in July of each year for paid claim dollars through June 30.

The **CITY OF ROCHELLE** hereby agrees to make payment within 30 days of its receipt of billing.

7. All other definitions, conditions and coverages of RMA remain the same under this Agreement, including the handling of all claims and member premium payment schedules.
8. This Agreement is to be interpreted and construed in accordance with the laws of the State of Illinois.
9. If any one portion or portions of this Agreement is found to be invalid or unenforceable, the remainder shall remain valid and binding on the parties.

The undersigned hereby affirm that they are duly authorized as agents to bind the parties to this Agreement.

Mayor/Village President/Town President

Date

Treasurer/Comptroller/Risk Management Coordinator

Date

Reserved for RMA use only

RMA Chief Executive Officer

Date



Risk
Management
Association

INVOICE

Section VIII, Item 3.

2027 Min/Max Premium

The signed Min/Max Agreement
must be returned with your payment.

PO Box 5180, Springfield, IL 62705-5180 | Ph: (217) 525-1220 | Fax: (217) 525-7438

Please return this form with payment
after completing the information
on the reverse side.

Date: October 1, 2026

Member: City of Rochelle

Account #: 0501

Indicate Payment Option (from list below): _____

Amount Enclosed: \$ _____

MAKE CHECK PAYABLE TO RMA

BILLING DETAIL

2027 IML RISK MANAGEMENT ASSOCIATION ANNUAL PREMIUM

Work Comp	\$309,267
Auto Liability & Comprehensive General Liability	\$262,476
Portable Equipment	\$6,234
Auto Physical Damage	\$25,423
Property	\$286,011
	<u>\$889,411</u>
2027 ILLINOIS MUNICIPAL LEAGUE MEMBERSHIP DUES*	<u>\$1,000</u>

INVOICE TOTAL

\$890,411

PLEASE CHOOSE ONE OF THE FOLLOWING
PAYMENT OPTIONS and enter it in the space
provided above:

OPTION #1 – Pay Full Amount

Premium Amount	\$889,411.00
Minus 1% Savings	<u>\$8,894.11</u>
	\$880,516.89
Illinois Municipal League Dues	<u>\$1,000.00</u>
Total due by 11/13/26	\$881,516.89

OPTION #2 – Pay Full Amount

Premium Amount	\$889,411.00
Illinois Municipal League Dues	<u>\$1,000.00</u>
Total due by 12/11/26	\$890,411.00

OPTION #3 – Pay in two installments Includes 1% installment fee

Premium Amount	\$889,411.00
Plus 1% fee	<u>\$8,894.11</u>
	\$898,305.11
Illinois Municipal League Dues	<u>\$1,000.00</u>
	\$899,305.11

\$449,652.56 Due by 12/11/26
\$449,652.55 Due by 5/14/27

*Membership with the Illinois Municipal League (IML) is a
requirement to remain a member of the IML Risk
Management Association.

On behalf of the municipality named above ("Member"), I
hereby warrant that I have the authority to sign this agreement
on the Member's behalf. (If choosing the installment option, I
acknowledge and understand that it is afforded only as a benefit
for budgeting purposes and is not meant to allow for mid-term
withdrawal.) I acknowledge and understand that Article 5 of the
Intergovernmental Cooperation Contract ("Contract") prohibits
termination of the Intergovernmental Cooperation Contract no
less than 120 days prior to the first day of January of any given
year. Per Article 5, I warrant that the Member will adhere to the
Contract and pay all premiums when due.

Municipal Official (please sign):

Title: _____

Date: _____