AGENDA
CITY OF ROCHELLE
CITY COUNCIL MEETING
Monday, November 23, 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:

IV. REPORTS AND COMMUNICATIONS:

1. Mayor's Report
2. Council Members
3. City Manager's Report

V. PUBLIC COMMENTARY:

VI. DISCUSSION ITEMS:

1. Establish 2026 Property Tax Levy Estimate
2. Fiscal Year 2027 Police Pension Funding Request
3. Fiscal Year 2027 Fire Pension Funding Request

VII. BUSINESS ITEMS:

1. CONSENT AGENDA ITEMS BY OMNIBUS VOTE with Recommendations:
   a) Approve City Council Meeting Minutes - 11/9/2026
   b) Approve Payroll - 10/12/2026 - 10/25/2026
   c) Approve Payment Registers - 11/9/2026, 11/10/2026, 11/16/2026, 11/17/2026
   d) Accept & Place on File - October Financials
   e) Approve 2027 Holidays
   f) Approve 2027 Meeting Dates
   g) Establish December 14, 2026 as 2027 Budget Public Hearing
2. Resolution Approving Cyber and Internet Service Provider Liability Insurance through Marsh McLennan Agency (MMA)
3. Resolution to Reject Bids for RT 251 Watermain Replacement - Veterans Parkway and Fairways Golf Course
4. Ordinance to Waive Competitive Bidding to Replace Water Main and Restore Road
5. Budget amendment to increase the General Fund Legal Services by $125,000

VIII. ADJOURNMENT:

IX. EXECUTIVE SESSION:

File Attachments for Item:

1. Establish 2026 Property Tax Levy Estimate

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: 2026 Property Tax Levy Options

Staff Contact: Matt Hoffman, Finance Director

Summary:

Council is being asked to provide direction on the 2026 property tax levy, which will be paid in 2027. The three options are to increase the levy by 2.7% plus new construction, increase it only for new construction, or keep the total dollar amount unchanged. Staff recommends the 2.7% increase plus new construction, which would provide approximately $83,422 in additional revenue.

Background:

Each year, the City adopts an ordinance establishing the amount of property taxes to be levied. The levy must be filed with the County Clerks by the last Tuesday in December. This year's deadline is December 29, 2026.

Last year's proposal called for a 3% increase, excluding the bond, with Police and Fire Pension funding based on the pension boards' actuarial studies. The final amount billed for the City was approximately $3.09 million.

The City's taxable assessed property value, known as Equalized Assessed Valuation or EAV, is estimated to increase from approximately $344.0 million to $354.6 million, or about 3.1%. Because property values are projected to grow faster than the levy, the City's tax rate would decrease under all three options. Under the recommended scenario, the rate would fall from $0.8996 to $0.8940 per $100 of EAV, or from 89.96 cents to 89.40 cents.

The recommended 2.7% increase follows the inflation factor published by the State for the Property Tax Extension Limitation Law, commonly called PTELL. Staff is using this factor as a benchmark for Council's consideration. The amounts below are estimates and remain subject to final County information and review of operating and debt-service requirements.

Levy Options:

Levy option	Estimated levy	Additional revenue	Levy increase
1 Inflation plus new construction	$3,169,976	$83,422	2.70%
2 New construction only	$3,086,637	$83	<0.01%
3 Flat dollar levy	$3,086,554	$0	0.00%

Nearly all of the recommended increase comes from the 2.7% inflation adjustment. The current estimate attributes only $83 to $85 in additional revenue to new construction, so the other two options would leave property tax revenue essentially unchanged.

What This Means for a Homeowner:

As an example we will use the Mayor's tax bill to illustrate how these options could affect a homeowner. Of the $5,317.60 total bill, $569.27 goes to the City of Rochelle, or about 10.7%. The remaining amount goes to schools, the County, and other taxing districts, which set their own levies.

The effect on an individual homeowner depends on how the property's taxable assessed value changes. The table below shows the estimated City portion of the Mayor's bill if his taxable assessed value stays the same or increases by roughly the same 3.1%, consistent with the Citywide estimate.

Levy option	Taxable value unchanged		Taxable value increases 3.1%	
	City tax	Annual change	City tax	Annual change
1 Inflation plus new construction	$567.21	-$2.06	$584.66	+$15.39
2 New construction only	$552.30	-$16.97	$569.29	+$0.02
3 Flat dollar levy	$552.29	-$16.98	$569.27	$0.00

Under the recommended option, the City portion of his bill would decrease by about $2 if his taxable assessed value stays the same. If it increases with the Citywide estimate, the City portion would increase by approximately $15 for the year.

These examples apply only to the City portion of the bill. The total bill will also depend on the property's final assessment and exemptions, the final City levy, and the levies adopted by the other taxing districts.

Recommendation:

Staff recommends a 2.7% inflation adjustment plus new construction, resulting in an estimated levy of $3,169,976.

Staff will confirm the County's estimates and finalize the amounts for City operations, Police and Fire Pensions, and debt service before presenting the levy ordinance for adoption.

File Attachments for Item:

2. Fiscal Year 2027 Police Pension Funding Request

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: 2027 Police Pension Funding Request

Staff Contact: Matt Hoffman, Finance Director

Summary

Foster & Foster's January 1, 2026 actuarial valuation recommends a City contribution of $1,471,356 to the Police Pension Fund for the fiscal year ending December 31, 2027. This is an increase of $235,963, or 19.1%, over the prior actuarial recommendation for 2026.

Funding comparison

Measure	Prior valuation	Current valuation
Contribution fiscal year	2026	2027
Recommended City contribution	$1,235,393	$1,471,356
Funded ratio	61.2%	60.6%
Unfunded actuarial liability	$10,509,728	$11,603,831

Funded status is measured as of January 1, 2025 and January 1, 2026, using actuarial asset values. Contribution figures are recommendations, not actual payments.

Changes from the prior valuation

The increase reflects higher costs for benefits earned by active employees, growth in active membership from 24 to 26, and higher assumed administrative expenses. Salary increases above the actuarial assumption, one disability retirement, and mortality experience also increased the funding requirement. City contributions above the recommended amount partially offset these increases. There were no changes to benefit provisions or actuarial assumptions.

The funded ratio declined from 61.2% to 60.6%, and the unfunded liability increased by approximately $1.1 million. Actuarial assets increased, but the estimated liability grew faster.

Proposed recommendation

Use the actuarially recommended City contribution of $1,471,356 in the 2027 funding plan for the Police Pension Fund, subject to confirmation of the Pension Board's formal funding request. The contribution amount is the City's share after estimated employee contributions.

City of Rochelle
Police Pension Fund

Actuarial Valuation

As of January 1, 2026
Contributions Applicable to the Plan/
Fiscal Year Ending December 31, 2027

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FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

May 15, 2026

Board of Trustees
City of Rochelle Police Pension Fund

Re: City of Rochelle Police Pension Fund Actuarial Valuation Report

Dear Board,

This report details the annual actuarial valuation of the City of Rochelle Police Pension Fund as of January 1, 2026.

The valuation was performed to measure the plan's liability and funding levels and to determine the actuarially appropriate funding requirements for the plan year ending December 31, 2027. This report was prepared for use by the Board. Use of the results for other purposes may not be applicable and could produce significantly different results.

DATA AND ASSUMPTIONS

In preparing this report, we have relied on personnel and plan design supplied by the Board. Assets were determined based on audited financial reports supplied by the Board. In our opinion, the assumptions used in the valuation, as adopted by the Board of Trustees, represent reasonable expectations of anticipated fund experience. Other sets of assumptions and methods could also be reasonable and could produce materially different results. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

DISCLOSURES AND LIMITATIONS

Future actuarial measurements may differ significantly from the current measurements presented in this report due to factors such as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. Due to the limited scope of this report, we did not provide an analysis of these potential differences.

The funding percentages and unfunded accrued liability as measured based on the actuarial value of assets will differ from similar measures based on the market value of assets. These measures, as provided, are appropriate for determining the adequacy of future contributions, but may not be appropriate for the purpose of settling a portion or all of its liabilities.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the

software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

ACTUARIAL CERTIFICATION

The valuation has been conducted in accordance with all applicable laws and regulations, as well as generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board; specifically No. 4 for Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, No. 23 for Data Quality, No. 27 for Selection of Economic Assumptions for Measuring Pension Obligations, No. 35 for Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, No. 44, Selection and Use of Asset Valuation Methods for Pension Valuations, and No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations.

In our opinion, the Minimum Required Contribution set forth in this report constitutes a reasonable actuarially determined contribution under Actuarial Standard of Practice No. 4.

The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on this report has any direct financial interest or indirect material interest in the City of Rochelle, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the City of Rochelle Police Pension Fund. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

Respectfully submitted,

Foster & Foster, Inc.

Jason L. Franken, FSA, EA, MAAA

Heidi E. Andorfer, FSA, EA, MAAA

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SUMMARY

The regular annual actuarial valuation of the City of Rochelle Police Pension Fund, performed as of January 1, 2026, has been completed and the results are presented in this Report. The contribution amounts set forth herein are applicable to the plan/fiscal year ending December 31, 2027.

The contribution requirements, compared with those set forth in the January 1, 2025 actuarial report are as follows:

Valuation Date	1/1/2026	1/1/2025
Applicable to Fiscal Year Ending	12/31/2027	12/31/2026
FUNDED STATUS		
Total Actuarial Accrued Liability	$ 29,451,972	$ 27,054,600
Actuarial Value of Assets	17,848,141	16,544,872
Unfunded Actuarial Accrued Liability	$ 11,603,831	$ 10,509,728
Funded Ratio	60.6%	61.2%
CONTRIBUTION REQUIREMENTS		
Normal Cost	$ 626,196	$ 523,851
Administrative Expenses	53,969	21,636
Amortization Payment	1,032,113	889,831
Minimum Required Contribution	$ 1,712,278	$ 1,435,318
Member Contributions (Est)	(240,922)	(199,925)
City Required Contribution	$ 1,471,356	$ 1,235,393
CONTRIBUTION REQUIREMENTS (AS A PERCENTAGE OF PAYROLL)		
Normal Cost	25.8%	26.0%
Administrative Expenses	2.2%	1.1%
Amortization Payment	42.5%	44.1%
Minimum Required Contribution	70.5%	71.2%
Member Contributions (Est)	(9.9%)	(9.9%)
City Required Contribution	60.6%	61.3%

As you can see, the Total Recommended Contribution shows an increase from the January 1, 2025 actuarial valuation report. The increase is mainly attributable to unfavorable plan experience, an increase in normal cost due to an increase in active membership, and an increase in assumed administrative expenses. The increase was offset in part by City contributions greater than the recommended amount.

Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. Sources of actuarial loss included the disablement of 1 active employee, an average salary increase of 14.70% which exceeded the 6.41% assumption, and inactive mortality experience. There were no significant sources of actuarial gain.

CHANGES SINCE PRIOR VALUATION

PLAN CHANGES

There have been no plan changes since the prior valuation.

ACTUARIAL ASSUMPTION/METHOD CHANGES

There have been no assumption or method changes since the prior valuation.

VALUATION RESULTS

PRINCIPAL VALUATION RESULTS

Valuation Date	1/1/2026	1/1/2025
PARTICIPANT DATA		
Actives	26	24
Service Retirees	16	16
Beneficiaries	8	8
Disability Retirees	1	0
Terminated Vested	5	2
Total	56	50
Total Annual Payroll	$ 2,431,104	$ 2,017,410
Projected Annual Payroll	2,431,104	2,017,410
Annual Rate of Payments to:		
Service Retirees	$ 1,037,532	$ 1,000,862
Beneficiaries	355,136	355,137
Disability Retirees	82,044	0
Terminated Vested	0	0
ASSETS		
Actuarial Value (AVA)	$ 17,848,141	$ 16,544,872
Market Value (MVA)	19,210,594	16,231,454
LIABILITIES		
Present Value of Benefits		
Actives		
Retirement Benefits	$ 12,678,687	$ 10,809,525
Disability Benefits	1,229,919	1,045,321
Death Benefits	164,286	136,993
Vested Benefits	772,872	651,998
Service Retirees	16,230,620	16,155,374
Beneficiaries	2,904,187	2,996,254
Disability Retirees	1,162,352	0
Terminated Vested	50,766	29,687
Total	$ 35,193,689	$ 31,825,152

Valuation Date	1/1/2026	1/1/2025
LIABILITIES (CONTINUED)		
Present Value of Future Salaries	$ 26,265,194	$ 21,500,849
Present Value of Future Member Contributions	$ 2,602,881	$ 2,130,734
Normal Cost		
Retirement	$ 434,051	$ 364,049
Disability	86,919	72,514
Death	10,121	8,260
Vesting	55,509	45,904
Total Normal Cost	$ 586,600	$ 490,727
Present Value of Future Normal Costs (EAN)	$ 5,741,717	$ 4,770,552
Actuarial Accrued Liability (EAN AL)		
Actives		
Retirement	$ 8,337,120	$ 7,188,999
Disability	360,516	326,223
Death	49,850	45,181
Vesting	356,561	312,882
Inactives	20,347,925	19,181,315
Total Actuarial Accrued Liability	$ 29,451,972	$ 27,054,600
Unfunded Actuarial Accrued Liability (UAAL)	$ 11,603,831	$ 10,509,728
Funded Ratio (AVA / AL)	60.6%	61.2%

ACTUARIAL PRESENT VALUE OF ACCRUED BENEFITS

Valuation Date	1/1/2026	1/1/2025
Vested Accrued Benefits		
Inactives	$ 20,347,925	$ 19,181,315
Actives	3,387,990	2,630,144
Member Contributions	1,501,026	1,402,799
Total	$ 25,236,941	$ 23,214,258
Non-vested Accrued Benefits	260,321	208,929
Total Present Value Accrued Benefits (PVAB)	$ 25,497,262	$ 23,423,187
Funded Ratio (MVA / PVAB)	75.3%	69.3%
Increase (Decrease) in Present Value of Accrued Benefits Attributable to:		
Plan Amendments	$ 0	
Assumption Changes	0	
Plan Experience	1,890,484	
Benefits Paid	(1,351,849)	
Interest	1,535,440	
Other	0	
Total	$ 2,074,075	

CONTRIBUTION REQUIREMENTS

Valuation Date	1/1/2026	1/1/2025
Applicable to Fiscal Year Ending	12/31/2027	12/31/2026
CALCULATION OF CONTRIBUTION REQUIREMENT [1]		
Normal Cost	$ 626,196	$ 523,851
% of Total Annual Payroll	25.8%	26.0%
Administrative Expenses	53,969	21,636
% of Total Annual Payroll	2.2%	1.1%
UAAL Amortization Payment	1,032,113	889,831
% of Total Annual Payroll	42.5%	44.1%
Total Recommended Contribution	$ 1,712,278	$ 1,435,318
% of Total Annual Payroll	70.5%	71.2%
Expected Member Contributions	(240,922)	(199,925)
% of Total Annual Payroll	(9.9%)	(9.9%)
Expected City Contribution	$ 1,471,356	$ 1,235,393
% of Total Annual Payroll	60.6%	61.3%

PAST CONTRIBUTIONS FOR PLAN YEAR ENDING 12/31/2025	
Total Recommended Contribution	$ 1,363,283
City	1,142,785
Actual Contributions Made:	
Members (excluding buyback)	220,498
City	1,336,657
Total	$ 1,557,155

[1] Contributions developed as of 1/1/2026 displayed above have been adjusted to account for assumed interest.

Reconciliation of Changes in Contribution Requirement

Valuation Date		1/1/2026
Contribution Determined, Prior Year	$	1,235,393
Summary of Contribution Impact by Component		
Change in Normal Cost		102,345
Change in Assumed Administrative Expense		32,333
Investment Return (Actuarial Asset Basis)		(2,366)
Salary Increases		57,529
New Entrants		1,506
Active Decrements		64,120
Inactive Mortality		15,991
Contributions (More) or Less than Recommended		(17,826)
Increase in Amortization Payment Due to Payroll Growth Assumption		28,920
Change in Expected Member Contributions		(40,997)
Other		(5,592)
Total Change in Contribution	$	235,963
Contribution Determined, Current Year	$	1,471,356

Other Information

Illustration Of Amortization of the Total Unfunded Actuarial Accrued Liability

Year	Projected Unfunded Actuarial Accrued Liability
2026	11,603,831
2027	11,354,976
2028	11,055,779
2031	9,809,544
2035	7,129,034
2038	4,119,505
2041	0

5-Year Comparison of Actual and Assumed Salary Increases

Year Ended	Actual	Assumed
12/31/2025	14.70%	6.41%
12/31/2024	6.78%	6.47%
12/31/2023	8.19%	5.26%
12/31/2022	10.21%	4.75%
12/31/2021	4.43%	4.76%

5-Year Comparison Of Investment Returns On Market Value And Actuarial Value Of Assets

Year Ended	Market Value	Actuarial Value	Assumed
12/31/2025	17.42%	7.00%	6.75%
12/31/2024	9.22%	4.90%	6.75%
12/31/2023	12.93%	5.34%	6.75%
12/31/2022	-12.33%	3.30%	6.75%
12/31/2021	7.73%	8.08%	6.75%

ACTUARIAL (GAIN)/LOSS

DEVELOPMENT OF ACTUARIAL (GAIN)/LOSS

	Actuarial Accrued Liability	Actuarial Valuation of Assets	Unfunded Actuarial Accrued Liability
Actual, Beginning of Year	$ 27,054,600	$ 16,544,872	$ 10,509,728
Total Normal Cost	490,727		490,727
Benefit Payments	(1,351,849)	(1,351,849)	0
Administrative Expenses		(50,556)	50,556
Employer Contribution		1,336,657	(1,336,657)
Member Contribution	0	220,498	(220,498)
Interest	1,814,430	1,121,916	692,514
Expected, End of Year	$ 28,007,908	$ 17,821,538	$ 10,186,370
Actual, End of Year (before changes)	29,451,972	17,848,141	11,603,831
Actuarial (Gain)/Loss	$ 1,444,064	$ (26,603)	$ 1,417,461

SUMMARY OF COMPONENTS OF (GAIN)/LOSS

Investment Return (Actuarial Asset Basis)	$ (26,603)
Salary Increases	646,781
Active Decrements	720,887
Inactive Mortality	179,787
Other	(103,391)
Change due to Actuarial (Gain)/Loss	$ 1,417,461

UNFUNDED ACTUARIAL ACCRUED LIABILITY

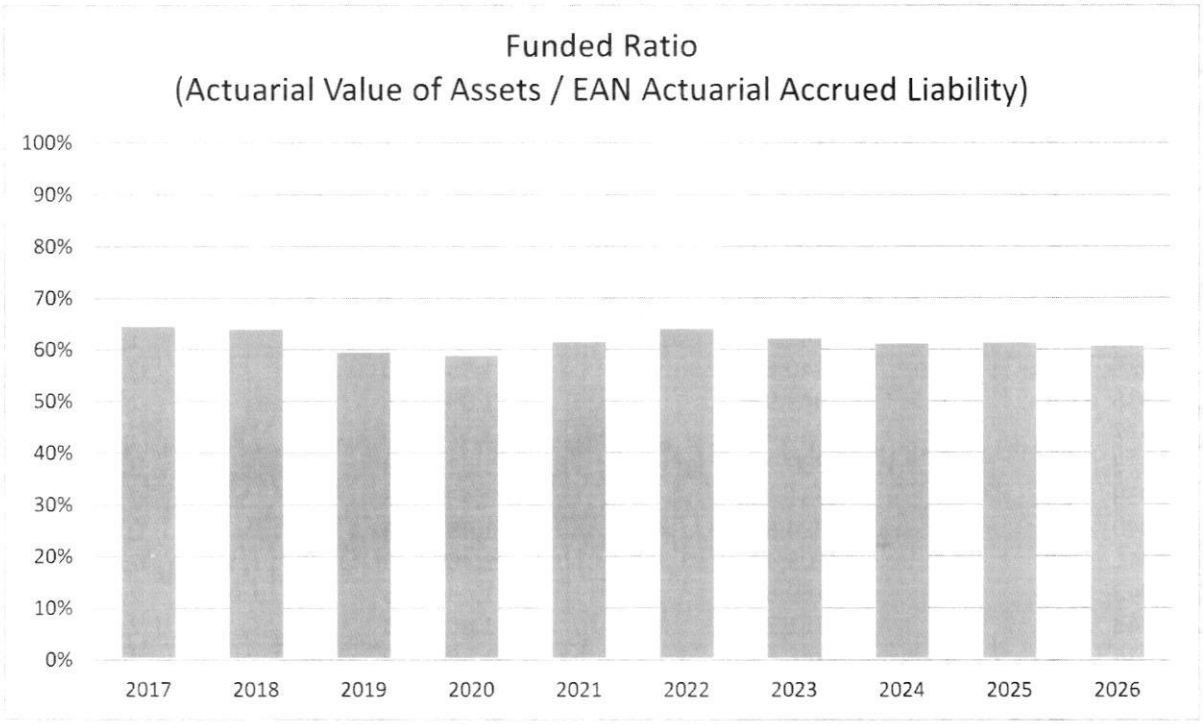
DEVELOPMENT OF UNFUNDED ACTUARIAL ACCRUED LIABILITY

Unfunded Actuarial Accrued Liability as of January 1, 2025	$	10,509,728
Expected Unfunded Actuarial Accrued Liability as of December 31, 2025	$	10,186,370
Change to UAAL due to Assumption Change		0
Change to UAAL due to Actuarial (Gain)/Loss		1,417,461
Unfunded Accrued Liability as of January 1, 2026	$	11,603,831
UAAL Subject to Amortization (100% AAL less Actuarial Assets)	$	11,603,831

AMORTIZATION PAYMENT

	Date Established	Years Remaining	Current Balance	Payment
UAAL	1/1/2026	15	11,603,831	966,851

HISTORY OF FUNDING PROGRESS



PROJECTION OF BENEFIT PAYMENTS

Year	Payments for Current Actives	Payments for Current Inactives	Total Payments
2026	48,076	1,512,079	1,560,155
2027	102,088	1,479,173	1,581,261
2028	148,651	1,496,431	1,645,082
2029	200,647	1,507,637	1,708,284
2030	254,682	1,517,289	1,771,971
2031	300,699	1,525,190	1,825,889
2032	338,001	1,531,144	1,869,145
2033	374,076	1,534,949	1,909,025
2034	441,701	1,536,397	1,978,098
2035	540,641	1,535,250	2,075,891
2036	643,942	1,531,245	2,175,187
2037	739,891	1,524,106	2,263,997
2038	839,287	1,513,578	2,352,865
2039	931,441	1,499,486	2,430,927
2040	1,024,879	1,481,786	2,506,665
2041	1,108,471	1,460,679	2,569,150
2042	1,180,819	1,436,368	2,617,187
2043	1,251,200	1,409,283	2,660,483
2044	1,346,636	1,380,020	2,726,656
2045	1,439,885	1,349,281	2,789,166
2046	1,533,606	1,317,749	2,851,355
2047	1,628,926	1,286,095	2,915,021
2048	1,725,898	1,254,870	2,980,768
2049	1,882,700	1,224,462	3,107,162
2050	2,038,310	1,195,093	3,233,403
2051	2,151,509	1,166,741	3,318,250
2052	2,261,864	1,139,237	3,401,101
2053	2,361,090	1,112,205	3,473,295
2054	2,468,423	1,085,154	3,553,577
2055	2,561,507	1,057,500	3,619,007
2056	2,656,461	1,028,703	3,685,164
2057	2,758,008	998,262	3,756,270
2058	2,853,717	965,732	3,819,449
2059	2,924,551	930,763	3,855,314
2060	2,972,958	893,055	3,866,013
2061	3,007,209	852,419	3,859,628
2062	3,029,681	808,762	3,838,443
2063	3,041,428	762,181	3,803,609
2064	3,042,330	712,933	3,755,263
2065	3,032,537	661,454	3,693,991

ASSET INFORMATION

STATEMENT OF FIDUCIARY NET POSITION

	Market Value 01/01/2026
ASSETS	
Cash and Cash Equivalents:	
Cash	233,117
Total Cash and Equivalents	$ 233,117
RECEIVABLES	
Prepaids	2,726
Total Receivable	$ 2,726
INVESTMENTS	
Pooled/Common/Commingled Funds:	18,980,285
Total Investments	$ 18,980,285
TOTAL ASSETS	$ 19,216,128
LIABILITIES	
Payables:	
Miscellaneous	5,534
Total Liabilities	$ 5,534
NET POSITION RESTRICTED FOR PENSIONS	$ 19,210,594

Statement of Changes in Fiduciary Net Position

	Year-Ended 01/01/2026
Additions	
Contributions:	
Member	$ 220,498
Employer	1,336,657
Total Contributions	$ 1,557,155
Investment Income:	
Net Increase in Fair Value of Investments	$ 2,832,876
Interest & Dividends	6,446
Less Investment Expense[1]	(14,932)
Net Investment Income	$ 2,824,390
Total Additions	$ 4,381,545
Deductions	
Distributions to Members:	
Benefit Payments	$ 1,351,849
Total Distributions	$ 1,351,849
Administrative Expense	$ 50,556
Total Deductions	$ 1,402,405
Net Increase in Net Position	$ 2,979,140
Net Position Restricted for Pensions	
Beginning of the Year	$ 16,231,454
End of the Year	$ 19,210,594

[1]Investment related expenses include investment advisory, custodial and performance monitoring fees.

DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS

	1/1/2026
ACTUARIAL VALUE OF ASSETS	
Market Value of Assets	$ 19,210,594
Total Deferred Investment (Gains)/Losses	(1,362,453)
Preliminary Actuarial Value of Assets	$ 17,848,141
Limited Actuarial Value of Assets (20% corridor)	$ 17,848,141
DEVELOPMENT OF INVESTMENT (GAIN)/LOSS	
Market Value of Assets, Prior Year	$ 16,231,454
Contributions	1,557,155
Benefit Payments	(1,351,849)
Administrative Expenses	(50,556)
Expected Investment Earnings	1,100,761
Actual Net Investment Earnings	(2,824,390)
2025 Actuarial Investment (Gain)/Loss	$ (1,723,629)

DEFERRED INVESTMENT (GAINS)/LOSSES

Year Ended	(Gain)/Loss	Percentage Deferred	Deferred (Gain)/Loss
12/31/2025	(1,723,629)	80%	(1,378,903)
12/31/2024	(365,648)	60%	(219,388)
12/31/2023	(801,789)	40%	(320,715)
12/31/2022	2,782,773	20%	556,553
12/31/2021	(130,503)	0%	0
Total Deferred Investment (Gains)/Losses			(1,362,453)

APPROXIMATE RATES OF RETURN

Basis	Rate of Return
Actuarial Valuation of Assets	7.00%
Market Value of Assets	17.42%

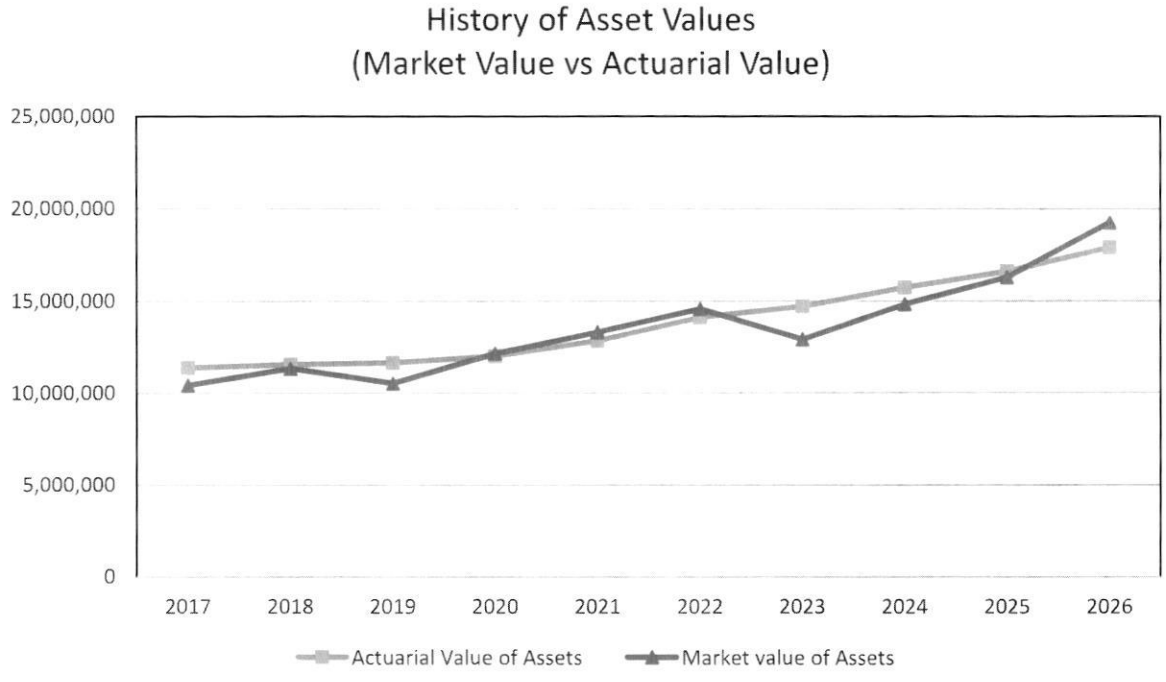
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

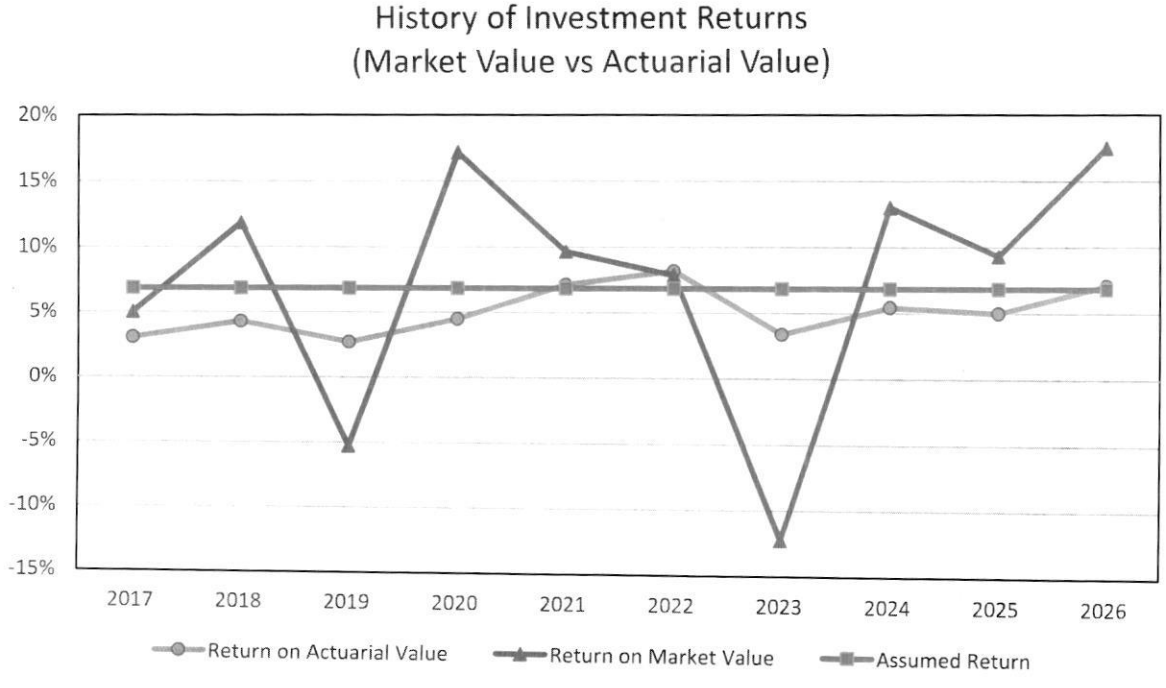
		Year Ended 1/1/2026
ADDITIONS		
Contributions:		
Member	$	220,498
Employer		1,336,657
Total Contributions	$	1,557,155
Earnings from Investments:		
Interest & Dividends	$	6,446
Net Increase in Fair Value of Investments		2,832,876
Change in Actuarial Value		(1,675,871)
Total Earnings and Investment Gains	$	1,163,451
DEDUCITIONS		
Distributions to Members:		
Benefit Payments	$	1,351,849
Total Distributions	$	1,351,849
Expenses:		
Investment related[1]	$	14,932
Administrative		50,556
Total Expenses	$	65,488
CHANGE IN NET ASSETS FOR THE YEAR	$	1,303,269
NET ASSETS		
Beginning of the Year	$	16,544,872
End of the Year[2]	$	17,848,141

[1]Investment related expenses include investment advisory, custodial and performance monitoring fees.
[2]Net Assets may be limited for actuarial consideration.

HISTORY OF FUNDING PROGRESS

HISTORY OF ASSET VALUES AND INVESTMENT RETURNS





PARTICIPANT STATISTICS

STATISTICAL DATA

Valuation Date	1/1/2026	1/1/2025	1/1/2024	1/1/2023
ACTIVES - TIER 1				
Number	10	10	11	13
Average Current Age	47.1	46.1	45.6	44.8
Average Age at Employment	29.8	29.8	29.9	27.5
Average Past Service	17.3	16.3	15.7	17.3
Average Annual Salary	$113,115	$100,408	$95,873	$93,147
ACTIVES - TIER 2				
Number	16	14	11	8
Average Current Age	31.2	31.7	31.6	31.4
Average Age at Employment	28.5	28.4	28.6	28.0
Average Past Service	2.7	3.3	3.0	3.4
Average Annual Salary	$81,247	$72,381	$70,194	$70,192
SERVICE RETIREES				
Number	16	16	15	13
Average Current Age	65.7	64.7	64.6	65.4
Average Annual Benefit	$64,846	$62,554	$61,543	$57,439
BENEFICIARIES				
Number	8	8	8	8
Average Current Age	76.4	75.4	74.4	73.4
Average Annual Benefit	$44,392	$44,392	$44,392	$44,392
DISABILITY RETIREES				
Number	1	0	0	0
Average Current Age	44.9	N/A	N/A	N/A
Average Annual Benefit	$82,044	N/A	N/A	N/A
TERMINATED VESTED				
Number	5	2	2	1
Average Current Age	N/A	N/A	39.0	46.6
Average Annual Benefit [1]	N/A	N/A	N/A	N/A

[1] Average Annual Benefit for Terminated Vested members reflects the benefit for members entitled to a future annual benefit from the plan.

AGE AND SERVICE DISTRIBUTION

	PAST SERVICE											
AGE	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30+	Total
15 - 19	0	0	0	0	0	0	0	0	0	0	0	0
20 - 24	1	1	0	0	0	0	0	0	0	0	0	2
25 - 29	1	0	1	1	0	0	0	0	0	0	0	3
30 - 34	2	2	2	1	0	1	0	0	0	0	0	8
35 - 39	0	0	0	1	0	0	1	0	0	0	0	2
40 - 44	0	0	1	0	0	0	1	2	1	0	0	5
45 - 49	0	0	0	0	0	0	0	0	1	0	0	1
50 - 54	0	0	1	0	0	1	0	0	1	1	0	4
55 - 59	0	0	0	0	0	0	0	0	1	0	0	1
60 - 64	0	0	0	0	0	0	0	0	0	0	0	0
65+	0	0	0	0	0	0	0	0	0	0	0	0
Total	4	3	5	3	0	2	2	2	4	1	0	26

PARTICIPANT RECONCILIATION

	Actives	Members Receiving Benefits	Receiving Death Benefits	Receiving Disability Benefits	Vested	Total
Number, prior valuation	24	16	8	0	2	50
New Entrants / Rehires	4	0	0	0	0	4
Retired	0	0	0	0	0	0
Vested Deferred	(1)	0	0	0	1	0
Death, With Survivor	0	0	0	0	0	0
Death, No Survivor	0	0	0	0	0	0
Disabled	(1)	0	0	1	0	0
Refund of Contributions or Transferred Service to Other Fund	0	0	0	0	0	0
Expired Annuities	0	0	0	0	0	0
Data Corrections	0	0	0	0	0	0
Hired/Termed in Same Year	0	0	0	0	2	2
Number, current valuation	26	16	8	1	5	56

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rate	6.75% per year compounded annually, net of investment related expenses.
Mortality Rate	***Active Lives:*** PubS-2010 Employee mortality, unadjusted, with generational improvements with the most recent projection scale (currently Scale MP-2021). 10% of active deaths are assumed to be in the line of duty. ***Inactive Lives:*** PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.15 for male retirees and unadjusted for female retirees, with generational improvements with the most recent projection scale (currently Scale MP-2021). ***Beneficiaries:*** PubS-2010 Survivor mortality, unadjusted for male beneficiaries and adjusted by a factor of 1.15 for female beneficiaries, with generational improvements with the most recent projection scale (currently Scale MP-2021). ***Disabled Lives:*** PubS-2010 Disabled mortality, adjusted by a factor of 1.08 for male disabled members and unadjusted for female disabled members, with generational improvements with the most recent projection scale (currently Scale MP-2021). The mortality assumptions sufficiently accommodate anticipated future mortality improvements.
Retirement Age	Rates are based on a 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund.

% Retiring During Year (Tier 1)		% Retiring During Year (Tier 2)	
Age	Rate	Age	Rate
50-54	20%	50-54	5%
55-62	25%	55	40%
63	33%	56-62	25%
64	40%	63	33%
65-69	55%	64	40%
70+	100%	65-69	55%

% Retiring During Year (Tier 1)		% Retiring During Year (Tier 2)	
Age	Rate	Age	Rate
		70+	100%

Disability Rate

60% of the disabilities are assumed to be in the line of duty. Rates are based on a 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund.

% Becoming Disabled During Year			
Age	Rate	Age	Rate
20	0.000%	45	0.561%
25	0.029%	50	0.675%
30	0.133%	55	0.855%
35	0.247%	60	1.093%
40	0.399%		

Termination Rate

Rates are based on a 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund.

% Terminating During Year			
Service	Rate	Service	Rate
0	13.00%	8	3.00%
1	8.00%	9	2.50%
2	7.00%	10	2.25%
3	6.00%	11	2.00%
4	5.00%	12	1.75%
5	4.50%	13	1.50%
6	4.00%	14+	1.25%
7	3.50%		

Inflation

2.50%.

Cost-of-Living Adjustment

Tier 1: 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.

Tier 2: 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.

Salary Increases

Rates inclusive of inflation. This is based on a 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund.

Salary Scale			
Service	Rate	Service	Rate
0	11.00%	5	6.00%
1	9.50%	6	5.00%
2	8.00%	7-11	4.00%
3	7.50%	12-29	3.75%
4	7.00%	30+	3.50%

Marital Status

80% of Members are assumed to be married.

Spouse's Age

Males are assumed to be three years older than females.

Funding Method

Entry Age Normal Cost Method.

Under this method, the normal cost is the sum of the individual normal costs for all active participants. For an active participant, the normal cost is the participant's normal cost accrual rate, multiplied by the participant's current compensation.
The normal cost accrual rate equals:

(i) the present value of future benefits for the participant, determined as of the participant's entry age, divided by

(ii) the present value of the compensation expected to be paid to the participant for each year of the participant's anticipated future service, determined as of the participant's entry age.

In calculating the present value of future compensation, the salary scale is applied both retrospectively and prospectively to estimate compensation in years prior to and subsequent to the valuation year based on the compensation used for the valuation.

The accrued liability is the sum of the individual accrued liabilities for all participants and beneficiaries. A participant's accrued liability equals the present value, at the participant's attained age, of future benefits less the present value at the participant's attained age of the individual normal costs payable in the future.

Under this method, the entry age used for each active participant is

	the participant's age at the time he or she would have commenced participation if the plan had always been in existence under current terms, or the age as of which he or she first earns service credits for purposes of benefit accrual under the current terms of the plan.
Actuarial Asset Method	Investment gains and losses are smoothed over a 5-year period. In the first year, 20% of the gain or loss is recognized. In the second year 40%, in the third year 60%, in the fourth year 80%, and in the fifth year 100% of the gain or loss is recognized. The actuarial investment gain or loss is defined as the actual return on investments minus the actuarial assumed investment return. Actuarial Assets shall not be less than 80% nor greater than 120% of the Market Value of Assets.
Funding Policy Amortization Method	The UAAL is amortized according to a Level Percentage of Payroll method over a period ending in 2040. The initial amortization amount is 100% of the Accrued Liability less the Actuarial Value of Assets.
Total Required Contribution	Equal to the Normal Cost plus Administrative Expenses plus an amount sufficient to amortize the Unfunded Accrued Liability as defined by the Funding Policy Amortization Method. The required amount is adjusted for interest according to the timing of contributions during the year.
Payroll Growth	3.25% per year.
Administrative Expenses	Expenses paid out of the fund other than investment-related expenses are assumed to be equal to those paid in the previous year.

PLAN PROVISIONS

Article 3 Pension Fund	The Plan is established and administered as prescribed by "Article 3. Police Pension Fund – Municipalities 500,000 and Under" of the Illinois Pension Code.
Plan Administration	The Plan is a single employer defined benefit pension plan administered by a Board of Trustees comprised of: a.) Two members appointed by the Municipality, b.) Two active Members of the Police Department elected by the Membership, and c.) One retired Member of the Police Department elected by the Membership.
Credited Service	Complete years of service as a sworn police officer employed by the Municipality.
Normal Retirement Date	**Tier 1**: Age 50 and 20 years of Credited Service. **Tier 2:** Age 55 with 10 years of Credited Service.
Benefit	**Tier 1**: 50% of annual salary attached to rank on last day of service plus 2.50% of annual salary for each year of service over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is $1,000 per month. **Tier 2**: 2.50% per year of service times the average salary for the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest prior to retirement times the number of years of service, up to a maximum of 75% of average salary. The minimum monthly benefit is $1,000 per month. For Tier 2 participants, the salary is capped at a rate of $106,800 as of 2011, indexed annually at a rate of CPI-U, but not to exceed 3.00%.
Form of Benefit	**Tier 1**: For married retirees, an annuity payable for the life of the Member; upon the death of the member, 100% of the Member's benefit payable to the spouse until death. For unmarried retirees, the normal form is a Single Life Annuity.

	Tier 2: Same as above, but with 66 2/3% of benefit continued to spouse.
Early Retirement	
Date	**Tier 1**: Age 60 and 8 years of Credited Service. **Tier 2**: Age 50 with 10 years of Credited Service.
Benefit	**Tier 1**: Normal Retirement benefit with no minimum. **Tier 2**: Normal Retirement benefit reduced 6.00% each year before age 55, with no minimum benefit.
Form of Benefit	Same as Normal Retirement.
Disability Benefit	
Eligibility	Total and permanent as determined by the Board of Trustees.
Benefit Amount	A maximum of: a.) 65% of salary attached to the rank held by Member on last day of service, and; b.) The monthly retirement pension that the Member is entitled to receive if he or she retired immediately. For non-service connected disabilities, a benefit of 50% of salary attached to rank held by Member on last day of service.
Cost-of-Living Adjustment	**Tier 1**: Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Disabled Retirees: An annual increase equal to 3.00% per year of the original benefit amount beginning at age 60. Those that become disabled prior to age 60 receive an increase of 3.00% of the original benefit amount for each year since benefit commencement upon reaching age 60.

	Tier 2: An annual increase each January 1 equal to 3.00% per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the 12 months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.
Pre-Retirement Death Benefit	
Service Incurred	100% of salary attached to rank held by Member on last day of service.
Non-Service Incurred	A maximum of: a.) 54% of salary attached to the rank held by Member on last day of service, and; b.) The monthly retirement pension earned by the deceased Member at the time of death, regardless of whether death occurs before or after age 50. For non-service deaths with less than 10 years of service, a refund of member contributions is provided.
Vesting (Termination)	
Vesting Service Requirement	**Tier 1**: 8 years. **Tier 2**: 10 years.
Non-Vested Benefit	Refund of Member Contributions.
Vested Benefit	Either the termination benefit, payable upon reaching age 60 (55 for Tier 2), provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is 2.50% of annual salary held in the year prior to termination (4-year final average salary for Tier 2) times creditable service.
Contributions	
Employee	9.91% of Salary.
Municipality	Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability.

SUPPLEMENTARY INFORMATION

GLOSSARY

Accrued Benefit	The benefit earned as of a specific date based on the provisions of the plan and the member's age, service, and salary as of that date.
Actuarial Accrued Liability	The portion of the anticipated future benefits allocated to years prior to the valuation date determined according to the plan's Actuarial Cost Method.
Actuarial Value of Assets	The asset value used in the valuation to determine contribution requirements. It represents the plan's Market Value of Assets (see below), with adjustments according to the plan's Actuarial Asset Method. These adjustments produce a "smoothed" value that is likely to be less volatile from year to year than the Market Value of Assets.
Actuarial Assumptions	Assumptions regarding the occurrence of future events affecting plan costs. These assumptions include rates of investment earnings, changes in compensation, rates of mortality, withdrawal, disablement, and retirement as well as statistics related to marriage and family composition.
Actuarial Cost Method	A method of determining the portion of the cost of a plan to be allocated to each year; sometimes referred to as the "actuarial funding method." Each cost method allocates a certain portion of the actuarial present value of benefits between the Actuarial Accrued Liability and future normal costs to ensure the plan is adequately and systematically funded.
Actuarial Gain or Loss	The change in Unfunded Actuarial Accrued Liability resulting from experience different from Actuarial Assumptions. Gains decrease the Unfunded Actuarial Accrued Liability and losses increase the Unfunded Actuarial Accrued Liability.

Actuarial Present Value	The estimated amount of funds required as of a specified date to provide a payment or series of payments in the future. It is determined by discounting future payments at predetermined rates of interest, and by probabilities of payments between the specified date and the expected date of payment.
Amortization Payment	The portion of the plan contribution designated to pay interest and reduce the outstanding principal balance of Unfunded Actuarial Accrued Liability. If the amortization payment is less than the accrued interest on the Unfunded Actuarial Accrued Liability the outstanding principal balance will increase.
Decrements	Events which result in the termination of membership in the system such as retirement, disability, withdrawal, or death.
Funded Ratio	A measure of the ratio of the plan assets to liabilities of the system. Typically, the assets used in the measure are the Actuarial Value of Assets as determined by the asset valuation method. The Funded Ratio depends not only on the financial strength of the plan but also on the asset valuation method used to determine the assets and on the Actuarial Cost Method used to determine the liabilities.
Interest Rate	The assumed long-term rate of return on plan assets.
Market Value of Assets	The fair market value of plan assets as of the valuation date.
Normal Cost	The portion of the Actuarial Present Value of Benefits allocated to the current year determined according to the plan's Actuarial Cost Method.
Present Value of Benefits	The single sum value on the valuation date of all future benefits to be paid to current plan participants.
Projected Annual Payroll	The salary expected for the year after the valuation date, excluding members over the 100% assumed retirement age.

Projected Benefits	The benefits expected to be paid in the future based on the provisions of the plan and the Actuarial Assumptions. The projected values are based on anticipated future advancement in age and accrual of service as well as increases in salary paid to the participant.
Total Annual Payroll	The salary expected for the year after the valuation date.
Ultimate Cost	The total cost to the plan once the last benefit has been paid. The Ultimate Cost equals Benefit Payments Plus: Expenses Less: Investment Income The Ultimate Cost is independent of the Actuarial Cost Method selected.
Unfunded Actuarial Accrued Liability	The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets.
Vested Benefit	Benefits members are entitled to regardless of employment status.

Discussion of Risk

ASOP No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined under various assumption scenarios. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. It is possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- Investment Return: When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.

- Salary Increases: When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.

- Payroll Growth: The plan's payroll growth assumption, if one is used, causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll does not increase according to the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.

- Demographic Assumptions: Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment produces a gain or loss depending on whether the outcome was more or less favorable than other outcomes that could have occurred.

- Contribution Risk: This risk results from the potential that actual employer contributions may deviate from actuarially determined contributions, which are determined in accordance with the Board's funding policy. The funding policy is intended to result in contribution requirements that if paid when due, will result in a reasonable expectation that assets will accumulate to be sufficient to pay plan benefits when due. Contribution deficits, particularly large deficits and those that occur repeatedly, increase future contribution requirements and put the plan at risk for not being able to pay plan benefits when due.

Impact of Plan Maturity on Risk

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. For this reason, less tolerance for investment risk may be warranted for highly mature plans with a substantial inactive liability. Similarly, mature plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

To assist with determining the maturity of the plan, we have provided some relevant metrics in the table following titled "Plan Maturity Measures and Other Risk Metrics". Highlights of this information are discussed below:

- The Support Ratio, determined as the ratio of active to inactive members, has increased from 100.0% on January 1, 2023 to 104.0% on January 1, 2026, indicating that the plan has experienced a significant growth in active population.
- The Accrued Liability Ratio, determined as the ratio of the Inactive Accrued Liability, which is the liability associated with members who are no longer employed but are due a benefit from the plan, to the Total Accrued Liability, is 69.1%. With a plan of this maturity, losses due to lower than expected investment returns or demographic factors will need to be made up for over a shorter time horizon than would be needed for a less mature plan.
- The Funded Ratio, determined as the ratio of the Actuarial Value of Assets to the Total Accrued Liability, has decreased from 62.0% on January 1, 2023 to 60.6% on January 1, 2026.
- The Net Cash Flow Ratio, determined as the ratio of the Net Cash Flow (contributions minus benefit payments and administrative expenses) to the Market Value of Assets, stayed approximately the same from January 1, 2023 to January 1, 2026. The current Net Cash Flow Ratio of 0.8% indicates that contributions are generally covering the plan's benefit payments and administrative expenses.

LOW DEFAULT-RISK OBLIGATION MEASURE

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a "low-default-risk obligation measure" (LDROM). This liability measure is consistent with the determination of the actuarial accrued liability shown on page 8 in terms of member data, plan provisions, and assumptions/methods, including the use of the Entry Age Normal Cost Method, except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.43% resulting in an LDROM of $41,003,250. The LDROM should not be considered the "correct" liability measurement; it simply shows a possible outcome if the Board elected to hold a very low risk asset portfolio. Given that plan benefits are paid over time through the combination of contributions and investment returns, prudent investments selected by the Board help to balance asset accumulation through these two sources.

It is important to note that the actuary has identified the risks above as the most significant risks based on the characteristics of the plan and the nature of the project, however, it is not an exhaustive list of potential risks that could be considered. Additional advanced modeling, as well as the identification of additional risks, can be provided at the request of the audience addressed on page 2 of this report.

Plan Maturity Measures and Other Risk Metrics

	1/1/2026	1/1/2025	1/1/2024	1/1/2023
Support Ratio				
Total Actives[1]	26	24	22	21
Total Inactives[1]	25	24	23	21
Actives / Inactives	104.0%	100.0%	95.7%	100.0%
Asset Volatility Ratio				
Market Value of Assets (MVA)	19,210,594	16,231,454	14,771,656	12,856,643
Total Annual Payroll	2,431,104	2,017,410	1,826,746	1,772,454
MVA / Total Annual Payroll	790.2%	804.6%	808.6%	725.4%
Accrued Liability (AL) Ratio				
Inactive Accrued Liability	20,347,925	19,181,315	17,997,458	14,313,855
Total Accrued Liability	29,451,972	27,054,600	25,708,207	23,619,823
Inactive AL / Total AL	69.1%	70.9%	70.0%	60.6%
Funded Ratio				
Actuarial Value of Assets (AVA)	17,848,141	16,544,872	15,679,597	14,653,731
Total Accrued Liability	29,451,972	27,054,600	25,708,207	23,619,823
AVA / Total Accrued Liability	60.6%	61.2%	61.0%	62.0%
Net Cash Flow Ratio				
Net Cash Flow [2]	154,750	93,943	237,389	138,295
Market Value of Assets (MVA)	19,210,594	16,231,454	14,771,656	12,856,643
Ratio	0.8%	0.6%	1.6%	1.1%

[1] Excludes terminated participants awaiting a refund of member contributions.

[2] Determined as total contributions minus benefit payments and administrative expenses.

Statutory Minimum Required Contribution

Contribution requirements shown on this page are calculated according to statutory minimum funding requirements of the Illinois Pension Code. We do not believe this method is sufficient to fund future benefits; as such, we recommend funding according to the contributions developed in the Contribution Requirements section of this report.

Valuation Date	1/1/2026	1/1/2025
Applicable to Fiscal Year Ending	12/31/2027	12/31/2026
Unfunded Actuarial Accrued Liability		
Actuarial Accrued Liability (PUC)	$ 28,409,734	$ 26,083,642
Actuarial Value of Assets	17,848,141	16,544,872
Unfunded Actuarial Accrued Liability (UAAL)	10,561,593	9,538,770
UAAL Subject to Amortization	7,720,620	6,930,406
Calculation of Minimum Required Contribution		
Normal Cost	$ 681,457	$ 583,849
% of Total Annual Payroll	28.0%	28.9%
Administrative Expenses	53,969	21,636
% of Total Annual Payroll	2.2%	1.1%
UAAL Amortization Payment	686,718	586,779
% of Total Annual Payroll	28.2%	29.1%
Total Recommended Contribution	$ 1,422,144	$ 1,192,264
% of Total Annual Payroll	58.4%	59.1%
Expected Member Contributions	(240,922)	(199,925)
% of Total Annual Payroll	(9.9%)	(9.9%)
Expected City Contribution	$ 1,181,222	$ 992,339
% of Total Annual Payroll	48.5%	49.2%

Assumptions and Methods

Actuarial Cost Method	Projected Unit Credit
Amortization Method	90% Funding by 2040
Payroll Growth Assumption	3.25%

All other assumptions and methods are as described in the Actuarial Assumptions and Methods section.

[1] Contributions developed as of 1/1/2026 displayed above have been adjusted to account for assumed interest.

File Attachments for Item:

3. Fiscal Year 2027 Fire Pension Funding Request

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: 2027 Fire Pension Funding Request

Staff Contact: Matt Hoffman, Finance Director

Summary

Foster & Foster's January 1, 2026 actuarial valuation recommends a City contribution of $630,421 to the Firefighters' Pension Fund for the fiscal year ending December 31, 2027. This is an increase of $43,090, or 7.3%, over the prior actuarial recommendation for 2026.

Funding comparison

Measure	Prior valuation	Current valuation
Contribution fiscal year	2026	2027
Recommended City contribution	$587,331	$630,421
Funded ratio	81.1%	82.6%
Unfunded actuarial liability	$3,320,874	$3,280,265

Funded status is measured as of January 1, 2025 and January 1, 2026, using actuarial asset values. Contribution figures are recommendations, not actual payments.

Changes from the prior valuation

The increase primarily reflects higher costs for benefits earned by active employees, growth in active membership from 18 to 19, and updated actuarial assumptions. The assumption changes added $14,487 to the City contribution and included revised retirement, termination, salary growth, and spouse age assumptions. Higher assumed administrative expenses also contributed to the increase. Investment experience and City contributions above the recommended amount helped offset these costs.

The funded ratio improved from 81.1% to 82.6%, and the unfunded liability decreased by $40,609. The annual contribution still increased because it also reflects the cost of benefits earned by active employees and changes in actuarial assumptions.

Proposed recommendation

Use the actuarially recommended City contribution of $630,421 in the 2027 funding plan for the Firefighters' Pension Fund, subject to confirmation of the Pension Board's formal funding request. The contribution amount is the City's share after estimated employee contributions.



City of Rochelle
Firefighters' Pension Fund

Actuarial Valuation

As of January 1, 2026
Contributions Applicable to the Plan/
Fiscal Year Ending December 31, 2027

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

May 15, 2026

Board of Trustees
City of Rochelle Firefighters' Pension Fund

Re: City of Rochelle Firefighters' Pension Fund Actuarial Valuation Report

Dear Board,

This report details the annual actuarial valuation of the City of Rochelle Firefighters' Pension Fund as of January 1, 2026.

The valuation was performed to measure the plan's liability and funding levels and to determine the actuarially appropriate funding requirements for the plan year ending December 31, 2027. This report was prepared for use by the Board. Use of the results for other purposes may not be applicable and could produce significantly different results.

DATA AND ASSUMPTIONS

In preparing this report, we have relied on personnel and plan design supplied by the Board. Assets were determined based on audited financial reports supplied by the Board. In our opinion, the assumptions used in the valuation, as adopted by the Board of Trustees, represent reasonable expectations of anticipated fund experience. Other sets of assumptions and methods could also be reasonable and could produce materially different results. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

DISCLOSURES AND LIMITATIONS

Future actuarial measurements may differ significantly from the current measurements presented in this report due to factors such as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. Due to the limited scope of this report, we did not provide an analysis of these potential differences.

The funding percentages and unfunded accrued liability as measured based on the actuarial value of assets will differ from similar measures based on the market value of assets. These measures, as provided, are appropriate for determining the adequacy of future contributions, but may not be appropriate for the purpose of settling a portion or all of its liabilities.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the

software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

ACTUARIAL CERTIFICATION

The valuation has been conducted in accordance with all applicable laws and regulations, as well as generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board; specifically No. 4 for Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, No. 23 for Data Quality, No. 27 for Selection of Economic Assumptions for Measuring Pension Obligations, No. 35 for Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, No. 44, Selection and Use of Asset Valuation Methods for Pension Valuations, and No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations.

In our opinion, the Minimum Required Contribution set forth in this report constitutes a reasonable actuarially determined contribution under Actuarial Standard of Practice No. 4.

The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on this report has any direct financial interest or indirect material interest in the City of Rochelle, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the City of Rochelle Firefighters' Pension Fund. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

Respectfully submitted,

Foster & Foster, Inc.

Jason L. Franken, FSA, EA, MAAA

Heidi E. Andorfer, FSA, EA, MAAA

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SUMMARY

The regular annual actuarial valuation of the City of Rochelle Firefighters' Pension Fund, performed as of January 1, 2026, has been completed and the results are presented in this Report. The contribution amounts set forth herein are applicable to the plan/fiscal year ending December 31, 2027.

The contribution requirements, compared with those set forth in the January 1, 2025 actuarial report are as follows:

Valuation Date	1/1/2026	1/1/2025
Applicable to Fiscal Year Ending	12/31/2027	12/31/2026
FUNDED STATUS		
Total Actuarial Accrued Liability	$ 18,803,812	$ 17,544,040
Actuarial Value of Assets	15,523,547	14,223,166
Unfunded Actuarial Accrued Liability	$ 3,280,265	$ 3,320,874
Funded Ratio	82.6%	81.1%
CONTRIBUTION REQUIREMENTS		
Normal Cost	$ 481,446	$ 442,055
Administrative Expenses	31,328	19,068
Amortization Payment	291,766	281,170
Minimum Required Contribution	$ 804,540	$ 742,293
Member Contributions (Est)	(174,119)	(154,962)
City Required Contribution	$ 630,421	$ 587,331
CONTRIBUTION REQUIREMENTS (AS A PERCENTAGE OF PAYROLL)		
Normal Cost	26.1%	27.0%
Administrative Expenses	1.7%	1.2%
Amortization Payment	15.8%	17.2%
Minimum Required Contribution	43.6%	45.4%
Member Contributions (Est)	(9.5%)	(9.5%)
City Required Contribution	34.1%	35.9%

As you can see, the Total Recommended Contribution shows an increase from the January 1, 2025 actuarial valuation report. The increase is mainly attributable to an increase in normal cost due to an increase in active membership and assumption changes. The increase was offset in part by City contributions greater than the recommended amount.

Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. Sources of actuarial loss included an average salary increase of 7.49% which exceeded the 6.62% assumption and inactive mortality experience. These losses were offset in part by gains associated with fewer retirements than expected and an investment return of 7.70% (Actuarial Asset Basis) which exceeded the 6.75% assumption.

CHANGES SINCE PRIOR VALUATION

PLAN CHANGES

There have been no plan changes since the prior valuation.

ACTUARIAL ASSUMPTION/METHOD CHANGES

Based on the results of the 2025 experience study performed for the Firefighters' Pension Investment Fund, the following assumption changes were made:

- Updated retirement, termination, and salary increase rate tables.
- Updated the number of years male spouses are assumed to be older than female spouses from 3 years to 2 years.

There have been no method changes since the prior valuation.

VALUATION RESULTS

PRINCIPAL VALUATION RESULTS

Valuation Date	New Assump 1/1/2026	Old Assump 1/1/2026	1/1/2025
PARTICIPANT DATA			
Actives	19	19	18
Service Retirees	7	7	7
Beneficiaries	1	1	1
Disability Retirees	1	1	1
Terminated Vested	2	2	3
Total	30	30	30
Total Annual Payroll	$ 1,841,559	$ 1,841,559	$ 1,638,941
Projected Annual Payroll	1,841,559	1,841,559	1,638,941
Annual Rate of Payments to:			
Service Retirees	$ 613,417	$ 613,417	$ 595,550
Beneficiaries	43,642	43,642	43,642
Disability Retirees	36,585	36,585	36,086
Terminated Vested	12,540	12,540	12,540
ASSETS			
Actuarial Value (AVA)	$ 15,523,547	$ 15,523,547	$ 14,223,166
Market Value (MVA)	16,768,854	16,768,854	14,129,697
LIABILITIES			
Present Value of Benefits			
Actives			
Retirement Benefits	$ 12,280,430	$ 12,198,974	$ 11,001,372
Disability Benefits	1,323,982	1,372,424	1,248,030
Death Benefits	155,807	165,353	150,448
Vested Benefits	456,151	481,544	426,398
Service Retirees	8,559,389	8,559,389	8,532,871
Beneficiaries	354,353	354,353	366,458
Disability Retirees	222,098	222,098	230,200
Terminated Vested	80,977	81,095	98,041
Total	$ 23,433,187	$ 23,435,230	$ 22,053,818

Valuation Date	New Assump 1/1/2026	Old Assump 1/1/2026	1/1/2025
LIABILITIES (CONTINUED)			
Present Value of Future Salaries	$ 20,578,959	$ 21,282,333	$ 19,414,086
Present Value of Future Member Contributions	$ 1,945,741	$ 2,012,245	$ 1,835,602
Normal Cost			
Retirement	$ 354,123	$ 352,479	$ 320,637
Disability	63,933	65,547	58,758
Death	10,366	10,600	9,444
Vesting	22,581	24,120	25,264
Total Normal Cost	$ 451,003	$ 452,746	$ 414,103
Present Value of Future Normal Costs (EAN)	$ 4,629,375	$ 4,815,203	$ 4,509,778
Actuarial Accrued Liability (EAN AL)			
Actives			
Retirement	$ 8,712,492	$ 8,511,860	$ 7,538,317
Disability	567,472	577,075	509,752
Death	37,919	41,092	36,753
Vesting	269,112	273,065	231,648
Inactives	9,216,817	9,216,935	9,227,570
Total Actuarial Accrued Liability	$ 18,803,812	$ 18,620,027	$ 17,544,040
Unfunded Actuarial Accrued Liability (UAAL)	$ 3,280,265	$ 3,096,480	$ 3,320,874
Funded Ratio (AVA / AL)	82.6%	83.4%	81.1%

Actuarial Present Value of Accrued Benefits

Valuation Date	New Assump 1/1/2026	Old Assump 1/1/2026	1/1/2025
Vested Accrued Benefits			
Inactives	$ 9,216,817	$ 9,216,935	$ 9,227,570
Actives	4,095,054	3,942,747	2,954,622
Member Contributions	1,590,307	1,590,307	1,393,415
Total	$ 14,902,178	$ 14,749,989	$ 13,575,607
Non-vested Accrued Benefits	170,470	166,535	416,152
Total Present Value Accrued Benefits (PVAB)	$ 15,072,648	$ 14,916,524	$ 13,991,759
Funded Ratio (MVA / PVAB)	111.3%	112.4%	101.0%
Increase (Decrease) in Present Value of Accrued Benefits Attributable to:			
Plan Amendments	$ 0	$ 0	
Assumption Changes	156,124	0	
Plan Experience	0	678,391	
Benefits Paid	0	(675,279)	
Interest	0	921,653	
Other	0	0	
Total	$ 156,124	$ 924,765	

CONTRIBUTION REQUIREMENTS

Valuation Date Applicable to Fiscal Year Ending	New Assump 1/1/2026 12/31/2027	Old Assump 1/1/2026 12/31/2027	 1/1/2025 12/31/2026
CALCULATION OF CONTRIBUTION REQUIREMENT [1]			
Normal Cost	$ 481,446	$ 483,306	$ 442,055
% of Total Annual Payroll	26.1%	26.2%	27.0%
Administrative Expenses	31,328	31,328	19,068
% of Total Annual Payroll	1.7%	1.7%	1.2%
UAAL Amortization Payment	291,766	275,419	281,170
% of Total Annual Payroll	15.8%	15.0%	17.2%
Total Recommended Contribution	$ 804,540	$ 790,053	$ 742,293
% of Total Annual Payroll	43.6%	42.9%	45.4%
Expected Member Contributions	(174,119)	(174,119)	(154,962)
% of Total Annual Payroll	(9.5%)	(9.5%)	(9.5%)
Expected City Contribution	$ 630,421	$ 615,934	$ 587,331
% of Total Annual Payroll	34.1%	33.4%	35.9%

PAST CONTRIBUTIONS FOR PLAN YEAR ENDING 12/31/2025	
Total Recommended Contribution	$ 738,809
City	561,959
Actual Contributions Made:	
Members (excluding buyback)	176,850
City	754,515
Total	$ 931,365

[1] Contributions developed as of 1/1/2026 displayed above have been adjusted to account for assumed interest.

Reconciliation of Changes in Contribution Requirement

Valuation Date		1/1/2026
Contribution Determined, Prior Year	$	587,331
Summary of Contribution Impact by Component		
Change in Normal Cost		41,251
Change in Assumed Administrative Expense		12,260
Investment Return (Actuarial Asset Basis)		(9,404)
Salary Increases		8,163
Active Decrements		(8,445)
Inactive Mortality		8,010
Contributions (More) or Less than Recommended		(17,705)
Increase in Amortization Payment Due to Payroll Growth Assumption		9,138
Change in Expected Member Contributions		(19,157)
Assumption Change		14,487
Other		4,492
Total Change in Contribution	$	43,090
Contribution Determined, Current Year	$	630,421

Other Information

Illustration Of Amortization of the Total Unfunded Actuarial Accrued Liability

Year	Projected Unfunded Actuarial Accrued Liability
2026	3,280,265
2027	3,209,917
2028	3,125,338
2031	2,773,040
2035	2,015,289
2038	1,164,527
2041	0

5-Year Comparison of Actual and Assumed Salary Increases

Year Ended	Actual	Assumed
12/31/2025	7.49%	6.62%
12/31/2024	4.71%	5.72%
12/31/2023	4.77%	5.19%
12/31/2022	4.36%	5.39%
12/31/2021	4.72%	5.00%

5-Year Comparison OF Investment Returns On Market Value And Actuarial Value Of Assets

Year Ended	Market Value	Actuarial Value	Assumed
12/31/2025	17.16%	7.70%	6.75%
12/31/2024	10.26%	6.32%	6.75%
12/31/2023	14.53%	6.34%	6.75%
12/31/2022	-14.33%	4.76%	6.75%
12/31/2021	10.40%	9.94%	6.50%

ACTUARIAL (GAIN)/LOSS

DEVELOPMENT OF ACTUARIAL (GAIN)/LOSS

	Actuarial Accrued Liability	Actuarial Valuation of Assets	Unfunded Actuarial Accrued Liability
Actual, Beginning of Year	$ 17,544,040	$ 14,223,166	$ 3,320,874
Total Normal Cost	414,103		414,103
Benefit Payments	(675,279)	(675,279)	0
Administrative Expenses		(29,347)	29,347
Employer Contribution		754,515	(754,515)
Member Contribution	320	177,170	(176,850)
Interest	1,189,756	967,591	222,165
Expected, End of Year	$ 18,472,940	$ 15,417,816	$ 3,055,124
Actual, End of Year (before changes)	18,620,027	15,523,547	3,096,480
Actuarial (Gain)/Loss	$ 147,087	$ (105,731)	$ 41,356

SUMMARY OF COMPONENTS OF (GAIN)/LOSS

Investment Return (Actuarial Asset Basis)	$ (105,731)
Salary Increases	91,778
Active Decrements	(94,944)
Inactive Mortality	90,051
Other	60,202
Change due to Actuarial (Gain)/Loss	$ 41,356

UNFUNDED ACTUARIAL ACCRUED LIABILITY

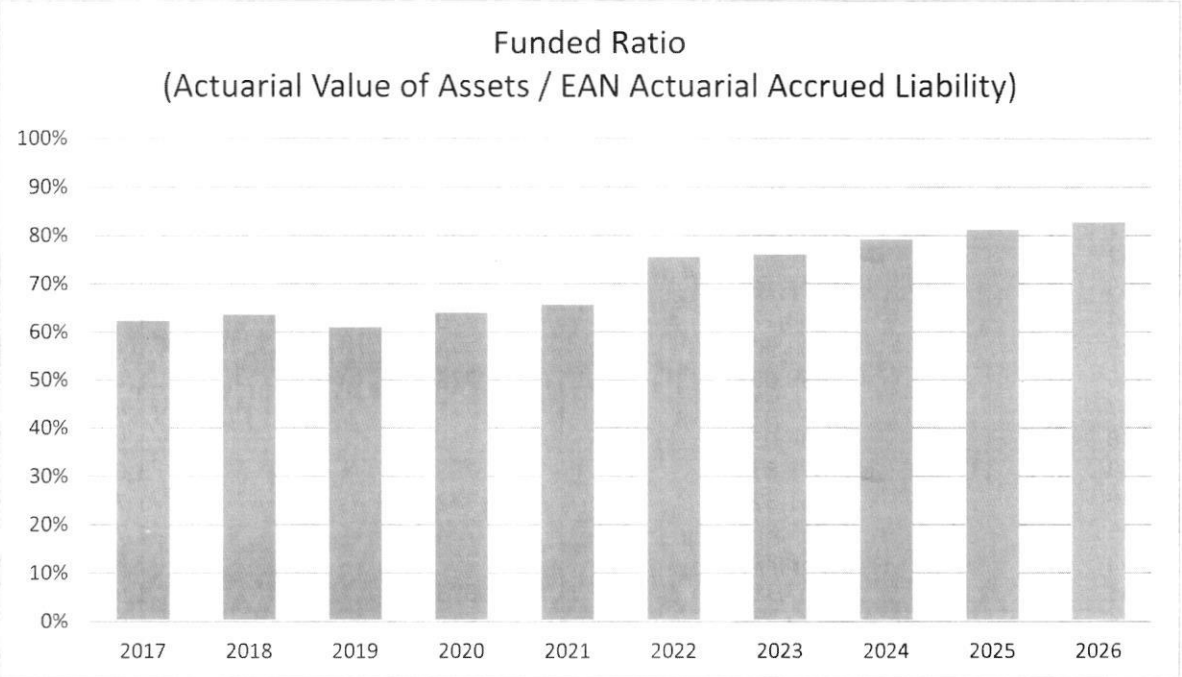
DEVELOPMENT OF UNFUNDED ACTUARIAL ACCRUED LIABILITY

Unfunded Actuarial Accrued Liability as of January 1, 2025	$	3,320,874
Expected Unfunded Actuarial Accrued Liability as of December 31, 2025	$	3,055,124
Change to UAAL due to Assumption Change		183,785
Change to UAAL due to Actuarial (Gain)/Loss		41,356
Unfunded Accrued Liability as of January 1, 2026	$	3,280,265
UAAL Subject to Amortization (100% AAL less Actuarial Assets)	$	3,280,265

AMORTIZATION PAYMENT

	Date Established	Years Remaining	Current Balance	Payment
UAAL	1/1/2026	15	3,280,265	273,317

HISTORY OF FUNDING PROGRESS



PROJECTION OF BENEFIT PAYMENTS

Year	Payments for Current Actives	Payments for Current Inactives	Total Payments
2026	57,394	724,235	781,629
2027	137,739	700,649	838,388
2028	185,923	713,916	899,839
2029	224,964	726,450	951,414
2030	274,674	738,060	1,012,734
2031	316,322	748,526	1,064,848
2032	356,634	757,599	1,114,233
2033	415,162	764,994	1,180,156
2034	488,170	770,397	1,258,567
2035	563,906	773,484	1,337,390
2036	633,088	773,912	1,407,000
2037	713,353	771,332	1,484,685
2038	794,057	765,396	1,559,453
2039	878,831	755,773	1,634,604
2040	961,321	742,169	1,703,490
2041	1,035,862	724,343	1,760,205
2042	1,130,897	702,172	1,833,069
2043	1,227,384	675,747	1,903,131
2044	1,333,740	645,427	1,979,167
2045	1,434,106	611,731	2,045,837
2046	1,543,772	575,290	2,119,062
2047	1,644,370	536,787	2,181,157
2048	1,742,395	509,244	2,251,639
2049	1,847,542	468,485	2,316,027
2050	1,937,307	427,433	2,364,740
2051	2,031,246	386,620	2,417,866
2052	2,116,135	346,588	2,462,723
2053	2,202,455	308,015	2,510,470
2054	2,295,780	271,259	2,567,039
2055	2,372,132	236,768	2,608,900
2056	2,433,424	204,869	2,638,293
2057	2,484,694	175,803	2,660,497
2058	2,543,812	149,688	2,693,500
2059	2,592,149	126,542	2,718,691
2060	2,628,642	106,318	2,734,960
2061	2,658,463	88,900	2,747,363
2062	2,681,809	74,104	2,755,913
2063	2,700,333	61,713	2,762,046
2064	2,711,621	51,464	2,763,085
2065	2,715,387	43,078	2,758,465

ASSET INFORMATION

STATEMENT OF FIDUCIARY NET POSITION

	Market Value 01/01/2026
ASSETS	
Cash and Cash Equivalents:	
Checking Account	398,933
Total Cash and Equivalents	$ 398,933
RECEIVABLES	
Prepaids	3,065
Total Receivable	$ 3,065
INVESTMENTS	
Pooled/Common/Commingled Funds:	16,137,234
Total Investments	$ 16,137,234
Assets Held by Insurance Company/Insurance Company Contracts	231,078
TOTAL ASSETS	$ 16,770,310
LIABILITIES	
Payables:	
Miscellaneous	1,456
Total Liabilities	$ 1,456
NET POSITION RESTRICTED FOR PENSIONS	$ 16,768,854

Statement of Changes in Fiduciary Net Position

	Year-Ended 01/01/2026
Additions	
Contributions:	
Member	$ 176,850
Buy-Back	320
Employer	754,515
Total Contributions	$ 931,685
Investment Income:	
Net Increase in Fair Value of Investments	$ 2,438,075
Interest & Dividends	4,136
Less Investment Expense[1]	(30,113)
Net Investment Income	$ 2,412,098
Total Additions	$ 3,343,783
Deductions	
Distributions to Members:	
Benefit Payments	$ 675,279
Total Distributions	$ 675,279
Administrative Expense	$ 29,347
Total Deductions	$ 704,626
Net Increase in Net Position	$ 2,639,157
Net Position Restricted for Pensions	
Beginning of the Year	$ 14,129,697
End of the Year	$ 16,768,854

[1]Investment related expenses include investment advisory, custodial and performance monitoring fees.

Development of Actuarial Value of Assets

	1/1/2026
Actuarial Value of Assets	
Market Value of Assets	$ 16,768,854
Total Deferred Investment (Gains)/Losses	(1,245,307)
Preliminary Actuarial Value of Assets	$ 15,523,547
Limited Actuarial Value of Assets (20% corridor)	$ 15,523,547
Development of Investment (Gain)/Loss	
Market Value of Assets, Prior Year	$ 14,129,697
Contributions	931,685
Benefit Payments	(675,279)
Administrative Expenses	(29,347)
Expected Investment Earnings	$ 961,293
Actual Net Investment Earnings	(2,412,098)
2025 Actuarial Investment (Gain)/Loss	$ (1,450,805)

Deferred Investment (Gains)/Losses

Year Ended	(Gain)/Loss	Percentage Deferred	Deferred (Gain)/Loss
12/31/2025	(1,450,805)	80%	(1,160,644)
12/31/2024	(448,412)	60%	(269,048)
12/31/2023	(851,676)	40%	(340,671)
12/31/2022	2,625,284	20%	525,056
12/31/2021	(434,540)	0%	0
Total Deferred Investment (Gains)/Losses			(1,245,307)

Approximate Rates of Return

Basis	Rate of Return
Actuarial Valuation of Assets	7.70%
Market Value of Assets	17.16%

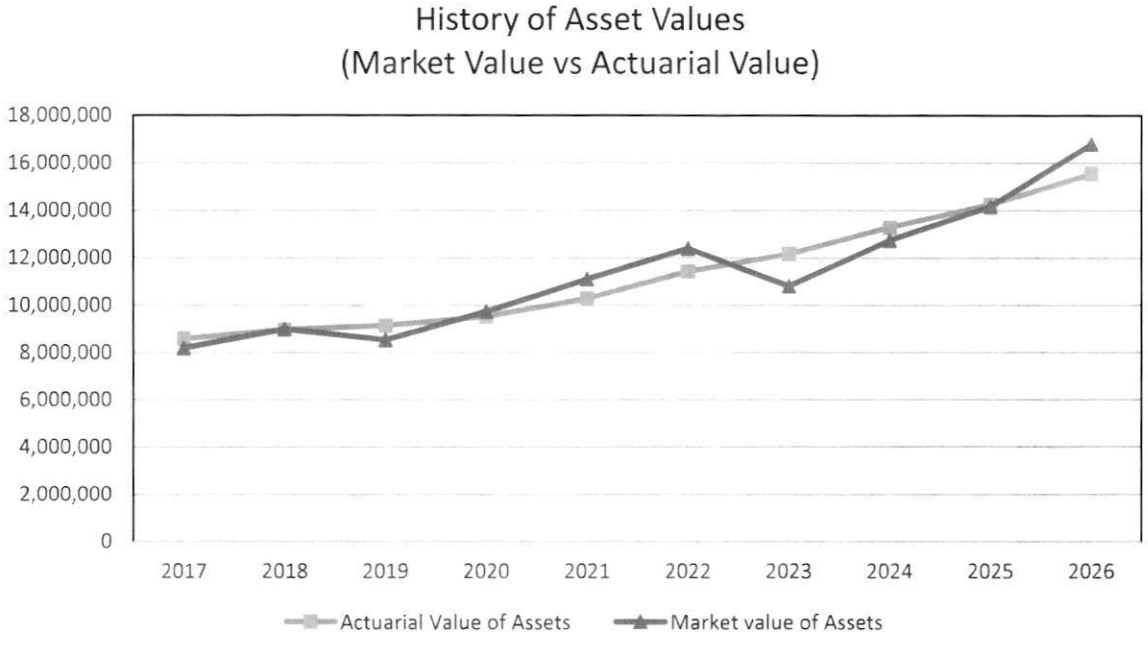
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

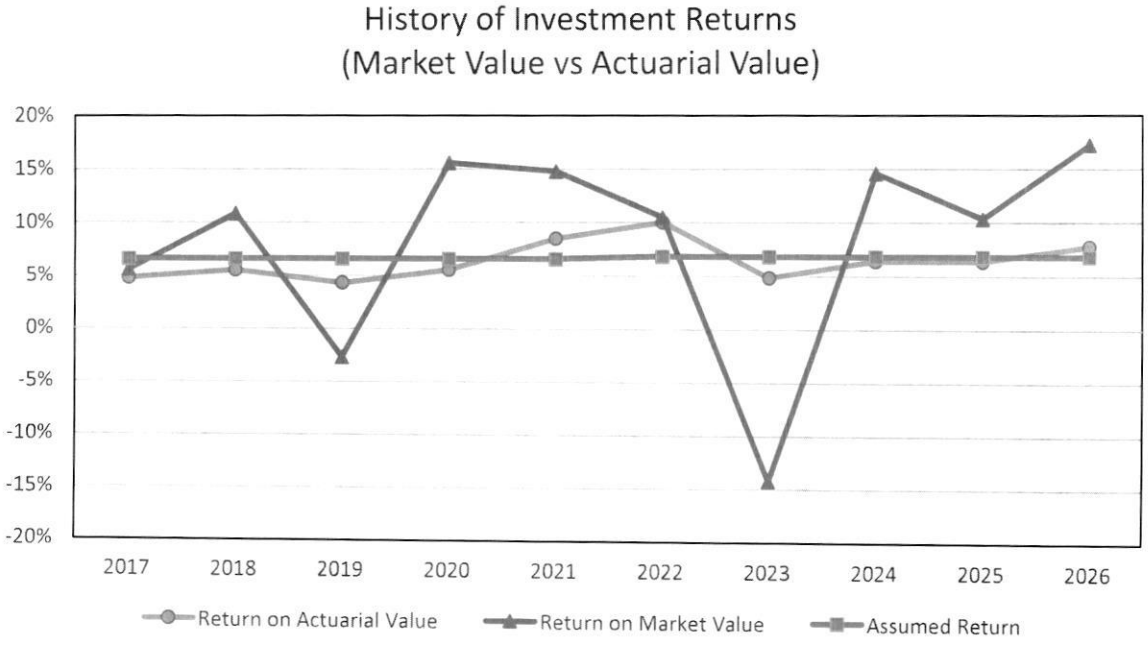
		Year Ended 1/1/2026
ADDITIONS		
Contributions:		
Member	$	176,850
Buy-Back		320
Employer		754,515
Total Contributions	$	931,685
Earnings from Investments:		
Interest & Dividends	$	4,136
Net Increase in Fair Value of Investments		2,438,075
Change in Actuarial Value		(1,338,776)
Total Earnings and Investment Gains	$	1,103,435
DEDUCITIONS		
Distributions to Members:		
Benefit Payments	$	675,279
Total Distributions	$	675,279
Expenses:		
Investment related[1]	$	30,113
Administrative		29,347
Total Expenses	$	59,460
CHANGE IN NET ASSETS FOR THE YEAR	$	1,300,381
NET ASSETS		
Beginning of the Year	$	14,223,166
End of the Year[2]	$	15,523,547

[1]Investment related expenses include investment advisory, custodial and performance monitoring fees.
[2]Net Assets may be limited for actuarial consideration.

HISTORY OF FUNDING PROGRESS

HISTORY OF ASSET VALUES AND INVESTMENT RETURNS





PARTICIPANT STATISTICS

STATISTICAL DATA

Valuation Date	1/1/2026	1/1/2025	1/1/2024	1/1/2023
ACTIVES - TIER 1				
Number	7	7	7	7
Average Current Age	49.1	48.1	47.1	46.1
Average Age at Employment	25.8	25.8	25.8	25.8
Average Past Service	23.3	22.3	21.3	20.3
Average Annual Salary	$119,971	$114,274	$109,016	$104,893
ACTIVES - TIER 2				
Number	12	11	9	7
Average Current Age	33.3	32.6	33.8	33.3
Average Age at Employment	28.2	28.4	28.7	26.4
Average Past Service	5.1	4.2	5.1	6.9
Average Annual Salary	$83,480	$76,275	$79,412	$84,660
SERVICE RETIREES				
Number	7	7	7	8
Average Current Age	71.1	70.1	69.1	69.2
Average Annual Benefit	$87,631	$85,079	$82,601	$73,423
BENEFICIARIES				
Number	1	1	1	0
Average Current Age	77.1	76.1	75.1	N/A
Average Annual Benefit	$43,642	$43,642	$43,642	N/A
DISABILITY RETIREES				
Number	1	1	1	1
Average Current Age	81.2	80.2	79.2	78.2
Average Annual Benefit	$36,585	$36,086	$35,587	$34,589
TERMINATED VESTED				
Number	2	3	2	1
Average Current Age	40.2	31.7	41.1	44.7
Average Annual Benefit [1]	$12,540	$12,540	N/A	N/A

[1] Average Annual Benefit for Terminated Vested members reflects the benefit for members entitled to a future annual benefit from the plan.

AGE AND SERVICE DISTRIBUTION

	PAST SERVICE											
AGE	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30+	Total
15 - 19	0	0	0	0	0	0	0	0	0	0	0	0
20 - 24	0	1	0	0	0	0	0	0	0	0	0	1
25 - 29	0	2	0	0	0	0	0	0	0	0	0	2
30 - 34	0	1	1	0	1	0	0	0	0	0	0	3
35 - 39	0	0	2	0	0	1	2	0	0	0	0	5
40 - 44	0	0	0	0	0	1	0	3	0	0	0	4
45 - 49	0	0	0	0	0	0	0	1	0	0	0	1
50 - 54	0	0	0	0	0	0	0	0	1	1	0	2
55 - 59	0	0	0	0	0	0	0	0	0	0	0	0
60 - 64	0	0	0	0	0	0	0	0	0	0	0	0
65+	0	0	0	0	0	0	0	0	0	0	1	1
Total	0	4	3	0	1	2	2	4	1	1	1	19

PARTICIPANT RECONCILIATION

	Actives	Members Receiving Benefits	Receiving Death Benefits	Receiving Disability Benefits	Vested	Total
Number, prior valuation	18	7	1	1	3	30
New Entrants / Rehires	1	0	0	0	(1)	0
Retired	0	0	0	0	0	0
Vested Deferred	0	0	0	0	0	0
Death, With Survivor	0	0	0	0	0	0
Death, No Survivor	0	0	0	0	0	0
Disabled	0	0	0	0	0	0
Refund of Contributions or Transferred Service to Other Fund	0	0	0	0	0	0
Expired Annuities	0	0	0	0	0	0
Data Corrections	0	0	0	0	0	0
Hired/Termed in Same Year	0	0	0	0	0	0
Number, current valuation	19	7	1	1	2	30

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rate

6.75% per year compounded annually, net of investment related expenses.

Mortality Rate

Active Lives:
PubS-2010 Employee mortality, unadjusted, with generational improvements with the most recent projection scale (currently Scale MP-2021). 20% of active deaths are assumed to be in the line of duty.

Inactive Lives:
PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.081 for male retirees and unadjusted for female retirees, with generational improvements with the most recent projection scale (currently Scale MP-2021).

Beneficiaries:
PubS-2010 Survivor mortality, unadjusted for male beneficiaries and adjusted by a factor of 1.098 for female beneficiaries, with generational improvements with the most recent projection scale (currently Scale MP-2021).

Disabled Lives:
PubS-2010 Disabled mortality, adjusted by a factor of 1.178 for male disabled members and unadjusted for female disabled members, with generational improvements with the most recent projection scale (currently Scale MP-2021).

The mortality assumptions sufficiently accommodate anticipated future mortality improvements.

Retirement Age

Rates are based on a 2025 experience study performed for the Firefighters' Pension Investment Fund.

% Retiring During Year (Tier 1)		% Retiring During Year (Tier 2)	
Age	Rate	Age	Rate
50-53	15.0%	50-54	3.0%
54-57	22.5%	55	30.0%
58-61	25.0%	56-57	22.5%
62-63	30.0%	58-61	25.0%
64-69	60.0%	62-63	30.0%
70+	100.0%	64-69	60.0%

% Retiring During Year (Tier 1)		% Retiring During Year (Tier 2)	
Age	Rate	Age	Rate
		70+	100.0%

Disability Rate

80% of the disabilities are assumed to be in the line of duty. Rates are based on a 2025 experience study performed for the Firefighters' Pension Investment Fund.

% Becoming Disabled During Year			
Age	Rate	Age	Rate
20	0.010%	45	0.650%
25	0.016%	50	0.900%
30	0.068%	55	1.240%
35	0.220%	60	1.580%
40	0.420%		

Termination Rate

Rates are based on a 2025 experience study performed for the Firefighters' Pension Investment Fund.

% Terminating During Year			
Age	Rate	Age	Rate
20-24	12.5%	30	5.0%
25	10.0%	31	4.0%
26	9.0%	32	3.0%
27	8.0%	33-35	2.0%
28	7.0%	36-37	1.5%
29	6.0%	38+	1.0%

Inflation

2.50%.

Cost-of-Living Adjustment

Tier 1: 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.

Tier 2: 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.

Salary Increases

See table below, inclusive of inflation. This is based on a 2025 experience study performed for the Firefighters' Pension Investment Fund.

Salary Scale	
Service	Rate
0	12.00%
1	9.50%
2	8.50%
3	7.50%
4	6.50%
5	5.00%
6-9	4.50%
10+	4.25%

Marital Status

80% of Members are assumed to be married.

Spouse's Age

Males are assumed to be two years older than females.

Funding Method

Entry Age Normal Cost Method.

Under this method, the normal cost is the sum of the individual normal costs for all active participants. For an active participant, the normal cost is the participant's normal cost accrual rate, multiplied by the participant's current compensation.
The normal cost accrual rate equals:

(i) the present value of future benefits for the participant, determined as of the participant's entry age, divided by

(ii) the present value of the compensation expected to be paid to the participant for each year of the participant's anticipated future service, determined as of the participant's entry age.

In calculating the present value of future compensation, the salary scale is applied both retrospectively and prospectively to estimate compensation in years prior to and subsequent to the valuation year based on the compensation used for the valuation.

The accrued liability is the sum of the individual accrued liabilities for all participants and beneficiaries. A participant's accrued liability equals the present value, at the participant's attained age, of future benefits less the present value at the participant's attained age of

	the individual normal costs payable in the future. Under this method, the entry age used for each active participant is the participant's age at the time he or she would have commenced participation if the plan had always been in existence under current terms, or the age as of which he or she first earns service credits for purposes of benefit accrual under the current terms of the plan.
Actuarial Asset Method	Investment gains and losses are smoothed over a 5-year period. In the first year, 20% of the gain or loss is recognized. In the second year 40%, in the third year 60%, in the fourth year 80%, and in the fifth year 100% of the gain or loss is recognized. The actuarial investment gain or loss is defined as the actual return on investments minus the actuarial assumed investment return. Actuarial Assets shall not be less than 80% nor greater than 120% of the Market Value of Assets.
Funding Policy Amortization Method	The UAAL is amortized according to a Level Percentage of Payroll method over a period ending in 2040. The initial amortization amount is 100% of the Accrued Liability less the Actuarial Value of Assets.
Total Required Contribution	Equal to the Normal Cost plus Administrative Expenses plus an amount sufficient to amortize the Unfunded Accrued Liability as defined by the Funding Policy Amortization Method. The required amount is adjusted for interest according to the timing of contributions during the year.
Payroll Growth	3.25% per year.
Administrative Expenses	Expenses paid out of the fund other than investment-related expenses are assumed to be equal to those paid in the previous year.

PLAN PROVISIONS

Article 4 Pension Fund	The Plan is established and administered as prescribed by "Article 4. Firefighters' Pension Fund – Municipalities 500,000 and Under" of the Illinois Pension Code.
Plan Administration	The Plan is a single employer defined benefit pension plan administered by a Board of Trustees comprised of: a.) Two members appointed by the Municipality, b.) Two active Members of the Fire Department elected by the Membership, and c.) One retired Member of the Fire Department elected by the Membership.
Credited Service	Years and fractional parts of years of service (except as noted below) as a sworn Firefighter employed by the Municipality.
Salary	Annual salary, including longevity, attached to firefighter's rank, as established by the municipality appropriation ordinance, excluding overtime pay, bonus pay and holiday pay except for the base 8 hours of the 10 pensionable holidays which is included. For Tier 2 participants, the salary is capped at a rate of $106,800 as of 2011, indexed annually at a rate of CPI-U, but not to exceed 3.00%.
Normal Retirement Date	**Tier 1**: Age 50 and 20 years of Credited Service. **Tier 2:** Age 55 with 10 years of Credited Service.
Benefit	**Tier 1**: 50% of annual salary attached to rank on last day of service plus 2.50% of annual salary for each year of service over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is $1,159.27 per month. **Tier 2**: 2.50% per year of service times the average salary for the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest prior to retirement times the number of years of service, up to a maximum of 75% of average salary. The minimum monthly benefit is $1,159.27 per month.

Form of Benefit	**Tier 1**: For married retirees, an annuity payable for the life of the Member; upon the death of the member, 100% of the Member's benefit payable to the spouse until death. For unmarried retirees, the normal form is a Single Life Annuity. **Tier 2**: Same as above, but with 66 2/3% of benefit continued to spouse.
Early Retirement	
Date	**Tier 1**: Age 60 and 10 years of Credited Service. **Tier 2**: Age 50 with 10 years of Credited Service.
Benefit	**Tier 1**: 1.50% plus 0.10% for each year of service in excess of 10 years, times salary x service (complete years). **Tier 2**: Normal Retirement Benefit, reduced 6.00% for each year before age 55, with no minimum benefit.
Form of Benefit	Same as Normal Retirement.
Disability Benefit	
Eligibility	Total and permanent as determined by the Board of Trustees. Seven years of service required for non-service connected disability.
Benefit Amount	A maximum of: a.) 65% of salary attached to the rank held by Member on last day of service, and; b.) The monthly retirement pension that the Member is entitled to receive if he or she retired immediately. For non-service connected disabilities, a benefit of 50% of salary attached to rank held by Member on last day of service.
Cost-of-Living Adjustment	**Tier 1**: *Retirees*: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. *Disabled Retirees*: An annual increase equal to 3.00% per year of the original benefit amount beginning at age 60. Those that become disabled prior to age 60 receive an increase of 3.00% of the original benefit amount for each year since benefit commencement upon reaching age 60.

	Tier 2: An annual increase each January 1 equal to 3.00% per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the 12 months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.
Pre-Retirement Death Benefit	
Service Incurred	100% of salary attached to rank held by Member on last day of service.
Non-Service Incurred	A maximum of: a.) 54% of salary attached to the rank held by Member on last day of service, and; b.) The monthly retirement pension earned by the deceased Member at the time of death, regardless of whether death occurs before or after age 50.
Vesting (Termination)	
Vesting Service Requirement	10 years.
Non-Vested Benefit	Refund of Member Contributions.
Vested Benefit	Either the termination benefit, payable upon reaching age 60 (55 for Tier 2), provided contributions are not withdrawn, or a refund of member contributions.
Termination Benefit	Based on the monthly salary attached to the Member's rank at separation from service and equals: **Tier 1**: 1.50% plus 0.10% for each year of service in excess of 10 years, times salary x service (based on complete years). **Tier 2**: 2.50% of 4-year final average salary times creditable service.
Contributions	
Employee	9.455% of Salary.
Municipality	Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability.

SUPPLEMENTARY INFORMATION

GLOSSARY

Accrued Benefit	The benefit earned as of a specific date based on the provisions of the plan and the member's age, service, and salary as of that date.
Actuarial Accrued Liability	The portion of the anticipated future benefits allocated to years prior to the valuation date determined according to the plan's Actuarial Cost Method.
Actuarial Value of Assets	The asset value used in the valuation to determine contribution requirements. It represents the plan's Market Value of Assets (see below), with adjustments according to the plan's Actuarial Asset Method. These adjustments produce a "smoothed" value that is likely to be less volatile from year to year than the Market Value of Assets.
Actuarial Assumptions	Assumptions regarding the occurrence of future events affecting plan costs. These assumptions include rates of investment earnings, changes in compensation, rates of mortality, withdrawal, disablement, and retirement as well as statistics related to marriage and family composition.
Actuarial Cost Method	A method of determining the portion of the cost of a plan to be allocated to each year; sometimes referred to as the "actuarial funding method." Each cost method allocates a certain portion of the actuarial present value of benefits between the Actuarial Accrued Liability and future normal costs to ensure the plan is adequately and systematically funded.
Actuarial Gain or Loss	The change in Unfunded Actuarial Accrued Liability resulting from experience different from Actuarial Assumptions. Gains decrease the Unfunded Actuarial Accrued Liability and losses increase the Unfunded Actuarial Accrued Liability.

Actuarial Present Value	The estimated amount of funds required as of a specified date to provide a payment or series of payments in the future. It is determined by discounting future payments at predetermined rates of interest, and by probabilities of payments between the specified date and the expected date of payment.
Amortization Payment	The portion of the plan contribution designated to pay interest and reduce the outstanding principal balance of Unfunded Actuarial Accrued Liability. If the amortization payment is less than the accrued interest on the Unfunded Actuarial Accrued Liability the outstanding principal balance will increase.
Decrements	Events which result in the termination of membership in the system such as retirement, disability, withdrawal, or death.
Funded Ratio	A measure of the ratio of the plan assets to liabilities of the system. Typically, the assets used in the measure are the Actuarial Value of Assets as determined by the asset valuation method. The Funded Ratio depends not only on the financial strength of the plan but also on the asset valuation method used to determine the assets and on the Actuarial Cost Method used to determine the liabilities.
Interest Rate	The assumed long-term rate of return on plan assets.
Market Value of Assets	The fair market value of plan assets as of the valuation date.
Normal Cost	The portion of the Actuarial Present Value of Benefits allocated to the current year determined according to the plan's Actuarial Cost Method.
Present Value of Benefits	The single sum value on the valuation date of all future benefits to be paid to current plan participants.
Projected Annual Payroll	The salary expected for the year after the valuation date, excluding members over the 100% assumed retirement age.

Projected Benefits	The benefits expected to be paid in the future based on the provisions of the plan and the Actuarial Assumptions. The projected values are based on anticipated future advancement in age and accrual of service as well as increases in salary paid to the participant.
Total Annual Payroll	The salary expected for the year after the valuation date.
Ultimate Cost	The total cost to the plan once the last benefit has been paid. The Ultimate Cost equals Benefit Payments Plus: Expenses Less: Investment Income The Ultimate Cost is independent of the Actuarial Cost Method selected.
Unfunded Actuarial Accrued Liability	The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets.
Vested Benefit	Benefits members are entitled to regardless of employment status.

Discussion of Risk

ASOP No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined under various assumption scenarios. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. It is possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- Investment Return: When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.

- Salary Increases: When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.

- Payroll Growth: The plan's payroll growth assumption, if one is used, causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll does not increase according to the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.

- Demographic Assumptions: Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment produces a gain or loss depending on whether the outcome was more or less favorable than other outcomes that could have occurred.

- Contribution Risk: This risk results from the potential that actual employer contributions may deviate from actuarially determined contributions, which are determined in accordance with the Board's funding policy. The funding policy is intended to result in contribution requirements that if paid when due, will result in a reasonable expectation that assets will accumulate to be sufficient to pay plan benefits when due. Contribution deficits, particularly large deficits and those that occur repeatedly, increase future contribution requirements and put the plan at risk for not being able to pay plan benefits when due.

Impact of Plan Maturity on Risk

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. For this reason, less tolerance for investment risk may be warranted for highly mature plans with a substantial inactive liability. Similarly, mature plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

To assist with determining the maturity of the plan, we have provided some relevant metrics in the table following titled "Plan Maturity Measures and Other Risk Metrics". Highlights of this information are discussed below:

- The Support Ratio, determined as the ratio of active to inactive members, has increased from 155.6% on January 1, 2023 to 190.0% on January 1, 2026, indicating that the plan has experienced a significant growth in active population.
- The Accrued Liability Ratio, determined as the ratio of the Inactive Accrued Liability, which is the liability associated with members who are no longer employed but are due a benefit from the plan, to the Total Accrued Liability, is 49.0%. With a plan of this maturity, losses due to lower than expected investment returns or demographic factors can be made up over a longer time horizon than would be needed for a more mature plan.
- The Funded Ratio, determined as the ratio of the Actuarial Value of Assets to the Total Accrued Liability, has increased from 76.0% on January 1, 2023 to 82.6% on January 1, 2026.
- The Net Cash Flow Ratio, determined as the ratio of the Net Cash Flow (contributions minus benefit payments and administrative expenses) to the Market Value of Assets, stayed approximately the same from January 1, 2023 to January 1, 2026. The current Net Cash Flow Ratio of 1.4% indicates that contributions are generally covering the plan's benefit payments and administrative expenses.

LOW DEFAULT-RISK OBLIGATION MEASURE

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a "low-default-risk obligation measure" (LDROM). This liability measure is consistent with the determination of the actuarial accrued liability shown on page 8 in terms of member data, plan provisions, and assumptions/methods, including the use of the Entry Age Normal Cost Method, except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.43% resulting in an LDROM of $26,461,528. The LDROM should not be considered the "correct" liability measurement; it simply shows a possible outcome if the Board elected to hold a very low risk asset portfolio. Given that plan benefits are paid over time through the combination of contributions and investment returns, prudent investments selected by the Board help to balance asset accumulation through these two sources.

It is important to note that the actuary has identified the risks above as the most significant risks based on the characteristics of the plan and the nature of the project, however, it is not an exhaustive list of potential risks that could be considered. Additional advanced modeling, as well as the identification of additional risks, can be provided at the request of the audience addressed on page 2 of this report.

Plan Maturity Measures and Other Risk Metrics

	1/1/2026	1/1/2025	1/1/2024	1/1/2023
Support Ratio				
Total Actives[1]	19	18	16	14
Total Inactives[1]	10	10	9	9
Actives / Inactives	190.0%	180.0%	177.8%	155.6%
Asset Volatility Ratio				
Market Value of Assets (MVA)	16,768,854	14,129,697	12,699,780	10,771,906
Total Annual Payroll	1,841,559	1,638,941	1,477,821	1,326,872
MVA / Total Annual Payroll	910.6%	862.1%	859.4%	811.8%
Accrued Liability (AL) Ratio				
Inactive Accrued Liability	9,216,817	9,227,570	9,224,192	9,030,838
Total Accrued Liability	18,803,812	17,544,040	16,763,416	15,984,965
Inactive AL / Total AL	49.0%	52.6%	55.0%	56.5%
Funded Ratio				
Actuarial Value of Assets (AVA)	15,523,547	14,223,166	13,261,271	12,142,848
Total Accrued Liability	18,803,812	17,544,040	16,763,416	15,984,965
AVA / Total Accrued Liability	82.6%	81.1%	79.1%	76.0%
Net Cash Flow Ratio				
Net Cash Flow [2]	227,059	120,277	337,697	201,304
Market Value of Assets (MVA)	16,768,854	14,129,697	12,699,780	10,771,906
Ratio	1.4%	0.9%	2.7%	1.9%

[1] Excludes terminated participants awaiting a refund of member contributions.

[2] Determined as total contributions minus benefit payments and administrative expenses.

Statutory Minimum Required Contribution

Contribution requirements shown on this page are calculated according to statutory minimum funding requirements of the Illinois Pension Code. We do not believe this method is sufficient to fund future benefits; as such, we recommend funding according to the contributions developed in the Contribution Requirements section of this report.

	New Assump	Old Assump	
Valuation Date	1/1/2026	1/1/2026	1/1/2025
Applicable to Fiscal Year Ending	12/31/2027	12/31/2027	12/31/2026
Unfunded Actuarial Accrued Liability			
Actuarial Accrued Liability (PUC)	$ 17,930,000	$ 17,803,563	$ 16,794,997
Actuarial Value of Assets	15,523,547	15,523,547	14,223,166
Unfunded Actuarial Accrued Liability (UAAL)	2,406,453	2,280,016	2,571,831
UAAL Subject to Amortization	613,453	499,660	892,331
Calculation of Minimum Required Contribution			
Normal Cost	$ 531,149	$ 533,096	$ 492,167
% of Total Annual Payroll	28.8%	28.9%	30.0%
Administrative Expenses	31,328	31,328	19,068
% of Total Annual Payroll	1.7%	1.7%	1.2%
UAAL Amortization Payment	54,564	44,443	75,551
% of Total Annual Payroll	3.0%	2.4%	4.6%
Total Recommended Contribution	$ 617,041	$ 608,867	$ 586,786
% of Total Annual Payroll	33.5%	33.0%	35.8%
Expected Member Contributions	(174,119)	(174,119)	(154,962)
% of Total Annual Payroll	(9.5%)	(9.5%)	(9.5%)
Expected City Contribution	$ 442,922	$ 434,748	$ 431,824
% of Total Annual Payroll	24.0%	23.5%	26.3%

Assumptions and Methods

Actuarial Cost Method	Projected Unit Credit
Amortization Method	90% Funding by 2040
Payroll Growth Assumption	3.25%

All other assumptions and methods are as described in the Actuarial Assumptions and Methods section.

[1] Contributions developed as of 1/1/2026 displayed above have been adjusted to account for assumed interest.

File Attachments for Item:

1. CONSENT AGENDA ITEMS BY OMNIBUS VOTE with Recommendations:

a) Approve City Council Meeting Minutes - 11/9/2026

b) Approve Payroll - 10/12/2026 - 10/25/2026

c) Approve Payment Registers - 11/9/2026, 11/10/2026, 11/16/2026, 11/17/2026

d) Accept & Place on File - October Financials

e) Approve 2027 Holidays

f) Approve 2027 Meeting Dates

g) Establish December 14, 2026 as 2027 Budget Public Hearing

MINUTES
CITY COUNCIL MEETING
Monday, November 9, 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 Manger Zeke Jackson, City Clerk Rose Huéramo, and Deputy Clerk Lauren Jackson.

III. PROCLAMATIONS, COMMENDATIONS, ETC:

1. Veterans Day- November 11, 2026- Proclamation was accepted by Veteran Jim May and will be given to the VFW.

IV. REPORTS AND COMMUNICATIONS:

1. Mayor's Report: The Mayor thanked Kish for the open house they had on 11/5. He also stated that there is a Veterans Day event at the High School at 7:30AM. The Mayor wanted to inform the community about all the efforts and initiatives that have been put into downtown Rochelle. He ended his announcement by giving appreciation and thanks to Veterans.

2. Council Members: Councilor Arteaga reminded the public about the Light Up Lincoln event on 12/4 at 5:30PM and directed anyone who wanted to be in the parade to sign up with the Chamber.

3. City Manager's Report: City Manager, Zeke Jackson, stated that staff have done a lot of work on the budget and announced there are upcoming budget workshops that are open to the public on 11/16, 11/17, and 11/18.

V. PUBLIC COMMENTARY/CORRESPONDENCE: Christian Bailey began the public commentaries and stated he has a lot of experience with data centers. He mainly stated the differences between the April and October draft agreements and was concerned that the agreement could change after it was passed. He did not feel comfortable with this agreement getting passed, but if it were to be passed, he wanted the shortcoming to be addressed and revised in written and binding terms. Megan Sneyd followed and mainly stated her concerns about a data center in Rochelle. She did not think this development agreement was the right choice for Rochelle. She stated that the people she has spoken with do not want a data center in Rochelle. She brought up a lot of environmental concerns that could come from having a data center. She also stated that there was no long-term impact data for this project. She questioned if this project would benefit the citizens of Rochelle. Ezcquias Sanchez was next and he stated that the type of data center that people might have in their minds is not the data center planned for Rochelle. He did not think that the concerns that people have are valid for this type of data center that was proposed for Rochelle. He believes that this is the right sized data center for Rochelle. He also touched on all the different employment opportunities that could come from a data center outside of the day-to-day workers. Zach LaMotta, a developer for Midwest Power, followed. He explained the benefits and growth opportunities that would come from this data center in Rochelle such as extra funds for schools, job opportunities, and reduced property taxes. He stated how this project is a controlled step with a clear outsized economic return and believed everyone would experience the benefits. He stated with how this project was approached, that this is responsible data center development. John Favia went last and is also a developer for Midwest Power. He mainly stated what a data center would mean for Rochelle with the point of if you build the right foundation, opportunities will follow. He made the point that the economy is always changing and that digital infrastructure is becoming essential. However, he stated that Rochelle really wouldn't have to change who it is to participate in this new economy. This is an opportunity to build on Rochelle's strength and would make the community a better place to live and support public services without playing unnecessary burdens on citizens. He believed that this project would not be asking Rochelle to evolve into something it isn't. He exclaimed how Project Crossroads will create many positive opportunities for Rochelle.

VI. DISCUSSION ITEMS: None

VII. BUSINESS ITEMS:

1. CONSENT AGENDA ITEMS BY OMNIBUS VOTE with Recommendations:
a) Approve City Council Meeting Minutes - 10/26/2026
b) Accept and Place on File Planning & Zoning Commission Meeting Minutes - 10/5/2026
c) Approve Payroll - 9/28/2026 - 10/11/2026
d) Approve Payment Registers - 10/26/2026, 10/27/2026, 11/2/2026, 11/3/2026
Motion made by Councilor Valdivieso, Seconded by Councilor Arteaga, **"I move consent agenda items (a) through (d) 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. **A Resolution Authorizing a Development Agreement between Midwest Power Investors, LLC and the City of Rochelle.** 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 an irrevocable letter of credit 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
- The primary building structure up to 360,000 sq ft.

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.

City Engineer, Sam Tesreau, was available for questions. Motion made by Councilor T. McDermott, Seconded by Councilor Valdiveso, **" I move Resolution R2026-38, a Resolution Approving a Development Agreement with Midwest Power Investors, LLC, be approved."** Voting Yea: D. McDermott and T. McDermott. Nays: Arteaga, Hayes, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Motion denied 5-2.

3. **Collective Bargaining Agreement between the City of Rochelle and the IBEW (International Brotherhood of Electrical Workers) Divisions of Street and Cemetery May 1, 2026 through April 30, 2029.** The City of Rochelle began negotiations with IBEW in April of 2026. Through negotiations, the City remained focused on two key priorities—maintaining fiscal responsibility and supporting long-term employee retention while ensuring operation efficiency. With these priorities in mind, the City evaluated skills, experience levels, and current market trends to guide salary-related decisions. The primary updates to the proposed CBA are summarized below.

Annual Wage Adjustments

After considering our Operators' skills and workload compared to similar municipalities, it is recommended to adjust the wage schedule $1.25 per year of the contract. This adjustment reflects the decrease in contract costs and increase in efficiency by retaining more projects in-house.

Annual COLA Increase of 3.5%

The proposal includes a 3.5% Cost-of-Living Adjustment (COLA) for each year of the contract, increasing base wages and certification-adjusted rates accordingly. This percentage reflects significant discussion and compromise between the City and the union. It strikes a balance between maintaining the ability to complete more projects in-house for optimal fiscal responsibility and efficient project completion, to support internal equity, and to enable predictable budgeting throughout the contract period.

Director of HR, Jillian Condon, was available for questions. Motion made by Councilor Shaw-Dickey, Seconded by Councilor D. McDermott, **"I move Council approve a Collective Bargaining Agreement between the City of Rochelle and the IBEW (International Brotherhood of Electrical Workers) Divisions of Street and Cemetery May 1, 2026 through April 30, 2029, be approved."** Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.

4. **A Resolution Approving Intergovernmental Personnel Benefits Cooperative Premium Rates for January 1, 2027 – December 31, 2027.** Since joining IPBC in 2018, the City has been able to maintain the same plan design for medical insurance. Last year, the City moved from a PPO to a BCO that maintained the previous plan design for providers classified as tier I. However, there was a plan design change for providers classified as tier II when implementing the BCO. For the

upcoming plan year, IPBC presented the City with a projected **25.4% increase** to the costs of current Blue Cross Blue Sheild Blue Choice Option Plan. On July 30, Khrysta Oleson and Jillian Condon met with the internal Insurance Committee to review alternatives. The committee was presented with two plan change options of which they chose the plan with the greatest premium reduction with a projected **6.43% decrease**. The plan change for 2027 increases the deductible, office visit copay, RX copay, and out-of-pocket maximum for all BCO tiers. An alternative prescription plan through IPBC for use of GLP-1s for weight loss was reviewed by the committee. Electing this alternative plan results in an additional **2% decrease** to the monthly premiums. The proposed changes resulted in a projected **16.97% increase** in the BCO plan for 2027. While the High Deductible Health Plan (HDHP) shows a projected **22.82% increase**, its overall premium cost remains lower than the BCO plan. Therefore, the recommendation is to continue offering the HDHP as a coverage option. Staff recommends that the City Council approve the following health insurance plan options and monthly premium rates for the 2027 coverage year:

- **BCO Employee Only:** $1,074.39
- **HDHP Employee Only:** $1,035.48
- **BCO Employee + Family:** $2,755.29
- **HDHP Employee + Family:** $2,655.48

Human Resource Specialist, Khrysta Oleson, was available for questions. Motion made by Councilor Arteaga, Seconded by Councilor Shaw-Dickey, **"I move Resolution R2026-39, a Resolution Approving Intergovernmental Personnel Benefits Cooperative Premium Rates for January 1, 2027- December 31, 2027, be approved** Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.

5. **An Ordinance Approving a Special Use Permit for a Religious Institution at 124 May Mart Drive.** The petitioner is seeking a proposed special use permit to allow a religious institution for the operation of a church. The applicant proposes utilizing the property for religious assembly and related church activities, which may include worship services, meetings, educational activities, administrative functions, and other customary activities associated with a religious institution.
The subject property is zoned B-2 Commercial Highway and is located at 124 May Mart Drive, Parcel 24-24-201-009. Sec. 110-160, District Use Classification List, a religious institution/church requires a Special Use. On Monday, October 5, 2026, the Planning and Zoning Commission voted 7-0 to approve the proposed Special Use. Community Development Director, Michelle Pease, was available for questions. Motion made by Councilor D. McDermott, Seconded by Councilor Arteaga, **"I move Ordinance 2026-57, an Ordinance Approving a Special Use Permit for a Religious Institution at 124 May Mart Drive, be approved."** Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.

6. **A Resolution Authorizing a Professional Services Agreement with Utility Financial Solutions, LLC.** RMU is seeking to engage Utility Financial Solutions, LLC (UFS) to conduct a Cost of Service Study, financial projection, and rate design study for the electric utility. Due to current budget constraints and projected financial needs, staff recognize the need to evaluate and make adjustments to electric rates to ensure the long-term financial stability and sustainability of the utility. Engaging UFS will provide RMU with a comprehensive, data-driven assessment of its existing rate structure, revenue requirements, and the costs associated with serving each customer class. The study will help determine whether current rates appropriately reflect the actual costs of providing service and identify any necessary adjustments to ensure costs are distributed equitably among customer classes. UFS has been a trusted partner of RMU in previous studies and is familiar with our operations, financial structure, and unique utility needs. This existing knowledge will provide valuable continuity and allow UFS to effectively evaluate our current financial position and develop recommendations for appropriate rate design and long-term financial planning. Utility Billing Manger, Autumn Hernandez, was available for questions. Motion made by Councilor D. McDermott, Seconded by Councilor Shaw-Dickey, **"I move Resolution R2026-40, a Resolution Authorizing a**

Professional Services Agreement with Utility Financial Solutions, LLC, 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 7:41 P.M. Motion made by Councilor Valdivieso, Seconded by Councilor Arteaga, **" I move the Council recess into executive session to discuss the appointment, employment, compensation, discipline, performance, or dismissal of legal counsel for the public body. Section (c) (1)."** Voting Yea: Arteaga, T. McDermott, Hayes, D. McDermott, Shaw-Dickey, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 7-0.

At 8:45 P.M. Motion made by Councilor Arteaga, and seconded by Councilor Shaw-Dickey, **"I move the Council return to open session."** Voice vote all in favor.

IX. ADJOURNMENT: At 8:45 PM. Motion made by Councilor Shaw-Dickey, Seconded by Councilor Arteaga, **"I move the Council adjourn."** Voice vote all in favor.

John Bearrows, Mayor

Lauren Jackson, Deputy Clerk

Rochelle, IL

Council Payroll Check Register

Employee Pay Summary

Pay Period: 10/12/2026-10/25/2026

Packet: PYPKT01561 - PPE 10.25.26
Payroll Set: Payroll Set 01 - 01

Employee	Payment Date	Number	Net
ALDRIDGE, KYLE	10/30/2026	20569	298.58
ANATRA, NICK	10/30/2026	20621	2,380.37
ANAYA, PEDRO	10/30/2026	20507	3,290.26
ARENDT, JACQUELINE	10/30/2026	20570	579.08
ARTEAGA, ROSAELIA	10/30/2026	20497	168.08
BAKKER, CODY	10/30/2026	20571	592.13
BANESKI, ELVIS	10/30/2026	20508	3,883.41
BEARROWS, JOHN B	10/30/2026	20498	694.7
BECK, JOHN M	10/30/2026	20600	2,557.76
BEERY, RYAN T	10/30/2026	20509	3,498.80
BELMONTE, MACY	10/30/2026	20572	92.08
BETTNER, DANIELLE	10/30/2026	20647	1,939.90
BJORNEBY, JACOB	10/30/2026	20626	4,363.50
BOEHLE, MATTHEW	10/30/2026	20627	1,930.90
BOEHM, MARK	10/30/2026	20671	2,664.25
BORCHERTS, CODY	10/30/2026	20510	3,001.26
BRASS, NATHANIEL W	10/30/2026	20511	3,700.89
BRIDGEMAN, KYLE C	10/30/2026	20604	3,081.35
BRIZUELA, DIANA	10/30/2026	20545	69.92
BRUST, PATRICK	10/30/2026	20649	3,809.17
BURDIN, KATELYN	10/30/2026	20655	311.15
BURDIN, JASON E	10/30/2026	20628	3,359.38
CAMPOS, PARKER	10/30/2026	20656	223.75
CARLS, TYLER J	10/30/2026	20549	4,711.28
CARR, CARMEN	10/30/2026	20512	1,603.66
CASSIDY, ZACHARY	10/30/2026	20605	4,487.20
CASTORENA, EDSON	10/30/2026	20573	86.84
CECH, ERIC T	10/30/2026	20611	2,548.31
CONDON, JILLIAN	10/30/2026	20672	4,143.42
CONE, JUSTIN D	10/30/2026	20513	2,313.00
CONTRERAS, DANTE	10/30/2026	20583	2,902.79
CORTES-AGUILERA, IVAN	10/30/2026	20629	1,488.44
COX, CHRISTOPHER T	10/30/2026	20630	4,454.18
COX, JOHNATHAN M	10/30/2026	20584	2,311.55
CRAWFORD, ERIK L	10/30/2026	20585	3,020.42
CRUZ, HEIDI	10/30/2026	20546	153.83
CUNNINGHAM, ANDREW R	10/30/2026	20612	3,000.23
DA COSTA, BENJAMIN	10/30/2026	20650	2,072.03
DAME, ROBERT	10/30/2026	20657	524.4
DAUGHERTY, MICHAEL A	10/30/2026	20586	3,073.63
DAVIS, MATTHEW	10/30/2026	20575	21.19
DAVIS, KORTNEY	10/30/2026	20574	809.57
DICKSON, EVAN	10/30/2026	20514	1,634.05
DIMAGGIO, DOMINIC	10/30/2026	20515	2,989.21
DOUGHERTY, KENNETH R	10/30/2026	20550	3,424.64
EDWARDS, BRIAN E	10/30/2026	20551	4,434.77
EVANS, BILLY GREGG	10/30/2026	20576	391.26
FABER, CALE	10/30/2026	20587	2,393.63
FENWICK, NATALIE Z	10/30/2026	20658	369.41
FLANAGAN, ROBERT H	10/30/2026	20588	1,562.01
FLEMMING, BAILEY H	10/30/2026	20552	3,790.79

Packet: PYPKT01561 - PPE 10.25.26
Payroll Set: Payroll Set 01 - 01

Employee	Payment Date	Number	Net
FLORES, ARACELI	10/30/2026	20641	1,712.47
FLORESS, HEATHER	10/30/2026	20606	1,639.09
FONFARA, MICHAEL	10/30/2026	20659	45.46
FORE, COLVIN	10/30/2026	20660	643.98
FRANKENBERRY, PHILLIP C	10/30/2026	20516	3,358.13
FRIESTAD, ADDISON	10/30/2026	20661	356.58
FULGENCIO, MICKAYA	10/30/2026	20642	1,148.92
GILLIAM, JAMES R	10/30/2026	1408	3,700.01
GILLIS, ANGELA	10/30/2026	20553	1,451.04
GILLIS, AUSTIN	10/30/2026	20577	423.65
GOOD, JEREMY M	10/30/2026	20554	4,195.53
GREK, ANTHONY	10/30/2026	20643	1,746.42
HAAN, WILLIAM A	10/30/2026	20517	4,237.01
HAMILTON, MITCH A	10/30/2026	20662	3,237.86
HARRINGTON, DAMEN	10/30/2026	20518	2,069.09
HARTWIG, RAYMOND	10/30/2026	20622	2,470.17
HAYES, WILLIAM T	10/30/2026	20499	173.65
HELGREN, CURTIS	10/30/2026	20555	2,704.79
HERNANDEZ, AUTUMN	10/30/2026	20644	2,783.00
HEUER, CASEY	10/30/2026	20651	2,337.02
HOFFMAN, MATT	10/30/2026	20673	4,488.32
HOLDEN, ERIC	10/30/2026	20652	2,119.86
HOWARD, CASEY	10/30/2026	20631	3,400.08
HUCKE, LILLIAN	10/30/2026	20663	76.9
HUDETZ, MICHAEL L	10/30/2026	20654	1,979.68
HUERAMO, ROSE MARY	10/30/2026	20503	2,363.06
HUERAMO, BIANCA	10/30/2026	20519	2,156.73
HUERAMO, CRYSTAL	10/30/2026	20645	1,330.73
ISLEY, TIMOTHY P	10/30/2026	20589	3,553.26
JACKSON, MATTHEW ZEKE	10/30/2026	20505	4,757.74
JACKSON, LAUREN	10/30/2026	20504	1,644.58
JACKSON, SYDNEY L	10/30/2026	20521	2,786.10
JACKSON, CANDICE	10/30/2026	20520	2,294.24
JAKYMIW, JAMES M	10/30/2026	20522	3,848.90
JIMENEZ, KAYLEE	10/30/2026	20613	2,475.47
JOHNSON, JARED	10/30/2026	20653	2,749.47
JOHNSON, THOMAS	10/30/2026	20664	230.73
JOHNSON, BENJAMIN C	10/30/2026	20556	4,454.23
JOHNSON, TODD A	10/30/2026	20632	3,761.91
JONES, HAYDEN C	10/30/2026	20665	66.5
JUDAH, CHRISTOPHER M	10/30/2026	20614	521.09
JUDD, CHAD A	10/30/2026	20615	1,938.68
KASS, JACOB R	10/30/2026	20557	3,098.44
KELCHNER, GRACIE	10/30/2026	20523	2,302.15
KELLER, DANIEL W	10/30/2026	20607	2,901.35
KESSEN, CHARLES	10/30/2026	20666	293.67
KESSLER, SEAN	10/30/2026	20633	3,689.74
KNAAK, TYLER	10/30/2026	20578	113.52
KNIGHT, MICHELLE	10/30/2026	20597	2,270.96
KNIGHT, NOAH	10/30/2026	20524	2,940.37
KNIGHT, JAMES WALKER	10/30/2026	20623	2,999.22
KNIGHT, KALEB	10/30/2026	20624	2,874.51
KOVACS, RYAN	10/30/2026	20525	1,869.75
LABONDE, HENRY J	10/30/2026	20667	579.46
LANNING, ADAM	10/30/2026	20608	3,563.69
LESSMAN, ZACHARY	10/30/2026	20526	2,900.23
LEWIS, JOSH R	10/30/2026	20558	4,455.70
LLOYD, CARLA	10/30/2026	20668	203.75
LODICO, TREY	10/30/2026	20559	2,751.05

Packet: PYPKT01561 - PPE 10.25.26
Payroll Set: Payroll Set 01 - 01

Employee	Payment Date	Number	Net
LOVELADY-SMITH, ELIZABET	10/30/2026	20674	1,698.40
LUXTON, TOD	10/30/2026	20609	2,740.01
MCDERMOTT, THOMAS	10/30/2026	20501	165.43
MCDERMOTT, DANIEL W	10/30/2026	20500	118.08
MCGILL, MICHAEL	10/30/2026	20579	603.47
MEDINE, JUSTIN	10/30/2026	20616	2,287.72
MERRILL, ADAM	10/30/2026	20634	4,007.94
MESSER, ABBY	10/30/2026	20527	2,192.15
MESSER, NOAH	10/30/2026	20560	2,318.69
MILLER, RYAN	10/30/2026	20617	2,208.25
MILOS, KRISTOFER	10/30/2026	20590	2,727.31
MISKELL, CJ	10/30/2026	20635	5,594.35
MITCHELL, ANGELA K	10/30/2026	20547	251.7
MONTERO, DAVID S	10/30/2026	20561	4,166.44
MOREAU, SENADA	10/30/2026	20528	2,411.33
MORRIS, MANDI R	10/30/2026	20646	1,580.85
MUELLER, JESSICA CM	10/30/2026	20618	2,811.00
MUSSELMAN, JEFFREY J	10/30/2026	20619	4,101.40
NAMBO, LUISA	10/30/2026	20529	2,652.25
NAVA, CELESTE	10/30/2026	20675	1,844.11
NEUENKIRCHEN, RYAN J	10/30/2026	20620	2,025.05
OLESON, KHRYSTA	10/30/2026	20676	1,864.80
OLSZEWSKI, ROBIN L	10/30/2026	20530	2,131.26
OWEN, TREVOR D	10/30/2026	20531	3,272.70
PATRICK, ALISON	10/30/2026	20532	2,907.60
PAVIA, PETER	10/30/2026	20533	4,018.37
PEARSON, ROGER	10/30/2026	20548	251.7
PEASE, MICHELLE J	10/30/2026	20598	3,065.30
PLAZA, JONATHAN	10/30/2026	20562	2,080.82
PREWETT, ZACHARY	10/30/2026	20563	5,996.29
RANGEL, DWAYNE	10/30/2026	20610	2,802.69
RIVERA, ANGEL	10/30/2026	20534	2,591.97
RODABAUGH, AARON C	10/30/2026	20535	3,820.95
ROGDE, ANDREW C	10/30/2026	20636	2,242.91
SALINAS, JAVIER	10/30/2026	20564	2,329.11
SAWLSVILLE, CHRISTOPHER	10/30/2026	20580	1,051.08
SAWLSVILLE, DAVID W	10/30/2026	20565	3,973.24
SCHABACKER, BRAD J	10/30/2026	20591	2,559.95
SERGEANT, NATHAN	10/30/2026	20536	685.5
SESTER, CORY	10/30/2026	20537	2,844.20
SHAW-DICKEY, KATHRYN E	10/30/2026	20502	168.08
SILVA, BARTOLOME	10/30/2026	20538	2,771.75
SILVA, EDGAR Q	10/30/2026	20539	3,349.72
SIMMONS, NOAH	10/30/2026	20581	1,067.43
SMITH, BRIAN	10/30/2026	20637	1,564.47
SORGEA, ASHTIN	10/30/2026	20540	2,668.83
SPEARS, JORDAN	10/30/2026	20669	509
SPEARS, NICHOLAS J	10/30/2026	20592	3,234.64
STARR, GEOFFREY	10/30/2026	20599	2,772.53
SULLIVAN, JAMEY A	10/30/2026	20638	3,117.94
SUNESON, SARA L	10/30/2026	20648	1,819.32
TARVESTAD, JACK	10/30/2026	20582	275.76
TESREAU, SAMUEL C	10/30/2026	20601	4,928.20
THOMPSON, JENNIFER R	10/30/2026	20506	4,521.03
TIMM, NATHAN K	10/30/2026	20593	2,723.31
TOLIVER, BLAKE A	10/30/2026	20639	3,740.89
TURCATO, JAMES	10/30/2026	20640	5,976.33
UNDERWOOD, JASON M	10/30/2026	20566	6,953.84
UTECHT, MICHAEL	10/30/2026	20670	671.49

Packet: PYPKT01561 - PPE 10.25.26
Payroll Set: Payroll Set 01 - 01

Employee	Payment Date	Number	Net
VALDIVIESO, BENJAMIN	10/30/2026	1407	0
VANKIRK, COLTON	10/30/2026	20594	2,649.07
VILLALOBOS, EDDIE V	10/30/2026	20595	2,483.37
WARD, CURTIS W	10/30/2026	20602	3,217.12
WATERS, SHANE A	10/30/2026	20625	2,364.83
WEEKS, JOYCE L	10/30/2026	20603	928.61
WILLIAMS, DOMINIC	10/30/2026	20567	1,811.71
WILLIS, JODY T	10/30/2026	20568	3,901.36
WINTERTON, RYAN	10/30/2026	20541	3,304.13
WITT, ADAM	10/30/2026	20542	2,926.22
WITTENBERG, MATTHEW E	10/30/2026	20543	3,290.38
WOOLBRIGHT, TYLER	10/30/2026	20544	3,329.63
WYATT, JAKE	10/30/2026	20596	2,782.19
ZICK, BRITTNEY	10/30/2026	20677	2,285.87
		Totals:	**431,551.52**

Rochelle, IL

Payment Register

APPKT06018 - Web Invoice - 11/9/2026
01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name	Total Vendor Amount
07320	ASCENT AVIATION GROUP, INC.	38,566.27

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001849	10/28/2026	38,566.27

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1235646	7841 gallons Jet A	10/07/2026	11/06/2026	0.00	38,566.27

Vendor Number	Vendor Name	Total Vendor Amount
00485	IML RISK MANAGEMENT ASSOC.	881,516.89

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001869	11/09/2026	881,516.89

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
100126	MINIMUM ANNUAL INSURANCE PREMIUM 2027	10/01/2026	10/31/2026	0.00	881,516.89

Vendor Number	Vendor Name	Total Vendor Amount
09993	NEXTERA ENERGY MARKETING, LLC	220,676.70

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001863	11/13/2026	220,676.70

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1066824	Power 10/1-10/31	11/03/2026	11/03/2026	0.00	220,676.70

Vendor Number	Vendor Name	Total Vendor Amount
04348	NIMPA	1,132,525.88

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001862	11/10/2026	1,132,525.88

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1299	Prairie State Obligation 2026	11/02/2026	12/02/2026	0.00	1,132,525.88

Bank: UB Deposits - UB Deposits

Vendor Number	Vendor Name	Total Vendor Amount
INC1562	BILLGO INC	191.64

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001865	11/15/2026	191.64

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
INV003264	UB BillGo Monthly Fees Oct26	10/31/2026	11/15/2026	0.00	191.64

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Manual Bank Draft	4	4	0.00	2,273,285.74
	Packet Totals:	**4**	**4**	**0.00**	**2,273,285.74**

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
UB Deposits	Manual Bank Draft	1	1	0.00	191.64
	Packet Totals:	**1**	**1**	**0.00**	**191.64**

Cash Fund Summary

Fund	Name		Amount
91	Cash Allocation		-2,273,477.38
		Packet Totals:	**-2,273,477.38**

Rochelle, IL

Payment Register

APPKT06020 - AP Automation Payment Process
01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
07973	ACKLAND, KATELYN					32.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Virtual Pay	APA000130				11/10/2026	32.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	32.00	

Vendor Number	Vendor Name					Total Vendor Amount
09638	ADB SAFEGATE AMERICAS LLC					216.43
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Virtual Pay	APA000131				11/10/2026	216.43
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
90129422	PART FOR RUNWAY LIGHT	10/14/2026	11/13/2026	0.00	216.43	

Vendor Number	Vendor Name					Total Vendor Amount
06620	AIR ONE EQUIPMENT, INC.					129.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Virtual Pay	APA000132				11/10/2026	129.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
242748	Adapters	11/02/2026	12/17/2026	0.00	129.00	

Vendor Number	Vendor Name					Total Vendor Amount
06535	AIRGAS USA, LLC					813.21
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Virtual Pay	APA000133				11/10/2026	813.21
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
5528089641	Argon/Nitrogen/Acetylene	10/31/2026	11/30/2026	0.00	137.02	
5528089792	Acetylene/Argon/Nitrogen	10/31/2026	11/30/2026	0.00	47.74	
5528101455	Argon/Oxygen/helium	10/31/2026	11/30/2026	0.00	318.67	
5528172230	Oxygen	10/31/2026	11/30/2026	0.00	210.79	
5528204428	Welding gas tank rent	10/31/2026	11/30/2026	0.00	98.99	

Vendor Number	Vendor Name					Total Vendor Amount
INC1482	ALANIS, JONATHAN					186.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Virtual Pay	APA000134				11/10/2026	186.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	186.00	

Vendor Number	Vendor Name					Total Vendor Amount
INC1852	ALANIS, JOSEF					42.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Virtual Pay	APA000135				11/10/2026	42.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	42.00	

Vendor Number	Vendor Name					Total Vendor Amount
10663	AMAZON CAPITAL SERVICES					560.64
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Virtual Pay	APA000136				11/10/2026	560.64
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
13PK-47HP-K19T	Worker Clothing	11/02/2026	12/02/2026	0.00	132.98	
19TY-T7GC-MJ1R	Cricut knife, Screen Protector, Printer Paper, Las	11/02/2026	12/02/2026	0.00	221.52	
1DC4-LGWQ-DHL1	iPad keyboard (Credit)	09/28/2026	09/28/2026	0.00	-94.99	

1V3H-TWD6-9TYD	iPad screen-sleeve-frames	10/20/2026	11/19/2026	0.00	83.65
1YVG-GHJV-61HY	Rack Shelves and Velcro Straps	11/04/2026	12/04/2026	0.00	85.95
1YVG-GHJV-6NFK	Greenlee Steel Fish Tape 200 feet	11/04/2026	12/04/2026	0.00	131.53

Vendor Number 00954 **Vendor Name** ANDERSON, BECKY **Total Vendor Amount** 176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000137	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number 01850 **Vendor Name** ANIXTER, INC **Total Vendor Amount** 315,516.39

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000138	11/10/2026	315,516.39

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
6713329-00	750 MBCU 15KV 220	11/02/2026	12/02/2026	0.00	277,600.00
6901353-00	Min Inv # 00062	10/15/2026	11/14/2026	0.00	-138.25
6911381-00	Slick Tape Pulling Reel	11/02/2026	12/02/2026	0.00	404.64
6955391-00	Inv # 2269	11/02/2026	12/02/2026	0.00	37,650.00

Vendor Number INC1952 **Vendor Name** ARC DOCUMENT SOLUTIONS, LLC **Total Vendor Amount** 1,911.24

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000139	11/10/2026	1,911.24

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
53INI9094962	Engineering/CD large format document scanning svcs	09/30/2026	10/30/2026	0.00	1,911.24

Vendor Number 07097 **Vendor Name** BAILEY, CHRISTIAN **Total Vendor Amount** 96.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000140	11/10/2026	96.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	96.00

Vendor Number 00739 **Vendor Name** BERG-JOHNSON **Total Vendor Amount** 138.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000141	11/10/2026	138.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
16927	Switch Furnace Circuit from Hangar to FBO Office	10/22/2026	11/21/2026	0.00	138.00

Vendor Number INC2046 **Vendor Name** BUNGER, HAILEY **Total Vendor Amount** 66.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000142	11/10/2026	66.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	66.00

Vendor Number 01443 **Vendor Name** BURNETT, DONALD **Total Vendor Amount** 170.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000143	11/10/2026	170.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	170.00

Vendor Number	Vendor Name	Total Vendor Amount
05670	BURNETT, NANCY	160.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000144	11/10/2026	160.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	160.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2061	CALIFF & HARPER, P.C.	1,750.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000145	11/10/2026	1,750.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
230610	Legal	10/07/2026	11/06/2026	0.00	1,750.00

Vendor Number	Vendor Name	Total Vendor Amount
09112	CINTAS	363.74

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000146	11/10/2026	363.74

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
4287648615	Rugs, mops & rags	11/02/2026	12/02/2026	0.00	73.49
4287648668	Mats - City Hall	11/02/2026	12/02/2026	0.00	53.69
4287757820	MATS AND FLOOR MATS	11/03/2026	12/03/2026	0.00	236.56

Vendor Number	Vendor Name	Total Vendor Amount
INC1161	CIVICPLUS, LLC	2,417.78

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000147	11/10/2026	2,417.78

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
387372	Online Codification - Supplement	11/01/2026	12/01/2026	0.00	2,417.78

Vendor Number	Vendor Name	Total Vendor Amount
03707	CONSERV FS	3,556.95

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000148	11/10/2026	3,556.95

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
122019673	Fuel for PW Daily Operations	11/02/2026	12/25/2026	0.00	597.53
122019674	Fuel for PW Daily Operations	11/02/2026	12/25/2026	0.00	865.59
122019675	Fuel for PW Daily Operations	11/02/2026	12/25/2026	0.00	2,093.83

Vendor Number	Vendor Name	Total Vendor Amount
INC2035	CREST INDUSTRIES, LLC	3,026.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000149	11/10/2026	3,026.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
36413	Freight	09/25/2026	10/25/2026	0.00	3,026.00

Vendor Number	Vendor Name	Total Vendor Amount
00144	CULLIGAN OF DEKALB	31.90

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000150	11/10/2026	31.90

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
0003037	DRINKING WATER MAIN PLANT	10/31/2026	11/30/2026	0.00	31.90

Vendor Number	Vendor Name	Total Vendor Amount
10826	CULTIVATE GEOSPATIAL SOLUTIONS, LLC	10,416.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000151	11/10/2026	10,416.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
ROCHELLE_Y6_04	Monthly GIS Charges	11/04/2026	12/04/2026	0.00	10,416.00

Vendor Number	Vendor Name	Total Vendor Amount
01957	DILLING, JULIE	128.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000152	11/10/2026	128.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	128.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1837	DPI CONSTRUCTION, INC.	164,718.03

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000153	11/10/2026	164,718.03

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
CNTRT#2-STAGE RSTRM & P	Downtown & Main St. Grant Pay Req. #8	10/29/2026	11/28/2026	0.00	164,718.03

Vendor Number	Vendor Name	Total Vendor Amount
08799	DREW, ZEPHAN	391.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000154	11/10/2026	391.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	391.00

Vendor Number	Vendor Name	Total Vendor Amount
09708	DUVAL, MAGGIE	32.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000155	11/10/2026	32.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	32.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1287	FLECK, MICHAEL	144.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000156	11/10/2026	144.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	144.00

Vendor Number	Vendor Name	Total Vendor Amount
10446	FLIGHT DECK BAR & GRILL	850.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000157	11/10/2026	850.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	Small Business Bingo Sponsor	11/03/2026	11/03/2026	0.00	850.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1853	GALLAGHER, HEIDE	128.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000158	11/10/2026	128.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	128.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2038	GROVES, CAYCE	176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000159	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2039	GROVES, KATHRYN	42.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000160	11/10/2026	42.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	42.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1286	HACAGA, JEFF	176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000161	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1485	HARRIS, BRETT	80.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000162	11/10/2026	80.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	80.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2041	HAWS, LILY	36.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000163	11/10/2026	36.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	36.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1662	HAWS, NICK	144.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000164	11/10/2026	144.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	144.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2049	HAYES, BEN	48.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000165	11/10/2026	48.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	48.00

Vendor Number	Vendor Name	Total Vendor Amount
02093	HAYES, CINDY	500.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000166	11/10/2026	500.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	500.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1486	HAYES, MATT	128.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000167	11/10/2026	128.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	128.00

Vendor Number	Vendor Name	Total Vendor Amount
03547	HAYES, REBEKKA	128.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000168	11/10/2026	128.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	128.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1393	HELM ELECTRIC	173,637.55

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000169	11/10/2026	173,637.55

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
DWNTWN UNDRGRD CNVSN	Downtown Underground conversion	10/14/2026	11/13/2026	0.00	173,637.55

Vendor Number	Vendor Name	Total Vendor Amount
INC1665	HENNING, JEAN	32.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000170	11/10/2026	32.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	32.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1664	HENNING,BOBBIE	18.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000171	11/10/2026	18.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	18.00

Vendor Number	Vendor Name	Total Vendor Amount
03285	IL STATE POLICE	54.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000172	11/10/2026	54.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
20260906073	PRE EMPLOYMENT SCREENING	09/30/2026	09/30/2026	0.00	54.00

Vendor Number	Vendor Name	Total Vendor Amount
06089	IP COMMUNICATIONS, INC.	295.13

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000173	11/10/2026	295.13

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
4321986	Monthly Voip Charges	11/04/2026	12/04/2026	0.00	295.13

Vendor Number	Vendor Name	Total Vendor Amount
INC1276	JAMES, CATHY	144.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000174	11/10/2026	144.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	144.00

Vendor Number	Vendor Name	Total Vendor Amount
11008	JAMES, JON	144.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000175	11/10/2026	144.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	144.00

Vendor Number	Vendor Name	Total Vendor Amount
03047	JOE COOLING & SONS, INC.	1,684.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000176	11/10/2026	1,684.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
224366	Topsoil for Cemetery Property	10/19/2026	11/18/2026	0.00	598.00

224417	Topsoil for use in City R.O.W Projects	10/21/2026	11/20/2026	0.00	543.00
224418	Topsoil for use on Cemetery grounds	10/21/2026	11/20/2026	0.00	543.00

Vendor Number INC1667 **Vendor Name** KOZIOL, ALICIA **Total Vendor Amount** 64.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000177	11/10/2026	64.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	64.00

Vendor Number INC1285 **Vendor Name** KOZIOL, ANNALIESE **Total Vendor Amount** 66.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000178	11/10/2026	66.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	66.00

Vendor Number INC1487 **Vendor Name** KOZIOL, EDWARD **Total Vendor Amount** 42.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000179	11/10/2026	42.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	42.00

Vendor Number INC2043 **Vendor Name** KOZIOL, NICOLETTE **Total Vendor Amount** 128.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000180	11/10/2026	128.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	128.00

Vendor Number 02547 **Vendor Name** KOZIOL, PAULA **Total Vendor Amount** 176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000181	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number 10091 **Vendor Name** KOZIOL, PETER **Total Vendor Amount** 80.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000182	11/10/2026	80.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	80.00

Vendor Number 11007 **Vendor Name** KOZIOL, THOMAS **Total Vendor Amount** 80.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000183	11/10/2026	80.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	80.00

Vendor Number INC2028 **Vendor Name** L.F. GEORGE, INC. **Total Vendor Amount** 1,833.33

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000184	11/10/2026	1,833.33

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
LC24397-S	Street Dept. share of Vac Ex Trailer Rental	10/30/2026	11/29/2026	0.00	1,833.33

Vendor Number	Vendor Name	Total Vendor Amount
00342	LAWSON PRODUCTS, INC.	89.89

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000185	11/10/2026	89.89

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
9313937103	Fasteners and wire connectors. EC	11/03/2026	12/03/2026	0.00	89.89

Vendor Number	Vendor Name	Total Vendor Amount
INC2042	LIVINGSTON, JULIA	128.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000186	11/10/2026	128.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	128.00

Vendor Number	Vendor Name	Total Vendor Amount
03959	MADERE, PAUL	750.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000187	11/10/2026	750.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	750.00

Vendor Number	Vendor Name	Total Vendor Amount
06369	MAYS, MITCH	180.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000188	11/10/2026	180.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	180.00

Vendor Number	Vendor Name	Total Vendor Amount
01726	MIDWEST MAILWORKS, INC	1,112.47

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000189	11/10/2026	1,112.47

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
263581	UB Complete Mailroom Service	10/30/2026	11/29/2026	0.00	656.38
263780	UB Complete Mailroom Service	10/30/2026	11/29/2026	0.00	456.09

Vendor Number	Vendor Name	Total Vendor Amount
07978	MONTELONGO, CISCO	194.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000190	11/10/2026	194.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	194.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2047	MOSSER, SHERRIE	128.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000191	11/10/2026	128.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	128.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2048	MOSSER, TOM	128.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000192	11/10/2026	128.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	128.00

Vendor Number	Vendor Name	Total Vendor Amount
01659	NICOR	2,136.34

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000193	11/10/2026	2,136.34

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
64574710006-110326	NICOR GAS FOR MAIN PLANT ENGINES	11/03/2026	12/21/2026	0.00	2,136.34

Vendor Number	Vendor Name	Total Vendor Amount
INC2052	OKUNNU, SAM	32.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000194	11/10/2026	32.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	32.00

Vendor Number	Vendor Name	Total Vendor Amount
09701	PAPKE, GWEN	32.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000195	11/10/2026	32.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	32.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1110	PEST CONTROL CONSULTANTS ILLINOIS	283.55

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000196	11/10/2026	283.55

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1111888	WWTP Pest Control	10/15/2026	11/14/2026	0.00	69.55
1111966	Monthly pest control	10/15/2026	11/14/2026	0.00	214.00

Vendor Number	Vendor Name	Total Vendor Amount
01154	PRESCOTT BROS. FORD	1,647.55

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000197	11/10/2026	1,647.55

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
11873	R176 Service	11/04/2026	12/04/2026	0.00	517.92
12096	CD 2013 F 150 4 new tires	11/03/2026	12/03/2026	0.00	1,129.63

Vendor Number	Vendor Name	Total Vendor Amount
INC1480	PRESTON, MIKAYLA	32.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000198	11/10/2026	32.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	32.00

Vendor Number	Vendor Name	Total Vendor Amount
11009	RAMSEY, AIDEN	176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000199	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1861	RAMSEY, JACKSON	54.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000200	11/10/2026	54.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	54.00

Vendor Number	Vendor Name	Total Vendor Amount
00438	RAVNAAS, BILL	300.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000201	11/10/2026	300.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	300.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2062	RIVERSIDE POWERSPORTS OF OTTAWA LLC	1,519.32

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000202	11/10/2026	1,519.32

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
33471	ATV Repair	11/03/2026	12/03/2026	0.00	1,519.32

Vendor Number	Vendor Name	Total Vendor Amount
10207	ROCHELLE ACE HARDWARE	46.58

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000203	11/10/2026	46.58

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
088262	Tilton Manor dirt work	11/03/2026	12/03/2026	0.00	43.18
088275	Fasteners	11/03/2026	12/03/2026	0.00	3.40

Vendor Number	Vendor Name	Total Vendor Amount
10895	ROCHELLE KIWANIS GOLDEN K	500.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000204	11/10/2026	500.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102926	Donation	10/29/2026	11/28/2026	0.00	500.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1289	ROMAN, TARA	176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000205	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1418	RUNNINGS SUPPLY INC	56.56

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000206	11/10/2026	56.56

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1348113	Utility Knives EC	11/03/2026	12/03/2026	0.00	56.56

Vendor Number	Vendor Name	Total Vendor Amount
INC2050	RUSSELL, ZACH	12.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000207	11/10/2026	12.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	12.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2037	SANDERSON, LILLIAN	54.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000208	11/10/2026	54.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	54.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2045	SMARDO, LUCAS	176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000209	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number	Vendor Name	Total Vendor Amount
08023	SYNDEO NETWORKS, INC.	12,525.42

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000210	11/10/2026	12,525.42

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
SN027636	Internet Bandwidth & Voip Trunks	11/01/2026	12/01/2026	0.00	12,525.42

Vendor Number	Vendor Name	Total Vendor Amount
09713	TENORIO, VICTOR	421.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000211	11/10/2026	421.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	421.00

Vendor Number	Vendor Name	Total Vendor Amount
03967	THRELKELD, RONDA	96.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000212	11/10/2026	96.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	96.00

Vendor Number	Vendor Name	Total Vendor Amount
04798	THURBER-FIOR, SARAH	176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000213	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number	Vendor Name	Total Vendor Amount
10445	TRI-CITY ELECTRIC COMPANY OF IOWA	1,235,700.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000214	11/10/2026	1,235,700.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
CENTERPOINT SUBSTATION	Centerpoint Sub	08/26/2026	09/25/2026	0.00	1,235,700.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1862	TRUCKENBROD, ALEX	36.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000215	11/10/2026	36.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	36.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1757	VCNA PRAIRIE LLC	798.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000216	11/10/2026	798.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
892738711	Concrete Blocks for WWTP	10/15/2026	11/14/2026	0.00	798.00

Vendor Number	Vendor Name	Total Vendor Amount
01104	VERIZON WIRELESS	6,044.53

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000217	11/10/2026	6,044.53

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
6155873930	Monthly Cellphone and iPad Charges	10/15/2026	11/07/2026	0.00	6,044.53

Vendor Number	Vendor Name	Total Vendor Amount
09234	WAKEFIELD, KELLY	176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000218	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number	Vendor Name	Total Vendor Amount
01650	WEBER, ADAM	64.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000219	11/10/2026	64.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	64.00

Vendor Number	Vendor Name	Total Vendor Amount
03544	WEBER, MEREDITH	426.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000220	11/10/2026	426.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	426.00

Vendor Number	Vendor Name	Total Vendor Amount
00564	WEBER, TERRY	176.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000221	11/10/2026	176.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00

Vendor Number	Vendor Name	Total Vendor Amount
01647	WRHL	1,251.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000222	11/10/2026	1,251.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
653-00074-0006	radio ad	10/31/2026	11/30/2026	0.00	416.00
653-00075-0006	online ad	10/31/2026	11/30/2026	0.00	10.00
653-00080-0002	radio ad	10/31/2026	11/30/2026	0.00	225.00
653-00081-0002	radio ad	10/16/2026	11/15/2026	0.00	135.00
653-00082-0000	radio ad	10/31/2026	11/30/2026	0.00	375.00
653-00083-0000	radio ad	10/23/2026	11/22/2026	0.00	45.00
653-00086-0000	radio ad	10/30/2026	11/29/2026	0.00	45.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2051	ZUMUCIO, EDWARDO	64.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000223	11/10/2026	64.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	64.00

Payment Summary

Bank Code	Type		Payable Count	Payment Count	Discount	Payment
Allocated Cash	Virtual Pay		122	94	0.00	1,956,000.53
		Packet Totals:	**122**	**94**	**0.00**	**1,956,000.53**

Cash Fund Summary

Fund	Name		Amount
91	Cash Allocation		-1,956,000.53
		Packet Totals:	**-1,956,000.53**

Rochelle, IL

Payment Register

APPKT06021 - Check Run 11/10/26
01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name	Total Vendor Amount
08543	ADAMS, GARRY	200.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223022	11/10/2026	200.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE RETIREE	11/03/2026	12/03/2026	0.00	200.00

Vendor Number	Vendor Name	Total Vendor Amount
04452	ANDERSON, JASON	200.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223023	11/10/2026	200.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE RETIREE	11/03/2026	12/03/2026	0.00	200.00

Vendor Number	Vendor Name	Total Vendor Amount
08387	BANESKI, ELVIS	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223024	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
07142	BEARROWS, JOHN	91.83

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223025	11/10/2026	91.83

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102726	Reimbursement - Museum Bench Paint	10/27/2026	11/26/2026	0.00	91.83

Vendor Number	Vendor Name	Total Vendor Amount
08146	BECK, JOHN	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223026	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08500	BEERY, RYAN	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223027	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10817	BETTNER, DANIELLE	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223028	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08488	BINGHAM, NANCY	200.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223029	11/10/2026	200.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE RETIREE	11/03/2026	12/03/2026	0.00	200.00

Vendor Number	Vendor Name	Total Vendor Amount
10075	BJORNEBY, JACOB	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223030	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
09453	BOEHLE, MATTHEW	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223031	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1022	BOEHM, MARK	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223032	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1524	BRASS, NATHANIEL	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223033	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10355	BRUST, PATRICK	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223034	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08619	BURDIN, JASON	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223035	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
00540	CARDOTT, CHRIS	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223036	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
07230	CARLS, TYLER	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223037	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1195	CARR, CARMEN	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223038	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1882	CASSIDY, ZACHARY	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223039	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10404	CECH, ERIC	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223040	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10949	CONDON, JILLIAN	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223041	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1671	CONE, JUSTIN	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223042	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1836	CONTRERAS, DANTE	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223043	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
09371	COX, CHRIS	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223044	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08705	CRAWFORD, ERIK	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223045	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10405	CUNNINGHAM, ANDREW	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223046	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1491	DAUGHERTY, MICHAEL	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223047	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1761	DICKSON, EVAN	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223048	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2058	DIMAGGIO, DOMINIC	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223049	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08910	DOUGHERTY, KENNETH R.	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223050	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
00678	EDWARDS, BRIAN	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223051	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
04512	FEHR-GRAHAM & ASSOC.	190.26

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223052	11/10/2026	190.26

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
143960	Construction Engr svcs for 2025 Transload yard Exp	10/20/2026	11/19/2026	0.00	190.26

Vendor Number	Vendor Name	Total Vendor Amount
INC1708	FLEMMING, BAILEY	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223053	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1559	FLORES, ARACELI	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223054	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1767	FLORESS, HEATHER	100.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223055	11/10/2026	100.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	100.00

Vendor Number	Vendor Name	Total Vendor Amount
10833	GILLIS, ANGIE	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223056	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
08020	GOOD, JEREMY	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223057	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2057	GREK, ANTHONY	100.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223058	11/10/2026	100.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	100.00

Vendor Number	Vendor Name	Total Vendor Amount
10407	HAAN, WILLIAM	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223059	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08786	HELGREN, CURT	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223060	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1268	HERNANDEZ, AUTUMN	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223061	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1078	HEUER, CASEY	576.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223062	11/10/2026	576.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	2026 MUNICIPAL BAND	10/28/2026	11/27/2026	0.00	176.00
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1411	HOWARD, CASEY	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223063	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08989	HUDETZ, MICHAEL	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223064	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1814	HUERAMO, BIANCA	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223065	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1590	HUERAMO, CRYSTAL	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223066	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08900	HUERAMO, ROSEMARY	100.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223067	11/10/2026	100.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	100.00

Vendor Number	Vendor Name	Total Vendor Amount
10400	ISLEY, TIM	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223068	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

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Vendor Number	Vendor Name					Total Vendor Amount
10983	JACKSON, CANDICE					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223069				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
INC1815	JACKSON, SYDNEY					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223070				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
05598	JAKYMIW, JAMES					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223071				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
08781	JIMENEZ, KAYLEE					450.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223072				11/10/2026	450.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00	

Vendor Number	Vendor Name					Total Vendor Amount
05654	JOHNSON, BENJAMIN					50.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223073				11/10/2026	50.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00	

Vendor Number	Vendor Name					Total Vendor Amount
06917	JOHNSON, JARED					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223074				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
00573	JOHNSON, TODD					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223075				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
INC1652	JUDD, CHAD					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223076				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

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Vendor Number	Vendor Name	Total Vendor Amount
04181	KALTENBACH, JOHN	200.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223077	11/10/2026	200.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	200.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1709	KASS, JACOB	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223078	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1816	KEICHNER, GRACIE	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223079	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
07994	KELLER, DANIEL	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223080	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
07351	KNIGHT, MICHELLE	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223081	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
09056	KOVACS, RYAN	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223082	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1269	LAMPLEY, THOMAS	200.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223083	11/10/2026	200.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE RETIREE	11/03/2026	12/03/2026	0.00	200.00

Vendor Number	Vendor Name	Total Vendor Amount
05395	LEWIS, JOSH R	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223084	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1453	LODICO, TREY	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223085	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number INC1883 **Vendor Name** LOVELADY-SMITH, ELIZABETH **Total Vendor Amount** 100.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223086	11/10/2026	100.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	100.00

Vendor Number 10982 **Vendor Name** LUXTON, TOD **Total Vendor Amount** 400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223087	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number 10408 **Vendor Name** MEDINE, JUSTIN **Total Vendor Amount** 400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223088	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number INC2059 **Vendor Name** MESSER, ABBY **Total Vendor Amount** 400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223089	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number INC1653 **Vendor Name** MESSER, NOAH **Total Vendor Amount** 400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223090	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number INC1458 **Vendor Name** MILLER, RYAN **Total Vendor Amount** 400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223091	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number 10746 **Vendor Name** MILOS, KRIS **Total Vendor Amount** 50.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223092	11/10/2026	50.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number INC1703 **Vendor Name** MONTERO, DAVID **Total Vendor Amount** 400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223093	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
09246	MOREAU, SENADA	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223094	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
07304	MORRIS, MANDI	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223095	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10724	MUELLER, JESSICA	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223096	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
09095	MUSSELMAN, JEFFREY	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223097	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
04385	NAMBO, LUISA	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223098	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1972	NAVA, CELESTE	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223099	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1640	OLESON, KHRYSTA	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223100	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
07673	OLSZEWSKI, ROBIN	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223101	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
08923	OWEN, TREVOR	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223102	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2060	PATRICK, ALISON	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223103	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10410	PAVIA, PETER	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223104	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
08085	PEASE, MICHELLE	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223105	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
04170	PJM INTERCONNECTION, LLC.	128,547.64

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001879	11/06/2026	128,547.64

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2026102800007682	Total Net Charges 10/1 - 10/28	11/03/2026	12/03/2026	0.00	128,547.64

Vendor Number	Vendor Name	Total Vendor Amount
10780	PLAZA, JONATHON	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223106	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
04896	PREWETT, ZACHARY	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223107	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
10411	RANGEL, DWAYNE	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223108	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
00596	ROCHELLE MUNICIPAL UTILITIES	87,255.30

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223109	11/10/2026	87,255.30

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
103126	Utilities	10/31/2026	10/31/2026	0.00	87,255.30

Vendor Number	Vendor Name	Total Vendor Amount
10412	ROGDE, ANDY	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223110	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1027	SALINAS, JAVIER	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223111	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
02012	SAWLSVILLE, DAVID	636.72

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223112	11/10/2026	636.72

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
103126	Cel Phone Reimbursement	10/31/2026	10/31/2026	0.00	186.72
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
06380	SCHABACKER, BRAD	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223113	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
00585	SMART, CLIFF	200.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223114	11/10/2026	200.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE RETIREE	11/03/2026	12/03/2026	0.00	200.00

Vendor Number	Vendor Name	Total Vendor Amount
07854	SPEARS, NICHOLAS	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223115	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10413	STARR, GEOFFREY	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223116	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Payment Register **APPKT0602 6**

Vendor Number	Vendor Name					Total Vendor Amount
10304	SULLIVAN, JAMEY					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223117				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
05914	SUNESON, SARA					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223118				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
04062	TESREAU, SAMUEL					475.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223119				11/10/2026	475.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
103126	Cel Phone Reimbursement	10/31/2026	10/31/2026	0.00	75.00	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
05630	THOMPSON, JENNIFER					450.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223120				11/10/2026	450.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
10326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00	

Vendor Number	Vendor Name					Total Vendor Amount
10414	TIMM, NATHAN					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223121				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
08076	TOLIVER, BLAKE					475.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223122				11/10/2026	475.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
103126	Cel Phone Reimbursement	10/31/2026	10/31/2026	0.00	75.00	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
INC1639	TURCATO, JAMES					400.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223123				11/10/2026	400.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00	

Vendor Number	Vendor Name					Total Vendor Amount
04522	TURNER, DEBBIE					2,750.00
Payment Type	**Payment Number**				**Payment Date**	**Payment Amount**
Check	223124				11/10/2026	2,750.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**	
2943	JANITORIAL SERVICES	10/25/2026	11/24/2026	0.00	2,750.00	

Payment Register **APPKT0602 6**

Vendor Number	Vendor Name	Total Vendor Amount
01736	UNDERWOOD, JASON	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223125	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
10415	VANKIRK, COLTON	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223126	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1273	VILLALOBOS, EDDIE	450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223127	11/10/2026	450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00
110326S	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE SPOUSE	11/03/2026	12/03/2026	0.00	50.00

Vendor Number	Vendor Name	Total Vendor Amount
04420	WARD, CURTIS	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223128	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
09613	WATERS, SHANE	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223129	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1885	WYATT, JAKE	400.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223130	11/10/2026	400.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
110326	FALL 2025 / SPRING 2026 WELLNESS INCENTIVE	11/03/2026	12/03/2026	0.00	400.00

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Manual Bank Draft	1	1	0.00	128,547.64
Allocated Cash	Check	129	109	0.00	130,500.11
	Packet Totals:	**130**	**110**	**0.00**	**259,047.75**

Cash Fund Summary

Fund	Name		Amount
91	Cash Allocation		-259,047.75
		Packet Totals:	**-259,047.75**

Rochelle, IL

Payment Register

APPKT06045 - Check Run 11/16/26
01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name	Total Vendor Amount
00493	GROVERS SERVICES, LLC	19,700.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223136	11/16/2026	19,700.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102626	Trimmed/Removed Trees Week of Oct 19th	10/26/2026	11/25/2026	0.00	6,400.00
110226	Trimmed/Removed Trees Week of Oct 26th	11/02/2026	12/02/2026	0.00	6,900.00
110926	Trimmed/Removed Trees Week of Nov 2nd	11/09/2026	12/09/2026	0.00	6,400.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1268	HERNANDEZ, AUTUMN	404.11

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223137	11/16/2026	404.11

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102826	APPA Conference Reimbursement	10/28/2026	10/28/2026	0.00	404.11

Vendor Number	Vendor Name	Total Vendor Amount
08111	RITCHIE BROS AUCTIONEERS	23,720.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check	223138	11/16/2026	23,720.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
RBUS-2611-0008-626	Freightliner Tool Van to Replace Light Duty Van	11/16/2026	11/20/2026	0.00	11,840.00
RBUS-2611-0008-627	Shop Equipment and Tool Storage	11/16/2026	11/20/2026	0.00	11,880.00

Payment Summary

Bank Code	Type		Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check		6	3	0.00	43,824.11
		Packet Totals:	**6**	**3**	**0.00**	**43,824.11**

Cash Fund Summary

Fund	Name		Amount
91	Cash Allocation		-43,824.11
		Packet Totals:	**-43,824.11**

Rochelle, IL

Payment Register

APPKT06043 - Web Invoice - 11/16/2026
01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name	Total Vendor Amount
04170	PJM INTERCONNECTION, LLC.	189,573.60

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001885	11/16/2026	65,485.26

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2026110400007682	Total Net Charges 11/1-11/04	11/10/2026	12/10/2026	0.00	65,485.26

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001886	11/16/2026	124,088.34

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2026103100007682	Total Net Charges 10/1-10/31	11/06/2026	12/06/2026	0.00	124,088.34

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Manual Bank Draft	2	2	0.00	189,573.60
	Packet Totals:	**2**	**2**	**0.00**	**189,573.60**

Cash Fund Summary

Fund	Name		Amount
91	Cash Allocation		-189,573.60
		Packet Totals:	**-189,573.60**

Rochelle, IL

Payment Register

APPKT06024 - Web Invoice - 11/16/2026
01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name	Total Vendor Amount
INC1970	FIDLAR TECHNOLOGIES	96.43

Payment Type	Payment Number	Payment Date	Payment Amount
Bank Draft	DFT0001871	11/05/2026	96.43

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2197	Ogle County Laredo/Fidlar Monthly Subscription	10/30/2026	11/29/2026	0.00	96.43

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Manual Bank Draft	1	1	0.00	96.43
	Packet Totals:	**1**	**1**	**0.00**	**96.43**

Cash Fund Summary

Fund	Name		Amount
91	Cash Allocation		-96.43
		Packet Totals:	**-96.43**

Rochelle, IL

Payment Register

APPKT06047 - AP Check Run 11/17/26
01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name	Total Vendor Amount
INC1889	926 CRAFTED APPAREL	1,191.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000224	11/17/2026	1,191.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
001935	Disptach Uniforms	10/27/2026	11/26/2026	0.00	68.00
001937	Logo Wear - L.Jackson	10/29/2026	11/28/2026	0.00	66.00
001938	UB Public Power Week Shirts	10/29/2026	10/29/2026	0.00	500.00
001939	Engineering department work apparel	10/29/2026	11/28/2026	0.00	240.00
001943	Dispatch Uniforms	11/04/2026	12/04/2026	0.00	206.00
001944	Dispatch Uniforms	11/04/2026	12/04/2026	0.00	111.00

Vendor Number	Vendor Name	Total Vendor Amount
06535	AIRGAS USA, LLC	576.38

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000225	11/17/2026	576.38

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
9176692577	Oxygen	10/21/2026	11/20/2026	0.00	576.38

Vendor Number	Vendor Name	Total Vendor Amount
10663	AMAZON CAPITAL SERVICES	2,731.19

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000226	11/17/2026	2,731.19

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
116R-QRQ1-C7KN	Coffee pot	10/29/2026	11/28/2026	0.00	26.38
1344-7DF1-4DNP	Switch and cable protectors for Cameras	10/29/2026	11/28/2026	0.00	292.88
16LY-1R7H-R49C	Replacement of Damaged Decorations	10/30/2026	11/29/2026	0.00	25.98
1DK4-3PTX-4TRT	Power Supply for PC at Water Rec	10/29/2026	11/28/2026	0.00	74.98
1G3F-QJT9-KTNF	Operating Supplies Etc	10/22/2026	11/21/2026	0.00	348.43
1HKR-XPJX-C4PJ	Cell phone mount	10/29/2026	11/28/2026	0.00	18.99
1HX3-RWQG-FV4R	Water bottles-Council/Manilla Envelopes	10/21/2026	11/20/2026	0.00	35.47
1JFG-DD6M-9PNH	Coffee for Tech Center	10/28/2026	11/27/2026	0.00	61.58
1K9N-XLD1-7TRT	Meter Bypasses	10/27/2026	11/26/2026	0.00	41.88
1QL4-MWWT-D44M	cleaning supplies	10/28/2026	11/27/2026	0.00	22.79
1TGV-FCQF-FGTC	Halloween Candy	10/21/2026	11/20/2026	0.00	62.94
1TJ1-CK6K-6PC6	Weapon sights	10/27/2026	11/26/2026	0.00	1,542.98
1VPY-93VL-94PC	Radio room keyboard	10/22/2026	11/21/2026	0.00	79.99
1VV7-QDJJ-4MM9	INK CARTRIDGE FOR CONTOL ROOM PRINTER	10/27/2026	11/26/2026	0.00	95.92

Vendor Number	Vendor Name	Total Vendor Amount
00040	ANDERSON PLUMBING & HTG, INC	155.46

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000227	11/17/2026	155.46

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
125883	Toilet Repair	10/26/2026	11/25/2026	0.00	155.46

Vendor Number	Vendor Name	Total Vendor Amount
01850	ANIXTER, INC	6,550.21

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000228	11/17/2026	6,550.21

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
6601548-01	Service Entrance Sleeve	10/23/2026	11/22/2026	0.00	1,877.03
6748544-00	Loadbuster Disconnect Switch	10/26/2026	11/25/2026	0.00	4,304.08
6821556-02	Min Inv #1834	10/28/2026	11/27/2026	0.00	31.00

6949437-00	Min Inv #591/803	10/27/2026	11/26/2026	0.00	338.10	

Vendor Number 05814 **Vendor Name** ARC IMAGING RESOURCES **Total Vendor Amount** 186.58

Payment Type	Payment Number			Payment Date	Payment Amount
Virtual Pay	APA000229			11/17/2026	186.58
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**
B96173	OCE COLORWAVE 500 MAINTENANCE AND COPY FEE	10/22/2026	11/21/2026	0.00	186.58

Vendor Number 07977 **Vendor Name** BLUE CROSS BLUE SHIELD OF IL **Total Vendor Amount** 970.00

Payment Type	Payment Number			Payment Date	Payment Amount
Virtual Pay	APA000230			11/17/2026	970.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**
101326	PT. E.J.	10/13/2026	11/12/2026	0.00	970.00

Vendor Number INC1951 **Vendor Name** BLUETRITON BRANDS, INC **Total Vendor Amount** 256.83

Payment Type	Payment Number			Payment Date	Payment Amount
Virtual Pay	APA000231			11/17/2026	256.83
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**
06J8760002598	Water Cooler	10/22/2026	11/21/2026	0.00	119.92
06J8760060185	UB Water Cooler for 333	10/24/2026	11/23/2026	0.00	136.91

Vendor Number INC1477 **Vendor Name** CARQUEST OF MENDOTA **Total Vendor Amount** 96.07

Payment Type	Payment Number			Payment Date	Payment Amount
Virtual Pay	APA000232			11/17/2026	96.07
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**
16022-47903	Filters for R135	10/30/2026	11/29/2026	0.00	111.97
16022-47926	Carquest Billing Error Credit	10/30/2026	11/29/2026	0.00	-15.90

Vendor Number 09112 **Vendor Name** CINTAS **Total Vendor Amount** 2,573.71

Payment Type	Payment Number			Payment Date	Payment Amount
Virtual Pay	APA000233			11/17/2026	1,213.71
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**
4286390754	Floor Mats/Shop Towels/Soap	10/21/2026	11/20/2026	0.00	225.61
4286390772	UB Mat and bathroom rentals for 333	10/21/2026	11/20/2026	0.00	86.30
4286705210	Tech Center Door/Floor Mats	10/23/2026	11/22/2026	0.00	37.75
4287078247	FLOOR MATS AND SHOP RAGS	10/27/2026	11/26/2026	0.00	236.56
4287166609	PWD Rags and Rugs	10/28/2026	11/27/2026	0.00	143.12
4287166701	Floor Mats/Shop Towels/Soap	10/28/2026	11/27/2026	0.00	261.40
4287166796	UB Mat and Bathroom Rentals for 333	10/28/2026	11/27/2026	0.00	98.66
4287468198	Tech Center First Aid Cabinet	10/30/2026	11/29/2026	0.00	37.75
4287648647	Lobby Rugs	11/02/2026	12/02/2026	0.00	86.56
Virtual Pay	APA000234			11/17/2026	1,360.00
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**
9397219915	Lifeline AED Agreement	10/31/2026	11/30/2026	0.00	1,360.00

Vendor Number 03707 **Vendor Name** CONSERV FS **Total Vendor Amount** 4,722.33

Payment Type	Payment Number			Payment Date	Payment Amount
Virtual Pay	APA000235			11/17/2026	4,722.33
Payable Number	**Description**	**Payable Date**	**Due Date**	**Discount Amount**	**Payable Amount**
122019548	gas	10/20/2026	11/25/2026	0.00	1,018.01
122019549	diesel	10/20/2026	11/25/2026	0.00	626.27
122019575	Fuel for PWD Operations	10/22/2026	11/25/2026	0.00	350.65
122019576	Fuel for PWD Operations	10/22/2026	11/25/2026	0.00	1,244.16
122019577	Fuel for PWD Operations	10/22/2026	11/25/2026	0.00	1,483.24

Vendor Number	Vendor Name	Total Vendor Amount
00143	CRESCENT ELECTRIC SUPPLY	10,821.49

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000236	11/17/2026	10,821.49

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
S514477768.001	THHN #8 wire	10/21/2026	11/20/2026	0.00	3,532.44
S514483533.001	THHN #4 and THHN #12 wire	10/23/2026	11/22/2026	0.00	3,741.01
S514491625.001	3M Super88 electrical tape	10/27/2026	11/26/2026	0.00	898.72
S514495351.001	THHN #8 wire	10/28/2026	11/27/2026	0.00	2,649.32

Vendor Number	Vendor Name	Total Vendor Amount
00144	CULLIGAN OF DEKALB	174.20

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000237	11/17/2026	174.20

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
0003004	5 gal drinking water refill	10/31/2026	11/30/2026	0.00	174.20

Vendor Number	Vendor Name	Total Vendor Amount
04492	DELL MARKETING L.P.	2,454.80

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000238	11/17/2026	2,454.80

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
10895958415	Licenses for Archiving emails	10/28/2026	12/12/2026	0.00	2,454.80

Vendor Number	Vendor Name	Total Vendor Amount
10428	ENTERPRISE FM TRUST	35,688.44

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000239	11/17/2026	35,688.44

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
FBN5781270	Squad lease	11/04/2026	12/04/2026	0.00	12,665.54
FBN5787765	Vehicle Leases	11/04/2026	12/04/2026	0.00	6,596.64
FBN5787765-WTR MTR	Meter Reader - Vehicle Lease	11/04/2026	12/04/2026	0.00	427.93
FBN5788935	Water Vehicle Lease	11/04/2026	12/04/2026	0.00	1,306.29
FBN5796296	CD 2022 Ford F150 Lease & Maint.	11/04/2026	12/04/2026	0.00	376.38
FBN5796326	Lease for white truck	11/04/2026	12/04/2026	0.00	54.40
FBN5796327	Engineering vehicles lease and maintenance fee	11/04/2026	12/04/2026	0.00	925.56
FBN5796335	D1 AND D3 TRUCK LEASE	11/04/2026	12/04/2026	0.00	1,593.60
FBN5796390	Water Rec - Vehicle Lease	11/04/2026	12/04/2026	0.00	5,001.41
FBN5796420	Monthly Truck Lease Payment	11/04/2026	12/04/2026	0.00	54.79
FBN5796421	Lease Charges for PWD Vehicles	11/04/2026	12/04/2026	0.00	6,685.90

Vendor Number	Vendor Name	Total Vendor Amount
11030	ESO SOLUTIONS, INC	1,651.13

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000240	11/17/2026	1,651.13

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
ESO-238763	ESO software import for properties & inspections	10/26/2026	11/25/2026	0.00	1,651.13

Vendor Number	Vendor Name	Total Vendor Amount
10233	EXLINE, INC.	500.67

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000241	11/17/2026	500.67

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
923	GASKETS FOR AIR START VALVE #7 ENGINE	10/12/2026	11/12/2026	0.00	500.67

Vendor Number	Vendor Name	Total Vendor Amount
03396	FASTENAL	209.19

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000242	11/17/2026	209.19

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
ILROH114161	Stainless Steel Hardware	11/02/2026	12/02/2026	0.00	209.19

Vendor Number	Vendor Name	Total Vendor Amount
INC1472	FIREGROUND SUPPLY	267.96

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000243	11/17/2026	267.96

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
42606	Plaza duty pants	10/21/2026	11/20/2026	0.00	267.96

Vendor Number	Vendor Name	Total Vendor Amount
INC1739	FORD PRO	182.70

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000244	11/17/2026	182.70

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
INV51690455	GPS for squads	10/31/2026	11/30/2026	0.00	182.70

Vendor Number	Vendor Name	Total Vendor Amount
06609	FRONTIER	3,061.19

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000245	11/17/2026	3,061.19

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
101926	Monthly Phone bill	10/19/2026	11/12/2026	0.00	3,061.19

Vendor Number	Vendor Name	Total Vendor Amount
INC1822	GEOTAB USA, INC.	365.75

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000246	11/17/2026	365.75

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
IN521118	Region 1 Go Bundle plan	10/31/2026	11/30/2026	0.00	365.75

Vendor Number	Vendor Name	Total Vendor Amount
INC2064	GONZALES, GUADALUPE	107.98

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000247	11/17/2026	107.98

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
101226	PT. G.G	10/12/2026	11/11/2026	0.00	107.98

Vendor Number	Vendor Name	Total Vendor Amount
01754	GORDON FLESCH CO., INC	961.24

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000248	11/17/2026	961.24

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
I597840	Copy Machine Lease	08/05/2026	08/25/2026	0.00	961.24

Vendor Number	Vendor Name	Total Vendor Amount
INC1720	GPS INSIGHT INC	483.74

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000249	11/17/2026	483.74

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
INV1942735	Street Eagle Pro Plan	11/01/2026	11/16/2026	0.00	483.74

Vendor Number	Vendor Name	Total Vendor Amount
01706	IL ASSOC OF CHIEFS OF POLICE	115.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000250	11/17/2026	115.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
22166	Membership	10/01/2026	12/31/2026	0.00	115.00

Vendor Number	Vendor Name	Total Vendor Amount
00286	IL MUNICIPAL UTILITIES ASSOC	575.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000251	11/17/2026	575.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
26-09005	Sept Safety Training	10/28/2026	11/27/2026	0.00	575.00

Vendor Number	Vendor Name	Total Vendor Amount
01737	INTERSTATE BATTERIES OF ROCKFORD	25.30

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000252	11/17/2026	25.30

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
100305376	9V Batteries EC	10/27/2026	11/26/2026	0.00	25.30

Vendor Number	Vendor Name	Total Vendor Amount
04257	ISC, INC	23,000.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000253	11/17/2026	23,000.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
SI+00643	Control Room Monthly Billing	10/31/2026	11/30/2026	0.00	23,000.00

Vendor Number	Vendor Name	Total Vendor Amount
08947	JAY'S BIG ROLLS, INC	627.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000254	11/17/2026	627.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
62390	Shop and Street brooms. EC	10/21/2026	11/20/2026	0.00	627.00

Vendor Number	Vendor Name	Total Vendor Amount
INC2028	L.F. GEORGE, INC.	1,909.91

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000255	11/17/2026	1,909.91

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
IC04276	Electrical Switch	10/29/2026	11/28/2026	0.00	76.58
LC24397-E	Vac Ex Rental	10/30/2026	11/29/2026	0.00	1,833.33

Vendor Number	Vendor Name	Total Vendor Amount
00356	MACKLIN INCORPORATED	185.70

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000256	11/17/2026	185.70

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
58062	CA7/CA6	10/31/2026	11/30/2026	0.00	185.70

Vendor Number	Vendor Name	Total Vendor Amount
02095	MARTIN & CO EXCAVATING	8,322.52

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000257	11/17/2026	8,322.52

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
3990	PW dept pavement replacement in Askvig Subdivison	10/19/2026	11/18/2026	0.00	8,322.52

Vendor Number	Vendor Name	Total Vendor Amount
00660	MCMASTER-CARR SUPPLY CO	89.43

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000258	11/17/2026	89.43

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
74440104	PRESSURE GAUGES #7 OIL STRAINER	10/28/2026	11/27/2026	0.00	89.43

Vendor Number	Vendor Name	Total Vendor Amount
04287	MILTON PROPANE	107.66

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000259	11/17/2026	107.66

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
E6183310	Propane for forklift and paver. EC	10/27/2026	11/26/2026	0.00	32.71
E6183330	Propane for paving operations	10/27/2026	11/26/2026	0.00	74.95

Vendor Number	Vendor Name	Total Vendor Amount
00415	NAPA AUTO PARTS ROCHELLE	124.05

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000260	11/17/2026	93.57

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
130071	belt and battery	10/22/2026	11/21/2026	0.00	65.18
130504	belt	10/29/2026	11/28/2026	0.00	28.39

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000261	11/17/2026	30.48

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
130456	Funnel/Brake Fluid	10/29/2026	11/28/2026	0.00	30.48

Vendor Number	Vendor Name	Total Vendor Amount
01659	NICOR	1,153.29

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000262	11/17/2026	1,153.29

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
00874710007-110526	NICOR GAS FOR THE MAIN PLANT ENGINES	11/05/2026	12/28/2026	0.00	443.20
04965710009-110526	FBO Office heat	11/05/2026	12/28/2026	0.00	68.55
05319320346-110426	Commercial Heat- 10/5-11/4	11/04/2026	12/28/2026	0.00	207.38
10355890327-110526	nicor maintenace shop	11/05/2026	12/28/2026	0.00	89.15
10874710006-110526	NICOR GAS FOR HEATERS AT MAIN PLANT	11/05/2026	12/28/2026	0.00	197.30
47219432557-110526	community hangar heat	11/05/2026	12/28/2026	0.00	81.76
56487616288-110426	Natural Gas	11/04/2026	12/28/2026	0.00	65.95

Vendor Number	Vendor Name	Total Vendor Amount
07319	O'DONNELL CRANE SERVICE	8,255.14

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000263	11/17/2026	8,255.14

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
24826	Wheatland Tube Transformer Load/Unload	10/18/2026	11/17/2026	0.00	4,190.00
24870	Transformer Load/Unload	11/04/2026	12/04/2026	0.00	4,065.14

Vendor Number	Vendor Name	Total Vendor Amount
INC1437	OGLE-LEE FIRE PROTECTION DISTRICT	1,032.50

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000264	11/17/2026	1,032.50

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
6	Fire Training Facility 50% of Dach Fence	10/20/2026	11/19/2026	0.00	1,032.50

Vendor Number	Vendor Name	Total Vendor Amount
05859	P.F. PETTIBONE & CO.	712.80

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000265	11/17/2026	712.80

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
189634	Patches	10/20/2026	11/19/2026	0.00	712.80

Vendor Number	Vendor Name	Total Vendor Amount
INC1110	PEST CONTROL CONSULTANTS ILLINOIS	302.75

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000266	11/17/2026	302.75

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1118446	UB Pest Control for 333	10/23/2026	11/22/2026	0.00	68.25
1119973	pest control in Comm Hangar	10/26/2026	11/25/2026	0.00	53.50

1120289	Monthly Pest Control Tech Center	10/26/2026	11/25/2026	0.00	133.75
1122340	Pest Control	10/28/2026	11/27/2026	0.00	47.25

Vendor Number 09003 **Vendor Name** POTTS, MARK **Total Vendor Amount** 700.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000267	11/17/2026	700.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
7	Wash and paint fuel barrels	10/22/2026	11/21/2026	0.00	700.00

Vendor Number 01154 **Vendor Name** PRESCOTT BROS. FORD **Total Vendor Amount** 586.67

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000268	11/17/2026	586.67

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
11991	Replace 4 tire sensors on Gold command car	10/29/2026	11/28/2026	0.00	489.48
12036	F20 oil leak	10/30/2026	10/30/2026	0.00	97.19

Vendor Number 10839 **Vendor Name** R.N.O.W., INC. **Total Vendor Amount** 503.29

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000269	11/17/2026	503.29

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2026-81607	R173 Trailing arms. EC	10/26/2026	11/25/2026	0.00	503.29

Vendor Number 01642 **Vendor Name** RAY O'HERRON CO. INC **Total Vendor Amount** 439.88

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000270	11/17/2026	439.88

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2506914	Officer Uniforms	10/22/2026	11/21/2026	0.00	412.90
2508925	Officer Uniforms	11/02/2026	12/02/2026	0.00	26.98

Vendor Number 10207 **Vendor Name** ROCHELLE ACE HARDWARE **Total Vendor Amount** 374.77

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000271	11/17/2026	367.60

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
088018	Nipple/Adapter/Bushing/Locknut/Breaker	10/21/2026	11/20/2026	0.00	76.30
088027	PAINT BRUSHES	10/22/2026	11/21/2026	0.00	14.14
088042	CABLE AND EYE BOLTS	10/22/2026	11/21/2026	0.00	46.38
088054	Fasteners	10/23/2026	11/22/2026	0.00	4.55
088055	Sweeper Fasteners R173 EC	10/23/2026	11/22/2026	0.00	5.72
088068	hoses	10/24/2026	11/23/2026	0.00	74.67
088085	scraper	10/26/2026	11/25/2026	0.00	4.84
088109	Extra Key	10/26/2026	11/25/2026	0.00	5.39
088132	great stuff 12 oz/20 oz	10/27/2026	11/26/2026	0.00	17.08
088141	GARDEN HOSE ADAPTER TO PIPE THREAD	10/28/2026	11/27/2026	0.00	25.89
088144	Ext cord/circuit breaker	10/28/2026	11/27/2026	0.00	31.48
088177	1/4 BALL VALVE #7 OIL STRAINER	10/29/2026	11/28/2026	0.00	26.98
088179	Wire connectors/power cord	10/29/2026	11/28/2026	0.00	34.18

Virtual Pay APA000272 11/17/2026 7.17

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
088211	Drug box fasteners	10/30/2026	11/29/2026	0.00	11.97
088215	Return fastener	10/30/2026	11/29/2026	0.00	-4.80

Vendor Number	Vendor Name	Total Vendor Amount
02241	ROCHELLE JANITORIAL SUPPLY	125.51

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000273	11/17/2026	125.51

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
102926-2	Toilet Paper, Hand Soap, Trash Bags	10/30/2026	11/29/2026	0.00	125.51

Vendor Number	Vendor Name	Total Vendor Amount
02987	ROCHELLE ROTARY CLUB	239.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000274	11/17/2026	239.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2026-0315	Rotary Membership	10/23/2026	11/12/2026	0.00	239.00

Vendor Number	Vendor Name	Total Vendor Amount
01734	ROCHELLE VETERINARY HOSPITAL	120.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000275	11/17/2026	120.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
202896	Rochelle Vet	11/02/2026	12/02/2026	0.00	120.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1418	RUNNINGS SUPPLY INC	826.55

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000276	11/17/2026	826.55

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1344452	25' tape measure	10/21/2026	11/20/2026	0.00	21.22
1344608	100amp circuit breaker	10/22/2026	11/21/2026	0.00	109.99
1345023	Hazmat tools	10/23/2026	11/22/2026	0.00	105.76
1345926	Spring water	10/26/2026	11/25/2026	0.00	24.43
1346298	tire/wheel assembly	10/28/2026	11/27/2026	0.00	219.99
1346308	circuit breaker/nylon laces	10/28/2026	11/27/2026	0.00	24.36
1346419	1/4 BALL VALVE #7 ENGINE	10/28/2026	11/27/2026	0.00	33.98
1346558	3/8 BALL VALVE #7 ENGINE	10/29/2026	11/28/2026	0.00	38.47
1347821	tire/wheel assembly	11/02/2026	12/02/2026	0.00	219.99
1347874	o-ring kits/oring remover	11/02/2026	12/02/2026	0.00	22.37
1348183	protector beeswax paste	11/03/2026	12/03/2026	0.00	5.99

Vendor Number	Vendor Name	Total Vendor Amount
07156	SAUK VALLEY MEDIA	2,031.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000277	11/17/2026	2,031.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1026101247 715	Advertising	10/31/2026	11/30/2026	0.00	49.00
102610219617	Fire Prevention, American Hero, Best of Ogle Count	10/31/2026	11/30/2026	0.00	528.00
102610225659	Fire Prevention, SuperFan, Community Unity	10/31/2026	11/30/2026	0.00	1,454.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1620	SISSON'S TREE SERVICE LLC	1,450.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000278	11/17/2026	1,450.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
3177	Stump Grinding of three trees removed on City prop	10/22/2026	11/21/2026	0.00	1,450.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1967	SPARTAN TURF PRODUCTS, LLC	488.50

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000279	11/17/2026	488.50

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
6105908-00	link arm	10/23/2026	11/22/2026	0.00	372.47
6106037-00	filters	10/28/2026	11/27/2026	0.00	116.03

Vendor Number	Vendor Name	Total Vendor Amount
09833	STAPLES BUSINESS CREDIT	562.29

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000280	11/17/2026	562.29

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
6078034590	Batteries/Paper Towels/Forks/Spoons/Paper Plates	10/25/2026	11/24/2026	0.00	332.11
6078034591	Toilet Paper/Can Liners	10/25/2026	11/24/2026	0.00	117.56
6078034592	HP printer ink	10/25/2026	11/24/2026	0.00	112.62

Vendor Number	Vendor Name	Total Vendor Amount
09847	SWIFT FUELS, LLC	7,194.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000281	11/17/2026	7,194.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
3485	1000 gallons of UL 94	10/30/2026	11/14/2026	0.00	7,194.00

Vendor Number	Vendor Name	Total Vendor Amount
08023	SYNDEO NETWORKS, INC.	682.89

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000282	11/17/2026	682.89

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
SN027637	Admin Phone Lines	11/01/2026	12/01/2026	0.00	682.89

Vendor Number	Vendor Name	Total Vendor Amount
03263	TALLMAN EQUIPMENT COMPANY, INC.	123.89

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000283	11/17/2026	123.89

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
3499017	skinning knife/pocket knife	10/28/2026	11/27/2026	0.00	123.89

Vendor Number	Vendor Name	Total Vendor Amount
INC1704	THE LAW OFFICE OF DEANNA ROSENBAUM HALL, LLC	11,103.50

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000284	11/17/2026	11,103.50

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
082026	Legal	11/02/2026	12/02/2026	0.00	371.00
092026	Legal	11/02/2026	12/02/2026	0.00	2,544.00
102026	Legal	11/02/2026	12/02/2026	0.00	8,188.50

Vendor Number	Vendor Name	Total Vendor Amount
INC1832	TREVIPAY-WALMART	347.20

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000285	11/17/2026	347.20

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
5bfa799d	Weekly station supplies	10/23/2026	11/21/2026	0.00	173.39
d25358c1	Weekly station supplies	10/29/2026	11/27/2026	0.00	173.81

Vendor Number	Vendor Name	Total Vendor Amount
INC1368	TRUCK COUNTRY OF ILLINOIS, INC	989.90

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000286	11/17/2026	989.90

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
X901307827 .01	R157 SCR coolant lines	10/21/2026	11/20/2026	0.00	163.08
X901307827. 02	R157 steering line	10/22/2026	11/21/2026	0.00	145.40
X901310310. 01	R157 steering lines	11/02/2026	12/02/2026	0.00	681.42

Vendor Number	Vendor Name	Total Vendor Amount
03986	UNIVERSAL UTILITY SUPPLY CO	624.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000287	11/17/2026	624.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
3048626	bayonet fuses	11/02/2026	12/02/2026	0.00	624.00

Vendor Number	Vendor Name	Total Vendor Amount
04350	UTILITY FINANCIAL SOLUTIONS, LLC	5,282.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000288	11/17/2026	5,282.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
37347UFS	Grain Rate Updates/COS info request	10/30/2026	11/29/2026	0.00	5,282.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1726	UUS	14,775.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000289	11/17/2026	14,775.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
11780618	maj Inv #4199	10/29/2026	11/28/2026	0.00	14,775.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1607	WARNING LITES OF SOUTHERN ILLINOIS	1,092.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000290	11/17/2026	1,092.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
45437	Resident parking signs and telespar posts	11/04/2026	12/04/2026	0.00	1,092.00

Vendor Number	Vendor Name	Total Vendor Amount
00663	WESCO RECEIVABLES CORP	269,775.30

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000291	11/17/2026	269,775.30

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
887477	Glove Testing/Restock	10/21/2026	11/20/2026	0.00	1,813.30
898743	Maj Inv # 4995/4947	10/30/2026	11/29/2026	0.00	267,962.00

Vendor Number	Vendor Name	Total Vendor Amount
00828	WILLETT, HOFMANN & ASSOC., INC	1,157.60

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000292	11/17/2026	1,157.60

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
42376	Municipal Bridge Inspections	10/26/2026	11/25/2026	0.00	1,157.60

Vendor Number	Vendor Name	Total Vendor Amount
INC2063	WINZER CORPORATION	675.65

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000293	11/17/2026	675.65

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
4750283	PIPE FITTINGS,BALL VALVES, CLEANER	10/28/2026	11/27/2026	0.00	503.28
4772648	Stainless Steel Hardware	10/30/2026	11/29/2026	0.00	172.37

Vendor Number	Vendor Name	Total Vendor Amount
01647	WRHL	2,110.00

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000294	11/17/2026	2,110.00

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
197-00081-0002	Advertising	10/30/2026	11/29/2026	0.00	675.00
197-00082-0000	Safe House Sponsorship	10/31/2026	11/30/2026	0.00	550.00
1996-00178-0000	CAN Food Truck Festival Ads	10/16/2026	11/15/2026	0.00	295.00
1996-00179-0000	Outdoor Market Ads	10/30/2026	11/29/2026	0.00	295.00
1996-00180-0000	October Cut the Square Ads	10/16/2026	11/15/2026	0.00	295.00

Vendor Number	Vendor Name	Total Vendor Amount
INC1230	XEROX FINANCIAL SERVICES	425.34

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000295	11/17/2026	257.42

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
42959928	Copy Machine Lease	10/26/2026	11/15/2026	0.00	257.42

Payment Type	Payment Number	Payment Date	Payment Amount
Virtual Pay	APA000296	11/17/2026	167.92

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
IN6737850	Copier Contract	10/26/2026	11/25/2026	0.00	167.92

Payment Summary

Bank Code	Type		Payable Count	Payment Count	Discount	Payment
Allocated Cash	Virtual Pay		175	73	0.00	448,284.02
		Packet Totals:	**175**	**73**	**0.00**	**448,284.02**

Cash Fund Summary

Fund	Name		Amount
91	Cash Allocation		-448,284.02
		Packet Totals:	**-448,284.02**

Rochelle, IL

Balance Sheet
Account Summary
As Of 10/31/2026

Account	Name	Balance	
Fund: 01 - General			
Assets			
Category: 1000 - Cash and Investments			
01-00-10110	Petty Cash	800.00	
01-00-10120	Flex Spending	16,236.32	
01-00-10121	Police K-9 Fund	33,595.48	
01-00-10122	Police Bond Fund	866.26	
01-00-10123	Police DUI Fund	43,348.58	
01-00-10124	Police Vehicle Fund	2,892.07	
01-00-10125	Police Drug Enforcement Fund	5,591.51	
01-00-10126	Illinois Funds - Cemetery	148,962.80	
01-00-10127	Illinois Funds - Taxes	6,357,425.48	
01-00-10129	Police E-Citation Fees	4,740.65	
01-00-11101	Allocated Cash	2,475,419.00	
	Total Category 1000 - Cash and Investments:	**9,089,878.15**	
Category: 1210 - Accounts Receivable			
01-00-12130	Ambulance Receivables	562,413.48	
01-00-12131	Miscellaneous Accounts Receivable	741,549.58	
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:	**4,850,780.94**	
Category: 1212 - Customer Billing			
01-00-12120	Customer Billing	10,549.83	
01-00-12129	Collections Receivable	2,029.42	
	Total Category 1212 - Customer Billing:	**12,579.25**	
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:	**14,154,518.42**	**14,154,518.42**
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	-170,595.38	
01-00-21234	Life Insurance	-2,745.35	
01-00-21250	Donations	80.00	
01-00-21262	Police Bonds Payable	-678.09	
01-00-21264	Dental & Vision Insurance	-10,969.60	
01-00-21300	Accounts Payable Allocation	85,669.53	
01-00-21902	Ambulance Fees Payable (MEDICAID OVE	229,814.98	
	Total Category 2110 - Accounts Payable:	**130,129.07**	
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:	**2,796,368.69**	

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		13,248,060.56
Total Expense		13,252,955.32
Revenues Over/Under Expenses		**-4,894.76**
	Total Equity and Current Surplus (Deficit):	**11,358,149.73**
	Total Liabilities, Equity and Current Surplus (Deficit):	**14,154,518.42**

Balance Sheet

Account	Name	Balance	
Fund: 11 - Audit			
Assets			
Category: 1000 - Cash and Investments			
11-00-11101	Allocated Cash	2,447.29	
	Total Category 1000 - Cash and Investments:	**2,447.29**	
Category: 1210 - Accounts Receivable			
11-00-12160	Property Tax Receivable	31,993.58	
	Total Category 1210 - Accounts Receivable:	**31,993.58**	
	Total Assets:	**34,440.87**	**34,440.87**
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		31,064.21	
Total Expense		30,012.60	
Revenues Over/Under Expenses		**1,051.61**	
	Total Equity and Current Surplus (Deficit):	**2,447.29**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**34,440.87**

Balance Sheet

Account	Name	Balance	
Fund: 12 - Insurance			
Assets			
Category: 1000 - Cash and Investments			
12-00-11101	Allocated Cash	109,817.69	
	Total Category 1000 - Cash and Investments:	**109,817.69**	
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	238,044.58	
	Total Category 1600 - Prepaid Expenses:	**238,044.58**	
	Total Assets:	**802,996.69**	**802,996.69**
Liability			
Category: 2110 - Accounts Payable			
12-00-21300	Accounts Payable Allocation	386,016.33	
	Total Category 2110 - Accounts Payable:	**386,016.33**	
Category: 2600 - Deferred Revenues			
12-00-26000	Deferred Revenue	455,134.42	
	Total Category 2600 - Deferred Revenues:	**455,134.42**	
	Total Liability:	**841,150.75**	
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		441,922.30	
Total Expense		571,703.10	
Revenues Over/Under Expenses		**-129,780.80**	
	Total Equity and Current Surplus (Deficit):	**-38,154.06**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**802,996.69**

Balance Sheet

Account	Name	Balance	
Fund: 13 - Illinois Municipal Fund			
Assets			
Category: 1000 - Cash and Investments			
13-00-11101	Allocated Cash	2,125.71	
	Total Category 1000 - Cash and Investments:	**2,125.71**	
Category: 1210 - Accounts Receivable			
13-00-12160	Property Tax Receivable	114,901.66	
	Total Category 1210 - Accounts Receivable:	**114,901.66**	
	Total Assets:	**117,027.37**	**117,027.37**
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		111,694.50	
Total Expense		133,660.92	
Revenues Over/Under Expenses		**-21,966.42**	
	Total Equity and Current Surplus (Deficit):	**2,125.71**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**117,027.37**

Balance Sheet

Account	Name	Balance	
Fund: 14 - Social Security			
Assets			
Category: 1000 - Cash and Investments			
14-00-11101	Allocated Cash	12,779.20	
	Total Category 1000 - Cash and Investments:	**12,779.20**	
Category: 1210 - Accounts Receivable			
14-00-12160	Property Tax Receivable	319,935.76	
	Total Category 1210 - Accounts Receivable:	**319,935.76**	
	Total Assets:	**332,714.96**	**332,714.96**
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		310,732.99	
Total Expense		270,051.99	
Revenues Over/Under Expenses		**40,681.00**	
	Total Equity and Current Surplus (Deficit):	**12,779.20**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**332,714.96**

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	36,692.26	
	Total Category 1000 - Cash and Investments:	**718,425.39**	
Category: 1210 - Accounts Receivable			
15-00-12108	Interest & Dividends Receivable	8,001.50	
	Total Category 1210 - Accounts Receivable:	**8,001.50**	
	Total Assets:	**726,426.89**	**726,426.89**
Liability			
Category: 2110 - Accounts Payable			
15-00-21300	Accounts Payable Allocation	22,130.50	
	Total Category 2110 - Accounts Payable:	**22,130.50**	
	Total Liability:	**22,130.50**	
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		182,088.39	
Total Expense		436,105.40	
Revenues Over/Under Expenses		**-254,017.01**	
	Total Equity and Current Surplus (Deficit):	**704,296.39**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**726,426.89**

Balance Sheet

Account	Name	Balance	
Fund: 16 - Eastern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
16-00-11101	Allocated Cash	11,231.11	
	Total Category 1000 - Cash and Investments:	**11,231.11**	
	Total Assets:	**11,231.11**	**11,231.11**
Liability			
	Total Liability:	**0.00**	
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		31,486.56	
Total Expense		4,103.92	
Revenues Over/Under Expenses		**27,382.64**	
	Total Equity and Current Surplus (Deficit):	**11,231.11**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**11,231.11**

Balance Sheet

Account	Name	Balance	
Fund: 17 - Motor Fuel Tax			
Assets			
Category: 1000 - Cash and Investments			
17-00-10100	Illinois Funds - Motor Fuel Tax	1,397,785.03	
17-00-11101	Allocated Cash	63,002.05	
	Total Category 1000 - Cash and Investments:	**1,460,787.08**	
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:	**1,499,028.86**	**1,499,028.86**
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		408,118.74	
Total Expense		0.00	
Revenues Over/Under Expenses		**408,118.74**	
	Total Equity and Current Surplus (Deficit):	**1,499,028.86**	
		Total Liabilities, Equity and Current Surplus (Deficit):	**1,499,028.86**

Balance Sheet

Account	Name	Balance	
Fund: 18 - Utility Tax			
Assets			
Category: 1000 - Cash and Investments			
18-00-11101	Allocated Cash	633,610.35	
	Total Category 1000 - Cash and Investments:	**633,610.35**	
Category: 1210 - Accounts Receivable			
18-00-12168	Utility Tax Receivable	64,314.21	
	Total Category 1210 - Accounts Receivable:	**64,314.21**	
	Total Assets:	**697,924.56**	**697,924.56**
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		416,973.15	
Total Expense		27,739.94	
Revenues Over/Under Expenses		**389,233.21**	
	Total Equity and Current Surplus (Deficit):	**697,924.56**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**697,924.56**

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	117,888.56	
	Total Category 1000 - Cash and Investments:	**345,985.30**	
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:	**369,586.67**	**369,586.67**
Liability			
Category: 2110 - Accounts Payable			
19-00-21300	Accounts Payable Allocation	1,763.22	
	Total Category 2110 - Accounts Payable:	**1,763.22**	
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:	**2,456.40**	
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		277,986.31	
Total Expense		193,422.96	
Revenues Over/Under Expenses		**84,563.35**	
	Total Equity and Current Surplus (Deficit):	**367,130.27**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**369,586.67**

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	5,503,194.76	
20-00-11101	Allocated Cash	-3,295,505.08	
	Total Category 1000 - Cash and Investments:	**2,207,689.68**	
Category: 1210 - Accounts Receivable			
20-00-12167	Sales Tax Receivable	485,018.05	
	Total Category 1210 - Accounts Receivable:	**485,018.05**	
	Total Assets:	**2,692,707.73**	**2,692,707.73**
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		2,153,654.60	
Total Expense		618,277.13	
Revenues Over/Under Expenses		**1,535,377.47**	
	Total Equity and Current Surplus (Deficit):	**2,692,707.73**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**2,692,707.73**

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	1,436,715.09	
	Total Category 1000 - Cash and Investments:	**2,006,917.23**	
Category: 1210 - Accounts Receivable			
21-00-12108	Interest & Dividends Receivable	1,152.89	
	Total Category 1210 - Accounts Receivable:	**1,152.89**	
	Total Assets:	**2,008,070.12**	**2,008,070.12**
Liability			
	Total Liability:	**0.00**	
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		521,629.14	
Total Expense		175,969.39	
Revenues Over/Under Expenses		**345,659.75**	
	Total Equity and Current Surplus (Deficit):	**2,008,070.12**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**2,008,070.12**

Balance Sheet

Account	Name	Balance	
Fund: 22 - Foreign Fire Insurance			
Assets			
Category: 1000 - Cash and Investments			
22-00-10100	Foreign Fire Insurance	64,073.45	
	Total Category 1000 - Cash and Investments:	**64,073.45**	
	Total Assets:	**64,073.45**	**64,073.45**
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		51,274.02	
Total Expense		24,710.13	
Revenues Over/Under Expenses		**26,563.89**	
	Total Equity and Current Surplus (Deficit):	**64,073.45**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**64,073.45**

Balance Sheet

Account	Name	Balance	
Fund: 23 - Downtown & Southern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
23-00-11101	Allocated Cash	-1,387,385.94	
	Total Category 1000 - Cash and Investments:	**-1,387,385.94**	
Category: 1100 - Restricted Assets			
23-00-11017	Downtown TIF Bond	2,613,459.32	
	Total Category 1100 - Restricted Assets:	**2,613,459.32**	
Category: 1210 - Accounts Receivable			
23-00-12190	Grant Receivable	184,127.86	
	Total Category 1210 - Accounts Receivable:	**184,127.86**	
	Total Assets:	**1,410,201.24**	**1,410,201.24**
Liability			
Category: 2110 - Accounts Payable			
23-00-21300	Accounts Payable Allocation	178,038.03	
	Total Category 2110 - Accounts Payable:	**178,038.03**	
Category: 2600 - Deferred Revenues			
23-00-26000	Deferred Revenue	184,127.86	
	Total Category 2600 - Deferred Revenues:	**184,127.86**	
	Total Liability:	**362,165.89**	
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		710,720.91	
Total Expense		2,323,584.14	
Revenues Over/Under Expenses		**-1,612,863.23**	
	Total Equity and Current Surplus (Deficit):	**1,048,035.35**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,410,201.24**

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	176,328.24	
	Total Category 1000 - Cash and Investments:	**233,069.72**	
Category: 1210 - Accounts Receivable			
24-00-12108	Interest & Dividends Receivable	665.97	
	Total Category 1210 - Accounts Receivable:	**665.97**	
	Total Assets:	**233,735.69**	**233,735.69**
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		70,123.60	
Total Expense		0.00	
Revenues Over/Under Expenses		**70,123.60**	
	Total Equity and Current Surplus (Deficit):	**231,970.19**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**233,735.69**

Balance Sheet

Account	Name	Balance	
Fund: 25 - Northern Gateway TIF			
Assets			
Category: 1000 - Cash and Investments			
25-00-11101	Allocated Cash	410,333.95	
	Total Category 1000 - Cash and Investments:	**410,333.95**	
	Total Assets:	**410,333.95**	**410,333.95**
Liability			
Category: 2110 - Accounts Payable			
25-00-21300	Accounts Payable Allocation	110.00	
	Total Category 2110 - Accounts Payable:	**110.00**	
	Total Liability:	**110.00**	
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		283,941.63	
Total Expense		86,074.19	
Revenues Over/Under Expenses		**197,867.44**	
	Total Equity and Current Surplus (Deficit):	**410,223.95**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**410,333.95**

Balance Sheet

Account	Name	Balance	
Fund: 36 - Capital Improvement			
Assets			
Category: 1000 - Cash and Investments			
36-00-11101	Allocated Cash	-1,832,649.57	
	Total Category 1000 - Cash and Investments:	**-1,832,649.57**	
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:	**-1,192,549.57**	**-1,192,549.57**
Liability			
Category: 2110 - Accounts Payable			
36-00-21100	Accounts Payable	38,160.98	
36-00-21300	Accounts Payable Allocation	12,035.02	
	Total Category 2110 - Accounts Payable:	**50,196.00**	
Category: 2300 - RETAINAGE PAYABLE			
36-00-23000	Retainage Payable	20,374.50	
	Total Category 2300 - RETAINAGE PAYABLE:	**20,374.50**	
	Total Liability:	**70,570.50**	
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		1,190,854.41	
Revenues Over/Under Expenses		**-542,039.95**	
	Total Equity and Current Surplus (Deficit):	**-1,263,120.07**	
		Total Liabilities, Equity and Current Surplus (Deficit):	**-1,192,549.57**

Balance Sheet

Account	Name	Balance	
Fund: 37 - Stormwater			
Assets			
Category: 1000 - Cash and Investments			
37-00-11101	Allocated Cash	124,115.15	
	Total Category 1000 - Cash and Investments:	**124,115.15**	
	Total Assets:	**124,115.15**	**124,115.15**
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		8,493.47	
Total Expense		13,173.00	
Revenues Over/Under Expenses		**-4,679.53**	
	Total Equity and Current Surplus (Deficit):	**124,115.15**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**124,115.15**

Balance Sheet

Account	Name	Balance	
Fund: 51 - Water			
Assets			
Category: 1000 - Cash and Investments			
51-00-10126	Illinois Funds - Water	1,713,521.05	
51-00-11101	Allocated Cash	576,318.90	
	Total Category 1000 - Cash and Investments:	**2,289,839.95**	
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	2,826.16	
51-00-12140	Lease Receivable	976,672.66	
	Total Category 1210 - Accounts Receivable:	**1,779,327.80**	
Category: 1212 - Customer Billing			
51-00-12120	Customer Billing	358,107.29	
51-00-12125	Unbilled Accounts Receivable	67,243.00	
51-00-12129	Collections Receivable	22,396.97	
	Total Category 1212 - Customer Billing:	**447,747.26**	
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	80,595.76	
	Total Category 1600 - Prepaid Expenses:	**80,595.76**	
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:	**35,611,561.25**	**35,611,561.25**
Liability			

Balance Sheet

Account	Name	Balance
Category: 2110 - Accounts Payable		
51-00-21300	Accounts Payable Allocation	136,017.15
	Total Category 2110 - Accounts Payable:	**136,017.15**
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:	**7,376,980.86**
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		4,509,327.38
Total Expense		3,310,474.31
Revenues Over/Under Expenses		**1,198,853.07**
	Total Equity and Current Surplus (Deficit):	**28,234,580.39**
	Total Liabilities, Equity and Current Surplus (Deficit):	**35,611,561.25**

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	1,713,861.41
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	1,040,640.70
	Total Category 1000 - Cash and Investments:	**6,577,848.40**
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	33,691.17
	Total Category 1210 - Accounts Receivable:	**915,986.44**
Category: 1212 - Customer Billing		
52-50-12120	Customer Billing	409,337.95
52-50-12125	Unbilled Accounts Receivable	75,258.00
52-50-12129	Collections Receivable	25,198.79
	Total Category 1212 - Customer Billing:	**509,794.74**
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	240,552.91	
52-50-15336	Accum Amortization - Intangible Asset	-42,469.75	
	Total Category 1500 - Capital Assets:	**31,266,624.29**	
Category: 1600 - Prepaid Expenses			
52-50-16000	Prepaid Insurance	159,438.24	
	Total Category 1600 - Prepaid Expenses:	**159,438.24**	
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:	**39,949,100.99**	**39,949,100.99**
Liability			
Category: 2110 - Accounts Payable			
52-00-21300	Accounts Payable Allocation	162,866.54	
	Total Category 2110 - Accounts Payable:	**162,866.54**	
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 Up	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:	**13,177,063.01**	
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		5,279,620.90
Total Expense		3,870,270.84
Revenues Over/Under Expenses		**1,409,350.06**
	Total Equity and Current Surplus (Deficit):	**26,772,037.98**
	Total Liabilities, Equity and Current Surplus (Deficit):	**39,949,100.99**

Balance Sheet

Account	Name	Balance	
Fund: 53 - Solid Waste			
Assets			
Category: 1000 - Cash and Investments			
53-00-10130	Holcomb Bank Money Market	567,269.45	
53-00-10131	Illinois Funds - Solid Waste	4,627,234.37	
53-00-11101	Allocated Cash	-866,441.47	
	Total Category 1000 - Cash and Investments:	**4,328,062.35**	
Category: 1210 - Accounts Receivable			
53-00-12100	Accounts Receivable	371,458.94	
53-00-12140	Public/Private Partnership Accounts Recei	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 Depr	-22,694.61	
53-00-15170	Miscellaneous Equipment	1,156,117.40	
53-00-15171	Miscellaneous Equipment - Accum Depre	-445,673.43	
53-00-15172	Other Tangible Property	3,118,165.27	
53-00-15173	Other Tangible Property - Accum Depreci	-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:	**9,831,698.66**	**9,831,698.66**
Liability			
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:	**3,899,992.06**	
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		1,218,925.95	
Total Expense		1,093,075.06	
Revenues Over/Under Expenses		**125,850.89**	
	Total Equity and Current Surplus (Deficit):	**5,931,706.60**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**9,831,698.66**

Balance Sheet

Account	Name	Balance
Fund: 54 - Electric		
Assets		
Category: 1000 - Cash and Investments		
54-00-11101	Allocated Cash	8,785,981.74
54-60-10110	Petty Cash	200.00
54-90-10110	Petty Cash	1,250.00
54-90-10126	Illinois Funds - Electric	12,006,051.27
54-90-10133	Central Bank Investment	2,227,267.34
54-90-10144	Stillman Bank 12 m CD	5,711,924.79
	Total Category 1000 - Cash and Investments:	**28,732,675.14**
Category: 1100 - Restricted Assets		
54-90-11010	Other Special Deposits (PJM Collateral)	704,745.52
54-90-11016	2021-2022 Electric Bond	1,782,023.43
	Total Category 1100 - Restricted Assets:	**2,486,768.95**
Category: 1210 - Accounts Receivable		
54-90-12108	Interest & Dividends Receivable	113,330.85
54-90-12131	Miscellaneous Accounts Receivable	49,064.58
54-90-12164	Accounts Receivable from Other Funds	409,044.42
	Total Category 1210 - Accounts Receivable:	**571,439.85**
Category: 1212 - Customer Billing		
54-90-12120	Customer Billing	3,337,067.73
54-90-12121	Unapplied Credits	-154,263.51
54-90-12122	Rochelle City Tax Receivable	31,282.11
54-90-12123	Public Utilities Tax Receivable	105,292.23
54-90-12124	Hillcrest Tax Receivable	2,961.06
54-90-12125	Unbilled Accounts Receivable	302,869.00
54-90-12126	Contract Payments Receivable	12,149.41
54-90-12129	Collections Receivable	148,039.08
	Total Category 1212 - Customer Billing:	**3,785,397.11**
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 & Eqiupment	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 - G	12,792,871.47
54-10-15180	Accumulated Provision For Depr - Genera	-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	2,004,808.56	
	Total Category 1540 - Inventories:	**2,004,808.56**	
Category: 1600 - Prepaid Expenses			
54-00-16110	Pre Paid Expenses	20,399.00	
54-90-16000	Prepaid Insurance	-509,008.04	
	Total Category 1600 - Prepaid Expenses:	**-488,609.04**	
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:	**92,183,885.35**	**92,183,885.35**
Liability			
Category: 2110 - Accounts Payable			
54-00-21300	Accounts Payable Allocation	3,079,697.21	
54-90-21265	Rochelle City Tax	83,462.95	
54-90-21266	Public Utilities Tax	247,292.14	
54-90-21267	Hillcrest Tax	5,976.93	
	Total Category 2110 - Accounts Payable:	**3,416,429.23**	

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	588,165.95
54-90-27212	Bond Premium-2022	576,948.29
54-90-27213	Bond Premium-2023	274,532.56
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 Accured - 2023	34,050.00
	Total Category 2700 - Long-Term Liabilities:	**19,524,998.03**
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:	**23,640,601.95**
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		34,889,971.93
Total Expense		39,564,523.11
Revenues Over/Under Expenses		**-4,674,551.18**
	Total Equity and Current Surplus (Deficit):	**68,543,283.40**
	Total Liabilities, Equity and Current Surplus (Deficit):	**92,183,885.35**

Balance Sheet

Account	Name	Balance	
Fund: 55 - Tech Center/Advance Communications			
Assets			
Category: 1000 - Cash and Investments			
55-00-11101	Allocated Cash	106,950.49	
	Total Category 1000 - Cash and Investments:	**106,950.49**	
Category: 1100 - Restricted Assets			
55-00-11011	2017A Debt Certificate Principal and Inter	398,260.96	
	Total Category 1100 - Restricted Assets:	**398,260.96**	
Category: 1210 - Accounts Receivable			
55-00-12100	Accounts Receivable	64,658.40	
55-00-12140	Lease Receivable	973,780.01	
55-32-12100	Accounts Receivable	27,461.43	
	Total Category 1210 - Accounts Receivable:	**1,065,899.84**	
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 Cente	-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 - Communic	-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	8,361.82	
	Total Category 1600 - Prepaid Expenses:	**8,361.82**	
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:	**5,400,814.24**	**5,400,814.24**
Liability			
Category: 2110 - Accounts Payable			
55-00-21300	Accounts Payable Allocation	22,760.55	
	Total Category 2110 - Accounts Payable:	**22,760.55**	
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	17,148.16	
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:	**1,546,305.94**	
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:	**2,490,308.98**
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		932,630.00
Total Expense		999,384.07
Revenues Over/Under Expenses		**-66,754.07**
	Total Equity and Current Surplus (Deficit):	**2,910,505.26**
	Total Liabilities, Equity and Current Surplus (Deficit):	**5,400,814.24**

Balance Sheet

Account	Name	Balance	
Fund: 56 - Network Administration			
Assets			
Category: 1000 - Cash and Investments			
56-40-11101	Allocated Cash	532,217.06	
	Total Category 1000 - Cash and Investments:	**532,217.06**	
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:	**659,807.01**	**659,807.01**
Liability			
Category: 2110 - Accounts Payable			
56-00-21300	Accounts Payable Allocation	13,190.62	
	Total Category 2110 - Accounts Payable:	**13,190.62**	
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:	**101,809.84**	
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		927,585.42	
Total Expense		1,022,391.74	
Revenues Over/Under Expenses		**-94,806.32**	
	Total Equity and Current Surplus (Deficit):	**557,997.17**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**659,807.01**

Balance Sheet

Account	Name	Balance	
Fund: 57 - Airport			
Assets			
Category: 1000 - Cash and Investments			
57-00-10100	Illinois Funds - Airport	13,304.66	
57-00-10110	Petty Cash	200.00	
57-00-11101	Allocated Cash	-23,706.32	
	Total Category 1000 - Cash and Investments:	**-10,201.66**	
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	13,943.24	
57-00-12130	Miscellaneous Accounts Receivable	34,883.24	
57-00-12140	Lease Receivable	691,008.38	
57-00-12160	Property Tax Receivable	60,546.98	
	Total Category 1210 - Accounts Receivable:	**800,381.84**	
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	9,019.51	
57-00-16001	Aviation Fuel	172,486.82	
	Total Category 1600 - Prepaid Expenses:	**181,506.33**	
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:	**4,786,201.66**	**4,786,201.66**
Liability			
Category: 1212 - Customer Billing			
57-00-12121	Unapplied Credits	18,125.80	
	Total Category 1212 - Customer Billing:	**18,125.80**	
Category: 2110 - Accounts Payable			
57-00-21300	Accounts Payable Allocation	25,112.78	
	Total Category 2110 - Accounts Payable:	**25,112.78**	
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:	**973,335.52**
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		613,492.67
Total Expense		498,773.81
Revenues Over/Under Expenses		**114,718.86**
	Total Equity and Current Surplus (Deficit):	**3,812,866.14**
	Total Liabilities, Equity and Current Surplus (Deficit):	**4,786,201.66**

Balance Sheet

Account	Name	Balance	
Fund: 58 - Railroad			
Assets			
Category: 1000 - Cash and Investments			
58-00-10100	Capital Projects Fund	417,343.54	
58-00-11101	Allocated Cash	209,428.93	
	Total Category 1000 - Cash and Investments:	**626,772.47**	
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:	**1,028,835.31**	**1,028,835.31**
Liability			
Category: 2110 - Accounts Payable			
58-00-21300	Accounts Payable Allocation	823.47	
	Total Category 2110 - Accounts Payable:	**823.47**	
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:	**299,234.87**	
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		1,135,672.08	
Total Expense		547,247.14	
Revenues Over/Under Expenses		**588,424.94**	
	Total Equity and Current Surplus (Deficit):	**729,600.44**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,028,835.31**

Balance Sheet

Account	Name	Balance	
Fund: 59 - Golf Course			
Assets			
Category: 1000 - Cash and Investments			
59-00-10100	Central Bank Deposit Account	381,866.24	
59-00-10110	Petty Cash	600.00	
59-00-11101	Allocated Cash	-374,080.77	
	Total Category 1000 - Cash and Investments:	**8,385.47**	
Category: 1210 - Accounts Receivable			
59-00-12130	Miscellaneous Accounts Receivable	25,000.00	
	Total Category 1210 - Accounts Receivable:	**25,000.00**	
Category: 1600 - Prepaid Expenses			
59-00-16000	Prepaid Insurance	33,479.86	
	Total Category 1600 - Prepaid Expenses:	**33,479.86**	
	Total Assets:	**66,865.33**	**66,865.33**
Liability			
Category: 2110 - Accounts Payable			
59-00-21200	Tax Collections Payable	1,911.94	
59-00-21300	Accounts Payable Allocation	27,756.92	
	Total Category 2110 - Accounts Payable:	**29,668.86**	
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:	**34,142.28**	
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		428,157.81	
Total Expense		442,901.85	
Revenues Over/Under Expenses		**-14,744.04**	
	Total Equity and Current Surplus (Deficit):	**32,723.05**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**66,865.33**

Balance Sheet

Account	Name	Balance	
Fund: 64 - Administrative Services			
Assets			
Category: 1000 - Cash and Investments			
64-00-11101	Allocated Cash	461,109.03	
	Total Category 1000 - Cash and Investments:	**461,109.03**	
Category: 1210 - Accounts Receivable			
64-00-12139	Trash Accounts Receivable	48,601.66	
	Total Category 1210 - Accounts Receivable:	**48,601.66**	
Category: 1212 - Customer Billing			
64-00-12129	Collections Receivable	7,725.20	
	Total Category 1212 - Customer Billing:	**7,725.20**	
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:	**696,452.16**	**696,452.16**
Liability			
Category: 2110 - Accounts Payable			
64-00-21210	Contracts Payable-Trash	237,563.83	
64-00-21300	Accounts Payable Allocation	1,933.77	
	Total Category 2110 - Accounts Payable:	**239,497.60**	
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:	**417,019.30**	
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		1,464,070.33	
Total Expense		1,311,058.03	
Revenues Over/Under Expenses		**153,012.30**	
	Total Equity and Current Surplus (Deficit):	**279,432.86**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**696,452.16**

Rochelle, IL

Budget Report
Account Summary
For Fiscal: 2026 Period Ending: 10/31/2026

		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	3,691.59	593,045.83	-159,279.17	78.83 %
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	1,440,960.93	959,719.93	299.43 %
	Category: 3110 - Property Total:	**2,245,809.00**	**2,245,809.00**	**3,691.59**	**2,034,006.76**	**-211,802.24**	**90.57 %**
Category: 3150 - Road and Bridge							
01-00-31500	Road & Bridge Tax	215,000.00	215,000.00	2,031.97	234,454.74	19,454.74	109.05 %
	Category: 3150 - Road and Bridge Total:	**215,000.00**	**215,000.00**	**2,031.97**	**234,454.74**	**19,454.74**	**109.05 %**
Category: 3210 - Liquor							
01-00-32100	Liquor Licenses	45,000.00	45,000.00	0.00	40,415.00	-4,585.00	89.81 %
	Category: 3210 - Liquor Total:	**45,000.00**	**45,000.00**	**0.00**	**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	33,083.41	307,213.63	-42,786.37	87.78 %
	Category: 3250 - Licenses Total:	**475,000.00**	**475,000.00**	**33,083.41**	**396,423.04**	**-78,576.96**	**83.46 %**
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	0.00	590.00	90.00	118.00 %
	Category: 3260 - Other Licenses Total:	**35,500.00**	**35,500.00**	**0.00**	**29,430.00**	**-6,070.00**	**82.90 %**
Category: 3310 - Permits							
01-00-33100	Building Permits	25,000.00	25,000.00	3,219.62	27,071.51	2,071.51	108.29 %
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**	**3,219.62**	**27,571.51**	**571.51**	**102.12 %**
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	202,620.40	1,578,755.21	-123,413.99	92.75 %
	Category: 3410 - Income Total:	**1,702,169.20**	**1,702,169.20**	**202,620.40**	**1,578,755.21**	**-123,413.99**	**92.75 %**
Category: 3420 - Other Taxes							
01-00-34200	Personal Property Replacement Tax	320,000.00	320,000.00	99,302.13	363,793.73	43,793.73	113.69 %
	Category: 3420 - Other Taxes Total:	**320,000.00**	**320,000.00**	**99,302.13**	**363,793.73**	**43,793.73**	**113.69 %**
Category: 3435 - Miscellaneous							
01-00-34350	Video Gaming Tax	370,000.00	370,000.00	35,048.08	287,736.61	-82,263.39	77.77 %
	Category: 3435 - Miscellaneous Total:	**370,000.00**	**370,000.00**	**35,048.08**	**287,736.61**	**-82,263.39**	**77.77 %**
Category: 3440 - Sales							
01-00-34400	Sales Tax	3,000,000.00	3,000,000.00	319,648.13	2,781,408.31	-218,591.69	92.71 %
01-00-34450	Local Use Tax	35,356.38	35,356.38	3,654.33	59,686.53	24,330.15	168.81 %
	Category: 3440 - Sales Total:	**3,035,356.38**	**3,035,356.38**	**323,302.46**	**2,841,094.84**	**-194,261.54**	**93.60 %**
Category: 3446 - Other Tax							
01-00-34460	Cannabis Tax	15,208.06	15,208.06	1,181.57	13,174.65	-2,033.41	86.63 %
	Category: 3446 - Other Tax Total:	**15,208.06**	**15,208.06**	**1,181.57**	**13,174.65**	**-2,033.41**	**86.63 %**
Category: 3470 - Grants							
01-00-34700	State Grants	0.00	0.00	16,387.50	50,595.53	50,595.53	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	0.00	288,553.33	-71,446.67	80.15 %
	Category: 3470 - Grants Total:	**360,000.00**	**360,000.00**	**16,387.50**	**339,148.86**	**-20,851.14**	**94.21 %**
Category: 3510 - Fines							
01-00-35100	Court Fines	75,000.00	75,000.00	13,089.86	85,594.51	10,594.51	114.13 %
	Category: 3510 - Fines Total:	**75,000.00**	**75,000.00**	**13,089.86**	**85,594.51**	**10,594.51**	**114.13 %**
Category: 3635 - Water Rec Solid Waste Charge							
01-00-36350	Water Rec Solid Waste Charge	50,000.00	50,000.00	0.00	24,914.50	-25,085.50	49.83 %
	Category: 3635 - Water Rec Solid Waste Charge Total:	**50,000.00**	**50,000.00**	**0.00**	**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	0.00	937,089.83	-662,910.17	58.57 %
01-00-36610	Police Fees	75,000.00	75,000.00	1,480.60	71,568.68	-3,431.32	95.42 %
01-00-36620	Fire Protection Fees	111,767.00	111,767.00	9,405.23	92,956.54	-18,810.46	83.17 %
	Category: 3660 - Public Safety Fees Total:	**1,786,767.00**	**1,786,767.00**	**10,885.83**	**1,101,615.05**	**-685,151.95**	**61.65 %**
Category: 3690 - Street Department Fees							
01-00-36900	Street Division Fees	260,000.00	260,000.00	9,227.78	213,839.12	-46,160.88	82.25 %
	Category: 3690 - Street Department Fees Total:	**260,000.00**	**260,000.00**	**9,227.78**	**213,839.12**	**-46,160.88**	**82.25 %**
Category: 3760 - Cemetery Fees							
01-00-37600	Grave Opening Fees	25,000.00	25,000.00	2,350.00	22,150.00	-2,850.00	88.60 %
01-00-37610	Lot Sales	40,000.00	40,000.00	1,300.00	11,800.00	-28,200.00	29.50 %
	Category: 3760 - Cemetery Fees Total:	**65,000.00**	**65,000.00**	**3,650.00**	**33,950.00**	**-31,050.00**	**52.23 %**
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	23,789.77	202,363.48	-347,636.52	36.79 %
	Category: 3810 - Investment Income Total:	**550,000.00**	**550,000.00**	**23,789.77**	**202,363.48**	**-347,636.52**	**36.79 %**
Category: 3890 - Miscellaneous Income							
01-00-38900	Miscellaenous	60,000.00	60,000.00	2,420.00	38,837.62	-21,162.38	64.73 %
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**	**2,420.00**	**55,908.15**	**-4,091.85**	**93.18 %**
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	170,000.00	-34,000.00	83.33 %
01-00-39951	Transfer from Water	227,688.00	227,688.00	18,974.00	189,740.00	-37,948.00	83.33 %
01-00-39952	Transf from Water Reclamation	281,680.00	281,680.00	23,473.33	234,733.30	-46,946.70	83.33 %
01-00-39953	Transfer from Solid Waste	734,636.00	734,636.00	61,219.67	612,196.70	-122,439.30	83.33 %
01-00-39954	Transfer from Electric	2,456,661.00	2,456,661.00	204,721.75	2,047,217.50	-409,443.50	83.33 %
01-00-39958	Transfer from Railroad	100,000.00	100,000.00	8,333.33	83,333.30	-16,666.70	83.33 %
	Category: 3990 - Interfund Transfers Total:	**4,004,665.00**	**4,004,665.00**	**333,722.08**	**3,337,220.80**	**-667,444.20**	**83.33 %**
	Department: 00 - 00 Total:	**16,326,474.64**	**16,326,474.64**	**1,116,654.05**	**13,248,060.56**	**-3,078,414.08**	**81.14 %**
	Revenue Total:	**16,326,474.64**	**16,326,474.64**	**1,116,654.05**	**13,248,060.56**	**-3,078,414.08**	**81.14 %**
Expense							
Department: 12 - Mayor & City Council							
Category: 4000 - Personnel							
01-12-43000	Elected Officials Salaries	25,500.00	25,500.00	2,913.60	21,366.40	4,133.60	83.79 %
	Category: 4000 - Personnel Total:	**25,500.00**	**25,500.00**	**2,913.60**	**21,366.40**	**4,133.60**	**83.79 %**
Category: 5000 - Contractual Services							
01-12-54900	Other Professional Services	2,500.00	2,500.00	420.00	420.00	2,080.00	16.80 %
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	400.00	775.00	1,025.00	43.06 %
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 %

		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**	**820.00**	**2,315.31**	**10,234.69**	**18.45 %**
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	591.83	3,600.33	4,899.67	42.36 %
	Category: 9000 - Other Expenditures Total:	**8,500.00**	**8,500.00**	**591.83**	**3,600.33**	**4,899.67**	**42.36 %**
	Department: 12 - Mayor & City Council Total:	**56,800.00**	**56,800.00**	**4,325.43**	**33,567.82**	**23,232.18**	**59.10 %**
Department: 13 - City Clerk							
Category: 4000 - Personnel							
01-13-42100	Full-Time	148,777.00	148,777.00	17,616.90	153,180.96	-4,403.96	102.96 %
01-13-42300	Overtime	200.00	200.00	10.13	10.13	189.87	5.07 %
01-13-45100	Health Insurance	4,707.00	4,707.00	1,284.06	6,002.41	-1,295.41	127.52 %
01-13-45200	Life Insurance	110.00	110.00	7.14	80.84	29.16	73.49 %
	Category: 4000 - Personnel Total:	**153,794.00**	**153,794.00**	**18,918.23**	**159,274.34**	**-5,480.34**	**103.56 %**
Category: 5000 - Contractual Services							
01-13-54900	Other Professional Services	30,000.00	30,000.00	0.00	26,499.73	3,500.27	88.33 %
01-13-55100	Postage	2,000.00	2,000.00	0.00	1,563.42	436.58	78.17 %
01-13-55200	Telephone	600.00	600.00	1,207.37	1,507.55	-907.55	251.26 %
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	195.00	395.00	1,805.00	17.95 %
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	110.28	110.28	1,889.72	5.51 %
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	550.00	1,036.80	463.20	69.12 %
	Category: 5000 - Contractual Services Total:	**45,490.00**	**45,490.00**	**2,062.65**	**31,255.78**	**14,234.22**	**68.71 %**
Category: 6000 - Commodities							
01-13-65100	Office Supplies	1,500.00	1,500.00	119.12	788.97	711.03	52.60 %
	Category: 6000 - Commodities Total:	**1,500.00**	**1,500.00**	**119.12**	**788.97**	**711.03**	**52.60 %**
Category: 8000 - Capital Outlay							
01-13-83000	Equipment	2,000.00	2,000.00	0.00	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**	**0.00**	**2,520.12**	**2,229.88**	**53.06 %**
Category: 9000 - Other Expenditures							
01-13-92900	Miscellaneous	500.00	500.00	66.00	151.20	348.80	30.24 %
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**	**66.00**	**9,783.20**	**8,716.80**	**52.88 %**
	Department: 13 - City Clerk Total:	**224,034.00**	**224,034.00**	**21,166.00**	**203,622.41**	**20,411.59**	**90.89 %**
Department: 17 - Municipal Building							
Category: 5000 - Contractual Services							
01-17-51100	Building Maintenance	200,000.00	200,000.00	860.28	80,176.01	119,823.99	40.09 %
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	335.97	2,811.98	188.02	93.73 %
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	230,123.80	46,025.20	83.33 %
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	8,953.92	28,642.14	3,357.86	89.51 %

		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	2,500.00	2,000.00	55.56 %
01-17-57300	Garbage Disposal/Recycling	1,500.00	1,500.00	60.33	536.52	963.48	35.77 %
01-17-59500	Property Tax	2,500.00	2,500.00	0.00	2,869.30	-369.30	114.77 %
	Category: 5000 - Contractual Services Total:	**568,149.00**	**568,149.00**	**33,472.88**	**355,213.85**	**212,935.15**	**62.52 %**
	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	19.59	5,446.65	553.35	90.78 %
01-17-65400	Janitorial Supplies	4,000.00	4,000.00	53.69	1,772.58	2,227.42	44.31 %
	Category: 6000 - Commodities Total:	**15,500.00**	**15,500.00**	**73.28**	**12,554.25**	**2,945.75**	**81.00 %**
	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	3,452.88	16,763.01	3,236.99	83.82 %
01-17-99915	Transfer Ambulance Fund	200,000.00	200,000.00	16,666.67	166,666.70	33,333.30	83.33 %
01-17-99964	Transfer to Admin Services Fund	487,435.00	487,435.00	40,619.61	406,196.10	81,238.90	83.33 %
01-17-99971	Transfer to Fire Pension	185,000.00	185,000.00	17,524.04	159,327.09	25,672.91	86.12 %
01-17-99972	Transfer to Police Pension	185,000.00	185,000.00	17,524.04	159,327.09	25,672.91	86.12 %
	Category: 9000 - Other Expenditures Total:	**1,077,435.00**	**1,077,435.00**	**95,787.24**	**908,279.99**	**169,155.01**	**84.30 %**
	Department: 17 - Municipal Building Total:	**1,686,084.00**	**1,686,084.00**	**129,333.40**	**1,283,162.25**	**402,921.75**	**76.10 %**
	Department: 18 - City Attorney						
	Category: 5000 - Contractual Services						
01-18-53300	Legal Service	110,000.00	110,000.00	5,916.67	134,432.31	-24,432.31	122.21 %
	Category: 5000 - Contractual Services Total:	**110,000.00**	**110,000.00**	**5,916.67**	**134,432.31**	**-24,432.31**	**122.21 %**
	Department: 18 - City Attorney Total:	**110,000.00**	**110,000.00**	**5,916.67**	**134,432.31**	**-24,432.31**	**122.21 %**
	Department: 19 - City Manager						
	Category: 5000 - Contractual Services						
01-19-54900	Other Professional Services	900.00	900.00	257.27	257.27	642.73	28.59 %
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	0.00	251.35	1,548.65	13.96 %
01-19-56100	Dues	12,500.00	12,500.00	9,397.50	9,937.50	2,562.50	79.50 %
01-19-56200	Travel	6,500.00	6,500.00	40.00	163.20	6,336.80	2.51 %
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	0.00	426.62	7,573.38	5.33 %
	Category: 5000 - Contractual Services Total:	**32,400.00**	**32,400.00**	**9,694.77**	**11,035.94**	**21,364.06**	**34.06 %**
	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	0.00	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**	**0.00**	**2,946.91**	**5,553.09**	**34.67 %**
	Department: 19 - City Manager Total:	**41,650.00**	**41,650.00**	**9,694.77**	**16,806.31**	**24,843.69**	**40.35 %**
	Department: 21 - Police						
	Category: 4000 - Personnel						
01-21-42100	Full-Time	2,828,747.00	2,828,747.00	399,450.26	2,823,455.35	5,291.65	99.81 %
01-21-42200	Part-Time	75,000.00	75,000.00	5,407.92	29,781.88	45,218.12	39.71 %
01-21-42300	Overtime	150,000.00	150,000.00	27,776.16	150,389.24	-389.24	100.26 %
01-21-42600	Pager	25,000.00	25,000.00	2,782.38	20,173.82	4,826.18	80.70 %

		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	4,962.13	29,943.73	5,056.27	85.55 %
01-21-43000	Contribution to Police Pension	1,235,391.00	1,235,391.00	0.00	976,638.49	258,752.51	79.06 %
01-21-45100	Health Insurance	644,000.00	644,000.00	48,164.52	482,636.48	161,363.52	74.94 %
01-21-45200	Life Insurance	1,500.00	1,500.00	133.00	1,316.00	184.00	87.73 %
01-21-47100	Uniform Allowance	65,000.00	65,000.00	480.90	25,159.51	39,840.49	38.71 %
	Category: 4000 - Personnel Total:	**5,059,638.00**	**5,059,638.00**	**489,157.27**	**4,539,494.50**	**520,143.50**	**89.72 %**
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	0.00	1,500.00	0.00	100.00 %
01-21-54900	Other Professional Services	65,000.00	65,000.00	2,940.15	43,564.81	21,435.19	67.02 %
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	3,354.73	28,691.04	11,308.96	71.73 %
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	3,366.12	61,488.13	23,511.87	72.34 %
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	0.00	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	45.00	430.00	970.00	30.71 %
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	15,383.73	165,254.10	60,745.90	73.12 %
	Category: 5000 - Contractual Services Total:	**525,600.00**	**525,600.00**	**25,089.73**	**321,532.42**	**204,067.58**	**61.17 %**
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	0.00	5,158.50	841.50	85.98 %
01-21-65100	Office Supplies	10,000.00	10,000.00	0.00	1,342.55	8,657.45	13.43 %
01-21-65200	Operating Supplies	185,000.00	185,000.00	-72.90	66,186.79	118,813.21	35.78 %
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	6,756.72	65,064.38	9,935.62	86.75 %
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	0.00	2,520.81	7,479.19	25.21 %
	Category: 6000 - Commodities Total:	**291,900.00**	**291,900.00**	**6,683.82**	**140,401.73**	**151,498.27**	**48.10 %**
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	62.94	2,410.16	2,589.84	48.20 %
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**	**62.94**	**2,410.16**	**13,089.84**	**15.55 %**
	Department: 21 - Police Total:	**5,948,638.00**	**5,948,638.00**	**520,993.76**	**5,082,249.29**	**866,388.71**	**85.44 %**
Department: 22 - Fire							
Category: 4000 - Personnel							
01-22-42100	Full-Time	2,048,587.39	2,048,587.39	228,088.58	1,714,954.00	333,633.39	83.71 %
01-22-42200	Part-Time	150,000.00	150,000.00	25,114.96	150,702.06	-702.06	100.47 %
01-22-42300	Overtime	450,000.00	450,000.00	91,876.63	515,252.01	-65,252.01	114.50 %
01-22-43000	Contribution to Fire Pension	587,331.00	587,331.00	0.00	464,322.44	123,008.56	79.06 %
01-22-45100	Health Insurance	335,270.00	335,270.00	27,911.85	322,248.75	13,021.25	96.12 %
01-22-45200	Life Insurance	1,000.00	1,000.00	61.77	679.47	320.53	67.95 %
01-22-47100	Uniform Allowance	18,000.00	18,000.00	1,287.38	8,903.42	9,096.58	49.46 %
	Category: 4000 - Personnel Total:	**3,590,188.39**	**3,590,188.39**	**374,341.17**	**3,177,062.15**	**413,126.24**	**88.49 %**
Category: 5000 - Contractual Services							
01-22-51100	Building Maintenance	10,000.00	10,000.00	0.00	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	405.83	9,887.18	112.82	98.87 %
01-22-51300	Vehicle Maintenance	30,000.00	30,000.00	586.67	31,880.68	-1,880.68	106.27 %
01-22-53400	Medical Services	40,000.00	40,000.00	0.00	1,676.00	38,324.00	4.19 %
01-22-54900	Other Professional Services	90,000.00	90,000.00	7,630.52	75,710.33	14,289.67	84.12 %
01-22-55200	Telephone	12,000.00	12,000.00	754.73	5,779.27	6,220.73	48.16 %
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	0.00	200.00	9,800.00	2.00 %
01-22-56300	Training	30,000.00	30,000.00	900.00	12,066.39	17,933.61	40.22 %
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	60.33	60.33	1,439.67	4.02 %
01-22-59400	Lease or Rentals	2,500.00	2,500.00	119.96	1,182.92	1,317.08	47.32 %
	Category: 5000 - Contractual Services Total:	**241,500.00**	**241,500.00**	**10,458.04**	**152,594.69**	**88,905.31**	**63.19 %**
	Category: 6000 - Commodities						
01-22-61100	Building Supplies	6,000.00	6,000.00	554.53	4,935.49	1,064.51	82.26 %
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	-20.05	4,098.30	1,901.70	68.31 %
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	3,550.99	24,851.81	5,148.19	82.84 %
01-22-65400	Janitorial Supplies	1,500.00	1,500.00	146.98	1,448.60	51.40	96.57 %
01-22-65500	Gasoline/Oil	25,000.00	25,000.00	3,810.69	26,663.47	-1,663.47	106.65 %
01-22-68400	Software	33,000.00	33,000.00	1,651.13	29,724.51	3,275.49	90.07 %
	Category: 6000 - Commodities Total:	**106,500.00**	**106,500.00**	**9,694.27**	**94,970.79**	**11,529.21**	**89.17 %**
	Category: 8000 - Capital Outlay						
01-22-83000	Equipment	63,200.00	63,200.00	725.76	20,191.66	43,008.34	31.95 %
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	1,032.50	16,572.50	3,427.50	82.86 %
	Category: 8000 - Capital Outlay Total:	**88,200.00**	**88,200.00**	**1,758.26**	**39,105.58**	**49,094.42**	**44.34 %**
	Category: 9000 - Other Expenditures						
01-22-91100	Community Relations	1,000.00	1,000.00	544.16	819.16	180.84	81.92 %
	Category: 9000 - Other Expenditures Total:	**1,000.00**	**1,000.00**	**544.16**	**819.16**	**180.84**	**81.92 %**
	Department: 22 - Fire Total:	**4,027,388.39**	**4,027,388.39**	**396,795.90**	**3,464,552.37**	**562,836.02**	**86.02 %**
	Department: 41 - Street						
	Category: 4000 - Personnel						
01-41-42100	Full-Time	1,179,840.47	1,179,840.47	152,110.60	1,128,528.37	51,312.10	95.65 %
01-41-42300	Overtime	86,000.00	86,000.00	11,559.39	57,160.95	28,839.05	66.47 %
01-41-42600	Pager	36,000.00	36,000.00	2,988.12	28,495.16	7,504.84	79.15 %
01-41-45100	Health Insurance	264,132.84	264,132.84	23,423.60	236,941.61	27,191.23	89.71 %
01-41-45200	Life Insurance	800.00	800.00	49.98	511.45	288.55	63.93 %
01-41-47300	Clothing Acquisition	9,100.00	9,100.00	444.49	5,280.68	3,819.32	58.03 %
	Category: 4000 - Personnel Total:	**1,575,873.31**	**1,575,873.31**	**190,576.18**	**1,456,918.22**	**118,955.09**	**92.45 %**
	Category: 5000 - Contractual Services						
01-41-51100	Building Maintenance	3,000.00	3,000.00	700.00	1,664.64	1,335.36	55.49 %
01-41-51200	Equipment Maintenance	20,000.00	20,000.00	0.00	20,000.99	-0.99	100.00 %
01-41-51300	Vehicle Maintenance	30,000.00	30,000.00	2,232.92	18,250.47	11,749.53	60.83 %
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	1,450.00	25,200.00	-200.00	100.80 %
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	286.24	3,104.80	-604.80	124.19 %
01-41-54900	Other Professional Services	15,000.00	15,000.00	1,794.00	9,051.70	5,948.30	60.34 %
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	522.72	5,175.74	824.26	86.26 %
01-41-55300	Publishing	500.00	500.00	0.00	0.00	500.00	0.00 %

		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	15.94	961.26	1,538.74	38.45 %
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	7,764.62	75,780.09	19,219.91	79.77 %
	Category: 5000 - Contractual Services Total:	**313,225.00**	**313,225.00**	**14,766.44**	**209,734.11**	**103,490.89**	**66.96 %**
	Category: 6000 - Commodities						
01-41-61100	Building Supplies	4,000.00	4,000.00	30.57	1,402.69	2,597.31	35.07 %
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	5,482.42	23,644.27	6,355.73	78.81 %
01-41-61400	Street Supplies	100,000.00	100,000.00	10,425.54	84,258.60	15,741.40	84.26 %
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	543.00	6,244.29	3,755.71	62.44 %
01-41-62900	Other Signage Supplies	25,000.00	25,000.00	1,207.00	20,937.44	4,062.56	83.75 %
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	1,077.31	10,574.96	4,425.04	70.50 %
01-41-65300	Small Tools	7,500.00	7,500.00	116.95	1,839.11	5,660.89	24.52 %
01-41-65400	Janitorial Supplies	1,000.00	1,000.00	47.67	656.80	343.20	65.68 %
01-41-65500	Gasoline/Oil	70,000.00	70,000.00	8,952.71	84,778.48	-14,778.48	121.11 %
01-41-66100	Safety Supplies	6,000.00	6,000.00	0.00	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**	**27,883.17**	**310,363.01**	**105,636.99**	**74.61 %**
	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	37.48	581.49	-581.49	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**	**37.48**	**581.49**	**-381.49**	**290.75 %**
	Department: 41 - Street Total:	**3,284,771.31**	**3,284,771.31**	**233,263.27**	**2,207,107.77**	**1,077,663.54**	**67.19 %**
	Department: 44 - Community Development						
	Category: 4000 - Personnel						
01-44-42100	Full-Time	351,956.00	351,956.00	39,771.36	291,656.64	60,299.36	82.87 %
01-44-42300	Overtime	500.00	500.00	60.78	60.78	439.22	12.16 %
01-44-45100	Health Insurance	58,345.00	58,345.00	4,522.78	45,227.80	13,117.20	77.52 %
01-44-45200	Life Insurance	300.00	300.00	10.50	105.00	195.00	35.00 %
	Category: 4000 - Personnel Total:	**411,101.00**	**411,101.00**	**44,365.42**	**337,050.22**	**74,050.78**	**81.99 %**
	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	2,000.00	11,181.24	8,818.76	55.91 %
01-44-54920	Downtown Beautification	50,000.00	50,000.00	0.00	1,500.00	48,500.00	3.00 %
01-44-55200	Telephone	1,000.00	1,000.00	59.43	594.08	405.92	59.41 %
01-44-55300	Publishing	3,000.00	3,000.00	0.00	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	115.00	1,651.00	1,349.00	55.03 %
01-44-56200	Travel	7,000.00	7,000.00	38.76	533.16	6,466.84	7.62 %
01-44-56300	Training	7,000.00	7,000.00	0.00	4,073.28	2,926.72	58.19 %
01-44-56500	Publications	0.00	0.00	0.00	98.37	-98.37	0.00 %

		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	3,806.85	2,193.15	63.45 %
	Category: 5000 - Contractual Services Total:	**98,500.00**	**98,500.00**	**2,593.89**	**26,695.67**	**71,804.33**	**27.10 %**
	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	100.52	506.00	-6.00	101.20 %
	Category: 6000 - Commodities Total:	**4,000.00**	**4,000.00**	**100.52**	**4,986.92**	**-986.92**	**124.67 %**
	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	0.00	16,435.40	564.60	96.68 %
	Category: 9000 - Other Expenditures Total:	**17,000.00**	**17,000.00**	**0.00**	**16,435.40**	**564.60**	**96.68 %**
	Department: 44 - Community Development Total:	**532,976.00**	**532,976.00**	**47,059.83**	**386,856.62**	**146,119.38**	**72.58 %**
	Department: 46 - Cemetery						
	Category: 4000 - Personnel						
01-46-42100	Full Time	48,568.21	48,568.21	5,585.77	41,126.06	7,442.15	84.68 %
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	958.36	9,583.17	1,912.90	83.36 %
01-46-45200	Life Insurance	50.00	50.00	1.67	16.76	33.24	33.52 %
	Category: 4000 - Personnel Total:	**66,114.28**	**66,114.28**	**6,545.80**	**53,012.69**	**13,101.59**	**80.18 %**
	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	0.00	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	1,795.58	40,763.54	4,236.46	90.59 %
01-46-55200	Telephone	1,500.00	1,500.00	94.42	943.98	556.02	62.93 %
01-46-57100	Utilities	2,200.00	2,200.00	563.93	3,309.44	-1,109.44	150.43 %
01-46-59400	Lease or Rentals	15,060.00	15,060.00	1,250.69	12,506.90	2,553.10	83.05 %
	Category: 5000 - Contractual Services Total:	**65,760.00**	**65,760.00**	**3,704.62**	**58,337.04**	**7,422.96**	**88.71 %**
	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	1,166.98	1,326.18	273.82	82.89 %
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	241.78	1,780.92	1,219.08	59.36 %
	Category: 6000 - Commodities Total:	**27,100.00**	**27,100.00**	**1,408.76**	**5,665.19**	**21,434.81**	**20.90 %**
	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	108.93	1,296.38	-296.38	129.64 %
	Category: 9000 - Other Expenditures Total:	**1,000.00**	**1,000.00**	**108.93**	**1,296.38**	**-296.38**	**129.64 %**
	Department: 46 - Cemetery Total:	**199,974.28**	**199,974.28**	**11,768.11**	**118,311.30**	**81,662.98**	**59.16 %**
	Department: 48 - Engineering						
	Category: 4000 - Personnel						
01-48-42100	Full-Time	320,000.00	320,000.00	29,477.10	218,567.65	101,432.35	68.30 %
01-48-42200	Part-Time	5,700.00	5,700.00	0.00	0.00	5,700.00	0.00 %

		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	1,724.25	8,138.50	-638.50	108.51 %
01-48-45100	Health Insurance	55,604.00	55,604.00	3,498.54	31,255.32	24,348.68	56.21 %
01-48-45200	Life Insurance	142.00	142.00	6.60	58.56	83.44	41.24 %
	Category: 4000 - Personnel Total:	**388,946.00**	**388,946.00**	**34,706.49**	**258,020.03**	**130,925.97**	**66.34 %**
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	186.58	5,725.06	-3,725.06	286.25 %
01-48-51300	Vehicle Maintenance	2,600.00	2,600.00	1,609.95	1,796.25	803.75	69.09 %
01-48-53200	Engineering Service	8,700.00	8,700.00	1,707.60	8,741.70	-41.70	100.48 %
01-48-54900	Other Professional Services	6,200.00	6,200.00	720.00	10,470.00	-4,270.00	168.87 %
01-48-55200	Telephone	2,400.00	2,400.00	165.06	1,675.62	724.38	69.82 %
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	96.43	1,689.71	-489.71	140.81 %
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	870.77	14,488.39	311.61	97.89 %
	Category: 5000 - Contractual Services Total:	**46,100.00**	**46,100.00**	**5,356.39**	**46,441.73**	**-341.73**	**100.74 %**
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	210.29	1,675.05	824.95	67.00 %
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	7,607.74	-2,407.74	146.30 %
	Category: 6000 - Commodities Total:	**11,050.00**	**11,050.00**	**210.29**	**9,738.23**	**1,311.77**	**88.13 %**
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	240.00	240.00	160.00	60.00 %
	Category: 9000 - Other Expenditures Total:	**400.00**	**400.00**	**240.00**	**240.00**	**160.00**	**60.00 %**
	Department: 48 - Engineering Total:	**467,871.00**	**467,871.00**	**40,513.17**	**321,064.68**	**146,806.32**	**68.62 %**
Department: 61 - Economic Development							
Category: 4000 - Personnel							
01-61-45200	Life Insurance	0.00	0.00	0.40	3.04	-3.04	0.00 %
	Category: 4000 - Personnel Total:	**0.00**	**0.00**	**0.40**	**3.04**	**-3.04**	**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 %

		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**	**1,222.19**	**22,477.81**	**5.16 %**
	Expense Total:	**16,603,886.98**	**16,603,886.98**	**1,420,830.71**	**13,252,955.32**	**3,350,931.66**	**79.82 %**
	Fund: 01 - General Surplus (Deficit):	**-277,412.34**	**-277,412.34**	**-304,176.66**	**-4,894.76**	**272,517.58**	**1.76 %**
Fund: 11 - Audit							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
11-00-31100	Property Tax	32,000.00	32,000.00	193.35	31,060.42	-939.58	97.06 %
	Category: 3110 - Property Total:	**32,000.00**	**32,000.00**	**193.35**	**31,060.42**	**-939.58**	**97.06 %**
Category: 3810 - Investment Income							
11-00-38100	Interest Income	10.00	10.00	2.06	3.79	-6.21	37.90 %
	Category: 3810 - Investment Income Total:	**10.00**	**10.00**	**2.06**	**3.79**	**-6.21**	**37.90 %**
	Department: 00 - 00 Total:	**32,010.00**	**32,010.00**	**195.41**	**31,064.21**	**-945.79**	**97.05 %**
	Revenue Total:	**32,010.00**	**32,010.00**	**195.41**	**31,064.21**	**-945.79**	**97.05 %**
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**	**195.41**	**1,051.61**	**1,296.61**	**-429.23 %**
Fund: 12 - Insurance							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
12-00-31100	Property Tax	455,000.00	455,000.00	2,749.79	441,747.22	-13,252.78	97.09 %
	Category: 3110 - Property Total:	**455,000.00**	**455,000.00**	**2,749.79**	**441,747.22**	**-13,252.78**	**97.09 %**
Category: 3810 - Investment Income							
12-00-38100	Interest Income	100.00	100.00	92.58	175.08	75.08	175.08 %
	Category: 3810 - Investment Income Total:	**100.00**	**100.00**	**92.58**	**175.08**	**75.08**	**175.08 %**
	Department: 00 - 00 Total:	**455,100.00**	**455,100.00**	**2,842.37**	**441,922.30**	**-13,177.70**	**97.10 %**
	Revenue Total:	**455,100.00**	**455,100.00**	**2,842.37**	**441,922.30**	**-13,177.70**	**97.10 %**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
12-00-59200	Insurance	423,500.00	423,500.00	233,107.56	562,536.40	-139,036.40	132.83 %
	Category: 5000 - Contractual Services Total:	**423,500.00**	**423,500.00**	**233,107.56**	**562,536.40**	**-139,036.40**	**132.83 %**
Category: 9000 - Other Expenditures							
12-00-99964	Transfer to Admin Services Fund	11,000.00	11,000.00	916.67	9,166.70	1,833.30	83.33 %
	Category: 9000 - Other Expenditures Total:	**11,000.00**	**11,000.00**	**916.67**	**9,166.70**	**1,833.30**	**83.33 %**
	Department: 00 - 00 Total:	**434,500.00**	**434,500.00**	**234,024.23**	**571,703.10**	**-137,203.10**	**131.58 %**
	Expense Total:	**434,500.00**	**434,500.00**	**234,024.23**	**571,703.10**	**-137,203.10**	**131.58 %**
	Fund: 12 - Insurance Surplus (Deficit):	**20,600.00**	**20,600.00**	**-231,181.86**	**-129,780.80**	**-150,380.80**	**-630.00 %**

		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	695.04	111,655.70	-3,344.30	97.09 %
	Category: 3110 - Property Total:	**115,000.00**	**115,000.00**	**695.04**	**111,655.70**	**-3,344.30**	**97.09 %**
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	1.79	38.80	-361.20	9.70 %
	Category: 3810 - Investment Income Total:	**400.00**	**400.00**	**1.79**	**38.80**	**-361.20**	**9.70 %**
	Department: 00 - 00 Total:	**140,752.00**	**140,752.00**	**696.83**	**111,694.50**	**-29,057.50**	**79.36 %**
	Revenue Total:	**140,752.00**	**140,752.00**	**696.83**	**111,694.50**	**-29,057.50**	**79.36 %**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
13-00-46300	IMRF	160,000.00	160,000.00	18,414.04	133,660.92	26,339.08	83.54 %
	Category: 4000 - Personnel Total:	**160,000.00**	**160,000.00**	**18,414.04**	**133,660.92**	**26,339.08**	**83.54 %**
	Department: 00 - 00 Total:	**160,000.00**	**160,000.00**	**18,414.04**	**133,660.92**	**26,339.08**	**83.54 %**
	Expense Total:	**160,000.00**	**160,000.00**	**18,414.04**	**133,660.92**	**26,339.08**	**83.54 %**
	Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	**-19,248.00**	**-19,248.00**	**-17,717.21**	**-21,966.42**	**-2,718.42**	**114.12 %**
Fund: 14 - Social Security							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
14-00-31100	Property Tax	320,000.00	320,000.00	1,933.96	310,685.13	-9,314.87	97.09 %
	Category: 3110 - Property Total:	**320,000.00**	**320,000.00**	**1,933.96**	**310,685.13**	**-9,314.87**	**97.09 %**
Category: 3810 - Investment Income							
14-00-38100	Interest Income	25.00	25.00	10.77	47.86	22.86	191.44 %
	Category: 3810 - Investment Income Total:	**25.00**	**25.00**	**10.77**	**47.86**	**22.86**	**191.44 %**
	Department: 00 - 00 Total:	**320,025.00**	**320,025.00**	**1,944.73**	**310,732.99**	**-9,292.01**	**97.10 %**
	Revenue Total:	**320,025.00**	**320,025.00**	**1,944.73**	**310,732.99**	**-9,292.01**	**97.10 %**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
14-00-46100	Social Security	297,000.00	297,000.00	37,676.56	270,051.99	26,948.01	90.93 %
	Category: 4000 - Personnel Total:	**297,000.00**	**297,000.00**	**37,676.56**	**270,051.99**	**26,948.01**	**90.93 %**
	Department: 00 - 00 Total:	**297,000.00**	**297,000.00**	**37,676.56**	**270,051.99**	**26,948.01**	**90.93 %**
	Expense Total:	**297,000.00**	**297,000.00**	**37,676.56**	**270,051.99**	**26,948.01**	**90.93 %**
	Fund: 14 - Social Security Surplus (Deficit):	**23,025.00**	**23,025.00**	**-35,731.83**	**40,681.00**	**17,656.00**	**176.68 %**
Fund: 15 - Ambulance							
Revenue							
Department: 00 - 00							
Category: 3810 - Investment Income							
15-00-38100	Interest Income	8,000.00	8,000.00	30.93	15,421.69	7,421.69	192.77 %
	Category: 3810 - Investment Income Total:	**8,000.00**	**8,000.00**	**30.93**	**15,421.69**	**7,421.69**	**192.77 %**

		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	166,666.70	-33,333.30	83.33 %
Category: 3990 - Interfund Transfers Total:		**200,000.00**	**200,000.00**	**16,666.67**	**166,666.70**	**-33,333.30**	**83.33 %**
Department: 00 - 00 Total:		**208,000.00**	**208,000.00**	**16,697.60**	**182,088.39**	**-25,911.61**	**87.54 %**
Revenue Total:		**208,000.00**	**208,000.00**	**16,697.60**	**182,088.39**	**-25,911.61**	**87.54 %**
Expense							
Department: 00 - 00							
Category: 7000 - Debt Service							
15-00-72000	Interest Expense - 2019 Loan	4,630.50	4,630.50	0.00	4,630.50	0.00	100.00 %
15-00-72200	Principal Expense - 2019 Loan	17,500.00	17,500.00	0.00	17,500.00	0.00	100.00 %
Category: 7000 - Debt Service Total:		**22,130.50**	**22,130.50**	**0.00**	**22,130.50**	**0.00**	**100.00 %**
Category: 8000 - Capital Outlay							
15-00-82000	Building	375,000.00	375,000.00	167,250.00	353,651.90	21,348.10	94.31 %
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**	**167,250.00**	**413,974.90**	**408,025.10**	**50.36 %**
Department: 00 - 00 Total:		**844,130.50**	**844,130.50**	**167,250.00**	**436,105.40**	**408,025.10**	**51.66 %**
Expense Total:		**844,130.50**	**844,130.50**	**167,250.00**	**436,105.40**	**408,025.10**	**51.66 %**
Fund: 15 - Ambulance Surplus (Deficit):		**-636,130.50**	**-636,130.50**	**-150,552.40**	**-254,017.01**	**382,113.49**	**39.93 %**
Fund: 16 - Eastern Gateway TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
16-00-31361	Property Tax	32,177.00	32,177.00	0.00	31,457.76	-719.24	97.76 %
Category: 3110 - Property Total:		**32,177.00**	**32,177.00**	**0.00**	**31,457.76**	**-719.24**	**97.76 %**
Category: 3810 - Investment Income							
16-00-38100	Interest Income	100.00	100.00	9.47	28.80	-71.20	28.80 %
Category: 3810 - Investment Income Total:		**100.00**	**100.00**	**9.47**	**28.80**	**-71.20**	**28.80 %**
Department: 00 - 00 Total:		**32,277.00**	**32,277.00**	**9.47**	**31,486.56**	**-790.44**	**97.55 %**
Revenue Total:		**32,277.00**	**32,277.00**	**9.47**	**31,486.56**	**-790.44**	**97.55 %**
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**	**9.47**	**27,382.64**	**32,828.64**	**-502.80 %**
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	72,853.77	362,216.59	-68,783.41	84.04 %
Category: 3430 - Motor Fuel Tax Total:		**431,000.00**	**431,000.00**	**72,853.77**	**362,216.59**	**-68,783.41**	**84.04 %**
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	4,762.79	45,902.15	-26,097.85	63.75 %
Category: 3810 - Investment Income Total:		**72,000.00**	**72,000.00**	**4,762.79**	**45,902.15**	**-26,097.85**	**63.75 %**
Department: 00 - 00 Total:		**703,000.00**	**703,000.00**	**77,616.56**	**408,118.74**	**-294,881.26**	**58.05 %**
Revenue Total:		**703,000.00**	**703,000.00**	**77,616.56**	**408,118.74**	**-294,881.26**	**58.05 %**
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**	**77,616.56**	**408,118.74**	**1,070,118.74**	**-61.65 %**
Fund: 18 - Utility Tax							
Revenue							
Department: 00 - 00							
Category: 3130 - Utility Tax							
18-00-31310	Electric Utility Tax	585,000.00	585,000.00	33,764.75	198,139.27	-386,860.73	33.87 %
18-00-31320	Natural Gas Utility Tax	295,000.00	295,000.00	11,749.73	213,055.16	-81,944.84	72.22 %
Category: 3130 - Utility Tax Total:		**880,000.00**	**880,000.00**	**45,514.48**	**411,194.43**	**-468,805.57**	**46.73 %**
Category: 3810 - Investment Income							
18-00-38100	Interest Income	12,000.00	12,000.00	534.18	5,778.72	-6,221.28	48.16 %
Category: 3810 - Investment Income Total:		**12,000.00**	**12,000.00**	**534.18**	**5,778.72**	**-6,221.28**	**48.16 %**
Department: 00 - 00 Total:		**892,000.00**	**892,000.00**	**46,048.66**	**416,973.15**	**-475,026.85**	**46.75 %**
Revenue Total:		**892,000.00**	**892,000.00**	**46,048.66**	**416,973.15**	**-475,026.85**	**46.75 %**
Expense							
Department: 00 - 00							
Category: 9000 - Other Expenditures							
18-00-99936	Transfer to Capital Improvement Fu	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**	**46,048.66**	**389,233.21**	**687,233.21**	**-130.62 %**
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	32,615.20	227,924.83	-47,075.17	82.88 %
Category: 3140 - Hotel/Motel Tax Total:		**275,000.00**	**275,000.00**	**32,615.20**	**227,924.83**	**-47,075.17**	**82.88 %**
Category: 3790 - Other Revenues							
19-00-37900	Other Revenue	10,000.00	10,000.00	5.00	9,287.00	-713.00	92.87 %
Category: 3790 - Other Revenues Total:		**10,000.00**	**10,000.00**	**5.00**	**9,287.00**	**-713.00**	**92.87 %**
Category: 3810 - Investment Income							
19-00-38100	Interest Income	6,000.00	6,000.00	99.39	7,071.84	1,071.84	117.86 %
Category: 3810 - Investment Income Total:		**6,000.00**	**6,000.00**	**99.39**	**7,071.84**	**1,071.84**	**117.86 %**
Category: 3890 - Miscellaneous Income							
19-00-38983	Merchandise Sales	20,000.00	20,000.00	2,727.79	33,702.64	13,702.64	168.51 %
Category: 3890 - Miscellaneous Income Total:		**20,000.00**	**20,000.00**	**2,727.79**	**33,702.64**	**13,702.64**	**168.51 %**
Department: 00 - 00 Total:		**311,000.00**	**311,000.00**	**35,447.38**	**277,986.31**	**-33,013.69**	**89.38 %**
Revenue Total:		**311,000.00**	**311,000.00**	**35,447.38**	**277,986.31**	**-33,013.69**	**89.38 %**

		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	0.00	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**	**0.00**	**18,903.83**	**9,096.17**	**67.51 %**
Category: 8000 - Capital Outlay							
19-00-89000	Other Improvements	10,000.00	10,000.00	919.21	919.21	9,080.79	9.19 %
	Category: 8000 - Capital Outlay Total:	**10,000.00**	**10,000.00**	**919.21**	**919.21**	**9,080.79**	**9.19 %**
Category: 9000 - Other Expenditures							
19-00-91100	Community Relations	5,000.00	5,000.00	545.01	545.01	4,454.99	10.90 %
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	70.00	420.00	4,580.00	8.40 %
19-00-91190	Miscellaneous Events	35,000.00	35,000.00	2,635.00	35,582.84	-582.84	101.67 %
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	50,000.00	185,000.00	21.28 %
	Category: 9000 - Other Expenditures Total:	**317,000.00**	**317,000.00**	**8,250.01**	**112,900.63**	**204,099.37**	**35.62 %**
	Department: 00 - 00 Total:	**355,000.00**	**355,000.00**	**9,169.22**	**132,723.67**	**222,276.33**	**37.39 %**
Department: 30 - Railfan Park							
Category: 4000 - Personnel							
19-30-42200	Part-Time	35,000.00	35,000.00	3,596.16	24,303.99	10,696.01	69.44 %
19-30-46100	Social Security	2,677.50	2,677.50	275.10	1,859.21	818.29	69.44 %
19-30-46300	IMRF	1,715.00	1,715.00	176.22	1,190.93	524.07	69.44 %
	Category: 4000 - Personnel Total:	**39,392.50**	**39,392.50**	**4,047.48**	**27,354.13**	**12,038.37**	**69.44 %**
Category: 5000 - Contractual Services							
19-30-51100	Building Maintenance	10,000.00	10,000.00	361.15	12,400.00	-2,400.00	124.00 %
19-30-57100	Utilities	5,000.00	5,000.00	64.45	1,070.64	3,929.36	21.41 %
19-30-57901	Railroad Park-Other	0.00	0.00	119.00	3,004.87	-3,004.87	0.00 %
	Category: 5000 - Contractual Services Total:	**15,000.00**	**15,000.00**	**544.60**	**16,475.51**	**-1,475.51**	**109.84 %**
Category: 6000 - Commodities							
19-30-65200	Operating Supplies	5,000.00	5,000.00	120.00	1,520.79	3,479.21	30.42 %
	Category: 6000 - Commodities Total:	**5,000.00**	**5,000.00**	**120.00**	**1,520.79**	**3,479.21**	**30.42 %**
Category: 8000 - Capital Outlay							
19-30-89000	Other Improvements	100,000.00	100,000.00	0.00	32.93	99,967.07	0.03 %
	Category: 8000 - Capital Outlay Total:	**100,000.00**	**100,000.00**	**0.00**	**32.93**	**99,967.07**	**0.03 %**
Category: 9000 - Other Expenditures							
19-30-91101	Railroad Park Merchandise	10,000.00	10,000.00	0.00	15,315.93	-5,315.93	153.16 %
	Category: 9000 - Other Expenditures Total:	**10,000.00**	**10,000.00**	**0.00**	**15,315.93**	**-5,315.93**	**153.16 %**
	Department: 30 - Railfan Park Total:	**169,392.50**	**169,392.50**	**4,712.08**	**60,699.29**	**108,693.21**	**35.83 %**
	Expense Total:	**524,392.50**	**524,392.50**	**13,881.30**	**193,422.96**	**330,969.54**	**36.89 %**
	Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	**-213,392.50**	**-213,392.50**	**21,566.08**	**84,563.35**	**297,955.85**	**-39.63 %**
Fund: 20 - Sales Tax							
Revenue							
Department: 00 - 00							
Category: 3440 - Sales							
20-00-34400	Sales tax	1,995,000.00	1,995,000.00	272,301.89	2,002,929.84	7,929.84	100.40 %
	Category: 3440 - Sales Total:	**1,995,000.00**	**1,995,000.00**	**272,301.89**	**2,002,929.84**	**7,929.84**	**100.40 %**

		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	18,203.58	150,724.76	75,724.76	200.97 %
Category: 3810 - Investment Income Total:		**75,000.00**	**75,000.00**	**18,203.58**	**150,724.76**	**75,724.76**	**200.97 %**
Department: 00 - 00 Total:		**2,070,000.00**	**2,070,000.00**	**290,505.47**	**2,153,654.60**	**83,654.60**	**104.04 %**
Revenue Total:		**2,070,000.00**	**2,070,000.00**	**290,505.47**	**2,153,654.60**	**83,654.60**	**104.04 %**
Expense							
Department: 00 - 00							
Category: 9000 - Other Expenditures							
20-00-99901	General Fund Transfer	204,000.00	204,000.00	17,000.00	170,000.00	34,000.00	83.33 %
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**	**618,277.13**	**2,406,722.87**	**20.44 %**
Department: 00 - 00 Total:		**3,025,000.00**	**3,025,000.00**	**17,000.00**	**618,277.13**	**2,406,722.87**	**20.44 %**
Expense Total:		**3,025,000.00**	**3,025,000.00**	**17,000.00**	**618,277.13**	**2,406,722.87**	**20.44 %**
Fund: 20 - Sales Tax Surplus (Deficit):		**-955,000.00**	**-955,000.00**	**273,505.47**	**1,535,377.47**	**2,490,377.47**	**-160.77 %**
Fund: 21 - Lighthouse Pointe TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
21-00-31361	Property Tax	746,640.00	746,640.00	0.00	497,121.08	-249,518.92	66.58 %
Category: 3110 - Property Total:		**746,640.00**	**746,640.00**	**0.00**	**497,121.08**	**-249,518.92**	**66.58 %**
Category: 3810 - Investment Income							
21-00-38100	Interest Income	15,000.00	15,000.00	1,211.26	24,508.06	9,508.06	163.39 %
Category: 3810 - Investment Income Total:		**15,000.00**	**15,000.00**	**1,211.26**	**24,508.06**	**9,508.06**	**163.39 %**
Department: 00 - 00 Total:		**761,640.00**	**761,640.00**	**1,211.26**	**521,629.14**	**-240,010.86**	**68.49 %**
Revenue Total:		**761,640.00**	**761,640.00**	**1,211.26**	**521,629.14**	**-240,010.86**	**68.49 %**
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	2,776.86	4,321.86	-2,821.86	288.12 %
Category: 5000 - Contractual Services Total:		**293,473.00**	**293,473.00**	**2,776.86**	**153,844.39**	**139,628.61**	**52.42 %**
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**	**2,776.86**	**175,969.39**	**1,202,753.61**	**12.76 %**
Expense Total:		**1,378,723.00**	**1,378,723.00**	**2,776.86**	**175,969.39**	**1,202,753.61**	**12.76 %**
Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):		**-617,083.00**	**-617,083.00**	**-1,565.60**	**345,659.75**	**962,742.75**	**-56.02 %**
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	50,762.18	50,762.18	5,762.18	112.80 %
Category: 3120 - Foreign Fire Insurance Tax Total:		**45,000.00**	**45,000.00**	**50,762.18**	**50,762.18**	**5,762.18**	**112.80 %**

		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	85.52	511.84	11.84	102.37 %
Category: 3810 - Investment Income Total:		**500.00**	**500.00**	**85.52**	**511.84**	**11.84**	**102.37 %**
Department: 00 - 00 Total:		**45,500.00**	**45,500.00**	**50,847.70**	**51,274.02**	**5,774.02**	**112.69 %**
Revenue Total:		**45,500.00**	**45,500.00**	**50,847.70**	**51,274.02**	**5,774.02**	**112.69 %**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
22-00-54900	Other Professional Services	1,000.00	1,000.00	105.00	105.00	895.00	10.50 %
22-00-56300	Training	15,000.00	15,000.00	130.76	1,923.47	13,076.53	12.82 %
Category: 5000 - Contractual Services Total:		**16,000.00**	**16,000.00**	**235.76**	**2,028.47**	**13,971.53**	**12.68 %**
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**	**235.76**	**24,710.13**	**54,289.87**	**31.28 %**
Expense Total:		**79,000.00**	**79,000.00**	**235.76**	**24,710.13**	**54,289.87**	**31.28 %**
Fund: 22 - Foreign Fire Insurance Surplus (Deficit):		**-33,500.00**	**-33,500.00**	**50,611.94**	**26,563.89**	**60,063.89**	**-79.30 %**
Fund: 23 - Downtown & Southern Gateway TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
23-00-31361	Property Tax	706,433.00	706,433.00	9,434.79	671,788.79	-34,644.21	95.10 %
Category: 3110 - Property Total:		**706,433.00**	**706,433.00**	**9,434.79**	**671,788.79**	**-34,644.21**	**95.10 %**
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	3,989.27	38,932.12	-11,067.88	77.86 %
Category: 3810 - Investment Income Total:		**50,000.00**	**50,000.00**	**3,989.27**	**38,932.12**	**-11,067.88**	**77.86 %**
Department: 00 - 00 Total:		**1,158,173.00**	**1,158,173.00**	**13,424.06**	**710,720.91**	**-447,452.09**	**61.37 %**
Revenue Total:		**1,158,173.00**	**1,158,173.00**	**13,424.06**	**710,720.91**	**-447,452.09**	**61.37 %**
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	38,326.40	253,304.06	-83,304.06	149.00 %
Category: 5000 - Contractual Services Total:		**186,780.00**	**186,780.00**	**38,326.40**	**258,111.56**	**-71,331.56**	**138.19 %**
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	164,718.03	2,015,222.58	1,684,777.42	54.47 %
Category: 8000 - Capital Outlay Total:		**3,700,000.00**	**3,700,000.00**	**164,718.03**	**2,015,222.58**	**1,684,777.42**	**54.47 %**
Department: 00 - 00 Total:		**4,117,280.00**	**4,117,280.00**	**203,044.43**	**2,323,584.14**	**1,793,695.86**	**56.43 %**
Expense Total:		**4,117,280.00**	**4,117,280.00**	**203,044.43**	**2,323,584.14**	**1,793,695.86**	**56.43 %**
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):		**-2,959,107.00**	**-2,959,107.00**	**-189,620.37**	**-1,612,863.23**	**1,346,243.77**	**54.51 %**

		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	1,855.00	30,347.00	-14,653.00	67.44 %
Category: 3320 - Overweight Truck Permit Fees Total:		**45,000.00**	**45,000.00**	**1,855.00**	**30,347.00**	**-14,653.00**	**67.44 %**
Category: 3520 - Overweight Truck Fines							
24-00-35200	Overweight Truck Fines	6,000.00	6,000.00	16,874.00	37,188.42	31,188.42	619.81 %
Category: 3520 - Overweight Truck Fines Total:		**6,000.00**	**6,000.00**	**16,874.00**	**37,188.42**	**31,188.42**	**619.81 %**
Category: 3810 - Investment Income							
24-00-38100	Interest Income	2,400.00	2,400.00	148.65	2,588.18	188.18	107.84 %
Category: 3810 - Investment Income Total:		**2,400.00**	**2,400.00**	**148.65**	**2,588.18**	**188.18**	**107.84 %**
Department: 00 - 00 Total:		**53,400.00**	**53,400.00**	**18,877.65**	**70,123.60**	**16,723.60**	**131.32 %**
Revenue Total:		**53,400.00**	**53,400.00**	**18,877.65**	**70,123.60**	**16,723.60**	**131.32 %**
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**	**18,877.65**	**70,123.60**	**236,223.60**	**-42.22 %**
Fund: 25 - Northern Gateway TIF							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
25-00-31361	Property Tax	325,398.00	325,398.00	5,618.30	280,694.68	-44,703.32	86.26 %
Category: 3110 - Property Total:		**325,398.00**	**325,398.00**	**5,618.30**	**280,694.68**	**-44,703.32**	**86.26 %**
Category: 3810 - Investment Income							
25-00-38100	Interest Income	600.00	600.00	345.94	3,246.95	2,646.95	541.16 %
Category: 3810 - Investment Income Total:		**600.00**	**600.00**	**345.94**	**3,246.95**	**2,646.95**	**541.16 %**
Department: 00 - 00 Total:		**325,998.00**	**325,998.00**	**5,964.24**	**283,941.63**	**-42,056.37**	**87.10 %**
Revenue Total:		**325,998.00**	**325,998.00**	**5,964.24**	**283,941.63**	**-42,056.37**	**87.10 %**
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	797.50	9,202.50	7.98 %
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**	**59,282.91**	**53,497.09**	**52.57 %**
Category: 8000 - Capital Outlay							
25-00-89000	Other Improvements	134,000.00	134,000.00	0.00	26,791.28	107,208.72	19.99 %
Category: 8000 - Capital Outlay Total:		**134,000.00**	**134,000.00**	**0.00**	**26,791.28**	**107,208.72**	**19.99 %**
Department: 00 - 00 Total:		**246,780.00**	**246,780.00**	**0.00**	**86,074.19**	**160,705.81**	**34.88 %**
Expense Total:		**246,780.00**	**246,780.00**	**0.00**	**86,074.19**	**160,705.81**	**34.88 %**
Fund: 25 - Northern Gateway TIF Surplus (Deficit):		**79,218.00**	**79,218.00**	**5,964.24**	**197,867.44**	**118,649.44**	**249.78 %**

		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 - Intergovenrmental 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 - Intergovenrmental 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	3,712.50	11,137.50	0.50	100.00 %
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**	**3,712.50**	**189,683.39**	**640,179.61**	**22.86 %**
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	561.00	48,361.74	36,638.26	56.90 %
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	8,322.52	108,022.07	61,977.93	63.54 %
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 Pvmt Impr project 9th to 2	538,000.00	538,000.00	472.44	944.88	537,055.12	0.18 %
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 %

		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**	**9,355.96**	**1,001,171.02**	**6,959,828.98**	**12.58 %**
	Department: 00 - 00 Total:	**8,790,863.00**	**8,790,863.00**	**13,068.46**	**1,190,854.41**	**7,600,008.59**	**13.55 %**
	Expense Total:	**8,790,863.00**	**8,790,863.00**	**13,068.46**	**1,190,854.41**	**7,600,008.59**	**13.55 %**
	Fund: 36 - Capital Improvement Surplus (Deficit):	**332,137.00**	**332,137.00**	**-13,068.46**	**-542,039.95**	**-874,176.95**	**-163.20 %**
Fund: 37 - Stormwater							
Revenue							
Department: 00 - 00							
Category: 3642 - Stormwater Management Fee							
37-00-36420	Stormwater Management Fee	1,500.00	1,500.00	3,555.00	7,024.69	5,524.69	468.31 %
	Category: 3642 - Stormwater Management Fee Total:	**1,500.00**	**1,500.00**	**3,555.00**	**7,024.69**	**5,524.69**	**468.31 %**
Category: 3810 - Investment Income							
37-00-38100	Interest Income	1,500.00	1,500.00	104.64	1,468.78	-31.22	97.92 %
	Category: 3810 - Investment Income Total:	**1,500.00**	**1,500.00**	**104.64**	**1,468.78**	**-31.22**	**97.92 %**
	Department: 00 - 00 Total:	**3,000.00**	**3,000.00**	**3,659.64**	**8,493.47**	**5,493.47**	**283.12 %**
	Revenue Total:	**3,000.00**	**3,000.00**	**3,659.64**	**8,493.47**	**5,493.47**	**283.12 %**
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**	**3,659.64**	**-4,679.53**	**101,620.47**	**4.40 %**
Fund: 51 - Water							
Revenue							
Department: 00 - 00							
Category: 3530 - Penalties							
51-00-35300	Penalties	10,300.00	10,300.00	225.15	2,367.81	-7,932.19	22.99 %
	Category: 3530 - Penalties Total:	**10,300.00**	**10,300.00**	**225.15**	**2,367.81**	**-7,932.19**	**22.99 %**
Category: 3710 - Residential Sales							
51-00-37101	Residential Sales	1,251,534.00	1,251,534.00	110,404.01	1,161,592.35	-89,941.65	92.81 %
	Category: 3710 - Residential Sales Total:	**1,251,534.00**	**1,251,534.00**	**110,404.01**	**1,161,592.35**	**-89,941.65**	**92.81 %**
Category: 3712 - Commercial Sales							
51-00-37121	General Service Sales	1,484,425.00	1,484,425.00	125,800.01	1,248,700.83	-235,724.17	84.12 %
	Category: 3712 - Commercial Sales Total:	**1,484,425.00**	**1,484,425.00**	**125,800.01**	**1,248,700.83**	**-235,724.17**	**84.12 %**
Category: 3715 - Industrial Sales							
51-00-37151	Industrial Sales	1,073,249.00	1,073,249.00	92,009.52	942,640.34	-130,608.66	87.83 %
51-00-37152	Industrial Sales - Fire Protection	21,535.00	21,535.00	1,905.87	19,058.70	-2,476.30	88.50 %
	Category: 3715 - Industrial Sales Total:	**1,094,784.00**	**1,094,784.00**	**93,915.39**	**961,699.04**	**-133,084.96**	**87.84 %**

		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	6,285.05	54,692.40	-36,347.60	60.08 %
Category: 3810 - Investment Income Total:		**91,040.00**	**91,040.00**	**6,285.05**	**54,692.40**	**-36,347.60**	**60.08 %**
Category: 3890 - Miscellaneous Income							
51-00-38900	Miscellaneous Revenue	1,833.00	1,833.00	1,862.50	24,609.16	22,776.16	1,342.56 %
51-00-38901	Bulk Water Sales	2,847.00	2,847.00	825.83	3,180.19	333.19	111.70 %
51-00-38910	Tower Lease	105,000.00	105,000.00	7,067.60	69,388.32	-35,611.68	66.08 %
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**	**9,755.93**	**97,177.67**	**-13,481.33**	**87.82 %**
Category: 3910 - Other Financing Sources							
51-00-39100	IEPA Loan Proceeds	1,900,000.00	1,900,000.00	519,253.33	983,097.28	-916,902.72	51.74 %
Category: 3910 - Other Financing Sources Total:		**1,900,000.00**	**1,900,000.00**	**519,253.33**	**983,097.28**	**-916,902.72**	**51.74 %**
Department: 00 - 00 Total:		**5,942,742.00**	**5,942,742.00**	**865,638.87**	**4,509,327.38**	**-1,433,414.62**	**75.88 %**
Revenue Total:		**5,942,742.00**	**5,942,742.00**	**865,638.87**	**4,509,327.38**	**-1,433,414.62**	**75.88 %**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
51-00-42100	Full-Time	756,421.31	756,421.31	77,800.24	576,782.19	179,639.12	76.25 %
51-00-42200	Part-Time	8,000.00	8,000.00	1,087.40	6,806.30	1,193.70	85.08 %
51-00-42300	Overtime	59,800.00	59,800.00	5,446.94	49,960.27	9,839.73	83.55 %
51-00-42600	Pager	36,972.00	36,972.00	5,286.94	40,251.65	-3,279.65	108.87 %
51-00-45100	Health Insurance	177,754.21	177,754.21	11,839.45	116,417.29	61,336.92	65.49 %
51-00-45200	Life Insurance	515.00	515.00	26.66	256.93	258.07	49.89 %
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	18,400.50	19,027.32	-523.32	102.83 %
51-00-46100	Social Security	58,880.00	58,880.00	6,317.79	47,947.79	10,932.21	81.43 %
51-00-46300	IMRF	54,636.00	54,636.00	4,524.59	38,525.86	16,110.14	70.51 %
51-00-47100	Uniform Allowance	0.00	0.00	417.00	779.00	-779.00	0.00 %
51-00-47300	Clothing Acquisition	12,360.00	12,360.00	247.49	3,914.99	8,445.01	31.67 %
Category: 4000 - Personnel Total:		**1,187,447.52**	**1,187,447.52**	**131,395.00**	**900,669.59**	**286,777.93**	**75.85 %**
Category: 5000 - Contractual Services							
51-00-51100	Building Maintenance	56,650.00	56,650.00	0.00	5,006.14	51,643.86	8.84 %
51-00-51200	Equipment Maintenance	51,500.00	51,500.00	11,243.00	24,577.49	26,922.51	47.72 %
51-00-51300	Vehicle Maintenance	15,450.00	15,450.00	205.82	20,134.70	-4,684.70	130.32 %
51-00-51500	Utility System Maintenance	23,500.00	23,500.00	0.00	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	0.00	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	8,157.74	2,142.26	79.20 %
51-00-53600	Janitorial Services	6,695.00	6,695.00	960.00	10,536.94	-3,841.94	157.39 %
51-00-53700	Network Administration	138,074.00	138,074.00	11,506.19	115,061.90	23,012.10	83.33 %
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	400.00	5,470.00	46,030.00	10.62 %
51-00-55100	Postage	258.00	258.00	46.83	419.19	-161.19	162.48 %
51-00-55200	Telephone	9,785.00	9,785.00	451.50	4,868.24	4,916.76	49.75 %
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	188.25	2,765.91	10,109.09	21.48 %
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	22,863.96	249,940.20	35,059.80	87.70 %
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	92.16	3,621.97	-170.97	104.95 %
51-00-57910	Other Service Charges - Outside La	6,180.00	6,180.00	0.00	10,797.01	-4,617.01	174.71 %
51-00-59200	General Insurance	25,750.00	25,750.00	2,145.83	21,458.30	4,291.70	83.33 %

		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	1,805.04	28,377.70	7,672.30	78.72 %
	Category: 5000 - Contractual Services Total:	**764,124.00**	**764,124.00**	**51,908.58**	**539,361.60**	**224,762.40**	**70.59 %**
Category: 6000 - Commodities							
51-00-61200	Equipment Supplies	20,600.00	20,600.00	319.29	29,634.40	-9,034.40	143.86 %
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	0.00	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	167.36	3,273.03	1,876.97	63.55 %
51-00-65200	Operating Supplies	92,000.00	92,000.00	2,188.11	62,563.80	29,436.20	68.00 %
51-00-65210	Operating Supplies - Lab	41,200.00	41,200.00	1,323.46	21,624.30	19,575.70	52.49 %
51-00-65300	Small Tools	7,725.00	7,725.00	768.79	2,740.48	4,984.52	35.48 %
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	1,607.67	13,994.84	-1,119.84	108.70 %
51-00-65600	Chemicals	186,945.00	186,945.00	12,166.27	182,322.57	4,622.43	97.53 %
51-00-66100	Safety Supplies	12,875.00	12,875.00	410.25	2,234.26	10,640.74	17.35 %
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	0.00	15,875.30	12,124.70	56.70 %
	Category: 6000 - Commodities Total:	**428,486.00**	**428,486.00**	**18,951.20**	**338,337.79**	**90,148.21**	**78.96 %**
Category: 7000 - Debt Service							
51-00-72000	Interest Expense	81,386.08	81,386.08	0.00	48,946.10	32,439.98	60.14 %
51-00-72260	Principal Expense	394,132.65	394,132.65	0.00	233,918.48	160,214.17	59.35 %
	Category: 7000 - Debt Service Total:	**475,518.73**	**475,518.73**	**0.00**	**282,864.58**	**192,654.15**	**59.49 %**
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	3,455.72	784,111.94	1,462,576.06	34.90 %
	Category: 8000 - Capital Outlay Total:	**2,254,438.00**	**2,254,438.00**	**3,455.72**	**790,546.85**	**1,463,891.15**	**35.07 %**
Category: 9000 - Other Expenditures							
51-00-91000	Bad Debt	515.00	515.00	633.37	6,382.62	-5,867.62	1,239.34 %
51-00-91100	Community Relations	515.00	515.00	67.43	79.46	435.54	15.43 %
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	189,740.00	37,948.00	83.33 %
51-00-99954	Electric Fund Transfer	210,288.80	210,288.80	17,524.06	175,240.60	35,048.20	83.33 %
51-00-99963	Transfer to Capital Improvement Fu	0.00	0.00	0.00	124.13	-124.13	0.00 %
51-00-99964	Transfer to Admin Services Fund	104,450.00	104,450.00	8,704.20	87,042.00	17,408.00	83.33 %
	Category: 9000 - Other Expenditures Total:	**545,001.80**	**545,001.80**	**45,903.06**	**458,693.90**	**86,307.90**	**84.16 %**
	Department: 00 - 00 Total:	**5,655,016.05**	**5,655,016.05**	**251,613.56**	**3,310,474.31**	**2,344,541.74**	**58.54 %**
	Expense Total:	**5,655,016.05**	**5,655,016.05**	**251,613.56**	**3,310,474.31**	**2,344,541.74**	**58.54 %**
	Fund: 51 - Water Surplus (Deficit):	**287,725.95**	**287,725.95**	**614,025.31**	**1,198,853.07**	**911,127.12**	**416.66 %**
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	243.61	4,795.09	-10,654.91	31.04 %
	Category: 3530 - Penalties Total:	**15,450.00**	**15,450.00**	**243.61**	**4,795.09**	**-10,654.91**	**31.04 %**
Category: 3710 - Residential Sales							
52-50-37101	Residential Sales	1,350,918.00	1,350,918.00	117,553.21	1,174,947.36	-175,970.64	86.97 %
	Category: 3710 - Residential Sales Total:	**1,350,918.00**	**1,350,918.00**	**117,553.21**	**1,174,947.36**	**-175,970.64**	**86.97 %**
Category: 3712 - Commercial Sales							
52-50-37121	General Service	1,484,873.00	1,484,873.00	163,008.16	1,455,501.49	-29,371.51	98.02 %

		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	3,507.70	37,274.11	9,401.11	133.73 %
	Category: 3712 - Commercial Sales Total:	**1,512,746.00**	**1,512,746.00**	**166,515.86**	**1,492,775.60**	**-19,970.40**	**98.68 %**
Category: 3715 - Industrial Sales							
52-50-37150	Industrial Sales	1,276,052.00	1,276,052.00	84,623.73	1,114,139.77	-161,912.23	87.31 %
52-50-37153	Industrial Sewer Surcharge	139,050.00	139,050.00	17,095.26	122,398.19	-16,651.81	88.02 %
	Category: 3715 - Industrial Sales Total:	**1,415,102.00**	**1,415,102.00**	**101,718.99**	**1,236,537.96**	**-178,564.04**	**87.38 %**
Category: 3810 - Investment Income							
52-50-38100	Interest Income	169,950.00	169,950.00	6,677.65	130,924.38	-39,025.62	77.04 %
	Category: 3810 - Investment Income Total:	**169,950.00**	**169,950.00**	**6,677.65**	**130,924.38**	**-39,025.62**	**77.04 %**
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	348.01	6,350.08	685.08	112.09 %
52-50-38905	Outside Contractual Waste Fees	150,000.00	150,000.00	22,959.01	172,926.58	22,926.58	115.28 %
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**	**23,307.02**	**183,889.04**	**26,679.04**	**116.97 %**
Category: 3910 - Other Financing Sources							
52-50-39100	IEPA Loan Proceeds	0.00	0.00	318,428.19	1,159,503.06	1,159,503.06	0.00 %
	Category: 3910 - Other Financing Sources Total:	**0.00**	**0.00**	**318,428.19**	**1,159,503.06**	**1,159,503.06**	**0.00 %**
	Department: 50 - 50 Total:	**4,621,376.00**	**4,621,376.00**	**734,444.53**	**5,279,620.90**	**658,244.90**	**114.24 %**
	Revenue Total:	**4,621,376.00**	**4,621,376.00**	**734,444.53**	**5,279,620.90**	**658,244.90**	**114.24 %**
Expense							
Department: 50 - 50							
Category: 4000 - Personnel							
52-50-42100	Full-Time	835,633.66	835,633.66	98,298.82	729,060.51	106,573.15	87.25 %
52-50-42200	Part-Time	10,000.00	10,000.00	1,087.30	6,805.75	3,194.25	68.06 %
52-50-42300	Overtime	46,350.00	46,350.00	5,232.05	38,306.23	8,043.77	82.65 %
52-50-42600	Pager	36,050.00	36,050.00	5,830.84	40,172.14	-4,122.14	111.43 %
52-50-45100	Health Insurance	145,614.18	145,614.18	11,763.93	120,514.87	25,099.31	82.76 %
52-50-45200	Life Insurance	515.00	515.00	31.22	321.47	193.53	62.42 %
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	31,192.45	32,255.04	-6,505.04	125.26 %
52-50-46100	Social Security	60,553.00	60,553.00	8,101.92	58,824.73	1,728.27	97.15 %
52-50-46300	IMRF	43,772.00	43,772.00	5,326.15	39,329.26	4,442.74	89.85 %
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	0.00	7,748.68	5,126.32	60.18 %
	Category: 4000 - Personnel Total:	**1,231,017.84**	**1,231,017.84**	**166,864.68**	**1,074,569.38**	**156,448.46**	**87.29 %**
Category: 5000 - Contractual Services							
52-50	Utilities	346,466.00	346,466.00	31,654.99	295,814.17	50,651.83	85.38 %
52-50	Natural Gas/Fuel Oil	39,000.00	39,000.00	375.01	20,111.44	18,888.56	51.57 %
52-50-51100	Building Maintenance	47,972.00	47,972.00	619.55	5,668.52	42,303.48	11.82 %
52-50-51200	Equipment Maintenance	53,303.00	53,303.00	1,263.61	58,501.11	-5,198.11	109.75 %
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	0.00	1,466.50	3,533.50	29.33 %
52-50-51700	Grounds Maintenance	8,500.00	8,500.00	1,300.00	8,149.95	350.05	95.88 %
52-50-53200	Engineering Services	35,000.00	35,000.00	0.00	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	10,490.00	-1,429.00	115.77 %
52-50-53700	Network Administration	138,074.00	138,074.00	11,506.19	115,061.90	23,012.10	83.33 %
52-50-54900	Other Professional Services	89,713.00	89,713.00	480.00	29,681.93	60,031.07	33.09 %
52-50-55100	Postage	0.00	0.00	40.87	111.56	-111.56	0.00 %
52-50-55200	Telephone	6,929.00	6,929.00	2,056.06	11,695.25	-4,766.25	168.79 %
52-50-55700	SCADA Services	7,995.00	7,995.00	0.00	3,236.56	4,758.44	40.48 %
52-50-56100	Dues	21,321.00	21,321.00	784.00	6,039.29	15,281.71	28.33 %
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 %

		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	0.00	41,301.58	53,698.42	43.48 %
52-50-57910	Other Service Charges - Outside La	22,000.00	22,000.00	0.00	24,528.27	-2,528.27	111.49 %
52-50-59200	General Insurance	36,050.00	36,050.00	3,004.17	30,041.70	6,008.30	83.33 %
52-50-59400	Lease or Rentals	35,000.00	35,000.00	5,221.18	53,718.12	-18,718.12	153.48 %
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**	**59,265.63**	**768,804.27**	**265,128.73**	**74.36 %**
	Category: 6000 - Commodities						
52-50-61100	Building Supplies	15,000.00	15,000.00	510.60	34,292.74	-19,292.74	228.62 %
52-50-61200	Equipment Supplies	54,901.00	54,901.00	1,149.72	98,137.02	-43,236.02	178.75 %
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	38.52	12,105.07	-6,065.07	200.42 %
52-50-61700	Grounds Supplies	2,200.00	2,200.00	0.00	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	167.36	4,276.63	10,546.37	28.85 %
52-50-65200	Operating Supplies	71,372.00	71,372.00	1,626.99	30,418.93	40,953.07	42.62 %
52-50-65210	Operating Supplies - Lab	16,470.00	16,470.00	4,928.78	46,100.27	-29,630.27	279.90 %
52-50-65300	Small Tools	5,490.00	5,490.00	231.88	8,124.91	-2,634.91	147.99 %
52-50-65500	Gasoline/Oil	21,960.00	21,960.00	1,533.84	18,547.84	3,412.16	84.46 %
52-50-65600	Chemicals	111,394.00	111,394.00	-5,961.40	115,426.71	-4,032.71	103.62 %
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**	**4,226.29**	**400,204.06**	**-57,417.06**	**116.75 %**
	Category: 7000 - Debt Service						
52-50-72000	Interest Expense - IEPA WWTP Upg	105,592.00	105,592.00	0.00	22,934.30	82,657.70	21.72 %
52-50-72001	Interest Expense	0.00	0.00	0.00	36,904.33	-36,904.33	0.00 %
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	321,354.96	182,514.97	63.78 %
	Category: 7000 - Debt Service Total:	**610,655.75**	**610,655.75**	**0.00**	**381,908.11**	**228,747.64**	**62.54 %**
	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	30,629.00	719,786.88	-16,218.88	102.31 %
	Category: 8000 - Capital Outlay Total:	**711,318.00**	**711,318.00**	**30,629.00**	**726,221.78**	**-14,903.78**	**102.10 %**
	Category: 9000 - Other Expenditures						
52-50-91000	Bad Debt	1,030.00	1,030.00	408.11	6,795.04	-5,765.04	659.71 %
52-50-91100	Community Relations	0.00	0.00	83.00	121.17	-121.17	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	234,733.30	46,946.70	83.33 %
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	175,240.60	35,048.20	83.33 %
52-50-99964	Admin Services Fund Transfer	121,859.00	121,859.00	10,154.90	101,549.00	20,310.00	83.33 %
	Category: 9000 - Other Expenditures Total:	**615,887.80**	**615,887.80**	**51,643.40**	**518,563.24**	**97,324.56**	**84.20 %**
	Department: 50 - 50 Total:	**4,545,599.39**	**4,545,599.39**	**312,629.00**	**3,870,270.84**	**675,328.55**	**85.14 %**
	Expense Total:	**4,545,599.39**	**4,545,599.39**	**312,629.00**	**3,870,270.84**	**675,328.55**	**85.14 %**
	Fund: 52 - Water Reclamation Surplus (Deficit):	**75,776.61**	**75,776.61**	**421,815.53**	**1,409,350.06**	**1,333,573.45**	**1,859.87 %**
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	25.00	295.00	-705.00	29.50 %
	Category: 3630 - Sanitation Collections Total:	**455,269.00**	**455,269.00**	**25.00**	**249,728.05**	**-205,540.95**	**54.85 %**
	Category: 3810 - Investment Income						
53-00-38100	Interest Income	170,000.00	170,000.00	16,743.16	154,841.27	-15,158.73	91.08 %
	Category: 3810 - Investment Income Total:	**170,000.00**	**170,000.00**	**16,743.16**	**154,841.27**	**-15,158.73**	**91.08 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
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 %
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**	**16,768.16**	**1,218,925.95**	**-109,093.05**	**91.79 %**
Revenue Total:		**1,328,019.00**	**1,328,019.00**	**16,768.16**	**1,218,925.95**	**-109,093.05**	**91.79 %**
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	0.00	44,221.58	15,778.42	73.70 %
53-00-57311	Residential Solid Waste	232,735.68	232,735.68	20,310.41	200,192.14	32,543.54	86.02 %
53-00-57312	Landscape Waste-other	117,696.00	117,696.00	13,585.67	94,575.12	23,120.88	80.36 %
53-00-57313	Recycling	88,560.00	88,560.00	7,897.96	76,052.49	12,507.51	85.88 %
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	2,527.47	22,810.51	-2,810.51	114.05 %
Category: 5000 - Contractual Services Total:		**576,491.68**	**576,491.68**	**44,321.51**	**484,867.90**	**91,623.78**	**84.11 %**
Category: 9000 - Other Expenditures							
53-00-92900	Miscellaneous	0.00	0.00	-1,358.17	-3,989.54	3,989.54	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	612,196.70	122,439.30	83.33 %
Category: 9000 - Other Expenditures Total:		**1,671,136.00**	**1,671,136.00**	**59,861.50**	**608,207.16**	**1,062,928.84**	**36.39 %**
Department: 00 - 00 Total:		**2,247,627.68**	**2,247,627.68**	**104,183.01**	**1,093,075.06**	**1,154,552.62**	**48.63 %**
Expense Total:		**2,247,627.68**	**2,247,627.68**	**104,183.01**	**1,093,075.06**	**1,154,552.62**	**48.63 %**
Fund: 53 - Solid Waste Surplus (Deficit):		**-919,608.68**	**-919,608.68**	**-87,414.85**	**125,850.89**	**1,045,459.57**	**-13.69 %**
Fund: 54 - Electric							
Revenue							
Department: 90 - Administration							
Category: 3530 - Penalties							
54-90-35300	Penalties	0.00	0.00	1,545.48	36,749.53	36,749.53	0.00 %
Category: 3530 - Penalties Total:		**0.00**	**0.00**	**1,545.48**	**36,749.53**	**36,749.53**	**0.00 %**
Category: 3710 - Residential Sales							
54-90-37101	Residential Sales	5,500,000.00	5,500,000.00	462,932.15	5,591,764.67	91,764.67	101.67 %
54-90-37110	Security Lighting	80,000.00	80,000.00	7,342.93	73,177.54	-6,822.46	91.47 %
Category: 3710 - Residential Sales Total:		**5,580,000.00**	**5,580,000.00**	**470,275.08**	**5,664,942.21**	**84,942.21**	**101.52 %**
Category: 3712 - Commercial Sales							
54-90-37121	Small General Service	5,400,000.00	5,400,000.00	477,023.40	4,955,789.28	-444,210.72	91.77 %
Category: 3712 - Commercial Sales Total:		**5,400,000.00**	**5,400,000.00**	**477,023.40**	**4,955,789.28**	**-444,210.72**	**91.77 %**
Category: 3715 - Industrial Sales							
54-90-37151	Large General Service	9,550,000.00	9,550,000.00	761,372.23	7,677,125.63	-1,872,874.37	80.39 %
54-90-37152	Time of Use	21,500,000.00	21,500,000.00	1,410,892.32	15,030,208.16	-6,469,791.84	69.91 %
Category: 3715 - Industrial Sales Total:		**31,050,000.00**	**31,050,000.00**	**2,172,264.55**	**22,707,333.79**	**-8,342,666.21**	**73.13 %**
Category: 3718 - Street Lights							
54-90-37182	Street, Hwy, Traffic Lights	1,500.00	1,500.00	0.00	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**	**0.00**	**946.36**	**-1,003.64**	**48.53 %**
Category: 3792 - Other Service Charges							
54-90-37920	Customer Fees	40,000.00	40,000.00	5,475.00	46,010.14	6,010.14	115.03 %
Category: 3792 - Other Service Charges Total:		**40,000.00**	**40,000.00**	**5,475.00**	**46,010.14**	**6,010.14**	**115.03 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Category: 3810 - Investment Income							
54-90-38100	Interest Income	750,000.00	750,000.00	54,159.91	641,777.41	-108,222.59	85.57 %
Category: 3810 - Investment Income Total:		**750,000.00**	**750,000.00**	**54,159.91**	**641,777.41**	**-108,222.59**	**85.57 %**
Category: 3890 - Miscellaneous Income							
54-90-38900	Miscellaneous Income	10,000.00	10,000.00	0.00	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	39,533.00	361,251.00	-38,749.00	90.31 %
54-90-38982	Royalty Income	55,000.00	55,000.00	5,298.96	48,141.48	-6,858.52	87.53 %
Category: 3890 - Miscellaneous Income Total:		**517,000.00**	**517,000.00**	**44,831.96**	**485,942.01**	**-31,057.99**	**93.99 %**
Category: 3990 - Interfund Transfers							
54-90-39951	Transfer from Water	210,289.00	210,289.00	17,524.06	175,240.60	-35,048.40	83.33 %
54-90-39952	Transfer from Water Reclamation	210,289.00	210,289.00	17,524.06	175,240.60	-35,048.40	83.33 %
Category: 3990 - Interfund Transfers Total:		**420,578.00**	**420,578.00**	**35,048.12**	**350,481.20**	**-70,096.80**	**83.33 %**
Department: 90 - Administration Total:		**43,759,528.00**	**43,759,528.00**	**3,260,623.50**	**34,889,971.93**	**-8,869,556.07**	**79.73 %**
Revenue Total:		**43,759,528.00**	**43,759,528.00**	**3,260,623.50**	**34,889,971.93**	**-8,869,556.07**	**79.73 %**
Expense							
Department: 10 - Generation							
Category: 4000 - Personnel							
54-10-42100	Full-Time	434,652.00	434,652.00	51,311.20	375,894.94	58,757.06	86.48 %
54-10-42300	Overtime	120,000.00	120,000.00	950.10	23,773.95	96,226.05	19.81 %
54-10-42600	Pager	40,000.00	40,000.00	6,137.88	45,891.68	-5,891.68	114.73 %
54-10-45200	Life Insurance	300.00	300.00	17.50	176.31	123.69	58.77 %
54-10-47300	Clothing Acquisition	5,000.00	5,000.00	0.00	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**	**58,416.68**	**448,337.45**	**151,614.55**	**74.73 %**
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	1,426.68	114,017.01	385,982.99	22.80 %
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	201.11	1,807.48	892.52	66.94 %
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	500.00	500.00	4,500.00	10.00 %
54-10-57100	Utilities	12,000.00	12,000.00	157.66	7,441.47	4,558.53	62.01 %
54-10-59400	Lease or Rentals	30,000.00	30,000.00	1,593.60	17,002.67	12,997.33	56.68 %
Category: 5000 - Contractual Services Total:		**683,200.00**	**683,200.00**	**3,879.05**	**162,186.94**	**521,013.06**	**23.74 %**
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	757.53	75,596.23	49,403.77	60.48 %
54-10-61201	Equipment Supplies - Peaker Plant	30,000.00	30,000.00	3,585.00	24,508.12	5,491.88	81.69 %
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	1,177.17	9,083.55	5,916.45	60.56 %
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	57.97	3,936.40	11,063.60	26.24 %
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	4,297.46	97,979.52	102,020.48	48.99 %
54-10-66001	Natural Gas/Fuel Oil - Peaker Plant	12,000.00	12,000.00	0.00	18,751.78	-6,751.78	156.26 %
54-10-66002	Natural Gas/Fuel Oil - Gen Sets	275,000.00	275,000.00	0.00	262,997.68	12,002.32	95.64 %
Category: 6000 - Commodities Total:		**724,000.00**	**724,000.00**	**9,875.13**	**534,916.37**	**189,083.63**	**73.88 %**

		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**	**72,170.86**	**1,145,449.75**	**861,702.25**	**57.07 %**
Department: 60 - Distribution							
Category: 4000 - Personnel							
54-60-42100	Full-Time	1,531,820.00	1,531,820.00	176,429.66	1,270,125.95	261,694.05	82.92 %
54-60-42200	Part-Time	0.00	0.00	108.00	1,062.00	-1,062.00	0.00 %
54-60-42300	Overtime	135,000.00	135,000.00	16,187.47	217,320.60	-82,320.60	160.98 %
54-60-42600	Pager	125,000.00	125,000.00	13,526.04	103,047.70	21,952.30	82.44 %
54-60-45200	Life Insurance	500.00	500.00	43.62	466.79	33.21	93.36 %
54-60-47300	Clothing Acquisition	20,000.00	20,000.00	2,131.42	17,059.32	2,940.68	85.30 %
	Category: 4000 - Personnel Total:	**1,812,320.00**	**1,812,320.00**	**208,426.21**	**1,609,082.36**	**203,237.64**	**88.79 %**
Category: 5000 - Contractual Services							
54-60-51100	Building Maintenance	50,000.00	50,000.00	1,516.48	90,878.03	-40,878.03	181.76 %
54-60-51200	Equipment Maintenance	35,000.00	35,000.00	344.13	17,767.28	17,232.72	50.76 %
54-60-51300	Vehicle Maintenance	85,000.00	85,000.00	669.02	78,026.58	6,973.42	91.80 %
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	1,035.12	12,932.59	7,067.41	64.66 %
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	4,160.00	44,597.80	5,402.20	89.20 %
54-60-54900	Other Professional Services	50,000.00	50,000.00	6,284.00	27,607.31	22,392.69	55.21 %
54-60-55100	Postage	500.00	500.00	99.15	208.68	291.32	41.74 %
54-60-55200	Telephone	20,000.00	20,000.00	959.01	10,210.15	9,789.85	51.05 %
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	575.00	3,762.00	11,238.00	25.08 %
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	8,537.03	88,526.46	31,473.54	73.77 %
54-60-57300	Garbage Disposal	12,000.00	12,000.00	840.22	10,692.18	1,307.82	89.10 %
54-60-58002	Tree Trimming	450,000.00	450,000.00	11,200.00	11,200.00	438,800.00	2.49 %
54-60-58462	Underground Line	216,486.00	216,486.00	41,972.45	68,129.59	148,356.41	31.47 %
54-60-58500	Street Lighting & Signal	195,700.00	195,700.00	509.86	201,047.96	-5,347.96	102.73 %
54-60-58651	Meter Expenses	50,000.00	50,000.00	41.88	41.88	49,958.12	0.08 %
54-60-59239	Maintenance of Station Equipment	250,000.00	250,000.00	674.63	56,682.10	193,317.90	22.67 %
54-60-59400	Lease or Rentals	100,000.00	100,000.00	6,601.24	101,642.29	-1,642.29	101.64 %
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**	**86,019.22**	**1,026,988.58**	**868,197.42**	**54.19 %**
Category: 6000 - Commodities							
54-60-61100	Building Supplies	30,000.00	30,000.00	575.43	3,463.98	26,536.02	11.55 %
54-60-61200	Equipment Supplies	5,000.00	5,000.00	245.18	15,252.12	-10,252.12	305.04 %
54-60-61500	Utility System Maintenance Supplie	10,000.00	10,000.00	686.53	1,961.15	8,038.85	19.61 %
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	9,600.00	212,900.00	84,769.00	71.52 %
54-60-65100	Office Supplies	15,000.00	15,000.00	200.96	3,182.27	11,817.73	21.22 %
54-60-65200	Operating Supplies	600,000.00	600,000.00	23,088.31	272,370.91	327,629.09	45.40 %
54-60-65300	Small Tools	45,000.00	45,000.00	3,936.64	33,026.37	11,973.63	73.39 %
54-60-65400	Janitorial Supplies	2,500.00	2,500.00	449.67	1,528.56	971.44	61.14 %
54-60-65500	Gasoline/Oil	36,000.00	36,000.00	4,470.46	41,314.05	-5,314.05	114.76 %
54-60-66100	Safety Supplies	40,000.00	40,000.00	3,299.46	26,137.45	13,862.55	65.34 %
54-60-66101	Employee Safety Supplies	25,000.00	25,000.00	0.00	26,703.45	-1,703.45	106.81 %
54-60-67800	Station Contractor	0.00	0.00	3,680.00	17,538.82	-17,538.82	0.00 %
54-60-68400	Software	55,000.00	55,000.00	483.74	70,836.69	-15,836.69	128.79 %
	Category: 6000 - Commodities Total:	**1,162,669.00**	**1,162,669.00**	**50,716.38**	**726,215.82**	**436,453.18**	**62.46 %**
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 %

		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	251,238.63	6,884,720.00	3,515,280.00	66.20 %
	Category: 8000 - Capital Outlay Total:	**10,810,000.00**	**10,810,000.00**	**251,238.63**	**6,898,187.52**	**3,911,812.48**	**63.81 %**
Category: 9000 - Other Expenditures							
54-60-91100	Community Relations	0.00	0.00	501.70	2,691.46	-2,691.46	0.00 %
54-60-92900	Miscellaneous	25,000.00	25,000.00	373.36	13,809.74	11,190.26	55.24 %
	Category: 9000 - Other Expenditures Total:	**25,000.00**	**25,000.00**	**875.06**	**16,501.20**	**8,498.80**	**66.00 %**
	Department: 60 - Distribution Total:	**15,705,175.00**	**15,705,175.00**	**597,275.50**	**10,276,975.48**	**5,428,199.52**	**65.44 %**
Department: 70 - Customer Service							
Category: 4000 - Personnel							
54-70-42100	Full-Time	320,000.00	320,000.00	38,865.96	305,017.92	14,982.08	95.32 %
54-70-42200	Part-Time	45,000.00	45,000.00	4,458.72	32,823.35	12,176.65	72.94 %
54-70-42300	Overtime	2,000.00	2,000.00	221.10	2,160.13	-160.13	108.01 %
54-70-45200	Life Insurance	300.00	300.00	17.87	178.60	121.40	59.53 %
	Category: 4000 - Personnel Total:	**367,300.00**	**367,300.00**	**43,563.65**	**340,180.00**	**27,120.00**	**92.62 %**
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	0.00	220.43	2,279.57	8.82 %
54-70-53600	Janitorial Services	16,000.00	16,000.00	1,420.00	15,535.00	465.00	97.09 %
54-70-54900	Other Professional Services	275,000.00	275,000.00	2,392.54	229,884.83	45,115.17	83.59 %
54-70-55100	Postage	75,000.00	75,000.00	6,393.13	40,366.59	34,633.41	53.82 %
54-70-55200	Telephone	1,000.00	1,000.00	106.99	1,010.04	-10.04	101.00 %
54-70-56200	Travel	6,000.00	6,000.00	404.11	1,163.86	4,836.14	19.40 %
54-70-56300	Training	7,500.00	7,500.00	595.00	1,582.00	5,918.00	21.09 %
54-70-56600	Conference	5,000.00	5,000.00	0.00	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**	**11,311.77**	**297,761.33**	**110,738.67**	**72.89 %**
Category: 6000 - Commodities							
54-70-61100	Building Supplies	1,500.00	1,500.00	65.94	1,358.03	141.97	90.54 %
54-70-65100	Office Supplies	10,000.00	10,000.00	0.00	11,676.50	-1,676.50	116.77 %
	Category: 6000 - Commodities Total:	**11,500.00**	**11,500.00**	**65.94**	**13,034.53**	**-1,534.53**	**113.34 %**
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	636.98	14,487.99	10,512.01	57.95 %
54-70-92900	Miscellaneous	1,000.00	1,000.00	0.00	176.69	823.31	17.67 %
54-70-95020	Residential Assistance Program	400,000.00	400,000.00	12,750.00	219,410.89	180,589.11	54.85 %
	Category: 9000 - Other Expenditures Total:	**426,000.00**	**426,000.00**	**13,386.98**	**234,075.57**	**191,924.43**	**54.95 %**
	Department: 70 - Customer Service Total:	**1,271,800.00**	**1,271,800.00**	**68,328.34**	**890,075.22**	**381,724.78**	**69.99 %**
Department: 90 - Administration							
Category: 4000 - Personnel							
54-90-42100	Full-Time	425,695.00	425,695.00	35,605.74	352,982.63	72,712.37	82.92 %
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	34,004.12	352,189.79	108,196.21	76.50 %
54-90-45200	Life Insurance	250.00	250.00	10.50	126.00	124.00	50.40 %
54-90-45400	Workers' Compensation	35,000.00	35,000.00	34,345.91	35,515.92	-515.92	101.47 %
54-90-46100	Social Security	205,000.00	205,000.00	25,347.23	198,705.17	6,294.83	96.93 %
54-90-46300	IMRF	155,000.00	155,000.00	13,887.03	130,730.11	24,269.89	84.34 %
	Category: 4000 - Personnel Total:	**1,296,331.00**	**1,296,331.00**	**143,200.53**	**1,070,249.62**	**226,081.38**	**82.56 %**
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	73,262.50	11,737.50	86.19 %

		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	230,123.80	46,025.20	83.33 %
54-90-54900	Other Professional Services	175,000.00	175,000.00	5,700.00	6,220.52	168,779.48	3.55 %
54-90-55200	Telephone	5,000.00	5,000.00	305.16	3,655.17	1,344.83	73.10 %
54-90-56100	Dues	30,000.00	30,000.00	0.00	29,303.54	696.46	97.68 %
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	2,049,481.40	19,878,516.72	6,901,229.28	74.23 %
54-90-59200	General Insurance	1,300,000.00	1,300,000.00	108,333.33	1,083,333.30	216,666.70	83.33 %
	Category: 5000 - Contractual Services Total:	**29,020,650.00**	**29,020,650.00**	**2,191,832.27**	**21,347,973.87**	**7,672,676.13**	**73.56 %**
	Category: 6000 - Commodities						
54-90-68400	Software	125,000.00	125,000.00	365.75	38,312.42	86,687.58	30.65 %
	Category: 6000 - Commodities Total:	**125,000.00**	**125,000.00**	**365.75**	**38,312.42**	**86,687.58**	**30.65 %**
	Category: 7000 - Debt Service						
54-90-72000	Interest Expense	603,075.00	603,075.00	0.00	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	-54,820.30	54,820.30	0.00 %
54-90-72502	Amortization of Bond Premium 202	0.00	0.00	-5,245.06	-52,450.60	52,450.60	0.00 %
54-90-72503	Amortization of Bond Premium - 20	0.00	0.00	-1,880.36	-18,803.60	18,803.60	0.00 %
54-90-73200	Fiscal Agent Fee	3,000.00	3,000.00	318.00	936.00	2,064.00	31.20 %
	Category: 7000 - Debt Service Total:	**1,926,075.00**	**1,926,075.00**	**-12,289.45**	**1,797,936.50**	**128,138.50**	**93.35 %**
	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	2,622.82	43,428.47	6,571.53	86.86 %
54-90-91100	Community Relations	91,000.00	91,000.00	0.00	43,926.69	47,073.31	48.27 %
54-90-95000	Appliance Rebate	85,000.00	85,000.00	4,430.00	49,674.73	35,325.27	58.44 %
54-90-99901	General Fund Transfer	2,456,661.00	2,456,661.00	204,721.75	2,047,217.50	409,443.50	83.33 %
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	812,392.50	162,478.50	83.33 %
	Category: 9000 - Other Expenditures Total:	**4,594,032.00**	**4,594,032.00**	**293,013.82**	**2,996,764.02**	**1,597,267.98**	**65.23 %**
	Department: 90 - Administration Total:	**36,965,838.00**	**36,965,838.00**	**2,616,122.92**	**27,252,022.66**	**9,713,815.34**	**73.72 %**
	Expense Total:	**55,949,965.00**	**55,949,965.00**	**3,353,897.62**	**39,564,523.11**	**16,385,441.89**	**70.71 %**
	Fund: 54 - Electric Surplus (Deficit):	**-12,190,437.00**	**-12,190,437.00**	**-93,274.12**	**-4,674,551.18**	**7,515,885.82**	**38.35 %**
Fund: 55 - Tech Center/Advance Communications							
Revenue							
Department: 00 - 00							
	Category: 3530 - Penalties						
55-00-35300	Penalties	0.00	0.00	34.47	169.33	169.33	0.00 %
	Category: 3530 - Penalties Total:	**0.00**	**0.00**	**34.47**	**169.33**	**169.33**	**0.00 %**
	Category: 3810 - Investment Income						
55-00-38100	Interest Income	2,500.00	2,500.00	698.09	7,567.13	5,067.13	302.69 %
	Category: 3810 - Investment Income Total:	**2,500.00**	**2,500.00**	**698.09**	**7,567.13**	**5,067.13**	**302.69 %**
	Category: 3820 - Leases						
55-00-38202	Commercial Dark Fiber Leases	475,000.00	475,000.00	33,773.93	336,560.72	-138,439.28	70.85 %
55-00-38203	Commercial Colocation Leases	150,000.00	150,000.00	8,354.81	82,125.82	-67,874.18	54.75 %
55-00-38204	Internal Colocation Leases	62,000.00	62,000.00	3,804.00	38,040.00	-23,960.00	61.35 %
55-00-38205	Internal Fiber Leases	190,000.00	190,000.00	19,875.00	198,750.00	8,750.00	104.61 %
	Category: 3820 - Leases Total:	**877,000.00**	**877,000.00**	**65,807.74**	**655,476.54**	**-221,523.46**	**74.74 %**
	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**	**66,540.30**	**663,213.00**	**-616,287.00**	**51.83 %**

		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	44.02	345.67	345.67	0.00 %
	Category: 3530 - Penalties Total:	**0.00**	**0.00**	**44.02**	**345.67**	**345.67**	**0.00 %**
Category: 3730 - Advanced Communication Services							
55-32-37310	Network Internet Access	8,500.00	8,500.00	695.95	6,959.50	-1,540.50	81.88 %
55-32-37311	Dial-Up Internet Access	3,000.00	3,000.00	418.95	2,214.45	-785.55	73.82 %
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	24,628.82	243,734.90	33,734.90	116.06 %
55-32-37315	VOIP Services	15,000.00	15,000.00	1,370.94	12,627.57	-2,372.43	84.18 %
55-32-37330	Web Site Host Fees	2,500.00	2,500.00	190.85	1,991.83	-508.17	79.67 %
55-32-37350	Mailboxes	2,000.00	2,000.00	196.68	1,543.08	-456.92	77.15 %
	Category: 3730 - Advanced Communication Services Total:	**246,000.00**	**246,000.00**	**27,502.19**	**269,071.33**	**23,071.33**	**109.38 %**
	Department: 32 - Communications Total:	**246,000.00**	**246,000.00**	**27,546.21**	**269,417.00**	**23,417.00**	**109.52 %**
	Revenue Total:	**1,525,500.00**	**1,525,500.00**	**94,086.51**	**932,630.00**	**-592,870.00**	**61.14 %**
Expense							
Department: 00 - 00							
Category: 5000 - Contractual Services							
55-00-51100	Building Maintenance	15,000.00	15,000.00	133.75	31,818.43	-16,818.43	212.12 %
55-00-51200	Equipment Maintenance	40,000.00	40,000.00	720.00	41,368.71	-1,368.71	103.42 %
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	0.00	267.50	6,232.50	4.12 %
55-00-52900	Other Maintenance	25,000.00	25,000.00	0.00	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	207,111.40	41,422.60	83.33 %
55-00-54900	Other Professional Services	50,000.00	50,000.00	13,264.18	36,338.93	13,661.07	72.68 %
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	11,104.48	112,881.01	87,118.99	56.44 %
55-00-59200	General Insurance	6,000.00	6,000.00	500.00	5,000.00	1,000.00	83.33 %
55-00-59400	Lease or Rentals	5,000.00	5,000.00	62.88	3,491.20	1,508.80	69.82 %
	Category: 5000 - Contractual Services Total:	**608,534.00**	**608,534.00**	**46,496.43**	**459,764.87**	**148,769.13**	**75.55 %**
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	61.58	137.91	612.09	18.39 %
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**	**61.58**	**2,588.02**	**9,661.98**	**21.13 %**
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	-7,199.60	7,199.60	0.00 %
	Category: 7000 - Debt Service Total:	**362,400.00**	**362,400.00**	**-719.96**	**344,850.40**	**17,549.60**	**95.16 %**
Category: 8000 - Capital Outlay							
55-00-83000	Equipment	650,000.00	650,000.00	292.88	292.88	649,707.12	0.05 %
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**	**292.88**	**292.88**	**650,207.12**	**0.05 %**
Category: 9000 - Other Expenditures							
55-00-99964	Admin Services Fund Transfer	52,225.00	52,225.00	4,352.08	43,520.80	8,704.20	83.33 %
	Category: 9000 - Other Expenditures Total:	**52,225.00**	**52,225.00**	**4,352.08**	**43,520.80**	**8,704.20**	**83.33 %**
	Department: 00 - 00 Total:	**1,685,909.00**	**1,685,909.00**	**50,483.01**	**851,016.97**	**834,892.03**	**50.48 %**

		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	250.00	6,214.25	13,785.75	31.07 %
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	12,865.20	132,282.17	32,717.83	80.17 %
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	116.56	1,173.74	1,826.26	39.12 %
	Category: 5000 - Contractual Services Total:	**194,100.00**	**194,100.00**	**13,231.76**	**139,670.16**	**54,429.84**	**71.96 %**
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	0.00	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**	**0.00**	**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**	**13,231.76**	**148,367.10**	**113,482.90**	**56.66 %**
	Expense Total:	**1,947,759.00**	**1,947,759.00**	**63,714.77**	**999,384.07**	**948,374.93**	**51.31 %**
Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):		**-422,259.00**	**-422,259.00**	**30,371.74**	**-66,754.07**	**355,504.93**	**15.81 %**
Fund: 56 - Network Administration							
Revenue							
Department: 40 - 40							
Category: 3810 - Investment Income							
56-40-38100	Interest Income	5,000.00	5,000.00	448.70	6,505.22	1,505.22	130.10 %
	Category: 3810 - Investment Income Total:	**5,000.00**	**5,000.00**	**448.70**	**6,505.22**	**1,505.22**	**130.10 %**
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	230,123.80	-46,024.70	83.33 %
56-40-39951	Network Administration Fees Wate	138,074.25	138,074.25	11,506.19	115,061.90	-23,012.35	83.33 %
56-40-39952	Network Administration Fees Wate	138,074.25	138,074.25	11,506.19	115,061.90	-23,012.35	83.33 %
56-40-39954	Network Administration Fees Electr	276,148.50	276,148.50	23,012.38	230,123.80	-46,024.70	83.33 %
56-40-39955	Network Administration Fees Tech	248,533.65	248,533.65	20,711.14	207,111.40	-41,422.25	83.33 %
56-40-39958	Network Administration Fees Railro	27,614.85	27,614.85	2,301.24	23,012.40	-4,602.45	83.33 %
	Category: 3990 - Interfund Transfers Total:	**1,104,594.00**	**1,104,594.00**	**92,049.52**	**920,495.20**	**-184,098.80**	**83.33 %**
	Department: 40 - 40 Total:	**1,109,594.00**	**1,109,594.00**	**92,498.22**	**927,585.42**	**-182,008.58**	**83.60 %**
	Revenue Total:	**1,109,594.00**	**1,109,594.00**	**92,498.22**	**927,585.42**	**-182,008.58**	**83.60 %**
Expense							
Department: 40 - 40							
Category: 4000 - Personnel							
56-40-42100	Full-Time	504,082.00	504,082.00	57,346.29	421,039.27	83,042.73	83.53 %
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	5,232.86	45,601.46	8,198.54	84.76 %

		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	175.00	225.00	43.75 %
56-40-46100	Social Security	38,562.00	38,562.00	4,222.15	30,803.91	7,758.09	79.88 %
56-40-46300	IMRF	26,000.00	26,000.00	2,809.95	20,630.80	5,369.20	79.35 %
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**	**69,628.75**	**518,617.91**	**117,476.09**	**81.53 %**
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	9,789.71	113,225.45	76,774.55	59.59 %
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	98,852.00	66,148.00	59.91 %
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	237.09	2,396.85	12,603.15	15.98 %
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	532.96	5,551.93	19,448.07	22.21 %
	Category: 5000 - Contractual Services Total:	**603,000.00**	**603,000.00**	**20,975.76**	**376,272.40**	**226,727.60**	**62.40 %**
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	0.00	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	2,470.89	61,133.09	18,866.91	76.42 %
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**	**2,470.89**	**92,685.87**	**29,814.13**	**75.66 %**
Category: 8000 - Capital Outlay							
56-40-83000	Equipment	45,000.00	45,000.00	1,838.09	16,888.63	28,111.37	37.53 %
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**	**1,838.09**	**34,815.56**	**13,184.44**	**72.53 %**
	Department: 40 - 40 Total:	**1,409,594.00**	**1,409,594.00**	**94,913.49**	**1,022,391.74**	**387,202.26**	**72.53 %**
	Expense Total:	**1,409,594.00**	**1,409,594.00**	**94,913.49**	**1,022,391.74**	**387,202.26**	**72.53 %**
	Fund: 56 - Network Administration Surplus (Deficit):	**-300,000.00**	**-300,000.00**	**-2,415.27**	**-94,806.32**	**205,193.68**	**31.60 %**
Fund: 57 - Airport							
Revenue							
Department: 00 - 00							
Category: 3110 - Property							
57-00-31100	Property Tax	60,244.00	60,244.00	364.04	58,482.89	-1,761.11	97.08 %
	Category: 3110 - Property Total:	**60,244.00**	**60,244.00**	**364.04**	**58,482.89**	**-1,761.11**	**97.08 %**
Category: 3440 - Sales							
57-00-34400	Sales tax	1,500.00	1,500.00	433.59	1,663.51	163.51	110.90 %
	Category: 3440 - Sales Total:	**1,500.00**	**1,500.00**	**433.59**	**1,663.51**	**163.51**	**110.90 %**
Category: 3470 - Grants							
57-00-34710	Grant Income	700,000.00	700,000.00	10,446.50	49,223.15	-650,776.85	7.03 %
	Category: 3470 - Grants Total:	**700,000.00**	**700,000.00**	**10,446.50**	**49,223.15**	**-650,776.85**	**7.03 %**
Category: 3770 - Aviation Fuel							
57-00-37700	Aviation Fuel Sales	225,000.00	225,000.00	39,197.71	276,419.25	51,419.25	122.85 %
	Category: 3770 - Aviation Fuel Total:	**225,000.00**	**225,000.00**	**39,197.71**	**276,419.25**	**51,419.25**	**122.85 %**
Category: 3810 - Investment Income							
57-00-38100	Interest Income	250.00	250.00	44.00	522.37	272.37	208.95 %
	Category: 3810 - Investment Income Total:	**250.00**	**250.00**	**44.00**	**522.37**	**272.37**	**208.95 %**
Category: 3820 - Leases							
57-00-38200	Land Lease Income	32,500.00	32,500.00	2,083.34	29,583.40	-2,916.60	91.03 %

		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	3,234.60	57,770.80	-7,229.20	88.88 %
57-00-38211	Community Hangar Rental	26,000.00	26,000.00	3,288.60	26,785.60	785.60	103.02 %
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	58,000.00	-11,600.00	83.33 %
	Category: 3820 - Leases Total:	**205,100.00**	**205,100.00**	**14,406.54**	**184,739.80**	**-20,360.20**	**90.07 %**
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	41,666.70	-8,333.30	83.33 %
	Category: 3990 - Interfund Transfers Total:	**50,000.00**	**50,000.00**	**4,166.67**	**41,666.70**	**-8,333.30**	**83.33 %**
	Department: 00 - 00 Total:	**3,242,439.00**	**3,242,439.00**	**69,059.05**	**613,492.67**	**-2,628,946.33**	**18.92 %**
	Revenue Total:	**3,242,439.00**	**3,242,439.00**	**69,059.05**	**613,492.67**	**-2,628,946.33**	**18.92 %**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
57-00-42100	Full-Time	112,837.25	112,837.25	12,966.56	95,525.72	17,311.53	84.66 %
57-00-42200	Part-Time	3,000.00	3,000.00	519.12	6,315.96	-3,315.96	210.53 %
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	2,132.42	21,324.00	4,253.32	83.37 %
57-00-45200	Life Insurance	150.00	150.00	2.66	26.39	123.61	17.59 %
57-00-45400	Workers' Compensation	12,200.00	12,200.00	12,897.81	13,337.18	-1,137.18	109.32 %
57-00-46100	Social Security	8,632.00	8,632.00	983.83	7,327.16	1,304.84	84.88 %
57-00-46300	IMRF	5,529.00	5,529.00	635.30	4,689.96	839.04	84.82 %
	Category: 4000 - Personnel Total:	**169,425.57**	**169,425.57**	**30,137.70**	**148,739.52**	**20,686.05**	**87.79 %**
Category: 5000 - Contractual Services							
57-00-51100	Building Maintenance	4,500.00	4,500.00	405.50	2,657.97	1,842.03	59.07 %
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	1,284.00	-284.00	128.40 %
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	472.52	4,197.84	-1,197.84	139.93 %
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	165.37	165.37	334.63	33.07 %
57-00-56300	Training	500.00	500.00	0.00	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	624.97	13,241.08	4,758.92	73.56 %
57-00-59200	General Insurance	11,000.00	11,000.00	916.67	39,064.70	-28,064.70	355.13 %
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**	**2,585.03**	**100,027.23**	**-37,077.23**	**158.90 %**
Category: 6000 - Commodities							
57-00-61100	Building Supplies	1,000.00	1,000.00	0.00	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	216.43	1,035.24	964.76	51.76 %
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	50.54	50.54	99.46	33.69 %
57-00-65500	Gasoline/Oil	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %

		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	7,194.00	165,336.26	34,663.74	82.67 %
	Category: 6000 - Commodities Total:	**209,600.00**	**209,600.00**	**7,460.97**	**169,015.15**	**40,584.85**	**80.64 %**
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	601.53	4,152.11	-2,052.11	197.72 %
	Category: 9000 - Other Expenditures Total:	**2,100.00**	**2,100.00**	**601.53**	**4,152.11**	**-2,052.11**	**197.72 %**
	Department: 00 - 00 Total:	**2,609,075.57**	**2,609,075.57**	**40,785.23**	**498,773.81**	**2,110,301.76**	**19.12 %**
	Expense Total:	**2,609,075.57**	**2,609,075.57**	**40,785.23**	**498,773.81**	**2,110,301.76**	**19.12 %**
	Fund: 57 - Airport Surplus (Deficit):	**633,363.43**	**633,363.43**	**28,273.82**	**114,718.86**	**-518,644.57**	**18.11 %**
Fund: 58 - Railroad							
Revenue							
Department: 00 - 00							
Category: 3470 - Grants							
58-00-34710	Grant Income	100,000.00	100,000.00	207,935.25	403,137.66	303,137.66	403.14 %
	Category: 3470 - Grants Total:	**100,000.00**	**100,000.00**	**207,935.25**	**403,137.66**	**303,137.66**	**403.14 %**
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	Freight Switch Charges	837,900.00	837,900.00	104,408.50	484,190.80	-353,709.20	57.79 %
58-00-37030	Accessorial Switch Charges	121,000.00	121,000.00	6,327.50	35,891.50	-85,108.50	29.66 %
58-00-37040	Storage Fees	225,100.00	225,100.00	16,467.50	140,398.00	-84,702.00	62.37 %
	Category: 3700 - Rail Car Fees Total:	**1,184,000.00**	**1,184,000.00**	**127,203.50**	**698,557.50**	**-485,442.50**	**59.00 %**
Category: 3810 - Investment Income							
58-00-38100	Interest Income	15,000.00	15,000.00	813.64	6,735.17	-8,264.83	44.90 %
	Category: 3810 - Investment Income Total:	**15,000.00**	**15,000.00**	**813.64**	**6,735.17**	**-8,264.83**	**44.90 %**
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**	**335,952.39**	**1,135,672.08**	**-189,327.92**	**85.71 %**
	Revenue Total:	**1,325,000.00**	**1,325,000.00**	**335,952.39**	**1,135,672.08**	**-189,327.92**	**85.71 %**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
58-00-42100	Full-Time	26,000.00	26,000.00	2,400.00	17,715.12	8,284.88	68.14 %
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	1,542.00	16,388.98	8.60 %
58-00-46100	Social Security	2,585.70	2,585.70	47.32	1,148.83	1,436.87	44.43 %
58-00-46300	IMRF	1,274.00	1,274.00	117.54	862.22	411.78	67.68 %
	Category: 4000 - Personnel Total:	**55,590.68**	**55,590.68**	**2,767.66**	**21,268.17**	**34,322.51**	**38.26 %**
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	2,410.50	14,589.50	14.18 %
58-00-53700	Network Administration	27,615.00	27,615.00	2,301.24	23,012.40	4,602.60	83.33 %
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	0.00	4,895.95	-4,895.95	0.00 %

		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	330.71	5,938.98	561.02	91.37 %
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**	**2,631.95**	**134,159.63**	**132,355.37**	**50.34 %**
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	190.26	58,859.34	173,140.66	25.37 %
	Category: 8000 - Capital Outlay Total:	**494,000.00**	**494,000.00**	**190.26**	**94,394.34**	**399,605.66**	**19.11 %**
Category: 9000 - Other Expenditures							
58-00-99901	General Fund Transfer	100,000.00	100,000.00	8,333.33	83,333.30	16,666.70	83.33 %
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	41,666.70	8,333.30	83.33 %
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**	**297,425.00**	**360,575.00**	**45.20 %**
	Department: 00 - 00 Total:	**1,474,405.68**	**1,474,405.68**	**18,089.87**	**547,247.14**	**927,158.54**	**37.12 %**
	Expense Total:	**1,474,405.68**	**1,474,405.68**	**18,089.87**	**547,247.14**	**927,158.54**	**37.12 %**
	Fund: 58 - Railroad Surplus (Deficit):	**-149,405.68**	**-149,405.68**	**317,862.52**	**588,424.94**	**737,830.62**	**-393.84 %**
Fund: 59 - Golf Course							
Revenue							
Department: 00 - 00							
Category: 3640 - Golf Fees							
59-00-36400	Golf Rounds	160,000.00	160,000.00	5,283.73	147,134.70	-12,865.30	91.96 %
	Category: 3640 - Golf Fees Total:	**160,000.00**	**160,000.00**	**5,283.73**	**147,134.70**	**-12,865.30**	**91.96 %**
Category: 3641 - Season Pass							
59-00-36410	Season Pass	65,000.00	65,000.00	7,548.00	78,338.00	13,338.00	120.52 %
	Category: 3641 - Season Pass Total:	**65,000.00**	**65,000.00**	**7,548.00**	**78,338.00**	**13,338.00**	**120.52 %**
Category: 3643 - Cart Rentals							
59-00-36430	Cart Rentals	65,000.00	65,000.00	6,637.30	74,169.13	9,169.13	114.11 %
	Category: 3643 - Cart Rentals Total:	**65,000.00**	**65,000.00**	**6,637.30**	**74,169.13**	**9,169.13**	**114.11 %**
Category: 3810 - Investment Income							
59-00-38100	Interest Income	3,000.00	3,000.00	0.00	2,340.05	-659.95	78.00 %
	Category: 3810 - Investment Income Total:	**3,000.00**	**3,000.00**	**0.00**	**2,340.05**	**-659.95**	**78.00 %**
Category: 3890 - Miscellaneous Income							
59-00-38900	Miscellaneous Revenue	6,000.00	6,000.00	425.00	7,604.46	1,604.46	126.74 %
59-00-38983	Merchandise Sales	15,000.00	15,000.00	1,463.52	18,571.47	3,571.47	123.81 %
	Category: 3890 - Miscellaneous Income Total:	**21,000.00**	**21,000.00**	**1,888.52**	**26,175.93**	**5,175.93**	**124.65 %**
Category: 3930 - Intergovenrmental Agreement							
59-00-39300	Contribution from the Park District	235,000.00	235,000.00	5,000.00	50,000.00	-185,000.00	21.28 %
	Category: 3930 - Intergovenrmental Agreement Total:	**235,000.00**	**235,000.00**	**5,000.00**	**50,000.00**	**-185,000.00**	**21.28 %**
Category: 3990 - Interfund Transfers							
59-00-39919	Transfer from Hotel/Motel Tax	235,000.00	235,000.00	5,000.00	50,000.00	-185,000.00	21.28 %

		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**	**50,000.00**	**-245,000.00**	**16.95 %**
	Department: 00 - 00 Total:	**844,000.00**	**844,000.00**	**31,357.55**	**428,157.81**	**-415,842.19**	**50.73 %**
	Revenue Total:	**844,000.00**	**844,000.00**	**31,357.55**	**428,157.81**	**-415,842.19**	**50.73 %**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
59-00-42100	Full-Time	109,539.23	109,539.23	12,676.20	93,308.80	16,230.43	85.18 %
59-00-45200	Life Insurance	75.00	75.00	3.50	35.00	40.00	46.67 %
59-00-45400	Workers' Compensation	13,000.00	13,000.00	11,521.77	11,914.27	1,085.73	91.65 %
59-00-46100	Social Security	16,794.75	16,794.75	2,353.69	16,710.02	84.73	99.50 %
59-00-46300	IMRF	5,367.42	5,367.42	621.12	4,572.03	795.39	85.18 %
	Category: 4000 - Personnel Total:	**144,776.40**	**144,776.40**	**27,176.28**	**126,540.12**	**18,236.28**	**87.40 %**
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	119.50	24,136.34	325,863.66	6.90 %
	Category: 8000 - Capital Outlay Total:	**370,000.00**	**370,000.00**	**119.50**	**30,345.43**	**339,654.57**	**8.20 %**
	Department: 00 - 00 Total:	**514,776.40**	**514,776.40**	**27,295.78**	**156,885.55**	**357,890.85**	**30.48 %**
Department: 20 - Grounds							
Category: 4000 - Personnel							
59-20-42200	Part-Time	50,000.00	50,000.00	5,472.00	41,180.00	8,820.00	82.36 %
	Category: 4000 - Personnel Total:	**50,000.00**	**50,000.00**	**5,472.00**	**41,180.00**	**8,820.00**	**82.36 %**
Category: 5000 - Contractual Services							
59-20-51200	Equipment Maintenance	16,000.00	16,000.00	885.60	18,250.63	-2,250.63	114.07 %
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	1,573.61	2,221.61	2,278.39	49.37 %
59-20-57100	Utilities	8,500.00	8,500.00	551.26	7,193.96	1,306.04	84.63 %
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**	**3,010.47**	**32,550.06**	**-3,200.06**	**110.90 %**
Category: 6000 - Commodities							
59-20-61700	Grounds Supplies	20,000.00	20,000.00	0.00	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	3,504.87	23,416.51	-7,416.51	146.35 %
	Category: 6000 - Commodities Total:	**36,000.00**	**36,000.00**	**3,504.87**	**47,704.84**	**-11,704.84**	**132.51 %**
	Department: 20 - Grounds Total:	**115,350.00**	**115,350.00**	**11,987.34**	**121,434.90**	**-6,084.90**	**105.28 %**
Department: 31 - Pro Shop							
Category: 4000 - Personnel							
59-31-42200	Part-Time	60,000.00	60,000.00	12,619.00	83,942.50	-23,942.50	139.90 %
	Category: 4000 - Personnel Total:	**60,000.00**	**60,000.00**	**12,619.00**	**83,942.50**	**-23,942.50**	**139.90 %**
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	128.44	1,994.77	2,005.23	49.87 %
59-31-59200	General Insurance	8,000.00	8,000.00	666.66	6,666.60	1,333.40	83.33 %
59-31-59400	Lease or Rentals	35,000.00	35,000.00	0.00	35,550.00	-550.00	101.57 %
	Category: 5000 - Contractual Services Total:	**50,450.00**	**50,450.00**	**795.10**	**45,775.37**	**4,674.63**	**90.73 %**
Category: 6000 - Commodities							
59-31-65100	Office Supplies	0.00	0.00	74.67	127.34	-127.34	0.00 %
59-31-65200	Operating Supplies	15,000.00	15,000.00	429.11	19,797.82	-4,797.82	131.99 %
	Category: 6000 - Commodities Total:	**15,000.00**	**15,000.00**	**503.78**	**19,925.16**	**-4,925.16**	**132.83 %**
Category: 9000 - Other Expenditures							
59-31-91100	Community Relations	5,000.00	5,000.00	1,251.00	8,180.89	-3,180.89	163.62 %

		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	653.64	6,757.48	-3,757.48	225.25 %
	Category: 9000 - Other Expenditures Total:	**8,000.00**	**8,000.00**	**1,904.64**	**14,938.37**	**-6,938.37**	**186.73 %**
	Department: 31 - Pro Shop Total:	**133,450.00**	**133,450.00**	**15,822.52**	**164,581.40**	**-31,131.40**	**123.33 %**
	Expense Total:	**763,576.40**	**763,576.40**	**55,105.64**	**442,901.85**	**320,674.55**	**58.00 %**
	Fund: 59 - Golf Course Surplus (Deficit):	**80,423.60**	**80,423.60**	**-23,748.09**	**-14,744.04**	**-95,167.64**	**-18.33 %**
Fund: 64 - Administrative Services							
Revenue							
Department: 00 - 00							
Category: 3810 - Investment Income							
64-00-38100	Interest Income	2,000.00	2,000.00	388.75	3,707.71	1,707.71	185.39 %
	Category: 3810 - Investment Income Total:	**2,000.00**	**2,000.00**	**388.75**	**3,707.71**	**1,707.71**	**185.39 %**
Category: 3890 - Miscellaneous Income							
64-00-38900	Miscellaneous Revenue	2,000.00	2,000.00	52.00	495.52	-1,504.48	24.78 %
	Category: 3890 - Miscellaneous Income Total:	**2,000.00**	**2,000.00**	**52.00**	**495.52**	**-1,504.48**	**24.78 %**
Category: 3990 - Interfund Transfers							
64-00-39901	Transfer From General Fund	487,435.28	487,435.28	40,619.61	406,196.10	-81,239.18	83.33 %
64-00-39912	Transfer From Insurance	11,000.00	11,000.00	916.67	9,166.70	-1,833.30	83.33 %
64-00-39951	Transfer From Water	104,450.42	104,450.42	8,704.20	87,042.00	-17,408.42	83.33 %
64-00-39952	Transfer From Water Reclamation	121,858.82	121,858.82	10,154.90	101,549.00	-20,309.82	83.33 %
64-00-39954	Transfer From Electric	974,870.57	974,870.57	81,239.25	812,392.50	-162,478.07	83.33 %
64-00-39955	Transfer From Technology Fund	52,225.21	52,225.21	4,352.08	43,520.80	-8,704.41	83.33 %
	Category: 3990 - Interfund Transfers Total:	**1,751,840.30**	**1,751,840.30**	**145,986.71**	**1,459,867.10**	**-291,973.20**	**83.33 %**
	Department: 00 - 00 Total:	**1,755,840.30**	**1,755,840.30**	**146,427.46**	**1,464,070.33**	**-291,769.97**	**83.38 %**
	Revenue Total:	**1,755,840.30**	**1,755,840.30**	**146,427.46**	**1,464,070.33**	**-291,769.97**	**83.38 %**
Expense							
Department: 00 - 00							
Category: 4000 - Personnel							
64-00-42100	Full-Time	1,062,592.00	1,062,592.00	120,669.34	943,101.34	119,490.66	88.75 %
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	0.00	229.82	270.18	45.96 %
64-00-45100	Health Insurance	188,000.00	188,000.00	10,337.44	101,439.05	86,560.95	53.96 %
64-00-45200	Life Insurance	400.00	400.00	30.94	303.96	96.04	75.99 %
64-00-46100	Social Security	84,042.29	84,042.29	8,804.38	68,554.50	15,487.79	81.57 %
64-00-46300	IMRF	53,831.01	53,831.01	5,912.67	54,410.93	-579.92	101.08 %
	Category: 4000 - Personnel Total:	**1,424,865.30**	**1,424,865.30**	**145,754.77**	**1,169,065.60**	**255,799.70**	**82.05 %**
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	203.23	2,101.05	898.95	70.04 %
64-00-55300	Publishing	2,500.00	2,500.00	0.00	2,974.08	-474.08	118.96 %
64-00-56100	Dues	2,600.00	2,600.00	1,400.00	3,159.00	-559.00	121.50 %
64-00-56200	Travel	15,000.00	15,000.00	342.55	1,909.91	13,090.09	12.73 %
64-00-56300	Training	7,000.00	7,000.00	0.00	3,099.00	3,901.00	44.27 %
64-00-56400	Tuition	6,150.00	6,150.00	-32.15	3,284.00	2,866.00	53.40 %
64-00-56600	Conference	19,000.00	19,000.00	993.66	3,521.90	15,478.10	18.54 %
	Category: 5000 - Contractual Services Total:	**100,250.00**	**100,250.00**	**2,907.29**	**58,922.35**	**41,327.65**	**58.78 %**
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	162.93	34,351.82	50,648.18	40.41 %
	Category: 6000 - Commodities Total:	**93,400.00**	**93,400.00**	**162.93**	**36,727.52**	**56,672.48**	**39.32 %**
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 %

		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	123.27	2,446.16	53.84	97.85 %
64-00-91100	Community Relations	30,000.00	30,000.00	279.00	18,456.14	11,543.86	61.52 %
64-00-91200	Employee Wellness	7,000.00	7,000.00	439.99	-38,664.72	45,664.72	-552.35 %
64-00-91300	Safety	75,000.00	75,000.00	600.00	63,555.73	11,444.27	84.74 %
64-00-92900	Miscellaneous	5,000.00	5,000.00	-4,771.29	880.86	4,119.14	17.62 %
	Category: 9000 - Other Expenditures Total:	**119,500.00**	**119,500.00**	**-3,329.03**	**46,674.17**	**72,825.83**	**39.06 %**
	Department: 00 - 00 Total:	**1,755,840.30**	**1,755,840.30**	**145,495.96**	**1,311,058.03**	**444,782.27**	**74.67 %**
	Expense Total:	**1,755,840.30**	**1,755,840.30**	**145,495.96**	**1,311,058.03**	**444,782.27**	**74.67 %**
	Fund: 64 - Administrative Services Surplus (Deficit):	**0.00**	**0.00**	**931.50**	**153,012.30**	**153,012.30**	**0.00 %**
	Report Surplus (Deficit):	**-19,398,405.11**	**-19,398,405.11**	**760,868.82**	**-704,264.49**	**18,694,140.62**	**3.63 %**

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	3,691.59	2,034,006.76	-211,802.24	90.57 %
3150 - Road and Bridge	215,000.00	215,000.00	2,031.97	234,454.74	19,454.74	109.05 %
3210 - Liquor	45,000.00	45,000.00	0.00	40,415.00	-4,585.00	89.81 %
3250 - Licenses	475,000.00	475,000.00	33,083.41	396,423.04	-78,576.96	83.46 %
3260 - Other Licenses	35,500.00	35,500.00	0.00	29,430.00	-6,070.00	82.90 %
3310 - Permits	27,000.00	27,000.00	3,219.62	27,571.51	571.51	102.12 %
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	202,620.40	1,578,755.21	-123,413.99	92.75 %
3420 - Other Taxes	320,000.00	320,000.00	99,302.13	363,793.73	43,793.73	113.69 %
3435 - Miscellaneous	370,000.00	370,000.00	35,048.08	287,736.61	-82,263.39	77.77 %
3440 - Sales	3,035,356.38	3,035,356.38	323,302.46	2,841,094.84	-194,261.54	93.60 %
3446 - Other Tax	15,208.06	15,208.06	1,181.57	13,174.65	-2,033.41	86.63 %
3470 - Grants	360,000.00	360,000.00	16,387.50	339,148.86	-20,851.14	94.21 %
3510 - Fines	75,000.00	75,000.00	13,089.86	85,594.51	10,594.51	114.13 %
3635 - Water Rec Solid Waste Charge	50,000.00	50,000.00	0.00	24,914.50	-25,085.50	49.83 %
3660 - Public Safety Fees	1,786,767.00	1,786,767.00	10,885.83	1,101,615.05	-685,151.95	61.65 %
3690 - Street Department Fees	260,000.00	260,000.00	9,227.78	213,839.12	-46,160.88	82.25 %
3760 - Cemetery Fees	65,000.00	65,000.00	3,650.00	33,950.00	-31,050.00	52.23 %
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	23,789.77	202,363.48	-347,636.52	36.79 %
3890 - Miscellaneous Income	60,000.00	60,000.00	2,420.00	55,908.15	-4,091.85	93.18 %
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	3,337,220.80	-667,444.20	83.33 %
Department: 00 - 00 Total:	**16,326,474.64**	**16,326,474.64**	**1,116,654.05**	**13,248,060.56**	**-3,078,414.08**	**81.14 %**
Revenue Total:	**16,326,474.64**	**16,326,474.64**	**1,116,654.05**	**13,248,060.56**	**-3,078,414.08**	**81.14 %**
Expense						
Department: 12 - Mayor & City Council						
4000 - Personnel	25,500.00	25,500.00	2,913.60	21,366.40	4,133.60	83.79 %
5000 - Contractual Services	12,550.00	12,550.00	820.00	2,315.31	10,234.69	18.45 %
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	591.83	3,600.33	4,899.67	42.36 %
Department: 12 - Mayor & City Council Total:	**56,800.00**	**56,800.00**	**4,325.43**	**33,567.82**	**23,232.18**	**59.10 %**
Department: 13 - City Clerk						
4000 - Personnel	153,794.00	153,794.00	18,918.23	159,274.34	-5,480.34	103.56 %
5000 - Contractual Services	45,490.00	45,490.00	2,062.65	31,255.78	14,234.22	68.71 %
6000 - Commodities	1,500.00	1,500.00	119.12	788.97	711.03	52.60 %
8000 - Capital Outlay	4,750.00	4,750.00	0.00	2,520.12	2,229.88	53.06 %
9000 - Other Expenditures	18,500.00	18,500.00	66.00	9,783.20	8,716.80	52.88 %
Department: 13 - City Clerk Total:	**224,034.00**	**224,034.00**	**21,166.00**	**203,622.41**	**20,411.59**	**90.89 %**
Department: 17 - Municipal Building						
5000 - Contractual Services	568,149.00	568,149.00	33,472.88	355,213.85	212,935.15	62.52 %
6000 - Commodities	15,500.00	15,500.00	73.28	12,554.25	2,945.75	81.00 %
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	95,787.24	908,279.99	169,155.01	84.30 %
Department: 17 - Municipal Building Total:	**1,686,084.00**	**1,686,084.00**	**129,333.40**	**1,283,162.25**	**402,921.75**	**76.10 %**
Department: 18 - City Attorney						
5000 - Contractual Services	110,000.00	110,000.00	5,916.67	134,432.31	-24,432.31	122.21 %
Department: 18 - City Attorney Total:	**110,000.00**	**110,000.00**	**5,916.67**	**134,432.31**	**-24,432.31**	**122.21 %**
Department: 19 - City Manager						
5000 - Contractual Services	32,400.00	32,400.00	9,694.77	11,035.94	21,364.06	34.06 %

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	0.00	2,946.91	5,553.09	34.67 %
Department: 19 - City Manager Total:	**41,650.00**	**41,650.00**	**9,694.77**	**16,806.31**	**24,843.69**	**40.35 %**
Department: 21 - Police						
4000 - Personnel	5,059,638.00	5,059,638.00	489,157.27	4,539,494.50	520,143.50	89.72 %
5000 - Contractual Services	525,600.00	525,600.00	25,089.73	321,532.42	204,067.58	61.17 %
6000 - Commodities	291,900.00	291,900.00	6,683.82	140,401.73	151,498.27	48.10 %
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	62.94	2,410.16	13,089.84	15.55 %
Department: 21 - Police Total:	**5,948,638.00**	**5,948,638.00**	**520,993.76**	**5,082,249.29**	**866,388.71**	**85.44 %**
Department: 22 - Fire						
4000 - Personnel	3,590,188.39	3,590,188.39	374,341.17	3,177,062.15	413,126.24	88.49 %
5000 - Contractual Services	241,500.00	241,500.00	10,458.04	152,594.69	88,905.31	63.19 %
6000 - Commodities	106,500.00	106,500.00	9,694.27	94,970.79	11,529.21	89.17 %
8000 - Capital Outlay	88,200.00	88,200.00	1,758.26	39,105.58	49,094.42	44.34 %
9000 - Other Expenditures	1,000.00	1,000.00	544.16	819.16	180.84	81.92 %
Department: 22 - Fire Total:	**4,027,388.39**	**4,027,388.39**	**396,795.90**	**3,464,552.37**	**562,836.02**	**86.02 %**
Department: 41 - Street						
4000 - Personnel	1,575,873.31	1,575,873.31	190,576.18	1,456,918.22	118,955.09	92.45 %
5000 - Contractual Services	313,225.00	313,225.00	14,766.44	209,734.11	103,490.89	66.96 %
6000 - Commodities	416,000.00	416,000.00	27,883.17	310,363.01	105,636.99	74.61 %
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	37.48	581.49	-381.49	290.75 %
Department: 41 - Street Total:	**3,284,771.31**	**3,284,771.31**	**233,263.27**	**2,207,107.77**	**1,077,663.54**	**67.19 %**
Department: 44 - Community Development						
4000 - Personnel	411,101.00	411,101.00	44,365.42	337,050.22	74,050.78	81.99 %
5000 - Contractual Services	98,500.00	98,500.00	2,593.89	26,695.67	71,804.33	27.10 %
6000 - Commodities	4,000.00	4,000.00	100.52	4,986.92	-986.92	124.67 %
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	0.00	16,435.40	564.60	96.68 %
Department: 44 - Community Development Total:	**532,976.00**	**532,976.00**	**47,059.83**	**386,856.62**	**146,119.38**	**72.58 %**
Department: 46 - Cemetery						
4000 - Personnel	66,114.28	66,114.28	6,545.80	53,012.69	13,101.59	80.18 %
5000 - Contractual Services	65,760.00	65,760.00	3,704.62	58,337.04	7,422.96	88.71 %
6000 - Commodities	27,100.00	27,100.00	1,408.76	5,665.19	21,434.81	20.90 %
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	108.93	1,296.38	-296.38	129.64 %
Department: 46 - Cemetery Total:	**199,974.28**	**199,974.28**	**11,768.11**	**118,311.30**	**81,662.98**	**59.16 %**
Department: 48 - Engineering						
4000 - Personnel	388,946.00	388,946.00	34,706.49	258,020.03	130,925.97	66.34 %
5000 - Contractual Services	46,100.00	46,100.00	5,356.39	46,441.73	-341.73	100.74 %
6000 - Commodities	11,050.00	11,050.00	210.29	9,738.23	1,311.77	88.13 %
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	240.00	240.00	160.00	60.00 %
Department: 48 - Engineering Total:	**467,871.00**	**467,871.00**	**40,513.17**	**321,064.68**	**146,806.32**	**68.62 %**
Department: 61 - Economic Development						
4000 - Personnel	0.00	0.00	0.40	3.04	-3.04	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**	**1,222.19**	**22,477.81**	**5.16 %**
Expense Total:	**16,603,886.98**	**16,603,886.98**	**1,420,830.71**	**13,252,955.32**	**3,350,931.66**	**79.82 %**
Fund: 01 - General Surplus (Deficit):	**-277,412.34**	**-277,412.34**	**-304,176.66**	**-4,894.76**	**272,517.58**	**1.76 %**

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	193.35	31,060.42	-939.58	97.06 %
3810 - Investment Income	10.00	10.00	2.06	3.79	-6.21	37.90 %
Department: 00 - 00 Total:	**32,010.00**	**32,010.00**	**195.41**	**31,064.21**	**-945.79**	**97.05 %**
Revenue Total:	**32,010.00**	**32,010.00**	**195.41**	**31,064.21**	**-945.79**	**97.05 %**
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**	**195.41**	**1,051.61**	**1,296.61**	**-429.23 %**
Fund: 12 - Insurance						
Revenue						
Department: 00 - 00						
3110 - Property	455,000.00	455,000.00	2,749.79	441,747.22	-13,252.78	97.09 %
3810 - Investment Income	100.00	100.00	92.58	175.08	75.08	175.08 %
Department: 00 - 00 Total:	**455,100.00**	**455,100.00**	**2,842.37**	**441,922.30**	**-13,177.70**	**97.10 %**
Revenue Total:	**455,100.00**	**455,100.00**	**2,842.37**	**441,922.30**	**-13,177.70**	**97.10 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	423,500.00	423,500.00	233,107.56	562,536.40	-139,036.40	132.83 %
9000 - Other Expenditures	11,000.00	11,000.00	916.67	9,166.70	1,833.30	83.33 %
Department: 00 - 00 Total:	**434,500.00**	**434,500.00**	**234,024.23**	**571,703.10**	**-137,203.10**	**131.58 %**
Expense Total:	**434,500.00**	**434,500.00**	**234,024.23**	**571,703.10**	**-137,203.10**	**131.58 %**
Fund: 12 - Insurance Surplus (Deficit):	**20,600.00**	**20,600.00**	**-231,181.86**	**-129,780.80**	**-150,380.80**	**-630.00 %**
Fund: 13 - Illinois Municipal Fund						
Revenue						
Department: 00 - 00						
3110 - Property	115,000.00	115,000.00	695.04	111,655.70	-3,344.30	97.09 %
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	1.79	38.80	-361.20	9.70 %
Department: 00 - 00 Total:	**140,752.00**	**140,752.00**	**696.83**	**111,694.50**	**-29,057.50**	**79.36 %**
Revenue Total:	**140,752.00**	**140,752.00**	**696.83**	**111,694.50**	**-29,057.50**	**79.36 %**
Expense						
Department: 00 - 00						
4000 - Personnel	160,000.00	160,000.00	18,414.04	133,660.92	26,339.08	83.54 %
Department: 00 - 00 Total:	**160,000.00**	**160,000.00**	**18,414.04**	**133,660.92**	**26,339.08**	**83.54 %**
Expense Total:	**160,000.00**	**160,000.00**	**18,414.04**	**133,660.92**	**26,339.08**	**83.54 %**
Fund: 13 - Illinois Municipal Fund Surplus (Deficit):	**-19,248.00**	**-19,248.00**	**-17,717.21**	**-21,966.42**	**-2,718.42**	**114.12 %**
Fund: 14 - Social Security						
Revenue						
Department: 00 - 00						
3110 - Property	320,000.00	320,000.00	1,933.96	310,685.13	-9,314.87	97.09 %
3810 - Investment Income	25.00	25.00	10.77	47.86	22.86	191.44 %
Department: 00 - 00 Total:	**320,025.00**	**320,025.00**	**1,944.73**	**310,732.99**	**-9,292.01**	**97.10 %**
Revenue Total:	**320,025.00**	**320,025.00**	**1,944.73**	**310,732.99**	**-9,292.01**	**97.10 %**

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	37,676.56	270,051.99	26,948.01	90.93 %
Department: 00 - 00 Total:	**297,000.00**	**297,000.00**	**37,676.56**	**270,051.99**	**26,948.01**	**90.93 %**
Expense Total:	**297,000.00**	**297,000.00**	**37,676.56**	**270,051.99**	**26,948.01**	**90.93 %**
Fund: 14 - Social Security Surplus (Deficit):	**23,025.00**	**23,025.00**	**-35,731.83**	**40,681.00**	**17,656.00**	**176.68 %**
Fund: 15 - Ambulance						
Revenue						
Department: 00 - 00						
3810 - Investment Income	8,000.00	8,000.00	30.93	15,421.69	7,421.69	192.77 %
3990 - Interfund Transfers	200,000.00	200,000.00	16,666.67	166,666.70	-33,333.30	83.33 %
Department: 00 - 00 Total:	**208,000.00**	**208,000.00**	**16,697.60**	**182,088.39**	**-25,911.61**	**87.54 %**
Revenue Total:	**208,000.00**	**208,000.00**	**16,697.60**	**182,088.39**	**-25,911.61**	**87.54 %**
Expense						
Department: 00 - 00						
7000 - Debt Service	22,130.50	22,130.50	0.00	22,130.50	0.00	100.00 %
8000 - Capital Outlay	822,000.00	822,000.00	167,250.00	413,974.90	408,025.10	50.36 %
Department: 00 - 00 Total:	**844,130.50**	**844,130.50**	**167,250.00**	**436,105.40**	**408,025.10**	**51.66 %**
Expense Total:	**844,130.50**	**844,130.50**	**167,250.00**	**436,105.40**	**408,025.10**	**51.66 %**
Fund: 15 - Ambulance Surplus (Deficit):	**-636,130.50**	**-636,130.50**	**-150,552.40**	**-254,017.01**	**382,113.49**	**39.93 %**
Fund: 16 - Eastern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	32,177.00	32,177.00	0.00	31,457.76	-719.24	97.76 %
3810 - Investment Income	100.00	100.00	9.47	28.80	-71.20	28.80 %
Department: 00 - 00 Total:	**32,277.00**	**32,277.00**	**9.47**	**31,486.56**	**-790.44**	**97.55 %**
Revenue Total:	**32,277.00**	**32,277.00**	**9.47**	**31,486.56**	**-790.44**	**97.55 %**
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**	**9.47**	**27,382.64**	**32,828.64**	**-502.80 %**
Fund: 17 - Motor Fuel Tax						
Revenue						
Department: 00 - 00						
3430 - Motor Fuel Tax	431,000.00	431,000.00	72,853.77	362,216.59	-68,783.41	84.04 %
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	4,762.79	45,902.15	-26,097.85	63.75 %
Department: 00 - 00 Total:	**703,000.00**	**703,000.00**	**77,616.56**	**408,118.74**	**-294,881.26**	**58.05 %**
Revenue Total:	**703,000.00**	**703,000.00**	**77,616.56**	**408,118.74**	**-294,881.26**	**58.05 %**
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**	**77,616.56**	**408,118.74**	**1,070,118.74**	**-61.65 %**
Fund: 18 - Utility Tax						
Revenue						
Department: 00 - 00						
3130 - Utility Tax	880,000.00	880,000.00	45,514.48	411,194.43	-468,805.57	46.73 %

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	534.18	5,778.72	-6,221.28	48.16 %
Department: 00 - 00 Total:	**892,000.00**	**892,000.00**	**46,048.66**	**416,973.15**	**-475,026.85**	**46.75 %**
Revenue Total:	**892,000.00**	**892,000.00**	**46,048.66**	**416,973.15**	**-475,026.85**	**46.75 %**
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**	**46,048.66**	**389,233.21**	**687,233.21**	**-130.62 %**
Fund: 19 - Hotel-Motel Tax						
Revenue						
Department: 00 - 00						
3140 - Hotel/Motel Tax	275,000.00	275,000.00	32,615.20	227,924.83	-47,075.17	82.88 %
3790 - Other Revenues	10,000.00	10,000.00	5.00	9,287.00	-713.00	92.87 %
3810 - Investment Income	6,000.00	6,000.00	99.39	7,071.84	1,071.84	117.86 %
3890 - Miscellaneous Income	20,000.00	20,000.00	2,727.79	33,702.64	13,702.64	168.51 %
Department: 00 - 00 Total:	**311,000.00**	**311,000.00**	**35,447.38**	**277,986.31**	**-33,013.69**	**89.38 %**
Revenue Total:	**311,000.00**	**311,000.00**	**35,447.38**	**277,986.31**	**-33,013.69**	**89.38 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	28,000.00	28,000.00	0.00	18,903.83	9,096.17	67.51 %
8000 - Capital Outlay	10,000.00	10,000.00	919.21	919.21	9,080.79	9.19 %
9000 - Other Expenditures	317,000.00	317,000.00	8,250.01	112,900.63	204,099.37	35.62 %
Department: 00 - 00 Total:	**355,000.00**	**355,000.00**	**9,169.22**	**132,723.67**	**222,276.33**	**37.39 %**
Department: 30 - Railfan Park						
4000 - Personnel	39,392.50	39,392.50	4,047.48	27,354.13	12,038.37	69.44 %
5000 - Contractual Services	15,000.00	15,000.00	544.60	16,475.51	-1,475.51	109.84 %
6000 - Commodities	5,000.00	5,000.00	120.00	1,520.79	3,479.21	30.42 %
8000 - Capital Outlay	100,000.00	100,000.00	0.00	32.93	99,967.07	0.03 %
9000 - Other Expenditures	10,000.00	10,000.00	0.00	15,315.93	-5,315.93	153.16 %
Department: 30 - Railfan Park Total:	**169,392.50**	**169,392.50**	**4,712.08**	**60,699.29**	**108,693.21**	**35.83 %**
Expense Total:	**524,392.50**	**524,392.50**	**13,881.30**	**193,422.96**	**330,969.54**	**36.89 %**
Fund: 19 - Hotel-Motel Tax Surplus (Deficit):	**-213,392.50**	**-213,392.50**	**21,566.08**	**84,563.35**	**297,955.85**	**-39.63 %**
Fund: 20 - Sales Tax						
Revenue						
Department: 00 - 00						
3440 - Sales	1,995,000.00	1,995,000.00	272,301.89	2,002,929.84	7,929.84	100.40 %
3810 - Investment Income	75,000.00	75,000.00	18,203.58	150,724.76	75,724.76	200.97 %
Department: 00 - 00 Total:	**2,070,000.00**	**2,070,000.00**	**290,505.47**	**2,153,654.60**	**83,654.60**	**104.04 %**
Revenue Total:	**2,070,000.00**	**2,070,000.00**	**290,505.47**	**2,153,654.60**	**83,654.60**	**104.04 %**
Expense						
Department: 00 - 00						
9000 - Other Expenditures	3,025,000.00	3,025,000.00	17,000.00	618,277.13	2,406,722.87	20.44 %
Department: 00 - 00 Total:	**3,025,000.00**	**3,025,000.00**	**17,000.00**	**618,277.13**	**2,406,722.87**	**20.44 %**
Expense Total:	**3,025,000.00**	**3,025,000.00**	**17,000.00**	**618,277.13**	**2,406,722.87**	**20.44 %**
Fund: 20 - Sales Tax Surplus (Deficit):	**-955,000.00**	**-955,000.00**	**273,505.47**	**1,535,377.47**	**2,490,377.47**	**-160.77 %**
Fund: 21 - Lighthouse Pointe TIF						
Revenue						
Department: 00 - 00						
3110 - Property	746,640.00	746,640.00	0.00	497,121.08	-249,518.92	66.58 %

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	1,211.26	24,508.06	9,508.06	163.39 %
Department: 00 - 00 Total:	**761,640.00**	**761,640.00**	**1,211.26**	**521,629.14**	**-240,010.86**	**68.49 %**
Revenue Total:	**761,640.00**	**761,640.00**	**1,211.26**	**521,629.14**	**-240,010.86**	**68.49 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	293,473.00	293,473.00	2,776.86	153,844.39	139,628.61	52.42 %
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**	**2,776.86**	**175,969.39**	**1,202,753.61**	**12.76 %**
Expense Total:	**1,378,723.00**	**1,378,723.00**	**2,776.86**	**175,969.39**	**1,202,753.61**	**12.76 %**
Fund: 21 - Lighthouse Pointe TIF Surplus (Deficit):	**-617,083.00**	**-617,083.00**	**-1,565.60**	**345,659.75**	**962,742.75**	**-56.02 %**
Fund: 22 - Foreign Fire Insurance						
Revenue						
Department: 00 - 00						
3120 - Foreign Fire Insurance Tax	45,000.00	45,000.00	50,762.18	50,762.18	5,762.18	112.80 %
3810 - Investment Income	500.00	500.00	85.52	511.84	11.84	102.37 %
Department: 00 - 00 Total:	**45,500.00**	**45,500.00**	**50,847.70**	**51,274.02**	**5,774.02**	**112.69 %**
Revenue Total:	**45,500.00**	**45,500.00**	**50,847.70**	**51,274.02**	**5,774.02**	**112.69 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	16,000.00	16,000.00	235.76	2,028.47	13,971.53	12.68 %
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**	**235.76**	**24,710.13**	**54,289.87**	**31.28 %**
Expense Total:	**79,000.00**	**79,000.00**	**235.76**	**24,710.13**	**54,289.87**	**31.28 %**
Fund: 22 - Foreign Fire Insurance Surplus (Deficit):	**-33,500.00**	**-33,500.00**	**50,611.94**	**26,563.89**	**60,063.89**	**-79.30 %**
Fund: 23 - Downtown & Southern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	706,433.00	706,433.00	9,434.79	671,788.79	-34,644.21	95.10 %
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	3,989.27	38,932.12	-11,067.88	77.86 %
Department: 00 - 00 Total:	**1,158,173.00**	**1,158,173.00**	**13,424.06**	**710,720.91**	**-447,452.09**	**61.37 %**
Revenue Total:	**1,158,173.00**	**1,158,173.00**	**13,424.06**	**710,720.91**	**-447,452.09**	**61.37 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	186,780.00	186,780.00	38,326.40	258,111.56	-71,331.56	138.19 %
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	164,718.03	2,015,222.58	1,684,777.42	54.47 %
Department: 00 - 00 Total:	**4,117,280.00**	**4,117,280.00**	**203,044.43**	**2,323,584.14**	**1,793,695.86**	**56.43 %**
Expense Total:	**4,117,280.00**	**4,117,280.00**	**203,044.43**	**2,323,584.14**	**1,793,695.86**	**56.43 %**
Fund: 23 - Downtown & Southern Gateway TIF Surplus (Deficit):	**-2,959,107.00**	**-2,959,107.00**	**-189,620.37**	**-1,612,863.23**	**1,346,243.77**	**54.51 %**
Fund: 24 - Overweight Truck Permit						
Revenue						
Department: 00 - 00						
3320 - Overweight Truck Permit Fees	45,000.00	45,000.00	1,855.00	30,347.00	-14,653.00	67.44 %
3520 - Overweight Truck Fines	6,000.00	6,000.00	16,874.00	37,188.42	31,188.42	619.81 %
3810 - Investment Income	2,400.00	2,400.00	148.65	2,588.18	188.18	107.84 %
Department: 00 - 00 Total:	**53,400.00**	**53,400.00**	**18,877.65**	**70,123.60**	**16,723.60**	**131.32 %**
Revenue Total:	**53,400.00**	**53,400.00**	**18,877.65**	**70,123.60**	**16,723.60**	**131.32 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00 %

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**	**18,877.65**	**70,123.60**	**236,223.60**	**-42.22 %**
Fund: 25 - Northern Gateway TIF						
Revenue						
Department: 00 - 00						
3110 - Property	325,398.00	325,398.00	5,618.30	280,694.68	-44,703.32	86.26 %
3810 - Investment Income	600.00	600.00	345.94	3,246.95	2,646.95	541.16 %
Department: 00 - 00 Total:	**325,998.00**	**325,998.00**	**5,964.24**	**283,941.63**	**-42,056.37**	**87.10 %**
Revenue Total:	**325,998.00**	**325,998.00**	**5,964.24**	**283,941.63**	**-42,056.37**	**87.10 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	112,780.00	112,780.00	0.00	59,282.91	53,497.09	52.57 %
8000 - Capital Outlay	134,000.00	134,000.00	0.00	26,791.28	107,208.72	19.99 %
Department: 00 - 00 Total:	**246,780.00**	**246,780.00**	**0.00**	**86,074.19**	**160,705.81**	**34.88 %**
Expense Total:	**246,780.00**	**246,780.00**	**0.00**	**86,074.19**	**160,705.81**	**34.88 %**
Fund: 25 - Northern Gateway TIF Surplus (Deficit):	**79,218.00**	**79,218.00**	**5,964.24**	**197,867.44**	**118,649.44**	**249.78 %**
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 - Intergovenrmental 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	3,712.50	189,683.39	640,179.61	22.86 %
8000 - Capital Outlay	7,961,000.00	7,961,000.00	9,355.96	1,001,171.02	6,959,828.98	12.58 %
Department: 00 - 00 Total:	**8,790,863.00**	**8,790,863.00**	**13,068.46**	**1,190,854.41**	**7,600,008.59**	**13.55 %**
Expense Total:	**8,790,863.00**	**8,790,863.00**	**13,068.46**	**1,190,854.41**	**7,600,008.59**	**13.55 %**
Fund: 36 - Capital Improvement Surplus (Deficit):	**332,137.00**	**332,137.00**	**-13,068.46**	**-542,039.95**	**-874,176.95**	**-163.20 %**
Fund: 37 - Stormwater						
Revenue						
Department: 00 - 00						
3642 - Stormwater Management Fee	1,500.00	1,500.00	3,555.00	7,024.69	5,524.69	468.31 %
3810 - Investment Income	1,500.00	1,500.00	104.64	1,468.78	-31.22	97.92 %
Department: 00 - 00 Total:	**3,000.00**	**3,000.00**	**3,659.64**	**8,493.47**	**5,493.47**	**283.12 %**
Revenue Total:	**3,000.00**	**3,000.00**	**3,659.64**	**8,493.47**	**5,493.47**	**283.12 %**
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**	**3,659.64**	**-4,679.53**	**101,620.47**	**4.40 %**
Fund: 51 - Water						
Revenue						
Department: 00 - 00						
3530 - Penalties	10,300.00	10,300.00	225.15	2,367.81	-7,932.19	22.99 %

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	110,404.01	1,161,592.35	-89,941.65	92.81 %
3712 - Commercial Sales	1,484,425.00	1,484,425.00	125,800.01	1,248,700.83	-235,724.17	84.12 %
3715 - Industrial Sales	1,094,784.00	1,094,784.00	93,915.39	961,699.04	-133,084.96	87.84 %
3810 - Investment Income	91,040.00	91,040.00	6,285.05	54,692.40	-36,347.60	60.08 %
3890 - Miscellaneous Income	110,659.00	110,659.00	9,755.93	97,177.67	-13,481.33	87.82 %
3910 - Other Financing Sources	1,900,000.00	1,900,000.00	519,253.33	983,097.28	-916,902.72	51.74 %
Department: 00 - 00 Total:	**5,942,742.00**	**5,942,742.00**	**865,638.87**	**4,509,327.38**	**-1,433,414.62**	**75.88 %**
Revenue Total:	**5,942,742.00**	**5,942,742.00**	**865,638.87**	**4,509,327.38**	**-1,433,414.62**	**75.88 %**
Expense						
Department: 00 - 00						
4000 - Personnel	1,187,447.52	1,187,447.52	131,395.00	900,669.59	286,777.93	75.85 %
5000 - Contractual Services	764,124.00	764,124.00	51,908.58	539,361.60	224,762.40	70.59 %
6000 - Commodities	428,486.00	428,486.00	18,951.20	338,337.79	90,148.21	78.96 %
7000 - Debt Service	475,518.73	475,518.73	0.00	282,864.58	192,654.15	59.49 %
8000 - Capital Outlay	2,254,438.00	2,254,438.00	3,455.72	790,546.85	1,463,891.15	35.07 %
9000 - Other Expenditures	545,001.80	545,001.80	45,903.06	458,693.90	86,307.90	84.16 %
Department: 00 - 00 Total:	**5,655,016.05**	**5,655,016.05**	**251,613.56**	**3,310,474.31**	**2,344,541.74**	**58.54 %**
Expense Total:	**5,655,016.05**	**5,655,016.05**	**251,613.56**	**3,310,474.31**	**2,344,541.74**	**58.54 %**
Fund: 51 - Water Surplus (Deficit):	**287,725.95**	**287,725.95**	**614,025.31**	**1,198,853.07**	**911,127.12**	**416.66 %**
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	243.61	4,795.09	-10,654.91	31.04 %
3710 - Residential Sales	1,350,918.00	1,350,918.00	117,553.21	1,174,947.36	-175,970.64	86.97 %
3712 - Commercial Sales	1,512,746.00	1,512,746.00	166,515.86	1,492,775.60	-19,970.40	98.68 %
3715 - Industrial Sales	1,415,102.00	1,415,102.00	101,718.99	1,236,537.96	-178,564.04	87.38 %
3810 - Investment Income	169,950.00	169,950.00	6,677.65	130,924.38	-39,025.62	77.04 %
3890 - Miscellaneous Income	157,210.00	157,210.00	23,307.02	183,889.04	26,679.04	116.97 %
3910 - Other Financing Sources	0.00	0.00	318,428.19	1,159,503.06	1,159,503.06	0.00 %
Department: 50 - 50 Total:	**4,621,376.00**	**4,621,376.00**	**734,444.53**	**5,279,620.90**	**658,244.90**	**114.24 %**
Revenue Total:	**4,621,376.00**	**4,621,376.00**	**734,444.53**	**5,279,620.90**	**658,244.90**	**114.24 %**
Expense						
Department: 50 - 50						
4000 - Personnel	1,231,017.84	1,231,017.84	166,864.68	1,074,569.38	156,448.46	87.29 %
5000 - Contractual Services	1,033,933.00	1,033,933.00	59,265.63	768,804.27	265,128.73	74.36 %
6000 - Commodities	342,787.00	342,787.00	4,226.29	400,204.06	-57,417.06	116.75 %
7000 - Debt Service	610,655.75	610,655.75	0.00	381,908.11	228,747.64	62.54 %
8000 - Capital Outlay	711,318.00	711,318.00	30,629.00	726,221.78	-14,903.78	102.10 %
9000 - Other Expenditures	615,887.80	615,887.80	51,643.40	518,563.24	97,324.56	84.20 %
Department: 50 - 50 Total:	**4,545,599.39**	**4,545,599.39**	**312,629.00**	**3,870,270.84**	**675,328.55**	**85.14 %**
Expense Total:	**4,545,599.39**	**4,545,599.39**	**312,629.00**	**3,870,270.84**	**675,328.55**	**85.14 %**
Fund: 52 - Water Reclamation Surplus (Deficit):	**75,776.61**	**75,776.61**	**421,815.53**	**1,409,350.06**	**1,333,573.45**	**1,859.87 %**
Fund: 53 - Solid Waste						
Revenue						
Department: 00 - 00						
3630 - Sanitation Collections	455,269.00	455,269.00	25.00	249,728.05	-205,540.95	54.85 %
3810 - Investment Income	170,000.00	170,000.00	16,743.16	154,841.27	-15,158.73	91.08 %
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**	**16,768.16**	**1,218,925.95**	**-109,093.05**	**91.79 %**
Revenue Total:	**1,328,019.00**	**1,328,019.00**	**16,768.16**	**1,218,925.95**	**-109,093.05**	**91.79 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	576,491.68	576,491.68	44,321.51	484,867.90	91,623.78	84.11 %

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	608,207.16	1,062,928.84	36.39 %
Department: 00 - 00 Total:	**2,247,627.68**	**2,247,627.68**	**104,183.01**	**1,093,075.06**	**1,154,552.62**	**48.63 %**
Expense Total:	**2,247,627.68**	**2,247,627.68**	**104,183.01**	**1,093,075.06**	**1,154,552.62**	**48.63 %**
Fund: 53 - Solid Waste Surplus (Deficit):	**-919,608.68**	**-919,608.68**	**-87,414.85**	**125,850.89**	**1,045,459.57**	**-13.69 %**
Fund: 54 - Electric						
Revenue						
Department: 90 - Administration						
3530 - Penalties	0.00	0.00	1,545.48	36,749.53	36,749.53	0.00 %
3710 - Residential Sales	5,580,000.00	5,580,000.00	470,275.08	5,664,942.21	84,942.21	101.52 %
3712 - Commercial Sales	5,400,000.00	5,400,000.00	477,023.40	4,955,789.28	-444,210.72	91.77 %
3715 - Industrial Sales	31,050,000.00	31,050,000.00	2,172,264.55	22,707,333.79	-8,342,666.21	73.13 %
3718 - Street Lights	1,950.00	1,950.00	0.00	946.36	-1,003.64	48.53 %
3792 - Other Service Charges	40,000.00	40,000.00	5,475.00	46,010.14	6,010.14	115.03 %
3810 - Investment Income	750,000.00	750,000.00	54,159.91	641,777.41	-108,222.59	85.57 %
3890 - Miscellaneous Income	517,000.00	517,000.00	44,831.96	485,942.01	-31,057.99	93.99 %
3990 - Interfund Transfers	420,578.00	420,578.00	35,048.12	350,481.20	-70,096.80	83.33 %
Department: 90 - Administration Total:	**43,759,528.00**	**43,759,528.00**	**3,260,623.50**	**34,889,971.93**	**-8,869,556.07**	**79.73 %**
Revenue Total:	**43,759,528.00**	**43,759,528.00**	**3,260,623.50**	**34,889,971.93**	**-8,869,556.07**	**79.73 %**
Expense						
Department: 10 - Generation						
4000 - Personnel	599,952.00	599,952.00	58,416.68	448,337.45	151,614.55	74.73 %
5000 - Contractual Services	683,200.00	683,200.00	3,879.05	162,186.94	521,013.06	23.74 %
6000 - Commodities	724,000.00	724,000.00	9,875.13	534,916.37	189,083.63	73.88 %
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**	**72,170.86**	**1,145,449.75**	**861,702.25**	**57.07 %**
Department: 60 - Distribution						
4000 - Personnel	1,812,320.00	1,812,320.00	208,426.21	1,609,082.36	203,237.64	88.79 %
5000 - Contractual Services	1,895,186.00	1,895,186.00	86,019.22	1,026,988.58	868,197.42	54.19 %
6000 - Commodities	1,162,669.00	1,162,669.00	50,716.38	726,215.82	436,453.18	62.46 %
8000 - Capital Outlay	10,810,000.00	10,810,000.00	251,238.63	6,898,187.52	3,911,812.48	63.81 %
9000 - Other Expenditures	25,000.00	25,000.00	875.06	16,501.20	8,498.80	66.00 %
Department: 60 - Distribution Total:	**15,705,175.00**	**15,705,175.00**	**597,275.50**	**10,276,975.48**	**5,428,199.52**	**65.44 %**
Department: 70 - Customer Service						
4000 - Personnel	367,300.00	367,300.00	43,563.65	340,180.00	27,120.00	92.62 %
5000 - Contractual Services	408,500.00	408,500.00	11,311.77	297,761.33	110,738.67	72.89 %
6000 - Commodities	11,500.00	11,500.00	65.94	13,034.53	-1,534.53	113.34 %
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	13,386.98	234,075.57	191,924.43	54.95 %
Department: 70 - Customer Service Total:	**1,271,800.00**	**1,271,800.00**	**68,328.34**	**890,075.22**	**381,724.78**	**69.99 %**
Department: 90 - Administration						
4000 - Personnel	1,296,331.00	1,296,331.00	143,200.53	1,070,249.62	226,081.38	82.56 %
5000 - Contractual Services	29,020,650.00	29,020,650.00	2,191,832.27	21,347,973.87	7,672,676.13	73.56 %
6000 - Commodities	125,000.00	125,000.00	365.75	38,312.42	86,687.58	30.65 %
7000 - Debt Service	1,926,075.00	1,926,075.00	-12,289.45	1,797,936.50	128,138.50	93.35 %
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	293,013.82	2,996,764.02	1,597,267.98	65.23 %
Department: 90 - Administration Total:	**36,965,838.00**	**36,965,838.00**	**2,616,122.92**	**27,252,022.66**	**9,713,815.34**	**73.72 %**
Expense Total:	**55,949,965.00**	**55,949,965.00**	**3,353,897.62**	**39,564,523.11**	**16,385,441.89**	**70.71 %**
Fund: 54 - Electric Surplus (Deficit):	**-12,190,437.00**	**-12,190,437.00**	**-93,274.12**	**-4,674,551.18**	**7,515,885.82**	**38.35 %**
Fund: 55 - Tech Center/Advance Communications						
Revenue						
Department: 00 - 00						
3530 - Penalties	0.00	0.00	34.47	169.33	169.33	0.00 %
3810 - Investment Income	2,500.00	2,500.00	698.09	7,567.13	5,067.13	302.69 %
3820 - Leases	877,000.00	877,000.00	65,807.74	655,476.54	-221,523.46	74.74 %

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**	**66,540.30**	**663,213.00**	**-616,287.00**	**51.83 %**
Department: 32 - Communications						
3530 - Penalties	0.00	0.00	44.02	345.67	345.67	0.00 %
3730 - Advanced Communication Services	246,000.00	246,000.00	27,502.19	269,071.33	23,071.33	109.38 %
Department: 32 - Communications Total:	**246,000.00**	**246,000.00**	**27,546.21**	**269,417.00**	**23,417.00**	**109.52 %**
Revenue Total:	**1,525,500.00**	**1,525,500.00**	**94,086.51**	**932,630.00**	**-592,870.00**	**61.14 %**
Expense						
Department: 00 - 00						
5000 - Contractual Services	608,534.00	608,534.00	46,496.43	459,764.87	148,769.13	75.55 %
6000 - Commodities	12,250.00	12,250.00	61.58	2,588.02	9,661.98	21.13 %
7000 - Debt Service	362,400.00	362,400.00	-719.96	344,850.40	17,549.60	95.16 %
8000 - Capital Outlay	650,500.00	650,500.00	292.88	292.88	650,207.12	0.05 %
9000 - Other Expenditures	52,225.00	52,225.00	4,352.08	43,520.80	8,704.20	83.33 %
Department: 00 - 00 Total:	**1,685,909.00**	**1,685,909.00**	**50,483.01**	**851,016.97**	**834,892.03**	**50.48 %**
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	13,231.76	139,670.16	54,429.84	71.96 %
6000 - Commodities	17,250.00	17,250.00	0.00	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**	**13,231.76**	**148,367.10**	**113,482.90**	**56.66 %**
Expense Total:	**1,947,759.00**	**1,947,759.00**	**63,714.77**	**999,384.07**	**948,374.93**	**51.31 %**
Fund: 55 - Tech Center/Advance Communications Surplus (Deficit):	**-422,259.00**	**-422,259.00**	**30,371.74**	**-66,754.07**	**355,504.93**	**15.81 %**
Fund: 56 - Network Administration						
Revenue						
Department: 40 - 40						
3810 - Investment Income	5,000.00	5,000.00	448.70	6,505.22	1,505.22	130.10 %
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	920,495.20	-184,098.80	83.33 %
Department: 40 - 40 Total:	**1,109,594.00**	**1,109,594.00**	**92,498.22**	**927,585.42**	**-182,008.58**	**83.60 %**
Revenue Total:	**1,109,594.00**	**1,109,594.00**	**92,498.22**	**927,585.42**	**-182,008.58**	**83.60 %**
Expense						
Department: 40 - 40						
4000 - Personnel	636,094.00	636,094.00	69,628.75	518,617.91	117,476.09	81.53 %
5000 - Contractual Services	603,000.00	603,000.00	20,975.76	376,272.40	226,727.60	62.40 %
6000 - Commodities	122,500.00	122,500.00	2,470.89	92,685.87	29,814.13	75.66 %
8000 - Capital Outlay	48,000.00	48,000.00	1,838.09	34,815.56	13,184.44	72.53 %
Department: 40 - 40 Total:	**1,409,594.00**	**1,409,594.00**	**94,913.49**	**1,022,391.74**	**387,202.26**	**72.53 %**
Expense Total:	**1,409,594.00**	**1,409,594.00**	**94,913.49**	**1,022,391.74**	**387,202.26**	**72.53 %**
Fund: 56 - Network Administration Surplus (Deficit):	**-300,000.00**	**-300,000.00**	**-2,415.27**	**-94,806.32**	**205,193.68**	**31.60 %**
Fund: 57 - Airport						
Revenue						
Department: 00 - 00						
3110 - Property	60,244.00	60,244.00	364.04	58,482.89	-1,761.11	97.08 %
3440 - Sales	1,500.00	1,500.00	433.59	1,663.51	163.51	110.90 %
3470 - Grants	700,000.00	700,000.00	10,446.50	49,223.15	-650,776.85	7.03 %
3770 - Aviation Fuel	225,000.00	225,000.00	39,197.71	276,419.25	51,419.25	122.85 %
3810 - Investment Income	250.00	250.00	44.00	522.37	272.37	208.95 %
3820 - Leases	205,100.00	205,100.00	14,406.54	184,739.80	-20,360.20	90.07 %
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	41,666.70	-8,333.30	83.33 %
Department: 00 - 00 Total:	**3,242,439.00**	**3,242,439.00**	**69,059.05**	**613,492.67**	**-2,628,946.33**	**18.92 %**
Revenue Total:	**3,242,439.00**	**3,242,439.00**	**69,059.05**	**613,492.67**	**-2,628,946.33**	**18.92 %**

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	30,137.70	148,739.52	20,686.05	87.79 %
5000 - Contractual Services	62,950.00	62,950.00	2,585.03	100,027.23	-37,077.23	158.90 %
6000 - Commodities	209,600.00	209,600.00	7,460.97	169,015.15	40,584.85	80.64 %
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	601.53	4,152.11	-2,052.11	197.72 %
Department: 00 - 00 Total:	**2,609,075.57**	**2,609,075.57**	**40,785.23**	**498,773.81**	**2,110,301.76**	**19.12 %**
Expense Total:	**2,609,075.57**	**2,609,075.57**	**40,785.23**	**498,773.81**	**2,110,301.76**	**19.12 %**
Fund: 57 - Airport Surplus (Deficit):	**633,363.43**	**633,363.43**	**28,273.82**	**114,718.86**	**-518,644.57**	**18.11 %**
Fund: 58 - Railroad						
Revenue						
Department: 00 - 00						
3470 - Grants	100,000.00	100,000.00	207,935.25	403,137.66	303,137.66	403.14 %
3700 - Rail Car Fees	1,184,000.00	1,184,000.00	127,203.50	698,557.50	-485,442.50	59.00 %
3810 - Investment Income	15,000.00	15,000.00	813.64	6,735.17	-8,264.83	44.90 %
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**	**335,952.39**	**1,135,672.08**	**-189,327.92**	**85.71 %**
Revenue Total:	**1,325,000.00**	**1,325,000.00**	**335,952.39**	**1,135,672.08**	**-189,327.92**	**85.71 %**
Expense						
Department: 00 - 00						
4000 - Personnel	55,590.68	55,590.68	2,767.66	21,268.17	34,322.51	38.26 %
5000 - Contractual Services	266,515.00	266,515.00	2,631.95	134,159.63	132,355.37	50.34 %
6000 - Commodities	300.00	300.00	0.00	0.00	300.00	0.00 %
8000 - Capital Outlay	494,000.00	494,000.00	190.26	94,394.34	399,605.66	19.11 %
9000 - Other Expenditures	658,000.00	658,000.00	12,500.00	297,425.00	360,575.00	45.20 %
Department: 00 - 00 Total:	**1,474,405.68**	**1,474,405.68**	**18,089.87**	**547,247.14**	**927,158.54**	**37.12 %**
Expense Total:	**1,474,405.68**	**1,474,405.68**	**18,089.87**	**547,247.14**	**927,158.54**	**37.12 %**
Fund: 58 - Railroad Surplus (Deficit):	**-149,405.68**	**-149,405.68**	**317,862.52**	**588,424.94**	**737,830.62**	**-393.84 %**
Fund: 59 - Golf Course						
Revenue						
Department: 00 - 00						
3640 - Golf Fees	160,000.00	160,000.00	5,283.73	147,134.70	-12,865.30	91.96 %
3641 - Season Pass	65,000.00	65,000.00	7,548.00	78,338.00	13,338.00	120.52 %
3643 - Cart Rentals	65,000.00	65,000.00	6,637.30	74,169.13	9,169.13	114.11 %
3810 - Investment Income	3,000.00	3,000.00	0.00	2,340.05	-659.95	78.00 %
3890 - Miscellaneous Income	21,000.00	21,000.00	1,888.52	26,175.93	5,175.93	124.65 %
3930 - Intergovenrmental Agreement	235,000.00	235,000.00	5,000.00	50,000.00	-185,000.00	21.28 %
3990 - Interfund Transfers	295,000.00	295,000.00	5,000.00	50,000.00	-245,000.00	16.95 %
Department: 00 - 00 Total:	**844,000.00**	**844,000.00**	**31,357.55**	**428,157.81**	**-415,842.19**	**50.73 %**
Revenue Total:	**844,000.00**	**844,000.00**	**31,357.55**	**428,157.81**	**-415,842.19**	**50.73 %**
Expense						
Department: 00 - 00						
4000 - Personnel	144,776.40	144,776.40	27,176.28	126,540.12	18,236.28	87.40 %
8000 - Capital Outlay	370,000.00	370,000.00	119.50	30,345.43	339,654.57	8.20 %
Department: 00 - 00 Total:	**514,776.40**	**514,776.40**	**27,295.78**	**156,885.55**	**357,890.85**	**30.48 %**
Department: 20 - Grounds						
4000 - Personnel	50,000.00	50,000.00	5,472.00	41,180.00	8,820.00	82.36 %
5000 - Contractual Services	29,350.00	29,350.00	3,010.47	32,550.06	-3,200.06	110.90 %
6000 - Commodities	36,000.00	36,000.00	3,504.87	47,704.84	-11,704.84	132.51 %
Department: 20 - Grounds Total:	**115,350.00**	**115,350.00**	**11,987.34**	**121,434.90**	**-6,084.90**	**105.28 %**
Department: 31 - Pro Shop						
4000 - Personnel	60,000.00	60,000.00	12,619.00	83,942.50	-23,942.50	139.90 %

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	795.10	45,775.37	4,674.63	90.73 %
6000 - Commodities	15,000.00	15,000.00	503.78	19,925.16	-4,925.16	132.83 %
9000 - Other Expenditures	8,000.00	8,000.00	1,904.64	14,938.37	-6,938.37	186.73 %
Department: 31 - Pro Shop Total:	**133,450.00**	**133,450.00**	**15,822.52**	**164,581.40**	**-31,131.40**	**123.33 %**
Expense Total:	**763,576.40**	**763,576.40**	**55,105.64**	**442,901.85**	**320,674.55**	**58.00 %**
Fund: 59 - Golf Course Surplus (Deficit):	**80,423.60**	**80,423.60**	**-23,748.09**	**-14,744.04**	**-95,167.64**	**-18.33 %**
Fund: 64 - Administrative Services						
Revenue						
Department: 00 - 00						
3810 - Investment Income	2,000.00	2,000.00	388.75	3,707.71	1,707.71	185.39 %
3890 - Miscellaneous Income	2,000.00	2,000.00	52.00	495.52	-1,504.48	24.78 %
3990 - Interfund Transfers	1,751,840.30	1,751,840.30	145,986.71	1,459,867.10	-291,973.20	83.33 %
Department: 00 - 00 Total:	**1,755,840.30**	**1,755,840.30**	**146,427.46**	**1,464,070.33**	**-291,769.97**	**83.38 %**
Revenue Total:	**1,755,840.30**	**1,755,840.30**	**146,427.46**	**1,464,070.33**	**-291,769.97**	**83.38 %**
Expense						
Department: 00 - 00						
4000 - Personnel	1,424,865.30	1,424,865.30	145,754.77	1,169,065.60	255,799.70	82.05 %
5000 - Contractual Services	100,250.00	100,250.00	2,907.29	58,922.35	41,327.65	58.78 %
6000 - Commodities	93,400.00	93,400.00	162.93	36,727.52	56,672.48	39.32 %
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	-3,329.03	46,674.17	72,825.83	39.06 %
Department: 00 - 00 Total:	**1,755,840.30**	**1,755,840.30**	**145,495.96**	**1,311,058.03**	**444,782.27**	**74.67 %**
Expense Total:	**1,755,840.30**	**1,755,840.30**	**145,495.96**	**1,311,058.03**	**444,782.27**	**74.67 %**
Fund: 64 - Administrative Services Surplus (Deficit):	**0.00**	**0.00**	**931.50**	**153,012.30**	**153,012.30**	**0.00 %**
Report Surplus (Deficit):	**-19,398,405.11**	**-19,398,405.11**	**760,868.82**	**-704,264.49**	**18,694,140.62**	**3.63 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - General	-277,412.34	-277,412.34	-304,176.66	-4,894.76	272,517.58
11 - Audit	-245.00	-245.00	195.41	1,051.61	1,296.61
12 - Insurance	20,600.00	20,600.00	-231,181.86	-129,780.80	-150,380.80
13 - Illinois Municipal Fund	-19,248.00	-19,248.00	-17,717.21	-21,966.42	-2,718.42
14 - Social Security	23,025.00	23,025.00	-35,731.83	40,681.00	17,656.00
15 - Ambulance	-636,130.50	-636,130.50	-150,552.40	-254,017.01	382,113.49
16 - Eastern Gateway TIF	-5,446.00	-5,446.00	9.47	27,382.64	32,828.64
17 - Motor Fuel Tax	-662,000.00	-662,000.00	77,616.56	408,118.74	1,070,118.74
18 - Utility Tax	-298,000.00	-298,000.00	46,048.66	389,233.21	687,233.21
19 - Hotel-Motel Tax	-213,392.50	-213,392.50	21,566.08	84,563.35	297,955.85
20 - Sales Tax	-955,000.00	-955,000.00	273,505.47	1,535,377.47	2,490,377.47
21 - Lighthouse Pointe TIF	-617,083.00	-617,083.00	-1,565.60	345,659.75	962,742.75
22 - Foreign Fire Insurance	-33,500.00	-33,500.00	50,611.94	26,563.89	60,063.89
23 - Downtown & Southern Gatev	-2,959,107.00	-2,959,107.00	-189,620.37	-1,612,863.23	1,346,243.77
24 - Overweight Truck Permit	-166,100.00	-166,100.00	18,877.65	70,123.60	236,223.60
25 - Northern Gateway TIF	79,218.00	79,218.00	5,964.24	197,867.44	118,649.44
36 - Capital Improvement	332,137.00	332,137.00	-13,068.46	-542,039.95	-874,176.95
37 - Stormwater	-106,300.00	-106,300.00	3,659.64	-4,679.53	101,620.47
51 - Water	287,725.95	287,725.95	614,025.31	1,198,853.07	911,127.12
52 - Water Reclamation	75,776.61	75,776.61	421,815.53	1,409,350.06	1,333,573.45
53 - Solid Waste	-919,608.68	-919,608.68	-87,414.85	125,850.89	1,045,459.57
54 - Electric	-12,190,437.00	-12,190,437.00	-93,274.12	-4,674,551.18	7,515,885.82
55 - Tech Center/Advance Commu	-422,259.00	-422,259.00	30,371.74	-66,754.07	355,504.93
56 - Network Administration	-300,000.00	-300,000.00	-2,415.27	-94,806.32	205,193.68
57 - Airport	633,363.43	633,363.43	28,273.82	114,718.86	-518,644.57
58 - Railroad	-149,405.68	-149,405.68	317,862.52	588,424.94	737,830.62
59 - Golf Course	80,423.60	80,423.60	-23,748.09	-14,744.04	-95,167.64
64 - Administrative Services	0.00	0.00	931.50	153,012.30	153,012.30
Report Surplus (Deficit):	**-19,398,405.11**	**-19,398,405.11**	**760,868.82**	**-704,264.49**	**18,694,140.62**

The City of Rochelle will be closed on the following legal holidays for 2027:

5-DAY SCHEDULES

January 1	New Year's Day
January 18	Martin Luther King Day
March 26	Good Friday
May 31	Memorial Day
July 5	Independence Day (OBSERVED)
September 6	Labor Day
October 11	Columbus Day
November 11	Veteran's Day
November 25	Thanksgiving Day
November 26	Day after Thanksgiving
December 24	Christmas Eve
December 27	Christmas Day
December 31	New Year's Eve

2027 Meeting Dates

City Council Regular Meetings
6:30pm, City Hall Council Chambers

January 25
February 8, 22
March 8, 22
April 12, 26
May 10, 24
June 14, 28
July 12, 26
August 9, 23
September 13, 27
October 12, 25
November 8, 22
December 13

Planning and Zoning Commission
6:00pm, City Hall Council Chambers

January 4
February 1
March 1
April 5
May 3
June 7
Tuesday, July 6
August 2
Tuesday, September 7
October 4
November 1
December 6

Fire Pension Board
9:30am, Fire Department

February 1
May 3
August 2
November 1

Police Pension Board
3:00pm, City Hall Conference Center

March 2
June 1
September 7
December 7

Police & Fire Commission
3:00pm, City Hall Council Chambers

March 9
June 8
September 14
December 14

Golf Course Advisory Board
11:00am, Fairways Pro Shop

March 29
April 26
Tuesday June 1, 28
July 26
August 30
September 27
October 25
November 29

File Attachments for Item:

2. Resolution Approving Cyber and Internet Service Provider Liability Insurance through Marsh McLennan Agency (MMA)

AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Resolution Approving Cyber and Internet Service Provider Liability Insurance through Marsh McLennan Agency (MMA)

Staff Contact:
Brittney Zick

Summary:
As discussed at the October 26, 2026, City Council meeting, the Illinois Municipal League Risk Management Association's (IML RMA) insurance program excludes internet service provider (ISP) liability, so the City must secure this coverage separately. Because of this, City staff worked with Marsh McLennan Agency (MMA) to obtain competitive quotes for ISP liability as well as a robust, stand-alone cyber policy to protect RMU's critical grid infrastructure. Regarding this, the cybersecurity coverage included in RMA's program will act as a supplement to the City's baseline policy, providing an added layer of cyber protection.

Considering this, the City received a proposal for ISP coverage, with a renewal increase of only $59, and was provided with a comprehensive cyber quote noting a flat renewal premium.

MMA's proposal is not attached due to the sensitive information it contains. The proposal may be requested via paper. A spreadsheet detailing the renewal and expiring premiums is attached for review.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
	$33,506	$33,565

Strategic Plan Goal Application:
N/A

Recommendation:
Accept the Resolution Approving Cyber and Internet Service Provider Liability Insurance through Marsh McLennan Agency (MMA)

THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO. _____

A RESOLUTION APPROVING CYBER AND INTERNET SERVICE PROVIDER LIABILITY INSURANCE THROUGH MARSH MCLENNAN AGENCY (MMA)

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

RESOLUTION NO. _____

A RESOLUTION APPROVING CYBER AND INTERNET SERVICE PROVIDER LIABILITY INSURANCE THROUGH MARSH MCLENNAN AGENCY (MMA)

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 ("City") owns and operates Rochelle Municipal Utilities ("RMU"), which provides electric and telecommunications services to residents and businesses within the community; and

WHEREAS, the City participates in the Illinois Municipal League Risk Management Association ("IML RMA") insurance program for various insurance coverages; and

WHEREAS, the IML RMA insurance program excludes Internet Service Provider ("ISP") liability coverage, requiring the City to obtain such coverage through a separate insurance provider; and

WHEREAS, at the October 26, 2026, City Council meeting, City staff discussed the need to secure ISP liability insurance and enhanced cybersecurity coverage to address risks associated with RMU's telecommunications operations and critical infrastructure systems; and

WHEREAS, City staff worked with Marsh McLennan Agency ("MMA") to obtain competitive insurance proposals for ISP liability coverage and a robust stand-alone cyber liability insurance policy designed to protect RMU's critical grid infrastructure, telecommunications systems, and related operations; and

WHEREAS, the stand-alone cyber liability insurance policy will serve as the City's primary cyber coverage, while the cybersecurity coverage provided through the IML RMA insurance program will supplement such coverage and provide an additional layer of protection; and

WHEREAS, MMA has submitted a proposal for ISP liability insurance reflecting a renewal premium increase of only Fifty-Nine Dollars ($59.00) from the expiring policy year and has also submitted a proposal for stand-alone cyber liability insurance reflecting a flat renewal premium; and

WHEREAS, City staff has prepared and provided a summary spreadsheet comparing the expiring and renewal premiums for the proposed coverages (attached herein as Exhibit A); and

WHEREAS, the City Council finds that obtaining ISP liability insurance and stand-alone cyber liability insurance is necessary and appropriate to protect the City's telecommunications operations, critical utility infrastructure, financial resources, and public interest.

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: The City Council hereby approves the procurement of Internet Service Provider liability insurance and stand-alone cyber liability insurance through Marsh McLennan Agency in accordance with the proposal presented to the City Council.

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 provisions of this Resolution are more restrictive than comparable provisions contained in any other local law, ordinance, resolution, rule, or regulation, the provisions of this Resolution shall 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 23th day of November, 2026.

AYES:

NAYS:

ABSENT:

_____
MAYOR

ATTEST:

_____
CITY CLERK

EXHIBIT A

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	32,000.00	1,506.00	Inc/package	960,190.00
2026-2027 Renewal Premiums	**881, 517.00**	Inc/package	Inc/package	Inc/package	32,000.00	1,565.00	Inc/package	**915,082.00**

STATE OF ILLINOIS)
) SS.
COUNTY OF OGLE)

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 CYBER AND INTERNET SERVICE PROVIDER LIABILITY INSURANCE THROUGH MARSH McLENNAN AGENCY (MMA),” which was adopted by the Mayor and City Council of the City of Rochelle on November 23, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 23rd day of November, 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	32,000.00	1,506.00	Inc/package	960,190.00
2026-2027 Renewal Premiums	**881, 517.00**	Inc/package	Inc/package	Inc/package	32,000.00	1,565.00	Inc/package	**915,082.00**

File Attachments for Item:

3. Resolution to Reject Bids for RT 251 Watermain Replacement - Veterans Parkway and Fairways Golf Course

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Resolution to reject bids for RT 251 Watermain Replacement – Veterans Parkway and Fairways Golf Course

Staff Contact: Adam Lanning

Summary: On August 12, 2026, the Water Department conducted a bid opening to replace approximately 850 ft of watermain on IL Rt 251 South at Veterans Pkwy and Fairways Golf Course. There were three bids received , and all bids were reviewed for completeness and read aloud. A tabulation of all bids was submitted and later verified. All bids were significantly higher than the engineering estimate with the lowest bid coming in 19.2% higher for a total of $309,143.12.

Since the bids came in much higher than expected, the Water Department is asking the City Council to reject all bids.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:

\Strategic Plan Goal Application:

Recommendation: To approve a resolution rejecting all bids for the RT 251 Watermain Replacement Project.

THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO. _____

A RESOLUTION TO REJECT ALL BIDS FOR THE RT 251 WATERMAIN REPLACEMENT PROJECT

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. ____

A RESOLUTION TO REJECT ALL BIDS FOR THE RT 251 WATERMAIN REPLACEMENT PROJECT

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

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

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

WHEREAS, the City of Rochelle ("City") owns and operates a public water distribution system and regularly undertakes improvements to its utility infrastructure in order to maintain reliable service and protect public health, safety, and welfare; and

WHEREAS, the City solicited bids for the IL Route 251 Watermain Replacement - Veterans Parkway and Fairways Golf Course Project, which includes the replacement of approximately 850 linear feet of watermain along Illinois Route 251 South near Veterans Parkway and the Fairways Golf Course; and

WHEREAS, on August 12, 2026, the City's Water Department conducted a public bid opening for the Project, at which three bids were received, reviewed for completeness, and publicly read aloud; and

WHEREAS, a tabulation of all bids received was prepared and subsequently verified by City staff and the Project engineer; and

WHEREAS, all bids received for the Project substantially exceeded the engineer's estimated construction cost, with the lowest responsive bid totaling Three Hundred Nine Thousand One Hundred Forty-Three Dollars and Twelve Cents ($309,143.12), which was approximately nineteen and two-tenths percent (19.2%) higher than the engineer's estimate; and

WHEREAS, the City Council finds that acceptance of any of the bids received is not in the best interests of the City due to the significant variance between the bid prices and the engineer's estimate; and

WHEREAS, the City Council further finds that rejecting all bids will allow City staff to evaluate alternative project approaches, funding options, project timing, and potential modifications to the plans and specifications in an effort to achieve more favorable pricing and ensure the prudent expenditure of public funds.

WHEREAS, the City Council has determined that it is in the best interests of the City and its residents to reject all bids received for the IL Route 251 Watermain Replacement - Veterans Parkway and Fairways Golf Course Project.

BE IT RESOLVED 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 Resolution as if fully set forth herein.

SECTION TWO: All bids received for the IL Route 251 Watermain Replacement - Veterans Parkway and Fairways Golf Course Project are hereby rejected, and City staff is authorized to evaluate alternative project approaches and, if deemed appropriate, rebid the Project at a later date.

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 provisions of this Resolution are more restrictive than comparable provisions contained in any other local law, ordinance, resolution, rule, or regulation, the provisions of this Resolution shall 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.

APPROVED THIS 23rd day of November 2026.

_____
MAYOR

ATTEST:

_____
CITY CLERK

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 TO REJECT ALL BIDS FOR THE RT 251 WATERMAIN REPLACEMENT PROJECT," which was adopted by the Mayor and City Council of the City of Rochelle on November 23, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 23rd day of November 2026.

_____
CITY CLERK

WILLETT HOFMANN
& ASSOCIATES INC
ENGINEERING ARCHITECTURE LAND SURVEYING

August 12, 2026

Mr. Adam Lanning, Water/WRP Superintendent
Rochelle Municipal Utilities
P.O. Box 456
Rochelle, Illinois 61068

Re: IL Rt. 251 Watermain Replacement at
Veteran's Parkway and Fairways Golf Course
Bid Summary and Award
WHA No. 1535D26

Dear Adam:

Proposals for the IL Rt. 251 Watermain Replacement at Veteran's Parkway and Fairways Golf Course project were received and opened on August 12, 2026, at 11:00 A.M. at the Rochelle City Council chambers. A total of three (3) proposals were received.

No addenda were issued prior to the bid opening. All proposals were submitted with the required bid security. The proposals were reviewed for completeness and read aloud. A tabulation of all the bids, including a listing of items to be submitted with the proposal, was later verified. A copy of the bid tabulation is attached for your information.

Bidding Irregularities

None.

Summary of Bids

The low bid of $309,143.12 was $49,749.12 and 19.2% above our Engineer's Estimate based on the completed construction drawings of $259,394.00, and it was $17,856.88 below the 2nd bidder. A tabulation of all the bids comparing them to our estimate in dollars and percentages is as follows:

Bid Tabulation

CONTRACTOR	BID	$ Over/Under Estimate	% Over/Under Estimate
Northern Illinois Service Co. Rockford, IL	$ 309,143.12	$ 49,749.12 ⇑	19.2% ⇑
Curran Contracting Company Crystal Lake, IL	$ 327,000.00	$ 67,606.00 ⇑	26.1% ⇑
Martin & Company Excavating Oregon, IL	$ 371,076.00	$ 111,682.00 ⇑	43.1% ⇑

Project Award

Northern Illinois Service Co. was the low bidder, and their bid was $49,749.12 and 19.2% above our Engineer's cost estimate. With consideration that none of the bids received are within the City budgeted project cost, the City may reject all bids.

Please feel free to call if you have any questions, or we are willing to meet with you at your convenience to discuss the bid award in more detail.

Sincerely,

WILLETT, HOFMANN & ASSOCIATES, INC.

BY_____
Mike Long, P.E.

ML:lj
Encl.
cc: File

CITY OF ROCHELLE, ILLINOIS
IL RT. 251 WATEMAIN REPLACEMENT AT
VETERAN'S PARKWAY AND FAIRWAYS GOLF COURSE
WHA No. 1535D26

TABULATION OF BIDS

BID OPENING: Aug. 12, 2026
11:00 A.M.
Rochelle City Hall

CONTRACTOR				ENGINEER'S ESTIMATE		Northern Illinois Service Co. Rockford, IL		Curran Contracting Company Crystal Lake, IL		Martin & Company Excavating Oregon, IL	
ADDENDA NOS.			0			✓		✓		✓	
SIGNATURE PAGE			00 41 13-4			✓		✓		✓	
BID BOND			00 41 50-1-2			✓		✓		✓	
	ITEM	QUANTITY	UNIT	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Watermain, 12” Dia.	57	L.F.	$ 150.00	$ 8,550.00	$ 294.00	$ 16,758.00	$ 329.75	$ 18,795.75	$ 277.00	$ 15,789.00
2	Watermain 12” Dia. Bored	440	L.F.	$ 250.00	$ 110,000.00	$ 294.00	$ 129,360.00	$ 315.50	$ 138,820.00	$ 294.00	$ 129,360.00
3	Watermain, 6” Dia.	402	L.F.	$ 90.00	$ 36,180.00	$ 138.00	$ 55,476.00	$ 98.10	$ 39,436.20	$ 196.00	$ 78,792.00
4	Water Service, 2” Dia.	34	L.F.	$ 75.00	$ 2,550.00	$ 125.00	$ 4,250.00	$ 203.75	$ 6,927.50	$ 144.00	$ 4,896.00
5	Corp Stop, Curb Stop & Box	2	Each	$ 1,500.00	$ 3,000.00	$ 1,500.00	$ 3,000.00	$ 3,747.00	$ 7,494.00	$ 2,350.00	$ 4,700.00
6	Fire Hydrant Complete	2	Each	$ 8,500.00	$ 17,000.00	$ 8,800.00	$ 17,600.00	$ 11,057.00	$ 22,114.00	$ 11,000.00	$ 22,000.00
7	Ductile Iron Fittings	629	Lbs	$ 30.00	$ 18,870.00	$ 15.00	$ 9,435.00	$ 19.60	$ 12,328.40	$ 31.00	$ 19,499.00
8	Gate Valve, 12” Dia.	2	Each	$ 5,500.00	$ 11,000.00	$ 5,600.00	$ 11,200.00	$ 7,667.00	$ 15,334.00	$ 7,700.00	$ 15,400.00
9	Gate Valve, 6” Dia.	1	Each	$ 4,500.00	$ 4,500.00	$ 3,000.00	$ 3,000.00	$ 7,444.35	$ 7,444.35	$ 4,630.00	$ 4,630.00
10	Line Stop, 12” Dia.	1	Each	$ 10,000.00	$ 10,000.00	$ 10,900.00	$ 10,900.00	$ 11,111.00	$ 11,111.00	$ 14,100.00	$ 14,100.00
11	Line Stop, 6” Dia.	1	Each	$ 8,000.00	$ 8,000.00	$ 5,500.00	$ 5,500.00	$ 8,483.00	$ 8,483.00	$ 10,600.00	$ 10,600.00
12	Tracer Wire Access Box	4	Each	$ 500.00	$ 2,000.00	$ 900.00	$ 3,600.00	$ 660.00	$ 2,640.00	$ 1,950.00	$ 7,800.00
13	Granular Select Backfill	9	C.Y.	$ 40.00	$ 360.00	$ 0.01	$ 0.09	$ 59.80	$ 538.20	$ 60.00	$ 540.00
14	Temporary Surface Over Trench	3	C.Y.	$ 40.00	$ 120.00	$ 0.01	$ 0.03	$ 143.30	$ 429.90	$ 60.00	$ 180.00
15	Seeding Class 1 and Pulverized Topsoil, 4”	722	S.Y.	$ 12.00	$ 8,664.00	$ 12.00	$ 8,664.00	$ 14.35	$ 10,360.70	$ 35.00	$ 25,270.00
16	Class B Patch, Type II	12	S.Y.	$ 300.00	$ 3,600.00	$ 750.00	$ 9,000.00	$ 1,115.00	$ 13,380.00	$ 335.00	$ 4,020.00
17	Traffic Control and Protection	1	L.S.	$ 15,000.00	$ 15,000.00	$ 21,400.00	$ 21,400.00	$ 11,363.00	$ 11,363.00	$ 13,500.00	$ 13,500.00
BID PROPOSAL TOTAL					$ 259,394.00		$ 309,143.12		$ 327,000.00		$ 371,076.00

File Attachments for Item:

4. Ordinance to Waive Competitive Bidding to Replace Water Main and Restore Road

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Ordinance to Waive Competitive Bidding to Replace Water Main and Restore Road

Staff Contact: Adam Lanning

Summary: On May 18, 2026, the Water Dept discovered a water main break at the intersection of N. 14th St and 8th Ave. The main break was located on a truck route requiring water main replacement, traffic control, concrete base and asphalt restoration. Helm Civil replaced approximately 200 feet of 6" water main, preventing any future need to reroute traffic due to a water main break. The total cost of the water main replacement and road restoration is $76,200.00

The Water Department is asking Council to approve an ordinance to waive competitive bidding post repair.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
Cash Reserves	$106,683.00	$76,200.00

Strategic Plan Goal Application:

Recommendation: Approve an ordinance to waive competitive bidding requirements and hire Helm Civil to replace approximately 200 feet of water main and restore road.

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

AN ORDINANCE WAIVING COMPETITIVE BIDDING AND APPROVING PAYMENT TO HELM CIVIL FOR EMERGENCY WATER MAIN REPLACEMENT AND ROADWAY RESTORATION AT NORTH 14TH STREET AND 8TH AVENUE

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

ORDINANCE NO. ____

AN ORDINANCE WAIVING COMPETITIVE BIDDING AND APPROVING PAYMENT TO HELM CIVIL FOR EMERGENCY WATER MAIN REPLACEMENT AND ROADWAY RESTORATION AT NORTH 14TH STREET AND 8TH AVENUE

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, the City of Rochelle ("City") owns and operates a public water distribution system and is responsible for maintaining, repairing, and replacing water infrastructure necessary to provide reliable water service to its residents and businesses; and

WHEREAS, on May 18, 2026, the City's Water Department discovered a water main break at the intersection of North 14th Street and 8th Avenue; and

WHEREAS, the water main break occurred on a designated truck route and required immediate corrective action, including water main replacement, traffic control measures, concrete base restoration, and asphalt roadway restoration, in order to protect public health, safety, and welfare and to minimize disruption to the traveling public; and

WHEREAS, due to the emergency nature of the water main break, any delay associated with soliciting and reviewing competitive bids would have resulted in additional damage to public infrastructure, increased repair costs, and prolonged traffic disruptions; and

WHEREAS, Helm Civil was retained to perform the emergency work and replaced approximately two hundred (200) linear feet of six-inch (6") water main, thereby restoring service and reducing the likelihood of future failures requiring traffic detours and emergency repairs at the location; and

WHEREAS, the total cost of the emergency water main replacement and roadway restoration performed by Helm Civil is Seventy-Six Thousand Two Hundred Dollars ($76,200.00), as reflected in the invoice attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, pursuant to Rochelle Municipal Code Section 2-373(1), "contracts for emergency services" are exempt from the competitive bidding requirements when the

delay in seeking competitive bids would result in damage or additional cost to the City; and

WHEREAS, the Mayor and City Council find that the emergency circumstances surrounding the water main break justified the City's procurement of services without competitive bidding and that it is in the best interests of the City to waive competitive bidding and approve payment for the work performed.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ROCHELLE, OGLE COUNTY, ILLINOIS, AS FOLLOWS:

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

SECTION TWO: Pursuant to Rochelle Municipal Code Section 2-373(1), the City Council hereby finds that the water main break at the intersection of North 14th Street and 8th Avenue constituted an emergency requiring immediate action and that the delay associated with competitive bidding would have resulted in damage or additional cost to the City. The City Council hereby waives the competitive bidding requirements otherwise applicable to the emergency water main replacement and roadway restoration project undertaken at the intersection of North 14th Street and 8th Avenue. The City Council hereby approves payment to Helm Civil in the amount of Seventy-Six Thousand Two Hundred Dollars ($76,200.00) for the emergency water main replacement and roadway restoration work described herein and reflected in Exhibit A attached hereto.

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 provisions of this Ordinance are more restrictive than comparable provisions contained in any other local law, ordinance, resolution, rule, or regulation, the provisions of this Ordinance shall 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.

APPROVED THIS 23rd Day of November 2026.

_____
MAYOR

ATTEST:

_____
CITY CLERK

Exhibit A

Helm

INVOICE NO. 5627

PM: Aaron Lawler

Helm Civil
2283 Route 20 East
P.O. Box 750
Freeport, IL 61032

SOLD TO:

Rochelle Municipal Utilities
333 Lincoln Hwy #1684
Rochelle, IL 61068
Attn: Adam Lanning (alanning@rmu.net)

PLEASE REFERENCE INVOICE NO. ON PAYMENTS

INVOICE DATE	OUR JOB NO.	YOUR ORDER NO.	JOB NAME
08/13/26	6005.2026.6265		Rochelle 14th St. & 8th Ave. Water Repair

	AMOUNT
Location: 14th St & 8th Ave.	
Breakdown of Work Completed:	
*Labor (174.5 Total Manhours worked from 5/18-5/26)	$22,125.75
*Equipment	$5,880.50
*Rental Trucking -Including Hauling Aggregate & Disposal of Spoils	$8,675.72
*Fuel, Oil & Gas	$1,015.76
*Water Main Pipe & Fittings	$5,479.47
*Aggregate, Pipe Bedding & Roadway Stone Base	$5,247.82
*IDOT PP2 Concrete	$26,640.10
*Subcontractor Sawcutting	$1,134.88
(Made Water Repair Week of 5/18/26, Placed Concrete 5/26/26)	
Thank you for doing business with Helm Civil	
If paying by Credit Card a 3% fee may be added	
Grand Total:	**$76,200.00**

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 WAIVING COMPETITIVE BIDDING AND APPROVING PAYMENT TO HELM CIVIL FOR EMERGENCY WATER MAIN REPLACEMENT AND ROADWAY RESTORATION AT NORTH 14TH STREET AND 8TH AVENUE," which was adopted by the Mayor and City Council of the City of Rochelle on November 23, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 23rd day of November 2026.

_____
CITY CLERK

File Attachments for Item:

5. Budget amendment to increase the General Fund Legal Services by $125,000

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Fiscal Year 2026 Legal Services Budget Amendment

Staff Contact: Matt Hoffman, Finance Director

Summary:

The proposed ordinance amends the Fiscal Year 2026 budget to increase three Legal Services line items by a combined $135,000. The increases address legal expenses exceeding the current budgets and provide additional capacity for expenses through December 31, 2026.

The following budget changes are proposed for the November 23, 2026 Council meeting:

Account and Description	Current Budget	Increase	Amended Budget
01-18-53300 Legal - General	$110,000	+$125,000	$235,000
52-50-53300 Legal Services	$7,200	+$5,000	$12,200
57-00-53300 Legal Services	$1,000	+$5,000	$6,000
Total Listed Accounts	$118,200	+$135,000	$253,200

Budgeted expenditures will increase by $125,000 in the General Fund and $5,000 each in Water Reclamation Fund and the Airport Fund. The combined budget for these accounts will increase from $118,200 to $253,200.

Under 65 ILCS 5/8-2-9.6, a budget revision requires a two-thirds vote of the corporate authorities then holding office. Available funding in each affected fund must be confirmed before adoption.

Recommendation:

Staff recommends that City Council approve the attached ordinance increasing the Fiscal Year 2026 Legal Services budgets by $135,000, as detailed in Schedule A.

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

AN ORDINANCE AUTHORIZING AN AMENDMENT TO THE ANNUAL BUDGET OF THE CITY OF ROCHELLE FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

JOHN BEARROWS, Mayor
ROSE HUÉRAMO, City Clerk

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

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CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING AN AMENDMENT TO THE ANNUAL BUDGET OF THE CITY OF ROCHELLE FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

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

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

WHEREAS, the City adopted an annual budget for the fiscal year commencing January 1, 2026 and ending December 31, 2026; and

WHEREAS, pursuant to 65 ILCS 5/8-2-9.6, by a vote of two-thirds of the members of the corporate authorities then holding office, the annual budget may be revised by deleting, adding to, changing or creating sub-classes within object classes and object classes themselves; and

WHEREAS, the Fiscal Year 2026 budgets for Legal - General, account 01-18-53300, and Legal Services, accounts 52-50-53300 and 57-00-53300, are $110,000, $7,200 and $1,000, respectively; and

WHEREAS, the Corporate Authorities desire to increase these budgets by $125,000, $5,000 and $5,000, respectively, resulting in amended budgets of $235,000, $12,200 and $6,000, as set forth in Schedule A.

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: The City Council hereby approves the amendment to the Fiscal Year 2026 annual budget set forth in Schedule A, attached hereto and incorporated herein, increasing budgeted expenditures in Fund 01 by $125,000, Fund 52 by $5,000 and Fund 57 by $5,000, for a total increase of $135,000.

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 THIS 23rd day of November, 2026.

AYES:

NAYS:

ABSENT:

APPROVED THIS 23rd day of November, 2026.

_____

MAYOR

ATTEST:

_____

CITY CLERK

SCHEDULE A

FY2026 BUDGET AMENDMENT

Legal Services Budget Increases
Funds 01, 52 and 57

The Fiscal Year 2026 budget is amended as follows:

Account / Budget Item	Current Budget	Amendment	Amended Budget
01-18-53300 Legal - General	$110,000	+$125,000	$235,000
52-50-53300 Legal Services	$7,200	+$5,000	$12,200
57-00-53300 Legal Services	$1,000	+$5,000	$6,000
Total Listed Accounts	$118,200	+$135,000	$253,200

STATE OF ILLINOIS)
) SS.
COUNTY OF OGLE)

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 AN AMENDMENT TO THE ANNUAL BUDGET OF THE CITY OF ROCHELLE FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026," which was adopted by the Mayor and City Council of the City of Rochelle on the 23rd day of November, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this _____day of _____, 2026.

_____
CITY CLERK