



AGENDA
CITY OF ROCHELLE
CITY COUNCIL REGULAR MEETING

Monday, July 14, 2025 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. Golf Course Advisory Board Resignation - Mark Gillis

V. PUBLIC COMMENTARY:

VI. DISCUSSION ITEMS:

VII. BUSINESS ITEMS:

1. CONSENT AGENDA ITEMS BY OMNIBUS VOTE with Recommendations:
 - a) Approve City Council Meeting Minutes - 6/23/25
 - b) Approve Payroll - 6/9/25-6/22/25
 - c) Approve Check Registers - 6/20/25, 6/23/25, 6/30/25, 7/7/25
2. A Motion to Accept and Place on File - Audit for January 1, 2024 – December 31, 2024
3. An Ordinance Amending Chapter 6 and Chapter 26 to add a Class L (Recreational) Liquor License
4. An Ordinance Creating a Class L Liquor License for Ordinary Golfer at 425 Lincoln Highway
5. An Ordinance Amending Chapter 6 and Chapter 26 to Amend Class C Liquor Licenses
6. An Ordinance Amending Section 32 “Meetings,” of Article II – Planning and Zoning Commission, of Chapter 74 – Planning
7. A Resolution Approving the Recommendations of Utility Financial Solutions, LLC
8. An Ordinance Accepting the Proposal from Helm Electric for the Downtown Underground Installation Project
9. A Resolution Authorizing a Professional Engineering Services Agreement with Fehr Graham for the Phase Three Transload Yard and Railroad Extension Project
10. An Ordinance Ordering the Sale Of 1414 Pickwick Drive

VIII. EXECUTIVE SESSION:

IX. ADJOURNMENT:

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

The Council meeting will be broadcast live on Facebook and YouTube.

File Attachments for Item:

1. CONSENT AGENDA ITEMS BY OMNIBUS VOTE with Recommendations:

- a) Approve City Council Meeting Minutes - 6/23/25
- b) Approve Payroll - 6/9/25-6/22/25
- c) Approve Check Registers - 6/20/25, 6/23/25, 6/30/25, 7/7/25



MINUTES

Monday, June 23, 2025, 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 T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor John Bearrows. Absent: Councilor Hayes. A quorum of six were present. Also, present City Clerk Rose Huéramo and City Attorney Dominick Lanzito.
- III. **PROCLAMATIONS, COMMENDATIONS, ETC:** None.
- IV. **REPORTS AND COMMUNICATIONS:**
 1. Mayor's Report: HR Director Jillian Condon presented a \$34,490 pledge check to RACF Director Emily Anaya. The Mayor praised utility staff for maintaining smooth operations during the heat and thanked all committee members for their volunteer service.
 2. Appointments of Members to Boards and Commissions: Motion made by Councilor Shaw-Dickey, Seconded by Councilor Arteaga, **"I move the Council approve the Mayor's appointments to the Planning & Zoning Commission, the Police & Fire Commissions, and the Golf Course Advisory Board for the terms beginning July 1, 2025."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.
 3. Council Members: Councilwoman Arteaga thanked Dwyane Rangel and all who volunteered to help put together the Ford Fest held at the Flight Deck this past Saturday 6/21.
- V. **PUBLIC COMMENTARY:** None.
- VI. **DISCUSSION ITEMS: Electric Cost of Service Study:** Superintendent of Electric Operations Blake Toliver and Mark Beauchamp of Utility Financial Solutions presented the results of the cost-of-service study to the Council. The study outlines the actual cost of providing utility services to each customer and includes UFS's rate recommendations moving forward.
- VII. **BUSINESS ITEMS:**
 1. **CONSENT AGENDA ITEMS BY OMNIBUS VOTE** with Recommendations:
 - a) Approve City Council Meeting Minutes - 6/9/25
 - b) Approve Payroll - 5/26/25-6/8/25
 - c) Approve Check Registers - 6/9/25, 6/16/25
 - d) Approve Exceptions - 216537, 216536
 - e) Accept & Place on File - May Financials
 - f) Approve Special Event Request - Squires Landing Block Party
 - g) Approve Special Event Request - Heitter Memorial Fundraiser
 - h) Approve Special Event Request - VFW Block Party
 Motion made by Councilor T. McDermott, Seconded by Councilor Valdivieso, **"I move consent agenda items (a) through (h) be approved by Omnibus vote as recommended."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.
 2. **Adoption of International Code Council 2021 Codes, Illinois Plumbing Code, Illinois Accessibility Code, and Illinois Energy Conservation Code.** Beginning in 2015, the City of Rochelle joined with 30 surrounding communities and counties—including Ogle, Lee, Jo Daviess, Winnebago, DeKalb, Boone, and the City of Rockford—to form five committees tasked with reviewing and implementing a Unified Regional Building Code. The goal of this effort was to standardize building codes and amendments across Northwestern Illinois to promote consistency and streamline the development process throughout the region. On August 4, 2023, Illinois Public Act 103-0510 was enacted and will take effect on January 1, 2025. This legislation establishes minimum

standards for building codes across all municipalities and counties in Illinois. Specifically, it requires that local codes regulating new construction, rehabilitation of existing buildings, and residential structures be at least as stringent as the baseline statewide code standards. These baseline standards are defined as the current or most recent preceding editions (within the last nine years) of the International Building Code (IBC), International Existing Building Code (IEBC), and International Residential Code (IRC) as published by the International Code Council. Additionally, several statewide codes preempt local amendments: Illinois Plumbing Code: Ensures safe plumbing design and installation. Illinois Accessibility Code: Guarantees accessibility for individuals with disabilities, in accordance with the Environmental Barriers Act. Illinois Energy Conservation Code: Requires compliance with the 2021 International Energy Conservation Code to promote energy efficiency. Local amendments may not reduce the stringency of these state-mandated codes. The proposed adoption of the 2021 International Codes continues Rochelle's established use of ICC model codes, including the IBC, IRC, IMC, IPMC, IEBC, IFGC, ISPC, and the National Electrical Code. Many of Rochelle's existing local amendments—such as those related to slab-on-grade foundations, floodplain elevation, return air design, and permit requirements—are being carried forward and updated to remain effective within the 2021 code framework. This continuity ensures a seamless transition for city staff, inspectors, and the development community. While the updated codes reflect modern standards and safety practices, it is important to note that several of the more technical changes—particularly in energy efficiency and ventilation requirements—are the result of state mandates that apply to all jurisdictions in Illinois. These include blower door testing, mechanical ventilation for tight buildings, and higher thermal performance standards in both residential and commercial construction. These are not unique to Rochelle and cannot be amended locally. Staff will continue to support and communicate with local builders and contractors to ensure a smooth adjustment period. This adoption ensures that Rochelle remains compliant with Illinois law, aligned with its regional partners, and supportive of responsible, high-quality development. Building Inspector Geoff Starr was available for questions. Motion made by Councilor Shaw-Dickey, Seconded by Councilor D. McDermott, **"I move the Council to accept the Adoption of International Code Council 2021 Codes, Illinois Plumbing Code, Illinois Accessibility Code, and Illinois Energy Conservation Code."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor Valdivieso, Seconded by Shaw-Dickey, **"I move Ordinance 2025-29, an Ordinance Adopting the 2021 Edition of the ICC International Fuel Code and Amending Article IX (9) of Chapter 22 - Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor T. McDermott, Seconded by Councilor D. McDermott, **"I move Ordinance 2025-30, an Ordinance Adopting the Illinois Energy Conservation Code and Amending Article X(10) of Chapter 22 – Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor D. McDermott, Seconded by Councilor Arteaga, **"I move Ordinance 2025-31, an Ordinance Adopting the 2021 Edition of the ICC International Residential Dwelling Code and Amending Article VII (7) of Chapter 22 - Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor Shaw-Dickey, Seconded by Councilor D. McDermott, **"I move Ordinance 2025-32, an Ordinance Adopting the Illinois Plumbing Code and Amending Article IV (4) of Chapter 22 - Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion Made by Councilor Arteaga, Seconded by Councilor Valdivieso, **"I move Ordinance 2025-33, an Ordinance Adopting the 2021 Edition of the ICC International Swimming Pool Code and Creating Article XI (15) - Swimming Pool Code to Chapter 22 - Buildings and Building"**

Regulations, be approved." Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor Valdivieso, Seconded by Councilor Shaw-Dickey, **"I move Ordinance 2025-34, an Ordinance Adopting the 2021 Edition of the ICC International Fire Code and Amending Article II (2) of Chapter 42 - Fire Prevention and Protection, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor T. McDermott, Seconded by Councilor D. McDermott, **"I move Ordinance 2025-35, an Ordinance Adopting the 2021 Edition of the ICC International Mechanical Code and Amending Article VI (6) of Chapter 22 - Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor D. McDermott, Seconded by Councilor Arteaga, **"I move Ordinance 2025-36, an Ordinance Adopting the 2021 Edition of the ICC International Building Code and Amending Article II (2) of Chapter 22 - Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor Shaw-Dickey, Seconded by Councilor Valdivieso, **"I move Ordinance 2025-37, an Ordinance Adopting the 2020 Edition of the National Electrical Code and Amending Article III (3) of Chapter 22 - Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor Arteaga, Seconded by Councilor D. McDermott, **"I move Ordinance 2025-38, an Ordinance Adopting the 2021 Edition of the ICC International Existing Building Code and Amending Article VIII (8) of Chapter 22 - Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

Motion made by Councilor Valdivieso, Seconded by Councilor Shaw-Dickey, **"I move Ordinance 2025-39, an Ordinance Adopting the 2021 Edition of the ICC International Property Maintenance Code and Amending Article V (5) of Chapter 22 - Buildings and Building Regulations, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

3. **A Resolution Amending the Utility Assistance Program.** The utility assistance program offers a \$500 bill credit to residential households in need once per year. To qualify, combined gross income for all adults permanently living at the residence must be at or below 200% of the federal poverty guidelines for the previous 30 days.

2022: 73 customers \$36,500

2023: 135 customers \$67,500

2024: 216 customers \$108,000

2025: 154 customers so far \$77,000

Due to the potential of increased power costs, staff feels it is important to provide additional assistance to our most vulnerable customers. The City Manager is recommending to the mayor and city council an increase in the annual program credit from five hundred dollars (\$500) to seven hundred and fifty dollars (\$750) for qualifying customers, beginning the effective date of this resolution. Director of Community Engagement/Assistant to the City Manager Jennifer Thompson was available for questions. Motion made by Councilor D. McDermott, Seconded by Councilor Valdivieso, **"I move Resolution R2025-33, a Resolution Amending the Rochelle Municipal Utilities' Customer Assistance Program, be approved"** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

4. **An Ordinance Accepting the Proposal from the University of Illinois to Create an Energy Action Plan.** As part of the energy planning grant we received from the state of Illinois we were to solicit proposals for an energy planning study. March 26 it was submitted to the APA Planning Association's RFP free classified ad listing. It was also posted on the city's website. The proposals were received and reviewed for completeness. The University of Illinois proved to be the most thorough while also being a local entity we have worked with in the past. Superintendent of Electric Operations Blake Toliver was available for questions. Motion made by Councilor T. McDermott, Seconded by Councilor Arteaga, **"I move Ordinance 2025-40, an Ordinance Accepting the Proposal from the University of Illinois to create an Energy Action Plan, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.
5. **An Ordinance Approving the Preliminary and Final Plat of Subdivision for the property located at 1415 10th Avenue, PARCELS 24-23-226-001 and 24-23-226-002.** St. Paul Lutheran Church has petitioned to subdivide the property located at 1415 10th Avenue, Parcels 24-23-226-001 and 24-23-226-002. The property is zoned R1 Single Family low density residential and is approximately 9.73 acres. The purpose of subdividing is to divide the existing 9.73-acres into four parcels for single family homes. Lot one will be 4.53 acres, lot two will be .63 acres, lot three will have 1.16 acres and lot four will be 3.41 acres. The four lots will maintain the current zoning of R1 Single Family low density residential. All lots meet the minimum required lot area of 15,000 sq. ft. Fehr Graham developed a preliminary and final plat of subdivision on behalf of St. Paul Lutheran Church for a four-lot subdivision with easements. Community Development Director Michelle Pease was available for questions. Motion made by Councilor Valdivieso, Seconded by Councilor T. McDermott, **"I move Ordinance 2025-26, an Ordinance Approving the Preliminary and Final Plat of Subdivision for the Property Located at 1415 10th Ave, Parcels 24-23-226-001 and 24-23-226-002, be approved."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso. Voting Abstaining: Mayor Bearrows. Nays: None. Motion passed 5-1 abstain.

VIII. EXECUTIVE SESSION: None.

- IX. ADJOURNMENT:** At 7:48 PM. Motion made by Councilor Shaw-Dickey, Seconded by Councilor Valdivieso, **"I move the Council adjourn."** Voting Yea: T. McDermott, D. McDermott, Shaw-Dickey, Arteaga, Valdivieso, and Mayor Bearrows. Nays: None. Motion passed 6-0.

John Bearrows, Mayor

Rose Huéramo, City Clerk



Rochelle, IL

Council Payroll Check Register

Section VII, Item 1.

Employee Pay Summary

Pay Period: 6/9/2025-6/22/2025

Packet: PYPKT01256 - PPE 06.22.25

Payroll Set: Payroll Set 01 - 01

Employee	Employee #	Payment Date	Number	Net
ADAMS, GARRY	00102	06/27/2025	14373	1,164.61
ANATRA, NICK	00508	06/27/2025	14368	2,583.19
ANAYA, PEDRO	00592	06/27/2025	14259	1,866.73
ARTEAGA, ROSAELIA	00536	06/27/2025	1300	168.08
BAKKER, CODY	00539	06/27/2025	14315	575.85
BANESKI, ELVIS	00379	06/27/2025	14260	3,062.25
BEARROWS, JOHN B	00453	06/27/2025	14249	694.56
BECK, JOHN M	00141	06/27/2025	14346	2,332.96
BEERY, RYAN T	00340	06/27/2025	14261	2,662.98
BELMONTE, ROCIO	00423	06/27/2025	14254	1,329.06
BETTNER, DANIELLE	00531	06/27/2025	14393	1,827.98
BJORNEBY, JACOB	00469	06/27/2025	14374	2,496.16
BOEHLE, MATTHEW	00444	06/27/2025	14375	1,744.56
BOEHM, MARK	00556	06/27/2025	14419	2,350.25
BRASS, NATHANIEL W	00566	06/27/2025	14262	2,340.67
BRIDGEMAN, KYLE C	00478	06/27/2025	14351	2,427.31
BRUST, PATRICK	00490	06/27/2025	14395	3,474.75
BUCK, DAGIN	00659	06/27/2025	14402	194.21
BURDIN, JASON E	00263	06/27/2025	14376	2,528.08
BURDIN, KATELYN	00630	06/27/2025	14403	384.56
CARDOTT, CHRISTINA	00317	06/27/2025	14420	2,584.60
CARLS, TYLER J	00179	06/27/2025	14295	3,079.75
CASSIDY, ZACHARY	00637	06/27/2025	14352	3,326.47
CECH, ERIC T	00393	06/27/2025	14358	2,211.30
CONDON, JILLIAN	00545	06/27/2025	14421	6,251.96
CONE, JUSTIN D	00620	06/27/2025	14263	1,713.71
COX, JOHNATHAN M	00616	06/27/2025	14329	1,807.44
COX, CHRISTOPHER T	00446	06/27/2025	14377	3,451.58
CRAWFORD, ERIK L	00123	06/27/2025	14330	2,325.94
CUNNINGHAM, ANDREW R	00027	06/27/2025	14359	2,072.13
DA COSTA, BENJAMIN	00619	06/27/2025	14396	2,094.30
DAME, ROBERT	00570	06/27/2025	14404	468.47
DAUGHERTY, MICHAEL A	00559	06/27/2025	14331	2,304.65
DAVIS, MATTHEW	00664	06/27/2025	14316	166.16
DENNIS-WASHINGTON, TYRONE	00668	06/27/2025	14317	213.37
DICKSON, EVAN	00609	06/27/2025	14264	1,556.95
DOUGHERTY, KENNETH R	00418	06/27/2025	14296	3,376.27
EDWARDS, BRIAN E	00181	06/27/2025	14297	4,344.95
EVANS, BILLY GREGG	00550	06/27/2025	14318	392.24
FABER, CALE	00617	06/27/2025	14332	2,145.27
FARBO, JACOB	00648	06/27/2025	14333	2,195.24
FENWICK, NATALIE Z	00428	06/27/2025	14405	883.95
FIEGENSCHUH, JEFFREY	00463	06/27/2025	14257	4,476.95
FLANAGAN, ROBERT H	00383	06/27/2025	14334	1,429.28
FLEMMING, BAILEY H	00639	06/27/2025	14298	1,772.63
FLORES, ARACELI	00612	06/27/2025	14387	1,596.90
FLORESS, HEATHER	00631	06/27/2025	14353	1,662.26
FRANKENBERRY, PHILLIP C	00030	06/27/2025	14265	2,993.96
FRIESTAD, ADDISON	00655	06/27/2025	14406	419.52
FULGENCIO, MICKAYA	00577	06/27/2025	14388	1,187.73
GERARD, MATTHEW L	00368	06/27/2025	14266	334.52

Employee	Employee #	Payment Date	Number	Net
GILLIAM, JAMES R	00322	06/27/2025	1302	2,812.14
GILLIS, ANGELA	00192	06/27/2025	14299	1,142.26
GILLIS, AUSTIN	00413	06/27/2025	14319	1,041.55
GOOD, JEREMY M	00334	06/27/2025	14300	4,319.11
GUERRERO SANTILLAN, ELIZABETH	00654	06/27/2025	14389	490.54
HAAN, WILLIAM A	00270	06/27/2025	14267	3,089.45
HAMILTON, MITCH A	00425	06/27/2025	14407	3,090.46
HARDIN, JASON C	00597	06/27/2025	14408	314.64
HARLEY, ELIJAH	00656	06/27/2025	14409	701.67
HARRINGTON, DAMEN	00608	06/27/2025	14268	918.30
HARTWIG, RAYMOND	00658	06/27/2025	14369	2,302.56
HAYES, WILLIAM T	00250	06/27/2025	14250	173.51
HELGREN, CURTIS	00476	06/27/2025	14301	2,296.71
HERNANDEZ, AUTUMN	00557	06/27/2025	14390	2,424.42
HERRING, ANDREW J	00594	06/27/2025	14269	1,733.27
HEUER, CASEY	00552	06/27/2025	14397	2,228.48
HOLDEN, ERIC	00569	06/27/2025	14398	2,054.30
HOWARD, CASEY	00555	06/27/2025	14378	3,534.11
HUDETZ, MICHAEL L	00422	06/27/2025	14400	1,706.17
HUERAMO, CRYSTAL	00615	06/27/2025	14391	1,244.33
HUERAMO, ROSE MARY	00415	06/27/2025	14255	2,286.07
HUERAMO, BIANCA	00572	06/27/2025	14270	1,360.76
ISLEY, TIMOTHY P	00249	06/27/2025	14335	3,158.49
JACKSON, SYDNEY L	00562	06/27/2025	14272	1,382.16
JACKSON, CANDICE	00551	06/27/2025	14271	1,430.68
JACKSON, LAUREN	00661	06/27/2025	14422	862.97
JAKYMIW, JAMES M	00367	06/27/2025	14273	2,642.25
JIMENEZ, KAYLEE	00554	06/27/2025	14360	2,198.30
JOHNSON, THOMAS	00652	06/27/2025	14411	83.91
JOHNSON, TODD A	00069	06/27/2025	14379	4,296.77
JOHNSON, BENJAMIN C	00166	06/27/2025	14302	2,564.75
JOHNSON, JARED	00048	06/27/2025	14399	2,452.40
JOHNSON, JEFFREY	00537	06/27/2025	14410	251.70
JONES, HAYDEN C	00567	06/27/2025	14412	355.49
JUDAH, CHRISTOPHER M	00439	06/27/2025	14361	619.33
JUDD, CHAD A	00450	06/27/2025	14362	2,226.69
KASS, JACOB R	00641	06/27/2025	14303	1,678.42
KELCHNER, GRACIE	00647	06/27/2025	14274	1,278.01
KELLER, DANIEL W	00211	06/27/2025	14354	2,410.20
KEPKA, JASON	00618	06/27/2025	14320	178.12
KESSLER, SEAN	00634	06/27/2025	14380	3,001.41
KNIGHT, JAMES WALKER	00585	06/27/2025	14370	2,509.28
KNIGHT, NOAH	00600	06/27/2025	14275	2,469.05
KNIGHT, MICHELLE	00174	06/27/2025	14343	2,170.44
KNIGHT, KALEB	00636	06/27/2025	14371	2,671.38
KOVACS, RYAN	00384	06/27/2025	14276	2,206.83
LABONDE, HENRY J	00628	06/27/2025	14413	412.54
LANNING, ADAM	00392	06/27/2025	14355	3,778.80
LEWIS, JOSH R	00338	06/27/2025	14304	2,844.81
LODICO, TREY	00613	06/27/2025	14305	2,259.80
LOVELADY-SMITH, ELIZABETH	00653	06/27/2025	14423	1,764.06
LUXTON, TOD	00535	06/27/2025	14356	3,101.44
LUXTON, ABIGAIL	00626	06/27/2025	14347	1,023.92
MCDERMOTT, DANIEL W	00038	06/27/2025	14251	118.08
MCDERMOTT, THOMAS	00063	06/27/2025	14252	165.28
MCGILL, MICHAEL	00462	06/27/2025	14321	31.03
MEDINE, JUSTIN	00487	06/27/2025	14363	2,826.75
MESSER, RYAN	00669	06/27/2025	14381	306.78
MESSER, NOAH	00581	06/27/2025	14306	1,695.38

Employee	Employee #	Payment Date	Number	Net
MILLER, RYAN	00540	06/27/2025	14364	1,756.92
MILOS, KRISTOFER	00512	06/27/2025	14336	2,704.98
MONTERO, DAVID S	00601	06/27/2025	14307	2,190.04
MOREAU, SENADA	00408	06/27/2025	14277	1,648.30
MORRIS, MANDI R	00168	06/27/2025	14392	1,524.38
MUELLER, JESSICA CM	00510	06/27/2025	14365	2,330.75
MULHOLLAND, JAY A	00442	06/27/2025	14382	2,629.16
MUSSELMAN, JEFFREY J	00200	06/27/2025	14366	2,532.49
NAMBO, LUISA	00273	06/27/2025	14278	2,015.54
NAVA, CELESTE	00662	06/27/2025	14424	1,719.82
NAY, WELDON	00644	06/27/2025	14322	73.20
NEUENKIRCHEN, RYAN J	00590	06/27/2025	14367	1,792.95
OATES, JAKE	00663	06/27/2025	14323	318.03
OLESON, KHRYSTA	00621	06/27/2025	14425	1,594.08
OLSZEWSKI, BRITTANY	00546	06/27/2025	14256	1,136.28
OLSZEWSKI, ROBIN L	00373	06/27/2025	14279	1,779.87
OWEN, ALISON	00409	06/27/2025	14280	1,912.18
OWEN, TREVOR D	00399	06/27/2025	14281	2,006.13
PAVIA, PETER	00485	06/27/2025	14282	3,574.20
PEASE, MICHELLE J	00222	06/27/2025	14344	3,299.09
PLAZA, JONATHAN	00524	06/27/2025	14308	1,852.96
POWELL, KORTNEY	00607	06/27/2025	14324	333.55
PREWETT, ZACHARY	00327	06/27/2025	14309	3,293.70
RANGEL, DWAYNE	00455	06/27/2025	14357	1,951.44
RIVERA, ANGEL	00606	06/27/2025	14283	2,096.65
RODABAUGH, AARON C	00213	06/27/2025	14284	2,621.31
ROGDE, ANDREW C	00410	06/27/2025	14383	1,891.02
ROGERS, JESSICA E	00530	06/27/2025	14426	2,334.30
SALINAS, JAVIER	00538	06/27/2025	14310	1,787.45
SAWLSVILLE, DAVID W	00046	06/27/2025	14311	3,759.02
SAWLSVILLE, CHRISTOPHER	00300	06/27/2025	14325	186.16
SCHABACKER, BRAD J	00348	06/27/2025	14337	1,956.92
SESTER, CORY	00294	06/27/2025	14285	2,106.61
SESTER, JOSEPH R	00129	06/27/2025	14286	3,245.28
SHAW-DICKEY, KATHRYN E	00452	06/27/2025	14253	168.08
SILVA, BARTOLOME	00586	06/27/2025	14287	2,508.60
SILVA, EDGAR Q	00593	06/27/2025	14288	2,561.82
SIMMONS, NOAH	00633	06/27/2025	14326	45.06
SMITH, BETH A	00441	06/27/2025	14327	361.21
SPEARS, JORDAN	00660	06/27/2025	14414	744.24
SPEARS, NICHOLAS J	00362	06/27/2025	14338	2,296.60
STARR, GEOFFREY	00495	06/27/2025	14345	2,515.19
STEFANSKI, JAN	00667	06/27/2025	14328	186.16
SULLIVAN, JAMEY A	00356	06/27/2025	14384	2,833.79
SUNESON, SARA L	00252	06/27/2025	14394	1,618.40
SWANSON, CARMEN	00541	06/27/2025	14289	1,320.05
TAFT, JAY E	00646	06/27/2025	14401	302.47
TAFT, TREY J	00629	06/27/2025	14415	178.29
TESREAU, SAMUEL C	00276	06/27/2025	14348	4,381.76
THOMPSON, JENNIFER R	00364	06/27/2025	14258	3,156.88
TILTON, ALEC	00583	06/27/2025	14416	751.20
TIMM, NATHAN K	00414	06/27/2025	14339	2,648.37
TOLIVER, BLAKE A	00205	06/27/2025	14385	3,369.53
TURCATO, JAMES	00635	06/27/2025	14386	4,396.26
UNDERWOOD, JASON M	00217	06/27/2025	14312	6,136.95
UTECHT, MICHAEL	00493	06/27/2025	14417	666.05
VALDIVIESO, BENJAMIN	00599	06/27/2025	1301	0.00
VANKIRK, COLTON	00496	06/27/2025	14340	2,152.93
VANVICKLE, ZECHARIAH	00548	06/27/2025	14313	2,367.78

Employee	Employee #	Payment Date	Number	Net
VILLALOBOS, EDDIE V	00560	06/27/2025	14341	2,001.50
WARD, CURTIS W	00331	06/27/2025	14349	2,851.93
WATERS, SHANE A	00430	06/27/2025	14372	2,504.14
WEEKS, JOYCE L	00401	06/27/2025	14350	881.75
WHITEHEAD, JACE	00604	06/27/2025	14418	69.92
WILLIS, JODY T	00051	06/27/2025	14314	2,674.23
WINTERTON, RYAN	00627	06/27/2025	14290	1,704.60
WITT, ADAM	00605	06/27/2025	14291	2,290.77
WITTENBERG, MATTHEW E	00282	06/27/2025	14292	2,002.31
WOOLBRIGHT, TYLER	00640	06/27/2025	14293	1,834.87
WRIGHT, ABBY	00489	06/27/2025	14294	1,664.33
WYATT, JAKE	00650	06/27/2025	14342	1,954.94
ZICK, BRITTNEY	00571	06/27/2025	14427	2,167.13
			Totals:	347,966.61



Rochelle, IL

KT04356 - 06/20/25 EXCEPTION CHECK RUN FOR J. FIEGENSCHUH
01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
09611	FIEGENSCHUH, JEFFREY					509.74
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216639			06/20/2025	509.74	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
062025-NIMPA	REIMBURSEMENT FOR MILEAGE TO NIMPA BOARD MTG	06/20/2025	06/20/2025	0.00	65.94	
062025-PSBM	REIMBURSEMENT FOR TRAVEL - PRAIRIE STATE BOARD M	06/20/2025	06/20/2025	0.00	443.80	

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	2	1	0.00	509.74
Packet Totals:		2	1	0.00	509.74

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-509.74
Packet Totals:		-509.74



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APPKT04357 - Check Run 06/23/25

01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
09793	926 CUSTOM EMBROIDERY					294.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216640			06/23/2025	294.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
001611	Municipal Band Shirts	06/10/2025	06/10/2025	0.00	238.00	
001614	NNO Volunteer Shirts	06/12/2025	06/12/2025	0.00	56.00	

Vendor Number	Vendor Name					Total Vendor Amount
06620	AIR ONE EQUIPMENT, INC.					225.79
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216641			06/23/2025	225.79	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
222551	SCBA Repair	06/17/2025	06/17/2025	0.00	225.79	

Vendor Number	Vendor Name					Total Vendor Amount
02664	ALARM DETECTION SYSTEMS, INC.					278.70
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216642			06/23/2025	278.70	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
147822-1065	Quarterly Charges	06/08/2025	06/08/2025	0.00	278.70	

Vendor Number	Vendor Name					Total Vendor Amount
10151	ALTORFER INDUSTRIES, INC					2,884.81
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216643			06/23/2025	2,884.81	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
PM6A0037508	Generator Repair	06/03/2025	06/03/2025	0.00	1,630.15	
PM6A0037509	Generator Repair	06/03/2025	06/03/2025	0.00	1,254.66	

Vendor Number	Vendor Name					Total Vendor Amount
10663	AMAZON CAPITAL SERVICES					1,207.30
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216644			06/23/2025	1,207.30	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
13QK-G1J6-JT1K	Purchase 4 Otter Boxes	06/12/2025	06/12/2025	0.00	299.96	
16HP-RN9M-LDQF	Gym Equipment	06/05/2025	06/05/2025	0.00	379.99	
16XD-LDX7-93D9	Wrench Storage, Socket holder	06/11/2025	06/11/2025	0.00	68.50	
17VJ-WVKF-HLCT	Wall Mount Helmet/Gear Holder	06/12/2025	06/12/2025	0.00	26.98	
1CV4-43XT-LGXQ	Napkins & Holder	06/12/2025	06/12/2025	0.00	23.71	
1DG3-4LVD-WRGX	Vent Covers	06/13/2025	06/13/2025	0.00	44.83	
1FQ6-J9MW-C9DM	Gym Equipment	06/04/2025	06/04/2025	0.00	199.99	
1GLD-33YN-JFPW	Ink Catridges For Rosie's Printer	06/12/2025	06/12/2025	0.00	26.38	
1HQ9-6DDY-3FWN	Operating Supplies	06/07/2025	06/07/2025	0.00	29.75	
1MP6-P41X-K1LG	ROLLER BEARING FOR LATHE	06/16/2025	06/16/2025	0.00	9.30	
1QNC-GV9L-JTVT	Operating Supplies	06/09/2025	06/09/2025	0.00	55.99	
1VMF-YRCT-YQW7	Operating Supplies	06/10/2025	06/10/2025	0.00	41.92	

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Vendor Number	Vendor Name					Total Vendor Amount
04150	AMERICAN PUBLIC WORKS ASSOCIATION					245.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216645	06/23/2025	245.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
000888402	Membership Renewal For Erik Crawford	09/01/2025	09/01/2025	0.00	245.00	
Vendor Number	Vendor Name					Total Vendor Amount
00040	ANDERSON PLUMBING & HTG, INC					150.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216646	06/23/2025	150.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
119385	Backflow testing	06/17/2025	06/17/2025	0.00	150.00	
Vendor Number	Vendor Name					Total Vendor Amount
01850	ANIXTER, INC					412,861.89
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216647	06/23/2025	412,861.89			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6227979-07	IBIS 397 ACSR	06/13/2025	06/13/2025	0.00	406,638.00	
6429708-00	VMI Tech Labor	06/12/2025	06/12/2025	0.00	3,848.00	
6441056-00	Min Inv # 227/233/631	06/11/2025	06/11/2025	0.00	1,010.45	
6444609-00	Min Inv # 230	06/17/2025	06/17/2025	0.00	176.84	
6447094-00	Min Inv # 521/803/1053/1169/1725	06/17/2025	06/17/2025	0.00	1,188.60	
Vendor Number	Vendor Name					Total Vendor Amount
05814	ARC IMAGING RESOURCES					163.80
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216648	06/23/2025	163.80			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
872018	OCE COLORWAVE 500 MAINTENANCE AND COPY FEE	05/31/2025	05/31/2025	0.00	163.80	
Vendor Number	Vendor Name					Total Vendor Amount
00124	AUTO ZONE					6.74
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216649	06/23/2025	6.74			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
02660021407	Vehicle Supplies	06/06/2025	06/06/2025	0.00	6.74	
Vendor Number	Vendor Name					Total Vendor Amount
07293	BOARDMAN & CLARK LAW FIRM					80.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216650	06/23/2025	80.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
302659	General Services: Risk Policy	06/11/2025	06/11/2025	0.00	80.00	
Vendor Number	Vendor Name					Total Vendor Amount
00843	BONNELL INDUSTRIES INC.					608.14
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216651	06/23/2025	608.14			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0221848-IN	Parts For Unit R107	06/11/2025	06/11/2025	0.00	608.14	
Vendor Number	Vendor Name					Total Vendor Amount
11017	BROWN'S TIRE SERVICE					84.36
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216652	06/23/2025	84.36			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
8579	aircraft oil for stock	05/13/2025	05/13/2025	0.00	84.36	

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Vendor Number	Vendor Name					Total Vendor Amount
04449	BRUNS CONSTRUCTION, INC.					12,378.70
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216653	06/23/2025	12,378.70			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
11577	Installed Transformer Pad/Spring Lake	06/12/2025	06/12/2025	0.00	4,986.70	
11581	Sawcut pavement at Washington and 1st Ave	06/18/2025	06/18/2025	0.00	7,392.00	
Vendor Number	Vendor Name					Total Vendor Amount
08113	CARUS LLC					6,513.99
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216654	06/23/2025	6,513.99			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SLS 10121341	Carus MN - ILMB, Carusol	06/12/2025	06/12/2025	0.00	6,513.99	
Vendor Number	Vendor Name					Total Vendor Amount
09112	CINTAS					775.12
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216655	06/23/2025	775.12			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4233477143	Office And Shop Rags & Rugs	06/11/2025	06/11/2025	0.00	129.79	
4233477147	Floor Mats/Shop Towels	06/11/2025	06/11/2025	0.00	94.26	
4233477182	Mats, Towels, Lab Coats	06/11/2025	06/11/2025	0.00	90.54	
4233877214	Floor mats, mops, shop rags	06/16/2025	06/16/2025	0.00	52.97	
4233877234	Lobby Rugs	06/16/2025	06/16/2025	0.00	84.04	
4233877303	City Hall Mats	06/16/2025	06/16/2025	0.00	44.45	
4234046769	MATS AND SHOP RAGS	06/17/2025	06/17/2025	0.00	279.07	
Vendor Number	Vendor Name					Total Vendor Amount
04492	DELL MARKETING L.P.					319.49
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216656	06/23/2025	319.49			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
10819559913	Dell Docking Station	06/12/2025	06/12/2025	0.00	319.49	
Vendor Number	Vendor Name					Total Vendor Amount
INC1771	EMERGENCY SERVICES MARKETING CORP, INC					648.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216657	06/23/2025	648.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV10010	ERT Program Set-Up	06/03/2025	06/03/2025	0.00	648.00	
Vendor Number	Vendor Name					Total Vendor Amount
10428	ENTERPRISE FM TRUST					18,530.66
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216658	06/23/2025	18,530.66			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
FBN5354275	Squad Lease	06/05/2025	06/05/2025	0.00	18,124.59	
FBN5360653	CD F150 Lease and Maintenance	06/05/2025	06/05/2025	0.00	406.07	
Vendor Number	Vendor Name					Total Vendor Amount
INC1775	ESCUTIA, EDUARDO					450.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216659	06/23/2025	450.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
061725	Municipal Band	06/17/2025	06/17/2025	0.00	450.00	

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Vendor Number	Vendor Name					Total Vendor Amount
03334	FERGUSON WATERWORKS #2516					5,186.31
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216660	06/23/2025	5,186.31			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0524387	1st Ave - Wastington - Suppllies	06/11/2025	06/11/2025	0.00	4,550.20	
0524441	1st Ave & Wash - DOM 8x6 SEMJ	06/12/2025	06/12/2025	0.00	175.63	
0524500	1st Ave and Washington - Supplies	06/11/2025	06/11/2025	0.00	460.48	
Vendor Number	Vendor Name					Total Vendor Amount
INC1472	FIREGROUND SUPPLY					640.88
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216661	06/23/2025	640.88			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
34742	JobShirt Plaza	06/09/2025	06/09/2025	0.00	93.98	
34831	Job Shirt Arendt	06/10/2025	06/10/2025	0.00	93.98	
34852	Purchase Duty Shirt x 2 Dougherty	06/12/2025	06/12/2025	0.00	128.97	
34853	Purchase Duty Pants and Shirts Plaza	06/12/2025	06/12/2025	0.00	323.95	
Vendor Number	Vendor Name					Total Vendor Amount
00493	GROVERS SERVICES, LLC					6,700.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216662	06/23/2025	6,700.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
061625	Trimmed/Removed Trees Week of June 9th	06/16/2025	06/16/2025	0.00	6,700.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1773	GUERRERO, ELIZABETH					80.60
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216663	06/23/2025	80.60			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
061225	Mileage & Tolls - ILGFOA Seminar	06/12/2025	06/12/2025	0.00	80.60	
Vendor Number	Vendor Name					Total Vendor Amount
00246	HACH COMPANY					476.62
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216664	06/23/2025	476.62			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
14537355	Operators testing supplies	06/11/2025	06/11/2025	0.00	160.65	
14542031	Operator Testing Supplies	06/16/2025	06/16/2025	0.00	315.97	
Vendor Number	Vendor Name					Total Vendor Amount
10256	HAWKINS, INC.					4,074.80
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216665	06/23/2025	4,074.80			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
7096747	Azone 15	06/11/2025	06/11/2025	0.00	1,569.00	
7096787	Azone 15	06/11/2025	06/11/2025	0.00	2,445.80	
7100554	Chlorine	06/15/2025	06/15/2025	0.00	60.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1393	HELM ELECTRIC					236.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216666	06/23/2025	236.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
57604	Well #4 VFD Repair	06/13/2025	06/13/2025	0.00	236.00	

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Vendor Number	Vendor Name					Total Vendor Amount
06754	HINCKLEY SPRINGS					349.24
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216667			06/23/2025	349.24	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
10164186 061525	Water Delivery	06/15/2025	06/15/2025	0.00	349.24	
Vendor Number	Vendor Name					Total Vendor Amount
01089	HUB-REMSEN PRINT GROUP					542.75
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216668			06/23/2025	542.75	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
12879	Business Cards	06/13/2025	06/13/2025	0.00	66.47	
12888	Tourism Marketing Brochure	06/13/2025	06/13/2025	0.00	476.28	
Vendor Number	Vendor Name					Total Vendor Amount
09762	IL PUBLIC RISK FUND					25,235.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216669			06/23/2025	25,235.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
96678	IPRF MONTHLY PREMIUMS	06/17/2025	06/17/2025	0.00	25,235.00	
Vendor Number	Vendor Name					Total Vendor Amount
03285	IL STATE POLICE					189.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216670			06/23/2025	189.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
20250506073-1	Illinois State Police - Bureau of Identification	05/31/2025	05/31/2025	0.00	27.00	
20250506073-2	PRE EMPLOYMENT SCREENING	05/31/2025	05/31/2025	0.00	162.00	
Vendor Number	Vendor Name					Total Vendor Amount
05598	JAKYMIW, JAMES					420.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216671			06/23/2025	420.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
071125	Travel Reimbursement	06/18/2025	06/18/2025	0.00	420.00	
Vendor Number	Vendor Name					Total Vendor Amount
07208	JAMES G. AHLBERG					90.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216672			06/23/2025	90.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2955	Legal	06/09/2025	06/09/2025	0.00	90.00	
Vendor Number	Vendor Name					Total Vendor Amount
09918	JG UNIFORMS					2,840.18
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216673			06/23/2025	2,840.18	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
146580	Vest carrier	05/15/2025	05/15/2025	0.00	265.49	
147875	Officer Uniforms	05/22/2025	05/22/2025	0.00	250.00	
148548	Uniform Shirts	06/11/2025	06/11/2025	0.00	1,609.20	
148567	Vest Carrier	06/11/2025	06/11/2025	0.00	230.00	
148568	Vest Carrier	06/11/2025	06/11/2025	0.00	230.00	
148569	Vest Carrier	06/11/2025	06/11/2025	0.00	255.49	
Vendor Number	Vendor Name					Total Vendor Amount
05282	JOHNSON TRACTOR					309.87
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216674			06/23/2025	309.87	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
IR08924	Lawnmower Blades	06/10/2025	06/10/2025	0.00	149.72	

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IR09079	belt for woods mower	06/17/2025	06/17/2025	0.00	160.15
Vendor Number	Vendor Name			Total Vendor Amount	
09444	KALEEL'S CLOTHING			1,482.00	
Payment Type	Payment Number			Payment Date	Payment Amount
Check	216675			06/23/2025	1,482.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
061125-1	Work Clothing For Michael Daugherty	06/11/2025	06/11/2025	0.00	119.00
061125-2	Work Clothing For Jacob Farbo	06/11/2025	06/11/2025	0.00	473.00
061125-3	Work Clothing For Robert Flanagan	06/11/2025	06/11/2025	0.00	74.00
061125-4	Work Clothing For Brad Schabacker	06/11/2025	06/11/2025	0.00	96.00
061125-5	Work Clothing For Colton Vankirk	06/11/2025	06/11/2025	0.00	491.00
061125-6	Work Clothing For Eddie Villalobos	06/11/2025	06/11/2025	0.00	62.00
061125-7	Work Clothing For Jake Wyatt	06/11/2025	06/11/2025	0.00	167.00
Vendor Number	Vendor Name			Total Vendor Amount	
03434	LEXISNEXIS RISK DATA MANAGEMENT INC.			200.00	
Payment Type	Payment Number			Payment Date	Payment Amount
Check	216676			06/23/2025	200.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1100152097	Report Writing Program	05/31/2025	05/31/2025	0.00	200.00
Vendor Number	Vendor Name			Total Vendor Amount	
02095	MARTIN & CO EXCAVATING			3,017.16	
Payment Type	Payment Number			Payment Date	Payment Amount
Check	216677			06/23/2025	3,017.16
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2028-1	Site Restoration	06/09/2025	06/09/2025	0.00	2,168.52
2028-2	New Culvert At Wendell & Wayne	06/09/2025	06/09/2025	0.00	848.64
Vendor Number	Vendor Name			Total Vendor Amount	
02727	MENARDS - SYCAMORE			165.60	
Payment Type	Payment Number			Payment Date	Payment Amount
Check	216678			06/23/2025	165.60
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
36771	WWTP Door Supplies	06/11/2025	06/11/2025	0.00	165.60
Vendor Number	Vendor Name			Total Vendor Amount	
09877	MICHLIG ENERGY, LTD.			3,888.48	
Payment Type	Payment Number			Payment Date	Payment Amount
Check	216679			06/23/2025	3,888.48
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
16250496	ENGINE OIL FOR #3	06/13/2025	06/13/2025	0.00	3,888.48
Vendor Number	Vendor Name			Total Vendor Amount	
08856	MOTOROLA SOLUTIONS, INC.			1,782.00	
Payment Type	Payment Number			Payment Date	Payment Amount
Check	216680			06/23/2025	1,782.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
9423320250501	Motorola Maintenance	06/01/2025	06/01/2025	0.00	1,782.00
Vendor Number	Vendor Name			Total Vendor Amount	
08192	MR. OUTHUSE			835.00	
Payment Type	Payment Number			Payment Date	Payment Amount
Check	216681			06/23/2025	835.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
10319	Cinco de Mayo	05/16/2025	05/16/2025	0.00	535.00
10374	port a pots	05/28/2025	05/28/2025	0.00	300.00

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Vendor Number	Vendor Name					Total Vendor Amount
09006	NADLER GOLF					9,116.10
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216682			06/23/2025	9,116.10	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3992139	cart lease	06/16/2025	06/16/2025	0.00	4,050.00	
3992151	outing rental	06/17/2025	06/17/2025	0.00	5,066.10	
Vendor Number	Vendor Name					Total Vendor Amount
04385	NAMBO, LUISA					36.40
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216683			06/23/2025	36.40	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
051525	Mileage Reimbursement	05/15/2025	05/15/2025	0.00	36.40	
Vendor Number	Vendor Name					Total Vendor Amount
00415	NAPA AUTO PARTS ROCHELLE					201.47
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216684			06/23/2025	157.49	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101420	battery	06/17/2025	06/17/2025	0.00	157.49	
Check	216685			06/23/2025	43.98	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101330	PinClip, Reducer Sleeve	06/16/2025	06/16/2025	0.00	43.98	
Vendor Number	Vendor Name					Total Vendor Amount
INC1635	NEUMANN COMPANY CONTRACTORS INC					83,376.18
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216686			06/23/2025	83,376.18	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
WELL 4 ELEVATED TANK PAI	Tower B Repaint - Pay App 7	05/30/2025	05/30/2025	0.00	83,376.18	
Vendor Number	Vendor Name					Total Vendor Amount
01659	NICOR					287.02
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216687			06/23/2025	287.02	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
00874710007-061025	NICOR GAS FOR MAIN PLANT ENGINES	06/10/2025	06/10/2025	0.00	287.02	
Vendor Number	Vendor Name					Total Vendor Amount
07379	NORTHERN ILLINOIS DISPOSAL SVCS					1,997.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216688			06/23/2025	1,997.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
23842185T086	Regular Recycling Pickup Processing Fees	06/01/2025	06/01/2025	0.00	1,997.50	
Vendor Number	Vendor Name					Total Vendor Amount
08891	O'REILLY AUTO PARTS					8.49
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216689			06/23/2025	8.49	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4304-146364	Socket	06/16/2025	06/16/2025	0.00	8.49	
Vendor Number	Vendor Name					Total Vendor Amount
INC1768	OTTOSEN DINOLFO HASENBALG & CASTALDO, LTD					10,413.17
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216690			06/23/2025	10,413.17	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
14581	LEGAL SERVICES - GENERAL MUNICIPAL	05/31/2025	05/31/2025	0.00	6,907.50	
14582	LEGAL SERVICES - ELECTRICITY/UTILITY	05/31/2025	05/31/2025	0.00	2,475.00	
14583	LEGAL SERVICES - DOWNTOWN TIF	05/31/2025	05/31/2025	0.00	200.00	

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14584	LEGAL SERVICES - NORTHERN GATEWAY TIF	05/31/2025	05/31/2025	0.00	225.00
14585	LEGAL SERVICES - RAILROAD/UTILITY	05/31/2025	05/31/2025	0.00	135.00
14586	LEGAL SERVICES - DEVELOPMENT/SPC PRJTS	05/31/2025	05/31/2025	0.00	470.67
Vendor Number	Vendor Name	Total Vendor Amount			
INC1110	PEST CONTROL CONSULTANTS ILLINOIS	230.05			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216691	06/23/2025	230.05		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
757020	Pest Control Spraying	06/12/2025	06/12/2025	0.00	58.85
758501	Substations Pest Control	06/13/2025	06/13/2025	0.00	171.20
Vendor Number	Vendor Name	Total Vendor Amount			
00693	PETTY CASH - POLICE DEPT	26.30			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216692	06/23/2025	26.30		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
061125	Petty Cash Reimbursement	06/12/2025	06/12/2025	0.00	26.30
Vendor Number	Vendor Name	Total Vendor Amount			
01154	PRESCOTT BROS. FORD	1,105.27			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216693	06/23/2025	1,105.27		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
3154	1F21 Replace Batteries x 2	06/12/2025	06/12/2025	0.00	453.49
3240	1F21 repair coolant leak	06/13/2025	06/13/2025	0.00	238.71
3247	1F20 repalce oil sensor	06/16/2025	06/16/2025	0.00	231.01
3266	Service for F350	06/17/2025	06/17/2025	0.00	182.06
Vendor Number	Vendor Name	Total Vendor Amount			
00554	PRINTING ETC., INC.	1,915.65			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216694	06/23/2025	1,915.65		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
25-0110	PD Decals and Signs	05/19/2025	05/19/2025	0.00	1,915.65
Vendor Number	Vendor Name	Total Vendor Amount			
00496	RK DIXON CO.	165.30			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216695	06/23/2025	165.30		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
IN5935910	Copier Contract	06/12/2025	06/12/2025	0.00	165.30
Vendor Number	Vendor Name	Total Vendor Amount			
10207	ROCHELLE ACE HARDWARE	32.68			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216696	06/23/2025	32.68		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
053125-POLICE	Operating Supplies	05/31/2025	05/31/2025	0.00	32.68
Vendor Number	Vendor Name	Total Vendor Amount			
06154	ROCHELLE AREA COMMUNITY FOUNDATION	1,000.00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216697	06/23/2025	1,000.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
#2025	Golf Outing Sponsor	06/16/2025	06/16/2025	0.00	1,000.00

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Vendor Number	Vendor Name					Total Vendor Amount
00508	ROCHELLE COMMUNITY HOSPITAL					1,593.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216698			06/23/2025	1,593.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
00010446-00	MEDICAL SERVICES	05/31/2025	05/31/2025	0.00	1,593.00	
Vendor Number	Vendor Name					Total Vendor Amount
02241	ROCHELLE JANITORIAL SUPPLY					168.57
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216699			06/23/2025	168.57	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
060625-6	PAPER PLATES AND CUPS FOR MAIN PLANT	06/11/2025	06/11/2025	0.00	168.57	
Vendor Number	Vendor Name					Total Vendor Amount
00517	ROCHELLE NEWS-LEADER					849.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216700			06/23/2025	849.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV350166	Public notice Verizon Special Use	05/11/2025	05/11/2025	0.00	507.00	
INV350167	Public notice St. Paul Plats	05/11/2025	05/11/2025	0.00	123.50	
INV354576	Advertising	06/11/2025	06/11/2025	0.00	70.00	
INV354587	fathers day ad	06/11/2025	06/11/2025	0.00	149.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1769	ROCKFORD SIDING & WINDOWS					30.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216701			06/23/2025	30.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
060625	Refund bldg permit fees - wrong address	06/06/2025	06/06/2025	0.00	30.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1418	RUNNINGS SUPPLY INC					752.99
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216702			06/23/2025	752.99	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1188632	WELDING SUPPLIES FOR WELDER	06/11/2025	06/11/2025	0.00	36.05	
1188664	Milwaukee Impact Driver/ Grinder	06/11/2025	06/11/2025	0.00	477.00	
1188841	PARTS FOR LATHE	06/12/2025	06/12/2025	0.00	15.96	
1188842	5/16" Drill Bit	06/12/2025	06/12/2025	0.00	43.95	
1188863	Concrete Tools	06/12/2025	06/12/2025	0.00	119.98	
1189180	Engineers hammer field supplies	06/13/2025	06/13/2025	0.00	27.08	
1189392	Decoy Garden owl	06/13/2025	06/13/2025	0.00	32.97	
Vendor Number	Vendor Name					Total Vendor Amount
07322	SERVICE CONCEPTS, INC.					2,905.42
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216703			06/23/2025	2,905.42	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
34734	HVAC Maintenance	06/12/2025	06/12/2025	0.00	2,905.42	
Vendor Number	Vendor Name					Total Vendor Amount
02361	SHARE CORPORATION					796.52
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216704			06/23/2025	796.52	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
306725	chemicals	06/11/2025	06/11/2025	0.00	796.52	

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Vendor Number	Vendor Name					Total Vendor Amount
INC1308	SILVA, BART					420.00
Payment Type	Payment Number		Payment Date	Payment Amount		
Check	216705		06/23/2025	420.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
071125	Travel Reimbursement	06/18/2025	06/18/2025	0.00	420.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1195	SWANSON, CARMEN					36.74
Payment Type	Payment Number		Payment Date	Payment Amount		
Check	216706		06/23/2025	36.74		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
051625	Mileage Reimbursement	05/15/2025	05/15/2025	0.00	36.74	
Vendor Number	Vendor Name					Total Vendor Amount
04062	TESREAU, SAMUEL					582.05
Payment Type	Payment Number		Payment Date	Payment Amount		
Check	216707		06/23/2025	582.05		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
061325	IML Rail Conference Reimbursement	06/13/2025	06/13/2025	0.00	582.05	
Vendor Number	Vendor Name					Total Vendor Amount
05866	THE CYPRESS HOUSE					83.00
Payment Type	Payment Number		Payment Date	Payment Amount		
Check	216708		06/23/2025	83.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
000351	Funeral Flowers	06/11/2025	06/11/2025	0.00	83.00	
Vendor Number	Vendor Name					Total Vendor Amount
05320	UNIFORM DEN EAST, INC.					243.98
Payment Type	Payment Number		Payment Date	Payment Amount		
Check	216709		06/23/2025	243.98		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
96826	Officer Uniforms	06/04/2025	06/04/2025	0.00	243.98	
Vendor Number	Vendor Name					Total Vendor Amount
00991	USA BLUEBOOK					882.74
Payment Type	Payment Number		Payment Date	Payment Amount		
Check	216710		06/23/2025	882.74		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV00735139	Union Ball Check, Valve	06/10/2025	06/10/2025	0.00	882.74	
Vendor Number	Vendor Name					Total Vendor Amount
04350	UTILITY FINANCIAL SOLUTIONS, LLC					14,697.50
Payment Type	Payment Number		Payment Date	Payment Amount		
Check	216711		06/23/2025	14,697.50		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
29059UFS	Rate Design/Conference Calls Data Center	06/09/2025	06/09/2025	0.00	6,886.25	
47156UFS	Rate Study Green Line Extension	06/09/2025	06/09/2025	0.00	7,811.25	
Vendor Number	Vendor Name					Total Vendor Amount
INC1757	VCNA PRAIRIE LLC					1,888.00
Payment Type	Payment Number		Payment Date	Payment Amount		
Check	216712		06/23/2025	1,888.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
892015629	Sidewalk Concrete	06/10/2025	06/10/2025	0.00	1,334.00	
892020409	Site Restorations	06/12/2025	06/12/2025	0.00	554.00	

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Vendor Number	Vendor Name					Total Vendor Amount
INC1607	WARNING LITES OF SOUTHERN ILLINOIS					194.75
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216713			06/23/2025	194.75	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
37384	Street Painting Supplies	06/13/2025	06/13/2025	0.00	194.75	
Vendor Number	Vendor Name					Total Vendor Amount
00828	WILLETT, HOFMANN & ASSOC., INC					8,745.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216714			06/23/2025	8,745.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
38895	Well 13 Design Engineering	06/16/2025	06/16/2025	0.00	8,745.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1224	WORK ZONE SAFETY, INC.					16,401.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216715			06/23/2025	16,401.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
66882	2025 LED Message Board Trailer	05/28/2025	05/28/2025	0.00	16,401.00	
Vendor Number	Vendor Name					Total Vendor Amount
08186	WOW TOYZ					357.28
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216716			06/23/2025	357.28	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
94961	RR Park Merchandise	06/04/2025	06/04/2025	0.00	357.28	

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	147	77	0.00	678,987.60
Packet Totals:		147	77	0.00	678,987.60

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-678,987.60
Packet Totals:		-678,987.60



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01 - Vendor Set 01

Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
08968	ACUSHNET COMPANY					308.22
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216729			06/30/2025	308.22	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
920824106	logo balls	06/19/2025	06/19/2025	0.00	308.22	

Vendor Number	Vendor Name					Total Vendor Amount
00001	A-FIRE EXTINGUISHER SALES & SERVICE					150.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216730			06/30/2025	150.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
95398	Fire extinguisher service	05/21/2025	05/21/2025	0.00	150.50	

Vendor Number	Vendor Name					Total Vendor Amount
06620	AIR ONE EQUIPMENT, INC.					3,423.60
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216731			06/30/2025	3,423.60	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
222621	Oil Absorbing Materials	06/18/2025	06/18/2025	0.00	2,303.00	
222663	Decon Kits and collection pool	06/18/2025	06/18/2025	0.00	612.60	
222680	Hazmat Boots/Gloves	06/19/2025	06/19/2025	0.00	508.00	

Vendor Number	Vendor Name					Total Vendor Amount
06535	AIRGAS USA, LLC					207.99
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216732			06/30/2025	207.99	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
5516576821	Oxygen	05/31/2025	05/31/2025	0.00	207.99	

Vendor Number	Vendor Name					Total Vendor Amount
10663	AMAZON CAPITAL SERVICES					1,785.39
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216733			06/30/2025	1,785.39	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
19GH-CRHX-44N4	Office supplies	06/23/2025	06/23/2025	0.00	85.63	
1GMK-QFQN-6K9W	Replacement camera for Tech Center	06/23/2025	06/23/2025	0.00	555.73	
1JYF-XLVK-R6RH	Credit Vent Covers	06/25/2025	06/25/2025	0.00	-6.49	
1PWJ-PQ9G-R3D3	Rack Mounted batery backups	06/25/2025	06/25/2025	0.00	359.95	
1QK3-XTKM-PTT6	Welder Extension Cord	06/20/2025	06/20/2025	0.00	263.98	
1VC6-41TC-4HNN	Hand Sanitizer, Windex	06/23/2025	06/23/2025	0.00	23.47	
1YVN-RKMW-PP3J	Lable Printer, Carts, Chargers	06/25/2025	06/25/2025	0.00	503.12	

Vendor Number	Vendor Name					Total Vendor Amount
01850	ANIXTER, INC					33,072.38
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216734			06/30/2025	33,072.38	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6339945-00	Panaramic /Thermal Imaging	06/24/2025	06/24/2025	0.00	31,475.00	
6446453-00	Min Inv # 1084 / O Die Tap Covers	06/18/2025	06/18/2025	0.00	175.38	
6446453-01	O Die Tap Covers	06/18/2025	06/18/2025	0.00	24.50	
6446805-00	Min Inv # 1313	06/18/2025	06/18/2025	0.00	1,397.50	

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Vendor Number INC1782	Vendor Name ANNES LANDSCAPE SUPPLY					Total Vendor Amount 4,800.00
Payment Type Check	Payment Number 216735		Payment Date 06/30/2025	Payment Amount 4,800.00		
Payable Number 144451	Description Trees	Payable Date 05/22/2025	Due Date 05/22/2025	Discount Amount 0.00	Payable Amount 4,800.00	
Vendor Number INC1219	Vendor Name ARTLIP AND SONS, INC.					Total Vendor Amount 522.00
Payment Type Check	Payment Number 216736		Payment Date 06/30/2025	Payment Amount 522.00		
Payable Number 214933	Description City Hall/PD AC not cooling service call	Payable Date 06/16/2025	Due Date 06/16/2025	Discount Amount 0.00	Payable Amount 522.00	
Vendor Number INC1606	Vendor Name ATLAS BOBCAT LLC					Total Vendor Amount 71.76
Payment Type Check	Payment Number 216737		Payment Date 06/30/2025	Payment Amount 71.76		
Payable Number DC1873	Description Parts For Unit R232	Payable Date 06/19/2025	Due Date 06/19/2025	Discount Amount 0.00	Payable Amount 71.76	
Vendor Number INC1642	Vendor Name BOBCAT OF DIXON					Total Vendor Amount 683.74
Payment Type Check	Payment Number 216738		Payment Date 06/30/2025	Payment Amount 683.74		
Payable Number 03-301944	Description Parts For Unit R128	Payable Date 06/09/2025	Due Date 06/09/2025	Discount Amount 0.00	Payable Amount 683.74	
Vendor Number 06051	Vendor Name BOUND TREE MEDICAL					Total Vendor Amount 329.31
Payment Type Check	Payment Number 216739		Payment Date 06/30/2025	Payment Amount 329.31		
Payable Number 85813660	Description EMS Supplies	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 102.94	
Payable Number 85818032	Description EMS Supplies	Payable Date 06/23/2025	Due Date 06/23/2025	Discount Amount 0.00	Payable Amount 226.37	
Vendor Number INC1448	Vendor Name BURNETTE'S FIREWOOD & TREE SERVICE					Total Vendor Amount 4,400.00
Payment Type Check	Payment Number 216740		Payment Date 06/30/2025	Payment Amount 4,400.00		
Payable Number 060625	Description spring storm clean up	Payable Date 06/06/2025	Due Date 06/06/2025	Discount Amount 0.00	Payable Amount 4,400.00	
Vendor Number 08113	Vendor Name CARUS LLC					Total Vendor Amount 3,733.20
Payment Type Check	Payment Number 216741		Payment Date 06/30/2025	Payment Amount 3,733.20		
Payable Number SLS 10121481	Description Carusol - ILMB - Landfill	Payable Date 06/19/2025	Due Date 06/19/2025	Discount Amount 0.00	Payable Amount 3,733.20	
Vendor Number 09112	Vendor Name CINTAS					Total Vendor Amount 532.67
Payment Type Check	Payment Number 216742		Payment Date 06/30/2025	Payment Amount 496.27		
Payable Number 4234115438	Description Mats, Lab Coats, Towels	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 90.54	
Payable Number 4234115514	Description Mats - RR Park	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 31.98	
Payable Number 4234115526	Description Floor Mats/Shop Towels	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 94.26	
Payable Number 4234779263	Description MATS AND SHOP RAGS	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 279.49	

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Check	216743				06/30/2025	36.40		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount			
5277290905	Tech Center First Aid Cabinet	06/24/2025	06/24/2025	0.00	36.40			
Vendor Number	Vendor Name				Total Vendor Amount			
07455	COUNTRYMAN, INC.				26,746.78			
Payment Type	Payment Number				Payment Date	Payment Amount		
Check	216744				06/30/2025	26,746.78		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount			
7085	Miscellaneous pavement striping southern 1/2 per PW	05/30/2025	05/30/2025	0.00	18,691.33			
7105	Miscellaneous pavement striping northern 1/2 per PW	06/19/2025	06/19/2025	0.00	8,055.45			
Vendor Number	Vendor Name				Total Vendor Amount			
10102	DATA VOICE INTERNATIONAL, INC.				473.00			
Payment Type	Payment Number				Payment Date	Payment Amount		
Check	216745				06/30/2025	473.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount			
DVMN0001387	Customer Facing Mobile App/Lineman App	06/23/2025	06/23/2025	0.00	473.00			
Vendor Number	Vendor Name				Total Vendor Amount			
04118	DINGES FIRE COMPANY				11,850.00			
Payment Type	Payment Number				Payment Date	Payment Amount		
Check	216746				06/30/2025	11,850.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount			
72595	Bakker, Kepka Bunker gear	06/19/2025	06/19/2025	0.00	7,900.00			
72596	Good's replacement bunker gear	06/19/2025	06/19/2025	0.00	3,950.00			
Vendor Number	Vendor Name				Total Vendor Amount			
07065	DISH				100.22			
Payment Type	Payment Number				Payment Date	Payment Amount		
Check	216747				06/30/2025	100.22		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount			
061725	Monthly Dish Services	06/17/2025	06/17/2025	0.00	100.22			
Vendor Number	Vendor Name				Total Vendor Amount			
03334	FERGUSON WATERWORKS #2516				6,154.55			
Payment Type	Payment Number				Payment Date	Payment Amount		
Check	216748				06/30/2025	6,154.55		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount			
0522400	Comp union, comp ball, curb comp	06/24/2025	06/24/2025	0.00	4,872.44			
0525167	Mach 10, D Meter, Flg Nut	06/18/2025	06/18/2025	0.00	1,282.11			
Vendor Number	Vendor Name				Total Vendor Amount			
05846	FILTRATION CORP OF AMERICA				685.31			
Payment Type	Payment Number				Payment Date	Payment Amount		
Check	216749				06/30/2025	685.31		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount			
00107066	grounding reel, wire, clamp	06/18/2025	06/18/2025	0.00	685.31			
Vendor Number	Vendor Name				Total Vendor Amount			
00210	FISCHERS, INC.				45.49			
Payment Type	Payment Number				Payment Date	Payment Amount		
Check	216750				06/30/2025	45.49		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount			
0757566-001	Copier Contract	06/23/2025	06/23/2025	0.00	45.49			

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Vendor Number 06609	Vendor Name FRONTIER					Total Vendor Amount 2,112.67
Payment Type Check	Payment Number 216751					Payment Date 06/30/2025
Payable Number 061925	Description PHONE/FAX LINES	Payable Date 06/19/2025	Due Date 06/19/2025	Discount Amount 0.00	Payable Amount 2,112.67	
Vendor Number INC1777	Vendor Name GEOSTAR MECHANICAL INC					Total Vendor Amount 660.74
Payment Type Check	Payment Number 216752					Payment Date 06/30/2025
Payable Number 21833	Description 2" Ball Valve 1030 S 7th St	Payable Date 03/21/2025	Due Date 03/21/2025	Discount Amount 0.00	Payable Amount 660.74	
Vendor Number 01754	Vendor Name GORDON FLESCH CO., INC					Total Vendor Amount 176.31
Payment Type Check	Payment Number 216753					Payment Date 06/30/2025
Payable Number IN15200956	Description Copy Machine Lease	Payable Date 06/15/2025	Due Date 06/15/2025	Discount Amount 0.00	Payable Amount 176.31	
Vendor Number 00493	Vendor Name GROVERS SERVICES, LLC					Total Vendor Amount 6,400.00
Payment Type Check	Payment Number 216754					Payment Date 06/30/2025
Payable Number 062325	Description Trimmed/ removed Trees Week of June 16th	Payable Date 06/23/2025	Due Date 06/23/2025	Discount Amount 0.00	Payable Amount 6,400.00	
Vendor Number 10407	Vendor Name HAAN, WILLIAM					Total Vendor Amount 210.00
Payment Type Check	Payment Number 216755					Payment Date 06/30/2025
Payable Number 061225	Description Travel Reimbursement	Payable Date 06/12/2025	Due Date 06/12/2025	Discount Amount 0.00	Payable Amount 210.00	
Vendor Number 07064	Vendor Name HARRINGTON ENVIRONMENTAL SVCS					Total Vendor Amount 1,433.00
Payment Type Check	Payment Number 216756					Payment Date 06/30/2025
Payable Number 9121	Description ROW Guardrails	Payable Date 06/12/2025	Due Date 06/12/2025	Discount Amount 0.00	Payable Amount 1,433.00	
Vendor Number 10256	Vendor Name HAWKINS, INC.					Total Vendor Amount 4,201.80
Payment Type Check	Payment Number 216757					Payment Date 06/30/2025
Payable Number 7104768	Description Azone 15	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 2,043.70	
Payable Number 7104856	Description Azone 15	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 2,158.10	
Vendor Number 10715	Vendor Name HELFRICH TRUCKING EXCAVATING, LLC					Total Vendor Amount 1,950.00
Payment Type Check	Payment Number 216758					Payment Date 06/30/2025
Payable Number 4557	Description MRAP Delivery	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 1,950.00	

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Vendor Number INC1779	Vendor Name HEPACO, LLC					Total Vendor Amount 142,453.16
Payment Type Check	Payment Number 216759					Payment Date 06/30/2025
Payable Number 1005512059	Description Spring Lake event clean up	Payable Date 06/10/2025	Due Date 06/10/2025	Discount Amount 0.00	Payable Amount 142,453.16	
Vendor Number 06754	Vendor Name HINCKLEY SPRINGS					Total Vendor Amount 207.35
Payment Type Check	Payment Number 216760					Payment Date 06/30/2025
Payable Number 10905047 061225	Description Water Cooler - Ciity Hall	Payable Date 06/12/2025	Due Date 06/12/2025	Discount Amount 0.00	Payable Amount 106.43	
Payable Number 18137527 061525	Description Water Cooler - 333	Payable Date 06/15/2025	Due Date 06/15/2025	Discount Amount 0.00	Payable Amount 100.92	
Vendor Number INC1118	Vendor Name ILLINOIS CITY/COUNTY MANAGEMENT ASSOCIATION					Total Vendor Amount 149.00
Payment Type Check	Payment Number 216761					Payment Date 06/30/2025
Payable Number 6258	Description ILCMA Assistant Member Dues M. Pease	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 149.00	
Vendor Number 10298	Vendor Name ILLINOIS GIS ASSOCIATION					Total Vendor Amount 100.00
Payment Type Check	Payment Number 216762					Payment Date 06/30/2025
Payable Number 3191	Description Gis Membership	Payable Date 06/25/2025	Due Date 06/25/2025	Discount Amount 0.00	Payable Amount 100.00	
Vendor Number 01737	Vendor Name INTERSTATE BATTERIES OF ROCKFORD					Total Vendor Amount 144.45
Payment Type Check	Payment Number 216763					Payment Date 06/30/2025
Payable Number 100298588	Description Battery For Unit R210	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 144.45	
Vendor Number 04257	Vendor Name ISC, INC					Total Vendor Amount 22,500.00
Payment Type Check	Payment Number 216764					Payment Date 06/30/2025
Payable Number INVP0000001568	Description Control Room Services May 2025	Payable Date 05/31/2025	Due Date 05/31/2025	Discount Amount 0.00	Payable Amount 22,500.00	
Vendor Number 09918	Vendor Name JG UNIFORMS					Total Vendor Amount 200.00
Payment Type Check	Payment Number 216765					Payment Date 06/30/2025
Payable Number 148986	Description Vest Carrier	Payable Date 06/20/2025	Due Date 06/20/2025	Discount Amount 0.00	Payable Amount 200.00	
Vendor Number 05282	Vendor Name JOHNSON TRACTOR					Total Vendor Amount 1,480.23
Payment Type Check	Payment Number 216766					Payment Date 06/30/2025
Payable Number IR09134	Description Parts For R286 Airport Batwing	Payable Date 06/19/2025	Due Date 06/19/2025	Discount Amount 0.00	Payable Amount 216.55	
Payable Number IR09191	Description Cutting Saw	Payable Date 06/23/2025	Due Date 06/23/2025	Discount Amount 0.00	Payable Amount 319.99	
Payable Number WR67905	Description Repair For Unit R133	Payable Date 06/20/2025	Due Date 06/20/2025	Discount Amount 0.00	Payable Amount 943.69	

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Vendor Number 05923	Vendor Name MABAS DIVISION 18					Total Vendor Amount	
Payment Type Check	Payment Number 216767					Payment Date 06/30/2025	Payment Amount 500.00
Payable Number 0715-2025	Description MABAS dues	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 500.00		
Vendor Number 10223	Vendor Name MARTINEZ, STEVE					Total Vendor Amount	
Payment Type Check	Payment Number 216768					Payment Date 06/30/2025	Payment Amount 150.00
Payable Number 3760	Description 1024 Ave. B Mowed, trimmed, raked and Hauled away	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 150.00		
Vendor Number 09025	Vendor Name MASTERBLEND INTERNATIONAL					Total Vendor Amount	
Payment Type Check	Payment Number 216769					Payment Date 06/30/2025	Payment Amount 135.00
Payable Number 70676	Description chemicals	Payable Date 06/23/2025	Due Date 06/23/2025	Discount Amount 0.00	Payable Amount 135.00		
Vendor Number 02727	Vendor Name MENARDS - SYCAMORE					Total Vendor Amount	
Payment Type Check	Payment Number 216770					Payment Date 06/30/2025	Payment Amount 456.19
Payable Number 37164	Description Door Supplies	Payable Date 06/17/2025	Due Date 06/17/2025	Discount Amount 0.00	Payable Amount 456.19		
Vendor Number 10297	Vendor Name MERLIN'S GREENHOUSE & FLOWERS					Total Vendor Amount	
Payment Type Check	Payment Number 216771					Payment Date 06/30/2025	Payment Amount 21,465.56
Payable Number 8167	Description 2025 Hanging Baskets	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 5,515.56		
Payable Number 8168	Description 2025 Butterfly Park	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 6,725.00		
Payable Number 8169	Description Basket Takedown(Feb) Hanging of baskets	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 1,725.00		
Payable Number 8171	Description Watering May 5 - June 16, 2025	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 7,500.00		
Vendor Number INC1653	Vendor Name MESSER, NOAH					Total Vendor Amount	
Payment Type Check	Payment Number 216772					Payment Date 06/30/2025	Payment Amount 617.40
Payable Number 022825-A	Description Noah Messer academy mileage	Payable Date 02/28/2025	Due Date 02/28/2025	Discount Amount 0.00	Payable Amount 617.40		
Vendor Number 09877	Vendor Name MICHIG ENERGY, LTD.					Total Vendor Amount	
Payment Type Check	Payment Number 216773					Payment Date 06/30/2025	Payment Amount 835.72
Payable Number 16250502	Description DEF Fluid Bulk	Payable Date 06/13/2025	Due Date 06/13/2025	Discount Amount 0.00	Payable Amount 245.00		
Payable Number 182457	Description diesel fuel	Payable Date 06/16/2025	Due Date 06/16/2025	Discount Amount 0.00	Payable Amount 590.72		
Vendor Number 00028	Vendor Name MODERN SHOE SHOP					Total Vendor Amount	
Payment Type Check	Payment Number 216774					Payment Date 06/30/2025	Payment Amount 238.49
Payable Number 014703	Description Work Boots For Rob Flanagan	Payable Date 06/22/2025	Due Date 06/22/2025	Discount Amount 0.00	Payable Amount 238.49		

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Vendor Number	Vendor Name					Total Vendor Amount
09006	NADLER GOLF					225.80
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216775	06/30/2025	225.80			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3992400	fix cart damage	06/24/2025	06/24/2025	0.00	225.80	

Vendor Number	Vendor Name					Total Vendor Amount
00415	NAPA AUTO PARTS ROCHELLE					843.09
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216776	06/30/2025	53.97			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101570	Lift Support - Ball Joint	06/19/2025	06/19/2025	0.00	53.97	
Check	216777	06/30/2025	209.19			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101626	Generator Battery	06/19/2025	06/19/2025	0.00	209.19	
Check	216778	06/30/2025	70.38			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101610	bat wing mower deck parts	06/19/2025	06/19/2025	0.00	70.38	
Check	216779	06/30/2025	509.55			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101603	air filter/belt	06/19/2025	06/19/2025	0.00	71.28	
101779	hydraulic oil	06/23/2025	06/23/2025	0.00	155.31	
101908	battery and belts	06/25/2025	06/25/2025	0.00	282.96	

Vendor Number	Vendor Name					Total Vendor Amount
INC1338	NATIONAL POWER RODDING					184,148.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216780	06/30/2025	121,041.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SE AREA SANITARY SEWER LI	Sewer Lining - Grant	06/17/2025	06/17/2025	0.00	121,041.00	
Check	216781	06/30/2025	63,107.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SE AREA SANITARY SEWER LI	Sewer Lining - Non-grant	06/17/2025	06/17/2025	0.00	63,107.00	

Vendor Number	Vendor Name					Total Vendor Amount
07166	NIU CENTER FOR GOV. STUDIES					6,350.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216782	06/30/2025	6,350.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
060625	Strategic Planning	06/06/2025	06/06/2025	0.00	6,350.00	

Vendor Number	Vendor Name					Total Vendor Amount
09986	N-TRAK					375,292.84
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216783	06/30/2025	375,292.84			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
PARKING LOT IMPROVEMEN	Downtown Parking lots pay req. #3	05/29/2025	05/29/2025	0.00	231,687.58	
PARKING LOT IMPROVEMEN	Downtown Parking lots Req. #4	06/18/2025	06/18/2025	0.00	143,605.26	

Vendor Number	Vendor Name					Total Vendor Amount
INC1419	ORACLE AMERICA INC					1,070.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216784	06/30/2025	1,070.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
101995005	SQL License Renewal	06/18/2025	06/18/2025	0.00	1,070.00	

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Vendor Number 10410	Vendor Name PAVIA, PETER					Total Vendor Amount 355.00
Payment Type Check	Payment Number 216785		Payment Date 06/30/2025	Payment Amount 355.00		
Payable Number 061425	Description Travel Reimbursement	Payable Date 06/14/2025	Due Date 06/14/2025	Discount Amount 0.00	Payable Amount 355.00	
Vendor Number INC1110	Vendor Name PEST CONTROL CONSULTANTS ILLINOIS					Total Vendor Amount 214.00
Payment Type Check	Payment Number 216786		Payment Date 06/30/2025	Payment Amount 214.00		
Payable Number 762672	Description Pest Control 1030 S 7th	Payable Date 06/19/2025	Due Date 06/19/2025	Discount Amount 0.00	Payable Amount 160.50	
Payable Number 765065	Description Pest Control - 333 Building	Payable Date 06/23/2025	Due Date 06/23/2025	Discount Amount 0.00	Payable Amount 53.50	
Vendor Number 05102	Vendor Name PETTY CASH - ELEC. OPERATIONS					Total Vendor Amount 185.73
Payment Type Check	Payment Number 216787		Payment Date 06/30/2025	Payment Amount 185.73		
Payable Number 062425	Description Petty Cash Refill	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 185.73	
Vendor Number INC1780	Vendor Name RAMP DISABILITY					Total Vendor Amount 750.00
Payment Type Check	Payment Number 216788		Payment Date 06/30/2025	Payment Amount 750.00		
Payable Number 5453	Description Staff Training	Payable Date 06/19/2025	Due Date 06/19/2025	Discount Amount 0.00	Payable Amount 750.00	
Vendor Number 05517	Vendor Name REINDERS, INC.					Total Vendor Amount 196.33
Payment Type Check	Payment Number 216789		Payment Date 06/30/2025	Payment Amount 196.33		
Payable Number 6074220-00	Description belt	Payable Date 06/09/2025	Due Date 06/09/2025	Discount Amount 0.00	Payable Amount 196.33	
Vendor Number 02241	Vendor Name ROCHELLE JANITORIAL SUPPLY					Total Vendor Amount 109.50
Payment Type Check	Payment Number 216790		Payment Date 06/30/2025	Payment Amount 109.50		
Payable Number 062025-5	Description paper towels	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 109.50	
Vendor Number 01734	Vendor Name ROCHELLE VETERINARY HOSPITAL					Total Vendor Amount 230.00
Payment Type Check	Payment Number 216791		Payment Date 06/30/2025	Payment Amount 230.00		
Payable Number 184228	Description Vet Bill Stray Dog	Payable Date 06/19/2025	Due Date 06/19/2025	Discount Amount 0.00	Payable Amount 230.00	
Vendor Number 06966	Vendor Name ROCK ROAD COMPANIES, INC.					Total Vendor Amount 3,644.25
Payment Type Check	Payment Number 216792		Payment Date 06/30/2025	Payment Amount 3,644.25		
Payable Number 325023	Description Site Restoration	Payable Date 06/18/2025	Due Date 06/18/2025	Discount Amount 0.00	Payable Amount 3,644.25	

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Vendor Number	Vendor Name					Total Vendor Amount
INC1418	RUNNINGS SUPPLY INC					470.32
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216793	06/30/2025	470.32			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1189800	water hose	06/14/2025	06/14/2025	0.00	42.99	
1190443	PTO Lock Pin	06/16/2025	06/16/2025	0.00	5.97	
1190455	SHOP LIGHTS	06/16/2025	06/16/2025	0.00	39.99	
1190475	SHOP LIGHTS	06/16/2025	06/16/2025	0.00	39.99	
1190575	Steel Rod / 3/4" Coupling	06/16/2025	06/16/2025	0.00	23.95	
1190860	Spring Water	06/17/2025	06/17/2025	0.00	6.98	
1191159	Pressure gauge, coupler brass, hose	06/18/2025	06/18/2025	0.00	142.12	
1191173	Spray Paint/Sawzall Blades	06/18/2025	06/18/2025	0.00	36.98	
1191359	Tape Measures For Shop	06/19/2025	06/19/2025	0.00	78.58	
1191719	Chainsaw Chain 16"	06/20/2025	06/20/2025	0.00	52.77	
Vendor Number	Vendor Name					Total Vendor Amount
07322	SERVICE CONCEPTS, INC.					3,580.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216794	06/30/2025	3,580.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
34795	quarterly maintenance	06/24/2025	06/24/2025	0.00	2,735.00	
34796	Quarterly Maintenance	06/24/2025	06/24/2025	0.00	845.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1620	SISSON'S TREE SERVICE LLC					1,200.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216795	06/30/2025	1,200.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2571	City Tree Removal	06/20/2025	06/20/2025	0.00	1,200.00	
Vendor Number	Vendor Name					Total Vendor Amount
10608	ST. AUBIN NURSERY					6,240.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216796	06/30/2025	6,240.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
25250	Spring 2025 Tree Planting	05/15/2025	05/15/2025	0.00	6,240.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1095	SWAN ANALYTICAL USA, INC					1,739.85
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216797	06/30/2025	1,739.85			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
CD10018351	Reagent set Oxycon, Tube, Trides	06/18/2025	06/18/2025	0.00	1,739.85	
Vendor Number	Vendor Name					Total Vendor Amount
03263	TALLMAN EQUIPMENT COMPANY, INC.					616.48
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216798	06/30/2025	616.48			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3435113	Milwaukee Impact	06/18/2025	06/18/2025	0.00	616.48	
Vendor Number	Vendor Name					Total Vendor Amount
08658	TRUGREEN PROCESSING CENTER					41.40
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216799	06/30/2025	41.40			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
211038096	Lawn Service - 333	06/16/2025	06/16/2025	0.00	41.40	

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Vendor Number	Vendor Name					Total Vendor Amount
04522	TURNER, DEBBIE					1,740.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216800	06/30/2025	1,740.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2839	JANITORIAL SERVICES	06/22/2025	06/22/2025	0.00	1,740.00	
Vendor Number	Vendor Name					Total Vendor Amount
07180	ULINE					1,871.22
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216801	06/30/2025	1,871.22			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
194082830	2" Clear Gorilla Tape	06/12/2025	06/12/2025	0.00	64.11	
194143564	Umbrella and Base	06/13/2025	06/13/2025	0.00	353.67	
194262133	Picnic Table	06/13/2025	06/13/2025	0.00	1,453.44	
Vendor Number	Vendor Name					Total Vendor Amount
00991	USA BLUEBOOK					1,576.05
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216802	06/30/2025	1,576.05			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV00744647	FC Broth, StablCal Turbidity	06/19/2025	06/19/2025	0.00	695.47	
INV00747752	Hach nitrification Inhibitor, Total Phosphate	06/24/2025	06/24/2025	0.00	880.58	
Vendor Number	Vendor Name					Total Vendor Amount
INC1757	VCNA PRAIRIE LLC					1,656.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216803	06/30/2025	1,656.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
892036670-1	Concrete For Sidewalk	06/23/2025	06/23/2025	0.00	828.00	
892036670-2	Site Restoration	06/23/2025	06/23/2025	0.00	828.00	
Vendor Number	Vendor Name					Total Vendor Amount
01104	VERIZON WIRELESS					7,349.25
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216804	06/30/2025	7,349.25			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6116079923	monthly cellphone and iPad plans	06/15/2025	06/15/2025	0.00	7,349.25	
Vendor Number	Vendor Name					Total Vendor Amount
10553	WEX BANK					12,452.83
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216805	06/30/2025	12,452.83			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
JUN25-ADMIN	Credit	06/23/2025	06/23/2025	0.00	-133.01	
JUN25-CEMETERY	Fuel For Cemetery Operations	06/23/2025	06/23/2025	0.00	179.87	
JUN25-ELECTRIC DIST	Vehicle Fuel	06/23/2025	06/23/2025	0.00	2,642.74	
JUN25-ELECTRIC GEN	GAS FOR PICKUP TRUCKS	06/23/2025	06/23/2025	0.00	131.50	
JUN25-ENGINEERING	Fuel Engineering Vehicles	06/23/2025	06/23/2025	0.00	210.51	
JUN25-FIRE	Fuel	06/23/2025	06/23/2025	0.00	1,832.60	
JUN25-POLICE	Squad Fuel	06/23/2025	06/23/2025	0.00	4,964.35	
JUN25-WATER	Wex Card - Water	06/23/2025	06/23/2025	0.00	933.90	
JUN25-WR	WEC Card - Water Rec	06/23/2025	06/23/2025	0.00	1,690.37	
Vendor Number	Vendor Name					Total Vendor Amount
INC1375	WHITE CAP L.P.					1,238.50
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216806	06/30/2025	1,238.50			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
50031744884	PCC pavement and curb reinforcment materials	06/06/2025	06/06/2025	0.00	1,238.50	

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Vendor Number	Vendor Name					Total Vendor Amount
00828	WILLETT, HOFMANN & ASSOC., INC					32,846.89
Payment Type	Payment Number					Payment Date Payment Amount
Check	216807					06/30/2025 32,846.89
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
38629	WWTP Plant Upgrades - Engineering	05/19/2025	05/19/2025	0.00	15,512.55	
38885	WWTP Plant Upgrades - Engineering	06/16/2025	06/16/2025	0.00	17,334.34	
Vendor Number	Vendor Name					Total Vendor Amount
INC1616	WILLIAMS BROTHERS CONSTRUCTION INC					371,834.35
Payment Type	Payment Number					Payment Date Payment Amount
Check	216808					06/30/2025 371,834.35
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
WATER REC PLANT IMPROVE	WWTP Plant Upgrades - Pay App 11	05/19/2025	05/19/2025	0.00	371,834.35	
Vendor Number	Vendor Name					Total Vendor Amount
INC1224	WORK ZONE SAFETY, INC.					16,401.00
Payment Type	Payment Number					Payment Date Payment Amount
Check	216809					06/30/2025 16,401.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
66881	2025 LED Message Board Trailer #2	05/27/2025	05/27/2025	0.00	16,401.00	

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	134	81	0.00	1,345,321.86
Packet Totals:		134	81	0.00	1,345,321.86

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-1,345,321.86
Packet Totals:		-1,345,321.86



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Bank: Allocated Cash - Allocated Cash

Vendor Number	Vendor Name					Total Vendor Amount
	Void					0.00
Payment Type	Payment Number			Payment Date	Payment Amount	
**Void Check	216816			07/07/2025	0.00	
**Void Check	216887			07/07/2025	0.00	
**Void Check	216891			07/07/2025	0.00	
Vendor Number	Vendor Name					Total Vendor Amount
09793	926 CUSTOM EMBROIDERY					204.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216810			07/07/2025	204.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
001625	Logowear - Mayor	06/26/2025	06/26/2025	0.00	204.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1788	ADVANCED TELECOM SOLUTIONS, LLC					18,000.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216811			07/07/2025	18,000.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9661	Temporary Cell Tower Rental	06/27/2025	06/27/2025	0.00	18,000.00	
Vendor Number	Vendor Name					Total Vendor Amount
09604	ADVANCED TURF SOLUTIONS					223.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216812			07/07/2025	223.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SO1342201	seed	06/26/2025	06/26/2025	0.00	223.00	
Vendor Number	Vendor Name					Total Vendor Amount
06620	AIR ONE EQUIPMENT, INC.					41.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216813			07/07/2025	41.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
222887	Chem Tape	06/25/2025	06/25/2025	0.00	41.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1727	AIS HOLDING COMPANY LLC					809,865.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216814			07/07/2025	809,865.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
92530008733	30% Completion of Rt 38 Substation	06/18/2025	06/18/2025	0.00	809,865.00	
Vendor Number	Vendor Name					Total Vendor Amount
10663	AMAZON CAPITAL SERVICES					1,806.05
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216815			07/07/2025	1,806.05	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
11MG-LTPT-6WVK	Tablet mounts	06/30/2025	06/30/2025	0.00	290.70	
11QG-7D4L-NMDG	Anti Fog Lens Wipes	06/28/2025	06/28/2025	0.00	18.85	
14G9-PD6Q-4PKJ	Neck Protector	06/30/2025	06/30/2025	0.00	14.99	
14G9-PD6Q-FHCR	Wading Boots, Chest Wader	06/30/2025	06/30/2025	0.00	459.98	
17KR-PHCH-XGX9	Signal Maintenance & Ground Supplies	07/01/2025	07/01/2025	0.00	82.74	
1C9R-6G9L-R14D	FR Clothing	07/01/2025	07/01/2025	0.00	344.85	
1CGF-NXDT-1GT4	TROPHY FOR EMPLOYEE LUNCHEON	07/01/2025	07/01/2025	0.00	109.99	

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1KRT-XP11-W9C6	Net for hazmat trailer	07/01/2025	07/01/2025	0.00	66.40
1PQ7-DCFN-4LLR	USb Wireless Adapters	06/30/2025	06/30/2025	0.00	99.90
1RLQ-HWYV-PLX6	Vent Covers	07/01/2025	07/01/2025	0.00	6.49
1T7M-339J-9FFW	Keyboard Stand	06/30/2025	06/30/2025	0.00	29.99
1V39-4KD4-WY7J	EGO replacement head	07/01/2025	07/01/2025	0.00	109.98
1V67-JVGD-P1P9	Charger for Tough Books	06/28/2025	06/28/2025	0.00	13.99
1VVL-XPV4-P433	Paper - Lysol	06/28/2025	06/28/2025	0.00	37.21
1Y6R-QW7N-RN7C	Desk for dorm	07/01/2025	07/01/2025	0.00	119.99

Vendor Number	Vendor Name					Total Vendor Amount
00040	ANDERSON PLUMBING & HTG, INC					209.38
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216817	07/07/2025	209.38			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
119596	Toilet Tank Replacement - RR Park	06/30/2025	06/30/2025	0.00	209.38	

Vendor Number	Vendor Name					Total Vendor Amount
01850	ANIXTER, INC					3,739.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216818	07/07/2025	3,739.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6360992-00	Wilson Bohannon Padlocks	06/25/2025	06/25/2025	0.00	1,944.00	
6444905-00	Pole Bottom Grounding PLate	06/30/2025	06/30/2025	0.00	1,795.00	

Vendor Number	Vendor Name					Total Vendor Amount
05814	ARC IMAGING RESOURCES					163.80
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216819	07/07/2025	163.80			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
B73732	OCE COLORWAVE 500 MAINTENANCE AND COPY FEE	06/30/2025	06/30/2025	0.00	163.80	

Vendor Number	Vendor Name					Total Vendor Amount
02616	BAXTER & WOODMAN, INC.					1,612.50
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216820	07/07/2025	1,612.50			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0273427	Local Limits Study - Engineering	06/24/2025	06/24/2025	0.00	1,612.50	

Vendor Number	Vendor Name					Total Vendor Amount
00739	BERG-JOHNSON					833.50
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216821	07/07/2025	833.50			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
16503	Day room eletrical	06/19/2025	06/19/2025	0.00	833.50	

Vendor Number	Vendor Name					Total Vendor Amount
10817	BETTNER, DANIELLE					75.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216822	07/07/2025	75.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025	Cel Phone Reimbursement	06/30/2025	06/30/2025	0.00	75.00	

Vendor Number	Vendor Name					Total Vendor Amount
05789	C.E.S. INC					725.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216823	07/07/2025	725.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
S212-25	Land surveying staking for CIRR Transload boundary	07/02/2025	07/02/2025	0.00	725.00	

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Vendor Number	Vendor Name					Total Vendor Amount
00540	CARDOTT, CHRIS					40.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216824			07/07/2025	40.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025	Cel Phone Reimbursement	06/30/2025	06/30/2025	0.00	40.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1598	CARR, RALPH					450.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216825			07/07/2025	450.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
070225	Municipal Band - Special Concert	07/02/2025	07/02/2025	0.00	450.00	
Vendor Number	Vendor Name					Total Vendor Amount
08642	CHARLES PRODUCTS, LLC.					360.90
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216826			07/07/2025	360.90	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
PSI-160863	RR Park Merchandise	06/24/2025	06/24/2025	0.00	360.90	
Vendor Number	Vendor Name					Total Vendor Amount
08937	CHICAGO DISTRICT GOLF ASSOC.					200.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216827			07/07/2025	200.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
053025	cdga	05/30/2025	05/30/2025	0.00	150.00	
063025	cdga	06/30/2025	06/30/2025	0.00	50.00	
Vendor Number	Vendor Name					Total Vendor Amount
09112	CINTAS					1,806.69
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216828			07/07/2025	1,159.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
5277637804	MEDICINE CABINET REFILL	06/25/2025	06/25/2025	0.00	331.22	
5277637805	1st Aid Cabinet Refill/AED Check	06/25/2025	06/25/2025	0.00	147.78	
9327482073	Lifeline AED Agreement	06/30/2025	06/30/2025	0.00	680.00	
Check	216829			07/07/2025	647.69	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4234848349	Floor Mats/Shop Towels	06/25/2025	06/25/2025	0.00	95.11	
4234848385	Office And Shop Rags & Rugs	06/25/2025	06/25/2025	0.00	129.79	
4234848406	Mats. Towels, Lab Coats	06/25/2025	06/25/2025	0.00	90.75	
4235373129	Janitorial supplies	06/30/2025	06/30/2025	0.00	52.97	
4235552361	MATS AND SHOP RAGS	07/01/2025	07/01/2025	0.00	279.07	
Vendor Number	Vendor Name					Total Vendor Amount
02582	CITY OF ROCHELLE/CITY TAX					33,081.09
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216830			07/07/2025	33,081.09	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025	Tax Collection - June 2025	06/30/2025	06/30/2025	0.00	33,081.09	
Vendor Number	Vendor Name					Total Vendor Amount
10949	CONDON, JILLIAN					75.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216831			07/07/2025	75.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025	Cel Phone Reimbursement	06/30/2025	06/30/2025	0.00	75.00	

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Vendor Number	Vendor Name					Total Vendor Amount
09673	CORE & MAIN LP					1,763.22
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216832			07/07/2025	1,763.22	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
X149728	Hymax grip	06/12/2025	06/12/2025	0.00	1,763.22	
Vendor Number	Vendor Name					Total Vendor Amount
10826	CULTIVATE GEOSPATIAL SOLUTIONS, LLC					10,416.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216833			07/07/2025	10,416.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
ROCHELLE_Y4_12	Monthly GIS Charges	06/30/2025	06/30/2025	0.00	10,416.00	
Vendor Number	Vendor Name					Total Vendor Amount
04492	DELL MARKETING L.P.					5,105.01
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216834			07/07/2025	5,105.01	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
10820603542	LAPTOP	06/18/2025	06/18/2025	0.00	1,669.01	
10821578401	Dell PC	06/24/2025	06/24/2025	0.00	3,436.00	
Vendor Number	Vendor Name					Total Vendor Amount
05884	DENNIS W. MARTINEZ					5,752.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216835			07/07/2025	5,752.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
30	Mowing And Trimming Cemetery	06/01/2025	06/01/2025	0.00	5,752.00	
Vendor Number	Vendor Name					Total Vendor Amount
10187	DFC FENCE, INC.					9,617.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216836			07/07/2025	9,617.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
256091	120 S 8th St Temp Fence	06/26/2025	06/26/2025	0.00	4,552.00	
5212511	Fence replacement along BNSF RR QZ at 7th Street	06/26/2025	06/26/2025	0.00	5,065.00	
Vendor Number	Vendor Name					Total Vendor Amount
08910	DOUGHERTY, KENNETH R.					171.19
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216837			07/07/2025	171.19	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
070225	Duty boot reimbursement	07/02/2025	07/02/2025	0.00	171.19	
Vendor Number	Vendor Name					Total Vendor Amount
02147	DUVAL, RONALD L.					1,500.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216838			07/07/2025	1,500.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
062625	Municipal Band Director	06/26/2025	06/26/2025	0.00	1,500.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1165	EXPRESS EVALUATIONS					4,500.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216839			07/07/2025	4,500.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1565	ANNUAL SUBSCRIPTION	07/01/2025	07/01/2025	0.00	4,500.00	

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Vendor Number	Vendor Name					Total Vendor Amount
03334	FERGUSON WATERWORKS #2516					2,193.39
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216840	07/07/2025	2,193.39			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0522267-1	Clamps	07/01/2025	07/01/2025	0.00	2,030.83	
0522400-1	Comp Union	07/01/2025	07/01/2025	0.00	162.56	
Vendor Number	Vendor Name					Total Vendor Amount
INC1472	FIREGROUND SUPPLY					697.90
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216841	07/07/2025	697.90			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
35073	VanVickle Duty Pants	06/26/2025	06/26/2025	0.00	96.98	
35074	Arendt duty pants	06/26/2025	06/26/2025	0.00	83.99	
35075	Dougherty duty pants	06/26/2025	06/26/2025	0.00	167.98	
35076	Underwood duty pants	06/26/2025	06/26/2025	0.00	180.97	
35077	Willis duty pants	06/26/2025	06/26/2025	0.00	167.98	
Vendor Number	Vendor Name					Total Vendor Amount
00210	FISCHERS, INC.					763.45
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216842	07/07/2025	763.45			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0757129-002	office supplies calculators	05/29/2025	05/29/2025	0.00	34.00	
0757286-001	Desk Top Jays Desk	06/09/2025	06/09/2025	0.00	319.00	
0757543-001	Office supplies	06/20/2025	06/20/2025	0.00	65.58	
0757587-001	Copier Contract - 333	06/23/2025	06/23/2025	0.00	171.90	
0757588-001	Copier Plan - W/WR	06/23/2025	06/23/2025	0.00	92.97	
0757589-001	Total Copy Plan Charge	06/23/2025	06/23/2025	0.00	80.00	
Vendor Number	Vendor Name					Total Vendor Amount
06609	FRONTIER					16.54
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216843	07/07/2025	16.54			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
062725	Monthly Phone Charge	06/27/2025	06/27/2025	0.00	16.54	
Vendor Number	Vendor Name					Total Vendor Amount
03782	GASVODA & ASSOCIATES, INC.					5,905.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216844	07/07/2025	5,905.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV24MRA0091CHF	Grayco Tube	06/28/2025	06/28/2025	0.00	1,675.00	
INV25MRA0066CHF	Service Kit, Foot Valve	06/25/2025	06/25/2025	0.00	4,230.00	
Vendor Number	Vendor Name					Total Vendor Amount
03278	GOVERNMENT FINANCE OFFICERS ASSOC.					460.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216845	07/07/2025	460.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
00025440	Certificate of Achievement Audit Award Application	06/30/2025	06/30/2025	0.00	460.00	
Vendor Number	Vendor Name					Total Vendor Amount
03668	GREDCO					12,709.13
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216846	07/07/2025	12,709.13			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025	GREDCO 2nd quarter payment per agreement	06/30/2025	06/30/2025	0.00	12,709.13	

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Vendor Number 00493	Vendor Name GROVERS SERVICES, LLC					Total Vendor Amount 4,800.00
Payment Type Check	Payment Number 216847				Payment Date 07/07/2025	Payment Amount 4,800.00
Payable Number 063025	Description Trimmed/Removed Trees Week of June 23rd	Payable Date 06/30/2025	Due Date 06/30/2025	Discount Amount 0.00	Payable Amount 4,800.00	
Vendor Number 00246	Vendor Name HACH COMPANY					Total Vendor Amount 265.16
Payment Type Check	Payment Number 216848				Payment Date 07/07/2025	Payment Amount 265.16
Payable Number 14560689	Description Fluoride Chemkey	Payable Date 06/30/2025	Due Date 06/30/2025	Discount Amount 0.00	Payable Amount 265.16	
Vendor Number 10256	Vendor Name HAWKINS, INC.					Total Vendor Amount 3,521.60
Payment Type Check	Payment Number 216849				Payment Date 07/07/2025	Payment Amount 3,521.60
Payable Number 7111812	Description Azone 15	Payable Date 06/25/2025	Due Date 06/25/2025	Discount Amount 0.00	Payable Amount 1,651.20	
Payable Number 7111813	Description Azone 15	Payable Date 06/25/2025	Due Date 06/25/2025	Discount Amount 0.00	Payable Amount 1,870.40	
Vendor Number 10715	Vendor Name HELFRICH TRUCKING EXCAVATING, LLC					Total Vendor Amount 850.00
Payment Type Check	Payment Number 216850				Payment Date 07/07/2025	Payment Amount 850.00
Payable Number 4593	Description Haul Unit R156 To Truck Country For Repairs	Payable Date 06/26/2025	Due Date 06/26/2025	Discount Amount 0.00	Payable Amount 850.00	
Vendor Number 10698	Vendor Name HELM SERVICE					Total Vendor Amount 18,314.15
Payment Type Check	Payment Number 216851				Payment Date 07/07/2025	Payment Amount 18,314.15
Payable Number FRE158755	Description REPLACED FUEL AND OIL LINES FROM TANKS TO BASEMEI	Payable Date 06/22/2025	Due Date 06/22/2025	Discount Amount 0.00	Payable Amount 18,314.15	
Vendor Number INC1268	Vendor Name HERNANDEZ, AUTUMN					Total Vendor Amount 48.67
Payment Type Check	Payment Number 216852				Payment Date 07/07/2025	Payment Amount 48.67
Payable Number 063025	Description Cel Phone Reimbursement	Payable Date 06/30/2025	Due Date 06/30/2025	Discount Amount 0.00	Payable Amount 48.67	
Vendor Number 01089	Vendor Name HUB-REMSEN PRINT GROUP					Total Vendor Amount 1,243.05
Payment Type Check	Payment Number 216853				Payment Date 07/07/2025	Payment Amount 1,243.05
Payable Number 12923	Description scorecards	Payable Date 06/25/2025	Due Date 06/25/2025	Discount Amount 0.00	Payable Amount 1,243.05	
Vendor Number 04257	Vendor Name ISC, INC					Total Vendor Amount 22,500.00
Payment Type Check	Payment Number 216854				Payment Date 07/07/2025	Payment Amount 22,500.00
Payable Number INVP0000001612	Description Control Room Services June 2025	Payable Date 06/30/2025	Due Date 06/30/2025	Discount Amount 0.00	Payable Amount 22,500.00	

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Vendor Number	Vendor Name					Total Vendor Amount
02561	IWEA					20.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216855			07/07/2025	20.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3056	IWEA - Renewal - Jessica Mueller	06/01/2025	06/01/2025	0.00	20.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1276	JAMES, CATHY					450.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216856			07/07/2025	450.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
070225	Municipal Band - Special Concert	07/02/2025	07/02/2025	0.00	450.00	
Vendor Number	Vendor Name					Total Vendor Amount
05282	JOHNSON TRACTOR					16,512.18
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216857			07/07/2025	16,512.18	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
ER14276	Mower	05/22/2025	05/22/2025	0.00	15,599.00	
IR09063	Kabota starter	06/25/2025	06/25/2025	0.00	367.51	
IR09259	Parts For Unit R270	06/27/2025	06/27/2025	0.00	514.50	
IR09261	WOODS MOWER PARTS	06/27/2025	06/27/2025	0.00	31.17	
Vendor Number	Vendor Name					Total Vendor Amount
09444	KALEEL'S CLOTHING					542.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216858			07/07/2025	542.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
062625	Worker Clothing -Ryan M	06/26/2025	06/26/2025	0.00	145.00	
062625-1	Hi Vis Gear	06/26/2025	06/26/2025	0.00	87.00	
062625-2	Uniform Allowance - Eric Cech	06/26/2025	06/26/2025	0.00	87.00	
062625-3	Hi Vis	06/26/2025	06/26/2025	0.00	145.00	
062625-4	Uniform Allowance - Justin Medine	06/26/2025	06/26/2025	0.00	78.00	
Vendor Number	Vendor Name					Total Vendor Amount
00713	KARA COMPANY, INC.					770.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216859			07/07/2025	770.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
391822	Infinity Core software conversion services for GPS	06/25/2025	06/25/2025	0.00	770.00	
Vendor Number	Vendor Name					Total Vendor Amount
10032	LARSON & LARSON BUILDERS, INC.					1,271,681.58
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216860			07/07/2025	1,271,681.58	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
WELL 8 WATER TREATMENT	Well 8 - Pay App 10	06/06/2025	06/06/2025	0.00	535,813.60	
WELL 8 WATER TREATMENT	Well 8 - Pay App 8	05/19/2025	05/19/2025	0.00	120,523.99	
WELL 8 WATER TREATMENT	Well 8 - Pay App 9	06/03/2025	06/03/2025	0.00	615,343.99	
Vendor Number	Vendor Name					Total Vendor Amount
00342	LAWSON PRODUCTS, INC.					4,103.87
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216861			07/07/2025	4,103.87	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
9312590340	REFILL HARDWARE BINS AND PIPE FITTINGS AND DEGREAS	06/25/2025	06/25/2025	0.00	1,014.57	
9312594373	3/4" & 1/2" Hex Stainless Hardware	06/26/2025	06/26/2025	0.00	1,111.67	
9312596219	Various Stock Supplies	06/26/2025	06/26/2025	0.00	1,412.80	
9312596722	1/2" Hex Stainless Hardware	06/26/2025	06/26/2025	0.00	564.83	

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Vendor Number	Vendor Name					Total Vendor Amount
08702	LEE COUNTY INDUSTRIAL DEVELOPMENT					8,500.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216862			07/07/2025	8,500.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2509	Economic Development Agreement	07/01/2025	07/01/2025	0.00	8,500.00	
Vendor Number	Vendor Name					Total Vendor Amount
INC1592	LEGACY FIRE APPARATUS					2,670.55
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216863			07/07/2025	2,670.55	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV-20629	L1 repair	06/23/2025	06/23/2025	0.00	2,670.55	
Vendor Number	Vendor Name					Total Vendor Amount
02095	MARTIN & CO EXCAVATING					69,707.12
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216864			07/07/2025	19,352.18	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
20116673	Water Main Repair - 150 N. 15th	01/24/2025	01/24/2025	0.00	11,931.34	
2116-1	Brush Grove Rd Work	06/23/2025	06/23/2025	0.00	7,420.84	
Check	216865			07/07/2025	50,354.94	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2025 STEWARD ROAD MULT	2025 Steward Rd Multi Use Path pay estimate #1	06/30/2025	06/30/2025	0.00	50,354.94	
Vendor Number	Vendor Name					Total Vendor Amount
10297	MERLIN'S GREENHOUSE & FLOWERS					3,729.50
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216866			07/07/2025	3,729.50	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
8166	2025 Flower containers - City Hall	06/24/2025	06/24/2025	0.00	3,729.50	
Vendor Number	Vendor Name					Total Vendor Amount
09877	MICHLIG ENERGY, LTD.					19,787.04
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216867			07/07/2025	19,787.04	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
21825672	FUEL FOR CATS 13,14,15 TANK #1	06/23/2025	06/23/2025	0.00	6,595.68	
21825673	FUEL FOR CATS 16,17,18 TANK #2	06/23/2025	06/23/2025	0.00	13,191.36	
Vendor Number	Vendor Name					Total Vendor Amount
INC1787	MINICAM INC					2,922.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216868			07/07/2025	2,922.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4938	Mini Cam	06/26/2025	06/26/2025	0.00	2,922.00	
Vendor Number	Vendor Name					Total Vendor Amount
00028	MODERN SHOE SHOP					729.94
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216869			07/07/2025	729.94	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
014713	Worker Boots- Jason/Sean	06/29/2025	06/29/2025	0.00	729.94	
Vendor Number	Vendor Name					Total Vendor Amount
00946	MOTION INDUSTRIES, INC.					358.82
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216870			07/07/2025	358.82	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
IL08-01077055	PARTS FOR BARREL PUMP	06/30/2025	06/30/2025	0.00	358.82	

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Vendor Number 09077	Vendor Name MULHOLLAND, JAY					Total Vendor Amount 271.90
Payment Type Check	Payment Number 216871			Payment Date 07/07/2025	Payment Amount 271.90	
Payable Number 0630025	Description Cel Phone Reimbursement	Payable Date 06/30/2025	Due Date 06/30/2025	Discount Amount 0.00	Payable Amount 61.90	
071625	DTECH Midwest	07/16/2025	07/16/2025	0.00	210.00	
Vendor Number 00415	Vendor Name NAPA AUTO PARTS ROCHELLE					Total Vendor Amount 7.77
Payment Type Check	Payment Number 216872			Payment Date 07/07/2025	Payment Amount 7.77	
Payable Number 102305	Description ORINGS FOR STRAINERS ON #9 ENGINE	Payable Date 07/01/2025	Due Date 07/01/2025	Discount Amount 0.00	Payable Amount 7.77	
Vendor Number 07379	Vendor Name NORTHERN ILLINOIS DISPOSAL SVCS					Total Vendor Amount 882.36
Payment Type Check	Payment Number 216873			Payment Date 07/07/2025	Payment Amount 882.36	
Payable Number 23926234T086	Description 1030 S 7th St- 20 yd Dumpster	Payable Date 07/01/2025	Due Date 07/01/2025	Discount Amount 0.00	Payable Amount 434.58	
23928517T086	1030 S 7th St- 4 yd Dumpster	07/01/2025	07/01/2025	0.00	106.25	
23928895T086	700 2nd Ave- 8yd Dumpster	07/01/2025	07/01/2025	0.00	341.53	
Vendor Number 02782	Vendor Name NW IL CRIMINAL JUSTICE COMMISSION					Total Vendor Amount 2,326.77
Payment Type Check	Payment Number 216874			Payment Date 07/07/2025	Payment Amount 2,326.77	
Payable Number 032925	Description Training Membershp	Payable Date 03/29/2025	Due Date 03/29/2025	Discount Amount 0.00	Payable Amount 2,326.77	
Vendor Number 08891	Vendor Name O'REILLY AUTO PARTS					Total Vendor Amount 19.91
Payment Type Check	Payment Number 216875			Payment Date 07/07/2025	Payment Amount 19.91	
Payable Number 4304-147195	Description F21 filter	Payable Date 06/24/2025	Due Date 06/24/2025	Discount Amount 0.00	Payable Amount 19.91	
Vendor Number INC1010	Vendor Name PACE ANALYTICAL SERVICES, LLC					Total Vendor Amount 1,881.90
Payment Type Check	Payment Number 216876			Payment Date 07/07/2025	Payment Amount 1,881.90	
Payable Number 257218493	Description Outside Lab Testing	Payable Date 06/30/2025	Due Date 06/30/2025	Discount Amount 0.00	Payable Amount 1,240.90	
257218494	Outside Lab Testing	06/30/2025	06/30/2025	0.00	396.00	
257218495	Pace - Lead and Copper	06/30/2025	06/30/2025	0.00	245.00	
Vendor Number INC1110	Vendor Name PEST CONTROL CONSULTANTS ILLINOIS					Total Vendor Amount 447.05
Payment Type Check	Payment Number 216877			Payment Date 07/07/2025	Payment Amount 447.05	
Payable Number 762334	Description Pest Control	Payable Date 06/19/2025	Due Date 06/19/2025	Discount Amount 0.00	Payable Amount 53.50	
762435	Pest Control	06/19/2025	06/19/2025	0.00	45.00	
762454	Pest Control - WWTP	06/19/2025	06/19/2025	0.00	69.55	
762788	Pest Control - Wells	06/19/2025	06/19/2025	0.00	214.00	
768466	Pest Control - 333 Building	06/27/2025	06/27/2025	0.00	65.00	

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Vendor Number	Vendor Name					Total Vendor Amount
00693	PETTY CASH - POLICE DEPT					50.75
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216878			07/07/2025	50.75	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
062525	Petty Cash Reimbursement	06/25/2025	06/25/2025	0.00	5.00	
063025	Petty Cash Reimbursement	06/30/2025	06/30/2025	0.00	45.75	
Vendor Number	Vendor Name					Total Vendor Amount
09882	PHILLIPS, VERONICA					2,713.28
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216879			07/07/2025	2,713.28	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1673	Janitorial Service	07/01/2025	07/01/2025	0.00	2,713.28	
Vendor Number	Vendor Name					Total Vendor Amount
01603	PITNEY BOWES					179.46
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216880			07/07/2025	179.46	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3107293874	Pitney Bowes	06/29/2025	06/29/2025	0.00	179.46	
Vendor Number	Vendor Name					Total Vendor Amount
01154	PRESCOTT BROS. FORD					1,468.89
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216881			07/07/2025	1,468.89	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3488	F20 Brakes	06/27/2025	06/27/2025	0.00	1,468.89	
Vendor Number	Vendor Name					Total Vendor Amount
08908	R&R PRODUCTS, INC.					242.20
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216882			07/07/2025	242.20	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
CD3045527	roller	06/26/2025	06/26/2025	0.00	242.20	
Vendor Number	Vendor Name					Total Vendor Amount
05517	REINDERS, INC.					167.66
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216883			07/07/2025	167.66	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6075560-00	belt	06/25/2025	06/25/2025	0.00	167.66	
Vendor Number	Vendor Name					Total Vendor Amount
10207	ROCHELLE ACE HARDWARE					4,258.10
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216884			07/07/2025	293.24	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025-AIRPORT2	GROUND MAINTENANCE SUPPLIES	06/30/2025	06/30/2025	0.00	293.24	
Check	216885			07/07/2025	461.12	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025-FIRE2	Building supplies	06/30/2025	06/30/2025	0.00	461.12	
Check	216886			07/07/2025	3,503.74	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025-ADMIN	Paint for office	06/30/2025	06/30/2025	0.00	197.96	
063025-AIRPORT	CONCRETE FOR SIGN	06/30/2025	06/30/2025	0.00	35.97	
063025-CUSTOMER SERVICE	Tent pegs, Fan	06/30/2025	06/30/2025	0.00	46.78	
063025-ELEC DIST	Op Sup/Equip Sup/Tools/Janitorial/Bldg Sup	06/30/2025	06/30/2025	0.00	476.38	
063025-ELECTRIC GEN	SHOP SUPPLIES AND LIGHTS	06/30/2025	06/30/2025	0.00	135.91	
063025-ENGINEERING	PPE work gloves	06/30/2025	06/30/2025	0.00	59.37	
063025-FIRE	Building supplies	06/30/2025	06/30/2025	0.00	240.95	

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063025-GOLF	misc supplies	06/30/2025	06/30/2025	0.00	99.23
063025-STREETS	Various Supplies	06/30/2025	06/30/2025	0.00	741.16
063025-TECH CENTER	Small Hand Tools	06/30/2025	06/30/2025	0.00	130.55
063025-WATER	W/WR - Ace Hardware	06/30/2025	06/30/2025	0.00	1,339.48
Vendor Number	Vendor Name	Total Vendor Amount			
04469	ROCHELLE FIRE PENSION FUND	15,356.95			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216888	07/07/2025	15,356.95		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
070125	50% Video Gaming Transfer	07/01/2025	07/01/2025	0.00	15,356.95
Vendor Number	Vendor Name	Total Vendor Amount			
02241	ROCHELLE JANITORIAL SUPPLY	132.66			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216889	07/07/2025	132.66		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
062025-3	Mop and Bucket	06/26/2025	06/26/2025	0.00	132.66
Vendor Number	Vendor Name	Total Vendor Amount			
00596	ROCHELLE MUNICIPAL UTILITIES	88,590.81			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216890	07/07/2025	88,590.81		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
063025	Utilities	06/30/2025	06/30/2025	0.00	88,590.81
Vendor Number	Vendor Name	Total Vendor Amount			
04470	ROCHELLE POLICE PENSION FUND	15,356.95			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216892	07/07/2025	15,356.95		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
070125	50% Video Gaming Transfer	07/01/2025	07/01/2025	0.00	15,356.95
Vendor Number	Vendor Name	Total Vendor Amount			
09888	ROCKFORD INDUSTRIAL EQUIPMENT, INC	446.49			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216893	07/07/2025	446.49		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
29008	Forklift Brake Repair	06/26/2025	06/26/2025	0.00	446.49
Vendor Number	Vendor Name	Total Vendor Amount			
INC1418	RUNNINGS SUPPLY INC	989.90			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216894	07/07/2025	989.90		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1192720	BIG FANS FOR THE MAIN PLANT	06/23/2025	06/23/2025	0.00	699.98
1192728	Shop Supplies	06/23/2025	06/23/2025	0.00	67.84
1192831	Outdoor Cooler	06/23/2025	06/23/2025	0.00	129.99
1192862	PPE lime green saftey vest	06/23/2025	06/23/2025	0.00	19.99
1193393	Garbage Bags, Coffee	06/25/2025	06/25/2025	0.00	40.47
1193402	Spring Water	06/25/2025	06/25/2025	0.00	13.96
1195154	Parts For Unit R109	06/30/2025	06/30/2025	0.00	17.67
Vendor Number	Vendor Name	Total Vendor Amount			
INC1620	SISSON'S TREE SERVICE LLC	5,100.00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	216895	07/07/2025	5,100.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2579	Removal Of City Trees	06/25/2025	06/25/2025	0.00	5,100.00

Payment Register

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Vendor Number	Vendor Name					Total Vendor Amount
INC1614	SPECIAL OLYMPICS ILLINOIS					150.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216896			07/07/2025	150.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
070225	Hole Sponsor	07/02/2025	07/02/2025	0.00	150.00	
Vendor Number	Vendor Name					Total Vendor Amount
09833	STAPLES BUSINESS CREDIT					329.66
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216897			07/07/2025	329.66	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6035416566	Coffee, Cleaning Supplies	06/25/2025	06/25/2025	0.00	227.95	
6035416567	Office Supplies	06/25/2025	06/25/2025	0.00	101.71	
Vendor Number	Vendor Name					Total Vendor Amount
08023	SYNDEO NETWORKS, INC.					13,388.28
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216898			07/07/2025	13,388.28	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
SN024896	Internet Bandwith & Voip Trunks	06/01/2025	06/01/2025	0.00	12,707.96	
SN024911	Admin Phone lines	06/01/2025	06/01/2025	0.00	680.32	
Vendor Number	Vendor Name					Total Vendor Amount
06794	TDG COMMUNICATIONS, INC.					3,000.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216899			07/07/2025	3,000.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
18876	Tourism Website	07/01/2025	07/01/2025	0.00	3,000.00	
Vendor Number	Vendor Name					Total Vendor Amount
04062	TESREAU, SAMUEL					75.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216900			07/07/2025	75.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025	Cel Phone Reimbursement	06/30/2025	06/30/2025	0.00	75.00	
Vendor Number	Vendor Name					Total Vendor Amount
09526	TIMBERMEN TREE SERVICE LLC					3,100.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216901			07/07/2025	3,100.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
062625	Storm Damaged Tree Removal In Cemetery	06/26/2025	06/26/2025	0.00	3,100.00	
Vendor Number	Vendor Name					Total Vendor Amount
08076	TOLIVER, BLAKE					75.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216902			07/07/2025	75.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
063025	Cel Phone Reimbursement	06/30/2025	06/30/2025	0.00	75.00	
Vendor Number	Vendor Name					Total Vendor Amount
07262	TOTAL WATER TREATMENT SYSTEMS					32.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check	216903			07/07/2025	32.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0033724	Di Service	06/27/2025	06/27/2025	0.00	32.00	

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Vendor Number	Vendor Name						Total Vendor Amount
INC1368	TRUCK COUNTRY OF ILLINOIS, INC						3,353.80
Payment Type	Payment Number						Payment Date Payment Amount
Check	216904						07/07/2025 3,353.80
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
R901039247 01	Repairs For Unit R156	06/25/2025	06/25/2025	0.00	3,432.00		
X901195484 01	Dash Panel For Unit R156	04/29/2025	04/29/2025	0.00	384.98		
X901196663 01	Dash Panel For Unit R156	04/30/2025	04/30/2025	0.00	109.80		
X901196933 01	Return For Wrong Part	05/01/2025	05/01/2025	0.00	-169.20		
X901196934 01	Return For Wrong Part	05/01/2025	05/01/2025	0.00	-346.48		
X901200275 01	Credit For Restocking Fee Error	05/20/2025	05/20/2025	0.00	-18.80		
X901200276 01	Credit For Restocking Fee Error	05/20/2025	05/20/2025	0.00	-38.50		
							Total Vendor Amount
10785	TYLER TECHNOLOGIES, INC						14,014.40
Payment Type	Payment Number						Payment Date Payment Amount
Check	216905						07/07/2025 14,014.40
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
025-517092	Insite Transaction Fees	06/30/2025	06/30/2025	0.00	13,932.50		
025-517548	Incode Smart Meter Portal	06/30/2025	06/30/2025	0.00	81.90		
							Total Vendor Amount
07180	ULINE						46.50
Payment Type	Payment Number						Payment Date Payment Amount
Check	216906						07/07/2025 46.50
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
194390909	Amber jar	06/19/2025	06/19/2025	0.00	46.50		
							Total Vendor Amount
INC1757	VCNA PRAIRIE LLC						1,256.00
Payment Type	Payment Number						Payment Date Payment Amount
Check	216907						07/07/2025 1,256.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
892038371	Concrete For Inlets And Curbs	06/24/2025	06/24/2025	0.00	184.00		
892041469	Poured Curb For Gary & Lincoln Ave	06/25/2025	06/25/2025	0.00	888.00		
892050105	Concrete For Inlets & Curbs	06/30/2025	06/30/2025	0.00	184.00		
							Total Vendor Amount
01104	VERIZON WIRELESS						79.04
Payment Type	Payment Number						Payment Date Payment Amount
Check	216908						07/07/2025 79.04
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
6116506534	Phone	06/20/2025	06/20/2025	0.00	79.04		
							Total Vendor Amount
00927	VILLAGE OF CRESTON						9,749.26
Payment Type	Payment Number						Payment Date Payment Amount
Check	216909						07/07/2025 9,749.26
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
062625	1st Qtr RWD Fees	06/26/2025	06/26/2025	0.00	9,749.26		
							Total Vendor Amount
00637	VILLAGE OF HILLCREST						2,240.38
Payment Type	Payment Number						Payment Date Payment Amount
Check	216910						07/07/2025 2,240.38
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount		
063025	Tax Collection	06/30/2025	06/30/2025	0.00	2,240.38		

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Vendor Number	Vendor Name					Total Vendor Amount
INC1607	WARNING LITES OF SOUTHERN ILLINOIS					213.15
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216911	07/07/2025	213.15			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
37706	Caution Tape	07/01/2025	07/01/2025	0.00	179.40	
37710	Custom Sign	07/01/2025	07/01/2025	0.00	33.75	
Vendor Number	Vendor Name					Total Vendor Amount
INC1616	WILLIAMS BROTHERS CONSTRUCTION INC					580,097.32
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216912	07/07/2025	580,097.32			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
WATER REC PLANT IMPROVE	WWTP Plant Upgrades - Pay App 12	06/04/2025	06/04/2025	0.00	580,097.32	
Vendor Number	Vendor Name					Total Vendor Amount
03192	WYATT PAVEMENT MAINTENANCE INC					4,000.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216913	07/07/2025	4,000.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
1147	Seal Coat Parking Lot 1030 S 7th St	07/01/2025	07/01/2025	0.00	4,000.00	
Vendor Number	Vendor Name					Total Vendor Amount
09904	ZOLL MEDICAL CORP					148.68
Payment Type	Payment Number	Payment Date	Payment Amount			
Check	216914	07/07/2025	148.68			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4230657	12 lead cable	06/26/2025	06/26/2025	0.00	148.68	

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Allocated Cash	Check	39	27	0.00	917,212.51
Allocated Cash	Voided **Void Check	0	1	0.00	0.00
Allocated Cash	Check	52	23	0.00	1,327,667.09
Allocated Cash	Voided **Void Check	0	1	0.00	0.00
Allocated Cash	Check	99	52	0.00	920,468.60
Allocated Cash	Voided **Void Check	0	1	0.00	0.00
Packet Totals:		190	105	0.00	3,165,348.20

Cash Fund Summary

Fund	Name	Amount
91	Cash Allocation	-3,165,348.20
Packet Totals:		-3,165,348.20

File Attachments for Item:

2. A Motion to Accept and Place on File - Audit for January 1, 2024 – December 31, 2024

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Audit for January 1, 2024 – December 31, 2024

Staff Contact: Chris Cardott, Finance Director

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

The auditor’s opinion, as noted on page 2 of the Annual Comprehensive Financial Report, indicates that the financial statements “present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochelle, Illinois, as of December 31, 2024, and the respective changes in financial position and, where applicable cash flows thereof for the year ended in conformity with accounting principles generally accepted in the United States of America .”

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

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:

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

Recommendation: Accept and place on file the Audit Reports for 2024 as prepared and presented by Sikich, LLP..

CITY OF ROCHELLE, ILLINOIS

LIGHTHOUSE POINTE TAX INCREMENT FINANCING FUND

FINANCIAL REPORT AND REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2024

The background of the lower half of the page features a grayscale photograph of a modern building with a complex, geometric facade. The building is partially obscured by a teal-colored horizontal band and a series of overlapping, semi-transparent geometric shapes (triangles and polygons) in shades of gray and white. In the bottom right corner, there is an orange rectangular box containing the text 'SIKICH.COM' in white, uppercase letters.

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CITY OF ROCHELLE, ILLINOIS
LIGHTHOUSE POINTE TAX INCREMENT FINANCING FUND
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INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE

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

We have examined management's assertion, included in its representation letter dated June 13, 2025, that the City of Rochelle, Illinois (the City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2024. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the City of Rochelle, Illinois complied with the aforementioned requirements for the year ended December 31, 2024 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office, and the joint review board, and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

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Naperville, IL 60563
630.566.8400

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochelle, Illinois (the City) as of and for the year ended December 31, 2024, and the notes to financial statements, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated June 13, 2025, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (balance sheet, schedule of revenues, expenditures, and changes in fund balance and schedule of fund balance by source) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

CITY OF ROCHELLE, ILLINOIS

**LIGHTHOUSE POINTE
TAX INCREMENT FINANCING FUND
BALANCE SHEET**

December 31, 2024

ASSETS

Cash and Investments	\$ 1,279,656
Accrued Interest	<u>897</u>
TOTAL ASSETS	<u><u>\$ 1,280,553</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

None	<u>\$ -</u>
Total Liabilities	<u>-</u>

FUND BALANCE

Restricted for Economic Development	<u>1,280,553</u>
Total Fund Balance	<u>1,280,553</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 1,280,553</u></u>

CITY OF ROCHELLE, ILLINOIS

**LIGHTHOUSE POINTE
TAX INCREMENT FINANCING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the Year Ended December 31, 2024

	<u>Lighthouse Pointe TIF</u>
REVENUES	
Property Taxes	\$ 648,992
Investment Income	<u>35,274</u>
Total Revenues	<u>684,266</u>
EXPENDITURES	
General Government	
Contractual Services	160,756
Debt Service	
Principal	180,000
Interest and Fiscal Charges	<u>56,475</u>
Total Expenditures	<u>397,231</u>
NET CHANGE IN FUND BALANCE	287,035
FUND BALANCE, JANUARY 1	<u>993,518</u>
FUND BALANCE, DECEMBER 31	<u><u>\$ 1,280,553</u></u>

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**LIGHTHOUSE POINTE
TAX INCREMENT FINANCING FUND
SCHEDULE OF FUND BALANCE
BY SOURCE**

For the Year Ended December 31, 2024

	Lighthouse Pointe TIF
BEGINNING BALANCE, JANUARY 1, 2024	<u>\$ 993,518</u>
DEPOSITS	
Property Taxes	648,992
Investment Income	<u>35,274</u>
Total Deposits	<u>684,266</u>
Balance Plus Deposits	<u>1,677,784</u>
EXPENDITURES	
General Government	
Contractual Services	160,756
Debt Service	
Principal	180,000
Interest	<u>56,475</u>
Total Expenditures	<u>397,231</u>
ENDING BALANCE, DECEMBER 31, 2024	<u><u>\$ 1,280,553</u></u>
ENDING BALANCE BY SOURCE	
Property Tax	<u>\$ 1,280,553</u>
Subtotal	1,280,553
Less Surplus Funds	<u>-</u>
FUND BALANCE, DECEMBER 31, 2024	<u><u>\$ 1,280,553</u></u>

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

NORTHERN GATEWAY TAX INCREMENT FINANCING FUND

FINANCIAL REPORT AND REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2024

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CITY OF ROCHELLE, ILLINOIS
NORTHERN GATEWAY TAX INCREMENT FINANCING FUND
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INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE

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

We have examined management's assertion, included in its representation letter dated June 13, 2025, that the City of Rochelle, Illinois (the City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2024. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the City of Rochelle, Illinois complied with the aforementioned requirements for the year ended December 31, 2024 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office, and the joint review board, and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

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Naperville, IL 60563
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochelle, Illinois (the City) as of and for the year ended December 31, 2024, and the notes to financial statements, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated June 13, 2025, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (balance sheet, schedule of revenues, expenditures, and changes in fund balance and schedule of fund balance by source) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

CITY OF ROCHELLE, ILLINOIS

**NORTHERN GATEWAY
TAX INCREMENT FINANCING FUND
BALANCE SHEET**

December 31, 2024

ASSETS	
Cash and Investments	<u>\$ 137,136</u>
TOTAL ASSETS	<u><u>\$ 137,136</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
None	<u>\$ -</u>
Total Liabilities	<u>-</u>
FUND BALANCE	
Restricted for Economic Development	<u>137,136</u>
Total Fund Balance	<u>137,136</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 137,136</u></u>

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**NORTHERN GATEWAY
TAX INCREMENT FINANCING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the Year Ended December 31, 2024

	<u>Northern Gateway TIF</u>
REVENUES	
Property Taxes	\$ 174,237
Investment Income	<u>1,074</u>
Total Revenues	<u>175,311</u>
EXPENDITURES	
General Government	
Other Services	<u>100,393</u>
Total Expenditures	<u>100,393</u>
NET CHANGE IN FUND BALANCE	74,918
FUND BALANCE, JANUARY 1	<u>62,218</u>
FUND BALANCE, DECEMBER 31	<u><u>\$ 137,136</u></u>

CITY OF ROCHELLE, ILLINOIS

**NORTHERN GATEWAY
TAX INCREMENT FINANCING FUND
SCHEDULE OF FUND BALANCE
BY SOURCE**

For the Year Ended December 31, 2024

	<u>Northern Gateway TIF</u>
BEGINNING BALANCE, JANUARY 1, 2024	<u>\$ 62,218</u>
DEPOSITS	
Property Taxes	174,237
Investment Income	<u>1,074</u>
Total Deposits	<u>175,311</u>
Balance Plus Deposits	<u>237,529</u>
EXPENDITURES	
General Government	
Other Services	<u>100,393</u>
Total Expenditures	<u>100,393</u>
ENDING BALANCE, DECEMBER 31, 2024	<u><u>\$ 137,136</u></u>
ENDING BALANCE BY SOURCE	
Property Tax	<u>\$ 137,136</u>
Subtotal	137,136
Less Surplus Funds	<u>-</u>
FUND BALANCE, DECEMBER 31, 2024	<u><u>\$ 137,136</u></u>

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2024

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ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
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ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the Rochelle Municipal Utilities (enterprise funds of the City of Rochelle, Illinois (the City)) (RMU) as of and for the year ended December 31, 2024, and the related notes to financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Rochelle Municipal Utilities (enterprise funds of the City of Rochelle, Illinois), as of December 31, 2024, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the funds comprising RMU and do not purport to, and do not present fairly the financial position of the City of Rochelle, Illinois as of December 31, 2024, the respective changes in financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the RMU and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the RMU's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the RMU's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the RMU's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise RMU’s basic financial statements. The supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2024, on our consideration of the RMU’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the RMU’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the RMU’s internal control over financial reporting and compliance.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

MANAGEMENT’S DISCUSSION AND ANALYSIS

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT’S DISCUSSION AND ANALYSIS
December 31, 2024

Management of the City of Rochelle’s Department of Utilities, Rochelle Municipal Utilities (RMU) offers all persons interested in the financial position of RMU this narrative overview and analysis of the utilities’ financial performance during the fiscal year ending December 31, 2024. You are invited to read this narrative in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Electric Utility exceed its liabilities and deferred inflows of resources by \$72,503,766 (net position). Of this amount, \$36,210,990 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$36,292,776 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Utility exceeded its liabilities and deferred inflows of resources by \$20,558,625 (net position). Of this amount, \$2,799,035 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$79,913 is restricted for debt service, and \$17,679,677 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Reclamation Utility exceeded its liabilities and deferred inflows of resources by \$25,597,511 (net position). Of this amount, \$6,902,230 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$138,796 is restricted for debt service, and \$18,556,485 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Technology Center Utility exceeded its liabilities and deferred inflows of resources by \$2,893,074. Of this amount \$468,647) (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors and \$2,424,427 is the net investment in capital assets.
- Operating revenues for the Electric Utility decreased 1% while expenses were up 2%. The slight decrease in revenues is from an expiration of a development agreement with a new industrial customer and expenses were up due to hiring two additional linemen.
- Operating revenues for the Water Utility decreased 8%, while operating expenses were down 5%. The decrease is due to less commercial revenue and the decrease in expenses is due to not filling open positions.
- Operating revenues for the Water Reclamation Utility increased 9%, while operating expenses were down 3%. The increase in revenue is from commercial sales and the decrease in expenses is due to not filling open positions.
- Operating revenues for the Technology Center Utility decreased 24% while operating expenses decreased 20%. The decrease in operating revenue and expense is due to the loss of a large colocation customer.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS

The purpose of this discussion and analysis is an introduction to RMU's basic financial statements. Enclosed are two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic statements that follow this analysis provide individual fund statements that demonstrate the financial strength of the utility.

- For each of the reporting funds provided, there will be a Statement of Net Position (Balance Sheet); next, the Statement of Revenues, Expenses, and Changes in Net Position, followed by a Statement of Cash Flows.
- The remaining notes provide detailed information about the methods of asset and liability valuations and other supplemental information critical to properly analyzing the financial statements.

STATEMENTS

The utility-wide statements report information about RMU using accounting methods similar to those used by private-sector utilities. The Balance Sheet includes all the utilities' assets and deferred outflows of resources and liabilities and deferred inflows of resources. All the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position regardless of when cash is received or paid.

The utility-wide statements report RMU's net position and how they have changed. Net Position – the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure financial health, or position. Over time, increases or decreases in RMU's net position indicate whether its financial health is improving or deteriorating. To assess the overall health of RMU, it is necessary to review and consider non-financial factors as well, such as changes in utility rates and the condition of utility plant in service.

The Statement of Revenues, Expenses and Changes in Net Position presents information demonstrating how the net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

Notes to Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the utility-wide financial statements.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

FINANCIAL ANALYSIS OF RMU

A summary of RMU’s Statement of Net Position is presented below.

Table 1
Condensed Statements of Net Position

	Electric Utility	
	12/31/24	12/31/23
Current/Noncurrent Assets/Deferred Outflows of Resources	\$ 49,690,284	\$ 44,031,271
Capital Assets	49,152,879	49,031,181
Total Assets and Deferred Outflows	98,843,163	93,062,452
Long-Term Liabilities	19,834,698	22,143,265
Current Liabilities/Deferred Inflows of Resources	6,504,699	4,462,939
Total Liabilities and Deferred Inflows	26,339,397	26,606,204
Net Investment in Capital Assets	36,292,776	35,852,491
Unrestricted	36,210,990	30,603,757
Total Net Position	\$ 72,503,766	\$ 66,456,248

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

FINANCIAL ANALYSIS OF RMU (cont.)

Table 2
Condensed Statements of Net Position

	Water Utility	
	12/31/24	12/31/23
Current/Noncurrent Assets/Deferred Outflows of Resources	\$ 5,355,219	\$ 4,508,597
Capital Assets	25,145,470	24,202,000
Total Assets and Deferred Outflows	30,500,689	28,710,597
Long-Term Liabilities	7,532,997	6,379,609
Other Liabilities/Deferred Inflows of Resources	2,409,067	1,987,298
Total Liabilities and Deferred Inflows	9,942,064	8,366,907
Net Investment in Capital Assets	17,679,677	18,073,660
Restricted	79,913	-
Unrestricted	2,799,035	2,270,030
Total Net Position	\$ 20,558,625	\$ 20,343,690

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

FINANCIAL ANALYSIS OF RMU (cont.)

Table 3
Condensed Statements of Net Position

	12/31/24	12/31/23
Current/Noncurrent Assets/Deferred Outflows of Resources	\$ 8,303,727	\$ 6,437,158
Capital Assets	24,332,190	21,704,472
Total Assets and Deferred Outflows	32,635,917	28,141,630
Long-Term Liabilities	4,911,334	4,811,520
Other Liabilities/Deferred Inflows of Resources	2,127,072	478,257
Total Liabilities and Deferred Inflows	7,038,406	5,289,777
Net Investment in Capital Assets	18,556,485	17,136,676
Restricted	138,796	
Unrestricted	6,902,230	5,715,177
Total Net Position	\$ 25,597,511	\$ 22,851,853

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2024

FINANCIAL ANALYSIS OF RMU (cont.)

Table 4
Condensed Statements of Net Position

Technology Center Utility

	<u>12/31/24</u>	<u>12/31/23</u>
Current/Noncurrent Assets/Deferred Outflows of Resources	\$ 2,188,140	\$ 2,379,514
Capital Assets	<u>3,765,082</u>	<u>4,078,540</u>
Total Assets and Deferred Outflows	<u>5,953,222</u>	<u>6,458,054</u>
Long-Term Liabilities	1,618,418	2,062,347
Other Liabilities/Deferred Inflows of Resources	<u>1,441,730</u>	<u>1,606,824</u>
Total Liabilities and Deferred Inflows	<u>3,060,148</u>	<u>3,669,171</u>
Net Investment in Capital Assets	2,424,427	2,423,114
Unrestricted (Deficit)	<u>468,647</u>	<u>365,769</u>
Total Net Position	<u>\$ 2,893,074</u>	<u>\$ 2,788,883</u>

The largest portion of RMU's net position (62%) reflects its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, and infrastructure), less any outstanding debt used to acquire those assets that is still outstanding. RMU employs these capital assets to provide electric, water, water reclamation, and communication services to our service area. Consequently, these assets are restricted for future spending. Although the utility's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay the associated debt must be provided from other cash generating sources since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of unrestricted net position (38%) may be used to meet the utilities' ongoing obligations to rate payers and creditors.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

FINANCIAL ANALYSIS OF RMU (cont.)

ELECTRIC OPERATIONS

Electric operations increased the 2024 utility's net position by \$6,047,518. This increase is primarily a result of the following items:

- Development agreement with a large industrial customer.
- Reduction in purchased power cost.

WATER OPERATIONS

Water operations increased the 2024 utility's net position by \$214,935. This increase is primarily a result of the following items:

- Rate increase.
- Decrease in supply and chemical costs.
- Remodeling of shared RMU facility.

WATER RECLAMATION OPERATIONS

Water Reclamation operations increased the 2024 utility's net position by \$2,745,658. This increase is primarily a result of the following items:

- Wastewater Treatment Plan improvement project cost.
- IEPA loan proceeds and forgiveness for the project.
- Remodeling of shared RMU facility.

TECHNOLOGY CENTER

Technology Center and Advanced Communication operations increased the 2024 utility's net position by \$104,191. This increase is the result of the following items:

- Increase in fiber customers.
- Loss of one major colocation customer.
- New or renewed colocation contracts.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

FINANCIAL ANALYSIS OF RMU (cont.)

The Statement of Revenues, Expenses and Changes in Net Position provides an indication of the utilities' financial health.

Table 5
Condensed Statement of Revenues, Expenses
and Changes in Net Position

Electric Utility		
	12/31/24	12/31/23
Operating Revenues	\$ 44,666,557	\$ 44,974,336
Non-Operating Revenues	1,233,289	625,830
Total Revenues	45,899,846	45,600,166
Depreciation and Amortization Expense	2,875,935	2,718,262
Other Operating Expenses	34,166,953	33,762,785
Non-Operating Expenses	560,613	611,432
Total Expenses	37,603,501	37,092,479
Income Before Transfers	8,296,345	8,507,687
Transfers	(2,248,827)	(1,454,551)
Changes in Net Position	\$ 6,047,518	\$ 7,053,136

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

FINANCIAL ANALYSIS OF RMU (cont.)

Table 6
Condensed Statement of Revenues, Expenses
and Changes in Net Position

	Water Utility	
	12/31/24	12/31/23
Operating Revenues	\$ 3,794,793	\$ 4,098,758
Non-Operating Revenues	854,366	25,114
Total Revenues	4,649,159	4,123,872
Depreciation and Amortization Expense	1,010,502	1,005,239
Other Operating Expenses	2,662,767	2,855,402
Non-Operating Expenses	92,449	101,828
Total Expenses	3,765,718	3,962,469
Income Before Transfers	883,441	161,403
Transfers	(668,506)	(61,199)
Changes in Net Position	\$ 214,935	\$ 100,204

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

FINANCIAL ANALYSIS OF RMU (cont.)

Table 7
Condensed Statement of Revenues, Expenses
and Changes in Net Position

Water Reclamation Utility

	12/31/24	12/31/23
Operating Revenues	\$ 4,694,665	\$ 4,298,815
Non-Operating Revenues	261,656	718,365
Total Revenues	4,956,321	5,017,180
Depreciation and Amortization Expense	1,639,883	1,632,868
Other Operating Expenses	3,298,162	3,470,643
Non-Operating Expenses	52,828	56,426
Total Expenses	4,990,873	5,159,937
Income Before Transfers and Grants	(34,552)	(142,757)
Transfers	(711,970)	(210,008)
Capital Grants	3,492,180	-
Changes in Net Position	\$ 2,745,658	\$ (352,765)

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2024

FINANCIAL ANALYSIS OF RMU (cont.)

Table 8
Condensed Statement of Revenues, Expenses
and Changes in Net Position

Technology Center Utility

	<u>12/31/24</u>	<u>12/31/23</u>
Operating Revenues	\$ 1,197,051	\$ 1,566,361
Non-Operating Revenues	<u>11,142</u>	<u>7,563</u>
Total Revenues	<u>1,208,193</u>	<u>1,573,924</u>
Depreciation and Amortization Expense	313,458	315,592
Other Operating Expenses	736,233	943,729
Non-Operating Expenses	<u>54,311</u>	<u>57,155</u>
Total Expenses	<u>1,104,002</u>	<u>1,316,476</u>
Income Before Transfers	-	257,448
Transfers	<u>-</u>	<u>-</u>
Changes in Net Position	<u>\$ 104,191</u>	<u>\$ 257,448</u>

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

RMU BUDGETARY HIGHLIGHTS

The City of Rochelle prepares its budget to show an ending cash balance which is different than the basis used in the financial report. This includes recording capital outlay and debt service principal payments as expenses, debt financing as revenue, and not expensing depreciation. This should be taken into account when reviewing the variances below.

The final Electric Fund revenue budget, including other non-operating income, totaled \$45,973,091. Actual revenues, including non-operating income were \$45,899,846. Total budgeted expenses were \$54,039,775. The Electric Fund's actual expenses totaled \$37,603,501 including non-operating expenses. This provided income before contributions and transfers of \$8,296,345.

The final Water Fund revenue budget totaled \$9,748,167 with actual revenues of \$4,649,159. The Water Fund's budgeted expenses were \$10,345,167, while actual expenses totaled \$3,765,181. This provided income before contributions and transfers of \$883,441.

The final Water Reclamation Fund revenue budget totaled \$13,384,141 with actual revenues of \$4,956,321. The Water Reclamation Fund's budgeted expenses were \$13,672,750, while actual expenses totaled \$4,990,873. This provided income before contributions and transfers of \$(34,552).

The final Technology Center Fund expenditure budget totaled \$1,817,653 while the revenue budget was \$1,313,000. The actual expenses totaled \$1,104,002 while total revenues were \$1,208,193. This provided income before contributions of \$104,191.

LONG-TERM DEBT

On December 31, 2024, the Electric fund had \$18,295,000 in alternate revenue long-term bonds and \$334,611 of direct placement loans outstanding.

On December 31, 2024, the Water and Water Reclamation funds had \$12,204,319 of long-term IEPA loans outstanding.

The repayment of debt is covered by operating revenues.

On May 2, 2024, the electric utility issued \$4,795,000 in alternate revenue bonds to finance construction of a substation. The debt is payable over 15 years and bears an interest rate from 4% to 5%.

On January 5, 2022, the electric utility issued \$8,895,000 in alternate revenue bonds to finance the second phase of construction of a substation. The debt is payable over 15 years and bears an interest rate from 2% to 4%.

On October 5, 2021, the electric utility issued \$7,775,00 in alternate revenue bonds to finance a construction of a substation. The debt is payable over 15 years and bears an interest rate from 2% to 4%.

ROCHELLE MUNICIPAL UTILITIES

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2024

LONG-TERM DEBT (cont.)

On August 18, 2021, the electric utility borrowed \$1,300,000 from a local financial institution to finance a building to house the utility departments. The debt is payable over 4 years and bears an interest rate of 2.1%.

On June 24, 2019, the water utility borrowed \$3,049,830 from the IEPA to finance a radium removal plant at Well #12. The debt is payable over 20 years and bears an interest rate of 1.38%.

On June 11, 2019, the water reclamation utility borrowed \$7,000,000 from the IEPA to finance the Water Reclamation Plant Improvements. The debt is payable over 20 years and bears an interest rate of 1.18%.

On August 30, 2017, the water utility borrowed \$3,270,006 from the IEPA to finance the Well #11 project. The debt is payable over 20 years and bears an interest rate of 1.32%.

On October 17, 2015, the water utility borrowed \$4,879,732 from the IEPA to finance the Well #12 project. The debt is payable over 20 years and bears an interest rate of 1.86%.

On March 1, 2007, the water reclamation utility borrowed \$600,000 from the IEPA to finance the Askvig Sewer project. The debt is payable over 20 years and bears an interest rate of 2.50%.

The repayment of debt certificates is covered from operating revenues.

On December 31, 2024, the Technology Center fund had \$1,345,000 of long-term debt certificates outstanding.

CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS

All currently known facts and economic conditions were considered in preparing the 2025 utility budget. None of these conditions are anticipated to significantly change the overall financial position of the utility. The City Council approved the 2025 Budget on November 25, 2024.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF NET POSITION

December 31, 2024

	Electric	Water	Water Reclamation	Technology Center	Total
CURRENT ASSETS					
Cash and Investments	\$ 41,467,377	\$ 977,237	\$ 6,764,139	\$ 658,584	\$ 49,867,337
Receivables					
Accounts	2,574,175	182,903	425,573	62,964	3,245,615
Accrued Interest	14,839	-	14,564	-	29,403
Leases	-	50,862	-	171,649	222,511
Other	685,719	769,047	55,947	-	1,510,713
Prepaid Expenses	444,794	35,682	58,575	3,224	542,275
Deposits	654,746	-	-	-	654,746
Materials and Supplies Inventory	1,822,760	-	-	-	1,822,760
Due from Other Governments	-	1,638,936	258,365	-	1,897,301
Restricted Assets					
Cash Held at Paying Agent	-	79,913	138,796	-	218,709
Total Current Assets	47,664,410	3,734,580	7,715,959	896,421	60,011,370
NONCURRENT ASSETS					
Advances to Other Funds	409,044	-	-	-	409,044
Leases Receivable	-	976,672	-	973,780	1,950,452
Special Assessments	-	-	40,959	-	40,959
Total Noncurrent Assets	409,044	976,672	40,959	973,780	2,400,455
CAPITAL ASSETS					
Nondepreciable	3,918,926	2,686,012	4,574,741	519,453	11,699,132
Depreciable - Plant in Service	103,289,008	36,240,546	52,488,255	9,407,125	201,424,934
Intangible	464,216	92,570	76,447	18,368	651,601
Accumulated Depreciation/Amortization	(58,519,271)	(13,873,658)	(32,807,253)	(6,179,864)	(111,380,046)
Net Capital Assets	49,152,879	25,145,470	24,332,190	3,765,082	102,395,621
Total Assets	97,226,333	29,856,722	32,089,108	5,635,283	164,807,446
DEFERRED OUTFLOWS OF RESOURCES					
Pension Items	1,368,456	173,759	463,071	237,529	2,242,815
OPEB Items	248,374	31,225	83,738	42,578	405,915
Asset Retirement Obligation	-	438,983	-	-	438,983
Unamortized Loss on Refunding	-	-	-	37,832	37,832
Total Deferred Outflows of Resources	1,616,830	643,967	546,809	317,939	3,125,545
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 98,843,163	\$ 30,500,689	\$ 32,635,917	\$ 5,953,222	\$ 167,932,991

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF NET POSITION (Continued)

December 31, 2024

	Electric	Water	Water Reclamation	Technology Center	Total
CURRENT LIABILITIES					
Accounts Payable	4,018,881	896,612	1,686,657	19,223	6,621,373
Accrued Payroll	84,212	23,999	22,461	161	130,833
Accrued Interest Payable	113,975	18,631	20,605	-	153,211
Other Payables	203,717	-	-	-	203,717
Revenue Bonds Payable	1,270,000	-	-	-	1,270,000
General Obligation Debt Payable	-	-	-	320,000	320,000
IEPA Loans Payable	-	387,964	260,142	-	648,106
Loan Payable	334,611	-	-	-	334,611
OPEB Liability	35,512	4,304	11,544	2,152	53,512
Compensated Absences Payable	298,781	109,278	91,427	12	499,498
Lease Liability	83,131	10,392	13,313	500	107,336
Total Current Liabilities	6,442,820	1,451,180	2,106,149	342,048	10,342,197
LONG-TERM LIABILITIES					
Revenue Bonds Payable	18,742,011	-	-	-	18,742,011
General Obligation Bonds Payable	-	-	-	1,057,987	1,057,987
IEPA Loans Payable	-	6,958,260	4,597,953	-	11,556,213
OPEB Liability	402,317	50,737	136,068	72,905	662,027
Net Pension Liability	428,597	56,824	147,409	78,482	711,312
Asset Retirement Obligation	-	465,300	-	-	465,300
Advance from Other Funds	-	-	-	409,044	409,044
Lease Liability	261,773	1,876	29,904	-	293,553
Total Long-Term Liabilities	19,834,698	7,532,997	4,911,334	1,618,418	33,897,447
Total Liabilities	26,277,518	8,984,177	7,017,483	1,960,466	44,239,644
DEFERRED INFLOWS OF RESOURCES					
Pension Items	24,895	3,191	8,453	4,374	40,913
OPEB Items	36,984	4,651	12,470	6,340	60,445
Leases	-	950,045	-	1,088,968	2,039,013
Total Deferred Inflows of Resources	61,879	957,887	20,923	1,099,682	2,140,371
NET POSITION					
Net Investment in Capital Assets	\$ 36,292,776	\$ 17,679,677	\$ 18,556,485	\$ 2,424,427	\$ 74,953,365
Restricted for Debt Service	-	79,913	138,796	-	218,709
Unrestricted	36,210,990	2,799,035	6,902,230	468,647	46,380,902
TOTAL NET POSITION	\$ 72,503,766	\$ 20,558,625	\$ 25,597,511	\$ 2,893,074	\$ 121,552,976

See accompanying notes to financial statements.

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Year Ended December 31, 2024

	Electric	Water	Water Reclamation	Technology Center	Total
OPERATING REVENUES					
Charges for Services	\$ 44,586,423	\$ 3,794,146	\$ 4,685,817	\$ 1,197,051	\$ 54,263,437
Miscellaneous	80,134	647	8,848	-	89,629
Total Operating Revenues	44,666,557	3,794,793	4,694,665	1,197,051	54,353,066
OPERATING EXPENSES					
Operations	34,166,953	2,662,767	3,298,162	736,233	40,864,115
Depreciation and Amortization	2,875,935	1,010,502	1,639,883	313,458	5,839,778
Total Operating Expenses	37,042,888	3,673,269	4,938,045	1,049,691	46,703,893
OPERATING INCOME (LOSS)	7,623,669	121,524	(243,380)	147,360	7,649,173
NON-OPERATING REVENUES (EXPENSES)					
Investment Income	1,233,289	85,662	261,656	11,142	1,591,749
Grant Revenue	-	768,704	-	-	768,704
Interest Expense	(560,613)	(92,449)	(52,828)	(54,311)	(760,201)
Total Non-Operating Revenues (Expenses)	672,676	761,917	208,828	(43,169)	1,600,252
NET INCOME (LOSS) BEFORE TRANSFERS CAPITAL GRANTS AND CONTRIBUTIONS	8,296,345	883,441	(34,552)	104,191	9,249,425
TRANSFERS					
Transfers In	289,790	-	-	-	289,790
Transfers (Out)	(2,538,617)	(668,506)	(711,970)	-	(3,919,093)
Total Transfers	(2,248,827)	(668,506)	(711,970)	-	(3,629,303)
CAPITAL GRANTS AND CONTRIBUTIONS	-	-	3,492,180	-	3,492,180
CHANGE IN NET POSITION	6,047,518	214,935	2,745,658	104,191	9,112,302
NET POSITION, JANUARY 1	66,456,248	20,343,690	22,851,853	2,788,883	112,440,674
NET POSITION, DECEMBER 31	\$ 72,503,766	\$ 20,558,625	\$ 25,597,511	\$ 2,893,074	\$ 121,552,976

See accompanying notes to financial statements.

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024

	Electric	Water	Water Reclamation	Technology Center	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users	\$ 46,219,434	\$ 3,236,919	\$ 4,851,003	\$ 1,286,631	\$ 55,593,987
Payments to Suppliers	(30,016,837)	(248,583)	(594,632)	(317,361)	(31,177,413)
Payments to Employees	(3,090,378)	(1,005,418)	(1,307,250)	(31,650)	(5,434,696)
Payments to Other Funds	(1,325,852)	(544,719)	(669,643)	(474,834)	(3,015,048)
Net Cash from Operating Activities	11,786,367	1,438,199	2,279,478	462,786	15,966,830
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers In	289,790	-	-	-	289,790
Transfers (Out)	(2,538,617)	(668,506)	(711,970)	-	(3,919,093)
Payments from Other Governments	-	(1,638,936)	(258,365)	-	(1,897,301)
Grant Receipts	-	768,704	-	-	768,704
Receipts Held at Paying Agent	-	(79,913)	(138,796)	-	(218,709)
Net Cash from Noncapital Financing Activities	(2,248,827)	(1,618,651)	(1,109,131)	-	(4,976,609)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital Assets Purchased	(1,276,392)	(1,951,284)	(58,589)	-	(3,286,265)
Issuance of Long-Term Debt	-	1,638,936	4,105,297	-	5,744,233
Principal Payments on Long-Term Debt	(1,626,561)	(408,784)	(3,771,782)	(315,982)	(6,123,109)
Interest Payments on Long-Term Debt	(718,752)	(88,414)	(54,017)	(53,100)	(914,283)
Net Cash from Capital and Related Financing Activities	(3,621,705)	(809,546)	220,909	(369,082)	(4,579,424)
CASH FLOWS FROM INVESTING ACTIVITIES					
Sales of Investments	764,742	-	-	-	764,742
Purchases of Investments	(877,198)	-	-	-	(877,198)
Interest Received on Investments	1,235,148	85,662	260,906	11,142	1,592,858
Net Cash from Investing Activities	1,122,692	85,662	260,906	11,142	1,480,402
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,038,527	(904,336)	1,652,162	104,846	7,891,199
CASH AND CASH EQUIVALENTS, JANUARY 1	7,392,725	1,881,573	5,111,977	553,738	14,940,013
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 14,431,252	\$ 977,237	\$ 6,764,139	\$ 658,584	\$ 22,831,212

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended December 31, 2024

	Electric	Water	Water Reclamation	Technology Center	Total
RECONCILIATION OF OPERATING INCOME (LOSS)					
TO NET CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Income (Loss)	\$ 7,623,669	\$ 121,524	\$ (243,380)	\$ 147,360	\$ 7,649,173
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities					
Depreciation and Amortization	2,875,935	1,010,502	1,639,883	313,458	5,839,778
Changes in Assets and Liabilities					
Accounts Receivable	1,996,153	215,199	179,170	103,386	2,493,908
Other Receivables	(411,064)	(768,814)	(52,220)	-	(1,232,098)
Prepaid Expenses	143,639	2,126	(8,892)	(757)	136,116
Materials and Supplies Inventory	(313,355)	-	-	-	(313,355)
Deposits	(32,212)	-	-	-	(32,212)
Special Assessments	-	-	29,388	-	29,388
Pension Items - IMRF	(637,283)	(80,115)	(214,856)	(109,249)	(1,041,503)
Lease Revenue Items		(4,259)	-	(13,806)	(18,065)
OPEB Items	32,152	4,042	10,840	5,512	52,546
Accounts Payable	258,564	875,698	887,145	18,887	2,040,294
Accrued Payroll	29,095	6,667	2,441	(960)	37,243
Other Payables	66,027	-	-	-	66,027
Compensated Absences	155,047	55,629	49,959	(1,045)	259,590
NET CASH FROM OPERATING ACTIVITIES	\$ 11,786,367	\$ 1,438,199	\$ 2,279,478	\$ 462,786	\$ 15,966,830
CASH AND INVESTMENTS					
Cash and Cash Equivalents	\$ 14,431,252	\$ 977,237	\$ 6,764,139	\$ 658,584	\$ 22,831,212
Investments	27,036,125	-	-	-	27,036,125
TOTAL CASH AND INVESTMENTS	\$ 41,467,377	\$ 977,237	\$ 6,764,139	\$ 658,584	\$ 49,867,337
NONCASH TRANSACTIONS					
Capital Contributions	\$ -	\$ -	\$ 3,492,180	\$ -	\$ 3,492,180
Capital Assets in Accounts Payable	1,436,813	107,301	874,393	-	2,418,507
Capital Assets Acquired through Leases	257,712	-	-	-	257,712
TOTAL NONCASH TRANSACTIONS	\$ 1,694,525	\$ 107,301	\$ 4,366,573	\$ -	\$ 6,168,399

See accompanying notes to financial statements.

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

RMU is comprised of certain proprietary funds of the City of Rochelle, Illinois (the City). RMU is accounted for as a distinct and separate departmental entity of the City and includes the City’s Electric Fund, the Water Fund, the Water Reclamation Fund and the Technology Center Fund.

The Electric Utility Fund accounts for the activities of the electric system. The Electric Fund’s present generation capacity consists of ten diesel generating units (with an aggregate nameplate rating of 22,700 KW) and one solar gas turbine generator unit (with a nameplate rating of 4,200 KW).

The Water Fund accounts for the activities of the water system. The water system provides water supply to residents and businesses in the City. Water is obtained from four deep wells with a combined capacity of approximately 8.0 million gallons per day, compared to a daily demand of 3.4 million gallons in the service area.

The Water Reclamation Fund accounts for the activities of the water reclamation system. The water reclamation system maintains sanitary sewers and wastewater treatment facilities. A 4.9 million gallon per day sewerage plant provides primary, secondary and tertiary treatment for the 2.5 million gallons per day wastewater flow discharge from the plant.

The Technology Center Fund accounts for the activities of the RMU Technology Center that accounts for revenue received for rack space, collocation space and dark fiber and expenses associated with the construction of the Technology Center, debt service and fiber infrastructure. This fund also accounts for the activities of a fiber optic network that provides internet and high-speed data transfer services to customers in the City and the surrounding area.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting

RMU uses funds to report on its financial position and changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. RMU's funds are classified as proprietary funds.

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

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

RMU's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as non-operating.

RMU reports unearned revenue on its financial statements. Unearned revenue arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by RMU before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when RMU has a legal claim to the resources, the liability for unearned revenue is removed from the financial statements and revenue is recognized. The RMU did not have any unearned revenue as of December 31, 2024.

D. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, RMU considers their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Investments (Continued)

Investments

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

E. Inventory

Inventory is valued at average cost on a first-in/first-out (FIFO) method. In the Electric Fund, inventory consisting of natural gas, diesel fuel and materials and supplies are generally used for construction or operations, not for resale. They are valued at average cost and charged to construction or expense when used.

F. Prepaid Items/Expenses

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

G. Capital Assets

Capital assets are defined by RMU as assets with an initial, individual cost in excess of the following and an estimated useful life in excess of one year.

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Capital Assets (Continued)

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

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

Intangible assets represent the RMU's right-to-use a leased asset. These intangible assets, as defined by GASB Statement No. 87, *Leases* are for leased contracts of nonfinancial assets including equipment.

H. Vacation, Sick Pay and Other Employee Benefits

RMU implemented GASB Statement 101, *Compensated Absences*, in 2024. Vested or accumulated vacation and sick leave is recorded as an expense and liability of those funds as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

There was no material impact on the beginning balances of compensated absences as a result of the implementation of GASB Statement 101, *Compensated Absences*, and therefore, there were no restatements required for the fiscal year ended December 31, 2024.

I. Interfund Transactions

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

K. Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the applicable proprietary fund financial statements. Bond premiums and discounts and gains/losses on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

L. Net Position

Restricted net position is legally restricted by outside parties for a specific purpose. None of RMU’s restricted net position result from enabling legislation adopted by the City. Net investment in capital assets represents RMU’s investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

When both restricted and unrestricted resources are available for use, it is RMU’s policy to use restricted resources first, then unrestricted resources as they are needed.

M. Deferred Outflows/Inflows of Resources

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Use of Estimates

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

2. CASH AND INVESTMENTS

RMU participates in a cash and investment pool maintained by the City. The investments are governed by an investment policy for the City adopted by the City Council.

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

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

It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio.

The primary objectives of the policy are safety (preservation of capital and protection of investment principal), liquidity and yield.

Deposits with Financial Institutions

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

2. CASH AND INVESTMENTS (Continued)

Investments

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

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

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

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

Concentration of the credit risk is the risk that the City has a high percentage of their investments invested in one investment. The City's investment policy is silent on concentration of credit risk.

The City's investment policy specifically prohibits the use of or the investment in derivatives, unless separately approved by the City Council.

The City does not hold any investments required to be reported at fair value.

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
ELECTRIC				
Capital Assets not Being Depreciated				
Land	\$ 939,044	\$ 200,426	\$ -	\$ 1,139,470
Construction in Progress	5,344,824	2,329,251	4,894,619	2,779,456
Total Capital Assets not Being Depreciated	6,283,868	2,529,677	4,894,619	3,918,926
Capital Assets Being Depreciated				
Generation	14,621,148	4,894,619	-	19,515,767
Transmission	2,684,406	-	-	2,684,406
Distribution	77,199,610	210,244	-	77,409,854
General	3,678,981	-	-	3,678,981
Total Capital Assets Being Depreciated	98,184,145	5,104,863	-	103,289,008
Intangible Assets Being Amortized				
Equipment	208,062	257,712	1,558	464,216
Total Intangible Assets Being Amortized	208,062	257,712	1,558	464,216
Less Accumulated Depreciation for				
Generation	8,965,945	463,870	-	9,429,815
Transmission	2,684,406	-	-	2,684,406
Distribution	42,450,289	2,259,771	-	44,710,060
General	1,501,217	73,596	-	1,574,813
Total Accumulated Depreciation	55,601,857	2,797,237	-	58,399,094
Less Accumulated Amortization for				
Equipment	43,037	78,698	1,558	120,177
Total Accumulated Amortization	43,037	78,698	1,558	120,177
Total Capital and intangible Assets Being Depreciated and Amortized, Net	42,747,313	2,486,640	-	45,233,953
TOTAL ELECTRIC CAPITAL ASSETS, NET	\$ 49,031,181	\$ 5,016,317	\$ 4,894,619	\$ 49,152,879

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
WATER				
Capital Assets not Being Depreciated				
Land	\$ 272,525	\$ -	\$ -	\$ 272,525
Construction in Progress	464,778	2,058,585	109,876	2,413,487
Total Capital Assets not Being Depreciated	737,303	2,058,585	109,876	2,686,012
Capital Assets Being Depreciated				
Infrastructure	33,361,535	-	-	33,361,535
Equipment	2,879,011	-	-	2,879,011
Total Capital Assets Being Depreciated	36,240,546	-	-	36,240,546
Intangible Assets Being Amortized				
Equipment	92,570	-	-	92,570
Total Intangible Assets Being Amortized	92,570	-	-	92,570
Less Accumulated Depreciation for				
Infrastructure	10,578,991	894,767	-	11,473,758
Equipment	2,235,828	83,672	-	2,319,500
Total Accumulated Depreciation	12,814,819	978,439	-	13,793,258
Less Accumulated Amortization for				
Equipment	53,600	26,800	-	80,400
Total Accumulated Amortization	53,600	26,800	-	80,400
Total Capital and Intangible Assets Being Depreciated and Amortized, Net	23,464,697	(1,005,239)	-	22,459,458
TOTAL WATER CAPITAL ASSETS, NET	\$ 24,202,000	\$ 1,053,346	\$ 109,876	\$ 25,145,470

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
WATER RECLAMATION				
Capital Assets not Being Depreciated				
Land	\$ 160,938	\$ -	\$ -	\$ 160,938
Construction in Progress	146,202	4,425,162	157,561	4,413,803
Total Capital Assets not Being Depreciated	307,140	4,425,162	157,561	4,574,741
Capital Assets Being Depreciated				
Infrastructure	44,921,258	-	-	44,921,258
Equipment	7,566,997	-	-	7,566,997
Total Capital Assets Being Depreciated	52,488,255	-	-	52,488,255
Intangible Assets Being Amortized				
Equipment	76,447	-	-	76,447
Total Intangible Assets Being Amortized	76,447	-	-	76,447
Less Accumulated Depreciation for				
Infrastructure	25,091,889	1,425,910	-	26,517,799
Equipment	6,059,237	196,546	-	6,255,783
Total Accumulated Depreciation	31,151,126	1,622,456	-	32,773,582
Less Accumulated Amortization for				
Equipment	16,244	17,427	-	33,671
Total Accumulated Amortization	16,244	17,427	-	33,671
Total Capital Assets Being Depreciated, Net	21,397,332	(1,639,883)	-	19,757,449
TOTAL WATER RECLAMATION CAPITAL ASSETS, NET	\$ 21,704,472	\$ 2,785,279	\$ 157,561	\$ 24,332,190

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
TECHNOLOGY CENTER				
Capital Assets not Being Depreciated				
Land	\$ 519,453	\$ -	\$ -	\$ 519,453
Total Capital Assets not Being Depreciated	519,453	-	-	519,453
Capital Assets Being Depreciated				
Building	4,427,155	-	-	4,427,155
General	4,979,970	-	-	4,979,970
Total Capital Assets Being Depreciated	9,407,125	-	-	9,407,125
Intangible Assets Being Amortized				
Equipment	18,368	-	-	18,368
Total Intangible Assets Being Amortized	18,368	-	-	18,368
Less Accumulated Depreciation for				
Building	1,642,690	120,194	-	1,762,884
General	4,211,802	187,307	-	4,399,109
Total Accumulated Depreciation	5,854,492	307,501	-	6,161,993
Less Accumulated Amortization for				
Equipment	11,914	5,957	-	17,871
Total Accumulated Amortization	11,914	5,957	-	17,871
Total Capital and intangible Assets Being Depreciated and Amortized, Net	3,559,087	(313,458)	-	3,245,629
TOTAL TECHNOLOGY CENTER CAPITAL ASSETS, NET	\$ 4,078,540	\$ (313,458)	\$ -	\$ 3,765,082

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT

	Balances January 1	Additions	Reductions	Balances December 31	Current Portion
BUSINESS-TYPE ACTIVITIES					
General Obligation Debt Certificates	\$ 1,655,000	\$ -	\$ 310,000	\$ 1,345,000	\$ 320,000
Alternate Revenue Bonds	19,515,000	-	1,220,000	18,295,000	1,270,000
IEPA Revolving Loans	10,596,797	5,744,233	4,136,711	12,204,319	648,106
Loan Payable (Direct Placement)	663,176	-	328,565	334,611	334,611
Unamortized Premium	1,909,538	-	159,540	1,749,998	-
Compensated Absences**	239,910	259,588	-	499,498	499,498
Net Pension Liability	2,050,216	-	1,338,904	711,312	-
OPEB Liability	504,696	210,843	-	715,539	53,512
Lease Liability	271,009	257,712	127,832	400,889	107,336
Asset Retirement Obligation	465,300	-	-	465,300	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 37,870,642	\$ 6,472,376	\$ 7,621,552	\$ 36,721,466	\$ 3,233,063

**The amount displayed as additions or reductions represents the net change in the liability.

Bonds payable at December 31, 2024 are comprised of the following:

General Obligation Debt

	Total	Current Portion
\$3,140,000 2017A Limited Tax Refunding Debt Certificates, due in annual installments of \$65,000 to \$350,000 from June 30, 2018, to June 30, 2028, interest at 2% to 4%, retired by the Technology Center Fund.	\$ 1,345,000	\$ 320,000
TOTAL	\$ 1,345,000	\$ 320,000

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

4. LONG-TERM DEBT (Continued)

Alternate Revenue Bonds

	<u>Total</u>	<u>Current Portion</u>
\$7,775,000 2021A General Obligation Bonds (Electric System Alternate Revenue Source), due in annual installments of \$425,000 to \$685,000 from May 1, 2022, to May 1, 2035, interest at 2% to 4%, retired by the Electric System Fund.	\$ 6,430,000	\$ 485,000
\$8,895,000 2022 General Obligation Bonds (Electric System Alternate Revenue Source), due in annual installments of \$515,000 to \$775,000 from May 1, 2022, to May 1, 2035, interest at 2% to 4%, retired by the Electric System Fund.	7,295,000	550,000
\$4,795,000 2023 General Obligation Bonds (Electric System Alternate Revenue Source), due in annual installments of \$225,000 to \$430,000 from May 1, 2024, to May 1, 2038, interest at 4% to 5%, retired by the Electric System Fund.	<u>4,570,000</u>	<u>235,000</u>
TOTAL	<u><u>\$ 18,295,000</u></u>	<u><u>\$ 1,270,000</u></u>

Illinois EPA Loans

	<u>Total</u>	<u>Current Portion</u>
\$600,000 Illinois EPA low interest loan related to the Askvig Subdivision project, due in semiannual installments of \$19,532, through May 2027, interest at 2.50%.	\$ 94,101	\$ 36,941
\$4,879,732 Illinois EPA low interest loan related to the Well #12 Project, due in semiannual installments of \$94,545, through November 2036, interest at 1.86%.	2,416,173	181,484
\$3,270,006 Illinois EPA low interest loan related to the Well #11 Project, due in semiannual installments of \$79,913, through June 2038, interest at 1.32%.	2,036,872	133,378

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

4. LONG-TERM DEBT (Continued)

Illinois EPA Loans (Continued)

	Total	Current Portion
\$3,049,830 Illinois EPA low interest loan related to Well #12 Project, due in semiannual installments through May 2040, interest at 1.38%.	\$ 1,254,243	\$ 73,102
\$7,000,000 Illinois EPA low interest loan related to Water Reclamation Plant Improvements Project, due in semiannual installments through January 2041, interest at 1.18%.	4,150,877	223,201
\$11,640,600 Illinois EPA low interest loan related to the Water Reclamation Plant Improvements Project, through October 2045, interest at 1.00%.*	613,117	-
\$7,420,500 Illinois EPA low interest loan related to the Water Reclamation Plant Improvements Project, through September 2046, interest at 1.00%.*	1,638,936	-
TOTAL	\$ 12,204,319	\$ 648,106

*These loans are still in the disbursement period, and therefore, a debt service to maturity schedule are not available as of December 31, 2024.

Loan Payable (Direct Placement)

	Total	Current Portion
\$1,300,000 Loan Payable (Direct Placement), due in annual installments of \$342,491 from August 2022 to August 2025, interest at 2.10% retired by the Electric Fund.	\$ 334,611	\$ 334,611
TOTAL	\$ 334,611	\$ 334,611

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

4. LONG-TERM DEBT (Continued)

Debt Service to Maturity

The annual requirements to amortize all debt outstanding as of December 31, 2024, are as follows:

Year Ending December 31,	G.O. Debt Certificates		Illinois EPA Loan	
	Principal	Interest	Principal	Interest
2025	\$ 320,000	\$ 40,500	\$ 648,106	\$ 136,392
2026	335,000	27,400	657,848	126,651
2027	350,000	15,450	648,210	117,117
2028	340,000	5,100	637,997	107,798
2029	-	-	647,212	98,583
2030-2034	-	-	3,379,185	349,791
2035-2039	-	-	2,778,187	114,210
2040-2044	-	-	555,521	5,045
TOTAL	\$ 1,345,000	\$ 88,450	\$ 9,952,266	\$ 1,055,587

Year Ending December 31,	Alternate Revenue Bonds		Loan Payable (Direct Placement)	
	Principal	Interest	Principal	Interest
2025	\$ 1,270,000	\$ 657,275	\$ 334,611	\$ 7,023
2026	1,320,000	603,075	-	-
2027	1,380,000	546,550	-	-
2028	1,435,000	487,600	-	-
2029	1,495,000	426,225	-	-
2030-2034	8,310,000	1,288,400	-	-
2035-2039	3,085,000	157,100	-	-
TOTAL	\$ 18,295,000	\$ 4,166,225	\$ 334,611	\$ 7,023

The bonds of several issues are subject to redemption and payment prior to their maturity, at the option of the City.

4. LONG-TERM DEBT (Continued)

Lease Liabilities

The RMU entered into various lease arrangements for the right-to-use enterprise vehicles for technology, water, and electric operations. Payments ranging from \$58 to \$1,058 are due in monthly installments through August 2029. Total intangible right-to-use assets acquired under these agreements are \$651,601.

Obligations of the RMU under leases payable, typically paid from the Electric, Water Reclamation, Water and Technology Funds, including future interest payments at December 31, 2024, were as follows:

Fiscal Year Ending December 31,	Leases	
	Principal	Interest
2025	\$ 107,336	\$ 8,733
2026	98,228	6,285
2027	98,858	3,738
2028	78,304	1,274
2029	18,163	-
TOTAL	\$ 400,889	\$ 20,030

Asset Retirement Obligation

The City has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon its water wells at the end of its estimated useful life in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated useful life of the water wells is 58-142 years.

5. DEFINED BENEFIT PENSION PLAN

RMU contributes, through the City, to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. However, RMU's participation in IMRF is equivalent to a cost sharing multiple-employer pension plan since only one actuarial valuation is performed for both the City and RMU combined. All disclosures for an agent plan can be found in the City's Annual Comprehensive Financial Report.

5. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund

Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

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

Benefits Provided

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

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

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City and RMU are required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the year ended December 31, 2024 was 5.36% of covered payroll. For the year ended December 31, 2024, salaries totaling \$4,855,914 were paid that required employer contributions of \$260,277, which was equal to the RMU's actual contributions.

5. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

Net Pension Liability

At December 31, 2024, RMU reported a liability of \$711,312 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. RMU’s proportion of the net pension liability was based on RMU’s actual contribution to the plan for the year ended December 31, 2024, relative to the contributions of the City, actuarially determined. At December 31, 2024, RMU’s proportion was 57.21% of the total contribution.

Actuarial Assumptions

RMU’s net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2023
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.85% to 13.75%
Interest Rate	7.25%
Asset Valuation Method	Fair Value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.00%) and Female (adjusted 106.40%) tables and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021.

5. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

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

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

For the year ended December 31, 2024, RMU recognized pension expense/(income) of \$(521,041). At December 31, 2024, RMU reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 496,046	\$ 673
Changes in Assumption	-	40,240
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,486,492	-
Contributions after Measurement Date	260,277	-
TOTAL	\$ 2,242,815	\$ 40,913

\$260,277 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the fiscal year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2025	\$ 316,659
2026	633,692
2027	1,153,228
2028	(161,954)
TOTAL	\$ 1,941,625

5. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	\$ 3,926,453	\$ 711,312	\$ (1,851,708)

6. RISK MANAGEMENT

RMU is exposed to various risks of loss, including but not limited to, property and casualty, general and public officials’ liability, workers’ compensation and employee’s health. RMU mitigates these risks through participation in city-wide risk management programs. The City purchases commercial health insurance and is not aware of any additional amounts owed as of December 31, 2024, for the current or prior claim years. Additional information on the City’s risk management program can be found in the City’s Annual Comprehensive Financial Report.

7. CONTRACTS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City’s attorney the resolution of these matters will not have a material adverse effect on the financial condition of the City.

B. Grants

Amounts received and receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

7. CONTRACTS, COMMITMENTS AND CONTINGENCIES (Continued)

C. Northern Illinois Municipal Power Agency

Northern Illinois Municipal Power Agency (NIMPA) is a joint municipal electric power agency and a body politic and corporate, municipal corporation and unit of local government of the State of Illinois. NIMPA was created by contract under Illinois’ municipal joint action agency statutes as of May 24, 2004 for the purpose of effecting the joint development of electric energy resources for the production, transmission and distribution of electric power and energy. NIMPA’s members currently consist of three Illinois municipalities, the Cities of Batavia, Geneva and Rochelle.

The City currently purchases power and energy from NIMPA under a power sales agreement, under which the City is allocated a percentage entitlement to NIMPA’s 120 MW ownership interest in the Prairie State project. The Prairie State project is an approximately 1,620 MW “mine mouth” coal fired power generating facility located in Washington County, Illinois. The City’s entitlement share of the Prairie State project is 25% or 30 MW.

NIMPA’s outstanding debt service obligation is to be paid by its members through their wholesale power charges through the remainder of the long-term contract, which is \$364 million as of December 31, 2024.

8. INTERFUND ACCOUNTS

A. Advances To/From

Advances to/from other RMU funds at December 31, 2024, consisted of the following:

	Advance From	Advance To
Electric Utility	\$ 409,044	\$ -
Technology Center	-	409,044
TOTAL	\$ 409,044	\$ 409,044

The purposes of the advances from/to other funds are as follows:

- \$409,044 advanced from the Electric Utility Fund to the Technology Center Funds is for funding of cash shortfalls. Repayment is not expected within one year.

8. INTERFUND ACCOUNTS (Continued)

B. Interfund Transfers

Interfund transfers during the year ended December 31, 2024 consisted of the following:

	Transfer In	Transfer Out
City	\$ 3,629,303	\$ -
Electric Utility	289,790	2,538,617
Water	-	668,506
Water Reclamation	-	711,970
TOTAL	\$ 3,919,093	\$ 3,919,093

The purposes of significant interfund transfers are as follows:

- \$3,629,303 transferred to the City - General Fund was made up of \$2,538,617 from the Electric Fund, \$523,611 from the Water Fund, and \$567,075 from the Water Reclamation Fund for annual transfers as permitted under bond ordinances. The transfers will not be repaid.

9. OTHER POSTEMPLOYMENT BENEFITS

Plan Description

In addition to providing the pension benefits described, the City provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. Additional information regarding this plan can be found in the City's Annual Comprehensive Financial Report.

Benefits Provided

The City provides postemployment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the City's retirement plans.

The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the City's plan becomes secondary.

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Total OPEB Liability

RMU’s total OPEB liability of \$715,539 was measured as of December 31, 2024 and was determined by an actuarial valuation as of January 1, 2025.

Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2024, as determined by an actuarial valuation as of January 1, 2025, actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Cost Method	Entry-Age Normal
Actuarial Value of Assets	Not Applicable
Salary Increases	2.75%
Discount Rate	4.08%
Healthcare Cost Trend Rates	7.58% to 7.93% Initial 5.00% Ultimate

The discount rate was based on the Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody’s Aa2 and Standard & Poor’s AA.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the discount rate of 4.08% as well as what the City total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.08%) or 1 percentage point higher (5.08%) than the current rate:

	1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
Total OPEB Liability	\$ 761,048	\$ 715,539	\$ 672,761

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the City calculated using the healthcare rate of 5.00% to 7.93% as well as what the City’s total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (4.00% to 6.93%) or 1 percentage point higher (6.00% to 8.93%) than the current rate:

	1% Decrease (varies)	Current Healthcare Rate (varies)	1% Increase (varies)
Total OPEB Liability	\$ 652,850	\$ 715,539	\$ 787,629

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB

For the year ended December 31, 2024, the RMU recognized OPEB expense of \$108,504. At December 31, 2024, the RMU reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 367,955	\$ -
Changes in Assumptions	37,960	60,445
TOTAL	\$ 405,915	\$ 60,445

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending December 31,	
2025	\$ 30,470
2026	30,470
2027	30,470
2028	30,470
2029	30,470
Thereafter	193,120
TOTAL	\$ 345,470

ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

10. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the RMU's lessor activity is as follows:

	Date Range	Payments	Interest	Lease Receivable	Deferred Inflow
Cell tower	12/2014 - 11/2039	\$2,200 monthly (4% annual increase)	1.591%	\$ 685,346	\$ 633,216
Cell tower	03/2016 - 03/2036	\$1,600 monthly (4% annual increase)	1.446%	342,189	316,828
Dark fiber	11/2019 - 11/2029	\$1,500 monthly	1.164%	84,560	83,641
Collocation	06/2017 - 06/2032	\$2,360 monthly (3% annual increase)	1.305%	275,248	258,810
Dark fiber	10/2019 - 10/2029	\$750 monthly	1.164%	41,571	41,126
Dark fiber	03/2020 - 02/2030	\$375 monthly	1.164%	22,551	22,187
Dark fiber	04/2022 - 03/2032	\$375 monthly (3% annual increase)	2.632%	35,234	32,714
Collocation	04/2020 - 03/2030	\$1,488 monthly	1.164%	90,894	89,429
Collocation	03/2020 - 02/2028	\$634 monthly	0.893%	23,746	23,450
Dark fiber	04/2021 - 03/2031	\$6,567 monthly (3% annual increase)	1.251%	571,624	537,612
TOTAL				<u>\$ 2,172,963</u>	<u>\$ 2,039,013</u>

REQUIRED SUPPLEMENTARY INFORMATION

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,								
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024	
Contractually Required Contribution	\$ 391,212	\$ 281,121	\$ 445,537	\$ 402,758	\$ 339,551	\$ 440,576	\$ 411,271	\$ 308,792	\$ 223,752	\$ 260,277	
Contributions in Relation to the Contractually Required Contribution	391,212	281,121	445,537	402,758	339,551	440,576	411,271	308,792	223,752	260,277	
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Covered Payroll	\$ 3,453,001	\$ 2,376,337	\$ 3,731,460	\$ 3,551,656	\$ 3,652,341	\$ 3,976,320	\$ 3,961,579	\$ 4,233,254	\$ 4,575,574	\$ 4,855,914	
Contributions as a Percentage of Covered Payroll	11.33%	11.83%	11.94%	11.34%	9.30%	11.08%	10.38%	7.29%	4.89%	5.36%	

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight months ended December 31, 2016.

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 20 years; the asset valuation method was five-year smoothed market and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually and postretirement benefit increases of 2.75% compounded annually.

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

SCHEDULE OF RMU'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Nine Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Employer's Proportion of Net Pension Liability	57.21%	57.21%	57.21%	57.21%	57.21%	57.21%	57.21%	57.21%	57.21%
Employer's Proportionate Share of Net Pension Liability	\$ 2,896,700	\$ 2,679,131	\$ 533,971	\$ 3,438,473	\$ 1,045,237	\$ (1,233,480)	\$ (4,003,271)	\$ 2,050,216	\$ 711,312
Employer's Covered Payroll	3,453,001	3,505,080	3,679,197	3,652,341	3,644,439	3,961,579	3,954,534	4,211,619	4,550,940
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	83.89%	76.44%	14.51%	94.14%	28.68%	(31.14%)	(101.23%)	48.68%	15.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.65%	88.11%	97.66%	95.37%	95.86%	104.82%	115.16%	92.43%	97.46%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

SCHEDULE OF RMU'S PROPORTIONATE
SHARE OF THE TOTAL OPEB LIABILITY
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021	2022	2023	2024
Employer's Proportion of Total Pension Liability	57.21%	57.21%	57.21%	57.21%	57.21%	57.21%	57.21%
Employer's Proportionate Share of Total OPEB Liability	\$ 538,755	\$ 438,797	\$ 388,676	\$ 403,716	\$ 494,007	\$ 504,696	\$ 715,539
Employer's Covered Payroll	4,420,600	5,150,615	5,631,947	5,636,896	5,951,422	6,427,084	7,046,097
Employer's Proportionate Share of the Total Pension Liability as a Percentage of its Covered Payroll	12.19%	8.52%	6.90%	7.16%	8.30%	7.85%	10.16%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

SUPPLEMENTAL INFORMATION

ELECTRIC FUND

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF NET POSITION
ELECTRIC FUND**

December 31, 2024

CURRENT ASSETS

Cash and Investments	\$ 41,467,377
Receivables	
Accounts	2,574,175
Accrued Interest	14,839
Other	685,719
Prepaid Expenses	444,794
Deposits	654,746
Materials and Supplies Inventory	<u>1,822,760</u>
 Total Current Assets	 <u>47,664,410</u>

NONCURRENT ASSETS

Advance to Other Funds	<u>409,044</u>
 Total Noncurrent Assets	 <u>409,044</u>

CAPITAL ASSETS

Nondepreciable	3,918,926
Depreciable - Plant in Service	103,289,008
Intangible	464,216
Accumulated Depreciation/Amortization	<u>(58,519,271)</u>
 Net Capital Assets	 <u>49,152,879</u>
 Total Assets	 <u>97,226,333</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension Items	1,368,456
OPEB Items	<u>248,374</u>
 Total Deferred Outflows of Resources	 <u>1,616,830</u>

**TOTAL ASSETS AND DEFERRED
OUTFLOWS OF RESOURCES**

\$ 98,843,163

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF NET POSITION (Continued)
ELECTRIC FUND

December 31, 2024

CURRENT LIABILITIES

Accounts Payable	\$ 4,018,881
Accrued Payroll	84,212
Accrued Interest Payable	113,975
Other Payables	203,717
Revenue Bonds Payable	1,270,000
Loan Payable	334,611
OPEB Liability	35,512
Compensated Absences Payable	298,781
Lease Liability	83,131
	<hr/>
Total Current Liabilities	6,442,820

LONG-TERM LIABILITIES

Revenue Bonds Payable	18,742,011
OPEB Liability	402,317
Net Pension Liability	428,597
Lease Liability	261,773
	<hr/>
Total Long-Term Liabilities	19,834,698

Total Liabilities	<hr/> 26,277,518 <hr/>
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DEFERRED INFLOWS OF RESOURCES

Pension Items	24,895
OPEB Items	36,984
	<hr/>
Total Deferred Inflows of Resources	61,879

NET POSITION

Net Investment in Capital Assets	36,292,776
Unrestricted	36,210,990
	<hr/>
Total Net Position	\$ 72,503,766

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
ELECTRIC FUND**

For the Year Ended December 31, 2024

OPERATING REVENUES

Charges for Services	
Residential	\$ 6,132,915
Commercial	5,462,619
Industrial	32,194,317
Public Street Lighting	2,281
Interdepartmental	289,790
Other Operating Revenue	504,501
Miscellaneous	80,134
	<hr/>
Total Operating Revenues	44,666,557

OPERATING EXPENSES

Operations	
Personnel	2,669,389
Contractual Services	28,534,491
Commodities	1,277,766
Other	1,685,307
Depreciation and Amortization	2,875,935
	<hr/>
Total Operating Expenses	37,042,888

OPERATING INCOME	<hr/> 7,623,669
------------------	-----------------

NON-OPERATING REVENUES (EXPENSES)

Investment Income	1,233,289
Interest Expense	(560,613)
	<hr/>
Total Non-Operating Revenues (Expenses)	672,676

NET INCOME BEFORE TRANSFERS	<hr/> 8,296,345
-----------------------------	-----------------

TRANSFERS

Transfers In	289,790
Transfers (Out)	(2,538,617)
	<hr/>
Total Transfers	(2,248,827)

CHANGE IN NET POSITION	6,047,518
------------------------	-----------

NET POSITION, BEGINNING OF YEAR	<hr/> 66,456,248
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NET POSITION, END OF YEAR	<hr/> <hr/> \$ 72,503,766
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(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF CASH FLOWS
ELECTRIC FUND**

For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers and Users	\$ 46,219,434
Payments to Suppliers	(30,016,837)
Payments to Employees	(3,090,378)
Payments to Other Funds	(1,325,852)
	<hr/>
Net Cash from Operating Activities	11,786,367

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Transfers In	289,790
Transfers (Out)	(2,538,617)
	<hr/>
Net Cash from Noncapital Financing Activities	(2,248,827)

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Capital Assets Purchased	(1,276,392)
Principal Payments on Long-Term Debt	(1,626,561)
Interest Payments on Long-Term Debt	(718,752)
	<hr/>
Net Cash from Capital and Related Financing Activities	(3,621,705)

CASH FLOWS FROM INVESTING ACTIVITIES

Sales of Investments	764,742
Purchases of Investments	(877,198)
Interest Received on Investments	1,235,148
	<hr/>
Net Cash from Investing Activities	1,122,692

NET INCREASE IN CASH AND CASH EQUIVALENTS	7,038,527
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<hr/> 7,392,725
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CASH AND CASH EQUIVALENTS, END OF YEAR	<hr/> <hr/> \$ 14,431,252
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(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF CASH FLOWS (Continued)
ELECTRIC FUND**

For the Year Ended December 31, 2024

**RECONCILIATION OF OPERATING INCOME TO NET
CASH FLOWS FROM OPERATING ACTIVITIES**

Operating Income	\$ 7,623,669
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities	
Depreciation and Amortization	2,875,935
Changes in Assets and Liabilities	
Accounts Receivable	1,996,153
Other Receivables	(411,064)
Prepaid Expenses	143,639
Materials and Supplies Inventory	(313,355)
Deposits	(32,212)
Pension Items - IMRF	(637,283)
OPEB Items	32,152
Accounts Payable	258,564
Accrued Payroll	29,095
Other Payables	66,027
Compensated Absences	155,047

NET CASH FROM OPERATING ACTIVITIES \$ 11,786,367

CASH AND INVESTMENTS

Cash and Cash Equivalents	\$ 14,431,252
Investments	<u>27,036,125</u>

TOTAL CASH AND INVESTMENTS \$ 41,467,377

NONCASH TRANSACTIONS

Capital Assets in Accounts Payable	\$ 1,436,813
Capital Assets Acquired through Leases	<u>257,712</u>

TOTAL NONCASH TRANSACTIONS \$ 1,694,525

(See independent auditor's report.)

WATER FUND

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF NET POSITION
WATER FUND**

December 31, 2024

CURRENT ASSETS

Cash and Investments	\$ 977,237
Receivables	
Accounts	182,903
Leases	50,862
Other	769,047
Prepaid Expenses	35,682
Due from Other Governments	1,638,936
Restricted Assets	
Cash Held at Paying Agent	<u>79,913</u>

Total Current Assets	<u>3,734,580</u>
----------------------	------------------

NONCURRENT ASSETS

Leases Receivable	<u>976,672</u>
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Total Noncurrent Assets	<u>976,672</u>
-------------------------	----------------

CAPITAL ASSETS

Nondepreciable	2,686,012
Depreciable - Plant in Service	36,240,546
Intangible	92,570
Accumulated Depreciation/Amortization	<u>(13,873,658)</u>

Net Capital Assets	<u>25,145,470</u>
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Total Assets	<u>29,856,722</u>
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DEFERRED OUTFLOWS OF RESOURCES

Pension Items	173,759
OPEB Items	31,225
Asset Retirement Obligation	<u>438,983</u>

Total Deferred Outflows of Resources	<u>643,967</u>
--------------------------------------	----------------

**TOTAL ASSETS AND DEFERRED
OUTFLOWS OF RESOURCES**

	<u><u>\$ 30,500,689</u></u>
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(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF NET POSITION (Continued)
WATER FUND**

December 31, 2024

CURRENT LIABILITIES

Accounts Payable	\$ 896,612
Accrued Payroll	23,999
Accrued Interest Payable	18,631
IEPA Loans Payable	387,964
OPEB Liability	4,304
Compensated Absences Payable	109,278
Lease Liability	10,392

Total Current Liabilities	1,451,180
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LONG-TERM LIABILITIES

Illinois EPA Loans Payable	6,958,260
OPEB Liability	50,737
Net Pension Liability	56,824
Asset Retirement Obligation	465,300
Lease Liability	1,876

Total Long-Term Liabilities	7,532,997
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Total Liabilities	8,984,177
-------------------	-----------

DEFERRED INFLOWS OF RESOURCES

Pension Items	3,191
OPEB Items	4,651
Leases	950,045

Total Deferred Inflows of Resources	957,887
-------------------------------------	---------

NET POSITION

Net Investment in Capital Assets	17,679,677
Restricted for Debt Service	79,913
Unrestricted	2,799,035

Total Net Position	\$ 20,558,625
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(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
WATER FUND**

For the Year Ended December 31, 2024

OPERATING REVENUES

Water	
Charges for Services	
Residential	\$ 1,236,589
Commercial	1,433,471
Industrial	1,018,614
Rental	84,635
Other Operating Revenue	20,837
Miscellaneous	647
	<hr/>
Total Operating Revenues	3,794,793

OPERATING EXPENSES

Operations	
Personnel	991,641
Contractual Services	924,025
Commodities	344,761
Insurance	18,761
Other	383,579
Depreciation and Amortization	1,010,502
	<hr/>
Total Operating Expenses	3,673,269

OPERATING INCOME	<hr/> 121,524
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NON-OPERATING REVENUES (EXPENSES)

Investment Income	85,662
Grant Revenue	768,704
Interest Expense	(92,449)
	<hr/>
Total Non-Operating Revenues (Expenses)	761,917

NET INCOME BEFORE TRANSFERS	<hr/> 883,441
-----------------------------	---------------

TRANSFERS

Transfers (Out)	<hr/> (668,506)
	<hr/>
Total Transfers	(668,506)

CHANGE IN NET POSITION	214,935
------------------------	---------

NET POSITION, BEGINNING OF YEAR	<hr/> 20,343,690
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NET POSITION, END OF YEAR	<hr/> <hr/> \$ 20,558,625
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(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF CASH FLOWS
WATER FUND**

For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers and Users	\$ 3,236,919
Payments to Suppliers	(248,583)
Payments to Employees	(1,005,418)
Payments to Other Funds	(544,719)
	<hr/>
Net Cash from Operating Activities	1,438,199

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Transfers (Out)	(668,506)
Payments from Other Governments	(1,638,936)
Grant Receipts	768,704
Receipts Held at Paying Agent	(79,913)
	<hr/>
Net Cash from Noncapital Financing Activities	(1,618,651)

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Capital Assets Purchased	(1,951,284)
Long Term Debt Issued	1,638,936
Principal Payments on Long-Term Debt	(408,784)
Interest Payments on Long-Term Debt	(88,414)
	<hr/>
Net Cash from Capital and Related Financing Activities	(809,546)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received on Investments	85,662
	<hr/>
Net Cash from Investing Activities	85,662

NET DECREASE IN CASH AND CASH EQUIVALENTS	(904,336)
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,881,573
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CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 977,237</u></u>
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(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

**STATEMENT OF CASH FLOWS (Continued)
WATER FUND**

For the Year Ended December 31, 2024

RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income	\$ 121,524
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities	
Depreciation and Amortization	1,010,502
Changes in Assets and Liabilities	
Accounts Receivable	215,199
Other Receivables	(768,814)
Prepaid Expenses	2,126
Pension Items - IMRF	(80,115)
OPEB Items	4,042
Lease Revenue Items	(4,259)
Accounts Payable	875,698
Accrued Payroll	6,667
Compensated Absences	55,629
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 1,438,199</u></u>
CASH AND INVESTMENTS	
Cash and Cash Equivalents	<u>\$ 977,237</u>
TOTAL CASH AND INVESTMENTS	<u><u>\$ 977,237</u></u>
NONCASH TRANSACTIONS	
Capital Assets in Accounts Payable	<u>\$ 107,301</u>
TOTAL NONCASH TRANSACTIONS	<u><u>\$ 107,301</u></u>

(See independent auditor's report.)

WATER RECLAMATION FUND

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF NET POSITION
WATER RECLAMATION FUND**

December 31, 2024

CURRENT ASSETS

Cash and Investments	\$ 6,764,139
Receivables	
Accounts	425,573
Accrued Interest	14,564
Other	55,947
Prepaid Expenses	58,575
Due from Other Governments	258,365
Restricted Assets	
Cash Held at Paying Agent	<u>138,796</u>
 Total Current Assets	 <u>7,715,959</u>

NONCURRENT ASSETS

Special Assessments	<u>40,959</u>
 Total Noncurrent Assets	 <u>40,959</u>

CAPITAL ASSETS

Nondepreciable	4,574,741
Depreciable - Plant in Service	52,488,255
Intangible	76,447
Accumulated Depreciation	<u>(32,807,253)</u>
 Net Capital Assets	 <u>24,332,190</u>
 Total Assets	 <u>32,089,108</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension Items	463,071
OPEB Items	<u>83,738</u>
 Total Deferred Outflows of Resources	 <u>546,809</u>

**TOTAL ASSETS AND DEFERRED
OUTFLOWS OF RESOURCES**

\$ 32,635,917

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF NET POSITION (Continued)
WATER RECLAMATION FUND

December 31, 2024

CURRENT LIABILITIES

Accounts Payable	\$ 1,686,657
Accrued Payroll	22,461
Accrued Interest Payable	20,605
IEPA Loans Payable	260,142
OPEB Liability	11,544
Compensated Absences Payable	91,427
Lease Liability	13,313

Total Current Liabilities	2,106,149
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LONG-TERM LIABILITIES

IEPA Loans Payable	4,597,953
OPEB Liability	136,068
Net Pension Liability	147,409
Lease Liability	29,904

Total Long-Term Liabilities	4,911,334
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Total Liabilities	7,017,483
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DEFERRED INFLOWS OF RESOURCES

Pension Items	8,453
OPEB Items	12,470

Total Deferred Inflows of Resources	20,923
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NET POSITION

Net Investment in Capital Assets	18,556,485
Restricted for Debt Service	138,796
Unrestricted	6,902,230

TOTAL NET POSITION	\$ 25,597,511
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(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
WATER RECLAMATION FUND**

For the Year Ended December 31, 2024

OPERATING REVENUES

Charges for Services	
Residential	\$ 1,280,181
Commercial	1,902,374
Industrial	1,325,930
Other Operating Revenue	177,332
Miscellaneous	8,848
	<hr/>
Total Operating Revenues	4,694,665

OPERATING EXPENSES

Operations	
Personnel	1,155,634
Contractual Services	1,020,645
Commodities	849,569
Insurance	31,804
Other	240,510
Depreciation and Amortization	1,639,883
	<hr/>
Total Operating Expenses	4,938,045

OPERATING INCOME (LOSS)	<hr/> (243,380)
-------------------------	-----------------

NON-OPERATING REVENUES (EXPENSES)

Investment Income	261,656
Interest Expense	(52,828)
	<hr/>
Total Non-Operating Revenues (Expenses)	208,828

NET INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL GRANTS AND CONTRIBUTIONS	<hr/> (34,552)
--	----------------

TRANSFERS

Transfers (Out)	<hr/> (711,970)
	<hr/>
Total Transfers	(711,970)

CAPITAL GRANTS AND CONTRIBUTIONS	<hr/> 3,492,180
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CHANGE IN NET POSITION	2,745,658
------------------------	-----------

NET POSITION, BEGINNING OF YEAR (RESTATED)	<hr/> 22,851,853
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NET POSITION, END OF YEAR	<hr/> <hr/> \$ 25,597,511
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(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF CASH FLOWS
WATER RECLAMATION FUND**

For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers and Users	\$ 4,851,003
Payments to Suppliers	(594,632)
Payments to Employees	(1,307,250)
Payments to Other Funds	(669,643)
	<hr/>
Net Cash from Operating Activities	2,279,478
	<hr/>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Transfers (Out)	(711,970)
Payments from Other Governments	(258,365)
Receipts Held at Paying Agent	(138,796)
	<hr/>
Net Cash from Noncapital Financing Activities	(1,109,131)
	<hr/>

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Capital Assets Purchased	(58,589)
Long Term Debt Issued	4,105,297
Principal Payments on Long-Term Debt	(3,771,782)
Interest Payments on Long-Term Debt	(54,017)
	<hr/>
Net Cash from Capital and Related Financing Activities	220,909
	<hr/>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received on Investments	260,906
	<hr/>
Net Cash from Investing Activities	260,906
	<hr/>

NET INCREASE IN CASH AND CASH EQUIVALENTS	1,652,162
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	5,111,977
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CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 6,764,139</u>
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(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF CASH FLOWS (Continued)
WATER RECLAMATION FUND

For the Year Ended December 31, 2024

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (Loss)	\$ (243,380)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities	
Depreciation and Amortization	1,639,883
Changes in Assets and Liabilities	
Accounts Receivable	179,170
Other Receivables	(52,220)
Prepaid Expenses	(8,892)
Special Assessments	29,388
Pension Items - IMRF	(214,856)
OPEB Items	10,840
Accounts Payable	887,145
Accrued Payroll	2,441
Compensated Absences	49,959
	<hr/>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 2,279,478</u></u>
CASH AND INVESTMENTS	
Cash and Cash Equivalents	<u>\$ 6,764,139</u>
TOTAL CASH AND INVESTMENTS	<u><u>\$ 6,764,139</u></u>
NONCASH TRANSACTIONS	
Capital Contributions	\$ 3,492,180
Capital Assets in Accounts Payable	<u>874,393</u>
TOTAL NONCASH TRANSACTIONS	<u><u>\$ 4,366,573</u></u>

(See independent auditor's report.)

TECHNOLOGY CENTER FUND

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF NET POSITION
TECHNOLOGY CENTER FUND**

December 31, 2024

CURRENT ASSETS

Cash	
Receivables	\$ 658,584
Accounts	62,964
Leases	171,649
Prepaid Expenses	3,224
	<hr/>
Total Current Assets	896,421
	<hr/>

NONCURRENT ASSET

Lease Receivable	973,780
	<hr/>
Total Noncurrent Assets	973,780
	<hr/>

CAPITAL ASSETS

Nondepreciable	519,453
Depreciable - Plant in Service	9,407,125
Intangible	18,368
Accumulated Depreciation/Amortization	(6,179,864)
	<hr/>
Net Capital Assets	3,765,082
	<hr/>
Total Assets	5,635,283
	<hr/>

DEFERRED OUTFLOWS OF RESOURCES

Pension Items	237,529
OPEB Items	42,578
Unamortized Loss on Refunding	37,832
	<hr/>
Total Deferred Outflows of Resources	317,939
	<hr/>

**TOTAL ASSETS AND DEFERRED
OUTFLOWS OF RESOURCES**

\$ 5,953,222

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

STATEMENT OF NET POSITION (Continued)
TECHNOLOGY CENTER FUND

December 31, 2024

CURRENT LIABILITIES

Accounts Payable	\$ 19,223
Accrued Payroll	161
General Obligation Debt Payable	320,000
OPEB Liability	2,152
Compensated Absences Payable	12
Lease Liability	500

Total Current Liabilities	342,048
---------------------------	---------

LONG-TERM LIABILITIES

Advance from Other Funds	409,044
OPEB Liability	72,905
Net Pension Liability	78,482
Long-Term Debt, Net of Current Maturities	
General Obligation Debt Payable	1,057,987

Total Long-Term Liabilities	1,618,418
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Total Liabilities	1,960,466
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DEFERRED INFLOWS OF RESOURCES

Pension Items	4,374
OPEB Items	6,340
Leases	1,088,968

Total Deferred Inflows of Resources	1,099,682
-------------------------------------	-----------

NET POSITION

Net Investment in Capital Assets	2,424,427
Unrestricted	468,647

TOTAL NET POSITION	\$ 2,893,074
--------------------	--------------

(See independent auditor's report.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
TECHNOLOGY CENTER FUND**

For the Year Ended December 31, 2024

OPERATING REVENUES

Technology	
Charges for Services	
Commercial Fiber Leases	\$ 551,059
Commercial Colocation Leases	304,294
Penalties	<u>1,811</u>
Total Technology	<u>857,164</u>
Communications	
Charges for Services	
Dial-Up Internet Access	4,952
Fiber Internet Access	322,171
Web Site Host	2,695
Data Services	4,968
VOIP Services	837
Mailboxes	2,103
Penalties	<u>654</u>
Total Communications Revenues	<u>338,380</u>
Other Charges for Services	<u>1,507</u>
Total Operating Revenues	<u>1,197,051</u>

OPERATING EXPENSES

Technology	
Operations	
Personnel	(86,326)
Contractual Services	561,503
Commodities	167,350
Depreciation and Amortization	<u>260,185</u>
Total Technology Expenses	<u>902,712</u>
Communications	
Operations	
Personnel	12,234
Contractual Services	22,744
Commodities	58,728
Depreciation and Amortization	<u>53,273</u>
Total Communications Expenses	<u>146,979</u>
Total Operating Expenses	<u>1,049,691</u>
OPERATING INCOME	<u>147,360</u>

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION (Continued)
TECHNOLOGY CENTER FUND

For the Year Ended December 31, 2024

NON-OPERATING REVENUES (EXPENSES)	
Investment Income	\$ 11,142
Interest Expense	<u>(54,311)</u>
Total Non-Operating Revenues (Expenses)	<u>(43,169)</u>
CHANGE IN NET POSITION	104,191
NET POSITION, BEGINNING OF YEAR	<u>2,788,883</u>
NET POSITION, END OF YEAR	<u><u>\$ 2,893,074</u></u>

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF CASH FLOWS
TECHNOLOGY CENTER FUND**

For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers and Users	\$ 1,286,631
Payments to Suppliers	(317,361)
Payments to Employees	(31,650)
Payments to Other Funds	(474,834)
	<hr/>
Net Cash from Operating Activities	462,786

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

None	<hr/> -
	<hr/>
Net Cash from Noncapital Financing Activities	-

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Principal Payments on Long-Term Debt	(315,982)
Interest Payments on Long-Term Debt	(53,100)
	<hr/>
Net Cash from Capital and Related Financing Activities	(369,082)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received on Investments	<hr/> 11,142
	<hr/>
Net Cash from Investing Activities	11,142

NET INCREASE IN CASH AND CASH EQUIVALENTS	104,846
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<hr/> 553,738
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CASH AND CASH EQUIVALENTS, END OF YEAR	<hr/> <hr/> \$ 658,584
--	------------------------

(This statement is continued on the following page.)

**ROCHELLE MUNICIPAL UTILITIES
ROCHELLE, ILLINOIS**

Section VII, Item 2.

**STATEMENT OF CASH FLOWS (Continued)
TECHNOLOGY CENTER FUND**

For the Year Ended December 31, 2024

**RECONCILIATION OF OPERATING INCOME TO NET
CASH FLOWS FROM OPERATING ACTIVITIES**

Operating Income	\$ 147,360
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities	
Depreciation and Amortization	313,458
Changes in Assets and Liabilities	
Accounts Receivable	103,386
Prepaid Expenses	(757)
Pension Items - IMRF	(109,249)
OPEB Items	5,512
Lease Revenue Items	(13,806)
Accounts Payable	18,887
Accrued Payroll	(960)
Compensated Absences	(1,045)

NET CASH FROM OPERATING ACTIVITIES

\$ 462,786

CASH AND INVESTMENTS

Cash and Cash Equivalents	<u><u>\$ 658,584</u></u>
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NONCASH TRANSACTIONS

None	<u><u>\$ -</u></u>
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TOTAL NONCASH TRANSACTIONS

\$ -

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended December 31, 2024

A grayscale photograph of a modern building with a glass facade, overlaid with a complex geometric pattern of overlapping triangles and lines. The image is used as a background for the lower half of the report cover.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS, REQUIRED BY UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Rochelle, Illinois (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further describes in the Auditor's Responsibility for the Auditor Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City’s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Rochelle, Illinois, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Rochelle, Illinois’ basic financial statements. We issued our report thereon dated June 13, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN	Program/Grant Number	Expenditures
U.S. Department of Justice	N/A	Body Worn Camera Policy and Implementation	16.835	47521372	\$ 50,000
Total U.S. Department of Justice					50,000
U.S. Department of Transportation	Illinois Department of Transportation	Highway Safety Cluster State and Community Highway Safety	20.600	HS-240001	10,738
U.S. Department of Transportation	Illinois Department of Transportation	Airport Improvement Program	20.106	RPJ-5077	656,769
		Airport Improvement Program	20.106	RPJ-4765	6,120
					662,889
Total U.S. Department of Transportation					673,627
Environmental Protection Agency	Illinois Environmental Protection Agency	Clean Water State Revolving Fund	66.458*	L17-4374	3,492,180
	Illinois Environmental Protection Agency	Drinking Water State Revolving Fund	66.468*	L17-5443	1,638,936
Total Environmental Protection Agency					5,131,116
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 5,854,743

*Denotes major federal program.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Note A - Basis of Presentation

The accompanying schedule of federal awards is a summary of the activity of the City's federal award programs presented on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

Note B - Subrecipients

There were no payments to subrecipients related to federal awards noted during the year ended December 31, 2024.

Note C - Loans and Insurance

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at December 31, 2024.

Note D - Indirect Cost Rate

The City did not elect the federal 10% de minimis indirect cost rate for the year ended December 31, 2024.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2024

Section I - Summary of Auditor's Results**Financial Statements**Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ noSignificant deficiency(ies) identified? ☒ yes ☐ none reportedNoncompliance material to financial statements noted? ☐ yes ☒ no**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified? ☐ yes ☒ noSignificant deficiency(ies) identified? ☐ yes ☒ none reportedType of auditor's report issued on compliance
for major federal programs:*unmodified*Any audit findings disclosed that are required
to be reported in accordance with
2 CFR 200.516(a)?☐ yes ☒ no

Identification of major federal programs:

ALNName of Federal Program or Cluster

66.458

Clean Water State Revolving Fund

66.468

Drinking Water State Revolving Fund

Dollar threshold used to distinguish
between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

Section II - Financial Statement Findings**Significant Deficiency****2024-001: Inventory**

Criteria: The City's Electric inventory system and procedures do not allow for accurate recordkeeping to support reporting in accordance with generally accepted accounting principles.

Context/Condition: During our testing of City's Electric inventory, we noted certain opportunities for the City to improve its internal control over its Electric inventory.

During our review of Electric inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices.

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last 7 years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory. This finding is a repeat finding and also reported in Section IV - Prior Year Audit Findings as finding 2023-001.

Cause: It was determined that one of the primary causes for these differences is due to the City's materials management software not properly calculating the average cost of inventory items. Additionally, the City does not have a formal policy on disposal of obsolete inventory.

Effect: Inventory values are potentially misstated due to the incorrect calculation of average cost. Second, obsolete inventory is not tracked and adjusted for potential impairment.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2024-001: Inventory (Continued)

Recommendation: We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system. Additionally, we recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

Views of Responsible Officials: Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

Section III - Federal Award Findings and Questioned Costs

None Reported

Section IV - Prior Year Audit Findings

Material Weaknesses

2023-001: Inventory

Criteria: The City's Electric inventory system and procedures do not allow for accurate recordkeeping to support reporting in accordance with generally accepted accounting principles.

Context/Condition: During our testing of City's Electric inventory, we noted certain opportunities for the City to improve its internal control over its Electric inventory.

During our review of Electric inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

Section IV - Prior Year Audit Findings (Continued)**Material Weaknesses (Continued)****2023-001: Inventory (Continued)**

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last 7 years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory. We recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

Cause: It was determined that one of the primary causes for these differences is due to the City's materials management software not properly calculating the average cost of inventory items. Additionally, the City does not have a formal policy on disposal of obsolete inventory.

Effect: Inventory values are potentially misstated due to the incorrect calculation of average cost. Second, obsolete inventory is not tracked and adjusted for potential impairment.

Recommendation: We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system. Additionally, we recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

Views of Responsible Officials: Management agrees with this finding and response is included in Corrective Action Plan.

Status: This finding was reduced to a Significant Deficiency for the year ended December 31, 2024 and is also reported in Section II - Financial Statement Findings as finding 2024-001.



Corrective Action Plan

For the Year Ended December 31, 2024

FINDING 2024-001

Condition Found:

During our testing of City's Electric inventory, we noted certain opportunities for the City to improve its internal control over its Electric inventory.

During our review of Electric inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices. We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system.

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last 7 years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory. We recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund. This finding is a repeat finding and also reported in Section IV-Prior Year Audit Findings as finding 2023-001.

420 North 6th Street
Rochelle, IL 61068
www.cityofrochelle.net



Corrective Action Plan

The previous software automatically calculated average cost. The software had been in place for the past 22 years. In 2022, the City moved to a new Enterprise Asset Management System called VUEWorks. AT the same time, a minor inventory policy was approved to expense inventory valued at less than \$50. The current major inventory has more than 200 different items. As items are purchased, the Storekeeper will review the value in VUEWorks to see if it is reasonable. If not, it will be corrected. This will be an ongoing process. Some items have not been purchased in several years and could be obsolete. If an item is deemed obsolete by the Storekeeper and approved by the Electric Superintendent, it is zeroed out in VUEWorks but physically remains in the warehouse. Obsolete items will be used as spare parts for old equipment that is still in service.

Responsible Person for Corrective Action Plan

Andy Rogde, Storekeeper and Blake Toliver, Superintendent of Electric Operations

Implementation Date of Corrective Action Plan

December 31, 2025

CITY OF ROCHELLE, ILLINOIS

DOWNTOWN TAX INCREMENT FINANCING FUND

FINANCIAL REPORT AND REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1142

For the Year Ended December 31, 2024

The background of the lower half of the page features a grayscale, high-angle photograph of a city skyline, likely downtown Rochelle, Illinois. The image is overlaid with a complex, semi-transparent geometric pattern of overlapping triangles and lines. In the bottom right corner, there is an orange rectangular box containing the text 'SIKICH.COM' in white, uppercase letters.

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CITY OF ROCHELLE, ILLINOIS
DOWNTOWN TAX INCREMENT FINANCING FUND
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INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE

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

We have examined management's assertion, included in its representation letter dated June 13, 2025, that the City of Rochelle, Illinois (the City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2024. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the City of Rochelle, Illinois complied with the aforementioned requirements for the year ended December 31, 2024 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office, and the joint review board, and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

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Naperville, IL 60563
630.566.8400

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochelle, Illinois (the City) as of and for the year ended December 31, 2024, and the notes to financial statements, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated June 13, 2025, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (balance sheet, schedule of revenues, expenditures, and changes in fund balance and schedule of fund balance by source) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

CITY OF ROCHELLE, ILLINOIS

**DOWNTOWN TAX INCREMENT FINANCING FUND
BALANCE SHEET**

December 31, 2024

ASSETS	
Cash and Investments	<u>\$ 2,627,875</u>
TOTAL ASSETS	<u><u>\$ 2,627,875</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
None	<u>\$ -</u>
Total Liabilities	<u>-</u>
FUND BALANCE	
Restricted for Economic Development	<u>2,627,875</u>
Total Fund Balance	<u>2,627,875</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 2,627,875</u></u>

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**DOWNTOWN TAX INCREMENT FINANCING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

For the Year Ended December 31, 2024

	Downtown TIF
REVENUES	
Property Taxes	\$ 500,170
Investment Income	52,251
Total Revenues	552,421
EXPENDITURES	
General Government	
Contractual Services	204,537
Capital Outlay	164,380
Debt Service	
Principal	125,000
Interest and Fiscal Charges	107,036
Total Expenditures	600,953
NET CHANGE IN FUND BALANCE	(48,532)
FUND BALANCE, JANUARY 1	2,676,407
FUND BALANCE, DECEMBER 31	\$ 2,627,875

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**DOWNTOWN TAX INCREMENT FINANCING FUND
SCHEDULE OF FUND BALANCE
BY SOURCE**

For the Year Ended December 31, 2024

	Downtown TIF
BEGINNING BALANCE, JANUARY 1, 2024	<u>\$ 2,676,407</u>
DEPOSITS	
Property Taxes	500,170
Investment Income	<u>52,251</u>
Total Deposits	<u>552,421</u>
Balance Plus Deposits	<u>3,228,828</u>
EXPENDITURES	
General Government	
Contractual Services	204,537
Capital Outlay	164,380
Debt Service	
Principal	125,000
Interest and Fiscal Charges	<u>107,036</u>
Total Expenditures	<u>600,953</u>
ENDING BALANCE, DECEMBER 31, 2024	<u><u>\$ 2,627,875</u></u>
ENDING BALANCE BY SOURCE	
Property Tax	\$ 53,800
Bonds Proceeds	<u>2,574,075</u>
Subtotal	2,627,875
Less Surplus Funds	<u>-</u>
FUND BALANCE, DECEMBER 31, 2024	<u><u>\$ 2,627,875</u></u>

(See independent auditor's report.)

City of Rochelle, Illinois

Annual Comprehensive Financial Report
For the Year Ended
December 31, 2024



Prepared by:
Finance Department

Chris Cardott
Finance Director

CITY OF ROCHELLE, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
December 31, 2024

Prepared by
Finance Department

Chris Cardott
Finance Director

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INTRODUCTORY SECTION

CITY OF ROCHELLE, ILLINOIS

List of Elected and Appointed Officers and Officials

December 31, 2024

Mayor

John Bearrows

City Council

Rosaelia Arteaga

Ben Valdivieso

Bil Hayes

Kathryn Shaw-Dickey

Dan McDermott

Tom McDermott

City Clerk

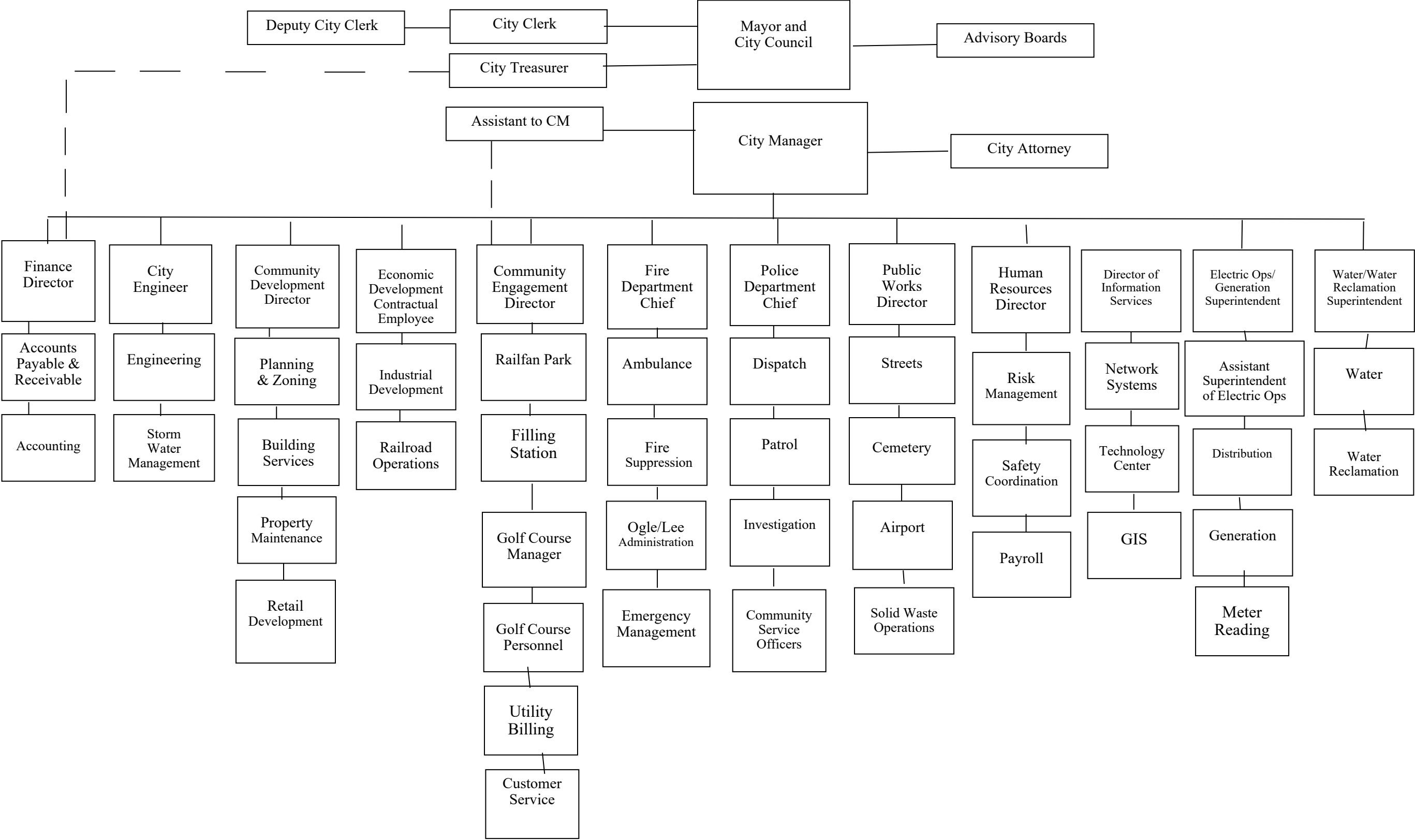
Rose Hueramo

City Manager

Jeff Fiegenschuh

Finance Director

Chris Cardott





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Rochelle
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO



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

June 13, 2025

Mayor John Bearrows & Rochelle City Council
Citizens of Rochelle

Submitted for your review and consideration is the Annual Comprehensive Financial Report of the City of Rochelle, for the calendar year ended December 31, 2024. Illinois State Statute requires that municipal governments, following the close of each fiscal year, publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants. This Annual Comprehensive Financial Report was prepared by the City’s Administrative Services Department and is issued by the City of Rochelle in response to this requirement.

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

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

The City’s financial statements have been audited by Sikich, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Rochelle for the calendar year ended December 31, 2024, are free from material misstatements. The independent audit involves examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluation of

the overall financial statement presentation. The independent auditors concluded, based on their audit procedures, that there was a reasonable basis for rendering an unmodified opinion. that the City’s financial statements for the calendar year ended December 31, 2024, are presented fairly and in conformity with GAAP. The independent auditor’s report is presented as the first component of the financial section of this report.

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

PROFILE OF THE CITY OF ROCHELLE

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

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

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

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

The City Council is required to adopt an initial budget for the calendar year no later than December 31 preceding the beginning of the calendar year on January 1. This annual budget together with the Strategic Plan serve as the foundation for the City’s financial plan and organizational strategy. The budget is prepared by fund and department. Department heads may transfer resources within a department as they deem necessary. The City Manager may transfer resources between departments; however, transfers between funds require approval by the City Council.

MISSION, VISION, AND GOALS

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

Vision. A vibrant community where all can thrive.

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

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

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

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

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

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

Quality of Life encompasses all the above.

To achieve these goals department-wide performance measures were created in 2019 and are updated quarterly.

MAJOR CITY INITIATIVES

The city staff, following specific directives from the City Council and City Manager, has been involved in a variety of projects and initiatives throughout the 2024 Calendar Year. The most significant of these projects and initiatives are identified below:

Strategic Priorities. In 2022, the City of Rochelle reengaged the Center for Governmental Studies (CGS) at Northern Illinois University (NIU) to facilitate an update to the strategic plan. The updated process included multiple workshops with Council and senior staff. Prior to the workshop sessions, several community stakeholder focus groups were held to gather input on their vision for Rochelle to lay the foundation for executive-level planning. Six Strategic Priority Areas were adopted: Economic and Business Development, Financial Management and Stability, Community Inclusivity and Engagement, Core Service Delivery and Quality of Life which became the City’s values.

Strategic Goals. Another outcome of the process was the creation of key organizational goals helping ensure that employees and other stakeholders are working toward common strategic priorities. Participants were asked to classify a list of goals according to a matrix model of time and complexity. The goals were classified as short or long-term and as complex or routine. In total the group developed 3 additional short-term routine goals, 3 additional short-term complex goals, 4 new long-term routine goals, and 4 new long-term complex goals. Following the classification exercise, the Council was asked to delineate, via an online ranking exercise, which goals should be given a higher priority than others. The top goals based on the Council’s average scores from each category represent the most important strategic goals or priority areas for the Council and staff to address in the next 2-7 years.

Design of new RMU Substation, Distribution Systems Investments, and Bonds: The city installed underground distribution upgrades in the Westview Drive subdivision to increase reliability. Contracts were awarded on a project to underground all the feeder exits from the generation plant as well. This will provide more resilient power to our customers in town. Design continues for the downtown underground project. This project will place a large portion of the lines in the downtown area underground.

Easement acquisition continues for the 34.5kV line loop to tie all substations together for better redundancy. A substation transformer and switchgear for the Route 38 substation have been secured. RFPs will go out for the line and substation construction mid-2025.

The electric utility continues to issue out the bond proceeds on large capital projects. The bonds have allowed for significant capital expansion with rate stability for our customer base.

Water Projects. Radium levels exceeding the standard limit set by the Illinois Environmental Protection Agency (IEPA) is an ongoing issue in Rochelle. In 2018, Rochelle Municipal Utilities (RMU) constructed the City’s first radium removal plant at Well 11. The \$2.7 million plant is the culmination of a two-year project to rid Rochelle’s water supply of excess radium. The plant utilizes state-of-the-art technology and supervisory control and data acquisition (SCADA) safety measures to communicate to plant operators electronically and to immediately alert staff of any potential problems. The project was financed through the low-interest Illinois Environmental Protection Agency Loan Program which offered principal forgiveness of \$500,000 of the project.

In 2020, RMU completed its second radium removal plant at Well 12 located south of the City’s industrial park. Like the Well 11 project, this project was financed through the low-interest Illinois Environmental Protection Agency Loan Program. In the fall of 2024, construction began on a new 2.6 MGD iron removal filtration plant at Well 8. Construction is expected to be completed in late fall of 2025. The design incorporates future radium removal if the need should arise and will remain consistent with previous well designs. This \$7.4 million project was funded through the IEPA State Revolving Fund with 100% principal forgiveness.

During summer 2024, all internal repairs, welding, sandblasting and painting were completed for Water Tower B located near Rt 251 in Rochelle. As weather cooperated in fall 2024, sandblasting began on the exterior. The project was put on hold throughout the winter but has resumed spring 2025. Sandblasting is continuing now, and exterior painting will begin once sandblasting is complete. The project is expected to be completed this spring. The \$1.0 million project was funded through a State Appropriation Grant.

The Water Department has signed an engineering agreement with Willett Hoffman and Associates to begin design work for a new Well 13. As development continues in the City of Rochelle, the demand for water has increased and will continue to do so. To meet demand, increase redundancy, and relieve other well pumps and equipment, RMU designated a parcel of land on the northeast side of Rochelle to develop, drill and build a new well and well house.

Water Reclamation Plant Upgrades (Phases I & II): Phase 1 was a \$7 million dollar project funded by an IEPA Revolving Loan. The project consisted of a complete rehabilitation of the 10-million-gallon anaerobic lagoon and gas handling equipment, new headworks bar screen and grit washer, new system one lift station, conversion of the biological treatment to A2O for phosphorous removal, new turbo blower with automated controls, conversion to a certified lab and new office. Phase 2 is a \$11.4 million low-interest IEPA loan funded project with 30% principal forgiveness. Construction began in the summer of 2024 and continues to move forward with a late fall 2025 completion expected. It includes the replacement of the tertiary sand filtration system with a new cloth media filtration system to accommodate future phosphorous removal regulations. The secondary clarifiers are painted, and all mechanical drives are set to be replaced. The excess flow lagoons were reshaped and fully restored, and a new excess flow lagoon lift station was installed to return flow to the head of the plant. The main influent lift station will be rehabilitated, including pump and electrical control replacement. Biological nutrient removal is also incorporated into the design to meet future phosphorous limits set by the IL EPA.

Implementation of a new ERP & Asset Management System: Throughout 2022 and into 2023, the ERP committee, under the direction of the City Manager, completed the process of converting to a new software system or Enterprise Resource Planning (ERP) system to address inefficiencies and meet citizen expectations for customer service. For the previous 24 years the city had been using the same Caselle software for accounting, utility billing, accounts payable, accounts receivable, inventory and project management. Gaps in system functionality result in significant staff time spent on manual calculations, data entry, and manual tracking of information in addition to lost opportunities for customer service. Ultimately the tools supporting staff and residents were built on technology that was more than 24 years old.

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

Using the information gained from the assessment and the subsequent review of its EAM (Enterprise Asset Management) system(s) as well as solutions available on the market, the City Council authorized the City Manager to execute a contract with Incode ERP solution and DTS/VUEWorks EAM solutions for the new ERP and Asset Management Systems. The total authorized expenditure for the projects is not to exceed \$881,567. The full implementation was completed in early 2024.

Infrastructure Improvements. The general obligation bonds issued in 2018 have been expended and projects completed that were identified as part of the issuance. The debt is expected to be retired in 2027 which will allow additional revenue to support the Capital Improvements Program. Infrastructure improvements in 2025 include but are not limited to completion of the Creston/Caron Road resurfacing and pavement rehabilitation project which began in April 2025. It is being funded in part with a \$1.3M Federal Highway STU participation grant. The project includes inlet and storm sewer improvements along with miscellaneous curb and gutter replacement for about 2 miles along Creston and Caron Road. Engineering design and ROW acquisition for the South Main Street widening project Ph2 continues in 2025 with project bidding to take place early fall 2025.

The Flagg Road/20th Street greater intersection improvements are expected to begin in 2025 once ROW acquisition and utility relocations or adjustments are completed. This is a joint agency project with Ogle County. Other projects include the annual sidewalk and pedestrian path program, general street improvements including curb and gutter, stormwater, sidewalks, pavement and offsite drainage improvements, right-of-way acquisition, and professional and surveying fees. In addition, the Steward Road multi-use path project from Caron Court to the Ritchie Road pedestrian path will begin construction in June 2025.

The downtown 4th Avenue storm sewer replacement project will be completed from 6th Street to Main Street along with downtown parking lot #3 in late 2025/early 2026. City staff continue to meet quarterly with the Illinois Department of Transportation on the IL Route 251 reconstruction project, from Fairview Drive to south IL Route 38, currently projected to begin in 2028. Several factors including identifying storm water management detention facilities will be critical in the overall progress of the project.

The City Council approved a joint agency agreement for certain infrastructure items to be included in the IDOT I39/Route 38 Diverging Diamond interchange improvements. The project will begin in July 2025 and take approximately 1.5 years to complete.

City of Rochelle Railroad (CRRR): The construction of the Container Yard and paving of the Rochelle Intermodal Transload Center (RITC) entrance was completed late last year. This summer intermodal services will begin. Through this new facility a variety of agriculture products will be shipped across the globe. In April the RITC was the first site in Illinois to transload Regenified Corn that is grown in Illinois and shipped to California to a large turkey farm. The new intermodal service is expected to add \$500,000 - \$700,000 of new revenue to the rail system per year. Currently the Economic Development Office has been approached by the Illinois Department of Commerce to address the requirements for seven new industrial projects which all require rail services. Plans are in the works to apply for grants to expand the CRRR system to meet the demand for rail services to industries who land in Rochelle. Through the EDA and local matching funds, a logistics study of the Steward Road Industrial Corridor is under way. This study will evaluate the road, and rail impacts new industries will bring to the industrial development that is being planned in the Corridor. The \$5.2M grant that was awarded through the Illinois Department of Transportation (IDOT) to the city last year to expand the RITC will begin to fund the project in July 2024. Plans for this expansion have begun. Construction will be bid out in spring 2025 and construction is expected to begin in June 2025.

City of Rochelle Airport: The acquisition of the 5-acre Large Car Rebuilders Facility was completed, and the Large Car company has leased the property from us until we can convert it into a hangar facility. The airport entry lane and main car parking lot will be resurfaced and restriped this summer. All hangars are occupied, and we have a waiting list. A new 8 bay T-hangar building is planned for construction this fall. All projects are 90% paid for by IDOT and FAA funding.

Industrial Development: Infrastructure investments continue to position Rochelle as a leading site for industrial project site selectors. This year the City of Rochelle worked to secure two grants to expand the City of Rochelle Railroad in the key Dual Rail Megasite area. The first grant will expand the Rochelle Intermodal Transload Center which saw increased utilization this year from both CHS Ethanol-produced containers and from a wide range of transloading clients, including the first Illinois transloading of certified regenified corn. The second grant will provide for more than 10,000 feet of additional track along the western border of the Megasite and will significantly increase overall system capacity. The city has been actively engaged in negotiations with confidential projects in the transloading, sustainable fuels, data center, and greenhouse projects, among others. The City’s Dual Rail Megasite became one of the first Vetted Sites

certified by Intersect Illinois, a statewide public-private partnership to recruit new investments from around the world.

Downtown & Community Development: The City was awarded a \$1,151,794 DCEO Rebuild Downtowns & Main Streets Capital Grant, which is supporting a major Downtown revitalization effort. This includes the reconstruction of seven existing parking lots and construction of two new lots at key intersections (Lincoln Highway & Lincoln Avenue, and Washington Street & 2nd Avenue). Additionally, TIF Bonds are funding the development of a new stage venue and restrooms at North Main Street and West 5th Avenue to increase downtown event capacity. Two parking lots are currently under construction, with remaining projects scheduled for mid-2025. To address blight and improve public safety, the city acquired 503 N Main Street, which will be redeveloped into a Fire Department-designated parking lot.

Private development in Downtown is on the rise, with new businesses opening such as Royal Scoops, Rochelle Tobacco & Vape Inc., Delicias la Michoacanita, El Parisa Services, Rochelle Book Hub LLC, and Doug Smith Motors Inc. The Downtown & Southern Gateway TIF District, established in 2015, has supported several redevelopment projects. A new Eastern Gateway TIF District was formed in 2024 to revitalize the Caron Ridge Shopping Center and surrounding areas, including adjacent farmland targeted for commercial development.

Support for small businesses continues through the Façade Improvement Program, which awarded \$24,537 in 2024 to five businesses, and the Small Business Permit Fee Waiver Program, which waived \$2,870 in permit fees.

Public art remains a key community focus. The existing mural at 429 Lincoln Highway continues to attract attention, and a new mural project at ALM Fine Cabinetry will begin in April 2025, following a 2024 RFP process. This mural will be prominently visible to southbound traffic entering the city, with more mural projects on the horizon.

Housing development is strengthening the southern corridor. Willis Senior Lofts (60 units for 55+) and The Grove (30 workforce units) are addressing the need for diverse housing options. In October 2024, the city entered into a development agreement for 1663 South Main, now successfully operating as a trucking and transportation hub—a fitting addition to the area’s growth.

Rochelle Municipal Landfill: An agreement conditioned upon the IEPA granting a final and non-appealable order to eliminate the need to exhume Rochelle Landfill Unit Number 1 was approved by City Council in July of 2021. This agreement allows Unit 1 waste to remain in place and the installation of a “piggyback” composite liner over the western portion of Unit 1 with a composite over liner and final cover system over the remaining portions of Unit 1. Prior to the liner placement, new leachate and gas management collection systems will be installed over the existing footprint of Unit 1.

A Significant Modification permit was approved by IEPA in August of 2023, permitting a composite Liner system over Unit 1, effectively instating the Amended and Restated Host Agreement for the Operation and Development of City of Rochelle Landfill No. 2. With the Amended and Restated Host Agreement in effect, the City’s Portion of Unit 1 exhumation Costs of \$850,000 as well as the City’s Portion of Mulford Road Improvement costs of \$750,000 have been eliminated. Additionally, the landfill operator made a payment of \$1,460,000 to the City of Rochelle as part of the Amended and restated host agreement.

In March of 2024, Rochelle Landfill Operator, Waste Connections accepted a bid from Currans Construction to perform Unit 1 closure work and Cell 7 excavation. Currently, trees are being removed from the surface of Unit 1 for the installation of Leachate and gas management collection systems. This entire project including the excavation of Cell 7 was expected to be complete by the end of 2024 allowing for increased daily tonnage amounts and tipping fees in 2025.

Fire Training Facility: With increased training requirements from both federal and state regulatory agencies (OSHA, OSFM), the need for an established multi-use training facility became apparent. Following several meetings and discussions the City and the Ogle-Lee Fire Protection District established a working group to begin site location and building designs of a jointly owned and operated training facility. In November of 2021 Rochelle City Council approved a resolution authorizing the City Manager to enter into an Intergovernmental Agreement with the Ogle-Lee Fire Protection District for the construction and operation of a joint training facility. In the process of locating a suitable building site, a 12-acre parcel of land located at 916 S. Main Street in Rochelle was donated to the city and was subsequently deemed an appropriate location for a joint, multi-use training facility. To date site improvements include the addition of an adjoining 3-acre parcel to the north, site excavation including drainage, retention, paving, two cement pads, and installation of two metal training props. Planning is currently under way for the next stage of development to include a third cement pad and the installation of third metal training prop to simulate a multi-story building. This phase will be dependent on the availability of funding with the possibility of some federal grant opportunities.

Additional Staffing: From the beginning of 2024 to May of 2025 the City of Rochelle has filled 32 positions. The recruitment efforts secured four (4) police officers, one (1) telecommunicator, one (1) crossing guard, four (4) paid on call firefighters, two (2) firefighters, three (3) public works operators, two (2) operators for the generation plant, one (1) administrative assistant for the water and water reclamation departments, one (1) operator for the water and water reclamation departments, one (1) utility billing analysts, two (2) accounting specialists, one (1) network specialist, two (2) journeyman/lineman, one (1) part-time airport staff member, one (1) seasonal grounds employee, and five (5) seasonal golf employees.

In addition to the new hires, we had two (2) paid on call firefighters promoted to full time firefighters, one (1) human resources coordinator promoted to human resources director, one (1) accounting specialist promoted to deputy finance director, three (3) lead operators promoted to foreman and three (3) operators promoted to leads in the public works department, three (3) lieutenants promoted to captains and three (3) firefighters promoted to lieutenants, two (2) rehires for operators and one (1) promotion of operator to chief operator in the water and water

reclamation departments, one (1) journeyman/lineman promoted to crew lead, one (1) school resource officer promoted to police chief, one (1) police sergeant promoted to deputy chief, one (1) officer promoted to sergeant, and one (1) community service officer move from part-time to full-time, increasing our successful retention rate at the City.

Inclusivity: 2024 marked the first full year of utilizing our ApplicantPro software system for recruitment. This system helps eliminate bias in the hiring process by screening applicants with qualifying questions before hiring managers have access to any identifying information. Since 2022, one of our key staffing goals has been to actively recruit Spanish-speaking employees to better serve our residents. With **24.3%** of Rochelle’s population identifying as Hispanic/Latino, ensuring bilingual support is essential. As of now, **58%** of our departments are staffed with bilingual employees, enhancing our ability to assist residents more effectively.

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy. Rochelle, Illinois is home to several Fortune 500 Companies (Walmart, Allstate, Tyson Foods, CHS, Union Pacific, Aramark, ConAgra Brands, Hormel Foods, Murphy USA, Frontier Communications, Edward Jones Financial, Casey’s General Store, TreeHouse Foods, Northern Trust, etc.), a large hydroponic greenhouse (MightyVine), the largest steel tubing manufacturer in North America (Wheatland Tubing) along with other industries, commercial, retail, and small entrepreneurial businesses, and a variety of community not-for-profits.

The City of Rochelle boasts a rich transportation, cold storage, and food distribution heritage; two Class 1 Railroads (Union Pacific and Burlington Norther Santa Fe); Union Pacific Global III, two Interstates (I-39 and I-88); two State Highways (Routes 38 and 251); its own Short Line Railroad – City Industrial Rail (CCR); and Rochelle Municipal Airport (Koritz Field).

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

Pension and Other Post-Employment Benefits. The City of Rochelle recognizes that increased annual pension obligations are a major factor affecting financial condition. That additional expense would cause a reduction in critical services to the citizens. To address this issue, the city council dedicated all future gaming revenues to be split equally between the police and fire pension plans. Other one-time monies including additional landfill payments have been directed to both pensions funds. These contributions are in addition to the amount levied annual to meet the actuarial recommendations.

The City relies on allocations of Local Government Distributive Fund (LGDF) from the State of Illinois. Income tax, use tax, and motor fuel tax is allocated on a per capita basis. With citizens moving out of Illinois and the lower 2020 census, the city may see a reduction in these General

Services revenues. In past years, the city implemented an early separation incentive to reduce salary and benefit costs. To date, more than nine employees have taken advantage of this program. Many of these positions were absorbed by existing staff. As positions open, the organization assesses the need to fill or consolidate. The City Manager’s office has tasked Human Resources with ensuring all new non-union employees are trained in multiple job functions.

AWARDS AND ACKNOWLEDGEMENTS

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2024. To be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized report that satisfied both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. We believe that our current audit continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The 2024 City of Rochelle budget was submitted to the Government Finance Officers Association (GFOA) and was awarded the Distinguished Budget Award for the fifth time. The award represents a significant achievement by the city. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. To receive the budget award, the city had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity’s budget serves as a policy document, a financial plan, an operations guide, and a communications device.

A Distinguished Budget Award is valid for a period of one year. We believe that the 2025 budget continues to meet the Distinguished Budget Award Program requirements and have submitted it to the GFOA to determine its eligibility for another award. The Standard and Poor’s Bond Rating for the City of Rochelle was upgraded in 2023 to an AA- with an AA rating with insurance.

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

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

Submitted by:


Jeff Fiegenschuh
City Manager


Chris Cardott
Finance Director

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Rochelle, Illinois (the City) as of and for the year ended December 31, 2024 and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Rochelle, Illinois, as of December 31, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. The combining and individual fund financial statements and schedules is presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2025 on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Rochelle, Illinois (the City), as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 13, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City’s response to the findings identified in our audit and described in the accompanying schedule of findings. The City’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich CPA LLC

Naperville, Illinois
June 13, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2024

SIGNIFICANT DEFICIENCY

We consider the following deficiency to be a significant deficiency:

2024-001: Inventory

Criteria: The City's Electric inventory system and procedures do not allow for accurate recordkeeping to support reporting in accordance with generally accepted accounting principles.

Condition: During our testing of City's Electric inventory, we noted certain opportunities for the City to improve its internal control over its Electric inventory.

During our review of Electric inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices.

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last 7 years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory.

Cause: It was determined that one of the primary causes for these differences is due to the City's materials management software not properly calculating the average cost of inventory items. Additionally, the City does not have a formal policy on disposal of obsolete inventory.

Effect: Inventory values are potentially misstated due to the incorrect calculation of average cost. Second, obsolete inventory is not tracked and adjusted for potential impairment.

Recommendation: We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system. Additionally, we recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

SIGNIFICANT DEFICIENCY (Continued)

2024-001: Inventory (Continued)

Views of Responsible Officials: Management agrees with this finding. The software automatically calculates average cost. A review of these costs will be done periodically to look for unreasonable values. An inventory policy to record, track, maintain adequate records, and procedure for disposal of obsolete inventory will be created. We created a minor materials policy to expense those items when purchased instead of tracking them in Materials Management.

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the City of Rochelle offers all persons interested in the financial position of the City this narrative overview and analysis of the City's financial performance during the fiscal year ending December 31, 2024. You are invited to read this narrative in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Rochelle exceeded its liabilities and deferred inflows of resources by \$201,065,192 (net position). Of this amount, \$49,890,922 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$7,170,170 is restricted for specific purposes (restricted net position), and \$144,003,924 is the net investment in capital assets.
- The City's total net position increased by \$12,782,479. Governmental activities net position increased by \$3,139,885, while business-type net position increased by \$9,642,594.
- The increase in net position for governmental activities of \$3,139,885 is primarily due to a decrease in debt and an increase in sales tax, property tax, and income tax.
- On December 31, 2024, the City's governmental funds reported combined fund balances of \$20,223,554, an increase of \$187,731 from December 31, 2023. Unassigned fund balance was \$11,286,606 at year end.
- Revenues for the governmental activities decreased by 5% due to decreases in intergovernmental revenues and taxes. Expenses decreased by 6% primarily due to less capital purchases.
- The assets and deferred outflows of resources of the Electric Utility exceed its liabilities and deferred inflows of resources by \$72,503,766 (net position). Of this amount, \$36,210,990 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$36,292,776 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Utility exceeded its liabilities and deferred inflows of resources by \$20,558,625 (net position). Of this amount, \$2,799,035 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$79,913 is restricted for debt service, and \$17,679,677 is the net investment in capital assets.
- The assets and deferred outflows of resources of the Water Reclamation Utility exceeded its liabilities and deferred inflows of resources by \$25,597,511 (net position). Of this amount, \$6,902,230 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$138,796 is restricted for debt service, and \$18,556,485 is the net investment in capital assets.
- Operating revenues for the Electric Utility decreased 1% while expenses were up 2%. The slight decrease in revenues is from an expiration of a development agreement with a new industrial customer and expenses were up due to hiring two additional linemen.
- Operating revenues for the Water Utility decreased 8%, while operating expenses were down 5%. The decrease is due to less commercial revenue and the decrease in expenses is due to not filling open positions.
- Operating revenues for the Water Reclamation Utility increased 9%, while operating expenses were down 3%. The increase in revenue is from commercial sales and the decrease in expenses is due to not filling open positions.

MANAGEMENT'S DISCUSSION AND ANALYSIS

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

GOVERNMENT-WIDE STATEMENTS

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

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

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

FUND FINANCIAL STATEMENTS

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

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

MANAGEMENT’S DISCUSSION AND ANALYSIS

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

FUND FINANCIAL STATEMENTS (cont.)

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

The City maintains 20 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Capital Improvement Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

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

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

Table 1
Condensed Statements of Net Position

	12/31/24	12/31/23	12/31/24	12/31/23	12/31/24	12/31/23
	Governmental	Governmental	Business-type	Business-type	Total	Total
	Activities	Activities	Activities	Activities		
Current Assets	\$ 25,158,255	\$ 25,254,068	\$ 67,393,686	\$ 59,203,669	\$ 92,651,941	\$ 84,457,737
Capital Assets	67,968,525	66,448,508	107,192,129	103,190,596	175,060,654	169,639,104
Total Assets	<u>93,126,780</u>	<u>91,702,576</u>	<u>174,585,815</u>	<u>162,394,265</u>	<u>267,712,595</u>	<u>254,096,841</u>
Deferred Outflows of Resources	4,908,778	5,773,465	3,196,029	3,391,642	8,104,107	9,165,107
Long-term Liabilities	21,470,671	22,890,967	37,037,885	38,257,785	58,508,556	61,148,752
Other Liabilities	1,114,152	1,792,240	7,127,076	2,801,483	8,241,228	4,593,723
Total Liabilities	<u>22,584,823</u>	<u>24,683,207</u>	<u>44,164,961</u>	<u>41,059,268</u>	<u>66,748,906</u>	<u>65,742,475</u>
Deferred Inflows of Resources	5,129,780	5,611,764	2,872,822	3,625,172	8,002,602	9,236,936
Net investment in capital assets	64,618,401	62,402,793	79,385,523	77,348,124	144,003,924	139,750,917
Restricted	6,951,461	7,365,060	218,709	-	7,170,170	7,365,060
Unrestricted (Deficit)	<u>(1,248,907)</u>	<u>(2,586,783)</u>	<u>51,139,829</u>	<u>43,753,343</u>	<u>49,890,922</u>	<u>41,166,560</u>
Total Net Position	<u>\$ 70,320,955</u>	<u>\$ 67,181,070</u>	<u>\$ 130,744,061</u>	<u>\$ 121,101,467</u>	<u>\$ 201,065,016</u>	<u>\$ 188,282,537</u>

The largest portion of the City's net position (72%) reflects its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (24%) may be used to meet the government's ongoing obligation to citizens and creditors.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Table 2
Condensed Statement of Activities

	12/31/24	12/31/23	12/31/24	12/31/23	12/31/24	12/31/23
	Governmental	Governmental	Business-type	Business-type	Total	Total
	Activities	Activities	Activities	Activities		
Revenues:						
Program Revenues						
Charges for Services	\$ 3,241,433	\$ 3,418,510	\$ 55,586,913	\$ 56,024,638	\$ 58,828,346	\$ 59,443,148
Operating Grants and contributions	550,149	407,703	1,475,877	569,217	2,026,026	976,920
Capital Grants and Contributions	428,873	941,237	3,492,180	38,196	3,921,053	979,433
General Revenues						
Property Taxes	4,408,386	4,922,927	65,207	61,447	4,473,593	4,984,374
Other Taxes	8,581,545	8,506,531	-	-	8,581,545	8,506,531
Other	1,175,827	1,065,264	1,916,830	2,539,266	3,092,657	3,604,530
Total Revenues	<u>18,386,213</u>	<u>19,262,172</u>	<u>62,537,007</u>	<u>59,232,764</u>	<u>80,923,220</u>	<u>78,494,936</u>
Expenses:						
General Government	4,904,669	3,151,801	-	-	4,904,669	3,151,801
Public Safety	9,822,263	8,530,843	-	-	9,822,263	8,530,843
Public Works	3,620,425	5,375,282	-	-	3,620,425	5,375,282
Conservation and Development	545,304	480,756	-	-	545,304	480,756
Public Service Enterprises	252,570	234,241	-	-	252,570	234,241
Landfill	-	-	565,431	739,760	565,431	739,760
Airport	-	-	720,220	664,847	720,220	664,847
Electric	-	-	37,603,501	37,092,479	37,603,501	37,092,479
Water	-	-	3,765,718	3,962,469	3,765,718	3,962,469
Water Reclamation	-	-	4,990,873	5,159,937	4,990,873	5,159,937
Communications	-	-	-	-	-	-
Technology Center	-	-	1,104,002	1,316,476	1,104,002	1,316,476
Interest and Fiscal Charges	245,765	284,332	-	-	245,765	284,332
Total Expenses	<u>19,390,996</u>	<u>18,057,255</u>	<u>48,749,745</u>	<u>48,935,968</u>	<u>68,140,741</u>	<u>66,993,223</u>
Income (Loss) Before Transfers	(1,004,783)	1,204,917	13,787,262	10,296,796	12,782,479	11,501,713
Transfers	<u>4,144,668</u>	<u>2,479,367</u>	<u>(4,144,668)</u>	<u>(2,479,367)</u>	<u>-</u>	<u>-</u>
Changes in Net Position	<u>3,139,885</u>	<u>3,684,284</u>	<u>9,642,594</u>	<u>7,817,429)</u>	<u>12,782,479</u>	<u>11,501,713</u>
Net Position, January 1	<u>67,181,070</u>	<u>63,496,786</u>	<u>121,101,467</u>	<u>113,284,038</u>	<u>188,282,537</u>	<u>176,780,824</u>
Net Position, December 31	<u>70,320,955</u>	<u>67,181,070</u>	<u>130,744,061</u>	<u>121,101,467</u>	<u>201,065,016</u>	<u>188,282,537</u>

MANAGEMENT’S DISCUSSION AND ANALYSIS

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

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

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City’s net position by \$3,139,885. This increase is primarily a result of the following items:

- Increase in transfers in from Water, Water Reclamation, and Electric for support of shared facilities
- Increase in property taxes due to growth in residential and industrial EAV

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the City’s net position by \$9,642,594. This increase is primarily a result of the following items:

- Capital grants of nearly \$3.5 million for Water and Water Reclamation that were used for plant expansion
- Rate increases in Water Reclamation

FINANCIAL ANALYSIS OF THE CITY’S FUNDS

GOVERNMENTAL FUNDS

The focus of the City of Rochelle’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government’s net resources available for spending at the end of the fiscal year.

On December 31, 2024, the City’s governmental funds reported combined fund balances of \$20,223,554. Approximately 56% of this amount, \$11,286,606, constitutes unrestricted, unassigned fund balance, which is available to meet the City’s current and future needs. The remaining \$8,936,948 is nonspendable in form (prepaid items and advances to other funds) or restricted or assigned for various capital improvements, tourism/employee benefits, and other specific purposes.

General Fund

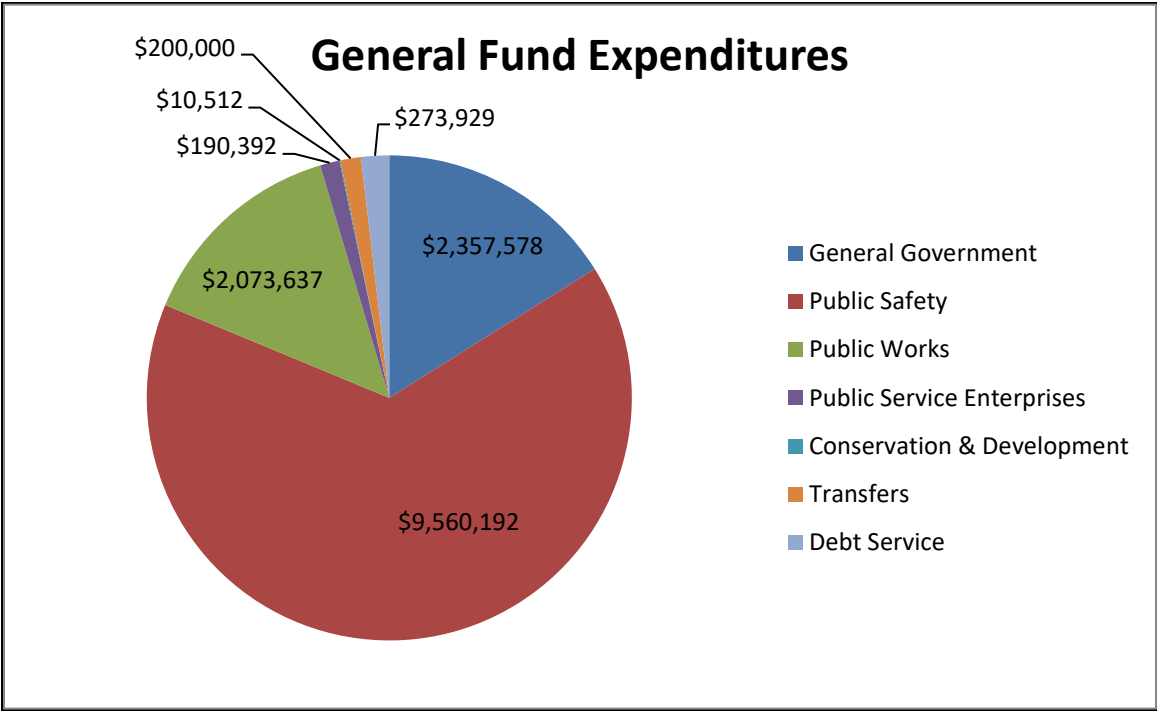
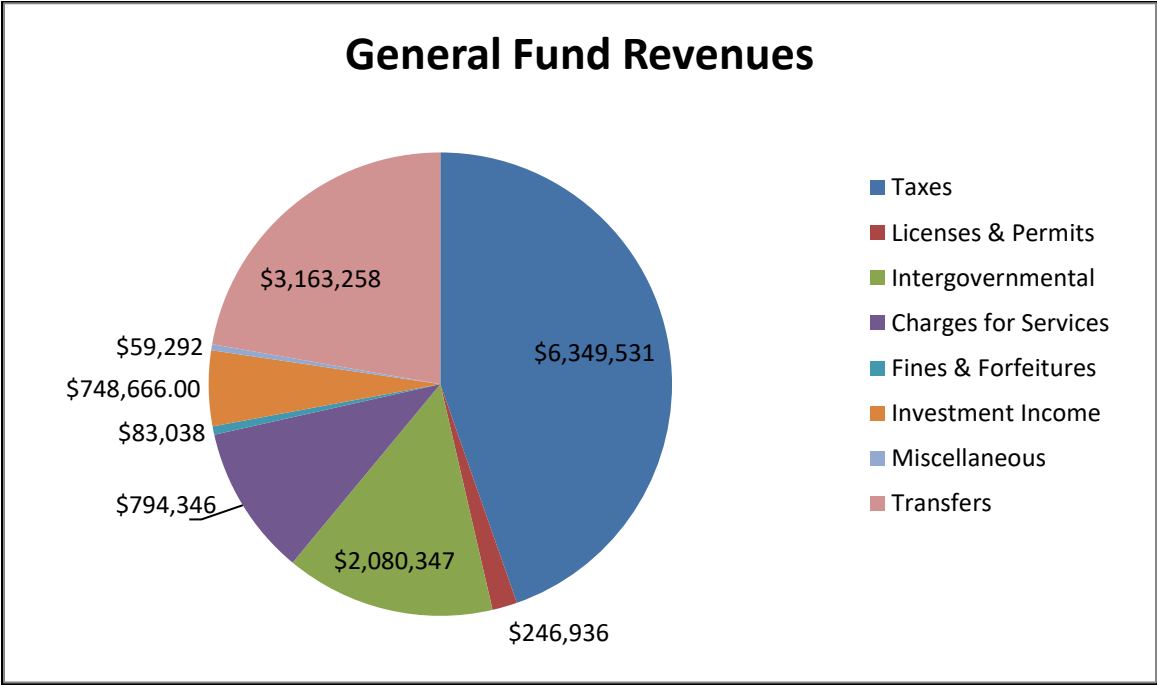
The City’s general fund is the chief operating fund of the City. Total fund balance in the general fund decreased \$77,656. Unrestricted, unassigned fund balance decreased \$99,377. The decrease is attributable primarily to the increase in staffing in the police and fire departments. The City approved hiring three new firefighters. A staffing grant application was made to cover the salary and benefits for the three firefighters for three years. Reimbursement from the grant will begin in 2025. Due to turnover in the police department, additional funds have been spent on training the new hires.

Capital Improvement Fund

Fund balance in the capital improvement fund increased by \$332,906. Funds were transferred in from Motor Fuel Tax Fund, Sales Tax Fund, and Utility Tax Fund for projects accounted for in the Capital Improvement Fund.

MANAGEMENT’S DISCUSSION AND ANALYSIS

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



MANAGEMENT’S DISCUSSION AND ANALYSIS

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

GOVERNMENTAL FUNDS (cont.)

Non-major Governmental Funds

Fund balance of all other governmental funds is \$8,629,093, of which all but \$133,451 (nonspendable) are restricted or assigned for future projects and expenditures or a deficit in Unassigned Fund Balance.

Proprietary Funds

The City of Rochelle’s proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of these funds have already been addressed in the discussion of the City’s business-type activities. The City’s four major enterprise funds include electric, water, water reclamation, and technology center. The total net position of the electric fund is \$72,503,766. Of that, \$36,292,776 is the net investment of capital assets. The water net position is \$20,558,625. That includes \$17,679,677 for the net investment in capital assets. The water reclamation net position is \$25,597,511. That includes \$18,556,485 for the net investment in capital assets. The net position of the technology center is \$2,893,074 and includes \$2,424,427 for the net investment in capital assets. Additional information on the major proprietary funds is as follows:

Electric Operations

Electric operations increased the 2024 utility’s net position by \$6,047,518. This increase is primarily a result of the following items:

- Development agreement with a large industrial customer..
- Reduction in purchased power cost.
- Remodeling of a shared RMU facility.

Water Operations

Water operations increased the 2024 utility’s net position by \$214,935. This increase is primarily a result of the following items:

- Rate increase.
- Decrease in supply and chemical cost.
- Remodeling of a shared RMU facility.

Water Reclamation Operations

Water reclamation operations increased the 2024 utility’s net position by \$2,745,658. This increase is primarily a result of the following items:

- Wastewater Treatment Plant improvement project cost.
- IEPA loan proceeds and forgiveness for the project.
- Remodeling of a shared RMU facility.

MANAGEMENT’S DISCUSSION AND ANALYSIS

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

Technology Center

Technology Center and Communication operations increased the 2024 utility’s net position by \$104,191. This increase is the result of the following item:

- Increase in fiber customers.
- Loss of one major colocation customer.
- New or renewed colocation contracts.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final General Fund budget had total appropriations of \$13,843,346. Actual expenditures, excluding transfers out were \$14,466,240, resulting in a \$622,894 unfavorable variance. This is mainly due to adding staff in public safety.

Total revenues were \$11,060,153, \$171,931 higher than the final budget due to higher investment income, property tax, and sales tax. The EAV for the City increase by 3% for 2024 while the Road and Bridge Tax increased by 9%. The City diversified its investment portfolio by adding to the Illinois Funds which had a 2% higher rate-of- return and took advantage of local CD specials. Sales tax revenue increased 4%. The City has seen growth at its newest truck stop at the intersection of Route 38 and Route 39.

CAPITAL ASSETS

Table 3
Capital Assets

	12/31/24	12/31/23	12/31/24	12/31/23	12/31/24	12/31/23
	Governmental	Governmental	Business-type	Business-type	12/31/24	12/31/23
	Activities	Activities	Activities	Activities	Total	Total
Construction in progress	\$ 3,643,602	\$ 1,786,761	\$ 9,629,616	\$ 5,955,804	\$ 13,273,218	\$ 7,742,565
Land and other assets not being depreciated	7,950,231	8,000,231	4,651,633	3,810,426	12,601,864	11,810,657
Buildings and improvements	4,061,764	3,780,421	8,209,751	8,209,751	12,271,515	11,990,172
Machinery and equipment	11,301,573	11,040,155	11,000,149	10,923,176	22,301,722	21,963,331
Infrastructure and utility plant	87,044,678	85,525,568	188,686,128	183,581,265	275,730,806	269,106,833
Intangible assets	780,395	468,899	651,601	395,447	1,431,996	864,346
Total Capital Assets	114,782,243	110,602,035	222,828,878	212,875,869	337,611,121	323,477,904
Less: Accum Depr & Amort	(46,813,718)	(44,153,527)	(115,736,749)	(109,685,273)	(162,550,467)	(153,838,800)
Net Capital Assets	\$ 67,968,525	\$ 66,448,508	\$ 107,092,129	\$ 103,190,596	\$ 175,060,654	\$ 169,639,104

MANAGEMENT’S DISCUSSION AND ANALYSIS

CAPITAL ASSETS (cont.)

At the end fiscal year 2024, the City had invested a total of \$175,060,654 in capital assets. This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

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

- Improvements to City sidewalks, streets, and alleys
- General system upgrades and extensions to electric, water, and wastewater
- Planning for construction of an electric substation
- Construction of a transload center for the railroad

See note 3 on pages 41-43 for more information on the City’s capital assets.

LONG-TERM DEBT

On December 31, 2024, the City had business-type activities debt, including \$37,037,885 of long-term debt outstanding. \$334,611 is a Direct Placement Loan, \$18,295,000 is an Alternate Revenue Bond, \$12,204,319 is IEPA loans, \$1,345,000 is debt certificates, \$275,000 is a general obligation bond, and \$4,583,955 of other long-term debt (OPEB liability, asset retirement obligation, unamortized premium, lease liability, and compensated absences). The City also has governmental activities debt outstanding of \$21,469,793. The amount of \$6,075,000 is in the form of general obligation tax increment financing bond, general obligation bond, installment purchase contract, and debt certificates, while \$15,394,793 is made up of net pension liabilities, unamortized premium, compensated absences, lease liability, and the net other postemployment benefit obligation. The debt is payable either through the City’s enterprise funds/business type activities, the TIF, or tax levy. See note 4 on pages 43-51 for more information on the City’s long-term debt.

CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS

All currently known facts and economic conditions were considered in preparing the 2025 City budget. The City Council approved the 2025 Budget on November 25, 2024.

REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the City’s finances. If you have questions about this report or need any additional information, contact the City of Rochelle, Chris Cardott, Finance Director, 333 Lincoln Hwy., Rochelle, IL 61068 or e-mail ccardott@rochelleil.us.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

December 31, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 18,596,306	\$ 54,191,236	\$ 72,787,542
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	3,182,722	56,759	3,239,481
Accounts	874,303	3,548,318	4,422,621
Grants	88,076	-	88,076
Accrued Interest	1,256	29,403	30,659
Leases	-	2,876,142	2,876,142
Other	60,066	1,510,713	1,570,779
Prepaid Expenses	282,297	554,742	837,039
Deposits	-	654,746	654,746
Due from Other Governments	1,410,244	1,897,301	3,307,545
Internal Balances	30,985	(30,985)	-
Inventory	-	1,886,446	1,886,446
Restricted Assets			
Cash Held at Paying Agent	632,000	277,906	909,906
Special Assessments	-	40,959	40,959
Capital Assets			
Not Depreciated/Amortized	11,593,833	14,281,249	25,875,082
Depreciated/Amortized (Net of Accumulated Depreciation/Amortization)	56,374,692	92,810,880	149,185,572
Total Assets	93,126,780	174,585,815	267,712,595
DEFERRED OUTFLOWS OF RESOURCES			
Pension Items	4,614,277	2,293,423	6,907,700
OPEB Items	294,501	415,141	709,642
Asset Retirement Obligation	-	438,983	438,983
Unamortized Loss on Refunding	-	48,482	48,482
Total Deferred Outflows of Resources	4,908,778	3,196,029	8,104,807
Total Assets and Deferred Outflows of Resources	98,035,558	177,781,844	275,817,402

(This statement is continued on the following page.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

STATEMENT OF NET POSITION (Continued)

December 31, 2024

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 645,411	\$ 6,631,653	\$ 7,277,064
Accrued Payroll	415,151	134,298	549,449
Accrued Interest Payable	53,590	157,408	210,998
Other Payables	-	203,717	203,717
Long-Term Liabilities			
Due Within One Year	2,120,787	3,301,394	5,422,181
Due in More than One Year	19,349,884	33,736,491	53,086,375
Total Liabilities	22,584,823	44,164,961	66,749,784
DEFERRED INFLOWS OF RESOURCES			
Pension Items	1,903,209	41,829	1,945,038
OPEB Items	43,849	61,818	105,667
Leases	-	2,702,676	2,702,676
Deferred Property Taxes	3,182,722	66,499	3,249,221
Total Deferred Inflows of Resources	5,129,780	2,872,822	8,002,602
Total Liabilities and Deferred Inflows of Resources	27,714,603	47,037,783	74,752,386
NET POSITION			
Net Investment in Capital Assets	64,618,401	79,385,523	144,003,924
Restricted for			
Audit	1,631	-	1,631
Maintenance of Roadways	690,715	-	690,715
Tourism	395,260	-	395,260
Employee Retirement	69,077	-	69,077
Capital Improvements	1,568,467	-	1,568,467
Economic Development	4,045,564	-	4,045,564
Public Safety	49,632	-	49,632
Cemetery	131,115	-	131,115
Debt Service	-	218,709	218,709
Unrestricted (Deficit)	(1,248,907)	51,139,829	49,890,922
TOTAL NET POSITION	\$ 70,320,955	\$ 130,744,061	\$ 201,065,016

See accompanying notes to financial statements.

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 4,904,669	\$ 1,289,930	\$ 130,273	\$ -
Public Safety	9,822,263	1,250,357	-	-
Public Works	3,620,425	310,064	419,876	428,873
Public Service Enterprises	252,570	67,250	-	-
Conservation and Development	545,304	323,832	-	-
Interest	245,765	-	-	-
Total Governmental Activities	19,390,996	3,241,433	550,149	428,873
Business-Type Activities				
Electric	37,603,501	44,586,423	-	-
Water	3,765,718	3,794,146	768,704	-
Water Reclamation	4,990,873	4,685,817	-	3,492,180
Technology Center	1,104,002	1,197,051	-	-
Landfill	565,431	872,089	707,173	-
Airport	720,220	451,387	-	-
Total Business-Type Activities	48,749,745	55,586,913	1,475,877	3,492,180
TOTAL PRIMARY GOVERNMENT	\$ 68,140,741	\$ 58,828,346	\$ 2,026,026	\$ 3,921,053

Net (Expense) Revenue and Change in Net Position			
Primary Government			
	Governmental Activities	Business-Type Activities	Total
	\$ (3,484,466)	\$ -	\$ (3,484,466)
	(8,571,906)	-	(8,571,906)
	(2,461,612)	-	(2,461,612)
	(185,320)	-	(185,320)
	(221,472)	-	(221,472)
	(245,765)	-	(245,765)
	(15,170,541)	-	(15,170,541)
	-	6,982,922	6,982,922
	-	797,132	797,132
	-	3,187,124	3,187,124
	-	93,049	93,049
	-	1,013,831	1,013,831
	-	(268,833)	(268,833)
	-	11,805,225	11,805,225
	(15,170,541)	11,805,225	(3,365,316)
General Revenues			
Taxes			
Property	4,408,386	65,207	4,473,593
Local Sales and Use	4,732,668	-	4,732,668
Telecommunications	344,559	-	344,559
Hotel/Motel	262,358	-	262,358
Utility	773,312	-	773,312
Other	436,529	-	436,529
Intergovernmental - Unrestricted			
Shared Income Tax	1,604,123	-	1,604,123
Replacement Tax	427,996	-	427,996
Investment Income	1,055,392	1,827,201	2,882,593
Miscellaneous	120,435	89,629	210,064
Transfers In (Out)	4,144,668	(4,144,668)	-
Total	18,310,426	(2,162,631)	16,147,795
CHANGE IN NET POSITION	3,139,885	9,642,594	12,782,479
NET POSITION, JANUARY 1	67,181,070	121,101,467	188,282,537
NET POSITION, DECEMBER 31	\$ 70,320,955	\$ 130,744,061	\$ 201,065,016

See accompanying notes to financial statements.

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2024

	General	Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 10,597,582	\$ -	\$ 7,229,941	\$ 17,827,523
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)				
Property Taxes	2,376,739	-	805,983	3,182,722
Accounts	530,788	-	343,515	874,303
Grants	-	-	88,076	88,076
Accrued interest	-	-	1,256	1,256
Prepaid Items	129,809	-	138,932	268,741
Due from Other Governments	1,005,492	-	404,752	1,410,244
Due from Other Funds	137,014	-	605,084	742,098
Restricted Assets				
Cash Held at Paying Agent	-	632,000	-	632,000
TOTAL ASSETS	\$ 14,777,424	\$ 632,000	\$ 9,617,539	\$ 25,026,963
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 395,462	\$ 150,164	\$ 11,713	\$ 557,339
Accrued Payroll	233,897	-	30,262	264,159
Due to Other Funds	-	658,701	52,412	711,113
Total Liabilities	629,359	808,865	94,387	1,532,611
DEFERRED INFLOWS OF RESOURCES				
Unavailable Property Taxes	2,376,739	-	805,983	3,182,722
Unavailable Revenue - Grants	-	-	88,076	88,076
Total Deferred Inflows of Resources	2,376,739	-	894,059	3,270,798
Total Liabilities and Deferred Inflows of Resources	3,006,098	808,865	988,446	4,803,409
FUND BALANCES				
Nonspendable - Prepaid Items	129,809	-	133,451	263,260
Restricted for Audit	-	-	1,631	1,631
Restricted for Maintenance of Roadways	-	-	690,715	690,715
Restricted for Tourism	-	-	395,260	395,260
Restricted for Employee Retirement	-	-	69,077	69,077
Restricted for Capital Improvements	-	-	1,568,467	1,568,467
Restricted for Economic Development	-	-	4,045,564	4,045,564
Restricted for Public Safety	-	-	49,632	49,632
Restricted for Cemetery	131,115	-	-	131,115
Assigned for Railroad	-	-	803,504	803,504
Assigned for Ambulance Replacement	-	-	770,447	770,447
Assigned for Stormwater	-	-	146,741	146,741
Assigned for Capital Purposes	-	-	1,535	1,535
Unassigned (Deficit)	11,510,402	(176,865)	(46,931)	11,286,606
Total Fund Balances	11,771,326	(176,865)	8,629,093	20,223,554
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 14,777,424	\$ 632,000	\$ 9,617,539	\$ 25,026,963

See accompanying notes to financial statements.

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

December 31, 2024

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 20,223,554
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Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	67,772,068
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Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	1,597,282
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Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings for the Police Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	1,844,398
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Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings for the Firefighters' Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	(730,612)
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Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings for the Other Postemployment Benefit Plan are recognized as deferred outflows and inflows of resources on the statement of net position	250,652
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General Obligation Tax Increment Financing Bonds	(3,730,000)
General Obligation Bonds	(1,850,000)
General Obligation Debt Certificates	(495,000)
Installment Purchase Contract	(516,411)
Lease Payable	(438,596)
Accrued Interest Payable	(53,590)
Unamortized Bond Premium	(176,566)
Compensated Absences Payable	(1,218,655)
Net Pension Liability - IMRF	(515,636)
Net Pension Liability - Police Pension	(9,515,047)
Net Pension Liability - Firefighters' Pension	(2,321,356)
Other Postemployment Benefit Liability	(519,137)

Revenues are recognized for governmental activities when earned regardless of availability	88,076
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The net position of the internal service fund are included in the governmental activities in the statement of net position	625,531
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 70,320,955</u>
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CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

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

For the Year Ended December 31, 2024

	General	Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 6,349,531	\$ -	\$ 4,608,281	\$ 10,957,812
Licenses and Permits	246,936	-	49,632	296,568
Intergovernmental	2,080,347	61,122	781,596	2,923,065
Charges for Services	1,492,343	-	1,369,484	2,861,827
Fines and Forfeitures	83,038	-	-	83,038
Investment Income	748,666	-	306,726	1,055,392
Miscellaneous	59,292	-	61,143	120,435
Total Revenues	11,060,153	61,122	7,176,862	18,298,137
EXPENDITURES				
Current				
General Government	2,357,578	825	591,570	2,949,973
Public Safety	9,560,192	-	364,408	9,924,600
Public Works	2,073,637	-	652,119	2,725,756
Public Service Enterprises	190,392	-	24,426	214,818
Conservation and Development	10,512	-	512,260	522,772
Capital Outlay	-	4,193,361	506,016	4,699,377
Debt Service				
Principal	266,904	735,000	346,306	1,348,210
Interest and Fiscal Charges	7,025	108,913	168,803	284,741
Total Expenditures	14,466,240	5,038,099	3,165,908	22,670,247
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,406,087)	(4,976,977)	4,010,954	(4,372,110)
OTHER FINANCING SOURCES (USES)				
Transfers In	3,163,258	5,309,883	260,000	8,733,141
Transfers (Out)	(200,000)	-	(4,388,473)	(4,588,473)
Issuance of Lease Liability	365,173	-	-	365,173
Sale of Capital Assets	-	-	50,000	50,000
Total Other Financing Sources (Uses)	3,328,431	5,309,883	(4,078,473)	4,559,841
NET CHANGE IN FUND BALANCES	(77,656)	332,906	(67,519)	187,731
FUND BALANCES (DEFICIT), JANUARY 1	11,848,982	(509,771)	8,696,612	20,035,823
FUND BALANCES (DEFICIT), DECEMBER 31	\$ 11,771,326	\$ (176,865)	\$ 8,629,093	\$ 20,223,554

See accompanying notes to financial statements.

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

For the Year Ended December 31, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 187,731
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	4,310,805
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(2,722,356)
Change in compensated absences	(577,729)
Proceeds from the disposal of capital assets are recognized in governmental funds but the gain or loss is recognized on the statement of activities	(50,000)
The amortizations of premiums is reported as a decrease in interest expense on the statement of activities	28,836
The issuance of long-term debt is reported as on other financing source when due in governmental funds but as an increase in principal outstanding on the statement of activities	
Lease Liability	(365,173)
The change in interest payable is reported as a decrease of expense on the statement of activities	10,140
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal on the government-wide financial statements	1,348,210
The change in the Illinois Municipal Retirement Fund net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resources	755,637
The change in the Police Pension Fund net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resource	(342,893)
The change in the Firefighters' Pension Fund net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resources	389,340
The change in the Other Postemployment Benefit liability and deferred outflows/inflows of resources is not a source or use of a financial resources	(38,122)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds	88,076
The increase in net position of certain activities of Internal Service Funds is included in governmental funds	117,383
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 3,139,885

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2024

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
CURRENT ASSETS			
Cash and Investments	\$ 41,467,377	\$ 977,237	\$ 6,764,139
Receivables			
Property Taxes	-	-	-
Accounts	2,574,175	182,903	425,573
Accrued Interest	14,839	-	14,564
Leases	-	50,862	-
Other	685,719	769,047	55,947
Prepaid Expenses	444,794	35,682	58,575
Deposits	654,746	-	-
Due from Other Governments	-	1,638,936	258,365
Inventory	1,822,760	-	-
Restricted Assets			
Cash Held at Paying Agent	-	79,913	138,796
Total Current Assets	47,664,410	3,734,580	7,715,959
NONCURRENT ASSETS			
Advance to Other Funds	409,044	-	-
Lease Receivable	-	976,672	-
Special Assessments	-	-	40,959
Subtotal Noncurrent Assets	409,044	976,672	40,959
CAPITAL ASSETS			
Nondepreciable	3,918,926	2,686,012	4,574,741
Depreciable	103,289,008	36,240,546	52,488,255
Intangible	464,216	92,570	76,447
Accumulated Depreciation/Amortization	(58,519,271)	(13,873,658)	(32,807,253)
Net Capital Assets	49,152,879	25,145,470	24,332,190
Total Noncurrent Assets	49,561,923	26,122,142	24,373,149
Total Assets	97,226,333	29,856,722	32,089,108
DEFERRED OUTFLOWS OF RESOURCES			
Pension Items	1,368,456	173,759	463,071
OPEB Items	248,374	31,225	83,738
Asset Retirement Obligation	-	438,983	-
Unamortized Loss on Refunding	-	-	-
Total Deferred Outflows of Resources	1,616,830	643,967	546,809
Total Assets and Deferred Outflows of Resources	98,843,163	30,500,689	32,635,917

Business-Type Activities			Governmental Activities
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 658,584	\$ 4,323,899	\$ 54,191,236	\$ 768,783
-	56,759	56,759	-
62,964	302,703	3,548,318	-
-	-	29,403	-
171,649	12,171	234,682	-
-	-	1,510,713	60,066
3,224	12,467	554,742	13,556
-	-	654,746	-
-	-	1,897,301	-
-	63,686	1,886,446	-
-	59,197	277,906	-
896,421	4,830,882	64,842,252	842,405
-	-	409,044	-
973,780	691,008	2,641,460	-
-	-	40,959	-
973,780	691,008	3,091,463	-
519,453	2,582,117	14,281,249	-
9,407,125	6,471,094	207,896,028	364,656
18,368	-	651,601	-
(6,179,864)	(4,356,703)	(115,736,749)	(168,199)
3,765,082	4,696,508	107,092,129	196,457
4,738,862	5,387,516	110,183,592	196,457
5,635,283	10,218,398	175,025,844	1,038,862
237,529	50,608	2,293,423	-
42,578	9,226	415,141	-
-	-	438,983	-
37,832	10,650	48,482	-
317,939	70,484	3,196,029	-
5,953,222	10,288,882	178,221,873	1,038,862

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

December 31, 2024

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
CURRENT LIABILITIES			
Accounts Payable	\$ 4,018,881	\$ 896,612	\$ 1,686,657
Accrued Payroll	84,212	23,999	22,461
Accrued Interest Payable	113,975	18,631	20,605
Other Payables	203,717	-	-
Due to Other Funds	-	-	-
General Obligation Debt Payable	-	-	-
Revenue Bonds Payable	1,270,000	-	-
IEPA Loans Payable	-	387,964	260,142
Loans Payable	334,611	-	-
Lease Liability	83,131	10,392	13,313
Compensated Absences Payable	298,781	109,278	91,427
OPEB Liability	35,512	4,304	11,544
Total Current Liabilities	6,442,820	1,451,180	2,106,149
LONG-TERM LIABILITIES			
Advance from Other Funds	-	-	-
General Obligation Debt Payable	-	-	-
Revenue Bonds Payable	18,742,011	-	-
IEPA Loans Payable	-	6,958,260	4,597,953
Lease Liability	261,773	1,876	29,904
Asset Retirement Obligation	-	465,300	-
Net Pension Liability	428,597	56,824	147,409
OPEB Liability	402,317	50,737	136,068
Total Long-Term Liabilities	19,834,698	7,532,997	4,911,334
Total Liabilities	26,277,518	8,984,177	7,017,483
DEFERRED INFLOWS OF RESOURCES			
Pension Items	24,895	3,191	8,453
OPEB Items	36,984	4,651	12,470
Leases	-	950,045	-
Deferred Property Taxes	-	-	-
Total Deferred Inflows of Resources	61,879	957,887	20,923
Total Liabilities and Deferred Inflows of Resources	26,339,397	9,942,064	7,038,406
NET POSITION			
Net Investment in Capital Assets	36,292,776	17,679,677	18,556,485
Restricted for Debt Service	-	79,913	138,796
Unrestricted	36,210,990	2,799,035	6,902,230
TOTAL NET POSITION	\$ 72,503,766	\$ 20,558,625	\$ 25,597,511

Business-Type Activities			Governmental Activities
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 19,223	\$ 10,280	\$ 6,631,653	\$ 88,072
161	3,465	134,298	150,992
-	4,197	157,408	-
-	-	203,717	-
-	30,985	30,985	-
320,000	55,000	375,000	-
-	-	1,270,000	-
-	-	648,106	-
-	-	334,611	-
500	-	107,336	-
12	9,614	509,112	174,267
2,152	3,717	57,229	-
342,048	117,258	10,459,455	413,331
409,044	-	409,044	-
1,057,987	220,000	1,277,987	-
-	-	18,742,011	-
-	-	11,556,213	-
-	-	293,553	-
-	-	465,300	-
78,482	15,543	726,855	-
72,905	12,545	674,572	-
1,618,418	248,088	34,145,535	-
1,960,466	365,346	44,604,990	413,331
4,374	916	41,829	-
6,340	1,373	61,818	-
1,088,968	663,663	2,702,676	-
-	66,499	66,499	-
1,099,682	732,451	2,872,822	-
3,060,148	1,097,797	47,477,812	413,331
2,424,427	4,432,158	79,385,523	-
-	-	218,709	-
468,647	4,758,927	51,139,829	625,531
\$ 2,893,074	\$ 9,191,085	\$ 130,744,061	\$ 625,531

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

For the Year Ended December 31, 2024

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
OPERATING REVENUES			
Charges for Services	\$ 44,586,423	\$ 3,794,146	\$ 4,685,817
Miscellaneous	80,134	647	8,848
Total Operating Revenues	44,666,557	3,794,793	4,694,665
OPERATING EXPENSES			
Administration	-	-	-
Operations	34,166,953	2,662,767	3,298,162
Depreciation and Amortization	2,875,935	1,010,502	1,639,883
Total Operating Expenses	37,042,888	3,673,269	4,938,045
OPERATING INCOME (LOSS)	7,623,669	121,524	(243,380)
NON-OPERATING REVENUES (EXPENSES)			
Taxes	-	-	-
Investment Income	1,233,289	85,662	261,656
Intergovernmental	-	768,704	-
Interest Expense	(560,613)	(92,449)	(52,828)
Total Non-Operating Revenues (Expenses)	672,676	761,917	208,828
NET INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL GRANTS AND CONTRIBUTIONS	8,296,345	883,441	(34,552)
TRANSFERS			
Transfers In	289,790	-	-
Transfers (Out)	(2,538,617)	(668,506)	(711,970)
Total Transfers	(2,248,827)	(668,506)	(711,970)
CAPITAL GRANTS AND CONTRIBUTIONS	-	-	3,492,180
CHANGE IN NET POSITION	6,047,518	214,935	2,745,658
NET POSITION, JANUARY 1	66,456,248	20,343,690	22,851,853
NET POSITION, DECEMBER 31	<u>\$ 72,503,766</u>	<u>\$ 20,558,625</u>	<u>\$ 25,597,511</u>

Business-Type Activities			Governmental
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 1,197,051	\$ 1,323,476	\$ 55,586,913	\$ 2,837,254
-	-	89,629	2,728
1,197,051	1,323,476	55,676,542	2,839,982
-	-	-	2,178,383
736,233	1,041,534	41,905,649	532,032
313,458	218,519	6,058,297	18,432
1,049,691	1,260,053	47,963,946	2,728,847
147,360	63,423	7,712,596	111,135
-	65,207	65,207	-
11,142	235,452	1,827,201	6,248
-	707,173	1,475,877	-
(54,311)	(25,598)	(785,799)	-
(43,169)	982,234	2,582,486	6,248
104,191	1,045,657	10,295,082	117,383
-	165,000	454,790	-
-	(680,365)	(4,599,458)	-
-	(515,365)	(4,144,668)	-
-	-	3,492,180	-
104,191	530,292	9,642,594	117,383
2,788,883	8,660,793	121,101,467	508,148
\$ 2,893,074	\$ 9,191,085	\$ 130,744,061	\$ 625,531

See accompanying notes to financial statements.

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2024

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	\$ 46,219,434	\$ 3,236,919	\$ 4,851,003
Receipts from Interfund Services Transactions	-	-	-
Payments to Suppliers	(30,016,837)	(248,583)	(594,632)
Payments to Employees	(3,090,378)	(1,005,418)	(1,307,250)
Payments to Other Funds	(1,325,852)	(544,719)	(669,643)
Net Cash from Operating Activities	11,786,367	1,438,199	2,279,478
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers In	289,790	-	-
Transfers (Out)	(2,538,617)	(668,506)	(711,970)
Repayment of Loans to/from Other Funds	-	-	-
Payments from Other Governments	-	(1,638,936)	(258,365)
Receipts from Property and other Taxes	-	-	-
Grant Receipts	-	768,704	-
Receipts Held at Paying Agent	-	(79,913)	(138,796)
Net Cash from Noncapital Financing Activities	(2,248,827)	(1,618,651)	(1,109,131)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Assets Purchased	(1,276,392)	(1,951,284)	(58,589)
Issuance of Long-Term Debt	-	1,638,936	4,105,297
Principal Payments on Long-Term Debt	(1,626,561)	(408,784)	(3,771,782)
Interest Payments on Long-Term Debt	(718,752)	(88,414)	(54,017)
Grant Receipts	-	-	-
Net Cash from Capital and Related Financing Activities	(3,621,705)	(809,546)	220,909
CASH FLOWS FROM INVESTING ACTIVITIES			
Sales of Investments	764,742	-	-
Purchases of Investments	(877,198)	-	-
Interest Received on Investments	1,235,148	85,662	260,906
Net Cash from Investing Activities	1,122,692	85,662	260,906
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,038,527	(904,336)	1,652,162
CASH AND CASH EQUIVALENTS, JANUARY 1	7,392,725	1,881,573	5,111,977
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 14,431,252	\$ 977,237	\$ 6,764,139

Business-Type Activities			Governmental Activities
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service
\$ 1,286,631	\$ 1,148,918	\$ 56,742,905	\$ -
-	-	-	2,891,484
(317,361)	(893,196)	(32,070,609)	(769,914)
(31,650)	(178,265)	(5,612,961)	(1,825,250)
(474,834)	(25,041)	(3,040,089)	-
462,786	52,416	16,019,246	296,320
-	165,000	454,790	-
-	(680,365)	(4,599,458)	-
-	(42,973)	(42,973)	-
-	-	(1,897,301)	-
-	71,852	71,852	-
-	-	768,704	-
-	-	(218,709)	-
-	(486,486)	(5,463,095)	-
-	(740,624)	(4,026,889)	(390)
-	-	5,744,233	-
(315,982)	(50,000)	(6,173,109)	-
(53,100)	(24,218)	(938,501)	-
-	707,173	707,173	-
(369,082)	(107,669)	(4,687,093)	(390)
-	-	764,742	-
-	-	(877,198)	-
11,142	231,202	1,824,060	6,248
11,142	231,202	1,711,604	6,248
104,846	(310,537)	7,580,662	302,178
553,738	4,634,436	19,574,449	466,605
\$ 658,584	\$ 4,323,899	\$ 27,155,111	\$ 768,783

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended December 31, 2024

	Business-Type Activities		
	Electric Utility	Water	Water Reclamation
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 7,623,669	\$ 121,524	\$ (243,380)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities			
Depreciation and Amortization	2,875,935	1,010,502	1,639,883
Changes in Assets and Liabilities			
Accounts Receivable	1,996,153	215,199	179,170
Other Receivables	(411,064)	(768,814)	(52,220)
Prepaid Expenses	143,639	2,126	(8,892)
Deposits	(32,212)	-	-
Inventory	(313,355)	-	-
Special Assessments	-	-	29,388
Pension Items - IMRF	(637,283)	(80,115)	(214,856)
OPEB Items	32,152	4,042	10,840
Lease Revenue Items	-	(4,259)	-
Accounts Payable	258,564	875,698	887,145
Unearned Revenue	-	-	-
Accrued Payroll	29,095	6,667	2,441
Other Payables	66,027	-	-
Compensated Absences	155,047	55,629	49,959
NET CASH FROM OPERATING ACTIVITIES	\$ 11,786,367	\$ 1,438,199	\$ 2,279,478
CASH AND INVESTMENTS			
Cash and Cash Equivalents	\$ 14,431,252	\$ 977,237	\$ 6,764,139
Investments	27,036,125	-	-
TOTAL CASH AND INVESTMENTS	\$ 41,467,377	\$ 977,237	\$ 6,764,139
NONCASH TRANSACTIONS			
Capital Contributions	\$ -	\$ -	\$ 3,492,180
Capital Assets in Accounts Payable	1,436,813	107,301	874,393
Capital Assets Acquired through Leases	257,712	-	-
TOTAL NONCASH TRANSACTIONS	\$ 1,694,525	\$ 107,301	\$ 4,366,573

Business-Type Activities			Governmental Activities
Technology Center	Nonmajor Enterprise Funds	Total	Internal Service
\$ 147,360	\$ 63,423	\$ 7,712,596	\$ 111,135
313,458	218,519	6,058,297	18,432
103,386	(161,225)	2,332,683	51,502
-	-	(1,232,098)	-
(757)	3,897	140,013	10,917
-	-	(32,212)	-
-	(44,257)	(357,612)	-
-	-	29,388	-
(109,249)	(23,670)	(1,065,173)	-
5,512	1,194	53,740	-
(13,806)	(13,333)	(31,398)	-
18,887	8,169	2,048,463	40,492
-	(6,646)	(6,646)	-
(960)	810	38,053	(2,018)
-	5,535	71,562	-
(1,045)	-	259,590	65,860
<u>\$ 462,786</u>	<u>\$ 52,416</u>	<u>\$ 16,019,246</u>	<u>\$ 296,320</u>
\$ 658,584	\$ 4,323,899	\$ 27,155,111	\$ 768,783
-	-	27,036,125	-
<u>\$ 658,584</u>	<u>\$ 4,323,899</u>	<u>\$ 54,191,236</u>	<u>\$ 768,783</u>
\$ -	\$ -	\$ 3,492,180	\$ -
-	-	2,418,507	-
-	-	257,712	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,168,399</u>	<u>\$ -</u>

CITY OF ROCHELLE, ILLINOIS**STATEMENT OF NET POSITION
FIDUCIARY FUNDS**

December 31, 2024

	Pension Trust Funds
ASSETS	
Cash and Short-Term Investments	\$ 399,578
Investments, at Fair Value	
Annuity Contracts	224,095
Investments Held in the Illinois Firefighters'	
Pension Investment Fund	13,745,230
Investments Held in the Illinois Police	
Officers' Pension Investment Fund	15,992,248
Total Assets	30,361,151
LIABILITIES	
Accounts Payable	-
Total Liabilities	-
NET POSITION RESTRICTED FOR PENSIONS	\$ 30,361,151

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS

For the Year Ended December 31, 2024

	Pension Trust Funds
ADDITIONS	
Contributions	
Employer Contributions	\$ 1,893,831
Employee Contributions	364,657
	<u>2,258,488</u>
Total Contributions	
	<u>2,258,488</u>
Investment Income	
Net Appreciation in Fair Value of Investments	2,336,702
Interest	363,262
	<u>2,699,964</u>
Total Investment Income	
Less Investment Expense	(24,470)
	<u>2,675,494</u>
Net Investment Income	
	<u>2,675,494</u>
Total Additions	
	<u>4,933,982</u>
DEDUCTIONS	
Benefits and Refunds	2,006,137
Administrative Expenses	38,131
	<u>2,044,268</u>
Total Deductions	
	<u>2,044,268</u>
CHANGE IN NET POSITION	2,889,714
NET POSITION RESTRICTED FOR PENSIONS	
January 1	<u>27,471,437</u>
December 31	<u><u>\$ 30,361,151</u></u>

CITY OF ROCHELLE, ILLINOIS

INDEX TO NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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CITY OF ROCHELLE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

Pension Trust Funds

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting

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

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

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

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

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

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City.

The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

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

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

The City reports the following major proprietary funds:

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

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

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

The Technology Center Fund accounts for the activities of the technology center and advanced communications. This fund did not meet the criteria for major fund reporting; however, management has elected to report it as such.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Additionally, the City reports the following proprietary fund type:

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as non-operating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes and telecommunication taxes which use a 90-day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following fiscal year.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

E. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property Taxes

Property taxes for 2023 are levied in December 2023 and attach as an enforceable lien on the property on January 1, 2023. Tax bills are prepared by the County and issued on or about May 1, 2024 and August 1, 2024, and are due and collectible on or about June 1, 2024 and September 1, 2024. The County collects the taxes and remits them periodically to the City. Those 2023 taxes were intended to finance the year ended December 31, 2024. The 2024 levy, which attached as a lien on property as January 1, 2024, is intended to finance the 2025 fiscal year and is not considered available or earned for current operations and, therefore, is reported as deferred/unavailable revenue at December 31, 2024.

G. Inventory

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

H. Restricted Assets

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

I. Prepaid Items/Expenses

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

J. Capital Assets

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets (Continued)

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

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

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

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

Intangible assets represent the City’s right-to-use a leased asset. These intangible assets, as defined by GASB Statement No. 87, *Leases* are for leased contracts of nonfinancial assets including equipment.

K. Compensated Absences

The City implemented GASB Statement 101, *Compensated Absences*, in 2024. Vested or accumulated vacation and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

There was no material impact on the beginning balances of compensated absences as a result of the implementation of GASB Statement 101, *Compensated Absences*, and therefore, there were no restatements required for the fiscal year ended December 31, 2024.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Interfund Transactions

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

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

M. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

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

N. Long-Term Obligations

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Deferred Outflows/Inflows of Resources

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

P. Fund Balance/Net Position

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Fund Balance/Net Position (Continued)

At December 31, 2024, the City had \$2,259,182 of net position and fund balances that were restricted for capital improvements and maintenance of roadways as a result of enabling legislation adopted by the City.

Q. Use of Estimates

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

2. CASH AND INVESTMENTS

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

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

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

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

2. CASH AND INVESTMENTS (Continued)

City Deposits with Financial Institutions

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

City Investments

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

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

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

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

Concentration of the credit risk is the risk that the City has a high percentage of their investments invested in one investment. The City's investment policy is silent on concentration of credit risk.

The City does not hold any investments required to be reported at fair value.

3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balances	Increases/ Transfers	Decreases/ Transfers	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 4,949,246	\$ -	\$ 50,000	\$ 4,899,246
Land Right of Way	3,050,985	-	-	3,050,985
Construction in Progress	1,786,761	1,856,841	-	3,643,602
Total Capital Assets not Being Depreciated	9,786,992	1,856,841	50,000	11,593,833
Capital Assets Being Depreciated				
Buildings	3,780,421	281,343	-	4,061,764
Machinery and Equipment	11,040,155	261,418	-	11,301,573
Bridges	10,560,931	-	-	10,560,931
Streets	40,663,731	1,519,110	-	42,182,841
Stormwater	6,902,060	-	-	6,902,060
Sidewalks	4,727,150	-	-	4,727,150
Railroad Spur	22,358,066	-	-	22,358,066
Street Lights	313,630	-	-	313,630
Total Capital Assets Being Depreciated	100,346,144	2,061,871	-	102,408,015
Intangible Assets Being Amortized				
Equipment	468,899	392,093	80,597	780,395
Total Intangible Assets Being Amortized	468,899	392,093	80,597	780,395
Total Assets Being Depreciated and Amortized	100,815,043	2,453,964	80,597	103,188,410
Less Accumulated Depreciation for				
Buildings	2,449,697	89,534	-	2,539,231
Machinery and Equipment	8,856,651	507,775	-	9,364,426
Bridges	3,249,915	211,219	-	3,461,134
Streets	19,278,952	1,035,468	-	20,314,420
Stormwater	4,694,070	152,878	-	4,846,948
Sidewalks	1,620,354	105,143	-	1,725,497
Railroad Spur	3,592,665	434,723	-	4,027,388
Street Lights	180,689	10,454	-	191,143
Total Accumulated Depreciation	43,922,993	2,547,194	-	46,470,187
Less Accumulated Amortization for				
Equipment	230,534	193,594	80,597	343,531
Total Accumulated Amortization	230,534	193,594	80,597	343,531
Total Accumulated Depreciation and Amortization	44,153,527	2,740,788	80,597	46,813,718
Total Capital and Intangible Assets Being Depreciated and Amortized, Net	56,661,516	(286,824)	-	56,374,692
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 66,448,508	\$ 1,570,017	\$ 50,000	\$ 67,968,525

CITY OF ROCHELLE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Section VII, Item 2.

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases/ Transfers	Decreases/ Transfers	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 3,810,426	\$ 841,207	\$ -	\$ 4,651,633
Construction in Progress	5,955,804	8,835,868	5,162,056	9,629,616
Total Capital Assets not Being Depreciated	9,766,230	9,677,075	5,162,056	14,281,249
Capital Assets Being Depreciated				
Infrastructure	78,282,794	-	-	78,282,794
Equipment	10,923,176	76,973	-	11,000,149
Other Tangible Assets	2,134,356	-	-	2,134,356
Structures and Improvements	3,759,901	-	-	3,759,901
Building	4,449,850	-	-	4,449,850
General	8,658,951	-	-	8,658,951
Generation	14,621,148	4,894,619	-	19,515,767
Transmission	2,684,406	-	-	2,684,406
Distribution	77,199,610	210,244	-	77,409,854
Total Capital Assets Being Depreciated	202,714,192	5,181,836	-	207,896,028
Intangible Assets Being Amortized				
Equipment	395,447	257,712	1,558	651,601
Total Intangible Assets Being Amortized	395,447	257,712	1,558	651,601
Total Assets Being Depreciated and Amortized	203,109,639	5,439,548	1,558	208,547,629
Less Accumulated Depreciation for				
Infrastructure	35,670,880	2,320,677	-	37,991,557
Equipment	8,721,211	328,829	-	9,050,040
Other Tangible Assets	1,914,086	44,086	-	1,958,172
Structures and Improvements	1,775,259	125,821	-	1,901,080
Building	1,665,166	120,194	-	1,785,360
General	5,713,243	260,903	-	5,974,146
Generation	8,965,937	463,870	-	9,429,807
Transmission	2,684,406	-	-	2,684,406
Distribution	42,450,289	2,259,771	-	44,710,060
Total Accumulated Depreciation	109,560,477	5,924,151	-	115,484,628
Less Accumulated Amortization for				
Equipment	124,796	128,883	1,558	252,121
Total Accumulated Amortization	124,796	128,883	1,558	252,121
Total Accumulated Depreciation and Amortization	109,685,273	6,053,034	1,558	115,736,749
Total Capital and Intangible Assets Being Depreciated and Amortized, Net	93,424,366	(613,486)	-	92,810,880
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 103,190,596	\$ 9,063,589	\$ 5,162,056	\$ 107,092,129

3. CAPITAL ASSETS (Continued)

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

GOVERNMENTAL ACTIVITIES

General Government	\$ 155,157
Public Safety	424,440
Public Works	2,135,719
Public Service Enterprises	<u>25,472</u>

**TOTAL DEPRECIATION/AMORTIZATION EXPENSE -
GOVERNMENTAL ACTIVITIES**

\$ 2,740,788

Depreciation/amortization expense was charged to business-type activity funds as follows:

BUSINESS-TYPE ACTIVITIES

Electric	\$ 2,875,935
Water	1,005,239
Water Reclamation	1,639,883
Technology Center	313,458
Landfill	45,940
Airport	<u>172,579</u>

**TOTAL DEPRECIATION/AMORTIZATION EXPENSE -
BUSINESS-TYPE ACTIVITIES**

\$ 6,053,034

4. LONG-TERM DEBT

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

	Balances January 1	Additions	Reductions	Balances December 31	Current Portion
GOVERNMENTAL ACTIVITIES					
TIF Alternate Revenue Bonds	\$ 4,035,000	\$ -	\$ 305,000	\$ 3,730,000	\$ 320,000
General Obligation Bonds	2,420,000	-	570,000	1,850,000	595,000
General Obligation Debt Certificates	660,000	-	165,000	495,000	165,000
Unamortized Bond Premium	205,402	-	28,836	176,566	-
Installment Purchase Contracts	657,609	-	141,198	516,411	143,548
Lease Liability	240,435	365,173	167,012	438,596	160,178
Compensated Absences**	749,334	643,588	-	1,392,922	696,461
Net Pension Liability - Police*	9,565,405	-	50,358	9,515,047	-
Net Pension Liability - Firefighters'*	2,504,129	-	182,773	2,321,356	-
Net Pension Liability - IMRF*	1,487,484	-	971,848	515,636	-
Other Postemployment Benefit Liability*	366,169	152,968	-	519,137	40,600
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 22,890,967</u>	<u>\$ 1,161,729</u>	<u>\$ 2,582,025</u>	<u>\$ 21,470,671</u>	<u>\$ 2,120,787</u>

4. LONG-TERM DEBT (Continued)

*These liabilities are primarily retired by the General Fund.

**The amount displayed as additions or reductions represents the net change in the liability.

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

	Balances January 1	Additions	Reductions/ Refundings	Balances December 31	Current Portion
BUSINESS-TYPE ACTIVITIES					
General Obligation Debt Certificates	\$ 1,655,000	\$ -	\$ 310,000	\$ 1,345,000	\$ 320,000
General Obligation Bonds	325,000	-	50,000	275,000	55,000
Alternate Revenue Bonds	19,515,000	-	1,220,000	18,295,000	1,270,000
IEPA Loans	10,596,797	5,744,233	4,136,711	12,204,319	648,106
Loan Payable	663,176	-	328,565	334,611	334,611
Unamortized Premium	1,909,538	-	159,540	1,749,998	-
Lease Liability	271,009	257,712	127,832	400,889	107,336
Asset Retirement Obligation	465,300	-	-	465,300	-
Compensated Absences*	243,989	265,123	-	509,112	509,112
Net Pension Liability - IMRF	2,096,810	-	1,369,955	726,855	-
Other Postemployment Benefit Liability	516,166	215,635	-	731,801	57,229
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 38,257,785	\$ 6,482,703	\$ 7,702,603	\$ 37,037,885	\$ 3,301,394

*The amount displayed as additions or reductions represents the net change in the liability.

4. LONG-TERM DEBT (Continued)

Bonds payable and other long-term obligations at December 31, 2024, are comprised of the following, excluding the refunded bonds that are defeased in-substance:

General Obligation Debt

	<u>Total</u>	<u>Current</u>
\$2,000,000 Limited Tax Debt Certificates, due in annual installments of \$165,000 to \$170,000 from June 1, 2016 to June 1, 2027, interest at 2.00% to 4.50%, retired by the Capital Improvements Fund, a governmental fund.	\$ 495,000	\$ 165,000
\$3,140,000 2017A Limited Tax Refunding Debt Certificates, due in annual installments of \$65,000 to \$350,000 from June 30, 2018 to June 30, 2028, interest at 2% to 4%, retired by the Technology Center Fund.	1,345,000	320,000
\$485,000 2017B General Obligation Refunding Bonds, due in annual installments of \$5,000 to \$60,000 from January 1, 2018, to January 1, 2029, interest at 2.000% to 3.125%, retired by the Airport Fund, a nonmajor enterprise fund.	275,000	55,000
\$4,500,000 2018 General Obligation Bonds, due in annual installments of \$485,000 to \$640,000 from January 1, 2020, to January 1, 2027, interest at 3% to 4%, retired by the Capital Improvements Fund, a governmental fund.	<u>1,850,000</u>	<u>595,000</u>
TOTAL GENERAL OBLIGATION DEBT	<u><u>\$ 3,965,000</u></u>	<u><u>\$ 1,135,000</u></u>

TIF Alternate Revenue Bonds

	<u>Total</u>	<u>Current</u>
\$2,955,000 Series 2013 General Obligation Refunding (Tax Increment Financing Alternate Revenue Source) Bonds, due in annual installments of \$60,000 to \$260,000, through December 1, 2030, interest from 2% to 4%.	\$ 1,355,000	\$ 195,000
\$2,500,000 Series 2023A General Obligation Refunding (Tax Increment Financing Alternate Revenue Source) Bonds, due in annual installments of \$125,000 to \$220,000, through December 1, 2038, interest from 4% to 5%.	<u>2,375,000</u>	<u>125,000</u>
TOTAL TIF ALTERNATE REVENUE BONDS	<u><u>\$ 3,730,000</u></u>	<u><u>\$ 320,000</u></u>

4. LONG-TERM DEBT (Continued)

IEPA Loans

	<u>Total</u>	<u>Current</u>
\$600,000 Illinois EPA low interest loan related to the Askvig Subdivision project, due in semiannual installments of \$19,532, through May 2027, interest at 2.50%.	\$ 94,101	\$ 36,941
\$4,879,732 Illinois EPA low interest loan related to the Well #12 Project, due in semiannual installments of \$94,545 through November 2036, interest at 1.86%.	2,416,173	181,484
\$3,270,006 Illinois EPA low interest loan related to the Well #11 Project, through June 2038, interest at 1.32%.	2,036,872	133,378
\$3,049,830 Illinois EPA low interest loan related to the Well #12 Project, due in semiannual installments through May 2040, interest at 1.38%.	1,254,243	73,102
\$7,000,000 Illinois EPA low interest loan related to the Water Reclamation Plant Improvements Project, through January 2041, interest at 1.18%.	4,150,877	223,201
\$11,640,600 Illinois EPA low interest loan related to the Water Reclamation Plant Improvements Project, through October 2045, interest at 1.00%.*	613,117	-
\$7,420,500 Illinois EPA low interest loan related to the Water Reclamation Plant Improvements Project, through September 2046, interest at 1.00%.*	<u>1,638,936</u>	<u>-</u>
TOTAL IEPA LOANS	<u><u>\$ 12,204,319</u></u>	<u><u>\$ 648,106</u></u>

*These loans are still in the disbursement period, and therefore, a debt service to maturity schedule are not available as of December 31, 2024.

4. LONG-TERM DEBT (Continued)

Alternate Revenue Bonds - Electric

	Total	Current
\$7,775,000 2021A General Obligation Bonds (Electric System Alternate Revenue Source), due in annual installments of \$425,000 to \$685,000 from May 1, 2022, to May 1, 2035, interest at 2% to 4%, retired by the Electric System Fund.	\$ 6,430,000	\$ 485,000
\$8,895,000 2022 General Obligation Bonds (Electric System Alternate Revenue Source), due in annual installments of \$515,000 to \$775,000 from May 1, 2022, to May 1, 2035, interest at 2% to 4%, retired by the Electric System Fund.	7,295,000	550,000
\$4,795,000 2023 General Obligation Bonds (Electric System Alternate Revenue Source), due in annual installments of \$225,000 to \$430,000 from May 1, 2024, to May 1, 2038, interest at 4% to 5%, retired by the Electric System Fund.	4,570,000	235,000
TOTAL ALTERNATE REVENUE BONDS - ELECTRIC	\$ 18,295,000	\$ 1,270,000

Loan Payable (Direct Placement)

	Total	Current
\$1,300,000 Loan Payable (Direct Placement), due in annual installments of \$342,491 from August 2022 to August 2025, interest at 2.10% retired by the Electric Fund.	\$ 334,611	\$ 334,611
TOTAL LOAN PAYABLE	\$ 334,611	\$ 334,611

Installment Purchase Contracts (Direct Placement)

	Total	Current
\$350,000 Revolving Loan related to the purchase of a fire truck, due in annual installments of \$24,115 to \$17,830, through November 2039, interest at 1.89%.	\$ 262,500	\$ 17,500
\$491,101 Loan related to the purchase of 2 dump trucks, due in annual installments of \$130,723, through December 2026, interest at 1.90%.	253,911	126,048
TOTAL INSTALLMENT PURCHASE CONTRACTS	\$ 516,411	\$ 143,548

4. LONG-TERM DEBT (Continued)

Debt Service to Maturity

The annual requirements to amortize all debt outstanding (except compensated absences, net pension liabilities and OPEB liabilities) as of December 31, 2024, are as follows:

Fiscal Year Ending December 31,	Business-Type Activities		Governmental Activities	
	General Obligation Debt		General Obligation Debt	
	Principal	Interest	Principal	Interest
2025	\$ 375,000	\$ 48,069	\$ 760,000	\$ 79,838
2026	385,000	33,394	780,000	49,038
2027	405,000	19,869	805,000	16,512
2028	395,000	7,834	-	-
2029	60,000	938	-	-
TOTAL	\$ 1,620,000	\$ 110,104	\$ 2,345,000	\$ 145,388

Fiscal Year Ending December 31,	Governmental Activities		Governmental Activities	
	TIF Alternate Revenue Bonds		Installment Purchase Contracts	
	Principal	Interest	Principal	Interest
2025	\$ 320,000	\$ 157,825	\$ 143,548	\$ 9,635
2026	335,000	144,750	145,363	6,910
2027	350,000	131,075	17,500	4,300
2028	375,000	116,262	17,500	3,969
2029	395,000	100,450	17,500	3,638
2030-2034	1,125,000	293,700	87,500	13,231
2035-2039	830,000	84,600	87,500	4,962
TOTAL	\$ 3,730,000	\$ 1,028,662	\$ 516,411	\$ 46,645

Fiscal Year Ending December 31,	Business-Type Activities		Business-Type Activities	
	Alternate Revenue Bonds		Illinois EPA Loans	
	Principal	Interest	Principal	Interest
2025	\$ 1,270,000	\$ 657,275	\$ 648,106	\$ 136,392
2026	1,320,000	603,075	657,848	126,651
2027	1,380,000	546,550	648,210	117,117
2028	1,435,000	487,600	637,997	107,798
2029	1,495,000	426,225	647,212	98,583
2030-2034	8,310,000	1,288,400	3,379,185	349,791
2035-2039	3,085,000	157,100	2,778,187	114,210
2040-2044	-	-	555,521	5,045
TOTAL	\$ 18,295,000	\$ 4,166,225	\$ 9,952,266	\$ 1,055,587

4. LONG-TERM DEBT (Continued)

Debt Service to Maturity (Continued)

<u>Fiscal Year Ending December 31,</u>	<u>Business-Type Activities</u>	
	<u>Loan Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 334,611	\$ 7,023
TOTAL	\$ 334,611	\$ 7,023

Direct Placements

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

Alternate Revenue Bonds

The City issued the 2013 General Obligation Refunding (TIF Alternate Revenue Source) Bonds. These bonds are payable from a pledge of the incremental taxes generated in the Lighthouse Pointe TIF District. The remaining pledge as of December 31, 2024 was \$1,547,012. During the current fiscal year, the pledge of incremental taxes generated in the TIF of \$236,475 (total principal and interest) was 36.44% of the total incremental taxes received.

The City issued the 2021A General Obligation Bonds (Electric System Alternate Revenue Source) Bonds. These bonds are payable from a pledge of the City's electric revenues. The remaining pledge as of December 31, 2024 was \$7,623,975. During the current fiscal year, the pledge of electric revenues of \$691,125 (total principal and interest) was 1.54% of the total electric revenues received.

The City issued the 2022 General Obligation Bonds (Electric System Alternate Revenue Source) Bonds. These bonds are payable from a pledge of the City's electric revenues. The remaining pledge as of December 31, 2024 was \$8,649,675. During the current fiscal year, the pledge of electric revenues of \$786,600 (total principal and interest) was 1.75% of the total electric revenues received.

The City issued the 2023 General Obligation Bonds (Electric System Alternate Revenue Source) Bonds. These bonds are payable from a pledge of the City's electric revenues. The remaining pledge as of December 31, 2024 was \$6,187,575. During the current fiscal year, the pledge of electric revenues of \$446,675 (total principal and interest) was 0.99% of the total electric revenues received.

4. LONG-TERM DEBT (Continued)

Alternate Revenue Bonds (Continued)

The City issued the 2023A General Obligation (TIF Alternate Revenue Source) Bonds. These bonds are payable from a pledge of the incremental taxes generated in the Downtown TIF District. The remaining pledge as of December 31, 2024 was \$3,211,650. During the current fiscal year, the pledge of incremental taxes generated in the TIF of \$232,036 (total principal and interest) was 46.39% of the total incremental taxes received.

Lease Liabilities

The City entered into various lease arrangements for the right-to-use public works vehicles. Payments ranging from \$149 to \$652 are due in monthly installments through December 2026. Total intangible right-to-use assets acquired under these agreements are \$87,221.

The City entered into various lease arrangements for the right-to-use public safety vehicles. Payments ranging from \$63 to \$1,966 are due in monthly installments through October 2028. Total intangible right-to-use assets acquired under these agreements are \$498,145.

The City entered into various lease arrangements for the right-to-use general government vehicles. Payments ranging from \$549 to \$40,50 are due in monthly installments through August 2029. Total intangible right-to-use assets acquired under these agreements are \$195,029.

The City entered into various lease arrangements for the right-to-use enterprise vehicles for technology, water, and electric operations. Payments ranging from \$58 to \$1,058 are due in monthly installments through August 2029. Total intangible right-to-use assets acquired under these agreements are \$651,601.

Obligations of the City under leases payable, typically paid from the General, Golf, Electric, Water Reclamation, Water and Technology Funds, including future interest payments at December 31, 2024 were as follows:

Fiscal Year Ending December 31,	Leases			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 160,178	\$ 7,950	\$ 107,336	\$ 8,733
2026	143,835	4,970	98,228	6,285
2027	84,709	2,074	98,858	3,738
2028	41,859	304	78,304	1,274
2029	8,015	-	18,163	-
TOTAL	\$ 438,596	\$ 15,298	\$ 400,889	\$ 20,030

4. LONG-TERM DEBT (Continued)

Asset Retirement Obligation

The City has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon its water wells at the end of its estimated useful life in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated useful life of the water wells is 58-142 years.

5. INDUSTRIAL REVENUE BONDS

The City has approved the issuance of industrial revenue bonds for the benefit of private business enterprises. The bonds are secured solely by the property financed and are payable solely from the payments received on the underlying mortgage loans on the property. The City is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds outstanding are not reported as a liability in these financial statements. As of December 31, 2024, there was one bond outstanding. The aggregate principal amount payable was \$1,750,000.

6. DEFINED BENEFIT PENSION PLANS

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

The aggregate amount recognized for the pension plans is:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense/ (Revenue)
IMRF	\$ 1,242,491	\$ 3,920,380	\$ 71,504	\$ (1,365,860)
Police Pension	9,515,047	2,214,697	370,299	1,534,215
Firefighters' Pension	2,321,356	772,623	1,503,235	313,169
TOTAL	\$ 13,078,894	\$ 6,907,700	\$ 1,945,038	\$ 481,524

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

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

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

Plan Membership

At December 31, 2023, the latest actuarial valuation date, IMRF membership consisted of:

Inactive Employees or their Beneficiaries	
Currently Receiving Benefits	129
Inactive Employees Entitled to but not yet	
Receiving Benefits	32
Active Employees	93
	<hr/>
TOTAL	254
	<hr/> <hr/>

Benefits Provided

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

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

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for calendar year 2024 was 5.36% of covered payroll.

Net Pension Liability

The City's net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2023
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.85% to 13.75%
Interest Rate	7.25%
Asset Valuation Method	Fair Value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.00%) and Female (adjusted 106.40%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

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

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2023	\$ 47,365,674	\$ 43,781,380	\$ 3,584,294
Changes for the Period			
Service Cost	673,246	-	673,246
Interest	3,343,922	-	3,343,922
Difference Between Expected and Actual Experience	834,798	-	834,798
Changes in Assumptions	(88,299)	-	(88,299)
Employer Contributions	-	391,175	(391,175)
Employee Contributions	-	357,782	(357,782)
Net Investment Income	-	4,924,784	(4,924,784)
Benefit Payments and Refunds	(3,158,457)	(3,158,457)	-
Other (Net Transfer)	-	1,431,729	(1,431,729)
Net Changes	1,605,210	3,947,013	(2,341,803)
BALANCES AT DECEMBER 31, 2023	\$ 48,970,884	\$ 47,728,393	\$ 1,242,491

There were changes in assumptions related to mortality rates since the previous measurement date.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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

For the year ended December 31, 2024, the City recognized pension expense/(revenue) of \$(1,365,860).

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 867,214	\$ 1,176
Changes in Assumption	-	70,328
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,598,216	-
Contributions After Measurement Date	454,950	-
TOTAL	<u>\$ 3,920,380</u>	<u>\$ 71,504</u>

\$454,950 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2025	\$ 553,600
2026	1,107,853
2027	2,016,132
2028	(283,659)
2029	-
Thereafter	-
TOTAL	<u><u>\$ 3,393,926</u></u>

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	\$ 6,864,429	\$ 1,242,491	\$ (3,237,252)

Police Pension Plan

Plan Administration

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

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

Plan Membership

At December 31, 2024, the valuation date, membership consisted of:

Inactive Plan Members Currently Receiving Benefits	24
Inactive Plan Members Entitled to but not yet Receiving Benefits	2
Active Plan Members	24
TOTAL	50

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

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

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later.

Contributions

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

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Contributions (Continued)

the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City has adopted a funding policy to fund 100% of the past service cost by 2040. The employer contribution rate for calendar year 2024 was 44.62% of covered payroll.

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

Deposits with Financial Institutions

The plan retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the plan's deposits may not be returned to it. The plan's investment policy requires pledging of collateral for all bank balances held in the plan's name in excess of federal depository insurance, at amounts ranging from 110% to 115% of the fair market value of the funds secured, with the collateral held by an independent third party or the Federal Reserve Bank.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, IL 61602 or at www.ipopif.org.

Fair Value Measurement

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The plan held no investments subject to fair value measurement at December 31, 2024.

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was \$15,992,248 at December 31, 2024. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at December 31, 2024. The plan may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Rate of Return

For the year ended December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.22%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of and for fiscal year ended December 31, 2024, using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2024
Measurement Date	December 31, 2024
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	2.50% to 17.91%
Interest Rate	6.75%
Cost of Living Adjustments	3.25%
Asset Valuation Method	Fair value

Mortality rates were based on the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Discount Rate

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

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate (Continued)

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

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 24,337,062	\$ 14,771,657	\$ 9,565,405
Changes for the Period			
Service Cost	464,171	-	464,171
Interest	1,599,710	-	1,599,710
Difference Between Expected and Actual Experience	540,975	-	540,975
Changes in Assumptions	79,903	-	79,903
Changes of Benefit Terms	-	-	-
Employer Contributions	-	1,191,322	(1,191,322)
Employee Contributions	-	198,209	(198,209)
Net Investment Income	-	1,365,854	(1,365,854)
Benefit Payments and Refunds	(1,275,320)	(1,275,320)	-
Administrative Expense	-	(20,268)	20,268
Net Changes	1,409,439	1,459,797	(50,358)
BALANCES AT DECEMBER 31, 2024	\$ 25,746,501	\$ 16,231,454	\$ 9,515,047

There were changes in assumptions related to the inflation rate, pay increases, mortality rates, and other demographics since the previous measurement period.

The plan fiduciary net position as a percentage of the total pension liability was 63.04%.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

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

For the year ended December 31, 2024, the City recognized police pension expense of \$1,534,215.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to the fund from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,810,189	\$ 370,299
Changes in Assumption	91,050	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	313,458	-
TOTAL	\$ 2,214,697	\$ 370,299

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2025	\$ 603,938
2026	594,734
2027	186,012
2028	235,072
2029	145,234
Thereafter	79,408
TOTAL	\$ 1,844,398

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 6.75% as well as what the City’s net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability	\$ 13,147,060	\$ 9,515,047	\$ 6,564,472

Firefighters’ Pension Plan

Plan Administration

Firefighter sworn personnel are covered by the Firefighters’ Pension Plan, a single-employer defined benefit pension plan sponsored by the City. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The City accounts for the Firefighters’ Pension Plan as a pension trust fund.

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

Plan Membership

At December 31, 2024, the valuation date, membership consisted of:

Inactive Plan Members Currently Receiving Benefits	9
Inactive Plan Members Entitled to but not yet Receiving Benefits	3
Active Plan Members	18
TOTAL	30

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Benefits Provided

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

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Contributions

Employees are required by ILCS to contribute 9.455% of their base salary to the Firefighter's Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan, as actuarially determined by an enrolled actuary. However,

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Contributions (Continued)

effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. However, the City has adopted a funding policy to fund 100% of the past service cost by 2040. The employer contribution rate for calendar year 2024 was 39.91% of covered payroll.

Illinois Firefighters' Pension Investment Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory.

Deposits with Financial Institutions

The plan retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy requires that any funds deposited directly in financial institutions should be made with fully federally insured financial institutions and that any deposits in excess of FDIC insurance should be collateralized at 110% of the fair market value of the deposits. The collateral will be held in a safekeeping by a third party and evidenced by a written agreement.

Investments

Investments of the plan are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual report. For additional information on IFPIF's investments, please refer to their annual report. A copy of that report can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, IL 60148 or at www.ifpif.org.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Fair Value Measurement

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

The Fund has the following recurring fair value measurements as of December 31, 2023: the fixed income mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The annuity contracts are valued using quoted matrix pricing models (Level 2 inputs).

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IFPIF was \$13,745,230 at December 31, 2024. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at December 31, 2024. The plan may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

Investment Policy

IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by ILCS. The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

Investment Rate of Return

For the year ended December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.76%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of and for fiscal year ended December 31, 2024, using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2024
Measurement Date	December 31, 2024
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	2.50% to 17.64%
Interest Rate	6.75%
Cost of Living Adjustments	2.50%
Asset Valuation Method	Fair Value

Mortality rates were based on the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 Improvement Rates.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 15,203,909	\$ 12,699,780	\$ 2,504,129
Changes for the Period			
Service Cost	383,725	-	383,725
Interest	1,001,599	-	1,001,599
Difference Between Expected and Actual Experience	159,204	-	159,204
Changes in Assumptions	433,433	-	433,433
Changes in Benefit Terms	-	-	-
Employer Contributions	-	702,509	(702,509)
Employee Contributions	-	166,448	(166,448)
Net Investment Income	-	1,309,640	(1,309,640)
Benefit Payments and Refunds	(730,817)	(730,817)	-
Administrative Expense	-	(17,863)	17,863
Net Changes	1,247,144	1,429,917	(182,773)
BALANCES AT DECEMBER 31, 2024	\$ 16,451,053	\$ 14,129,697	\$ 2,321,356

There were changes in assumptions related to the inflation rate, pay increases, mortality rates, and other demographics since the previous measurement period.

The plan fiduciary net position as a percentage of the total pension liability was 85.89%.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

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

For the year ended December 31, 2024, the City recognized firefighters' pension expense of \$313,169.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to the Fund from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 182,957	\$ 1,473,985
Changes in Assumption	490,573	29,250
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	99,093	-
TOTAL	<u>\$ 772,623</u>	<u>\$ 1,503,235</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the firefighters' pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2025	\$ (53,958)
2026	68,081
2027	(457,947)
2028	(276,419)
2029	(138,614)
Thereafter	<u>128,245</u>
TOTAL	<u><u>\$ (730,612)</u></u>

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 6.75% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability	\$ 4,622,182	\$ 2,321,356	\$ 430,865

B. Schedule of Fiduciary Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Short-Term Investments	\$ 239,206	\$ 160,372	\$ 399,578
Investments, at Fair Value			
Annuity Contracts	-	224,095	224,095
Investments Held in the Illinois			
Firefighters' Pension Investment Fund	-	13,745,230	13,745,230
Investments Held in the Illinois			
Police Officers' Pension Investment Fund	15,992,248	-	15,992,248
Total Assets	16,231,454	14,129,697	30,361,151
LIABILITIES			
None	-	-	-
Total Liabilities	-	-	-
NET POSITION RESTRICTED FOR PENSIONS	\$ 16,231,454	\$ 14,129,697	\$ 30,361,151

6. DEFINED BENEFIT PENSION PLANS (Continued)

C. Schedule of Changes in Fiduciary Net Position

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer Contributions	\$ 1,191,322	\$ 702,509	\$ 1,893,831
Employee Contributions	198,209	166,448	364,657
Total Contributions	1,389,531	868,957	2,258,488
INVESTMENT INCOME			
Net Appreciation on Fair Value of Investments	1,278,908	1,057,794	2,336,702
Interest Earned	95,380	267,882	363,262
Less Investment Expense	(8,434)	(16,036)	(24,470)
Net Investment Income	1,365,854	1,309,640	2,675,494
Total Additions	2,755,385	2,178,597	4,933,982
DEDUCTIONS			
Benefits and Refunds	1,275,320	730,817	2,006,137
Administrative Expenses	20,268	17,863	38,131
Total Deductions	1,295,588	748,680	2,044,268
CHANGE IN NET POSITION	1,459,797	1,429,917	2,889,714
NET POSITION RESTRICTED FOR PENSIONS			
January 1	14,771,657	12,699,780	27,471,437
December 31	\$ 16,231,454	\$ 14,129,697	\$ 30,361,151

7. RISK MANAGEMENT

The City is exposed to various risks of loss, including but not limited to, property and casualty, general and public officials' liability, workers' compensation and employee's health. The City purchases third party indemnity insurance to limit its exposure to losses. Settled claims from these risks have not exceeded commercial insurance coverage in the current fiscal year or the two prior fiscal years.

8. CONTRACTS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the City.

B. Grants

Amounts received and receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

C. Northern Illinois Municipal Power Agency

Northern Illinois Municipal Power Agency (NIMPA) is a joint municipal electric power agency and a body politic and corporate, municipal corporation and unit of local government of the State of Illinois. NIMPA was created by contract under Illinois' municipal joint action agency statutes as of May 24, 2004 for the purpose of effecting the joint development of electric energy resources for the production, transmission and distribution of electric power and energy. NIMPA's members currently consist of three Illinois municipalities, the Cities of Batavia, Geneva and Rochelle.

The City currently purchases power and energy from NIMPA under a power sales agreement, under which the City is allocated a percentage entitlement to NIMPA's 120 MW ownership interest in the Prairie State project. The Prairie State project is an approximately 1,620 MW "mine mouth" coal fired power generating facility located in Washington County, Illinois. The City's entitlement share of the Prairie State project is 25% or 30 MW.

8. CONTRACTS, COMMITMENTS AND CONTINGENCIES (Continued)

C. Northern Illinois Municipal Power Agency (Continued)

NIMPA's outstanding debt service obligation is to be paid by its members through their wholesale power charges through the remainder of the long-term contract, which is \$364 million as of December 31, 2024.

D. Rochelle Waste Disposal

The City signed a host agreement with Rochelle Waste Disposal, LLC (the Operator) for Sanitary Landfill No. 2, effective May 1, 1996. Under this agreement, the Operator is responsible for all closure and post-closure costs, with no liability to the City. The leasing parties are responsible for any remediation costs. The lease will run as long as the capacity permits for the disposal of solid waste remains, or a minimum of 20 years. The Operator paid an initiation fee of \$200,000. The Operator will also pay a base fee of \$75,000 payable in quarterly installments and a usage fee based on a tonnage fee, or 6.10% of gross revenues on the accrual basis, whichever is greater.

9. INDIVIDUAL FUND DISCLOSURES

A. Due From/To Other Funds

Due from/to other funds at December 31, 2024, consisted of the following:

Fund	Receivable Fund	Payable Fund
General	\$ 137,014	\$ -
Capital Improvement	-	658,701
Nonmajor Governmental	605,084	52,412
Nonmajor Proprietary	-	30,985
TOTAL	\$ 742,098	\$ 742,098

Due from/to amounts are to cover temporary cash deficits. Repayment is expected within one year.

B. Advances From/To Other Funds

Advances from/to other funds at December 31, 2024 consisted of the following:

Fund	Advance From	Advance To
Electric Utility	\$ 409,044	\$ -
Technology Center	-	409,044
TOTAL	\$ 409,044	\$ 409,044

9. INDIVIDUAL FUND DISCLOSURES (Continued)

B. Advances From/To Other Funds (Continued)

The purposes of the advances from/to other funds are as follows:

- \$409,044 advanced from the Electric Utility Fund to the Technology Center Funds is for funding of cash shortfalls. Repayment is not expected within one year.

C. Interfund Transfers

Interfund transfers during the year ended December 31, 2024 consisted of the following:

	Transfer In	Transfer Out
General	\$ 3,163,258	\$ 200,000
Capital Improvement	5,309,883	-
Electric	289,790	2,538,617
Water	-	668,506
Water Reclamation	-	711,970
Nonmajor Governmental	260,000	4,388,473
Nonmajor Enterprise	165,000	680,365
TOTAL	\$ 9,187,931	\$ 9,187,931

The purposes of significant interfund transfers are as follows:

- The \$3,163,258 transferred to the General Fund was made up of \$2,199,147 from the Electric Fund, \$184,141 from the Water Fund, \$227,605 from the Water Reclamation Fund, \$62,000 from the Nonmajor Governmental Funds, and \$490,365 from the Nonmajor Enterprise Funds for annual transfers as permitted under bond ordinances. The transfers will not be repaid.
- The \$5,309,883 transferred to the Capital Improvement Fund was made of up \$339,470 from the Water Fund, \$339,470 from the Water Reclamation Fund, \$339,470 from the Electric fund, \$4,101,473 from Nonmajor Governmental Funds, and \$190,000 from the Nonmajor Enterprise Funds for various CIP projects. These transfers will not be repaid.

D. Fund Balance Deficits

The following funds had a fund balance deficit at December 31, 2024:

Fund	Deficit
Capital Improvement	\$ 176,865
Social Security	17,989
Eastern Gateway TIF	28,942

10. RECEIVABLES

The following receivables are included in due from other governments on the statement of net position at December 31, 2024:

GOVERNMENTAL ACTIVITIES

Telecommunications Tax	\$ 87,105
Use Tax	86,221
Sales Tax	1,136,082
Auto Rental Tax	244
Video Gaming Tax	61,449
Cannabis Tax	3,672
Motor Fuel Tax	35,471
	<u> </u>

TOTAL GOVERNMENTAL ACTIVITIES	\$ 1,410,244
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BUSINESS-TYPE ACTIVITIES

IEPA Loans Receivable	\$ 1,897,301
	<u> </u>

TOTAL BUSINESS-TYPE ACTIVITIES	\$ 1,897,301
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11. OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

In addition to providing the pension benefits described, the City provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The activity of the plan is reported in the City's governmental activities.

B. Benefits Provided

The City provides OPEB to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the City's retirement plans.

The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the City's plan becomes secondary. The City also offers an early retirement incentive in which the City will pay two years of insurance premiums up to the coverage level held at the time of agreement for participating employees. For certain disabled employees who qualify under the Public Safety Employee Benefits Act (PSEBA), the City is required to pay 100% of the cost of basic health insurance for retirees and their dependents for their lifetime. The City must contribute the amount beyond fund member payments necessary to fund the actuarial liability for OPEB. The City may change inactive fund member payment requirements through its collective bargaining agreements and employee compensation plans.

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

C. Membership

At December 31, 2024, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	15
Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>124</u>
TOTAL	<u>139</u>

D. Total OPEB Liability

The City's total OPEB liability of \$1,250,938 was measured as of December 31, 2024 and was determined by an actuarial valuation as of January 1, 2025.

E. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2024, as determined by an actuarial valuation as of January 1, 2025, actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Cost Method	Entry-Age Normal
Actuarial Value of Assets	Not Applicable
Salary Increases	2.75%
Discount Rate	4.08%
Healthcare Cost Trend Rates	7.58% to 7.93% Initial 5.00% Ultimate

The discount rate was based on the Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

Mortality rates were based on the PubG-2010(B) Improved Generationally using MP-2021 Improvement Rates.

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

F. Changes in the Total OPEB Liability

	Total OPEB Liability
	<u> </u>
BALANCES AT DECEMBER 31, 2023	\$ 882,335
Changes for the Period	
Service Cost	57,008
Interest	27,169
Changes Between Expected and Actual Experience	325,103
Changes in Assumptions	4,906
Changes in Benefit Plan	52,246
Benefit Payments	<u>(97,829)</u>
Net Changes	<u>368,603</u>
BALANCES AT DECEMBER 31, 2024	<u>\$ 1,250,938</u>

There were changes in assumptions related to the discount rate, healthcare cost trend rates, mortality rates, and other demographics since the previous measurement date.

Changes in the benefit plan related to the City adding an Early Retirement incentive for members retiring before December 1, 2024. Updates to the plan provisions resulted in a net increase in the Total OPEB Liability in the current year of \$52,246.

G. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the discount rate of 4.08% as well as what the City total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.08%) or 1 percentage point higher (5.08%) than the current rate:

	1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
Total OPEB Liability	\$ 1,330,503	\$ 1,250,938	\$ 1,176,155

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

G. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the City calculated using the healthcare rate of 5.00% to 7.93% as well as what the City's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (4.00% to 6.93%) or 1 percentage point higher (6.00% to 8.93%) than the current rate:

	1% Decrease (varies)	Current Healthcare Rate (varies)	1% Increase (varies)
Total OPEB Liability	\$ 1,141,347	\$ 1,250,938	\$ 1,376,973

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the City recognized OPEB expense of \$189,692. At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 643,279	\$ -
Changes in Assumptions	66,363	105,667
TOTAL	\$ 709,642	\$ 105,667

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	
2025	\$ 53,269
2026	53,269
2027	53,269
2028	53,269
2029	53,269
Thereafter	337,630
TOTAL	\$ 603,975

12. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the City's lessor activity as of December 31, 2024, is as follows:

	Date Range	Payments	Interest	Lease Receivable	Deferred Inflow
Cell tower	12/2014 - 11/2039	\$2,200 monthly (4% annual increase)	1.591%	\$ 685,346	\$ 633,216
Cell tower	03/2016 - 03/2036	\$1,600 monthly (4% annual increase)	1.446%	342,189	316,828
Dark fiber	11/2019 - 11/2029	\$1,500 monthly	1.164%	84,560	83,641
Collocation	06/2017 - 06/2032	\$2,360 monthly (3% annual increase)	1.305%	275,248	258,810
Dark fiber	10/2019 - 10/2029	\$750 monthly	1.164%	41,571	41,126
Dark fiber	03/2020 - 02/2030	\$375 monthly	1.164%	22,551	22,187
Dark fiber	04/2022 - 03/2032	\$375 monthly (3% annual increase)	2.632%	35,234	32,714
Collocation	04/2020 - 03/2030	\$1,488 monthly	1.164%	90,894	89,429
Collocation	03/2020 - 02/2028	\$634 monthly	0.893%	23,746	23,450
Dark fiber	04/2021 - 03/2031	\$6,567 monthly (3% annual increase)	1.251%	571,624	537,612
Land	04/2011 - 03/2051	\$2,083 monthly (increases every 5 year)	1.839%	703,179	663,663
TOTAL				<u>\$ 2,876,142</u>	<u>\$ 2,702,676</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes	\$ 6,159,902	\$ 6,349,531	\$ 189,629
Licenses and Permits	285,750	246,936	(38,814)
Intergovernmental	2,483,252	2,080,347	(402,905)
Charges for Services	1,432,318	1,492,343	60,025
Fines and Forfeitures	75,000	83,038	8,038
Investment Income	400,000	748,666	348,666
Miscellaneous	52,000	59,292	7,292
Total Revenues	10,888,222	11,060,153	171,931
EXPENDITURES			
Current			
General Government	2,303,013	2,357,578	54,565
Public Safety	8,966,610	9,560,192	593,582
Public Works	2,192,836	2,073,637	(119,199)
Public Service Enterprises	234,234	190,392	(43,842)
Conservation and Development	15,930	10,512	(5,418)
Debt Service			
Principal	130,723	266,904	136,181
Interest and Fiscal Charges	-	7,025	7,025
Total Expenditures	13,843,346	14,466,240	622,894
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,955,124)	(3,406,087)	(450,963)
OTHER FINANCING SOURCES (USES)			
Transfers In	3,163,258	3,163,258	-
Transfers (Out)	(200,000)	(200,000)	-
Issuance of Lease Liability	-	365,173	365,173
Total Other Financing Sources (Uses)	2,963,258	3,328,431	365,173
NET CHANGE IN FUND BALANCE	\$ 8,134	(77,656)	\$ (85,790)
FUND BALANCE, JANUARY 1		11,848,982	
FUND BALANCE, DECEMBER 31		\$ 11,771,326	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Last Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021	2022	2023	2024
TOTAL OPEB LIABILITY							
Service Cost	\$ 22,383	\$ 20,668	\$ 22,685	\$ 22,055	\$ 22,552	\$ 51,763	\$ 57,008
Interest	36,035	32,780	18,612	13,386	13,549	30,465	27,169
Differences Between Expected and Actual Experience	-	-	28,316	110,432	316,530	-	325,103
Changes of Assumptions	(28,984)	56,576	18,530	(23,402)	(98,582)	25,877	4,906
Changes in Benefit Plan	-	-	-	-	-	-	52,246
Benefit Payments, Including Refunds of Member Contributions	(268,861)	(284,773)	(175,766)	(96,178)	(96,197)	(89,419)	(97,829)
Net Change in Total OPEB Liability	(239,427)	(174,749)	(87,623)	26,293	157,852	18,686	368,603
Total OPEB Liability - Beginning	1,181,303	941,876	767,127	679,504	705,797	863,649	882,335
TOTAL OPEB LIABILITY - ENDING	\$ 941,876	\$ 767,127	\$ 679,504	\$ 705,797	\$ 863,649	\$ 882,335	\$ 1,250,938
Covered-Employee Payroll	\$ 7,728,322	\$ 9,004,571	\$ 9,844,341	\$ 9,852,990	\$ 10,402,766	\$ 11,234,197	\$ 12,317,946
Employer's Total OPEB Liability as a Percentage of Covered-Employee Payroll	12.19%	8.52%	6.90%	7.16%	8.30%	7.85%	10.16%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

In 2019, there were changes in assumptions related to the inflation rate, total payroll increases, mortality rates, mortality improvement rates, retirement rates, termination rates, disability rates and the discount rate.

In 2018, 2020, 2021 and 2022, there were changes in assumptions related to the discount rate and health care trend rate.

In 2023, there were changes in assumptions related to the discount rate.

In 2024, there were changes in assumptions related to the discount rate, healthcare cost trend rates, mortality rates, and other demographics. There were also changes in the benefit plan related to the City adding an Early Retirement incentive for members retiring before December 1, 2024.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,								
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024	
Actuarially Determined Contribution	\$ 683,782	\$ 491,358	\$ 768,000	\$ 704,122	\$ 593,621	\$ 770,238	\$ 719,006	\$ 539,847	\$ 391,175	\$ 454,950	
Contributions in Relation to the Actuarially Determined Contribution	683,782	491,358	768,000	704,122	593,621	770,238	719,006	539,847	391,175	454,950	
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Covered Payroll	\$ 6,035,344	\$ 4,153,491	\$ 6,432,161	\$ 6,209,189	\$ 6,348,888	\$ 6,951,606	\$ 6,925,837	\$ 7,400,794	\$ 7,999,255	\$ 8,487,876	
Contributions as a Percentage of Covered Payroll	11.33%	11.83%	11.94%	11.34%	9.35%	11.08%	10.38%	7.29%	4.89%	5.36%	

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 20 years; the asset valuation method was five-year smoothed market and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually and postretirement benefit increases of 2.75% compounded annually.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,								
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024	
Actuarially Determined Contribution	\$ 366,575	\$ 389,808	\$ 499,765	\$ 557,874	\$ 614,329	\$ 715,312	\$ 827,035	\$ 856,534	\$ 774,425	\$ 943,531	
Contributions in Relation to the Actuarially Determined Contribution	360,627	388,135	497,804	556,593	613,234	764,747	949,365	1,010,949	1,376,327	1,191,322	
CONTRIBUTION DEFICIENCY (Excess)	\$ 5,948	\$ 1,673	\$ 1,961	\$ 1,281	\$ 1,095	\$ (49,435)	\$ (122,330)	\$ (154,415)	\$ (601,902)	\$ (247,791)	
Covered Payroll	\$ 1,349,905	\$ 1,212,418	\$ 1,882,279	\$ 1,382,454	\$ 1,535,637	\$ 1,686,765	\$ 1,755,785	\$ 1,802,961	\$ 1,886,894	\$ 2,669,987	
Contributions as a Percentage of Covered Payroll	26.71%	32.01%	26.45%	40.26%	39.93%	45.34%	54.07%	56.07%	72.94%	44.62%	

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1/January 1 of the prior fiscal years. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 18 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return of 6.75% annually, projected salary increase assumption of 2.25% to 17.66% plus 2.25% for inflation compounded annually and postretirement benefit increases of 3.25% compounded annually.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED	April 30,		'December 31,								
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024	
Actuarially Determined Contribution	\$ 337,824	\$ 345,086	\$ 444,861	\$ 464,988	\$ 482,180	\$ 477,231	\$ 536,159	\$ 551,335	\$ 403,847	\$ 431,064	
Contributions in Relation to the Actuarially Determined Contribution	306,002	345,372	443,122	463,931	481,321	528,813	658,021	706,853	867,710	702,509	
CONTRIBUTION DEFICIENCY (Excess)	\$ 31,822	\$ (286)	\$ 1,739	\$ 1,057	\$ 859	\$ (51,582)	\$ (121,862)	\$ (155,518)	\$ (463,863)	\$ (271,445)	
Covered Payroll	\$ 924,791	\$ 666,530	\$ 1,034,788	\$ 1,026,548	\$ 1,092,625	\$ 1,192,781	\$ 1,177,993	\$ 1,218,932	\$ 1,384,849	\$ 1,760,343	
Contributions as a Percentage of Covered Payroll	33.09%	51.82%	42.82%	45.19%	44.05%	44.33%	55.86%	57.99%	62.66%	39.91%	

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1/January 1 of the prior fiscal years. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 18 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return of 6.75% annually, projected salary increase assumption of 2.25% to 17.39% plus 2.25% for inflation compounded annually and postretirement benefit increases of 3.25% compounded annually.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Nine Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY									
Service Cost	\$ 633,562	\$ 642,258	\$ 645,899	\$ 627,215	\$ 607,200	\$ 615,069	\$ 625,180	\$ 649,341	\$ 673,246
Interest	2,620,202	2,791,955	2,904,572	2,931,686	3,006,770	3,126,537	3,165,672	3,264,642	3,343,922
Difference Between Expected and Actual Experience	803,929	(40,100)	174,541	106,700	620,227	(180,664)	420,893	203,874	834,798
Changes of Assumptions	43,813	(90,079)	(1,220,831)	1,131,604	-	(296,225)	-	-	(88,299)
Benefit Payments, Including Refunds of Member Contributions	(1,693,209)	(1,832,637)	(1,975,021)	(2,291,605)	(2,515,722)	(2,656,622)	(2,803,339)	(2,914,106)	(3,158,457)
Net Change in Total Pension Liability	2,408,297	1,471,397	529,160	2,505,600	1,718,475	608,095	1,408,406	1,203,751	1,605,210
Total Pension Liability - Beginning	35,512,493	37,920,790	39,392,187	39,921,347	42,426,947	44,145,422	44,753,517	46,161,923	47,365,674
TOTAL PENSION LIABILITY - ENDING	\$ 37,920,790	\$ 39,392,187	\$ 39,921,347	\$ 42,426,947	\$ 44,145,422	\$ 44,753,517	\$ 46,161,923	\$ 47,365,674	\$ 48,970,884
PLAN FIDUCIARY NET POSITION									
Contributions - Employer	\$ 687,703	\$ 725,858	\$ 768,001	\$ 714,809	\$ 595,621	\$ 770,237	\$ 719,873	\$ 555,121	\$ 391,175
Contributions - Member	280,253	343,977	289,447	291,631	286,662	312,822	313,921	333,584	357,782
Net Investment Income	165,264	2,260,861	6,163,738	(2,311,367)	7,120,133	6,234,317	8,091,993	(7,184,326)	4,924,784
Benefit Payments, Including Refunds of Member Contributions	(1,693,209)	(1,832,637)	(1,975,021)	(2,291,605)	(2,515,722)	(2,656,622)	(2,803,339)	(2,914,106)	(3,158,457)
Other (Net Transfer)	2,251	353,618	(966,725)	1,023,266	415,760	(68,888)	(71,750)	(169,541)	1,431,729
Net Change in Plan Fiduciary Net Position	(557,738)	1,851,677	4,279,440	(2,573,266)	5,902,454	4,591,866	6,250,698	(9,379,268)	3,947,013
Plan Fiduciary Net Position - Beginning	33,415,517	32,857,779	34,709,456	38,988,896	36,415,630	42,318,084	46,909,950	53,160,648	43,781,380
PLAN FIDUCIARY NET POSITION - ENDING	\$ 32,857,779	\$ 34,709,456	\$ 38,988,896	\$ 36,415,630	\$ 42,318,084	\$ 46,909,950	\$ 53,160,648	\$ 43,781,380	\$ 47,728,393
EMPLOYER'S NET PENSION LIABILITY	\$ 5,063,011	\$ 4,682,731	\$ 932,451	\$ 6,011,317	\$ 1,827,338	\$ (2,156,433)	\$ (6,998,725)	\$ 3,584,294	\$ 1,242,491

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	Section VII, Item 2.
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.65%	88.11%	97.66%	85.83%	95.86%	104.82%	115.16%	92.43%	97.46%
Covered Payroll	\$ 6,035,344	\$ 6,126,370	\$ 6,432,163	\$ 6,303,438	\$ 6,370,283	\$ 6,951,609	\$ 6,913,521	\$ 7,363,289	\$ 7,950,706
Employer's Net Pension Liability as a Percentage of Covered Payroll	83.89%	76.44%	14.50%	95.37%	28.69%	(31.02%)	(101.23%)	48.68%	15.63%

Changes in assumptions related to retirement age and mortality were made in 2015. There was a change in the discount rate assumption from 2015 to 2016. Changes in assumptions related to retirement age and mortality were made in 2017. There was a change in the discount rate assumption from 2017 to 2018. There was a change in the inflation rate, projected payroll increases and mortality rates from 2019 to 2020. There were changes in mortality rates assumptions from 2022 to 2023.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE	April 30,		December 31,							
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service Cost	\$ 280,429	\$ 228,616	\$ 244,048	\$ 368,621	\$ 405,981	\$ 433,368	\$ 455,298	\$ 473,164	\$ 443,457	\$ 464,171
Interest	996,514	734,327	1,090,246	1,135,689	1,230,475	1,328,898	1,299,520	1,358,056	1,509,094	1,599,710
Differences Between Actual and Expected Experience	(203,820)	(17,329)	240,607	788,319	366,156	(271,542)	(890,895)	1,571,858	677,561	540,975
Changes in Assumptions	1,183,719	(367,219)	-	-	239,595	-	-	-	-	79,903
Changes in Benefit Terms	-	-	-	-	33,828	-	-	(7,670)	-	-
Benefit Payments, Including Refunds of Member Contributions	(837,526)	(565,736)	(924,236)	(879,106)	(897,669)	(908,978)	(871,116)	(1,019,626)	(1,299,845)	(1,275,320)
Net Change in Total Pension Liability	1,419,316	12,659	650,665	1,413,523	1,378,366	581,746	(7,193)	2,375,782	1,330,267	1,409,439
Total Pension Liability - Beginning	15,181,931	16,601,247	16,613,906	17,264,571	18,678,094	20,056,460	20,638,206	20,631,013	23,006,795	24,337,062
TOTAL PENSION LIABILITY - ENDING	\$ 16,601,247	\$ 16,613,906	\$ 17,264,571	\$ 18,678,094	\$ 20,056,460	\$ 20,638,206	\$ 20,631,013	\$ 23,006,795	\$ 24,337,062	\$ 25,746,501
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 360,627	\$ 388,135	\$ 497,804	\$ 556,593	\$ 613,234	\$ 764,747	\$ 949,365	\$ 1,010,949	\$ 1,376,327	\$ 1,191,322
Contributions - Member	137,476	90,544	140,386	142,282	152,182	167,158	173,998	174,063	181,008	198,209
Net Investment Income	(283,084)	328,130	1,200,675	(601,025)	1,775,027	1,156,849	1,032,826	(1,798,236)	1,677,625	1,365,854
Benefit Payments, Including Refunds of Member Contributions	(837,526)	(565,736)	(924,236)	(879,106)	(897,669)	(908,978)	(871,116)	(1,019,626)	(1,299,845)	(1,275,320)
Administrative Expense	(18,984)	(17,314)	(20,897)	(22,890)	(22,338)	(22,693)	(20,213)	(27,091)	(20,101)	(20,268)
Net Change in Plan Fiduciary Net Position	(641,491)	223,759	893,732	(804,146)	1,620,436	1,157,083	1,264,860	(1,659,941)	1,915,014	1,459,797
Plan Fiduciary Net Position - Beginning	10,802,351	10,160,860	10,384,619	11,278,351	10,474,205	12,094,641	13,251,724	14,516,584	12,856,643	14,771,657
PLAN FIDUCIARY NET POSITION - ENDING	\$ 10,160,860	\$ 10,384,619	\$ 11,278,351	\$ 10,474,205	\$ 12,094,641	\$ 13,251,724	\$ 14,516,584	\$ 12,856,643	\$ 14,771,657	\$ 16,231,454
EMPLOYER'S NET PENSION LIABILITY	\$ 6,440,387	\$ 6,229,287	\$ 5,986,220	\$ 8,203,889	\$ 7,961,819	\$ 7,386,482	\$ 6,114,429	\$ 10,150,152	\$ 9,565,405	\$ 9,515,047

MEASUREMENT DATE	April 30,		December 31,								Section VII, Item 2.
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	61.21%	62.51%	65.33%	56.08%	60.30%	64.21%	70.36%	55.88%	60.70%	63.04%	
Covered Payroll	\$ 1,349,905	\$ 1,212,418	\$ 1,882,279	\$ 1,382,454	\$ 1,535,637	\$ 1,686,765	\$ 1,755,785	\$ 1,802,961	\$ 2,502,865	\$ 2,669,987	
Employer's Net Pension Liability as a Percentage of Covered Payroll	477.10%	513.79%	318.03%	593.43%	518.47%	437.91%	348.24%	562.97%	382.18%	356.37%	

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

2016 - There were changes in assumptions related to mortality rates, disability rates, turnover rates and retirement rates.

2019 - There were changes in assumptions related to projected individual payroll increases, projected total payroll increases, inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates.

2024 - There were changes in assumptions related to the inflation rate, pay increases, mortality rates, and other demographics

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE	April 30,		December 31,							
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service Cost	\$ 217,247	\$ 157,858	\$ 168,513	\$ 261,695	\$ 239,261	\$ 293,897	\$ 299,707	\$ 327,502	\$ 335,730	\$ 383,725
Interest	753,420	606,381	890,290	921,520	945,071	976,501	960,358	941,290	977,717	1,001,599
Differences Between Actual and Expected Experience	663,185	(193,311)	78,353	(121,881)	(558,905)	74,830	(1,753,505)	(55,846)	(274,159)	159,204
Changes in Assumptions	900,875	(352,959)	-	-	277,673	-	-	-	-	433,433
Changes of Benefit Terms	-	-	-	-	118,668	-	-	(31,899)	-	-
Benefit Payments, Including Refunds of Member Contributions	(554,623)	(395,431)	(611,828)	(737,152)	(687,723)	(658,451)	(626,651)	(621,973)	(640,094)	(730,817)
Net Change in Total Pension Liability	1,980,104	(177,462)	525,328	324,182	334,045	686,777	(1,120,091)	559,074	399,194	1,247,144
Total Pension Liability - Beginning	11,692,758	13,672,862	13,495,400	14,020,728	14,344,910	14,678,955	15,365,732	14,245,641	14,804,715	15,203,909
TOTAL PENSION LIABILITY - ENDING	\$ 13,672,862	\$ 13,495,400	\$ 14,020,728	\$ 14,344,910	\$ 14,678,955	\$ 15,365,732	\$ 14,245,641	\$ 14,804,715	\$ 15,203,909	\$ 16,451,053
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 306,002	\$ 345,372	\$ 443,122	\$ 463,931	\$ 481,321	\$ 528,813	\$ 658,021	\$ 706,853	\$ 867,710	\$ 702,509
Contributions - Member	93,373	62,958	98,666	101,913	103,308	112,777	111,379	116,424	127,533	166,448
Net Investment Income	12,259	283,880	871,095	(250,637)	1,306,011	1,421,035	1,158,271	(1,784,519)	1,590,177	1,309,640
Benefit Payments, Including Refunds of Member Contributions	(554,623)	(395,431)	(611,828)	(737,152)	(687,723)	(658,451)	(626,651)	(621,973)	(640,094)	(730,817)
Administrative Expense	(21,062)	(11,138)	(16,019)	(21,478)	(12,516)	(17,813)	(17,698)	-	(17,452)	(17,863)
Net Change in Plan Fiduciary Net Position	(164,051)	285,641	785,036	(443,423)	1,190,401	1,386,361	1,283,322	(1,583,215)	1,927,874	1,429,917
Plan Fiduciary Net Position - Beginning	8,031,834	7,867,783	8,153,424	8,938,460	8,495,037	9,685,438	11,071,799	12,355,121	10,771,906	12,699,780
PLAN FIDUCIARY NET POSITION - ENDING	\$ 7,867,783	\$ 8,153,424	\$ 8,938,460	\$ 8,495,037	\$ 9,685,438	\$ 11,071,799	\$ 12,355,121	\$ 10,771,906	\$ 12,699,780	\$ 14,129,697
EMPLOYER'S NET PENSION LIABILITY	\$ 5,805,079	\$ 5,341,976	\$ 5,082,268	\$ 5,849,873	\$ 4,993,517	\$ 4,293,933	\$ 1,890,520	\$ 4,032,809	\$ 2,504,129	\$ 2,321,356

MEASUREMENT DATE	April 30,		December 31,								Section VII, Item 2.
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	57.54%	60.42%	63.75%	59.22%	65.98%	72.06%	86.73%	72.76%	83.53%	85.89%	
Covered Payroll	\$ 942,791	\$ 666,530	\$ 1,034,788	\$ 1,026,548	\$ 1,092,625	\$ 1,192,781	\$ 1,177,993	\$ 1,218,932	\$ 1,384,849	\$ 1,760,343	
Employer's Net Pension Liability as a Percentage of Covered Payroll	615.73%	801.46%	491.14%	569.86%	457.02%	359.99%	160.49%	330.85%	180.82%	131.87%	

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

2016 - There were changes in assumptions related to mortality rates, disability rates, turnover rates and retirement rates.

2019 - There were changes in assumptions related to projected individual payroll increases, projected total payroll increases, inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates.

2024 - There were changes in assumptions related to the inflation rate, pay increases, mortality rates, and other demographics

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,							
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024
Annual Money-Weighted Rate of Return, Net of Investment Expense	(2.66%)	3.27%	11.91%	(5.70%)	17.84%	10.39%	8.11%	(5.83%)	13.57%	10.22%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
FIREFIGHTERS' PENSION FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED	April 30,		December 31,							
	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024
Annual Money-Weighted Rate of Return, Net of Investment Expense	(0.45%)	3.37%	8.86%	0.13%	13.13%	13.00%	11.54%	(15.04%)	15.49%	10.76%

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2024

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects, Internal Service and Enterprise Funds. All annual appropriations lapse at fiscal year end.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted by the City to obtain taxpayer comments.

Subsequently, the budget is legally enacted through passage of an ordinance.

Formal budgetary integration is employed as a management control device during the year for all funds.

The legal level of budgetary control is at the fund level. The City Manager can transfer budgeted amounts between departments; however, any revision altering both revenues and budgeted expenditures for any fund must be approved by a two-thirds council action. The budget was not amended in 2024.

2. EXCESS EXPENDITURES OVER BUDGET

The following governmental funds over expended budgets in fiscal year 2024:

Fund	Budget	Actual
General	\$ 13,843,346	\$ 14,466,240
IMRF	138,000	141,303
Social Security	240,000	261,616
Northern Gateway TIF	87,526	100,393
Ambulance Replacement	166,292	188,528
Golf Course	377,464	481,012

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property	\$ 2,135,695	\$ 2,129,267	\$ (6,428)
Road and Bridge	160,000	218,333	58,333
Local Use	399,566	334,819	(64,747)
Telecommunications	300,000	344,559	44,559
State Sales	2,800,000	2,942,224	142,224
Video Gaming	364,641	380,329	15,688
Total Taxes	6,159,902	6,349,531	189,629
Licenses and Permits			
Licenses			
Amusement	15,000	20,946	5,946
Liquor	45,000	42,675	(2,325)
Franchise	170,000	128,962	(41,038)
Other	250	250	-
Permits			
Building	55,500	54,103	(1,397)
Total Licenses and Permits	285,750	246,936	(38,814)
Intergovernmental			
Shared Income Tax	1,530,252	1,604,123	73,871
Replacement Tax	578,000	405,951	(172,049)
Federal Grants	50,000	-	(50,000)
State Grants	325,000	70,273	(254,727)
Total Intergovernmental	2,483,252	2,080,347	(402,905)
Charges for Services			
Fire Protection	104,318	105,351	1,033
Ambulance Fees	900,000	981,475	81,475
Police Services	70,000	80,492	10,492
Planning/Zoning Fees	250,000	223,091	(26,909)
Grave Opening Fees	30,000	22,600	(7,400)
Cemetery Lot Sales	18,000	44,650	26,650
Water Reclamation Solid Waste	60,000	34,684	(25,316)
Total Charges for Services	1,432,318	1,492,343	60,025

(This schedule is continued on the following page.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES (Continued)			
Fines and Forfeitures			
Circuit Court	\$ 75,000	\$ 83,038	\$ 8,038
Total Fines and Forfeitures	75,000	83,038	8,038
Investment Income	400,000	748,666	348,666
Miscellaneous			
Miscellaneous	52,000	59,292	7,292
Total Miscellaneous	52,000	59,292	7,292
TOTAL REVENUES	\$ 10,888,222	\$ 11,060,153	\$ 171,931

(See independent auditor's report.)

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT			
Mayor and Council			
Salaries	\$ 25,250	\$ 25,390	\$ 140
Travel Expenditures and Dues	2,200	3,381	1,181
Conferences	2,000	1,825	(175)
Supplies and Equipment	1,000	364	(636)
Other Professional Services	100	-	(100)
Printing	1,000	-	(1,000)
Community Relations	3,500	7,302	3,802
Equipment	1,000	370	(630)
Total Mayor and Council	36,050	38,632	2,582
City Clerk			
Salaries	116,869	129,645	12,776
Health Insurance	4,220	4,359	139
Life Insurance	70	77	7
Postage	4,000	3,533	(467)
Telephone	845	850	5
Publishing	200	38	(162)
Printing	3,000	2,412	(588)
Travel Expenditures and Dues	500	1,837	1,337
Tuition and Training	3,500	2,047	(1,453)
Publications	140	140	-
Conferences	2,000	2,748	748
Office Supplies	200	1,618	1,418
Other Professional Services	57,400	34,525	(22,875)
Equipment	1,500	1,403	(97)
Furniture	500	125	(375)
Miscellaneous Charges	15,500	15,792	292
Total City Clerk	210,444	201,149	(9,295)
Municipal Building			
Maintenance (Buildings)	200,000	257,512	57,512
Maintenance (Grounds)	7,500	3,163	(4,337)
Maintenance (Other)	3,000	2,757	(243)
Network Administration	300,413	300,413	-
Janitorial Services	30,000	31,488	1,488
Other Professional Services	10,000	26,039	16,039
Utilities	1,100	4,747	3,647
Garbage Disposal/Recycling	750	1,107	357
Property Tax	750	2,276	1,526
Maintenance Supplies	3,500	4,552	1,052
Office Supplies	6,000	2,736	(3,264)
General Supplies	4,000	2,297	(1,703)
Equipment	10,000	10,000	-
Public Relations	20,000	15,166	(4,834)
Administrative Services	444,147	444,147	-
Total Municipal Building	1,041,160	1,108,400	67,240

(This schedule is continued on the following pages.)

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)			
City Attorney			
Legal	\$ 105,000	\$ 109,216	\$ 4,216
Total City Attorney	105,000	109,216	4,216
City Manager			
Other Professional Services	1,000	600	(400)
Telephone	650	600	(50)
Dues	13,000	9,086	(3,914)
Travel	6,500	1,342	(5,158)
Training	2,500	315	(2,185)
Tuition	-	649	649
Publications	-	1,860	1,860
Conferences	8,000	9,436	1,436
Office Supplies	700	193	(507)
Equipment	500	-	(500)
Public Relations	8,500	4,470	(4,030)
Miscellaneous	500	-	(500)
Total City Manager	41,850	28,551	(13,299)
Building, Zoning and Engineering			
Salaries	566,396	574,892	8,496
Health Insurance	98,821	99,553	732
Life Insurance	492	226	(266)
Maintenance (Building)	2,800	3,229	429
Maintenance (Equipment)	1,900	2,342	442
Maintenance (Vehicles)	2,300	5,275	2,975
Engineering	7,500	8,100	600
Other Professional Services	69,000	63,302	(5,698)
Telephone	4,900	2,587	(2,313)
Printing	3,000	97	(2,903)
Dues	5,300	4,303	(997)
Travel	8,100	1,715	(6,385)
Training	8,900	4,371	(4,529)
Publications	3,400	2,350	(1,050)
Public Relations	17,000	14,828	(2,172)
Utilities	200	-	(200)
Lease or rentals	22,800	61,715	38,915
Supplies (Equipment)	4,300	3,281	(1,019)
Office Supplies	3,800	1,134	(2,666)
Operating Supplies	-	250	250
Small Tools	400	316	(84)
Gasoline and Oil	2,700	2,559	(141)
Capital Improvements	10,500	11,514	1,014
Software	4,800	2,959	(1,841)
Nuisance Abatement	4,000	400	(3,600)
Conference Expenditures	15,000	-	(15,000)
Miscellaneous	200	332	132
Total Building, Zoning and Engineering	868,509	871,630	3,121
Total General Government	2,303,013	2,357,578	54,565

(This schedule is continued on the following pages.)

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY			
Police Department			
Salaries	\$ 2,990,978	\$ 2,823,878	\$ (167,100)
Health Insurance	510,399	523,694	13,295
Life Insurance	1,500	1,352	(148)
Pension Contribution	1,187,222	1,191,143	3,921
Uniform Allowance	25,000	25,097	97
Maintenance (Equipment)	25,000	(289)	(25,289)
Maintenance (Vehicles)	30,000	40,833	10,833
Medical Services	500	783	283
Data Processing Services	10,000	-	(10,000)
Other Professional Services	7,000	29,971	22,971
Postage	400	48	(352)
Telephone	24,000	34,324	10,324
Printing and Publishing	5,500	3,812	(1,688)
Dues	25,000	71,385	46,385
Travel	10,000	4,913	(5,087)
Training	25,000	20,227	(4,773)
Tuition Reimbursement	5,000	-	(5,000)
Utilities	1,400	1,263	(137)
Lease or Rentals	147,190	377,749	230,559
Animal Control	4,000	5,147	1,147
Supplies (Vehicles)	2,000	1,547	(453)
Office Supplies	10,000	5,476	(4,524)
Operating Supplies	30,000	62,938	32,938
Gas and Oil	60,000	64,521	4,521
K9 Supplies	10,000	6,055	(3,945)
Prisoner Supplies	3,000	361	(2,639)
Capital Improvements	80,000	174,760	94,760
Miscellaneous	8,500	2,577	(5,923)
Total Police Department	5,238,589	5,473,565	234,976
Fire Department			
Salaries	2,199,292	2,487,878	288,586
Health Insurance	364,813	277,461	(87,352)
Life Insurance	1,000	704	(296)
Unemployment Insurance	-	-	-
Pension Contribution	696,639	701,081	4,442
Uniform Allowance	18,000	13,503	(4,497)
Maintenance (Building)	10,000	6,787	(3,213)
Maintenance (Equipment)	12,000	15,801	3,801
Maintenance (Vehicles)	35,000	34,545	(455)
Medical Services	5,000	4,499	(501)
Other Professional Services	137,827	89,333	(48,494)
Postage	500	91	(409)
Telephone	7,700	4,851	(2,849)
Printing and Publishing	1,750	355	(1,395)
Dues	1,500	1,150	(350)
Travel	2,500	3,339	839
Training	7,000	16,912	9,912
Tuition Reimbursement	3,000	4,225	1,225

(This schedule is continued on the following pages.)

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)			
Fire Department (Continued)			
Utilities	\$ 1,500	\$ 1,372	\$ (128)
Leases or rentals	16,000	1,979	(14,021)
Community Relations	3,000	2,619	(381)
Supplies (Building)	5,000	5,792	792
Supplies (Equipment)	7,000	5,061	(1,939)
Supplies (Vehicles)	6,000	4,770	(1,230)
Equipment	113,500	329,175	215,675
Office Supplies	1,000	75	(925)
Operating Supplies	30,000	28,810	(1,190)
Janitorial Supplies	1,500	1,605	105
Gas and Oil	15,000	18,609	3,609
Software	25,000	24,245	(755)
Total Fire Department	3,728,021	4,086,627	358,606
Total Public Safety	8,966,610	9,560,192	593,582
PUBLIC WORKS			
Streets			
Salaries	1,127,846	1,149,916	22,070
Health Insurance	248,365	244,832	(3,533)
Life Insurance	900	509	(391)
Uniform Allowance	7,500	6,029	(1,471)
Maintenance (Building)	6,500	5,628	(872)
Maintenance (Equipment)	40,000	40,272	272
Maintenance (Streets)	25,000	26,363	1,363
Maintenance (Snow Removal)	5,000	6,623	1,623
Maintenance (Service Vehicles)	45,000	35,833	(9,167)
Maintenance (Other)	75,000	75,153	153
Janitorial Services	2,000	2,961	961
Other Professional Services	15,000	21,114	6,114
Postage	25	-	(25)
Telephone	2,500	11,532	9,032
Printing and Publishing	300	-	(300)
Dispatching/Radio	60,000	277	(59,723)
Travel	5,000	424	(4,576)
Training	17,000	16,030	(970)
Publications	200	140	(60)
Utilities	2,500	1,055	(1,445)
Street Lighting	1,000	1,029	29
Lease or Rentals	40,000	28,134	(11,866)
Supplies (Vehicles)	25,000	26,342	1,342
Supplies (Streets)	75,000	43,974	(31,026)
Supplies (Snow Removal)	110,000	82,615	(27,385)
Supplies (Safety)	4,000	1,647	(2,353)
Supplies (Other)	34,500	28,443	(6,057)
Office Supplies	2,500	1,820	(680)
Operating Supplies	10,000	10,048	48
Software	-	240	240

(This schedule is continued on the following pages.)

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
PUBLIC WORKS (Continued)			
Streets (Continued)			
Gas and Oil	\$ 60,000	\$ 61,999	\$ 1,999
Capital Outlay	145,000	142,393	(2,607)
Miscellaneous	200	262	62
Total Streets	2,192,836	2,073,637	(119,199)
Total Public Works	2,192,836	2,073,637	(119,199)
PUBLIC SERVICE ENTERPRISES			
Cemetery			
Salaries	76,255	76,729	474
Health Insurance	16,404	15,475	(929)
Life Insurance	75	31	(44)
Maintenance (Buildings)	2,500	1,357	(1,143)
Maintenance (Equipment)	1,000	361	(639)
Maintenance (Vehicles)	500	280	(220)
Other Professional Services	45,000	44,067	(933)
Telephone	1,500	1,763	263
Utilities	2,200	2,098	(102)
Leases/rentals	8,500	-	(8,500)
Supplies (Vehicles)	250	-	(250)
Supplies (Other)	22,300	9,871	(12,429)
Operating Supplies	750	781	31
Gas and Oil	3,000	3,514	514
Equipment	8,000	5,904	(2,096)
Vehicles	20,000	-	(20,000)
Other Improvements	25,000	26,936	1,936
Miscellaneous	1,000	1,225	225
Total Cemetery	234,234	190,392	(43,842)
Total Public Service Enterprises	234,234	190,392	(43,842)
CONSERVATION AND DEVELOPMENT			
Economic Development			
Life Insurance	30	25	(5)
Other Professional Services	1,000	6,375	5,375
Postage	100	-	(100)
Telephone	1,500	829	(671)
Dues	1,500	250	(1,250)
Travel	2,000	1,457	(543)
Training	1,500	-	(1,500)
Community Relations	2,500	473	(2,027)
Office Supplies	1,300	1,103	(197)
Equipment	2,000	-	(2,000)
Miscellaneous	2,500	-	(2,500)
Total Economic Development	15,930	10,512	(5,418)
Total Conservation and Development	15,930	10,512	(5,418)

(This schedule is continued on the following page.)

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
DEBT SERVICE			
Principal	\$ 130,723	\$ 267,187	\$ 136,464
Interest and Fiscal Charges	-	6,742	6,742
Total Debt Service	130,723	273,929	143,206
TOTAL EXPENDITURES	<u>\$ 13,843,346</u>	<u>\$ 14,466,240</u>	<u>\$ 622,894</u>

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Intergovernmental	\$ -	\$ 61,122	\$ 61,122
Charges for Services	108,000	-	(108,000)
Investment Income	3,900	-	(3,900)
Total Revenues	111,900	61,122	(50,778)
EXPENDITURES			
General Government			
Contractual Services	2,000	825	(1,175)
Capital Outlay	8,706,000	4,193,361	(4,512,639)
Debt Service			
Principal	735,000	735,000	-
Interest and Fiscal Charges	108,913	108,913	-
Total Expenditures	9,551,913	5,038,099	(4,513,814)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,440,013)	(4,976,977)	4,463,036
OTHER FINANCING SOURCES (USES)			
Transfers In	9,443,825	5,309,883	(4,133,942)
Total Other Financing Sources (Uses)	9,443,825	5,309,883	(4,133,942)
NET CHANGE IN FUND BALANCE	\$ 3,812	332,906	\$ 329,094
FUND BALANCE (DEFICIT), JANUARY 1		(509,771)	
FUND BALANCE (DEFICIT), DECEMBER 31		\$ (176,865)	

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2024

	Special Revenue				
	Railroad	Audit	Insurance	Motor Fuel Tax	Hotel/Motel Tax
ASSETS					
Cash and Investments	\$ -	\$ 1,631	\$ -	\$ 534,218	\$ 355,654
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)					
Property Taxes	-	30,992	385,013	-	-
Accounts	233,618	-	-	-	41,257
Grants	54,056	-	-	-	-
Accrued Interest	-	-	-	-	359
Prepaid Items	-	-	130,039	-	-
Due from Other Governments	-	-	-	35,471	-
Due from Other Funds	605,084	-	-	-	-
TOTAL ASSETS	\$ 892,758	\$ 32,623	\$ 515,052	\$ 569,689	\$ 397,270
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 8,515	\$ -	\$ -	\$ -	\$ 1,413
Accrued Payroll	26,683	-	-	-	597
Due to Other Funds	-	-	5,481	-	-
Total Liabilities	35,198	-	5,481	-	2,010
DEFERRED INFLOWS OF RESOURCES					
Unavailable Property Taxes	-	30,992	385,013	-	-
Unavailable Revenue - Grants	54,056	-	-	-	-
Total Deferred Inflows of Resources	54,056	30,992	385,013	-	-
Total Liabilities and Deferred Inflows of Resources	89,254	30,992	390,494	-	2,010
FUND BALANCES					
Nonspendable - Prepaid Items	-	-	124,558	-	-
Restricted for Audit	-	1,631	-	-	-
Restricted for Maintenance of Roadways	-	-	-	569,689	-
Restricted for Tourism	-	-	-	-	395,260
Restricted for Employee Retirement	-	-	-	-	-
Restricted for Capital Improvements	-	-	-	-	-
Restricted for Economic Development	-	-	-	-	-
Restricted for Public Safety	-	-	-	-	-
Assigned for Railroad	803,504	-	-	-	-
Assigned for Ambulance Replacement	-	-	-	-	-
Assigned for Stormwater	-	-	-	-	-
Assigned for Golf Course	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
Total Fund Balances (Deficit)	803,504	1,631	124,558	569,689	395,260
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 892,758	\$ 32,623	\$ 515,052	\$ 569,689	\$ 397,270

Special Revenue										Capital Projects
IMRF Fund	Social Security	Lighthouse Pointe TIF	Foreign Fire Insurance	Overweight Truck Permits	Northern Gateway TIF	Eastern Gateway TIF	Downtown TIF	Ambulance Replacement		
\$ 69,077	\$ -	\$ 1,279,656	\$ 49,632	\$ 121,011	\$ 137,136	\$ -	\$ 2,627,875	\$ 770,123		
99,985	289,993	-	-	-	-	-	-	-		
-	-	-	-	15	-	-	-	324		
-	-	-	-	-	-	-	34,020	-		
-	-	897	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
\$ 169,062	\$ 289,993	\$ 1,280,553	\$ 49,632	\$ 121,026	\$ 137,136	\$ -	\$ 2,661,895	\$ 770,447		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-	-		
-	17,989	-	-	-	-	28,942	-	-		
-	17,989	-	-	-	-	28,942	-	-		
99,985	289,993	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	34,020	-		
99,985	289,993	-	-	-	-	-	34,020	-		
99,985	307,982	-	-	-	-	28,942	34,020	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	121,026	-	-	-	-		
69,077	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	1,280,553	-	-	137,136	-	2,627,875	-		
-	-	-	49,632	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	770,447		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	(17,989)	-	-	-	-	(28,942)	-	-		
69,077	(17,989)	1,280,553	49,632	121,026	137,136	(28,942)	2,627,875	770,447		
\$ 169,062	\$ 289,993	\$ 1,280,553	\$ 49,632	\$ 121,026	\$ 137,136	\$ -	\$ 2,661,895	\$ 770,447		

CITY OF ROCHELLE ILLINOIS

Section VII, Item 2.

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2024

	Capital Projects				
	Stormwater	Utility Tax	Sales Tax	Golf Course	Total
ASSETS					
Cash and Investments	\$ 146,846	\$ 314,131	\$ 821,754	\$ 1,197	\$ 7,229,941
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)					
Property Taxes	-	-	-	-	805,983
Accounts	-	63,301	-	5,000	343,515
Grants	-	-	-	-	88,076
Accrued Interest	-	-	-	-	1,256
Prepaid Items	-	-	-	8,893	138,932
Due from Other Governments	-	-	369,281	-	404,752
Due from Other Funds	-	-	-	-	605,084
TOTAL ASSETS	\$ 146,846	\$ 377,432	\$ 1,191,035	\$ 15,090	\$ 9,617,539
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 105	\$ -	\$ -	\$ 1,680	\$ 11,713
Accrued Payroll	-	-	-	2,982	30,262
Due to Other Funds	-	-	-	-	52,412
Total Liabilities	105	-	-	4,662	94,387
DEFERRED INFLOWS OF RESOURCES					
Unavailable Property Taxes	-	-	-	-	805,983
Unavailable Revenue - Grants	-	-	-	-	88,076
Total Deferred Inflows of Resources	-	-	-	-	894,059
Total Liabilities and Deferred Inflows of Resources	105	-	-	4,662	988,446
FUND BALANCES					
Nonspendable - Prepaid Items	-	-	-	8,893	133,451
Restricted for Audit	-	-	-	-	1,631
Restricted for Maintenance of Roadways	-	-	-	-	690,715
Restricted for Tourism	-	-	-	-	395,260
Restricted for Employee Retirement	-	-	-	-	69,077
Restricted for Capital Improvements	-	377,432	1,191,035	-	1,568,467
Restricted for Economic Development	-	-	-	-	4,045,564
Restricted for Public Safety	-	-	-	-	49,632
Assigned for Railroad	-	-	-	-	803,504
Assigned for Ambulance Replacement	-	-	-	-	770,447
Assigned for Stormwater	146,741	-	-	-	146,741
Assigned for Golf Course	-	-	-	1,535	1,535
Unassigned (Deficit)	-	-	-	-	(46,931)
Total Fund Balances (Deficit)	146,741	377,432	1,191,035	10,428	8,629,093
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 146,846	\$ 377,432	\$ 1,191,035	\$ 15,090	\$ 9,617,539

(See independent auditor's report.)

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

For the Year Ended December 31, 2024

	Special Revenue				
	Railroad	Audit	Insurance	Motor Fuel Tax	Hotel/Motel Tax
REVENUES					
Taxes	\$ -	\$ 27,984	\$ 374,671	\$ -	\$ 262,358
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	699,551	-
Charges for Services	1,043,745	-	-	-	-
Investment Income	10,025	11	672	85,387	11,757
Miscellaneous	-	-	-	-	53,772
Total Revenues	1,053,770	27,995	375,343	784,938	327,887
EXPENDITURES					
Current					
General Government	-	30,400	39,751	-	-
Public Safety	-	-	240,937	-	-
Public Works	321,924	-	85,303	-	-
Public Service Enterprises	-	-	8,309	-	-
Conservation and Development	-	-	-	-	151,087
Capital Outlay	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	321,924	30,400	374,300	-	151,087
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	731,846	(2,405)	1,043	784,938	176,800
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers (Out)	(403,513)	-	-	(1,663,267)	(60,000)
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	(403,513)	-	-	(1,663,267)	(60,000)
NET CHANGE IN FUND BALANCES	328,333	(2,405)	1,043	(878,329)	116,800
FUND BALANCES, JANUARY 1	475,171	4,036	123,515	1,448,018	278,460
FUND BALANCES (DEFICIT), DECEMBER 31	\$ 803,504	\$ 1,631	\$ 124,558	\$ 569,689	\$ 395,260

Special Revenue										Capital Projects
IMRF Fund	Social Security	Lighthouse Pointe TIF	Foreign Fire Insurance	Overweight Truck Permits	Northern Gateway TIF	Eastern Gateway TIF	Downtown TIF	Ambulance Replacement		
\$ 99,925	\$ 234,807	\$ 648,992	\$ 56,200	\$ -	\$ 174,237	\$ -	\$ 500,170	\$ -		
-	-	-	-	49,632	-	-	-	-		
22,045	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
908	79	35,274	713	3,082	1,074	-	52,251	33,090		
-	-	-	-	1,766	-	-	-	-		
122,878	234,886	684,266	56,913	54,480	175,311	-	552,421	33,090		
8,478	18,313	160,756	-	-	100,393	28,942	204,537	-		
36,739	78,485	-	8,247	-	-	-	-	-		
90,434	154,353	-	-	-	-	-	-	-		
5,652	10,465	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	54,098	-	-	-	164,380	165,736		
-	-	180,000	-	-	-	-	125,000	17,500		
-	-	56,475	-	-	-	-	107,036	5,292		
141,303	261,616	397,231	62,345	-	100,393	28,942	600,953	188,528		
(18,425)	(26,730)	287,035	(5,432)	54,480	74,918	(28,942)	(48,532)	(155,438)		
-	-	-	-	-	-	-	-	200,000		
-	-	-	-	(12,000)	-	-	-	-		
-	-	-	-	-	-	-	-	50,000		
-	-	-	-	(12,000)	-	-	-	250,000		
(18,425)	(26,730)	287,035	(5,432)	42,480	74,918	(28,942)	(48,532)	94,562		
87,502	8,741	993,518	55,064	78,546	62,218	-	2,676,407	675,885		
\$ 69,077	\$ (17,989)	\$ 1,280,553	\$ 49,632	\$ 121,026	\$ 137,136	\$ (28,942)	\$ 2,627,875	\$ 770,447		

(This statement is continued on the following page.)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2024

	Capital Projects				
	Stormwater	Utility Tax	Sales Tax	Golf Course	Total
REVENUES					
Taxes	\$ -	\$ 773,312	\$ 1,455,625	\$ -	\$ 4,608,281
Licenses and Permits	-	-	-	-	49,632
Intergovernmental	-	-	-	60,000	781,596
Charges for Services	1,907	-	-	323,832	1,369,484
Investment Income	2,152	9,868	56,692	3,691	306,726
Miscellaneous	-	-	-	5,605	61,143
Total Revenues	4,059	783,180	1,512,317	393,128	7,176,862
EXPENDITURES					
Current					
General Government	-	-	-	-	591,570
Public Safety	-	-	-	-	364,408
Public Works	105	-	-	-	652,119
Public Service Enterprises	-	-	-	-	24,426
Conservation and Development	-	-	-	361,173	512,260
Capital Outlay	25,769	-	-	96,033	506,016
Debt Service					
Principal	-	-	-	23,806	346,306
Interest and Fiscal Charges	-	-	-	-	168,803
Total Expenditures	25,874	-	-	481,012	3,165,908
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,815)	783,180	1,512,317	(87,884)	4,010,954
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	60,000	260,000
Transfers (Out)	-	(1,030,643)	(1,219,050)	-	(4,388,473)
Sale of Capital Assets	-	-	-	-	50,000
Total Other Financing Sources (Uses)	-	(1,030,643)	(1,219,050)	60,000	(4,078,473)
NET CHANGE IN FUND BALANCES	(21,815)	(247,463)	293,267	(27,884)	(67,519)
FUND BALANCES, JANUARY 1	168,556	624,895	897,768	38,312	8,696,612
FUND BALANCES (DEFICIT), DECEMBER 31	\$ 146,741	\$ 377,432	\$ 1,191,035	\$ 10,428	\$ 8,629,093

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAILROAD FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Charges for Services	\$ 1,119,300	\$ 1,043,745	\$ (75,555)
Investment Income	12,000	10,025	(1,975)
Total Revenues	1,131,300	1,053,770	(77,530)
EXPENDITURES			
Current			
Public Works			
Personal Services	193,921	216,173	22,252
Commodities	20,000	12,800	(7,200)
Other Services	34,600	41,219	6,619
Contractual Services	344,088	51,732	(292,356)
Capital Outlay	550,000	-	(550,000)
Total Expenditures	1,142,609	321,924	(820,685)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,309)	731,846	743,155
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(413,825)	(403,513)	10,312
Total Other Financing Sources (Uses)	(413,825)	(403,513)	10,312
NET CHANGE IN FUND BALANCE	\$ (425,134)	328,333	\$ 753,467
FUND BALANCE, JANUARY 1		475,171	
FUND BALANCE, DECEMBER 31		\$ 803,504	

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AUDIT FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 28,000	\$ 27,984	\$ (16)
Investment Income	50	11	(39)
Total Revenues	28,050	27,995	(55)
EXPENDITURES			
Current			
General Government			
Contractual Services	30,400	30,400	-
Total Expenditures	30,400	30,400	-
NET CHANGE IN FUND BALANCE	<u>\$ (2,350)</u>	<u>(2,405)</u>	<u>\$ (55)</u>
FUND BALANCE, JANUARY 1		<u>4,036</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 1,631</u>	

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 375,000	\$ 374,671	\$ (329)
Investment Income	50	672	622
Total Revenues	375,050	375,343	293
EXPENDITURES			
Current			
Contractual Services			
General Government	40,993	39,751	(1,242)
Public Safety	248,468	240,937	(7,531)
Public Works	87,969	85,303	(2,666)
Public Service Enterprises	8,569	8,309	(260)
Total Expenditures	385,999	374,300	(11,699)
NET CHANGE IN FUND BALANCE	<u><u>\$ (10,949)</u></u>	1,043	<u><u>\$ 11,992</u></u>
FUND BALANCE, JANUARY 1		<u>123,515</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 124,558</u></u>	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Intergovernmental			
State Motor Fuel Tax	\$ 1,070,965	\$ 419,876	\$ (651,089)
Grants	-	279,675	279,675
Investment Income	22,000	85,387	63,387
Total Revenues	1,092,965	784,938	(308,027)
EXPENDITURES			
None	-	-	-
Total Expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,092,965	784,938	(308,027)
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(2,405,000)	(1,663,267)	741,733
Total Other Financing Sources (Uses)	(2,405,000)	(1,663,267)	741,733
NET CHANGE IN FUND BALANCE	<u>\$ (1,312,035)</u>	(878,329)	<u>\$ 433,706</u>
FUND BALANCE, JANUARY 1		<u>1,448,018</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 569,689</u>	

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Hotel/Motel Tax	\$ 260,000	\$ 262,358	\$ 2,358
Investment Income	3,000	11,757	8,757
Miscellaneous	10,000	53,772	43,772
Total Revenues	273,000	327,887	54,887
EXPENDITURES			
Current			
Conservation and Development			
Personal Services	20,600	21,598	998
Commodities	6,000	1,978	(4,022)
Contractual Services	86,500	94,531	8,031
Miscellaneous	40,000	32,980	(7,020)
Capital Outlay	252,500	-	(252,500)
Total Expenditures	405,600	151,087	(254,513)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(132,600)	176,800	309,400
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(60,000)	(60,000)	-
Total Other Financing Sources (Uses)	(60,000)	(60,000)	-
NET CHANGE IN FUND BALANCE	<u>\$ (192,600)</u>	116,800	<u>\$ 309,400</u>
FUND BALANCE, JANUARY 1		<u>278,460</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 395,260</u>	

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IMRF FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 100,000	\$ 99,925	\$ (75)
Intergovernmental			
Replacement Taxes	24,250	22,045	(2,205)
Investment Income	300	908	608
Total Revenues	124,550	122,878	(1,672)
EXPENDITURES			
Current			
Pension Contributions			
General Government	8,280	8,478	198
Public Safety	35,880	36,739	859
Public Works	88,320	90,434	2,114
Public Service Enterprises	5,520	5,652	132
Total Expenditures	138,000	141,303	3,303
NET CHANGE IN FUND BALANCE	<u>\$ (13,450)</u>	(18,425)	<u>\$ (4,975)</u>
FUND BALANCE, JANUARY 1		<u>87,502</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 69,077</u>	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 235,000	\$ 234,807	\$ (193)
Investment Income	50	79	29
Total Revenues	235,050	234,886	(164)
EXPENDITURES			
Current			
Payroll Taxes			
General Government	16,800	18,313	1,513
Public Safety	72,000	78,485	6,485
Public Works	141,600	154,353	12,753
Public Service Enterprises	9,600	10,465	865
Total Expenditures	240,000	261,616	21,616
NET CHANGE IN FUND BALANCE	<u>\$ (4,950)</u>	(26,730)	<u>\$ (21,780)</u>
FUND BALANCE, JANUARY 1		<u>8,741</u>	
FUND BALANCE (DEFICIT), DECEMBER 31		<u>\$ (17,989)</u>	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIGHTHOUSE POINTE TIF FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 700,689	\$ 648,992	\$ (51,697)
Investment Income	7,000	35,274	28,274
Total Revenues	707,689	684,266	(23,423)
EXPENDITURES			
Current			
General Government			
Contractual Services	184,765	160,756	(24,009)
Capital outlay	680,000	-	(680,000)
Debt Service			
Principal	180,000	180,000	-
Interest and Fiscal Charges	56,475	56,475	-
Total Expenditures	1,101,240	397,231	(704,009)
NET CHANGE IN FUND BALANCE	<u><u>\$ (393,551)</u></u>	287,035	<u><u>\$ 680,586</u></u>
FUND BALANCE, JANUARY 1		<u>993,518</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 1,280,553</u></u>	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOREIGN FIRE INSURANCE FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Foreign Fire Insurance Tax	\$ 31,000	\$ 56,200	\$ 25,200
Investment Income	250	713	463
Total Revenues	31,250	56,913	25,663
EXPENDITURES			
Current			
Public Safety			
Contractual Services	20,000	8,247	(11,753)
Capital Outlay	47,000	54,098	7,098
Total Expenditures	67,000	62,345	(4,655)
NET CHANGE IN FUND BALANCE	<u>\$ (35,750)</u>	(5,432)	<u>\$ 30,318</u>
FUND BALANCE, JANUARY 1		<u>55,064</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 49,632</u>	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OVERWEIGHT TRUCK PERMITS FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Licenses and Permits	\$ 40,000	\$ 49,632	\$ 9,632
Investment Income	500	3,082	2,582
Miscellaneous	-	1,766	1,766
Total Revenues	40,500	54,480	13,980
EXPENDITURES			
Current			
Public Works			
Contractual Services	3,500	-	(3,500)
Total Expenditures	3,500	-	(3,500)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	37,000	54,480	17,480
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	(12,000)	(12,000)	-
NET CHANGE IN FUND BALANCE	\$ 25,000	42,480	\$ 17,480
FUND BALANCE, JANUARY 1		78,546	
FUND BALANCE, DECEMBER 31		\$ 121,026	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NORTHERN GATEWAY TIF FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 187,399	\$ 174,237	\$ (13,162)
Investment Income	250	1,074	824
Total Revenues	187,649	175,311	(12,338)
EXPENDITURES			
Current			
General Government			
Other Services	87,526	100,393	12,867
Total Expenditures	87,526	100,393	12,867
NET CHANGE IN FUND BALANCE	\$ 100,123	74,918	\$ (25,205)
FUND BALANCE, JANUARY 1		62,218	
FUND BALANCE, DECEMBER 31		\$ 137,136	

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOWNTOWN TIF FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Property Taxes	\$ 568,936	\$ 500,170	\$ (68,766)
Intergovernmental	1,151,740	-	(1,151,740)
Investment Income	2,500	52,251	49,751
Total Revenues	1,723,176	552,421	(1,170,755)
EXPENDITURES			
Current			
General Government			
Other Services	151,550	204,537	52,987
Capital Outlay	2,572,700	164,380	(2,408,320)
Debt Service			
Principal	115,000	125,000	10,000
Interest and Fiscal Charges	121,412	107,036	(14,376)
Total Expenditures	2,960,662	600,953	(2,359,709)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,237,486)	(48,532)	1,188,954
OTHER FINANCING SOURCES (USES)			
Bond Issuance	2,500,000	-	(2,500,000)
Total Other Financing Sources (Uses)	2,500,000	-	(2,500,000)
NET CHANGE IN FUND BALANCE	<u>\$ 1,262,514</u>	<u>(48,532)</u>	<u>\$ (1,311,046)</u>
FUND BALANCE, JANUARY 1		<u>2,676,407</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 2,627,875</u>	

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AMBULANCE REPLACEMENT FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Investment Income	\$ 5,000	\$ 33,090	\$ 28,090
Total Revenues	5,000	33,090	28,090
EXPENDITURES			
Capital Outlay	143,500	165,736	22,236
Debt Service			
Principal	17,500	17,500	-
Interest and Fiscal Charges	5,292	5,292	-
Total Expenditures	166,292	188,528	22,236
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(161,292)	(155,438)	5,854
OTHER FINANCING SOURCES (USES)			
Transfers In	(200,000)	200,000	400,000
Sale of Capital Assets	-	50,000	50,000
Total Other Financing Sources (Uses)	(200,000)	250,000	450,000
NET CHANGE IN FUND BALANCE	\$ (361,292)	94,562	\$ 455,854
FUND BALANCE, JANUARY 1		675,885	
FUND BALANCE, DECEMBER 31		\$ 770,447	

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STORMWATER FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Charges for Services	\$ 2,000	\$ 1,907	\$ (93)
Investment Income	700	2,152	1,452
Total Revenues	2,700	4,059	1,359
EXPENDITURES			
Current			
Public Works			
Contractual Services	4,000	105	(3,895)
Capital Outlay	138,000	25,769	(112,231)
Total Expenditures	142,000	25,874	(116,126)
NET CHANGE IN FUND BALANCE	<u><u>\$ (139,300)</u></u>	<u>(21,815)</u>	<u><u>\$ 117,485</u></u>
FUND BALANCE, JANUARY 1		<u>168,556</u>	
FUND BALANCE, DECEMBER 31		<u><u>\$ 146,741</u></u>	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
UTILITY TAX FUND

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Utility Taxes	\$ 1,088,000	\$ 773,312	\$ (314,688)
Investment Income	15,000	9,868	(5,132)
Total Revenues	1,103,000	783,180	(319,820)
EXPENDITURES			
None	-	-	-
Total Expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,103,000	783,180	(319,820)
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(2,300,000)	(1,030,643)	1,269,357
Total Other Financing Sources (Uses)	(2,300,000)	(1,030,643)	1,269,357
NET CHANGE IN FUND BALANCE	<u>\$ (1,197,000)</u>	(247,463)	<u>\$ 949,537</u>
FUND BALANCE, JANUARY 1		<u>624,895</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 377,432</u>	

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SALES TAX FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes			
Sales Tax	\$ 1,575,000	\$ 1,455,625	\$ (119,375)
Investment Income	65,000	56,692	(8,308)
Total Revenues	1,640,000	1,512,317	(127,683)
EXPENDITURES			
None	-	-	-
Total Expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,640,000	1,512,317	(127,683)
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(2,100,000)	(1,219,050)	880,950
Total Other Financing Sources (Uses)	(2,100,000)	(1,219,050)	880,950
NET CHANGE IN FUND BALANCE	<u>\$ (460,000)</u>	293,267	<u>\$ 753,267</u>
FUND BALANCE, JANUARY 1		<u>897,768</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 1,191,035</u>	

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GOLF COURSE FUND**

For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Intergovernmental	\$ 60,000	\$ 60,000	\$ -
Charges for Services	253,500	323,832	70,332
Investment Income	800	3,691	2,891
Miscellaneous	7,500	5,605	(1,895)
Total Revenues	321,800	393,128	71,328
EXPENDITURES			
Current			
Conservation and Development			
Personal Services	212,964	252,916	39,952
Commodities	34,000	42,963	8,963
Contractual Services	56,000	53,773	(2,227)
Miscellaneous	2,500	11,521	9,021
Capital Outlay	72,000	96,033	24,033
Debt Service			
Principal	-	23,806	23,806
Total Expenditures	377,464	481,012	103,548
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(55,664)	(87,884)	(32,220)
OTHER FINANCING SOURCES (USES)			
Transfers In	(60,000)	60,000	120,000
Total Other Financing Sources (Uses)	(60,000)	60,000	120,000
NET CHANGE IN FUND BALANCE	<u>\$ (115,664)</u>	<u>(27,884)</u>	<u>\$ 87,780</u>
FUND BALANCE, JANUARY 1		<u>38,312</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 10,428</u>	

NONMAJOR ENTERPRISE FUNDS

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS

December 31, 2024

	Landfill	Airport	Total Nonmajor Enterprise
CURRENT ASSETS			
Cash and Investments	\$ 4,314,518	\$ 9,381	\$ 4,323,899
Receivables			
Property Taxes	-	56,759	56,759
Accounts	272,677	30,026	302,703
Leases	-	12,171	12,171
Prepaid Expenses	4,454	8,013	12,467
Inventory	-	63,686	63,686
Restricted Assets			
Cash Held at Paying Agent	-	59,197	59,197
Total Current Assets	4,591,649	239,233	4,830,882
NONCURRENT ASSETS			
Leases Receivable	-	691,008	691,008
Subtotal Noncurrent Assets	-	691,008	691,008
CAPITAL ASSETS			
Nondepreciable	708,563	1,873,554	2,582,117
Depreciable	595,158	5,875,936	6,471,094
Accumulated Depreciation	(523,789)	(3,832,914)	(4,356,703)
Total Capital Assets	779,932	3,916,576	4,696,508
Total Noncurrent Assets	779,932	4,607,584	5,387,516
Total Assets	5,371,581	4,846,817	10,218,398
DEFERRED OUTFLOWS OF RESOURCES			
Pension Items	-	50,608	50,608
OPEB Items	-	9,226	9,226
Unamortized Loss on Refunding	-	10,650	10,650
Total Deferred Outflows of Resources	-	70,484	70,484
Total Assets and Deferred Outflows of Resources	5,371,581	4,917,301	10,288,882

(This schedule is continued on the following page.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS (Continued)

December 31, 2024

	Landfill	Airport	Total Nonmajor Enterprise
CURRENT LIABILITIES			
Accounts Payable	\$ 256	\$ 10,024	\$ 10,280
Accrued Payroll	-	3,465	3,465
Accrued Interest Payable	-	4,197	4,197
Due to Other Funds	-	30,985	30,985
General Obligation Bonds Payable	-	55,000	55,000
Compensated Absences Payable	-	9,614	9,614
OPEB Liability	-	3,717	3,717
Total Current Liabilities	256	117,002	117,258
LONG-TERM LIABILITIES			
General Obligation Bonds Payable	-	220,000	220,000
Net Pension Liability	-	15,543	15,543
OPEB Liability	-	12,545	12,545
Total Long-Term Liabilities	-	248,088	248,088
Total Liabilities	256	365,090	365,346
DEFERRED INFLOWS OF RESOURCES			
Pension Items	-	916	916
OPEB Items	-	1,373	1,373
Leases	-	663,663	663,663
Deferred Property Taxes	-	66,499	66,499
Total Deferred Inflows of Resources	-	732,451	732,451
Total Liabilities and Deferred Inflows of Resources	256	1,097,541	1,097,797
NET POSITION			
Net Investment in Capital Assets	779,932	3,652,226	4,432,158
Unrestricted	4,591,393	167,534	4,758,927
TOTAL NET POSITION	\$ 5,371,325	\$ 3,819,760	\$ 9,191,085

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2024

	Landfill	Airport	Total Nonmajor Enterprise
OPERATING REVENUES			
Charges for Services	\$ 872,089	\$ 451,387	\$ 1,323,476
Total Operating Revenues	872,089	451,387	1,323,476
OPERATING EXPENSES			
Personal Services	-	162,134	162,134
Commodities	626	222,169	222,795
Contractual Services	518,865	137,740	656,605
Depreciation/Amortization	45,940	172,579	218,519
Total Operating Expenses	565,431	694,622	1,260,053
OPERATING INCOME (LOSS)	306,658	(243,235)	63,423
OTHER INCOME (EXPENSE)			
Taxes	-	65,207	65,207
Investment Income	234,645	807	235,452
Intergovernmental	-	707,173	707,173
Interest Expense	-	(25,598)	(25,598)
Total Other Income (Expense)	234,645	747,589	982,234
NET INCOME BEFORE TRANSFERS	541,303	504,354	1,045,657
TRANSFERS			
Transfers In	-	165,000	165,000
Transfers (Out)	(680,365)	-	(680,365)
Total Transfers	(680,365)	165,000	(515,365)
CHANGE IN NET POSITION	(139,062)	669,354	530,292
NET POSITION, JANUARY 1	5,510,387	3,150,406	8,660,793
NET POSITION, DECEMBER 31	\$ 5,371,325	\$ 3,819,760	\$ 9,191,085

(See independent auditor's report.)

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2024

	Landfill	Airport	Total Nonmajor Enterprise
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users	\$ 725,412	\$ 423,506	\$ 1,148,918
Payments to Suppliers	(515,556)	(377,640)	(893,196)
Payments to Employees	-	(178,265)	(178,265)
Payments to Other Funds	-	(25,041)	(25,041)
Net Cash from Operating Activities	209,856	(157,440)	52,416
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	-	165,000	165,000
Transfers out	(680,365)	-	(680,365)
Repayment of Loans from Other Funds	-	(42,973)	(42,973)
Receipts from Property and other Taxes	-	71,852	71,852
Net Cash from Noncapital Financing Activities	(680,365)	193,879	(486,486)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Assets Purchased	(76,973)	(663,651)	(740,624)
Principal Payments on Long-Term Debt	-	(50,000)	(50,000)
Interest Payments on Long-Term Debt	-	(24,218)	(24,218)
Grant Receipts	-	707,173	707,173
Net Cash from Capital and Related Financing Activities	(76,973)	(30,696)	(107,669)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	234,645	(3,443)	231,202
Net Cash from Investing Activities	234,645	(3,443)	231,202
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(312,837)	2,300	(310,537)
CASH AND CASH EQUIVALENTS, JANUARY 1	4,627,355	7,081	4,634,436
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 4,314,518	\$ 9,381	\$ 4,323,899

(This schedule is continued on the following page.)

COMBINING STATEMENT OF CASH FLOWS (Continued)
NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2024

	Landfill	Airport	Total Nonmajor Enterprise
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 306,658	\$ (243,235)	\$ 63,423
Adjustments to Reconcile Operating Income (Loss) to Net Cash From Operating Activities			
Depreciation and amortization	45,940	172,579	218,519
Changes in Assets and Liabilities			
Accounts Receivables	(146,677)	(14,548)	(161,225)
Prepaid Expenses	4,544	(647)	3,897
Inventory	-	(44,257)	(44,257)
Pension Items - IMRF	-	(23,670)	(23,670)
Pension Items - OPEB	-	1,194	1,194
Lease Revenue Items	-	(13,333)	(13,333)
Accounts Payable	(609)	8,778	8,169
Unearned Revenue	-	(6,646)	(6,646)
Accrued Payroll	-	810	810
Compensated Absences	-	5,535	5,535
NET CASH FROM OPERATING ACTIVITIES	\$ 209,856	\$ (157,440)	\$ 52,416
CASH AND INVESTMENTS			
Cash and Cash Equivalents	\$ 4,314,518	\$ 9,381	\$ 4,323,899
TOTAL CASH AND INVESTMENTS	\$ 4,314,518	\$ 9,381	\$ 4,323,899
NONCASH TRANSACTIONS			
None	\$ -	\$ -	\$ -
TOTAL NONCASH TRANSACTIONS	\$ -	\$ -	\$ -

INTERNAL SERVICE FUNDS

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2024

	Administrative Services	Network Administration	Total Internal Service Funds
CURRENT ASSETS			
Cash and Investments	\$ 177,198	\$ 591,585	\$ 768,783
Receivables			
Other	60,066	-	60,066
Prepaid Items	8,305	5,251	13,556
Total Current Assets	245,569	596,836	842,405
NONCURRENT ASSETS			
None	-	-	-
Subtotal Noncurrent Assets	-	-	-
CAPITAL ASSETS			
Depreciable	324,416	40,240	364,656
Accumulated Depreciation	(137,499)	(30,700)	(168,199)
Total Capital Assets	186,917	9,540	196,457
Total Noncurrent Assets	186,917	9,540	196,457
Total Assets	432,486	606,376	1,038,862
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	432,486	606,376	1,038,862
CURRENT LIABILITIES			
Accounts Payable	57,712	30,360	88,072
Accrued Payroll	138,653	12,339	150,992
Compensated Absences Payable	115,794	58,473	174,267
Total Current Liabilities	312,159	101,172	413,331
LONG-TERM LIABILITIES			
None	-	-	-
Total Long-Term Liabilities	-	-	-
Total Liabilities	312,159	101,172	413,331
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
Total Deferred Inflows of Resources	-	-	-
Total Liabilities and Deferred Inflows of Resources	312,159	101,172	413,331
NET POSITION			
Unrestricted	120,327	505,204	625,531
TOTAL NET POSITION	\$ 120,327	\$ 505,204	\$ 625,531

(See independent auditor's report.)

CITY OF ROCHELLE, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS**

For the Year Ended December 31, 2024

	Administrative Services	Network Administration	Total Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ 1,635,603	\$ 1,201,651	\$ 2,837,254
Miscellaneous	2,728	-	2,728
Total Operating Revenues	1,638,331	1,201,651	2,839,982
OPERATING EXPENSES			
Administration	1,635,653	542,730	2,178,383
Commodities	-	122,265	122,265
Contractual Services	-	409,767	409,767
Depreciation	10,384	8,048	18,432
Total Operating Expenses	1,646,037	1,082,810	2,728,847
OPERATING INCOME (LOSS)	(7,706)	118,841	111,135
OTHER INCOME (EXPENSE)			
Investment Income	-	6,248	6,248
CHANGE IN NET POSITION	(7,706)	125,089	117,383
NET POSITION, JANUARY 1	128,033	380,115	508,148
NET POSITION, DECEMBER 31	\$ 120,327	\$ 505,204	\$ 625,531

(See independent auditor's report.)

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2024

	Administrative Services	Network Administration	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Interfund Service Transactions	\$ 1,689,833	\$ 1,201,651	\$ 2,891,484
Payments to Suppliers	(228,861)	(541,053)	(769,914)
Payments to Employees	(1,321,335)	(503,915)	(1,825,250)
Net Cash from Operating Activities	139,637	156,683	296,320
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
None	-	-	-
Net Cash from Noncapital Financing Activities	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital assets purchased	(390)	-	(390)
Net Cash from Capital and Related Financing Activities	(390)	-	(390)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	6,248	6,248
Net Cash from Investing Activities	-	6,248	6,248
NET INCREASE IN CASH AND CASH EQUIVALENTS	139,247	162,931	302,178
CASH AND CASH EQUIVALENTS, JANUARY 1	37,951	428,654	466,605
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 177,198</u>	<u>\$ 591,585</u>	<u>\$ 768,783</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income (Loss)	\$ (7,706)	\$ 118,841	\$ 111,135
Adjustments to Reconcile Operating Income (Loss) to Net Cash From Operating Activities			
Depreciation	10,384	8,048	18,432
Changes in Assets and Liabilities			
Accounts Receivables	51,502	-	51,502
Prepaid Items	8,010	2,907	10,917
Accounts Payable	52,420	(11,928)	40,492
Accrued Payroll	(4,122)	2,104	(2,018)
Compensated Absences	29,149	36,711	65,860
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 139,637</u>	<u>\$ 156,683</u>	<u>\$ 296,320</u>
CASH AND INVESTMENTS			
Cash and Cash Equivalents	<u>\$ 177,198</u>	<u>\$ 591,585</u>	<u>\$ 768,783</u>
TOTAL CASH AND INVESTMENTS	<u>\$ 177,198</u>	<u>\$ 591,585</u>	<u>\$ 768,783</u>
NONCASH TRANSACTIONS			
None	\$ -	\$ -	\$ -
TOTAL NONCASH TRANSACTIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(See independent auditor's report.)

FIDUCIARY FUNDS

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

**COMBINING STATEMENT OF PLAN NET POSITION
PENSION TRUST FUNDS**

December 31, 2024

	Pension Trust		
	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Short-Term Investments	\$ 239,206	\$ 160,372	\$ 399,578
Investments, at Fair Value			
Annuity Contracts	-	224,095	224,095
Investments Held in the Illinois Firefighters'			
Pension Investment Fund	-	13,745,230	13,745,230
Investments Held in the Illinois Police			
Officers' Pension Investment Fund	15,992,248	-	15,992,248
Total Assets	16,231,454	14,129,697	30,361,151
LIABILITIES			
None	-	-	-
Total Liabilities	-	-	-
NET POSITION RESTRICTED FOR PENSIONS	\$ 16,231,454	\$ 14,129,697	\$ 30,361,151

(See independent auditor's report.)

COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
PENSION TRUST FUNDS

For the Year Ended December 31, 2024

	Pension Trust		
	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer Contributions	\$ 1,191,322	\$ 702,509	\$ 1,893,831
Employee Contributions	198,209	166,448	364,657
Total Contributions	1,389,531	868,957	2,258,488
Investment Income			
Net Appreciation in Fair Value of Investments	1,278,908	1,057,794	2,336,702
Interest	95,380	267,882	363,262
Total Investment Income	1,374,288	1,325,676	2,699,964
Less Investment Expense	(8,434)	(16,036)	(24,470)
Net Investment Income	1,365,854	1,309,640	2,675,494
Total Additions	2,755,385	2,178,597	4,933,982
DEDUCTIONS			
Benefits and Refunds	1,275,320	730,817	2,006,137
Administrative Expenses	20,268	17,863	38,131
Total Deductions	1,295,588	748,680	2,044,268
CHANGE IN NET POSITION	1,459,797	1,429,917	2,889,714
NET POSITION RESTRICTED FOR PENSIONS			
January 1	14,771,657	12,699,780	27,471,437
December 31	\$ 16,231,454	\$ 14,129,697	\$ 30,361,151

(See independent auditor's report.)

SUPPLEMENTARY INFORMATION

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT

For the Year Ended December 31, 2024

CSFA Number	Program Name	State	Federal	Match	Total
420-00-1758	Site Improvements	\$ 822,760	\$ -	\$ -	\$ 822,760
420-00-2560	Rebuild Downtown & Main Streets Capital Grant	34,020	-	-	34,020
420-60-2511	Aviation Fuel Tax Program	38,077	-	-	38,077
420-75-1632	Community Development Block Grant Public Infrastructure Program	-	-	-	-
494-10-0343	State and Community Highway Safety/National Priority Safety Program	-	10,738	-	10,738
494-60-2421	COVID-19 Airport Relief Program	-	-	-	-
569-00-2537	Law Enforcement Camera Grant	9,535	-	-	9,535
	All other federal expenditures	-	5,844,005	-	5,844,005
	TOTALS	\$ 904,392	\$ 5,854,743	\$ -	\$ 6,759,135

(See independent auditor's report.)

STATISTICAL SECTION

This part of the City of Rochelle, Illinois’ annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City’s overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.	137-146
Revenue Capacity	
These schedules contain information to help the reader assess the City’s most significant local revenue source, the sales tax and property tax.	147-150
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.	151-155
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.	156-157
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.	158-162

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2016	2016*	2017	2018
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	\$ 49,182,739	\$ 50,119,377	\$ 49,454,386	\$ 51,569,571
Restricted	1,880,549	2,793,415	3,603,895	4,821,676
Unrestricted	(10,770,965)	(11,717,240)	(10,156,454)	(10,607,508)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 40,292,323	\$ 41,195,552	\$ 42,901,827	\$ 45,783,739
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	\$ 63,145,375	\$ 66,767,303	\$ 66,624,091	\$ 68,151,628
Restricted	8,406,663	6,791,996	7,581,483	8,564,665
Unrestricted	16,529,457	18,127,812	19,287,555	20,199,507
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 88,081,495	\$ 91,687,111	\$ 93,493,129	\$ 96,915,800
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	\$ 112,328,114	\$ 116,886,680	\$ 116,078,477	\$ 119,721,199
Restricted	10,287,212	9,585,411	11,185,378	13,386,341
Unrestricted	5,758,492	6,410,572	9,131,101	9,591,999
TOTAL PRIMARY GOVERNMENT	\$ 128,373,818	\$ 132,882,663	\$ 136,394,956	\$ 142,699,539

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ 56,955,178	\$ 58,859,625	\$ 56,052,242	\$ 57,018,451	\$ 62,402,793	\$ 64,618,401
5,704,813	5,013,689	6,716,537	5,864,305	7,365,060	6,951,461
(10,454,471)	(5,597,443)	(2,912,534)	614,030	(2,586,783)	(1,248,907)
\$ 52,205,520	\$ 58,275,871	\$ 59,856,245	\$ 63,496,786	\$ 67,181,070	\$ 70,320,955
\$ 72,056,083	\$ 79,346,069	\$ 82,675,832	\$ 80,061,755	\$ 77,348,124	\$ 79,385,523
9,843,922	563,537	96,626	96,991	-	218,709
21,818,321	35,080,354	30,520,400	33,125,292	43,753,343	51,139,829
\$ 103,718,326	\$ 114,989,960	\$ 113,292,858	\$ 113,284,038	\$ 121,101,467	\$ 130,744,061
\$ 129,011,261	\$ 138,205,694	\$ 138,728,074	\$ 137,080,206	\$ 139,750,917	\$ 144,003,924
15,548,735	5,577,226	6,813,163	5,961,296	7,365,060	7,170,170
11,363,850	29,482,911	27,607,866	33,739,322	41,166,560	49,890,922
\$ 155,923,846	\$ 173,265,831	\$ 173,149,103	\$ 176,780,824	\$ 188,282,537	\$ 201,065,016

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2016	2016*	2017	2018
EXPENSES				
Governmental Activities				
General Government	\$ 2,413,156	\$ 2,371,762	\$ 2,223,886	\$ 2,625,102
Public Safety	6,846,217	4,865,637	6,178,925	7,114,566
Public Works	3,746,863	2,545,336	3,476,945	3,890,595
Public Service Enterprises	198,816	115,159	119,565	230,942
Conservation and Development	792,489	629,061	726,054	657,933
Interest	130,792	91,162	134,347	141,853
Total Governmental Activities Expenses	14,128,333	10,618,117	12,859,722	14,660,991
BUSINESS-TYPE ACTIVITIES				
Electric	35,706,844	23,889,662	36,247,916	35,119,696
Water**	4,284,257	3,086,559	4,682,269	5,624,050
Water Reclamation**	-	-	-	-
Communications	724,692	476,654	-	-
Technology Center	930,401	646,669	1,184,320	1,149,385
Landfill	827,404	471,220	567,450	379,612
Airport	592,585	491,928	583,104	641,746
Total Business-Type Activities Expenses	43,066,183	29,062,692	43,265,059	42,914,489
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 57,194,516	\$ 39,680,809	\$ 56,124,781	\$ 57,575,480
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	\$ 1,823,521	\$ 1,162,738	\$ 2,505,643	\$ 2,536,084
Public Safety	492,360	394,864	546,731	690,712
Public Works	243,586	238,358	324,057	423,402
Public Service Enterprises	50,895	223,469	234,906	214,115
Operating Grants and Contributions	271,822	253,482	354,304	383,263
Capital Grants and Contributions	633,615	308,156	5,606	1,788,889
Total Governmental Activities Program Revenues	3,515,799	2,581,067	3,971,247	6,036,465
Business-Type Activities				
Charges for Services				
Electric	33,991,035	37,475,729	26,749,579	38,988,537
Water**	5,640,153	5,050,143	3,870,287	6,175,344
Water Reclamation**	-	-	-	-
Communications	680,050	628,911	343,615	-
Technology Center	1,359,234	1,185,971	761,308	1,287,994
Landfill	1,396,251	1,233,518	840,940	807,633
Airport	415,736	361,269	443,835	308,849
Operating Grants and Contributions	-	-	-	-
Capital Grants and Contributions	803,867	25,511	1,294,396	1,881
Total Business-Type Activities Program Revenues	44,286,326	45,961,052	34,303,960	47,570,238
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 47,802,125	\$ 48,542,119	\$ 38,275,207	\$ 53,606,703

2019	2020	2021	2022	2023	2024
\$ 2,151,923	\$ 2,333,766	\$ 2,383,960	\$ 1,978,163	\$ 3,151,801	\$ 4,904,669
7,242,733	6,689,478	6,284,213	7,724,663	8,530,843	9,822,263
4,129,244	4,385,718	6,255,947	6,343,274	5,375,282	3,620,425
153,869	140,131	212,432	197,664	234,241	252,570
545,596	376,860	399,595	436,521	480,756	545,304
271,801	258,405	235,492	198,764	284,332	245,765
14,495,166	14,184,358	15,771,639	16,879,049	18,057,255	19,390,996
33,569,899	35,499,007	35,116,085	36,365,267	37,092,479	37,603,501
6,026,110	3,063,276	3,332,190	4,313,536	3,962,469	3,765,718
-	3,276,009	4,213,447	4,814,149	5,159,937	4,990,873
-	-	-	-	-	-
1,161,545	870,283	890,176	1,180,920	1,316,476	1,104,002
379,992	445,106	555,521	1,178,106	739,760	565,431
585,281	489,087	589,650	723,142	664,847	720,220
41,722,827	43,642,768	44,697,069	48,575,120	48,935,968	48,749,745
\$ 56,217,993	\$ 57,827,126	\$ 60,468,708	\$ 65,454,169	\$ 66,993,223	\$ 68,140,741
\$ 2,953,400	\$ 1,145,510	\$ 1,073,874	\$ 1,467,864	\$ 1,478,398	\$ 1,289,930
651,916	729,978	1,052,005	1,254,668	1,325,368	1,250,357
417,931	418,161	358,212	346,017	296,135	310,064
207,445	224,452	287,731	277,614	318,609	391,082
348,271	1,255,248	441,057	1,268,735	407,703	550,149
3,812,585	1,623,130	295,321	210,321	941,237	428,873
8,391,548	5,396,479	3,508,200	4,825,219	4,767,450	4,220,455
39,026,749	36,430,535	35,466,187	39,893,952	44,907,203	44,586,423
6,183,478	3,199,659	3,324,397	3,347,084	4,097,823	3,794,146
-	3,485,392	3,795,872	4,130,672	4,292,436	4,685,817
-	-	-	-	-	-
1,394,169	1,522,874	1,439,758	1,410,075	1,566,361	1,197,051
656,506	700,373	727,444	703,273	774,421	872,089
367,352	214,312	345,050	464,141	386,394	451,387
-	-	-	-	569,217	1,475,877
905,050	387,556	54,167	494,772	38,196	3,492,180
48,533,304	45,940,701	45,152,875	50,443,969	56,632,051	60,554,970
\$ 56,924,852	\$ 51,337,180	\$ 48,661,075	\$ 55,269,188	\$ 61,399,501	\$ 64,775,425

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2016	2016*	2017	2018
NET (EXPENSE) REVENUE				
Governmental Activities	\$ (10,612,534)	\$ (8,037,050)	\$ (8,888,475)	\$ (8,624,526)
Business-Type Activities	1,220,143	16,898,360	(8,961,099)	4,655,749
TOTAL PRIMARY GOVERNMENT NET REVENUES (EXPENSES)	\$ (9,392,391)	\$ 8,861,310	\$ (17,849,574)	\$ (3,968,777)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property and Replacement***	\$ 3,069,810	\$ 3,120,172	\$ 3,376,985	\$ 3,455,154
Sales and Use	3,023,254	2,092,098	3,103,976	3,379,510
Telecommunications	365,031	241,024	298,393	304,444
Hotel/Motel	240,367	176,766	225,959	252,426
Utility	358,799	243,024	385,033	444,058
Other	144,399	109,493	158,963	177,277
Shared Income Tax	1,020,325	581,502	879,364	916,864
Intergovernmental - Unrestricted	-	78,747	78,022	369,607
Replacement Taxes***	-	-	-	-
Investment Income	5,962	7,884	33,906	123,024
Miscellaneous	43,588	423,491	67,454	133,531
Sale of Transmission Assets	-	-	-	-
Gain on Sale of Capital Assets	10,400	-	10,249	168,845
Transfers In	2,161,975	1,866,078	2,353,969	2,076,297
Total Governmental Activities	10,443,910	8,940,279	10,972,273	11,801,037
Business-Type Activities				
Property Taxes	-	-	-	-
Replacement Taxes	58,563	63,084	61,739	19,287
Investment Income	43,871	28,917	95,728	301,569
Sale of Transmission Assets	-	-	-	-
Gain on Sale of Capital Assets	-	-	-	-
Miscellaneous	642,203	138,425	354,412	250,360
Transfers	(2,161,975)	(1,866,078)	(2,353,969)	(2,076,297)
Total Business-Type Activities	(1,417,338)	(1,635,652)	(1,842,090)	(1,505,081)
TOTAL PRIMARY GOVERNMENT	\$ 9,026,572	\$ 7,304,627	\$ 9,130,183	\$ 10,295,956
CHANGE IN NET POSITION				
Governmental Activities	\$ (168,624)	\$ 903,229	\$ 2,083,798	\$ 3,176,511
Business-Type Activities	(197,195)	15,262,708	(10,803,189)	3,150,668
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ (365,819)	\$ 16,165,937	\$ (8,719,391)	\$ 6,327,179

*Change in fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

**The Water and Water Reclamation Fund was split into two separate funds as of the start of fiscal year 2020.

***Starting in fiscal year 2021, the City split the Property and Replacement Taxes into two separate categories.

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ (6,103,618)	\$ (8,787,879)	\$ (12,263,439)	\$ (12,053,830)	\$ (13,289,805)	\$ (15,170,541)
6,810,477	2,297,933	455,806	1,868,849	7,696,083	11,805,225
\$ 706,859	\$ (6,489,946)	\$ (11,807,633)	\$ (10,184,981)	\$ (5,593,722)	\$ (3,365,316)
\$ 3,575,806	\$ 3,747,149	\$ 3,925,817	\$ 3,933,447	\$ 4,193,719	\$ 4,408,386
3,653,642	3,476,277	4,246,783	4,890,269	4,614,153	4,732,668
317,761	294,976	265,957	306,911	339,828	344,559
263,299	105,727	242,022	281,442	268,037	262,358
489,247	496,334	536,084	695,811	779,799	773,312
178,915	150,281	341,250	366,606	397,481	436,529
1,019,048	1,040,397	1,263,654	1,539,199	1,508,709	1,604,123
75,000	75,000	75,000	75,000	598,524	-
-	-	433,191	876,498	729,208	427,996
210,623	120,034	19,020	5,854	859,809	1,055,392
64,468	36,197	93,625	360,038	205,455	120,435
-	3,730,000	-	-	-	-
-	-	-	110,932	-	-
2,677,590	1,585,858	2,401,410	2,252,364	2,479,367	4,144,668
12,525,399	14,858,230	13,843,813	15,694,371	16,974,089	18,310,426
-	-	-	-	61,447	65,207
61,013	59,498	59,398	-	-	-
398,054	197,758	99,271	47,149	1,004,818	1,827,201
-	9,989,799	-	-	-	-
-	80,681	-	163,046	-	-
373,355	231,817	89,833	101,083	1,534,448	89,629
(2,677,590)	(1,585,858)	(2,401,410)	(2,252,364)	(2,479,367)	(4,144,668)
(1,845,168)	8,973,695	(2,152,908)	(1,941,086)	121,346	(2,162,631)
\$ 10,680,231	\$ 23,831,925	\$ 11,690,905	\$ 13,753,285	\$ 17,095,435	\$ 16,147,795
\$ 6,421,781	\$ 6,070,351	\$ 1,580,374	\$ 3,640,541	\$ 3,684,284	\$ 3,139,885
4,965,309	11,271,628	(1,697,102)	(72,237)	7,817,429	9,642,594
\$ 11,387,090	\$ 17,341,979	\$ (116,728)	\$ 3,568,304	\$ 11,501,713	\$ 12,782,479

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2016*	2017	2018
GENERAL FUND				
Nonspendable	\$ 171,592	\$ -	\$ -	\$ -
Restricted				
Cemetery	140,630	141,244	142,281	118,555
Community Development	787	267	-	-
Unrestricted				
Assigned for Subsequent Years' Budget	-	-	-	-
Unassigned	1,202,523	1,975,346	1,992,109	2,646,925
TOTAL GENERAL FUND	\$ 1,515,532	\$ 2,116,857	\$ 2,134,390	\$ 2,765,480
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable Prepaid Items	\$ 217,950	\$ 294,061	\$ 13,789	\$ 13,581
Restricted				
Audit	3,236	16,518	14,051	3,662
Maintenance of Roadways	50,692	239,433	396,015	586,421
Tourism	242,212	195,302	161,373	174,498
Employee Retirement	-	153,014	2,553	30,475
Insurance	-	-	58,062	-
Capital Improvements	1,042,541	1,864,478	2,423,859	7,773,430
Economic Development	361,688	140,428	373,361	579,373
Public Safety	32,219	42,731	32,340	55,262
Committed - Ambulance Replacement	-	-	-	-
Assigned - Railroad	768,745	656,813	1,873,310	1,796,258
Assigned - Ambulance Replacement	27,214	40,565	60,711	205,079
Assigned - Stormwater	119,483	117,286	108,260	128,646
Assigned - Capital Purposes	36,940	22,483	34,650	48,468
Unassigned	(178,417)	(1,040,345)	(625,916)	(303,391)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 2,724,503	\$ 2,742,767	\$ 4,926,418	\$ 11,091,762

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ 54,802	\$ 48,167	\$ 22,225	\$ 103,163	\$ 108,088	\$ 129,809
121,731	122,500	122,550	122,550	131,115	131,115
-	-	-	-	-	-
-	-	955,178	1,297,046	-	-
3,483,358	8,265,364	8,331,743	10,209,776	11,609,779	11,510,402
\$ 3,659,891	\$ 8,436,031	\$ 9,431,696	\$ 11,732,535	\$ 11,848,982	\$ 11,771,326
\$ 564,360	\$ 13,646	\$ -	\$ 37,784	\$ 113,883	\$ 133,451
2,662	2,885	6,559	9,311	4,036	1,631
807,163	280,785	989,573	1,303,308	1,526,564	690,715
199,873	157,334	221,696	408,712	278,460	395,260
27,569	29,464	44,100	67,080	96,243	69,077
99,483	97,700	66,966	47,644	18,772	-
8,087,647	3,191,020	3,650,951	2,584,137	1,522,663	1,568,467
809,383	1,071,598	1,567,467	1,281,323	3,732,143	4,045,564
49,302	46,757	46,675	40,240	55,064	49,632
-	-	-	-	-	-
1,604,639	1,805,310	1,529,976	1,091,645	473,132	803,504
83,018	780	160,628	620,570	675,885	770,447
178,523	180,405	169,278	171,435	168,556	146,741
47,016	1,847,724	164,605	336,945	31,211	1,535
(149,153)	(61,851)	(39,849)	-	(509,771)	(223,796)
\$ 12,411,485	\$ 8,663,557	\$ 8,578,625	\$ 8,000,134	\$ 8,186,841	\$ 8,452,228

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2016*	2017	2018
REVENUES				
Taxes	\$ 7,182,863	\$ 5,958,206	\$ 7,484,642	\$ 7,912,091
Licenses and Permits	287,451	184,556	258,990	311,395
Intergovernmental	1,925,762	1,221,887	1,317,296	3,458,623
Charges for Services	2,154,558	1,776,011	3,180,816	3,207,235
Fines and Forfeitures	102,461	50,823	103,713	106,399
Investment Income	5,962	7,884	33,906	123,024
Miscellaneous	128,277	455,901	199,939	473,593
Total Revenues	11,787,334	9,655,268	12,579,302	15,592,360
EXPENDITURES				
Current				
General Government	2,264,576	1,773,811	2,315,674	2,473,148
Public Safety	5,719,994	4,169,903	5,946,478	5,757,199
Public Works	2,049,433	1,372,779	1,969,887	2,122,787
Public Service Enterprises	174,413	91,864	125,360	120,859
Conservation and Development	758,724	564,957	743,017	626,328
Capital Outlay	4,840,071	2,690,199	1,229,701	4,129,423
Debt Service				
Principal	285,000	125,000	300,000	309,668
Interest and Fiscal Charges	138,232	119,788	139,680	133,468
Total Expenditures	16,230,443	10,908,301	12,769,797	15,672,880
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,443,109)	(1,253,033)	(190,495)	(80,520)
OTHER FINANCING SOURCES (USES)				
Transfers In	5,435,967	3,514,282	4,041,652	3,533,855
Transfers (Out)	(2,903,950)	(1,648,204)	(1,687,683)	(1,457,558)
Bonds Issued	2,000,000	-	-	4,500,000
Premium on Bonds Issued	36,644	-	-	128,005
Issuance of Lease Liability	-	-	-	-
Sale of Capital Assets	10,400	-	10,249	217,329
Loan Proceeds	-	-	27,461	-
Total Other Financing Sources (Uses)	4,579,061	1,866,078	2,391,679	6,921,631
SPECIAL ITEM				
Sale of Transmission Assets	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 135,952	\$ 613,045	\$ 2,201,184	\$ 6,841,111
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	3.72%	2.82%	3.79%	3.06%

*The City changed its fiscal year end from April 30 to December 31. Amounts are for the eight-month period ended December 31, 2016.

Data Source

Audited Financial Statements

2019	2020	2021	2022	2023	2024
\$ 8,452,142	\$ 8,242,094	\$ 9,956,395	\$ 11,320,311	\$ 11,288,795	\$ 10,957,812
344,112	328,074	246,369	294,773	337,569	296,568
5,254,904	3,993,775	2,075,033	3,093,255	3,456,173	2,923,065
3,678,563	2,031,310	2,431,319	2,964,871	3,034,869	2,861,827
87,554	79,369	94,335	83,419	51,403	83,038
210,623	120,034	19,020	5,854	859,809	1,055,392
211,459	144,195	123,264	393,811	233,554	120,435
18,239,357	14,938,851	14,945,735	18,156,294	19,262,172	18,298,137
2,551,879	2,278,385	2,339,730	2,406,826	2,727,201	2,949,973
6,019,750	6,360,396	6,995,207	7,626,856	8,939,884	9,924,600
2,462,170	2,354,797	2,550,510	2,549,991	3,165,899	2,725,756
163,727	118,694	187,108	172,084	212,895	214,818
521,778	371,916	400,576	555,131	463,180	522,772
7,089,820	6,556,624	3,425,846	4,194,395	7,167,324	4,699,377
314,294	900,185	934,138	1,732,373	1,137,581	1,348,210
223,045	285,500	263,047	236,194	309,271	284,741
19,346,463	19,226,497	17,096,162	19,473,850	24,123,235	22,670,247
(1,107,106)	(4,287,646)	(2,150,427)	(1,317,556)	(4,861,063)	(4,372,110)
5,311,380	5,941,413	4,425,356	7,167,598	7,665,443	8,733,141
(2,633,790)	(4,355,555)	(2,023,946)	(4,915,234)	(5,186,076)	(4,588,473)
598,973	-	-	-	2,500,000	-
-	-	-	-	110,171	-
-	-	-	143,675	74,679	365,173
-	-	-	152,764	-	50,000
-	-	659,750	491,101	-	-
3,276,563	1,585,858	3,061,160	3,039,904	5,164,217	4,559,841
-	3,730,000	-	-	-	-
\$ 2,169,457	\$ 1,028,212	\$ 910,733	\$ 1,722,348	\$ 303,154	\$ 187,731
4.52%	9.23%	7.63%	11.65%	8.38%	8.89%

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Farm Property	Residential Property	Commercial Property	Industrial Property	State Railroad	Local Railroad	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2015	\$ 3,255,060	\$ 80,299,631	\$ 46,016,248	\$ 87,823,817	\$ 17,667,970	\$ 7,520	\$ 235,070,246	\$ 1.01410	\$ 705,281,266	33.33%
2016	4,885,200	81,882,208	46,606,561	88,391,613	17,648,663	7,520	239,421,765	1.05306	718,337,129	33.33%
2017	7,928,518	84,527,440	47,852,965	99,109,865	17,644,897	7,520	257,071,205	1.00775	771,290,744	33.33%
2018	6,723,087	83,935,586	42,416,179	74,220,535	17,991,900	7,520	225,294,807	1.11420	675,952,016	33.33%
2019	7,024,626	86,099,543	42,486,321	100,621,937	18,626,315	7,520	254,866,262	1.02484	764,675,254	33.33%
2020	7,883,855	88,403,827	46,611,035	97,837,213	19,026,718	7,520	259,770,168	1.04623	779,388,443	33.33%
2021	9,082,201	93,324,615	47,972,109	97,837,213	19,873,811	7,520	268,097,469	1.04307	804,372,844	33.33%
2022	10,825,427	101,965,100	51,828,432	97,775,747	20,781,663	450	283,176,819	1.00636	849,615,419	33.33%
2023	9,897,094	108,850,264	55,514,497	115,832,922	21,470,154	450	311,565,381	0.94124	934,789,622	33.33%
2024	10,903,551	120,657,257	54,156,129	118,360,681	20,443,900	450	324,521,968	0.92812	973,663,270	33.33%

Note: Property in the City is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of the County Treasurer

CITY OF ROCHELLE, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Levy Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
DIRECT CITY RATE										
City of Rochelle	0.65046	0.64053	0.58893	0.64020	0.56652	0.54273	0.55312	0.54507	0.50576	0.46688
City of Rochelle Pension	0.36364	0.41253	0.41882	0.47122	0.45832	0.50350	0.48995	0.46129	0.43548	0.46124
Total Direct City Rate	1.01410	1.05306	1.00775	1.11142	1.02484	1.04623	1.04307	1.00636	0.94124	0.94124
OVERLAPPING RATES										
Ogle County	0.56200	0.56131	0.56148	0.58330	0.55938	0.55675	0.55313	0.55128	0.53540	0.51880
Ogle County Mental Health	0.05073	0.05298	0.05209	0.05215	0.05924	0.05758	0.05717	0.05562	0.05378	0.05207
Ogle County Extension	0.00941	0.00920	0.00878	0.00896	0.00858	0.00818	0.00807	0.00756	0.00659	0.00615
Ogle County Veterans Assistance	0.00504	0.00514	0.00492	0.00409	0.00458	0.00468	0.00717	0.00788	0.01705	0.01865
Ogle County Senior Services	0.01529	0.01421	0.01418	0.01550	0.01558	0.01582	0.01546	0.01480	0.01399	0.01392
Ogle County Pension	0.15287	0.14436	0.13716	0.12573	0.10841	0.10522	0.09059	0.07560	0.06718	0.06620
Rochelle High School 212	2.51481	2.52178	2.47856	2.44119	2.35295	2.42334	2.35999	2.27729	2.14714	2.06090
Rochelle High School 212 Pension	0.04541	0.04555	0.04513	0.04601	0.04385	0.00426	0.04088	0.04066	0.01811	0.01700
Rochelle Grade School 231	3.22491	3.21174	3.13806	3.19539	3.20986	3.22861	3.20043	3.12874	3.05301	3.00427
Rochelle Grade School 231 Pension	0.07223	0.07129	0.04655	0.05331	0.06513	0.06364	0.06136	0.05742	0.05216	0.04027
Kishwaukee College 523	0.69299	0.66779	0.66490	0.66566	0.65504	0.06484	0.63978	0.60704	0.58371	0.54624
Flagg Rochelle Library	0.17706	0.17386	0.17460	0.17916	0.17740	0.17787	0.18157	0.18030	0.17838	0.17688
Flagg Rochelle Library Pension	0.01212	0.00789	0.01153	0.01334	0.01238	0.01376	0.01480	0.00918	0.00847	0.00795
Flagg Rochelle Parks	0.59049	0.58425	0.58925	0.59180	0.81418	0.77872	0.77004	0.78253	0.66721	0.63193
Flagg Rochelle Park Pension	0.01230	0.00400	0.00039	0.00387	0.00575	0.00105	0.00050	0.00000	0.00000	0.00000
Flagg Road	0.35250	0.35260	0.35438	0.36180	0.36302	0.36232	0.36004	0.35248	0.34167	0.33011
Flagg Township	0.17566	0.17840	0.17859	0.17658	0.17594	0.16813	0.15871	0.13816	0.12536	0.13437
Flagg Township Pension	0.02604	0.02420	0.02145	0.01781	0.01723	0.02081	0.02358	0.02159	0.02954	0.01530

Data Source

Office of the County Clerk

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	Type of Business	2024		2015			
		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Americold Real Estate LP	Cold Storage	\$ 34,764,000	1	10.71%	\$ 12,829,974	1	5.46%
Exeter	Distribution & Warehouse	14,400,000	2	4.44%	9,386,961	2	3.99%
Illinois River Energy	Ethanol Plant	13,335,464	3	4.11%	7,555,493	5	3.21%
Sara Lee Corporation	Cold Storage	11,870,000	4	3.66%	8,749,330	4	3.72%
Ascendas Reit Chicago LLC (Bre/Pac Owner LLC)	Cold Storage	9,545,200	5	2.94%	5,846,120	6	2.49%
1600 Ritchie Court LLC	Manufacturing Facility	9,495,023	6	2.93%			
Lineage Master	Manufacturing Facility	6,345,195	7	1.96%			
Rochelle Railroad Park West 1 Inc.	Distribution & Warehouse	6,132,720	8	1.89%			
Pasquesi Farms LLC	Hydroponic Greenhouse	6,091,064	9	1.88%			
Seldal Properties LLC	Rental Real Estate	4,639,643	10	1.43%			
The Northern Trust	Data Center				3,043,250	9	1.29%
Rochelle Development Joint Venture	Distribution & Warehouse				3,642,882	8	1.55%
Total Logistic Control	Distribution & Warehouse				4,249,395	7	1.81%
Nippon Sharyo Manufacturing	Manufacturing Facility				8,994,924	3	3.83%
Fund 601 LLC	Commercial Center				2,379,189	10	1.01%
		\$ 116,618,309		35.95%	\$ 66,677,518		28.36%

Data Source

Supervisor Ogle County Assessments

CITY OF ROCHELLE, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years		Total Collections to Date	
			Amount	Percentage of Levy	Amount		Amount	Percentage of Levy
2015	\$	2,277,251	\$ 2,265,091	99.47%	\$ -		\$ 2,265,091	99.47%
2016		2,372,996	2,361,297	99.51%	-		2,361,297	99.51%
2017		2,445,391	2,437,333	99.67%	-		2,437,333	99.67%
2018		2,504,018	2,498,523	99.78%	-		2,498,523	99.78%
2019		2,612,017	2,583,545	98.91%	24,762		2,608,307	99.86%
2020		2,717,843	2,679,356	98.58%	-		2,679,356	98.58%
2021		2,796,479	2,757,628	98.61%	-		2,757,628	98.61%
2022		2,849,778	2,829,623	99.29%	-		2,829,623	99.29%
2023		2,932,578	2,930,001	99.91%	-		2,930,001	99.91%
2024		3,011,895	N/A	N/A	N/A		N/A	N/A

N/A - Information not available

Note: 2024 property taxes will not be received until the fiscal year 2025.

Data Source

Office of the Ogle County Treasurer

CITY OF ROCHELLE, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities					Business-Type Activities						Total Primary Government	Percentage of Actual Taxable Value (1) of Property	Per Capita (2)	Debt Outstanding as a Percentage of Personal Income
	General Obligation Bonds	General Obligation TIF Bonds	General Obligation Debt Certificates	Lease Liability	Installment Contract	Revenue Bonds	General Obligation Debt Certificates	General Obligation Bonds	IEPA Revolving Loans	Lease Liability	Installment Contract				
2016	\$ -	\$ 2,690,000	\$ 1,830,000	\$ -	\$ -	\$ 15,755,000	\$ 3,705,000	\$ 585,000	\$ 3,811,656	\$ -	\$ -	\$ 28,376,656	12.07%	\$ 2,989.85	12.62%
2016*	-	2,617,493	1,861,891	-	-	16,169,536	3,485,000	585,000	3,608,792	-	-	28,327,712	11.80%	2,977.34	12.56%
2017	-	2,484,869	1,689,682	-	27,461	15,497,305	3,470,715	595,000	5,054,195	-	-	28,819,227	11.21%	3,146.55	14.29%
2018	4,628,005	2,347,244	1,517,437	-	22,793	14,810,075	3,157,468	550,000	6,394,567	-	-	33,427,589	14.84%	3,597.07	15.91%
2019	4,613,782	2,204,620	1,345,192	-	617,472	14,107,845	2,879,221	510,000	6,597,322	-	-	32,875,454	14.59%	3,611.50	14.81%
2020	4,114,560	2,056,995	1,177,947	-	512,286	-	2,595,976	465,000	11,917,700	-	-	22,840,464	8.79%	2,523.25	9.98%
2021	3,585,337	1,904,370	1,010,702	250,645	1,067,899	8,681,124	2,302,729	420,000	11,534,902	170,828	1,300,000	32,228,536	11.86%	3,381.21	11.51%
2022	2,941,114	1,736,496	839,112	283,251	792,695	17,286,602	2,003,501	375,000	11,231,821	119,046	984,809	38,593,447	13.49%	4,059.86	13.82%
2023	2,476,891	4,172,730	670,780	240,435	657,609	21,383,300	1,696,234	325,000	10,596,797	271,009	663,176	43,153,961	13.85%	4,618.85	14.92%
2024	1,892,669	3,856,448	502,449	438,596	516,411	20,012,011	1,377,987	275,000	12,204,319	400,889	334,611	41,811,390	12.88%	4,486.68	13.36%

Note: Details of the City's outstanding debt can be found in the notes to financial statements.

*The City changed its fiscal year end to December 31, effective December 31, 2016.

(1) Assessed value and actual value of taxable property

(2) See the schedule of Demographic and Economic Information for personal income and population data.

[Data Source](#)

City Records

CITY OF ROCHELLE, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2024

Governmental Unit	Gross Debt	Percentage Debt Applicable to the City (1)	City's Share of Debt
City of Rochelle	\$ 7,206,573	100.00%	\$ 7,206,573
Flagg-Rochelle Community Park District	5,470,000	73.35%	4,012,245
School District 231	5,055,000	75.74%	3,828,657
School District 212	5,475,000	52.65%	2,882,588
Kishwaukee Community College	52,815,000	9.42%	4,975,173
Subtotal	68,815,000		15,698,663
TOTAL	<u>\$ 76,021,573</u>		<u>\$ 22,905,236</u>

Note: Overlapping information presented as of March 3, 2023 (most recent available).

(1) Percentages based on 2023 EAVs, the most recent available.

Data Source

Official Statement

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Business-Type Activities	Less Amounts Available In Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2016	\$ 4,520,000	\$ 4,290,000	\$ -	\$ 8,810,000	3.75%	\$ 928.25
2016**	4,479,384	4,070,000	-	8,549,384	3.57%	900.79
2017	4,174,551	4,065,715	-	8,240,266	3.21%	899.69
2018	8,492,686	3,707,468	-	12,200,154	5.42%	814.82
2019	8,163,594	3,389,221	-	11,552,815	4.53%	1,269.12
2020	7,349,502	3,060,976	-	10,410,478	4.01%	1,150.07
2021	6,500,409	2,722,729	-	9,223,138	3.44%	1,006.89
2022	5,516,722	2,378,501	-	7,895,223	2.79%	839.29
2023	7,320,401	2,021,234	-	9,341,635	3.00%	999.85
2024	6,251,566	1,652,987	-	7,904,553	2.44%	848.22

*See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

**The City changed its fiscal year end to December 31, effective December 31, 2016.

Note: Details of the City's outstanding debt can be found in the notes to financial statements.

Data Source

City Records

CITY OF ROCHELLE, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

December 31, 2024

ASSESSED VALUATION - 2024 TAX YEAR	<u><u>\$ 324,521,968</u></u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 27,990,020
Amount of Debt Applicable to Debt Limit	<u>4,048,105</u>
LEGAL DEBT MARGIN	<u><u>\$ 23,941,915</u></u>

Data Source

City Records

CITY OF ROCHELLE, ILLINOIS

Section VII, Item 2.

LEGAL DEBT MARGIN INFORMATION

Last Ten Levy Years

Levy Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Legal Debt Limit	\$ 20,274,809	\$ 20,650,127	\$ 22,172,391	\$ 19,431,677	\$ 21,982,215	\$ 22,405,177	\$ 23,123,407	\$ 24,424,001	\$ 26,872,514	\$ 27,990,020
Total Net Debt Applicable to Limit	6,120,000	5,931,891	5,755,397	19,193,705	4,654,991	12,890,244	7,318,768	6,158,727	5,168,905	4,048,105
LEGAL DEBT MARGIN	\$ 14,154,809	\$ 14,718,236	\$ 16,416,994	\$ 237,972	\$ 17,327,224	\$ 9,514,933	\$ 15,804,639	\$ 18,265,274	\$ 21,703,609	\$ 23,941,915
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	30.19%	28.73%	25.96%	98.78%	21.18%	57.53%	31.65%	25.22%	19.23%	14.46%

Data Source

City Records

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2016	9,491	\$ 224,908,227	\$ 23,697	36.5	2,531	6.3%
2016*	9,491	224,908,227	23,697	36.5	2,531	6.3%
2017	9,159	201,690,339	22,021	35.4	2,623	4.5%
2018	9,293	210,114,730	22,610	35.7	2,490	4.7%
2019	9,103	221,940,243	24,381	36.0	3,004	4.1%
2020	9,052	236,800,320	26,160	36.6	2,847	4.7%
2021	9,160	228,890,080	24,988	36.5	2,535	6.3%
2022	9,407	276,358,846	29,378	36.6	2,418	5.7%
2023	9,343	289,156,507	30,949	37.9	2,439	5.9%
2024	9,319	312,904,063	33,577	37.1	2,429	5.2%

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Unemployment rate is the 12-month average.

Data Sources

City Records
U.S. Census Bureau
Office of the County Clerk
IL Board of Education

CITY OF ROCHELLE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2024			2015		
	Number of Employees	Rank	% of Total City Population	Number of Employees	Rank	% of Total City Population
Rochelle Foods	800	1	8.58%	750	1	7.86%
Rochelle Community Hospital	266	2	2.85%	245	4	2.57%
Sara Lee	213	3	2.29%			
Silgan Containers	200	4	2.15%	200	5	2.10%
Bay Valley Foods	150	5	1.61%			
Total Logistics Control	130	6	1.39%			
Lineage	125	7	1.34%			
DelMonte Foods	120	8	1.29%	145	6	1.52%
Cedar Siding	110	9	1.18%			
Americold	100	10	1.07%			
Nippon Sharyo				490	2	5.14%
Elementary School District #231				340	3	3.56%
Ryder				125	7	1.31%
City of Rochelle				120	8	1.26%
ClarkDietrich Building Systems				83	9	0.87%
Master Graphics				60	10	0.63%
TOTAL	2,214		23.75%	2,558		26.82%

Data Source

Economic Development

CITY OF ROCHELLE, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2016	2016*	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL FUND										
Mayor and City Council	7	7	7	7	7	7	7	7	7	7
City Manager	2	2	2	0	0	0	0	0	0	0
Municipal Building	1.0	1	1	1	1	-	0	0	0	0
City Clerk	2	2	2	1	1	1	2	2	2	2
Cemetery	1	1	1	0	1	1	1	1	1	1
Community Development	5	5	5	5	4	4	4	4	4	3
Economic Development	1	1	2	0	0	0	0	0	0	0
Engineering	2	2	2	2	2	2	2	2	2	2
Fire	13	13	13	13	13	13	13	13	17	17
Police	25	25	26	26	26	28	28	27	33	33
Street	10	10	10	10	9	12	12	12	12	12
ENTERPRISE FUND										
Airport	2.0	2.0	1.5	1.5	1.0	1	1	1	1	1
Utilities - Administration	0.5	0.5	1.0	1.0	1	-	1	1	1	0
Utilities - Technology Center	2.0	2	2	2	-	0	0	0	0	0
Utilities - Communications/ Network Administration	3	3	3	3	1	1	1	1	1	0
Utilities - Electric	28	28	28	25	25	25	22	22	22	25
Utilities - Water	5	5	5	5	4	7	9	9	9	9
Utilities - Water Reclamation	9	9	8	8	8	8	9	10	10	10
INTERNAL FUND										
Administrative Services	6	6	6	9	9	9	8	10	10	8
Network Administration	-	-	-	2	2	2	3	4	4	5

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

City Budget File

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2016	2016*	2017	2018
COMMUNITY DEVELOPMENT				
New Construction Single Family Permits	3	4	3	4
Number of Permits Issued	393	329	276	260
Building and Engineering Inspections	1,179	987	828	659
POLICE				
DUI Arrests	38	50	39	51
Criminal Arrests	321	265	452	415
Accidents	437	432	369	367
Ordinance Enforcement	29	6	N/A	N/A
Total Tickets	846	789	1,792	1,493
Total Calls	6,023	15,649	15,000	11,553
FIRE				
Number of Fire Calls Answered	208	259	272	237
Number of EMS Calls Answered	1,749	1,564	1,564	1,813
PUBLIC WORKS				
Trees Planted	109	30	2	-
Trees Removed	122	45	24	21
Street Sweeping (Hours)	1,200	900	1,200	1,200
Snow Removal (Hours)	1,764	512	993	1,331
Catch Basins/Inlets Cleaned	500	1,200	2,024	755
Sidewalk Replacement (Square Feet)	47,500	10,600	640	14,033
WATER AND SEWER				
Water MGD Pumped (Millions/Gallons)	2.95	2.95	2.81	2.74
Water MGD Billed (Millions/Gallons)	2.57	2.47	2.33	2.41
Sewer MGD Treated (Millions/Gallons)	2.36	2.58	2.82	2.91
Water Meter Installations (New)	6	4	2	4
Water Meter Exchanges	176	184	188	195
Hydrants Flushed	285	760	762	762
ELECTRIC				
Pole Replacements	27	77	15	18
Electric Meter Installations	1,461	1,026	632	157

N/A - Not Available

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

City Records

2019	2020	2021	2022	2023	2024
1	1	3	3	2	-
313	317	361	287	374	393
1,252	1,268	1,400	1,148	1,496	1,572
39	34	33	19	23	31
412	312	258	395	397	407
176	396	306	187	358	196
N/A	N/A	N/A	N/A	N/A	N/A
1,113	1,148	1,866	521	458	1,365
11,739	14,167	15,572	15,291	15,012	17,339
289	332	318	415	374	430
1,752	1,830	2,377	2,733	2,755	2,627
-	8	32	19	22	44
33	18	43	28	25	30
1,200	550	870	366	558	505
1,137	1,389	1,812	1,046	1,012	2,448
2,024	1,340	1,700	845	1,049	-
17,250	16,753	24,660	30,121	35,444	40,660
2.73	2.76	2.98	3.00	2.83	3.03
2.69	2.39	2.39	2.66	2.76	2.71
3.66	2.76	2.76	2.59	2.52	2.97
4	2	4	3	4	13
668	65	1,900	583	759	8
765	803	803	803	803	803
35	14	22	39	10	76
96	194	483	417	228	226

CAPITAL ASSETS STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2016	2016*	2017	2018
GENERAL GOVERNMENT				
General Government Buildings	48	48	48	47
PUBLIC SAFETY				
Police				
Number of Squad Cars	17	17	14	14
Fire				
Number of Vehicles	12	12	11	12
PUBLIC WORKS				
Number of Vehicles and Equipment	24	24	24	24
Streets (Lane Miles)	160	160	160	160
Alleys (Miles)	7	7	13	13
Bridges and Structures	20	20	17	17
WATER AND SEWER				
Number of Vehicles and Equipment	15	16	16	16
Water Mains (Miles)	63	78	78	100
Water Towers	5	4	4	5
Wells and Wellhouses	5	5	5	5
Sanitary Sewers (Miles)	74	74	74	100
Lift Stations	12	13	14	15
Number of Manholes	294	294	1,470	1,470
Number of Fire Hydrants	707	762	762	800
ELECTRIC				
Number of Vehicles	19	18	14	15
Overhead Line (Miles)	150	160	151	146
Underground Line (Miles)	58	60	56	65
COMMUNICATIONS				
Fiber (Miles)	45	46	46	46

*The City changed its fiscal year end to December 31, effective December 31, 2016.

Data Source

City Records

2019	2020	2021	2022	2023	2024
47	47	47	46	46	48
15	14	14	12	20	24
12	14	14	13	13	14
23	23	23	23	23	23
160	160	160	160	160	160
13	13	13	13	13	13
17	17	17	17	17	17
17	19	19	27	24	25
100	103	103	103	103	103
5	4	4	4	4	4
5	5	5	5	5	5
100	103	103	103	103	103
16	17	17	17	17	17
1,475	1,485	1,485	1,485	1,485	1,485
800	803	803	803	803	803
15	14	11	23	16	18
146	146	145	143	143	142
65	66	67	64	66	68
46	46	50	53	55	58

CITY OF ROCHELLE, ILLINOIS

MANAGEMENT LETTER

For the Year Ended December 31, 2024

The background of the lower half of the page features a complex, abstract geometric pattern. It consists of numerous overlapping, semi-transparent triangles and polygons in various shades of gray, creating a sense of depth and architectural structure. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, uppercase, sans-serif font.

SIKICH.COM

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

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

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Rochelle, Illinois (the City) as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency. In addition, we reviewed the status of the comments from the December 31, 2023, audit. The status of these comments is included in Appendix A.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

The City of Rochelle's written response to the significant deficiency identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Mayor, the Council and management and others within the administration of the City and is not intended to be and should not be used by anyone other than these specified parties.

SiKich CPA LLC

Naperville, Illinois
June 13, 2025

SIGNIFICANT DEFICIENCY

We consider the following deficiency to be a significant deficiency:

2024-001: Inventory

Criteria: The City’s Electric inventory system and procedures do not allow for accurate recordkeeping to support reporting in accordance with generally accepted accounting principles.

Condition: During our testing of City’s Electric inventory, we noted certain opportunities for the City to improve its internal control over its Electric inventory.

During our review of Electric inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices.

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last 7 years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory.

This is a repeat finding and is also reported in Appendix A.

Cause: It was determined that one of the primary causes for these differences is due to the City’s materials management software not properly calculating the average cost of inventory items. Additionally, the City does not have a formal policy on disposal of obsolete inventory.

Effect: Inventory values are potentially misstated due to the incorrect calculation of average cost. Second, obsolete inventory is not tracked and adjusted for potential impairment.

Recommendation: We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system. Additionally, we recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

Views of Responsible Officials: Management agrees with this finding. The software automatically calculates average cost. A review of these costs will be done periodically to look for unreasonable values. An inventory policy to record, track, maintain adequate records, and procedure for disposal of obsolete inventory will be created. We created a minor materials policy to expense those items when purchased instead of tracking them in Materials Management.

APPENDIX A
STATUS OF PRIOR YEAR RECOMMENDATIONS

MATERIAL WEAKNESS

Inventory

During our testing of inventory, we noted certain opportunities for the City to improve its internal controls over inventory.

During our review of inventory costs, we noted multiple items for which the inventory cost was not calculated correctly based upon the most recent invoices. We recommend the City regularly monitor the inventory cost values and undertake a full analysis of all inventory items to ensure the average cost is properly calculated within the inventory management system.

Additionally, many items we selected for test counts during our inventory count have not been purchased in the last seven years, therefore, there was no invoice available to review the cost of these inventory items. Based on discussion with City officials, there is not a formal policy for disposal of obsolete inventory. We recommend that the City create a formal policy over its inventory in order to ensure that there are adequate processes in place to record, track, and maintain adequate inventory records and establish a reserve for obsolete inventory by fund.

Status - Comment still applicable at December 31, 2024. See current year significant deficiency 2024-001.

File Attachments for Item:

3. An Ordinance Amending Chapter 6 and Chapter 26 to add a Class L (Recreational) Liquor License

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Ordinance Amending Chapter 6 and Chapter 26 to add a Class L (Recreational) Liquor License

Staff Contact: Rose Huéramo, City Clerk

Summary: The City of Rochelle was recently approached by a new local business offering indoor golf simulators about the possibility of obtaining a liquor license. Currently, there is no classification in Rochelle Municipal code for this type of business. Creation of a new liquor license classification, designed specifically for recreational venues offering unique recreational experiences, will facilitate the development of new businesses in our community.

This proposed license would allow the controlled and limited service of beer and wine only, in full compliance with Illinois Liquor Control Commission regulations. Under the new classification, eligible facilities could serve wine by the glass up to 6 ounces and beer by the glass up to 12 ounces. To promote responsible consumption, all alcohol must be consumed within clearly marked, designated service areas for on-premises consumption only.

For indoor recreational activities, the ILCC requires that all alcohol be consumed within licensed indoor areas. These facilities must ensure responsible operations through employee supervision and proper training on alcohol service. Alcohol must not be carried outside the designated areas, and service must be offered only when patrons are actively engaged in the facility’s core activity. Best practices like video surveillance, age verification, and staff BASSET certification are strongly encouraged to ensure ongoing compliance and to prioritize public safety. Alcohol service would only be allowed during hours when a paid recreational service is actively being provided. Food service is permitted, provided it meets all health department regulations and licensing requirements.

The proposed annual fee for this license is \$750, reflecting the limited scope of alcohol service and the emphasis on a relaxed, experience-driven environment rather than a traditional bar or restaurant setting. It’s important to note that this proposal does not impact on the existing moratorium on Class B liquor licenses, which remains in effect.

By creating this new license category, facilities like indoor golf simulators would have a responsible way to offer limited beer and wine service. The goal is to enhance the guest experience in a way that aligns with ILCC standards and prioritizes public health and safety.

Strategic Plan Goal Application: Building community engagement, supporting local business growth, and promoting safe, enjoyable spaces.

Recommendation: Approve an Ordinance Amending Ch. 6 Article I, Sec. 6-3. License classifications.

Chapter 6

ALCOHOLIC BEVERAGES

ARTICLE I. IN GENERAL

Sec. 6-2. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Alcohol means the product of distillation of any fermented liquid, whether rectified or diluted, whatever may be the origin thereof, and includes synthetic ethyl alcohol. It does not include denatured alcohol or wood alcohol.

Alcoholic liquor includes the four varieties of liquor defined herein: alcohol, spirits, wine and beer, and every liquid or solid, patented or not, containing alcohol, spirits, wine or beer and capable of being consumed by a person. The provisions of this chapter shall not apply to alcohol used in the manufacture of denatured alcohol produced in accordance with Acts of Congress and regulations promulgated thereunder, nor to any liquid or solid containing one-half of one percent or less of alcohol, by volume. None of the provisions of this chapter shall apply to wine intended for use by any church or religious organization for sacramental purposes, provided that such wine shall be purchased from a licensed manufacturer or importing distributor under the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq.

Arts and entertainment studio means a licensed business establishment where a person(s) utilizes a space for teaching art and/or makes their own art, including but not limited to painting, pottery, or another common art medium.

Bar means a counter from which alcoholic beverages are served.

Bar area means the room or place in which a bar is located.

Beer means a beverage obtained by alcoholic fermentation of an infusion or concoction of barley or other grain, malt and hops in water, and includes, among other things, beer, ale, stout, lager beer, porter and the like.

Club means a corporation organized under the laws of the state, not for pecuniary profit, solely for the promotion of some common object other than the sale or consumption of alcoholic liquors, kept, used and maintained by its members through the payment of annual dues, and owning, hiring or leasing a building or space in a building of such extent and character as may be suitable and adequate for the reasonable and comfortable use and accommodation of its members and their guests and provided with suitable and adequate kitchen and dining room space and equipment and maintaining a sufficient number of servants and employees for cooking, preparing and serving food and meals for its members and their guests; provided, that such club files with the local liquor control commissioner at the time of its application for a license under the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq., two copies of a list of names and residences of its members, and similarly files within ten days of the election of any additional member his name and address; provided, that the affairs and management of such club are conducted by a board of directors, executive committee or similar body chosen by the members at their annual meeting; and provided further that no member or any officer, agent or employee of the club is paid, or directly or indirectly receives, in the form of salary or other compensation any profits from the distribution or sale of alcoholic liquor to the club, or its guests introduced by members, beyond the amount of such salary as may be

fixed and voted at any annual meeting by the members or by its board of directors or other governing body out of the general revenue of the club.

Consumption sales means the sale or offering for sale at retail of any alcoholic liquor for consumption on the premises where sold.

Distributor means any person, other than a manufacturer or nonresident dealer licensed under the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq., who is engaged in the purchasing, storing, possessing or warehousing any alcoholic liquors for resale or reselling at wholesale, within or without this city.

Gas station and *filling station* mean a place where gasoline, gasoline products, oil and oil products are sold at retail for motor vehicles.

Hotel means every building or other structure kept, used, maintained, advertised and held out to the public to be a place where food is actually served and consumed and sleeping accommodations are offered for adequate pay to travelers and guests, whether transient, permanent or residential, in which 25 or more rooms are used for the sleeping accommodations of such guests and having one or more public dining rooms where meals are served to such guests, such sleeping accommodations and dining rooms being conducted in the same building or buildings in connection therewith and such building or buildings, structure or structures being provided with adequate and sanitary kitchen and dining room equipment and capacity.

Illinois Liquor Control Act means an act passed by the 58th Illinois General Assembly entitled "An Act relating to alcoholic liquors," approved January 31, 1934, as amended, 235 ILCS 5/1-1 et seq.

Illinois Liquor Control Commission and *state commission* mean the commission created by the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq.

Importing distributor means any person other than a nonresident dealer licensed under the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq., who imports into this state, from any point in the United States outside this state, whether for himself or for another, any alcoholic liquors for sale or resale, or for use in the manufacture, preparation or compounding of products other than alcoholic liquors, or who imports into this state, from any point in the United States outside this state, for consumption in any one calendar year, more than one gallon of such liquors.

Initial application means any application that is not an application seeking renewal of a liquor license held by the applicant at the time such application is submitted.

Licensed premises means the premises described in the application for the license or in the license as the place where the business to be covered or covered by the license is to be or is carried on.

Licensed truck stop establishment means a facility (i) that is at least a three-acre facility with a convenience store, (ii) with separate diesel islands for fueling commercial motor vehicles, (iii) that sells at retail more than 10,000 gallons of diesel or biodiesel fuel per month, and (iv) with parking spaces for commercial motor vehicles. "Commercial motor vehicles" has the same meaning as defined in Section 18b-101 of the Illinois Vehicle Code. The requirement of item (ii) of this paragraph may be met by showing that estimated future sales or past sales average at least 10,000 gallons per month.

Manufacturer means every brewer, fermenter, distiller, rectifier, winemaker, blender, processor, bottler or person who fills or refills an original package, and any other person engaged in brewing, fermenting, distilling, rectifying or bottling alcoholic liquors as defined in this section.

Meals means salads, sandwiches, pizza and dinners containing pasta, fish, meat or poultry, together with similar foods prepared or cooked on the premises and ordered by the patrons from a full service menu for consumption on the premises. The term "meals" does not include popcorn, potato chips, pretzels, peanuts and other food considered as snacks.

Original package means any unopened bottle, flask, jug, can, cask, barrel, keg, hogshead or other receptacle or container whatsoever used, corked or capped, sealed and labeled by the manufacturer of alcoholic liquor, to contain and to convey any alcoholic liquor.

Owner and *proprietor* include all persons who are owners or are in control of any place where the sale or distribution of alcoholic liquor is carried on, whether they be individuals, partners, corporations, joint stock companies, fiduciaries or officers, directors, stockholders of corporations or otherwise.

Package retail sales means the sale or offering for sale at retail of alcoholic liquor, in the original package, and not to be consumed, in whole or in part, on the premises where sold; provided, however, that the terms "package sales" or "package retail sales" shall not include original packages containing less than one-half pint of alcoholic liquor.

Recreational means a business establishment whether open to the public or available to members only, which primary purpose is to provide indoor recreational activities including but not limited to an art studio, indoor sports facility, simulated sports center, miniature golf course or a billiards establishment with a minimum of ten (10) regulation-size tables.

Resort means an establishment designed to attract and accommodate tourists and visitors to resort area or the community, with lodging facilities with at least 25 motel rooms located on the premises, and the primary business of the establishment is not the sale of alcoholic beverages.

Restaurant means:

- (1) Any public place kept, used, maintained, advertised and held out to the public as a place where meals are served having a complete menu service at least during the hours of 5:00 to 9:00 p.m. each day the premises are open to the public. A dining area must be maintained as separate and apart from the kitchen and bar area. The kitchen shall contain at a minimum the following facilities:
 - a. A utility service sink.
 - b. A three-compartment sink or a mechanical dishwasher.
 - c. Separate handwashing facilities in the kitchen for employees.
 - d. Commercial cooking equipment including a grease duct, exhaust equipment, and a fire suppression system meeting the requirements of Sections 506, 507 and 509 of the 1996 International Mechanical Code.

The restaurant must be licensed and inspected by the county health department as a commercial food service establishment.

- (2) A facility which has all the facilities of a restaurant together with separate facilities such as bowling lanes, billiards, miniature golf, simulated or actual golfing and similar types of activities, and at least 51 percent of the gross revenues, as determined by the close of the licensee's most recent past fiscal or calendar year of operation, must be obtained from the sale of meals and recreation activities.

Retailer means a person who sells, or offers for sale, alcoholic liquor for use or consumption and not for resale in any form.

Sale means any transfer, exchange or barter, in any manner or by any means whatsoever, including the transfer of alcoholic liquors by and through the transfer or negotiation of warehouse receipts or certificates, and includes all sales, whether direct or indirect, made by any person, whether principal, proprietor, agent, servant or employee. The term "sale" includes any transfer of alcoholic liquor from a foreign importer's license to an importing distributor's license even if both licenses are held by the same person.

Sell at retail and *sale at retail* refer to and mean sales for use or consumption and not for resale in any form.

Snacks means popcorn, potato chips, peanuts, pretzels, breadsticks, relishes, hors d'oeuvres and similar foods not ordinarily consumed as a meal.

Spirits means any beverage which contains alcohol obtained by distillation, mixed with water or other substance in solution, and includes brandy, rum, whiskey, gin or other spirituous liquors, and such liquors when rectified, blended or otherwise mixed with alcohol or other substances.

To sell includes to keep or expose for sale, and to keep with intent to sell.

Wine means any alcoholic beverage obtained by the fermentation of the natural contents of fruits or vegetables containing sugar, including such beverages when fortified by the addition of alcohol or spirits as defined in this section.

(Code 1996, § 5.15.020; Ord. No. 12-4131, § 1(Exh. A), 1-9-2012); Ord. No. 12-4169, 4-23-12; Ord. No. 12-4191, 6-11-2012; Ord. No. 18-4906, § 2, 9-10-2018; Ord. No. 19-5083, § 2, 12-9-2019; Ord. No. 22-5348, § 2, 5-23-2022)

Sec. 6-3. License classifications.

It is unlawful to sell, distribute or give away alcoholic liquor, beer or wine to the general public without first having obtained a license from the city. It is also unlawful to allow the consumption of alcoholic liquor, beer or wine at an unlicensed business when the business is open to the general public. The license classifications are as follows:

- (1) *Class B licenses.* Class B licenses shall authorize the retail sale on the premises specified of alcoholic liquor for consumption on the premises as well as other packaged retail sale of such liquor. ~~The annual license fee for the year commencing June 1 of each year.~~
- (2) *Class P licenses.* Class P licenses shall authorize package retail sales as follows:
 - a. *Class P-1 licenses.* Class P-1 licenses shall authorize the retail sale of packaged beer and wine but not for consumption on the premises where sold. ~~The annual license fee for the year commencing January 1 of each year.~~ The holder of a class P-1 license may arrange for beer and wine taste testing and consumption within the area of the licensed premises used for display of package beer and wine. The numbers and size of such samples distributed shall not exceed the maximums set forth in 235 ILCS 5/6-31, as amended from time to time.
 - b. *Class P-2 licenses.* Class P-2 licenses shall authorize the retail sale of packaged alcoholic liquor but not for consumption on the premises where sold. ~~The annual license fee for the year commencing January 1 of each year.~~ The holder of a class P-2 license may arrange for alcoholic liquor taste testing and consumption within the area of the licensed premises used for display of package alcoholic liquor. The numbers and size of such samples distributed shall not exceed the maximums set forth in 235 ILCS 5/6-31, as amended from time to time.
- (3) *Class C licenses.* Class C licenses shall authorize the retail sale on the premises specified of alcoholic liquor for consumption on or off the premises by duly authorized clubs as defined in section 6-2. ~~The annual license fee for the year commencing June 1 of each year.~~
- (4) *Class R licenses.* Class R licenses shall authorize retail sales as follows:
 - a. *Class R-1 licenses.* Class R-1 licenses shall authorize the retail sale of beer and wine by restaurants for consumption on the premises in connection with the sale of meals. No bar is permitted on the premises. ~~The annual license fee for the year commencing June 1 of each year.~~
 - b. *Class R-2 licenses.* Class R-2 licenses shall authorize the retail sale of alcoholic liquor for consumption on the premises by restaurants with no bar. Further, the class R-2 license shall provide for the retail sale of packaged alcoholic liquor providing that said retail sales of such

liquor shall not exceed ten percent of the total sales of all alcoholic beverages. ~~The annual license fee for the year commencing June 1 of each year.~~

- c. *Class R-3 licenses.* Class R-3 licenses shall authorize the retail sale of alcoholic liquor by restaurants, with a bar, for consumption on the premises, Further, the class R-3 license shall provide for the retail sale of packaged alcoholic liquor providing that said retail sales of such liquor shall not exceed ten percent of the total sales of all alcoholic beverages. ~~The annual license fee for the year commencing June 1 of each year.~~
 - d. *Class R-4 licenses.* Class R-4 licenses shall authorize the retail sale of alcoholic liquor by restaurants, with a bar, for consumption on the premises and on public golf course property commonly known as Fairways Golf Course. Further, the class R-4 license shall provide for and allow the retail sale of packaged alcoholic liquor for consumption on public golf course property commonly known as Fairways Golf Course. Only alcoholic liquor purchased or obtained from the holder of a valid R-4 license may be possessed or consumed on public golf course property. The holder of a class R-4 license shall be exempt from the provisions of section 6-7 (possession or consumption in public) and article III (outdoor liquor sales) of this chapter. ~~The annual license fee shall be due June 1 of each year.~~
- (5) *Class S licenses.* Class S licenses shall authorize the retail sale of packaged beer and wine only, not for consumption on the premises where sold, for businesses known as fueling/gas stations/convenience stores. ~~The annual license fee for the year commencing June 1 of each year.~~
- (6) *Class E temporary licenses.* Class E temporary licenses shall authorize the retail sale of alcoholic liquor on a one-day basis, renewable upon approval of the local liquor commissioner, and not to exceed four days per event. An applicant for such temporary license, or renewal, shall comply with all state and city ordinances. Fees for said licenses shall be \$25.00 per day for not-for-profit organizations and/or other groups. Applicants shall supply the city with a certificate of liquor liability for said event and shall add the city as certificate holder. Applicants shall also supply the city, as required, proof of the not-for-profit status of the applicant's organization. Hours for the daily or temporary license shall be set by the local liquor commissioner or city council. Requests for such license shall be made to the local liquor commissioner. Final approval can be made by the mayor as local liquor commissioner or city council.
- (7) *Class L (Recreational) licenses.* Class L licenses shall only be for the sale of beer and wine by a "recreational" facility, as defined in section 6-2. A L license shall entitle the licensee to sell beer and wine by the glass, within the clearly marked indoor on-site consumption area. Beer by the glass shall not exceed 12 fluid ounces; wine by the glass shall not exceed 6 fluid ounces. Licensee must ensure responsible operations through employee supervision and proper training in alcohol service. Alcohol may not leave the clearly marked designated areas, and service must be offered only when patrons are actively engaged in the facility's core recreation activity.
- ~~(78)~~ *Class M licenses.* Class M licenses shall refer to microbreweries, distilleries and the manufacturing of wine.
- a. *Class M-1 license: Microbrewery.* A class M-1 license shall authorize the manufacture of beer products on the licensed premises and the sale at retail of alcoholic liquor, including the manufactured beer products, for consumption on the licensed premises. A class M-1 license shall entitle the licensee, a microbrewery, to permit consumption of wine brought onto the premises by a patron 21 years of age or older for personal consumption or for personal consumption of other patrons who are 21 years of age or older. The consumption of wine is restricted to the licensed premises. No more than one 750-milliliter bottle of wine per patron (unopened) shall be permitted to be brought into the premises. A class M-1 license shall authorize the retail sale for off premises consumption of the manufactured beer products only in packaged form. Class M-1 licensees may, during authorized hours of business, offer samples of the beer permitted to be

produced and sold pursuant to this classification. Class M-1 licensees shall not provide more than three free samples, each of which shall not exceed 0.25 fluid ounce, to any person in a day. Class M-1 licensees may sell samples, but the volume of any sample sold shall not exceed one fluid ounce and the total volume of all samples sold to a person in a day shall not exceed 2.5 fluid ounces. Class M-1 licensees shall not provide and/or sell more than 2.5 fluid ounces of samples to any person in a day. Class M-1 licensees offering samples, as specified herein, shall provide at least limited food service such as cheese, crackers, snack food or other similar deli-style items to customers who are sampling craft beer. Nothing in the issuance of a class M-1 license pursuant to this section shall be considered to relieve the licensee of any responsibility for complying with all applicable state and federal regulations relating to the manufacture and/or sale of beer products. Class M-1 licensees must have at least one BASSET certified site manager on premises whenever offering tasting samples of beer. ~~The annual license fee for the year commencing on June 1 of each year.~~

- b. *Class M-2 license: Distillery.* A class M-2 license shall authorize the on-site production and storage of alcoholic liquor, specifically including spirits. Nothing in the issuance of a class M-2 license pursuant to this section shall be considered to relieve the licensee of any responsibility for complying with all applicable state and federal regulations relating to the manufacture, production and/or sale of alcoholic liquor or spirits, as well as alcoholic liquor or spirits related products. Sale by the bottle for off premises consumption or by the glass for consumption in an accessory tasting room or retail outlet is permitted. A tasting room or retail outlet allows patrons to taste samples of products manufactured on-site, and to purchase products by the glass or bottle for either on-site or off premises consumption, and to purchase related sales items. Class M-2 licensees shall not provide more than three free samples, each of which shall not exceed 0.25 fluid ounce, to any person in a day. Class M-2 licensees may sell samples, but the volume of any sample sold shall not exceed one fluid ounce and the total volume of all samples sold to a person in a day shall not exceed 2.5 fluid ounces. Class M-2 licensees shall not provide and/or sell more than 2.5 fluid ounces of samples to any person in a day. Sales of alcohol manufactured outside the site are prohibited. A class M-2 license shall entitle the licensee, a distillery, to permit consumption of wine brought onto the premises by a patron 21 years of age or older for personal consumption or for personal consumption of other patrons who are 21 years of age or older. The consumption of wine is restricted to the licensed premises. No more than one 750-milliliter bottle of wine per patron (unopened) shall be permitted to be brought into the premises. Class M-2 licensees must have at least one BASSET certified site manager on premises whenever offering tasting samples of alcoholic liquor, including spirits. Every class M-2 licensee must have a valid distiller license from the state. Sales of food and nonalcoholic beverages are permitted. ~~The annual license fee for the year commencing June 1 of each year.~~
- c. *Class M-3 license: Manufacture of wine.* A class M-3 license shall authorize the manufacturing and sale of wine and wine products on the licensed premises, as well as the sale of retail alcoholic liquor, including the manufactured wine products, for consumption on the licensed premises. A class M-3 license shall entitle the licensee, a manufacturer of wine, to permit consumption of wine brought onto the premises by a patron 21 years of age or older for personal consumption or for personal consumption of other patrons who are 21 years of age or older. The consumption of wine is restricted to the licensed premises. No more than one 750-milliliter bottle of wine per patron (unopened) shall be permitted to be brought into the premises. No more than 50,000 gallons of wine per year can be produced. Class M-3 licensees may sell wine they manufacture to wholesalers, licensed retailers and directly to consumers for off premises consumption. Class M-3 licensees may also purchase bulk wine for blending purposes from licensed out of state wine sellers. Wine must be manufactured and labeled in accordance with federal wine regulations from TTB (formally BATF). Class M-3 licensees must obtain a wine producers permit from TTB, all federal permits as required, and an Ogle County health department license when applicable.

Further, class M-3 licensees shall be permitted to offer samples of wine products that are manufactured and sold under this license, from the licensed premises to consumers. M-3 licensees shall not provide more than three free samples, each of which shall not exceed one fluid ounce, to any person in a day. However, no person under the age of 21 shall be allowed on the premises during samplings, unless a parent or guardian is present. Nothing in the issuance of a class M-3 license, pursuant to this section, shall be considered to relieve the licensee of any responsibility for complying with all applicable state and federal regulations relating to the manufacture and/or sale of wine or wine products. Class M-3 licensees must have at least one BASSET certified site manager on premises whenever offering tasting samples of wine. ~~The annual license fee for the year commencing on June 1 of each year.~~

~~(89)~~ *Class T licenses.* A Class T license shall authorize the following for licensed truck stop establishments:

- a. A "licensed truck stop establishment" means a licensed truck stop establishment as defined by Illinois Video Gaming Act (ILCS ch. 230, Act 40, § 5). Alcoholic liquor sold at licensed truck stop establishments must be sold in the original package as defined in 235 Illinois Compiled Statutes 5/1-3.06, and such alcoholic liquor shall at the time it leaves the premises be sealed in its original container. No alcoholic liquor, except in the original package, shall be sold upon any premises licensed as a licensed truck stop establishment. There shall be no consumption whatsoever of alcoholic liquor on the premises of a licensed truck stop establishment.

~~(910)~~ *Class U licenses.* Class U licenses shall authorize a licensee of an arts and entertainment studio to permit consumption of beer and wine only, brought onto the premises of an arts and entertainment studio by a patron 21 years of age or older for personal consumption or for personal consumption of other patrons who are 21 years of age or older. The consumption of beer and wine is restricted to licensed premises. Such consumption shall be limited to members of a group assembled on the premises for the purpose of attending arts and crafts classes offered by an arts and entertainment studio.

No more than one 750-milliliter bottle of wine per patron or no more than 36 ounces of beer per patron (unopened) shall be permitted to be brought into the premises. The sale of beer, wine, spirits, and all other types of alcohol to patrons of the licensed premises shall be prohibited. No package sales are permitted. No holder of a class U license shall allow service or consumption of any alcoholic liquor on the premises between the hours of 12:00 midnight and 10:00 a.m. on any day.

~~(1011)~~ *Resort.* A resort license shall be a license for the sale of alcoholic liquor by a resort, as defined in section 6-2. A resort license shall entitle the licensee to sell alcoholic liquor for consumption on or off the premises in the original package during the hours as specified in section 6-4. The holder of the Class Resort license shall also be allowed to sell alcoholic beverages in the original container to persons who are of the age of 21 years or older who have registered renting a room in the hotel or motel for the purpose of consuming such alcoholic beverages within the hotel or motel room. Further, it is the responsibility of the hotel or motel operator to obtain a written statement from the person who is renting the room that no persons under the age of 21 will consume any alcoholic beverages within the room. Said sales may be made indirectly by the placement of alcoholic beverages within rooms to be occupied by persons over the age of 21 years, with directions that the consumption of such beverage will be charged to the person renting that particular room.

(Ord. No. 18-4887, § 2, 8-13-2018; Ord. No. 18-4906, § 3, 9-10-2018; Ord. No. 19-5035, § 2, 7-22-2019; Ord. No. 19-5053, § 2, 9-9-2019; Ord. No. 19-5083, § 3, 12-9-2019; Ord. No. 22-5348, § 3, 5-23-2022)

ARTICLE II. LICENSE

Sec. 6-43. - Payment of fees.

Fees for all licenses shall be due and payable in full at the time the application is submitted; the annual licensing fee shall be due January 31, of each commencing year. A schedule of license fees is set forth in section 26-44 of the Municipal Code of the city.

Sec. 6-46. Number limitations.

There shall be issued in the city not more than the following number of licenses for each license classification:

Classification	Number of Licenses
Class B	10
Class P-1	2
Class P-2	4
Class C	2
Class R-1	0
Class R-2	3
Class R-3	9
Class S	1
Class E	0
Class M-1	1
Class M-2	1
Class T	3
Class U	0

Classification	Number of Licenses
Class B	10
Class C	2
Class E	0
Class L	0
Class M-1	0
Class M-2	1
Class M-3	0
Class P-1	2
Class P-2	4
Class R-1	0
Class R-2	4
Class R-3	9
Class Resort	1
Class S	1
Class T	3
Class U	0

(Ord. No. 18-4826, 4-9-2018; Ord. No. 18-4895, 8-27-2018; Ord. No. 18-4896, 8-27-2018; Ord. No. 18-4915, 10-9-2018; Ord. No. 19-4986, 3-25-2019; Ord. No. 19-4987, 3-25-2019; Ord. No. 19-4997, 4-22-2019; Ord. No. 19-4998, 4-22-2019; Ord. No. 19-5001, 5-13-2019; Ord. No. 19-5022, 6-24-2019; Ord. No. 19-5054, 9-9-2019; Ord. No. 19-5065, 10-28-2019; Ord. No. 19-5075, 11-25-2019; Ord. No. 19-5084, 12-9-2019; Ord. No. 20-5094, 1-13-2020; Ord. No. 20-5104, 3-23-2020; Ord. No. 20-5130, 6-8-2020; Ord. No. 20-5147, 7-27-2020; Ord. No. 20-5168, 10-26-2020; Ord. No. 20-5176, 11-9-2020; Ord. No. 20-5181, 11-23-2020; Ord. No. 20-5194, 12-14-2020; Ord. No. 21-5225, 3-22-2021; Ord. No. 21-5242, 5-10-2021; Ord. No. 22-5320, § 2, 1-10-2022; Ord. No. 2025-05, § 3, 1-27-2025)

Chapter 26 - BUSINESSES AND BUSINESS REGULATIONS

ARTICLE II. - LICENSING GENERALLY

Sec. 26-44. Schedule of license, permit or registration fees.

(a) All businesses, trades and occupations set forth in this section are required to obtain a license, permit or registration certificate prior to operation in the city.

(b) The amount and the period covered required by this section shall be as follows:

Classification	Amount	Period
Alcoholic beverages:		
—Initial fee (all licenses)	\$500.00	One time (covers all fingerprinting for initial application)
—Class B	\$1,000.00	Annual
—Class P-1	\$550.00	Annual
—Class P-2	\$650.00	Annual
—Class C	\$1,200.00	Annual
—Class R-1	\$700.00	Annual
—Class R-2	\$900.00	Annual
—Class R-3	\$1,200.00	Annual
—Class S	\$550.00	Annual
—Class E	\$25.00	Per day
—Class M-1	\$1,800.00	Annual
—Class M-2	\$1,800.00	Annual
—Class M-3	\$1,800.00	Annual
—Class Resort	\$700.00	Annual
—Class T	\$2,500.00	Annual
—Class U	\$200.00	Annual
—Fingerprinting	\$50.00	For each person fingerprinted after initial application
Peddlers/itinerant merchants	\$25.00	Five days
Industrial peddlers	\$100.00	Three months
Solicitors and canvassers	\$25.00	Five days
—Peddler/solicitors badge	\$15.00	Week
—Industrial peddlers badge	\$15.00	Three months
—Fingerprints	\$50.00	Annual
Street performers	\$10.00	Annual
Taxicabs and limousines	\$50.00 plus \$5.00 per driver	Annual
Video gaming terminal fee	\$100.00 per terminal, effective 1/1/23; \$150.00 per terminal, effective 1/1/24; and \$250.00 per terminal, effective 1/1/25	Annual
All other businesses	None	Initial registration (see section 26-33 for inspection/ re-inspection fees)

<u>Classification</u>	<u>Amount</u>	<u>Period</u>
<u>Alcoholic beverages:</u>		
<u>Initial fee (all licenses)</u>	<u>\$500.00</u>	<u>One time (covers all fingerprinting for initial application)</u>
<u>Class B</u>	<u>\$1,000.00</u>	<u>Annual</u>
<u>Class C</u>	<u>\$1,200.00</u>	<u>Annual</u>
<u>Class E</u>	<u>\$25.00</u>	<u>Per day</u>
<u>Class L</u>	<u>\$750.00</u>	<u>Annual</u>
<u>Class M-1</u>	<u>\$1,800.00</u>	<u>Annual</u>
<u>Class M-2</u>	<u>\$1,800.00</u>	<u>Annual</u>
<u>Class M-3</u>	<u>\$1,800.00</u>	<u>Annual</u>
<u>Class P-1</u>	<u>\$550.00</u>	<u>Annual</u>
<u>Class P-2</u>	<u>\$650.00</u>	<u>Annual</u>
<u>Class R-1</u>	<u>\$700.00</u>	<u>Annual</u>
<u>Class R-2</u>	<u>\$900.00</u>	<u>Annual</u>
<u>Class R-3</u>	<u>\$1,200.00</u>	<u>Annual</u>
<u>Class Resort</u>	<u>\$700.00</u>	<u>Annual</u>
<u>Class S</u>	<u>\$550.00</u>	<u>Annual</u>
<u>Class T</u>	<u>\$2,500.00</u>	<u>Annual</u>
<u>Class U</u>	<u>\$200.00</u>	<u>Annual</u>
<u>Fingerprinting</u>	<u>\$50.00</u>	<u>For each person fingerprinted after initial application</u>
<u>Peddlers/itinerant merchants</u>	<u>\$25.00</u>	<u>Five days</u>
<u>Industrial peddlers</u>	<u>\$100.00</u>	<u>Three months</u>
<u>Solicitors and canvassers</u>	<u>\$25.00</u>	<u>Five days</u>
<u>Peddler/solicitors badge</u>	<u>\$15.00</u>	<u>Week</u>
<u>Industrial peddlers badge</u>	<u>\$15.00</u>	<u>Three months</u>
<u>Fingerprints</u>	<u>\$50.00</u>	<u>Annual</u>
<u>Street performers</u>	<u>\$10.00</u>	<u>Annual</u>
<u>Taxicabs and limousines</u>	<u>\$50.00 plus \$5.00 per driver</u>	<u>Annual</u>
<u>Video gaming terminal fee</u>	<u>\$100.00 per terminal, effective 1/1/23; \$150.00 per terminal, effective 1/1/24; and \$250.00 per terminal, effective 1/1/25</u>	<u>Annual</u>
<u>All other businesses</u>	<u>None</u>	<u>Initial registration (see section 26-33 for inspection/ re-inspection fees)</u>

(Ord. No. 07-3538, 4-9-2007; Ord. No. 08-3677, § 3, 5-12-2008; Ord. No. 08-3767, 12-8-2008; Ord. No. 08-3767, 12-8-2008; Ord. No. 10-3905, § 2(Exh. A), 3-22-2010; Ord. No. 12-4131, § 1(Exh. B), 1-9-2012; Ord. No. 12-4169, 4-23-2012; Ord. No. 12-4208, 7-23-2012; Ord. No. 18-4827, § 2, 4-9-2018; Ord. No. 18-4888, § 1, 8-13-2018; Ord. No. 18-4907, § 2, 9-10-2018; Ord. No. 19-5083, § 4, 12-9-2019; Ord. No. 22-5348, § 5, 5-23-2022; Ord. No. 22-5361, § 2, 8-22-2022)

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

AN ORDINANCE AMENDING CHAPTER 6 AND CHAPTER 26 TO ADD A CLASS L
(RECREATIONAL) LIQUOR LICENSE

JOHN BEARROWS, Mayor
ROSE HUÉRAMO, City Clerk

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

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Ottosen DiNolfo Hasenbalg & Castaldo, Ltd., City Attorneys
1804 North Naper Boulevard, Suite 350 Naperville, Illinois 60563

ORDINANCE NO: _____
Date Passed:

**AN ORDINANCE AMENDING CHAPTER 6 AND CHAPTER 26 TO ADD A CLASS L
(RECREATIONAL) LIQUOR LICENSE**

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 Illinois Liquor Control Act of 1934 grants local municipalities the power to license and regulate alcohol within their boundaries; and

WHEREAS, the Rochelle Liquor Code is codified in “Chapter 6 – Alcoholic Beverages” of the Rochelle Municipal Code; and

WHEREAS, under the language of the current Liquor Code there is not an appropriate liquor license for a recreational business like an indoor golf simulator; and

WHEREAS, a proposed amendment to Sections 2, 3, 43 and 46 of “Chapter 6 – Alcoholic Beverages,” and Section 44 of “Chapter 26 – Licensing Generally” is attached herein as Exhibit A; and

WHEREAS, the proposed amendments allow for a new class “L” (Recreational) liquor license for indoor recreational businesses such as art studios, indoor sports facilities, indoor simulated sports centers, miniature golf courses or other billiards establishments, to serve liquor without having a full kitchen or restaurant; and

WHEREAS, the proposed amendments will allow for new business ventures and encourage economic development within the City; and

WHEREAS, the Mayor and the City Council find that it is in the best interest of the City and its residents to update and amend sections 2, 3, 43 and 46 of “Chapter 6 – Alcoholic Beverages,” and section 44 of “Chapter 26 – Licensing Generally” to add a new class for liquor licenses.

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

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

SECTION TWO: Sections 2, 3, 43 and 46 of “Chapter 6 – Alcoholic Beverages,” and section 44 of “Chapter 26 – Licensing Generally” are hereby amended as reflected in the attached Exhibit A.

SECTION THREE: If any provision of this Ordinance 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 with the approval of the City Manager, is authorized to correct any non-substantive drafting or formatting issues in Chapters 6 or 26 that may result from the adoption of this Ordinance. The City Clerk shall publish this Ordinance in pamphlet form.

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

PASSED AND APPROVED this 14th day of July 2025.

ATTEST:

City Clerk

Mayor

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 AMENDING CHAPTER 6 AND CHAPTER 26 TO ADD A CLASS L (RECREATIONAL)
LIQUOR LICENSE” which was adopted by the Mayor and City Council of the City of Rochelle on July
14, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of
the City of Rochelle this 14th day of July 2025.

CITY CLERK

File Attachments for Item:

4. An Ordinance Creating a Class L Liquor License for Ordinary Golfer at 425 Lincoln Highway

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

SUBJECT: An Ordinance Creating a Class L Liquor License for Ordinary Golfer at 425 Lincoln Highway

Staff Contact: City Clerk, Rose Huéramo

Summary: The City has received a formal request from local business owners Sam Volkert, Craig Baker, and Erik Garcia regarding their new business, Ordinary Golfer, located in the Lincoln Mall at 425 Lincoln Highway. Ordinary Golfer is a newly established indoor golf simulator business aimed at providing a fresh, family-friendly entertainment option in the downtown area.

The business offers a reservation-based golf experience featuring two state-of-the-art simulator bays. Each bay accommodates up to four players, with a maximum occupancy of eight guests at a time. Bookings are limited to four hours, and the business does not operate past 10:00 PM.

The owners are requesting a Class L liquor license, which permits the retail sale of beer and wine for on-premises consumption within clearly designated service areas during indoor recreational activities. Under the terms of the Class L license, beer may be served by the glass in quantities up to 12 ounces, and wine may be served by the glass in quantities up to 6 ounces.

Liquor Commissioner John Bearrows has reviewed the request and has expressed no objections to the issuance of the license.

Strategic Plan Goal Application: Small Business Development & Retention

Recommendation: Approve an Ordinance Amending Section 6-46 of the Municipal Code of the City of Rochelle to Create One Class L Liquor License for the business for Ordinary Golfer, LLC d/b/a Ordinary Golfer.

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

**AN ORDINANCE CREATING A CLASS L LIQUOR LICENSE FOR ORDINARY GOLFER AT 425
LINCOLN HIGHWAY**

JOHN BEARROWS, Mayor
ROSE HUÉRAMO, City Clerk

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

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Peterson, Johnson, and Murray, LLC, City Attorneys
1301 W. 22nd Street – Ste. 500 Oak Brook, Illinois 60523

CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE NO. _____

**AN ORDINANCE CREATING A CLASS L LIQUOR LICENSE FOR ORDINARY GOLFER AT 425
LINCOLN HIGHWAY**

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, an application has been received from Sam Volkert, Craig Baker, and Erik Garcia, owners of the Ordinary Golfer LLC, located in the Lincoln Mall at 425 Lincoln Highway, for a Class L liquor license; and

WHEREAS, the Mayor and Liquor Commissioner, John Bearrows, has reviewed the request and has no objection to the creation of one class L liquor license to accommodate the request of Ordinary Golfer LLC; and

WHEREAS, it has been determined by the Corporate Authorities of the City of Rochelle that an amendment Section 6-46 of The Municipal Code of the City of Rochelle creating one L liquor license is in the best interest of the City and its residents.

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 Mayor and City Council have determined that the creation of one additional Class L Liquor License for the owners of Ordinary Golfer LLC, is in the best interest of the City and its residents is in the best interest of the City and its residents.

SECTION THREE: That Chapter 6, Article I, Section 6-46 “Number Limitations” is hereby amended as follows:

Classification	Number of Licenses
<u>Class B</u>	<u>10</u>
<u>Class C</u>	<u>2</u>
<u>Class E</u>	<u>0</u>
<u>Class L</u>	<u>0-1</u>
<u>Class M-1</u>	<u>0</u>
<u>Class M-2</u>	<u>1</u>
<u>Class M-3</u>	<u>0</u>
<u>Class P-1</u>	<u>2</u>
<u>Class P-2</u>	<u>4</u>
<u>Class R-1</u>	<u>0</u>
<u>Class R-2</u>	<u>4</u>
<u>Class R-3</u>	<u>9</u>
<u>Class Resort</u>	<u>1</u>
<u>Class S</u>	<u>1</u>
<u>Class T</u>	<u>3</u>
<u>Class U</u>	<u>0</u>

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

SECTION SEVEN: 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 14th day of July, 2025.

AYES:

NAYS:

ABSENT:

APPROVED THIS 14th day of July, 2025.

MAYOR

ATTEST:

CITY CLERK

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 CREATING A CLASS L LIQUOR LICENSE FOR ORDINARY GOLFER AT 425
LINCOLN HIGHWAY” which was adopted by the Mayor and City Council of the City of Rochelle on
July 14, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of
the City of Rochelle this 14th day of July 2025.

CITY CLERK

File Attachments for Item:

5. An Ordinance Amending Chapter 6 and Chapter 26 to Amend Class C Liquor Licenses

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

SUBJECT: Approving Ordinance Amending Ch. 6 Article I, Sec. 6-2. Definitions.

Staff Contact: Rose Huéramo, City Clerk

Summary: To help support community organizations and inclusive access to liquor licensing, we are proposing that the current definition and fee for Class C licenses be amended to include both clubs and not-for-profit organizations, remove the language of kitchen requirements, and offer flexible licensing options non-for-profit entities.

The Proposed Changes:

1. Including Not-for-Profit Organizations

The updated definition would specifically include not-for-profit entities. These organizations often serve the public and should be recognized as eligible for Club licenses.

2. Verifying Tax-Exempt Status

Not-for-profits would need to submit a copy of their IRS Determination Letter. This document proves they are officially recognized as tax-exempt. This step helps confirm they qualify for the reduced license fee.

3. Removing the Kitchen Requirement

The current definition requires Clubs to have full kitchen and dining room facilities, along with staff to prepare and serve meals. This requirement would be removed. Many modern not-for-profit organizations do not need or use full kitchens, so this change makes the definition more flexible.

4. Following All Other Licensing Rules

Not-for-profit must still meet all other requirements that apply to any license holder. Best practices like age verification, and staff BASSET certification are strongly encouraged to ensure ongoing compliance and to prioritize public safety. This ensures fairness and keeps standards high for everyone.

5. Annual Fee Change

The current Club license fee is \$1,200. The new fee for not-for-profit organizations would be \$250 per year. This lower fee reflects the limited budgets of many not-for-profit organizations.

Strategic Plan Goal Application: Building community engagement, supporting local business growth, and promoting safe, enjoyable spaces.

Recommendation: Approving Ordinance Amending Ch. 6 Article I, Sec. 6-2. Definitions.

**THE CITY OF ROCHELLE
Ogle County, Illinois**

**ORDINANCE
NO. _____**

**AN ORDINANCE AMENDING CHAPTER 6 AND CHAPTER 26 TO AMEND CLASS C LIQUOR
LICENSES**

**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
1804 North Naper Boulevard, Suite 350 Naperville, Illinois 60563

ORDINANCE NO: _____
Date Passed:

AN ORDINANCE AMENDING CHAPTER 6 AND CHAPTER 26 TO AMEND CLASS C LIQUOR LICENSES

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 Illinois Liquor Control Act of 1934 grants local municipalities the power to license and regulate alcohol within their boundaries; and

WHEREAS, the Rochelle Liquor Code is codified in “Chapter 6 – Alcoholic Beverages” of the Rochelle Municipal Code; and

WHEREAS, the City is seeking to amend its Class C liquor license to make some minor modifications and allow for a reduced license fee for not-for-profit organizations; and

WHEREAS, a proposed amendment to Sections 2, 3, of “Chapter 6 – Alcoholic Beverages,” and Section 44 of “Chapter 26 – Licensing Generally” is attached herein as Exhibit A; and

WHEREAS, the proposed amendments strikes language requiring a kitchen and allows for not-for-profits to qualify for Class C licenses at a reduced rate; and

WHEREAS, the proposed amendments will allow not-for-profits to obtain liquor licenses at a more affordable rate and encourage economic development within the City; and

WHEREAS, the Mayor and the City Council find that it is in the best interest of the City and its residents to update and amend sections 2 and 3, of “Chapter 6 – Alcoholic Beverages,” and section 44 of “Chapter 26 – Licensing Generally” amend Class C liquor licenses.

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

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

SECTION TWO: Sections 2, 3, of “Chapter 6 – Alcoholic Beverages,” and section 44 of “Chapter 26 – Licensing Generally” are hereby amended as reflected in the attached Exhibit A.

SECTION THREE: If any provision of this Ordinance 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 with the approval of the City Manager, is authorized to correct any non-substantive drafting or formatting issues in Chapters 6 or 26 that may result from the adoption of this Ordinance. The City Clerk shall publish this Ordinance in pamphlet form.

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

PASSED AND APPROVED this 14th day of July 2025.

ATTEST:

City Clerk

Mayor

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 AMENDING CHAPTER 6 AND CHAPTER 26 TO AMEND CLASS C LIQUOR
LICENSES” which was adopted by the Mayor and City Council of the City of Rochelle on July 14,
2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of
the City of Rochelle this 14th day of July 2025.

CITY CLERK

Chapter 6

ALCOHOLIC BEVERAGES

ARTICLE I. IN GENERAL

Sec. 6-2. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Alcohol means the product of distillation of any fermented liquid, whether rectified or diluted, whatever may be the origin thereof, and includes synthetic ethyl alcohol. It does not include denatured alcohol or wood alcohol.

Alcoholic liquor includes the four varieties of liquor defined herein: alcohol, spirits, wine and beer, and every liquid or solid, patented or not, containing alcohol, spirits, wine or beer and capable of being consumed by a person. The provisions of this chapter shall not apply to alcohol used in the manufacture of denatured alcohol produced in accordance with Acts of Congress and regulations promulgated thereunder, nor to any liquid or solid containing one-half of one percent or less of alcohol, by volume. None of the provisions of this chapter shall apply to wine intended for use by any church or religious organization for sacramental purposes, provided that such wine shall be purchased from a licensed manufacturer or importing distributor under the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq.

Arts and entertainment studio means a licensed business establishment where a person(s) utilizes a space for teaching art and/or makes their own art, including but not limited to painting, pottery, or another common art medium.

Bar means a counter from which alcoholic beverages are served.

Bar area means the room or place in which a bar is located.

Beer means a beverage obtained by alcoholic fermentation of an infusion or concoction of barley or other grain, malt and hops in water, and includes, among other things, beer, ale, stout, lager beer, porter and the like.

Club means a corporation organized under the laws of the state, not for pecuniary profit, solely for the promotion of some common object other than the sale or consumption of alcoholic liquors, kept, used and maintained by its members through the payment of annual dues, and owning, hiring or leasing a building or space in a building of such extent and character as may be suitable and adequate for the reasonable and comfortable use and accommodation of its members and their guests and provided with suitable and adequate ~~kitchen and dining~~ room space ~~and equipment~~ and maintaining a sufficient number of ~~servants and~~ employees for ~~cooking, preparing~~ and serving ~~food and meals for~~ its members and their guests; provided, that such club files with the local liquor control commissioner at the time of its application for a license under the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq., two copies of a list of names and residences of its members, and similarly files within ten days of the election of any additional member his name and address; provided, that the affairs and management of such club are conducted by a board of directors, executive committee or similar body chosen by the members at their annual meeting; and provided further that no member or any officer, agent or employee of the club is paid, or directly or indirectly receives, in the form of salary or other compensation any profits from the distribution or sale of alcoholic liquor to the club, or its guests introduced by members, beyond the amount of such salary as may be

fixed and voted at any annual meeting by the members or by its board of directors or other governing body out of the general revenue of the club.

Consumption sales means the sale or offering for sale at retail of any alcoholic liquor for consumption on the premises where sold.

Distributor means any person, other than a manufacturer or nonresident dealer licensed under the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq., who is engaged in the purchasing, storing, possessing or warehousing any alcoholic liquors for resale or reselling at wholesale, within or without this city.

Gas station and *filling station* mean a place where gasoline, gasoline products, oil and oil products are sold at retail for motor vehicles.

Hotel means every building or other structure kept, used, maintained, advertised and held out to the public to be a place where food is actually served and consumed and sleeping accommodations are offered for adequate pay to travelers and guests, whether transient, permanent or residential, in which 25 or more rooms are used for the sleeping accommodations of such guests and having one or more public dining rooms where meals are served to such guests, such sleeping accommodations and dining rooms being conducted in the same building or buildings in connection therewith and such building or buildings, structure or structures being provided with adequate and sanitary kitchen and dining room equipment and capacity.

Illinois Liquor Control Act means an act passed by the 58th Illinois General Assembly entitled "An Act relating to alcoholic liquors," approved January 31, 1934, as amended, 235 ILCS 5/1-1 et seq.

Illinois Liquor Control Commission and *state commission* mean the commission created by the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq.

Importing distributor means any person other than a nonresident dealer licensed under the Illinois Liquor Control Act, 235 ILCS 5/1-1 et seq., who imports into this state, from any point in the United States outside this state, whether for himself or for another, any alcoholic liquors for sale or resale, or for use in the manufacture, preparation or compounding of products other than alcoholic liquors, or who imports into this state, from any point in the United States outside this state, for consumption in any one calendar year, more than one gallon of such liquors.

Initial application means any application that is not an application seeking renewal of a liquor license held by the applicant at the time such application is submitted.

Licensed premises means the premises described in the application for the license or in the license as the place where the business to be covered or covered by the license is to be or is carried on.

Licensed truck stop establishment means a facility (i) that is at least a three-acre facility with a convenience store, (ii) with separate diesel islands for fueling commercial motor vehicles, (iii) that sells at retail more than 10,000 gallons of diesel or biodiesel fuel per month, and (iv) with parking spaces for commercial motor vehicles. "Commercial motor vehicles" has the same meaning as defined in Section 18b-101 of the Illinois Vehicle Code. The requirement of item (ii) of this paragraph may be met by showing that estimated future sales or past sales average at least 10,000 gallons per month.

Manufacturer means every brewer, fermenter, distiller, rectifier, winemaker, blender, processor, bottler or person who fills or refills an original package, and any other person engaged in brewing, fermenting, distilling, rectifying or bottling alcoholic liquors as defined in this section.

Meals means salads, sandwiches, pizza and dinners containing pasta, fish, meat or poultry, together with similar foods prepared or cooked on the premises and ordered by the patrons from a full service menu for consumption on the premises. The term "meals" does not include popcorn, potato chips, pretzels, peanuts and other food considered as snacks.

Not-for-profit means a charitable organization that has received a 501(c)(3), or similar not-for-profit tax designation by the IRS. Not-for-profit groups shall provide proof of their IRS tax status in order to receive the reduced Class C license rate.

Original package means any unopened bottle, flask, jug, can, cask, barrel, keg, hogshead or other receptacle or container whatsoever used, corked or capped, sealed and labeled by the manufacturer of alcoholic liquor, to contain and to convey any alcoholic liquor.

Owner and proprietor include all persons who are owners or are in control of any place where the sale or distribution of alcoholic liquor is carried on, whether they be individuals, partners, corporations, joint stock companies, fiduciaries or officers, directors, stockholders of corporations or otherwise.

Package retail sales means the sale or offering for sale at retail of alcoholic liquor, in the original package, and not to be consumed, in whole or in part, on the premises where sold; provided, however, that the terms "package sales" or "package retail sales" shall not include original packages containing less than one-half pint of alcoholic liquor.

Resort means an establishment designed to attract and accommodate tourists and visitors to resort area or the community, with lodging facilities with at least 25 motel rooms located on the premises, and the primary business of the establishment is not the sale of alcoholic beverages.

Restaurant means:

- (1) Any public place kept, used, maintained, advertised and held out to the public as a place where meals are served having a complete menu service at least during the hours of 5:00 to 9:00 p.m. each day the premises are open to the public. A dining area must be maintained as separate and apart from the kitchen and bar area. The kitchen shall contain at a minimum the following facilities:
 - a. A utility service sink.
 - b. A three-compartment sink or a mechanical dishwasher.
 - c. Separate handwashing facilities in the kitchen for employees.
 - d. Commercial cooking equipment including a grease duct, exhaust equipment, and a fire suppression system meeting the requirements of Sections 506, 507 and 509 of the 1996 International Mechanical Code.

The restaurant must be licensed and inspected by the county health department as a commercial food service establishment.

- (2) A facility which has all the facilities of a restaurant together with separate facilities such as bowling lanes, billiards, miniature golf, simulated or actual golfing and similar types of activities, and at least 51 percent of the gross revenues, as determined by the close of the licensee's most recent past fiscal or calendar year of operation, must be obtained from the sale of meals and recreation activities.

Retailer means a person who sells, or offers for sale, alcoholic liquor for use or consumption and not for resale in any form.

Sale means any transfer, exchange or barter, in any manner or by any means whatsoever, including the transfer of alcoholic liquors by and through the transfer or negotiation of warehouse receipts or certificates, and includes all sales, whether direct or indirect, made by any person, whether principal, proprietor, agent, servant or employee. The term "sale" includes any transfer of alcoholic liquor from a foreign importer's license to an importing distributor's license even if both licenses are held by the same person.

Sell at retail and sale at retail refer to and mean sales for use or consumption and not for resale in any form.

Snacks means popcorn, potato chips, peanuts, pretzels, breadsticks, relishes, hors d'oeuvres and similar foods not ordinarily consumed as a meal.

Spirits means any beverage which contains alcohol obtained by distillation, mixed with water or other substance in solution, and includes brandy, rum, whiskey, gin or other spirituous liquors, and such liquors when rectified, blended or otherwise mixed with alcohol or other substances.

To sell includes to keep or expose for sale, and to keep with intent to sell.

Wine means any alcoholic beverage obtained by the fermentation of the natural contents of fruits or vegetables containing sugar, including such beverages when fortified by the addition of alcohol or spirits as defined in this section.

(Code 1996, § 5.15.020; Ord. No. 12-4131, § 1(Exh. A), 1-9-2012); Ord. No. 12-4169, 4-23-12; Ord. No. 12-4191, 6-11-2012; Ord. No. 18-4906, § 2, 9-10-2018; Ord. No. 19-5083, § 2, 12-9-2019; Ord. No. 22-5348, § 2, 5-23-2022)

Sec. 6-3. License classifications.

It is unlawful to sell, distribute or give away alcoholic liquor, beer or wine to the general public without first having obtained a license from the city. It is also unlawful to allow the consumption of alcoholic liquor, beer or wine at an unlicensed business when the business is open to the general public. The license classifications are as follows:

- (1) *Class B licenses.* Class B licenses shall authorize the retail sale on the premises specified of alcoholic liquor for consumption on the premises as well as other packaged retail sale of such liquor.
- (2) *Class P licenses.* Class P licenses shall authorize package retail sales as follows:
 - a. *Class P-1 licenses.* Class P-1 licenses shall authorize the retail sale of packaged beer and wine but not for consumption on the premises where sold. The holder of a class P-1 license may arrange for beer and wine taste testing and consumption within the area of the licensed premises used for display of package beer and wine. The numbers and size of such samples distributed shall not exceed the maximums set forth in 235 ILCS 5/6-31, as amended from time to time.
 - b. *Class P-2 licenses.* Class P-2 licenses shall authorize the retail sale of packaged alcoholic liquor but not for consumption on the premises where sold. The holder of a class P-2 license may arrange for alcoholic liquor taste testing and consumption within the area of the licensed premises used for display of package alcoholic liquor. The numbers and size of such samples distributed shall not exceed the maximums set forth in 235 ILCS 5/6-31, as amended from time to time.
- (3) *Class C licenses.* Class C licenses shall authorize the retail sale on the premises specified of alcoholic liquor for consumption on or off the premises by duly authorized clubs and not-for-profit organizations as defined in section 6-2.
- (4) *Class R licenses.* Class R licenses shall authorize retail sales as follows:
 - a. *Class R-1 licenses.* Class R-1 licenses shall authorize the retail sale of beer and wine by restaurants for consumption on the premises in connection with the sale of meals. No bar is permitted on the premises.
 - b. *Class R-2 licenses.* Class R-2 licenses shall authorize the retail sale of alcoholic liquor for consumption on the premises by restaurants with no bar. Further, the class R-2 license shall provide for the retail sale of packaged alcoholic liquor providing that said retail sales of such liquor shall not exceed ten percent of the total sales of all alcoholic beverages.
 - c. *Class R-3 licenses.* Class R-3 licenses shall authorize the retail sale of alcoholic liquor by restaurants, with a bar, for consumption on the premises. Further, the class R-3 license shall

provide for the retail sale of packaged alcoholic liquor providing that said retail sales of such liquor shall not exceed ten percent of the total sales of all alcoholic beverages.

- d. *Class R-4 licenses.* Class R-4 licenses shall authorize the retail sale of alcoholic liquor by restaurants, with a bar, for consumption on the premises and on public golf course property commonly known as Fairways Golf Course. Further, the class R-4 license shall provide for and allow the retail sale of packaged alcoholic liquor for consumption on public golf course property commonly known as Fairways Golf Course. Only alcoholic liquor purchased or obtained from the holder of a valid R-4 license may be possessed or consumed on public golf course property. The holder of a class R-4 license shall be exempt from the provisions of section 6-7 (possession or consumption in public) and article III (outdoor liquor sales) of this chapter.
- (5) *Class S licenses.* Class S licenses shall authorize the retail sale of packaged beer and wine only, not for consumption on the premises where sold, for businesses known as fueling/gas stations/convenience stores.
- (6) *Class E temporary licenses.* Class E temporary licenses shall authorize the retail sale of alcoholic liquor on a one-day basis, renewable upon approval of the local liquor commissioner, and not to exceed four days per event. An applicant for such temporary license, or renewal, shall comply with all state and city ordinances. Fees for said licenses shall be \$25.00 per day for not-for-profit organizations and/or other groups. Applicants shall supply the city with a certificate of liquor liability for said event and shall add the city as certificate holder. Applicants shall also supply the city, as required, proof of the not-for-profit status of the applicant's organization. Hours for the daily or temporary license shall be set by the local liquor commissioner or city council. Requests for such license shall be made to the local liquor commissioner. Final approval can be made by the mayor as local liquor commissioner or city council.
- (7) *Class L (Recreational) licenses.* Class L licenses shall only be for the sale of beer and wine by a "recreational" facility, as defined in section 6-2. A L license shall entitle the licensee to sell beer and wine by the glass, within the clearly marked indoor on-site consumption area. Beer by the glass shall not exceed 12 fluid ounces; wine by the glass shall not exceed 6 fluid ounces. Licensee must ensure responsible operations through employee supervision and proper training in alcohol service. Alcohol may not leave the clearly marked designated areas, and service must be offered only when patrons are actively engaged in the facility's core recreation activity.
- (8) *Class M licenses.* Class M licenses shall refer to microbreweries, distilleries and the manufacturing of wine.
 - a. *Class M-1 license: Microbrewery.* A class M-1 license shall authorize the manufacture of beer products on the licensed premises and the sale at retail of alcoholic liquor, including the manufactured beer products, for consumption on the licensed premises. A class M-1 license shall entitle the licensee, a microbrewery, to permit consumption of wine brought onto the premises by a patron 21 years of age or older for personal consumption or for personal consumption of other patrons who are 21 years of age or older. The consumption of wine is restricted to the licensed premises. No more than one 750-milliliter bottle of wine per patron (unopened) shall be permitted to be brought into the premises. A class M-1 license shall authorize the retail sale for off premises consumption of the manufactured beer products only in packaged form. Class M-1 licensees may, during authorized hours of business, offer samples of the beer permitted to be produced and sold pursuant to this classification. Class M-1 licensees shall not provide more than three free samples, each of which shall not exceed 0.25 fluid ounce, to any person in a day. Class M-1 licensees may sell samples, but the volume of any sample sold shall not exceed one fluid ounce and the total volume of all samples sold to a person in a day shall not exceed 2.5 fluid ounces. Class M-1 licensees shall not provide and/or sell more than 2.5 fluid ounces of samples to any person in a day. Class M-1 licensees offering samples, as specified herein, shall provide at least limited food service such as cheese, crackers, snack food or other similar deli-style items to

customers who are sampling craft beer. Nothing in the issuance of a class M-1 license pursuant to this section shall be considered to relieve the licensee of any responsibility for complying with all applicable state and federal regulations relating to the manufacture and/or sale of beer products. Class M-1 licensees must have at least one BASSET certified site manager on premises whenever offering tasting samples of beer.

- b. *Class M-2 license: Distillery.* A class M-2 license shall authorize the on-site production and storage of alcoholic liquor, specifically including spirits. Nothing in the issuance of a class M-2 license pursuant to this section shall be considered to relieve the licensee of any responsibility for complying with all applicable state and federal regulations relating to the manufacture, production and/or sale of alcoholic liquor or spirits, as well as alcoholic liquor or spirits related products. Sale by the bottle for off premises consumption or by the glass for consumption in an accessory tasting room or retail outlet is permitted. A tasting room or retail outlet allows patrons to taste samples of products manufactured on-site, and to purchase products by the glass or bottle for either on-site or off premises consumption, and to purchase related sales items. Class M-2 licensees shall not provide more than three free samples, each of which shall not exceed 0.25 fluid ounce, to any person in a day. Class M-2 licensees may sell samples, but the volume of any sample sold shall not exceed one fluid ounce and the total volume of all samples sold to a person in a day shall not exceed 2.5 fluid ounces. Class M-2 licensees shall not provide and/or sell more than 2.5 fluid ounces of samples to any person in a day. Sales of alcohol manufactured outside the site are prohibited. A class M-2 license shall entitle the licensee, a distillery, to permit consumption of wine brought onto the premises by a patron 21 years of age or older for personal consumption or for personal consumption of other patrons who are 21 years of age or older. The consumption of wine is restricted to the licensed premises. No more than one 750-milliliter bottle of wine per patron (unopened) shall be permitted to be brought into the premises. Class M-2 licensees must have at least one BASSET certified site manager on premises whenever offering tasting samples of alcoholic liquor, including spirits. Every class M-2 licensee must have a valid distiller license from the state. Sales of food and nonalcoholic beverages are permitted.
- c. *Class M-3 license: Manufacture of wine.* A class M-3 license shall authorize the manufacturing and sale of wine and wine products on the licensed premises, as well as the sale of retail alcoholic liquor, including the manufactured wine products, for consumption on the licensed premises. A class M-3 license shall entitle the licensee, a manufacturer of wine, to permit consumption of wine brought onto the premises by a patron 21 years of age or older for personal consumption or for personal consumption of other patrons who are 21 years of age or older. The consumption of wine is restricted to the licensed premises. No more than one 750-milliliter bottle of wine per patron (unopened) shall be permitted to be brought into the premises. No more than 50,000 gallons of wine per year can be produced. Class M-3 licensees may sell wine they manufacture to wholesalers, licensed retailers and directly to consumers for off premises consumption. Class M-3 licensees may also purchase bulk wine for blending purposes from licensed out of state wine sellers. Wine must be manufactured and labeled in accordance with federal wine regulations from TTB (formally BATF). Class M-3 licensees must obtain a wine producers permit from TTB, all federal permits as required, and an Ogle County health department license when applicable. Further, class M-3 licensees shall be permitted to offer samples of wine products that are manufactured and sold under this license, from the licensed premises to consumers. M-3 licensees shall not provide more than three free samples, each of which shall not exceed one fluid ounce, to any person in a day. However, no person under the age of 21 shall be allowed on the premises during samplings, unless a parent or guardian is present. Nothing in the issuance of a class M-3 license, pursuant to this section, shall be considered to relieve the licensee of any responsibility for complying with all applicable state and federal regulations relating to the manufacture and/or sale of wine or wine products. Class M-3 licensees must have at least one BASSET certified site manager on premises whenever offering tasting samples of wine

- (9) *Class T licenses.* A Class T license shall authorize the following for licensed truck stop establishments:
- a. A "licensed truck stop establishment" means a licensed truck stop establishment as defined by Illinois Video Gaming Act (ILCS ch. 230, Act 40, § 5). Alcoholic liquor sold at licensed truck stop establishments must be sold in the original package as defined in 235 Illinois Compiled Statutes 5/1-3.06, and such alcoholic liquor shall at the time it leaves the premises be sealed in its original container. No alcoholic liquor, except in the original package, shall be sold upon any premises licensed as a licensed truck stop establishment. There shall be no consumption whatsoever of alcoholic liquor on the premises of a licensed truck stop establishment.
- (10) *Class U licenses.* Class U licenses shall authorize a licensee of an arts and entertainment studio to permit consumption of beer and wine only, brought onto the premises of an arts and entertainment studio by a patron 21 years of age or older for personal consumption or for personal consumption of other patrons who are 21 years of age or older. The consumption of beer and wine is restricted to licensed premises. Such consumption shall be limited to members of a group assembled on the premises for the purpose of attending arts and crafts classes offered by an arts and entertainment studio.
- No more than one 750-milliliter bottle of wine per patron or no more than 36 ounces of beer per patron (unopened) shall be permitted to be brought into the premises. The sale of beer, wine, spirits, and all other types of alcohol to patrons of the licensed premises shall be prohibited. No package sales are permitted. No holder of a class U license shall allow service or consumption of any alcoholic liquor on the premises between the hours of 12:00 midnight and 10:00 a.m. on any day.
- (11) *Resort.* A resort license shall be a license for the sale of alcoholic liquor by a resort, as defined in section 6-2. A resort license shall entitle the licensee to sell alcoholic liquor for consumption on or off the premises in the original package during the hours as specified in section 6-4. The holder of the Class Resort license shall also be allowed to sell alcoholic beverages in the original container to persons who are of the age of 21 years or older who have registered renting a room in the hotel or motel for the purpose of consuming such alcoholic beverages within the hotel or motel room. Further, it is the responsibility of the hotel or motel operator to obtain a written statement from the person who is renting the room that no persons under the age of 21 will consume any alcoholic beverages within the room. Said sales may be made indirectly by the placement of alcoholic beverages within rooms to be occupied by persons over the age of 21 years, with directions that the consumption of such beverage will be charged to the person renting that particular room.

(Ord. No. 18-4887, § 2, 8-13-2018; Ord. No. 18-4906, § 3, 9-10-2018; Ord. No. 19-5035, § 2, 7-22-2019; Ord. No. 19-5053, § 2, 9-9-2019; Ord. No. 19-5083, § 3, 12-9-2019; Ord. No. 22-5348, § 3, 5-23-2022)

ARTICLE II. LICENSE

Chapter 26 - BUSINESSES AND BUSINESS REGULATIONS

ARTICLE II. - LICENSING GENERALLY

Sec. 26-44. Schedule of license, permit or registration fees.

- (a) All businesses, trades and occupations set forth in this section are required to obtain a license, permit or registration certificate prior to operation in the city.
- (b) The amount and the period covered required by this section shall be as follows:

Classification	Amount	Period
Alcoholic beverages:		
Initial fee (all licenses)	\$500.00	One time (covers all fingerprinting for initial application)
Class B	\$1,000.00	Annual
Class C	\$1,200.00 (\$250 for not-for-profits)	Annual
Class E	\$25.00	Per day
Class L	\$750.00	Annual
Class M-1	\$1,800.00	Annual
Class M-2	\$1,800.00	Annual
Class M-3	\$1,800.00	Annual
Class P-1	\$550.00	Annual
Class P-2	\$650.00	Annual
Class R-1	\$700.00	Annual
Class R-2	\$900.00	Annual
Class R-3	\$1,200.00	Annual
Class Resort	\$700.00	Annual
Class S	\$550.00	Annual
Class T	\$2,500.00	Annual
Class U	\$200.00	Annual
Fingerprinting	\$50.00	For each person fingerprinted after initial application
Peddlers/itinerant merchants	\$25.00	Five days
Industrial peddlers	\$100.00	Three months
Solicitors and canvassers	\$25.00	Five days
Peddler/solicitors badge	\$15.00	Week
Industrial peddlers badge	\$15.00	Three months
Fingerprints	\$50.00	Annual
Street performers	\$10.00	Annual
Taxicabs and limousines	\$50.00 plus \$5.00 per driver	Annual

Video gaming terminal fee	\$100.00 per terminal, effective 1/1/23; \$150.00 per terminal, effective 1/1/24; and \$250.00 per terminal, effective 1/1/25	Annual
All other businesses	None	Initial registration (see section 26-33 for inspection/ re-inspection fees)

(Ord. No. 07-3538, 4-9-2007; Ord. No. 08-3677, § 3, 5-12-2008; Ord. No. 08-3767, 12-8-2008; Ord. No. 08-3767, 12-8-2008; Ord. No. 10-3905, § 2(Exh. A), 3-22-2010; Ord. No. 12-4131, § 1(Exh. B), 1-9-2012; Ord. No. 12-4169, 4-23-2012; Ord. No. 12-4208, 7-23-2012; Ord. No. 18-4827, § 2, 4-9-2018; Ord. No. 18-4888, § 1, 8-13-2018; Ord. No. 18-4907, § 2, 9-10-2018; Ord. No. 19-5083, § 4, 12-9-2019; Ord. No. 22-5348, § 5, 5-23-2022; Ord. No. 22-5361, § 2, 8-22-2022)

File Attachments for Item:

6. An Ordinance Amending Section 32 “Meetings,” of Article II – Planning and Zoning Commission, of Chapter 74 – Planning

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

SUBJECT: Ordinance Amending the Municipal Code for Chapter 74 – Planning, Article II. – Planning and Zoning Commission, Sec. 74-32 – Meetings.

Staff Contact: Rose Huéramo, City Clerk

Summary: While reviewing additional information related to the operations of boards and commissions, I identified an inconsistency between the Municipal Code and the actual practices of the meetings for the Planning and Zoning Commission. The city code Chapter 74 – Planning, Article II, Sec. 74-32 - Meetings, states that meetings are held on the third Monday of each month and are to begin at 7:00 PM. However, in practice, the Commission has consistently held its meetings on the first Monday of each month and at the hour of 6:00 PM for many years.

Sec. 74-32. - Meetings.

(a)The planning and zoning commission shall hold a regular monthly meeting on the third Monday evening of each month, at the hour of 7:00 p.m., at the city hall. In the event the regular meeting would fall on a legal holiday, the same meeting shall be held on the next day following, at the same time. Special meetings of the planning and zoning commission may be called by the chairperson upon a 48-hour advance notice to all members and interested parties.

Strategic Plan Goal Application: Ensure organizational transparency and operational alignment by updating policies and procedures to accurately reflect current practices.

Recommendation: Approve an Ordinance Amending the Municipal Code for Chapter 74 – Planning, Article II. – Planning and Zoning Commission, Sec. 74-32 – Meetings.

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

**AN ORDINANCE AMENDING SECTION 32 “MEETINGS,” OF ARTICLE II – PLANNING AND
ZONING COMMISSION, OF CHAPTER 74 – PLANNING**

JOHN BEARROWS, Mayor
ROSE HUÉRAMO, City Clerk

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

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Ottosen DiNolfo Hasenbalg & Castaldo, Ltd., City Attorneys
1804 North Naper Boulevard, Suite 350 Naperville, Illinois 60563

ORDINANCE NO: _____
Date Passed:

AN ORDINANCE AMENDING SECTION 32 “MEETINGS,” OF ARTICLE II – PLANNING AND ZONING COMMISSION, OF CHAPTER 74 – PLANNING

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 Rochelle Planning and Zoning Commission is governed by Article II – Planning and Zoning of Chapter 74 – Planning; and

WHEREAS, the Section 32, “Meetings,” of Article II, of Chapter 74 needs to be updated to reflect the correct date and time of the Planning Commissions regular monthly meetings; and

WHEREAS, a proposed amendment to Section 32 is attached herein as Exhibit A; and

WHEREAS, the Mayor and the City Council find that it is in the best interest of the City and its residents to update and amend section 32 “Meetings,” of Article II – Planning and Zoning Commission, of Chapter 74 – Planning.

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

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

SECTION TWO: Section 32 “Meetings,” of Article II – Planning and Zoning Commission, of Chapter 74 – Planning is hereby amended as reflected in the attached Exhibit A.

SECTION THREE: If any provision of this Ordinance 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 with the approval of the City Manager, is authorized to correct any non-substantive drafting or formatting issues in Chapters 74 that may result from the adoption of this Ordinance. 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 14th day of July, 2025.

AYES:

NAYS:

ABSENT:

APPROVED THIS 14th day of July, 2025.

ATTEST:

City Clerk

Mayor

EXHIBIT A**Sec. 74-32. Meetings.**

- (a) The planning and zoning commission shall hold a regular monthly meeting on the ~~third~~ first Monday evening of each month, at the hour of ~~7:00~~ 6:00 p.m., at the city hall. In the event the regular meeting would fall on a legal holiday, the same meeting shall be held on the next day following, at the same time. Special meetings of the planning and zoning commission may be called by the chairperson upon a 48-hour advance notice to all members and interested parties.
- (b) All meetings of the planning and zoning commission shall be open to the public.
- (c) The planning and zoning commission shall keep minutes of its proceedings, showing the vote of each member upon every question, or, if absent or failing to vote, indicating such fact, and shall also keep records of its examinations and other official actions. Findings of fact shall be included in the minutes of each case of a requested variation, and the reasons for granting or denying such variation shall be specified. Every rule, regulation, every amendment or repeal thereof, and every order, requirement, decision or determination of the planning and zoning commission shall be public record.
- (d) The planning and zoning commission shall adopt its own rules of procedure, a copy of which, with all recommendations thereto, shall be filed in the office of the city clerk.
- (e) The minutes of the planning and zoning commission shall be open to public examination at reasonable hours.

(Code 1996, § 2.75.020, 2.105.050; Ord. No. 08-3676, § 1(Exh. A), 5-12-2008)

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 AMENDING SECTION 32 “MEETINGS,” OF ARTICLE II - PLANNING AND ZONING
COMMISSION, OF CHAPTER 74 – PLANNING” which was adopted by the Mayor and City Council
of the City of Rochelle on July 14, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of
the City of Rochelle this 14th day of July 2025.

CITY CLERK

File Attachments for Item:

7. A Resolution Approving the Recommendations of Utility Financial Solutions, LLC

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Approval of the proposed changes outlined in the Cost-of-Service Study prepared by Utility Financial Solutions LLC

Staff Contact: Blake Toliver Superintendent of Electric Operations

Summary: UFS presented the findings of the cost-of-service study to the council on June 23rd, 2025. The findings revealed the need to adjust the customer charges and lower the overall kilowatt hour charges on customers bills. These changes will take place over the next 5 years and will begin January 2026. These changes amount to less than a 1% per year increase in customers bills. This increase is far less in comparison to our neighboring utilities.

Funding Sources:

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

Strategic Plan Goal Application: Core Service Delivery, Financial & Management Stability

Recommendation: Approve the proposed changes outlined by UFS in the Cost-of-Service Study.

Rochelle Municipal Utilities Electric Department

Electric Cost of Service Study/Financial Projection

Mark Beauchamp

President, Utility Financial Solutions, LLC

mbeauchamp@ufswb.com

616 403 5450

Objectives

- Financial Projection
 - Debt Coverage Ratio
 - Minimum Cash Levels
 - Target Operating Income
- Rate Adjustment Plan
- Review Cost of Service Results
 - Class Cost Results
 - Customer Charges
- Sample Rate Designs

Significant Assumptions

Fiscal Year	Inflation	Additional Industrial Growth	Growth	Purchase Power Change	Investment Income	Utility Funded Capital
2025	3.5%	5.0%	2.5%	3.0%	0.5%	11,128,214
2026	3.0%		1.0%	3.0%	0.5%	6,731,278
2027	3.0%		1.0%	3.0%	0.5%	3,096,044
2028	3.0%		0.5%	3.0%	0.5%	3,110,971
2029	3.0%		0.5%	3.0%	0.5%	3,136,652

COS Summary Financial Results (without rate increase)

Fiscal Year	Projected Rate Adjustments	Debt Coverage Ratio	Adjusted Operating Income	Target Operating Income	Projected Cash Balances	Recommended Minimum Cash
2025	0.0%	2.90	\$ 2,495,272	\$ 3,144,753	\$ 33,726,609	\$ 10,992,518
2026	0.0%	2.83	\$ 4,303,964	3,394,933	\$ 30,506,323	11,274,621
2027	0.0%	2.71	\$ 3,971,039	3,498,532	\$ 30,707,404	11,497,621
2028	0.0%	2.57	\$ 3,614,845	3,607,003	\$ 30,607,225	11,706,984
2029	0.0%	2.41	\$ 3,240,754	3,721,902	\$ 30,183,040	13,248,137

COS Summary Results

Customer Class	Cost of Service	Projected Revenues	Effective % Change
Residential	\$ 6,823,215	\$ 6,386,973	6.8%
Small General Service (130)	\$ 5,305,874	\$ 5,409,711	-1.9%
Lighting	\$ 242,765	\$ 50,873	377.2%
Large General	\$ 28,908,906	\$ 28,783,722	0.4%
	\$ 41,280,760	\$ 40,631,279	1.6%

Monthly Customer Charges

Customer Class	COS Customer Charge	Current Average Customer Charge
Residential	\$ 22.28	\$ 10.00
Small General Service (130)	43.63	23.00
Large General	271.67	180.00

Next Steps

Proposed Rate Change

- **Planned 0%**

Develop Bandwidth Rates (Rate Adjustment Plan)

- **1% Bandwidth**
 - Maximum Increase 1%
 - Maximum Decrease 1%

Customer Charges

- **Move toward Cost of Service**

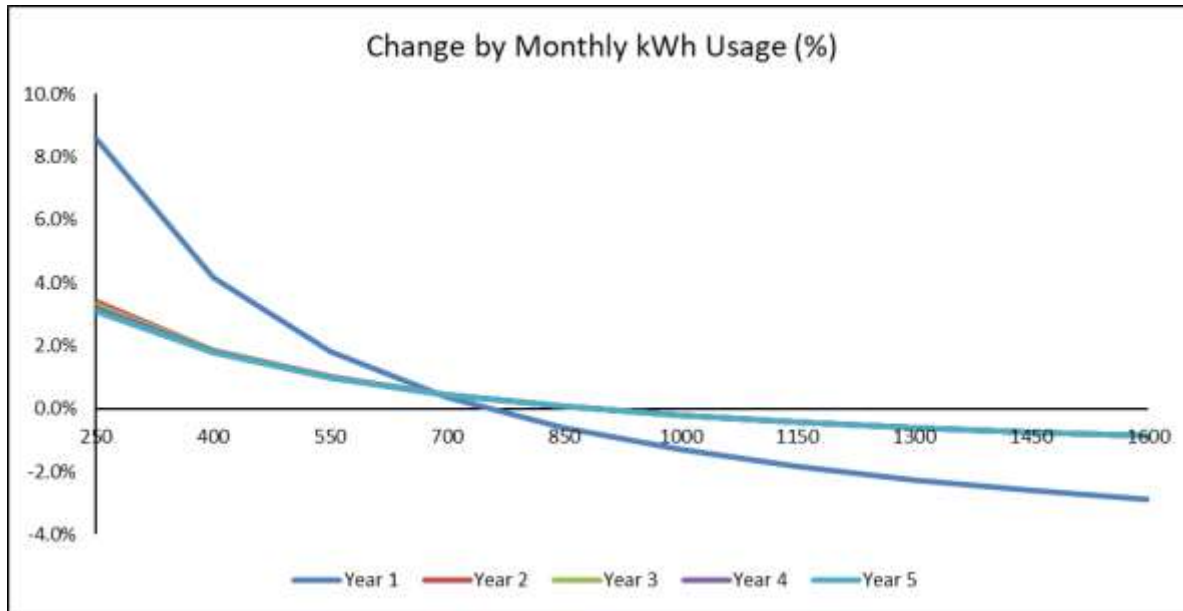
True – Up PCA

- **Adjust base to \$0.0607**

Sample Residential Rate

Rates	Current	Year 1	Year 2	Year 3	Year 4	Year 5
Customer Charge:						
All Customers	\$ 10.00	\$ 15.00	\$ 17.00	\$ 19.00	\$ 21.00	\$ 23.00
Energy Charge:						
Summer Energy	\$ 0.12750	\$ 0.12086	\$ 0.11860	\$ 0.11634	\$ 0.11409	\$ 0.11184
Non Summer Energy	\$ 0.11000	\$ 0.10336	\$ 0.10110	\$ 0.09884	\$ 0.09659	\$ 0.09434
Revenue from Rate	\$ 5,527,113	\$ 5,554,748	\$ 5,582,522	\$ 5,610,435	\$ 5,638,487	\$ 5,666,679
Change from Previous		0.5%	0.5%	0.5%	0.5%	0.5%

Sample Residential Effects

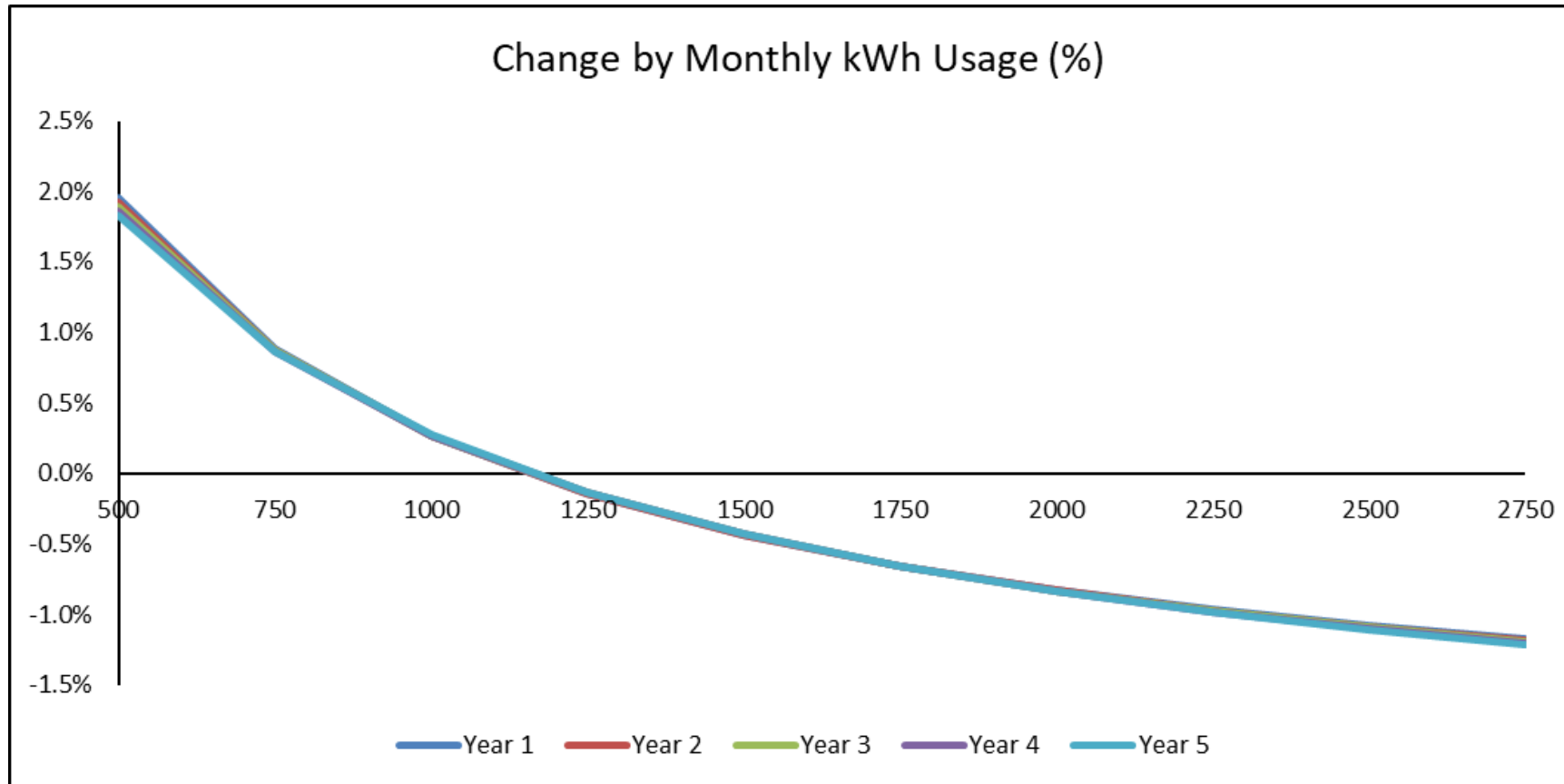


		Change by Monthly kWh Usage (\$)									
Usage		Year 1		Year 2		Year 3		Year 4		Year 5	
250	\$	3.34	\$	1.44	\$	1.44	\$	1.44	\$	1.44	\$
400	\$	2.34	\$	1.10	\$	1.10	\$	1.10	\$	1.10	\$
550	\$	1.35	\$	0.76	\$	0.76	\$	0.76	\$	0.76	\$
700	\$	0.35	\$	0.42	\$	0.42	\$	0.42	\$	0.43	\$
850	\$	(0.65)	\$	0.08	\$	0.08	\$	0.09	\$	0.09	\$
1000	\$	(1.64)	\$	(0.26)	\$	(0.26)	\$	(0.25)	\$	(0.25)	\$
1150	\$	(2.64)	\$	(0.60)	\$	(0.59)	\$	(0.59)	\$	(0.59)	\$
1300	\$	(3.64)	\$	(0.94)	\$	(0.93)	\$	(0.93)	\$	(0.92)	\$
1450	\$	(4.63)	\$	(1.28)	\$	(1.27)	\$	(1.27)	\$	(1.26)	\$
1600	\$	(5.63)	\$	(1.61)	\$	(1.61)	\$	(1.60)	\$	(1.60)	\$

Sample Small Commercial Rate

Rates	Current	Year 1	Year 2	Year 3	Year 4	Year 5
Monthly Facilities Charge:						
All Customers	\$ 23.00	\$ 26.00	\$ 29.00	\$ 32.00	\$ 35.00	\$ 38.00
Energy Charge:						
Block 1 (0 - 1,000 kWh)	\$ 0.12735	\$ 0.12475	\$ 0.12214	\$ 0.11955	\$ 0.11696	\$ 0.11437
Block 2 (Excess)	\$ 0.11735	\$ 0.11475	\$ 0.11214	\$ 0.10955	\$ 0.10696	\$ 0.10437
Power Cost Adjustment:						
All Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from Rate	\$ 2,416,992	\$ 2,402,518	\$ 2,388,131	\$ 2,373,830	\$ 2,359,614	\$ 2,345,484
Change from Previous		-0.6%	-0.6%	-0.6%	-0.6%	-0.6%

Sample Small Commercial Effects



Other items

- Optional Market Based Rate (M1)
- Customers with Monthly Aggregate Loads > 15,000kW served at 34.5 kVA
- Fixed Customer Monthly Facilities Charge (\$850)
- Distribution Demand Recovery Charge (\$8.02)
- Market Capacity and Transmission Charge (plus losses/PILOT)
- Market Energy Charge (plus losses/PILOT)

Questions?





Rochelle Municipal Utilities Electric Department

Electric Cost of Service Study/Financial Projection

Mark Beauchamp

President, Utility Financial Solutions, LLC

mbeauchamp@ufswest.com

616 403 5450

Objectives

- Financial Projection
 - Debt Coverage Ratio
 - Minimum Cash Levels
 - Target Operating Income
- Rate Adjustment Plan
- Review Cost of Service Results
 - Class Cost Results
 - Customer Charges
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Monthly Customer Charges

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Next Steps

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Customer Charges

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True – Up PCA

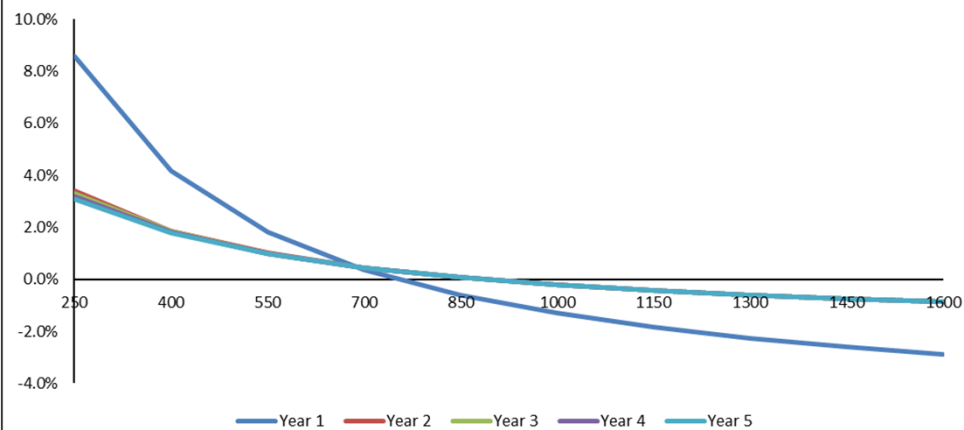
- Adjust base to \$0.0607

Sample Residential Rate

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Change from Previous		0.5%	0.5%	0.5%	0.5%	0.5%

Sample Residential Effects

Change by Monthly kWh Usage (%)



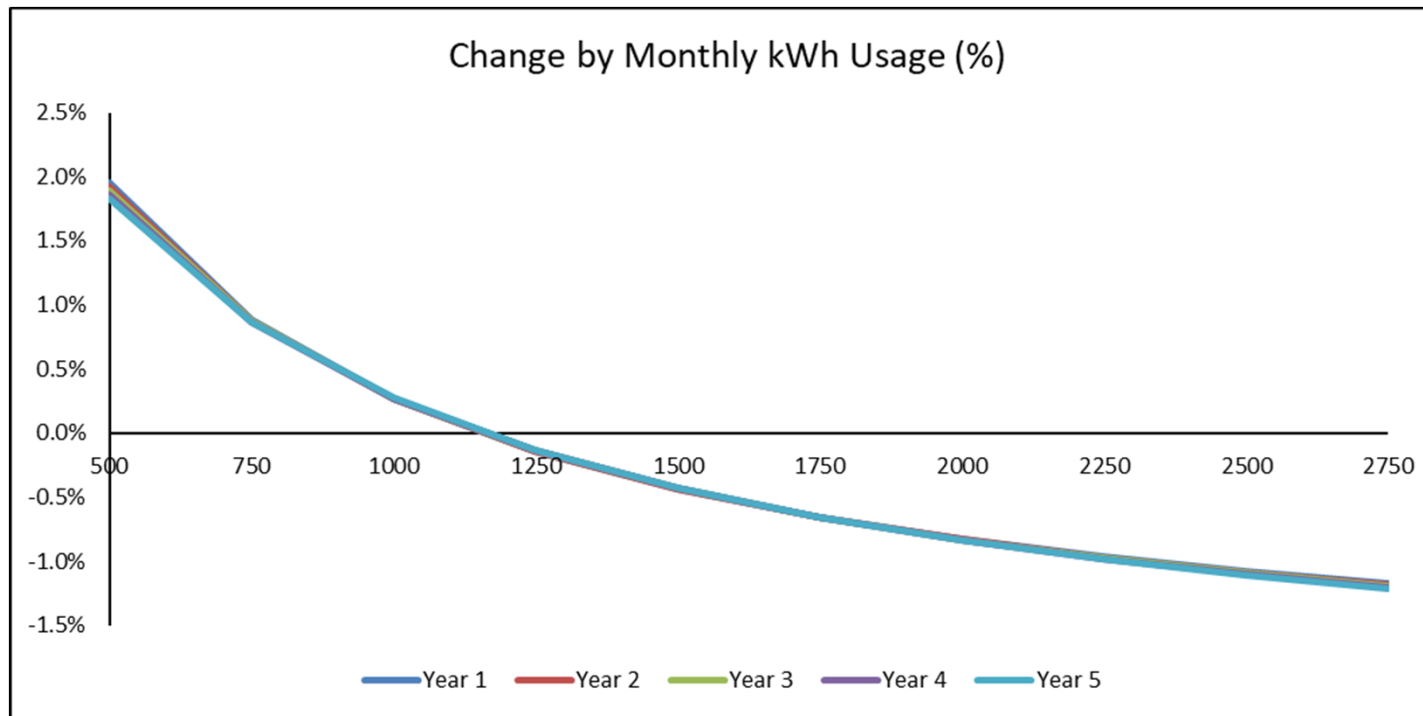
Change by Monthly kWh Usage (\$)

Usage	Year 1	Year 2	Year 3	Year 4	Year 5
250 \$	3.34 \$	1.44 \$	1.44 \$	1.44 \$	1.44 \$
400 \$	2.34 \$	1.10 \$	1.10 \$	1.10 \$	1.10 \$
550 \$	1.35 \$	0.76 \$	0.76 \$	0.76 \$	0.76 \$
700 \$	0.35 \$	0.42 \$	0.42 \$	0.42 \$	0.43 \$
850 \$	(0.65) \$	0.08 \$	0.08 \$	0.09 \$	0.09 \$
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Sample Small Commercial Rate

Rates	Current	Year 1	Year 2	Year 3	Year 4	Year 5
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Power Cost Adjustment:						
All Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Change from Previous		-0.6%	-0.6%	-0.6%	-0.6%	-0.6%

Sample Small Commercial Effects



Other items

- Optional Market Based Rate (M1)
- Customers with Monthly Aggregate Loads > 15,000kW served at 34.5 kVA
- Fixed Customer Monthly Facilities Charge (\$850)
- Distribution Demand Recovery Charge (\$8.02)
- Market Capacity and Transmission Charge (plus losses/PILOT)
- Market Energy Charge (plus losses/PILOT)

Questions?



THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO. ____

A RESOLUTION APPROVING THE RECOMMENDATIONS OF UTILITY FINANCIAL SOLUTIONS, LLC

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

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

Published in pamphlet form by authority of the Mayor and City Council of the City of Rochelle
Ottosen DiNolfo Hasenbalg & Castaldo, Ltd. – City Attorneys
1804 North Naper Boulevard, Suite 350, Naperville, Illinois 60563

CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION NO. ____

A RESOLUTION APPROVING THE RECOMMENDATIONS OF UTILITY FINANCIAL SOLUTIONS, LLC

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

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

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

WHEREAS, the City of Rochelle (“City”) through Rochelle Municipal Utilities (“RMU”) provides utility services including electric and water to the residents of the City; and

WHEREAS, the City retained the professional services of Utility Financial Solutions, LLC (“UFS”) to conduct an electric cost-of-service study to provide an analysis of current and future utility expenses, usage and rates; and

WHEREAS, UFS presented the findings of its study to the City Council on June 23, 2025 (a copy of the presentation is attached herein as Exhibit A); and

WHEREAS, the findings included a recommendation to adjust the customer charges and lower the overall kilowatt hour charges on customer bills; and

WHEREAS, if adopted, these recommended changes would take place over the next five years; and

WHEREAS, it has been determined by the Corporate Authorities of the City of Rochelle that it is in the best interest of the City and its residents to adopt the proposed changes outlined in UFS’s cost of service study.

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: The City hereby approves and adopts the proposed changes as outlined in Utility Financial Solutions, LLC’s cost-of-service study, attached herein as Exhibit A.

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

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

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

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

APPROVED THIS 14th day of July 2025.

MAYOR

ATTEST:

CITY CLERK

CERTIFICATE

I, _____, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. _____, “A RESOLUTION APPROVING THE RECOMMENDATIONS OF UTILITY FINANCIAL SOLUTIONS, LLC” which was adopted by the Mayor and City Council of the City of Rochelle on July 14, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 14th day of July 2025.

CITY CLERK

File Attachments for Item:

8. An Ordinance Accepting the Proposal from Helm Electric for the Downtown Underground Installation Project

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Downtown Underground Installation Contract

Staff Contact: Blake Toliver, Superintendent of Electric Operations

Summary:

The city received competitive bids for constructing the Downtown UG Conversion project on June 17, 2025 at 2 p.m. A total of three (3) bids were collected and received on time. A summary of bids is shown below:

Contractor Proposal
JF Electric \$2,166,455.00
Utility Dynamics Corp \$1,733,000.00
Helm Electric \$895,014.79

The bid from Helm Electric was the apparent low bid for Specification 3303K001 which did not include any noteworthy clarifications, exceptions, or price escalators. Although we have not had any past projects with Helm Electric, we have contacted their listed references for prior projects, and their references all provided positive reviews. Additionally, the company appears to be in good standing and employs certified and trained craftsmen. Helm Electric’s bid is lower than the engineer’s estimate for the project of \$1,181,874.91 completed on 03/12/24. BHMG recommends awarding the contract to Helm Electric for the installation with it being the low bid.

We are asking that council approve a 15% contingency to allow for any issues that may arise throughout the project while construction takes place.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
Downtown Bonds and Electric Fund	\$2,000,000	\$1,029,267.01

Strategic Plan Goal Application: Infrastructure Effectiveness & Improvement

Recommendation: Award the Downtown Underground Installation Contract to Helm Electric.



9735 Landmark Parkway Drive
Suite 110A
St. Louis, MO 63127

Mr. Blake Toliver

July 3, 2025

City of Rochelle, IL

Ref: 3303 – Downtown UG Conversion

Dear Mr. Toliver,

The city received competitive bids for constructing the Downtown UG Conversion project on June 17, 2025 at 2 p.m. A total of three (3) bids were collected and received on time. A summary of bids is shown below:

Contractor	Proposal
JF Electric	\$2,166,455.00
Utility Dynamics Corp	\$1,733,000.00
Helm Electric	\$895,014.79

The bid from Helm Electric was the apparent low bid for Specification 3303K001 which did not include any noteworthy clarifications, exceptions, or price escalators. Although we have not had any past projects with Helm Electric, we have contacted their listed references for prior projects, and their references all provided positive reviews. Additionally, the company appears to be in good standing and employs certified and trained craftsmen.

Helm Electric's bid is lower than the engineer's estimate for the project of \$1,181,874.91 completed on 03/12/24. BHM&G recommends awarding the contract to Helm Electric for the installation with it being the low bid.

With the city's approval, release, and financial approval, BHM&G will assist with issuing contract documents. Should you have any questions concerning the bids or the project, please do not hesitate to contact us.

Sincerely,

Chris Couch
Project Manager

bhmg.com
636.296.8600

Enclosures: Bid Tab, bids



3303 Rochelle Municipal Utilities - Downtown UG Conversion Installation Contract

BIDDERS / PROPOSALS	J.F. Electric		Utility Dynamics Corp		Helm Electric		
BID SECURITY	5%		5%		5%		
Furnish the Goods & Special Services for the Equipment Purchase	\$2,166,455.00		\$1,733,000.00		\$895,014.79		
PROJECT COMPLETION TIME - PROPOSAL 1	2/17/2026		2/17/2026		2/17/2026		
	✓	Registered Bidder	✓	Registered Bidder	✓	Registered Bidder	Registered Bidder
	✓	Non-Collusion Affidavit	✓	Non-Collusion Affidavit	✓	Non-Collusion Affidavit	Non-Collusion Affidavit
	✓	Bid Bond	✓	Bid Bond	✓	Bid Bond	Bid Bond
	✓	Bid Form	✓	Bid Form	✓	Bid Form	Bid Form
		Any other documents as required by the specification		Any other documents as required by the specification		Any other documents as required by the specification	Any other documents as required by the specification
BHMG ENGINEERS, INC. Consulting Engineers 9735 Landmark Parkway Dr., Suite 110A St. Louis, MO 63127			Rochelle Municipal Utilities Downtown UG Conversion Installation Contract Bids Received 06/17/25, 2:00 p.m.			Bid Opening Witnesses: city: <u>Rose Hueramo</u> BHMG: <u>Chris Couch</u>	



**ROCHELLE MUNICIPAL
UTILITIES**

DOWNTOWN UG CONVERSION

**INSTALLATION
CONTRACT**

3303 K001



CITY OF ROCHELLE, IL

DOWNTOWN UG CONVERSION INSTALLATION CONTRACT

3303 K001

Construction Bids Due:
June 17, 2025
2:00 p.m.
Location: Rochelle City Hall

Direct inquiries for clarification to:
Chris Couch
BHMGEngineers, Inc.
Phone: 636-237-7823
E-Mail: ccouch@bhmg.com

BHMG ENGINEERS, INC.
Consulting Engineers
9735 Landmark Parkway Drive, Suite 110
St. Louis, MO 63127



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Seals and Signatures

 <p>5-13-2025 License Expires: 11-30-2025</p>	<p>I hereby certify that the portion of this technical submission described below was prepared by me or under my direct supervision and responsible charge. I am a duly licensed professional under the laws of the State of Illinois.</p>
	<p>Jacob P Beerman</p> <p>Signature _____ Date <u>05/13/25</u></p> <p>Discipline: Project Engineer, Illinois License # 062.070821 License Expires: 11-30-2025</p>

INVITATION FOR BIDS

Rochelle Municipal Utilities, Ogle County, Illinois will receive sealed bids for:

Downtown UG Conversion Installation Contract

until 2:00 p.m. local time on June 17, 2025, at the City of Rochelle, 420 N. 6th Street, Rochelle, IL 61068.

The plans and specifications are on file with the said City of Rochelle for viewing purposes only.

Copies of the documents may be acquired from BHMG Engineers, Inc., 9735 Landmark Parkway Suite 110A, St. Louis, Missouri 63127, Consulting Engineers for the said Board. Please email Amy Wooldridge, AWooldridge@bhmg.com with request.

Bids shall be received for the aforementioned items.

A certified check or bank draft on a responsible, solvent bank, or a satisfactory bid bond executed by the bidder and an acceptable surety company, payable to the City of Rochelle, John Bearrows, Mayor or Government Bonds or cash in the amount of not less than five percent (5%) of bid, shall be submitted with each bid.

The bid shall be marked to identify bid package contents, reference specification 3303 K001.

The successful bidder will be required to:

- Register as a bidder for this project.
- Furnish **in duplicate** the following executed documents:
 - Non-Collusion Affidavit
 - Bid Form
 - Bid Bond, Certified Check or Money Order
 - And any other documents as required by the specifications.

No bid shall be withdrawn after the opening of bids without the consent of the Utility for a period of sixty (60) days after the scheduled time of closing bids.

The said City of Rochelle reserves the right to reject any or all bids and to waive any informalities in bidding, and to determine and accept the bid most advantageous to the Utility.

Date: May 13, 2025

City of Rochelle, Illinois
John Bearrows, Mayor

Instructions to Bidders

ARTICLE 1 - DEFINED TERMS

1.01 Terms used in these Instructions to Bidders have the meanings indicated in the General Conditions and Supplementary Conditions. Additional terms used in these Instructions to Bidders have the meanings indicated below:

A. *Issuing Office*--The office from which the Bidding Documents are to be issued and where the bidding procedures are to be administered.

ARTICLE 2 - COPIES OF BIDDING DOCUMENTS

2.01 Complete sets of the Bidding Documents in the number and for the sum stated in the Advertisement or Invitation to Bid may be obtained from the Issuing Office.

2.02 Complete sets of Bidding Documents shall be used in preparing Bids; neither Owner nor Engineer assumes any responsibility for errors or misinterpretations resulting from the use of incomplete sets of Bidding Documents.

2.03 Owner and Engineer, in making copies of Bidding Documents available on the above terms, do so only for the purpose of obtaining Bids for the Work and do not confer a license or grant for any other use.

ARTICLE 3 - QUALIFICATIONS OF BIDDERS

3.01 To demonstrate Bidder's qualifications to perform the Work, within five days of Owner's request, Bidder shall submit written evidence such as financial data, previous experience, present commitments, and such other data as may be requested by the Owner.

ARTICLE 4 - EXAMINATION OF BIDDING DOCUMENTS, OTHER RELATED DATA, AND SITE

4.01 *Subsurface and Physical Conditions*

A. The Specification identifies:

1. Those reports of explorations and tests of subsurface conditions at or contiguous to the Site that Engineer has used in preparing the Bidding Documents.
2. Those drawings of physical conditions in or relating to existing surface and subsurface structures at or contiguous to the Site (except

Underground Facilities) that Engineer has used in preparing the Bidding Documents.

4.02 *Subsurface and Physical Conditions*

A. The Specification identifies:

1. Those reports of explorations and tests of subsurface conditions at or contiguous to the Site that Engineer has used in preparing the Bidding Documents.
2. Those drawings of physical conditions in or relating to existing surface and subsurface structures at or contiguous to the Site (except Underground Facilities) that Engineer has used in preparing the Bidding Documents.

- B. Copies of reports and drawings referenced in Paragraph 4.01.A will be made available by Owner to any Bidder on request. Those reports and drawings, which are not part of the Contract Documents, but the other "technical data" contained therein upon which Bidder is entitled to rely as provided in Paragraph 4.02 of the General Conditions has been identified and established in Paragraph 4.02 of the Supplementary Conditions. Bidder is responsible for any interpretation or conclusion Bidder draws from any "technical data" or any other data, interpretations, opinions or information contained in such reports or shown or indicated in such drawings.

4.03 *Underground Facilities*

- A. Information and data shown or indicated in the Bidding Documents with respect to existing Underground Facilities is based upon information and data furnished to Owner and Engineer by owners of such Underground Facilities, including Owner, or others. It shall be the responsibility of the Contractor to request underground facility and utility locators.

4.04 *Hazardous Environmental Condition* *Not Used*

- 4.05 Provisions concerning responsibilities for the adequacy of data furnished to prospective Bidders with respect to subsurface conditions, other physical conditions and Underground Facilities, and possible changes in the Bidding Documents due to differing or unanticipated conditions appear in Paragraphs 4.02, 4.03, and 4.04 of the General Conditions. Provisions concerning responsibilities for the adequacy of data furnished to prospective Bidders with respect to a Hazardous Environmental Condition at the Site, if any, and possible changes in the Contract Documents due to any Hazardous Environmental Condition uncovered or revealed at the Site which was not shown or indicated in the Drawings or Specifications or identified in the Contract Documents to be within the

scope of the Work appear in Paragraph 4.06 of the General Conditions.

- 4.06 On request, Owner will provide Bidder access to the Site to conduct such examinations, investigations, explorations, tests, and studies as Bidder deems necessary for submission of a Bid. Bidder shall fill all holes and clean up and restore the Site to its former condition upon completion of such explorations, investigations, tests, and studies. Bidder shall comply with all applicable Laws and Regulations relative to excavation and utility locates.
- 4.07 Reference is made to Article 7 of the General Conditions for the identification of the general nature of other work that is to be performed at the Site by Owner or others (such as utilities and other prime contractors) that relates to the Work contemplated by these Bidding Documents. On request, Owner will provide to each Bidder for examination access to or copies of Contract Documents (other than portions thereof related to price) for such other work.
- 4.08 It is the responsibility of each Bidder before submitting a Bid to:
- A. Examine and carefully study the Bidding Documents, the other related data identified in the Bidding Documents, and any Addendum.
 - B. Visit the Site and become familiar with and satisfy Bidder as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
 - C. Become familiar with and satisfy Bidder as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.
 - D. *Not used*
 - E. Obtain and carefully study (or accept consequences of not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents, and safety precautions and programs incident thereto.
 - F. Agree at the time of submitting its Bid that no further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of its Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the

Bidding Documents.

- G. Become aware of the general nature of the work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
 - H. Correlate the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.
 - I. Promptly give Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder discovers in the Bidding Documents and confirm that the written resolution thereof by Engineer is acceptable to Bidder.
 - J. Determine that the Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work.
- 4.09 The submission of a Bid will constitute an incontrovertible representation by Bidder that Bidder has complied with every requirement of this Article 4, that without exception the Bid is premised upon performing and furnishing the Work required by the Bidding Documents and applying any specific means, methods, techniques, sequences, and procedures of construction that may be shown or indicated or expressly required by the Bidding Documents, that Bidder has given Engineer written notice of all conflicts, errors, ambiguities, and discrepancies that Bidder has discovered in the Bidding Documents and the written resolutions thereof by Engineer are acceptable to Bidder, and that the Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performing and furnishing the Work.

ARTICLE 5 – Not Used

ARTICLE 6 - SITE AND OTHER AREAS

- 6.01 The Site is identified in the Bidding Documents. Easements for permanent structures or permanent changes in existing facilities are to be obtained and paid for by Owner unless otherwise provided in the Bidding Documents. All additional lands and access thereto required for temporary construction facilities, construction equipment, or storage of materials and equipment to be incorporated in the Work are to be obtained and paid for by Contractor.

ARTICLE 7 - INTERPRETATIONS AND ADDENDA

- 7.01 All questions about the meaning or intent of the Bidding Documents are to be submitted to Engineer in writing. Interpretations or clarifications considered necessary by Engineer in response to such questions will be issued by Addenda mailed or delivered to all parties recorded by Engineer as having received the Bidding Documents. Questions received less than four days prior to the date for opening of Bids may not be answered. Only questions answered by Addenda will be binding. Oral and other interpretations or clarifications will be without legal effect.
- 7.02 Addenda may be issued to clarify, correct, or change the Bidding Documents as deemed advisable by Owner or Engineer.

ARTICLE 8 - BID SECURITY

- 8.01 A Bid must be accompanied by Bid security made payable to Owner in an amount of five percent (5%) of Bidder's maximum Bid price and in the form of a certified check or bank money order or a Bid bond (on the form attached) issued by a surety meeting the requirements of Paragraphs 5.01 and 5.02 of the General Conditions.
- 8.02 The Bid security of the Successful Bidder will be retained until such Bidder has executed the Contract Documents, furnished the required contract security and met the other conditions of the Notice of Award, whereupon the Bid security will be returned. If the Successful Bidder fails to execute and deliver the Contract Documents and furnish the required contract security within 15 days after the Notice of Award, Owner may annul the Notice of Award and the Bid security of that Bidder will be forfeited. The Bid security of other Bidders whom Owner believes to have a reasonable chance of receiving the award may be retained by Owner until the earlier of seven days after the Effective Date of the Agreement or 61 days after the Bid opening, whereupon Bid security furnished by such Bidders will be returned.
- 8.03 Bid security of other Bidders whom Owner believes do not have a reasonable chance of receiving the award will be returned within seven days after the Bid opening.

ARTICLE 9 – *Not Used*

ARTICLE 10 - LIQUIDATED DAMAGES

- 10.01 Provisions for liquidated damages, if any, are set forth in the Agreement.

ARTICLE 11 - SUBSTITUTE AND "OR-EQUAL" ITEMS

- 11.01 The Contract, if awarded, will be on the basis of materials and equipment specified

or described in the Bidding Documents without consideration of possible substitute or "or-equal" items. Whenever it is specified or described in the Bidding Documents that a substitute or "or-equal" item of material or equipment may be furnished or used by Contractor if acceptable to Engineer, application for such acceptance will not be considered by Engineer until after the Effective Date of the Agreement.

ARTICLE 12 - SUBCONTRACTORS, SUPPLIERS, AND OTHERS

- 12.01 If the Supplementary Conditions require the identity of certain Subcontractors, Suppliers, individuals, or entities to be submitted to Owner in advance of a specified date prior to the Effective Date of the Agreement, the apparent Successful Bidder, and any other Bidder so requested, shall within five days after Bid opening, submit to Owner a list of all such Subcontractors, Suppliers, individuals, or entities proposed for those portions of the Work for which such identification is required. Such list shall be accompanied by an experience statement with pertinent information regarding similar projects and other evidence of qualification for each such Subcontractor, Supplier, individual, or entity if requested by Owner. If Owner or Engineer, after due investigation, has reasonable objection to any proposed Subcontractor, Supplier, individual, or entity, Owner may, before the Notice of Award is given, request apparent Successful Bidder to submit a substitute, without an increase in the Bid.
- 12.02 If apparent Successful Bidder declines to make any such substitution, Owner may award the Contract to the next lowest Bidder that proposes to use acceptable Subcontractors, Suppliers, individuals, or entities. Declining to make requested substitutions will not constitute grounds for forfeiture of the Bid security of any Bidder. Any Subcontractor, Supplier, individual, or entity so listed and against which Owner or Engineer makes no written objection prior to the giving of the Notice of Award will be deemed acceptable to Owner and Engineer subject to revocation of such acceptance after the Effective Date of the Agreement as provided in Paragraph 6.06 of the General Conditions.
- 12.03 Contractor shall not be required to employ any Subcontractor, Supplier, individual, or entity against whom Contractor has reasonable objection.

ARTICLE 13 - PREPARATION OF BID

- 13.01 *Not Used*
- 13.02 All blanks on the Bid Form shall be completed by printing in ink or by typewriter and the Bid signed in ink. Erasures or alterations shall be initialed in ink by the person signing the Bid Form. A Bid price shall be indicated for each section, bid item, alternative, adjustment unit price item, and unit price item listed therein, or the words "No Bid," "No Change," or "Not Applicable" entered.

- 13.03 A Bid by a corporation shall be executed in the corporate name by the president or a vice-president or other corporate officer accompanied by evidence of authority to sign. The corporate seal shall be affixed and attested by the secretary or an assistant secretary. The corporate address and state of incorporation shall be shown below the signature.
- 13.04 *Not Used*
- 13.05 A Bid by a limited liability company shall be executed in the name of the firm by a member and accompanied by evidence of authority to sign. The state of formation of the firm and the official address of the firm shall be shown below the signature.
- 13.06 *Not Used*
- 13.07 *Not Used*
- 13.08 All names shall be typed or printed in ink below the signatures.
- 13.09 The Bid shall contain an acknowledgment of receipt of all Addenda, the numbers of which shall be filled in on the Bid Form.
- 13.10 The address and telephone number for communications regarding the Bid shall be shown.
- 13.11 The Bid shall contain evidence of Bidder's authority and qualification to do business in the state where the Project is located or covenant to obtain such qualification prior to award of the Contract. Bidder's state contractor license number, if any, shall also be shown on the Bid Form.

ARTICLE 14 - BASIS OF BID; COMPARISON OF BIDS

- 14.01 *Lump Sum*
- A. Bidders shall submit a Bid on a lump sum basis for the base Bid and include a separate price for each unit described in the Bidding Documents as provided for in the Bid Form. The price for each unit will be the amount added to or deleted from the base Bid if Owner selects an addition or reduction of the scope of work. In the comparison of Bids, unit pricing will be applied in the same order as listed in the Bid form.
- 14.02 The Bid price shall include such amounts as the Bidder deems proper for overhead and profit on account of cash allowances, if any, named in the Contract Documents as provided in Paragraph 11.02 of the General Conditions.

14.03 Bid prices will be compared after adjusting for differences in the time designated by Bidders for Substantial Completion. The adjusting amount will be determined at the rate set forth in the Contract Documents for liquidated damages for failing to achieve Substantial Completion for each day before or after the desired date appearing in Article 9.

ARTICLE 15 - SUBMITTAL OF BID

15.01 Bidder to complete these items from the Specification and submit with the Bid:

- A. Bid Form
- B. Bid Security
- C. Non-Collusion Affidavit
- D. Qualifications
- E. Addendum (if issued)
- F. List of Proposed Subcontractors
- G. List of Proposed Suppliers

15.02 Bids shall be submitted no later than 2:00 p.m. local time, June 17, 2025 at the address shown below.

- A. The Bid and all documents shall be enclosed in a sealed envelope plainly marked with the following:
 - 1. Project Title: Downtown UG Conversion, Installation Contract
 - 2. Name and address of Bidder
- B. If a Bid is sent by mail or other delivery system, the sealed envelope containing the Bid shall be enclosed in a separate package plainly marked on the outside with the notation "BID ENCLOSED".
- C. All Bids shall be delivered to:

City of Rochelle, IL
420 N. 6th Street
Rochelle, IL 61068
3303 K001

ARTICLE 16 - MODIFICATION AND WITHDRAWAL OF BID

- 16.01 A Bid may be modified or withdrawn by an appropriate document duly executed in the manner that a Bid must be executed and delivered to the place where Bids are to be submitted prior to the date and time for the opening of Bids.

ARTICLE 17 - OPENING OF BIDS

- 15.01 Bids will be opened at the time and place indicated in Article 15 and, unless obviously non-responsive, read aloud publicly. An abstract of the amounts of the base Bids and major alternates, if any, will be made available to Bidders after the opening of Bids.

ARTICLE 18 - BIDS TO REMAIN SUBJECT TO ACCEPTANCE

- 16.01 All Bids will remain subject to acceptance for the period of time stated in the Bid Form, but Owner may, in its sole discretion, release any Bid and return the Bid security prior to the end of this period.

ARTICLE 19 – EVALUATION OF BIDS AND AWARD OF CONTRACT

- 19.01 Owner reserves the right to reject any or all Bids, including without limitation, nonconforming, nonresponsive, unbalanced, or conditional Bids. Owner further reserves the right to reject the Bid of any Bidder whom it finds, after reasonable inquiry and evaluation, to not be responsible. Owner may also reject the Bid of any Bidder if Owner believes that it would not be in the best interest of the Project to make an award to that Bidder. Owner also reserves the right to waive all informalities not involving price, time, or changes in the Work and to negotiate contract terms with the Successful Bidder.
- 19.02 More than one Bid for the same Work from an individual or entity under the same or different names will not be considered. Reasonable grounds for believing that any Bidder has an interest in more than one Bid for the Work may be cause for disqualification of that Bidder and the rejection of all Bids in which that Bidder has an interest.
- 19.03 In evaluating Bids, Owner will consider whether or not the Bids comply with the prescribed requirements, and such alternates, unit prices and other data, as may be requested in the Bid Form or prior to the Notice of Award.
- 19.04 In evaluating Bidders, Owner will consider the qualifications of Bidders and may consider the qualifications and experience of Subcontractors, Suppliers, and other individuals or entities proposed for those portions of the Work for which the identity of Subcontractors, Suppliers, and other individuals or entities must be submitted as provided in the Supplementary Conditions.

- 19.05 Owner may conduct such investigations as Owner deems necessary to establish the responsibility, qualifications, and financial ability of Bidders, proposed Subcontractors, Suppliers, individuals, or entities to perform the Work in accordance with the Contract Documents.
- 19.06 If the Contract is to be awarded, Owner will award the Contract to the Bidder whose Bid is in the best interests of the Project.

ARTICLE 20 - CONTRACT SECURITY AND INSURANCE

- 20.01 Article 5 of the General Conditions, as may be modified by the Supplementary Conditions, sets forth Owner's requirements as to performance and payment bonds and insurance. When the Successful Bidder delivers the executed Agreement to Owner, it shall be accompanied by such bonds.

ARTICLE 21 - SIGNING OF AGREEMENT

- 21.01 When Owner gives a Notice of Award to the Successful Bidder, it shall be accompanied by the required number of unsigned counterparts of the Agreement with the other Contract Documents which are identified in the Agreement as attached thereto. Within 15 days thereafter, Successful Bidder shall sign and deliver the required number of counterparts of the Agreement and attached documents to Owner. Within fifteen (15) days thereafter, Owner shall deliver one fully signed counterpart to Successful Bidder with a complete set of the Drawings with appropriate identification.

ARTICLE 22 - SALES AND USE TAXES

- 22.01 Owner is exempt from Illinois state sales and use taxes on materials and equipment to be incorporated in the Work by Exemption No. E99941376. Said taxes shall not be included in the Bid. Refer to Paragraph SC-6.10 of the Supplementary Conditions for additional information.

ARTICLE 23 - PREVAILING WAGES

- 23.01 The Contractor shall be in full compliance with the Prevailing Wages for this project and shall comply with the prevailing wage provisions of Illinois Division of Labor Standards, Wage and Hour Section, for Ogle County, Illinois.

END OF SECTION

Non-Collusion Affidavit

The Municipality reserves the right, before any award of contract is made, to require any bidder to whom it may make an award of the Principal Contract, to sign a non-collusion affidavit in the form designated below:

STATE OF ILLINOIS

COUNTY OF MADISON

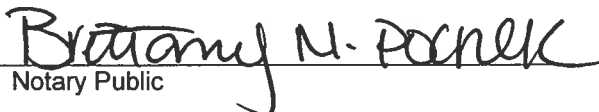
Darran V. Ayres, being first duly sworn, deposes and says that he is Executive Vice President * (~~sole owner, partner, president, secretary, etc.~~) of the interest of or on behalf of any undisclosed person, partnership, company, association, organization or corporation; that such bid is genuine and not collusive or sham; that said bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that said bidder has not in any manner, directly or indirectly, sought by agreement, communication or conference with anyone to fix the bid price of said bidder or of any bidder to fix any overhead, profit or cost element of such bid price, or of that of any other bidder, or to secure any advantage against the public body awarding the contract or anyone interested in the proposed contract; that all statements contained in such bid are true; and, further, that said bidder has not, directly or indirectly, submitted his bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid and will not pay any fee in connection therewith to any corporation, partnership, company, association, organization, bid depository, or any member or agent thereof, or to any other individual except to such person or persons as have a partnership or other financial interest with said bidder in his general business.

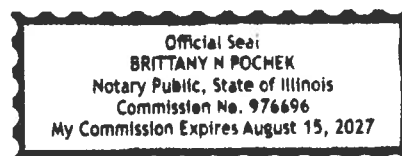
Signed: 

Title: Executive Vice President

Subscribed and sworn to before me this 16th day of June 20 25

Seal of Notary:


Notary Public



* In making out this form, the title that is not applicable should be struck out. For example, if the Contractor is a corporation and this form is to be executed by its president, the words "Sole Owner, a partner, secretary", etc. should be struck out.

BID FORM

Table of Articles

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Time of Completion	6
Attachments to this Bid	7
Defined Terms	8
Bid Submittal	9

This Bid is submitted by: J.F. Electric, Inc.

ARTICLE 1 – BID RECIPIENT

1.01 This Bid is submitted to:

**City of Rochelle
420 N. 6th Street
Rochelle, IL 61068
3303 K001**

1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

ARTICLE 2 – BIDDER'S ACKNOWLEDGEMENTS

2.01 Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

ARTICLE 3 – BIDDER'S REPRESENTATIONS

3.01 In submitting this Bid, Bidder represents that:

A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

<u>Addendum No.</u>	<u>Addendum Date</u>
1	6-12-2025

B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

C. Bidder is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress and performance of the Work.

D. Bidder has obtained and carefully studied (or accepts the consequences for not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface,

ADDENDUM NO. 1
FOR
ROCHELLE MUNICIPAL UTILITIES
INSTALLATION CONTRACT
3303 K001

June 12, 2025

ADD-1

1. Between fiber conduit points F12 and F13, an acceptable alternate for the FuturePath Multi-Duct is installation of: (7)-1" HDPE Fiber Conduit (Orange, w/ Pull Tape, SDR 11 or 13) into both 5" conduits running from F12 to F13.
2. Concrete aprons and gutter at street approaches from alley way – Bidder will be responsible for replacement/repair of concrete gutters and aprons.
3. Sawcuts in alley way asphalt for laterals – For the trench portion of the sawcut, fill with CA6 (crushed stone w/ fines, aka roadbase). At the ends where the conduit is swept up and stubbed, fill with pea gravel. City of Rochelle responsible for repaving w/ asphalt at a future date.

END OF ADDENDUM

Please confirm receipt of this Addendum by signing and emailing to awooldridge@ymail.com

Name Darran V. Ayres, Executive Vice President

Company JF Electric, Inc.

subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents to be employed by Bidder, and safety precautions and programs incident thereto.

- E. Bidder does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.
- F. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
- G. Bidder has correlated the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.
- H. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.
- I. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.
- J. Bidder will submit written evidence of its authority to do business in the state where the Project is located not later than the date of its execution of the Agreement.

ARTICLE 4 – FURTHER REPRESENTATIONS

4.01 Bidder further represents that:

- A. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation.
- B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid.

- C. Bidder has not solicited or induced any individual or entity to refrain from bidding.
- D. Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over Owner.

ARTICLE 5 – BASIS OF BID

- 5.01 Proposal No. 1 – All labor and specified materials for the installation of required equipment for the distribution substation replacement, all as detailed in the specifications and drawings.

The contractor shall be required to furnish specified material and labor, use of tools, and use of their equipment as required for the construction of the project, as required to make a complete working system.

Bidder will complete the Work in accordance with the Contract Documents including Allowance No. 1 for the following price(s):

Proposal 1: \$2,016,455.00
Allowance: \$150,000
Proposal 1 Total Bid Price: \$ 2,166,455.00

5.02 Allowances

A. General

- 1. Allowances as set forth in the specifications are to be used as compensation for items as set forth in this section.

B. Allowances

- 1. Use the allowances only as authorized for OWNER purposes and only by an approved allowance disbursement form that indicates the amount to be charged to the respective amount.
- 2. At substantial completion of the work, credit unused amounts remaining in the allowances to the owner by change order.

C. Allowance Disbursement

- 1. Contractor/vendor shall submit a request for allowance disbursement. Include all substantiating and/or required data along with the request.

City of Rochelle, IL
Downtown UG Conversion
3303 K001

CLARIFICATIONS/EXCLUSIONS

1. JF Electric is bidding this project with the intention of working a lineal schedule. Any deviation from this schedule caused by City of Rochelle or extreme circumstances outside of JF Electric's control, will be addressed before resumption of work.
2. Our bid excludes the procurement of any permitting.
3. Our bid assumes sub-surface conditions to be stable dirt. If any foreign obstructions or cave-ins are encountered as result of subsurface conditions being anything other than dirt (such as solid rock, abandoned foundations, loose gravel, etc.) a PCR would likely be needed.
4. Rock will be defined as "all material (including rock, boulders, obstructions, etc.) encountered while drilling shafts which meets refusal with a conventional excavator, earth auger and/or underreaming tool, and requires rock auger, core barrel, down hole hammers, or hand labor using air-powered tools and/or other special excavation procedures.
5. Property owner(s) will be responsible to contact a private locating service to have all privately owned underground utilities marked in the work area prior to the start of this project.
6. Our bid includes the soft-dig necessary to excavate around the existing underground utilities that could be assumed from surface observation. However, if the locates differ from what could be reasonably assumed from the surface, a PCR may be due if additional soft-dig is required to excavate around these unanticipated utilities.
7. All materials quotations were based off the quantities listed on the supplied BOM. Any variation between the BOM and the actual quantities needed may result in a change order.
8. It was assumed all contractor-provided materials and equipment can be stored on Rochelle property during the duration of the project.
9. Our bid is based on having unobstructed paths to work areas.
10. Our bid excludes any vegetation clearing.



Creating connections. Delivering value.

City of Rochelle, IL
Downtown UG Conversion
3303 K001

ARTICLE 7 – ATTACHMENTS TO THIS BID

7.01 F. List of Proposed Subcontractors:

- Utility Dynamics Corporation

7.01 G. List of Proposed Suppliers:

- Resco

Office Location:
100 Lakefront Pkwy
Edwardsville, IL 62025

Mailing Address:
P.O. Box 570
Edwardsville, IL 62025

Main: 618.797.5353
Toll Free: 800.339.8383
Fax: 618.797.5354

jfelectric.com

2. Once the Owner has accepted the disbursement, the Engineer will sign the allowance disbursement form.

D. Schedule of Allowances

1. The following allowances shall be included in the base bid:
 - a. Allowance No. 1 – Include the stipulated sum of **\$150,000** for required scope change in the project.

ARTICLE 6 – TIME OF COMPLETION

6.01 Based on an award date in TBD, lead times are based on the release date of equipment.

- Mobilization: 09/02/25
- Substantial Completion: 12/15/25
- Final Completion: 02/17/26

ARTICLE 7 – ATTACHMENTS TO THIS BID

7.01 The following documents are attached to and made a condition of this Bid:

- A. This Document, Completed Bid Form
- B. Required Bid security in the form of Bid Bond, Certified Check or Bank Money Order.
- C. Non-Collusion Affidavit
- D. Qualifications
- E. Addenda, if issued
- F. List of Proposed Subcontractors, if applicable.
- G. List of Proposed Suppliers, if applicable.

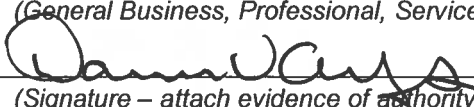
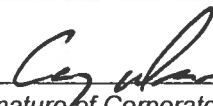
ARTICLE 8 – NOT USED

ARTICLE 9 – DEFINED TERMS

9.01 The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

ARTICLE 10 – BID SUBMITTAL

10.01 If this Bid is submitted by a Corporation:

Corporation Name: J.F. Electric, Inc.
State of Incorporation: Illinois
Type: General Business
(General Business, Professional, Service, Other)
By: 
(Signature – attach evidence of authority to sign)
Name: Darran V. Ayres
Title: Executive Vice President
(Corporate Seal)
Attest: 
(Signature of Corporate Secretary)
Business Address: 100 Lakefront Parkway
Edwardsville, IL 62025
Phone: 618-797-5353
Email Address: darrana@jfelectric.com

10.02 If this Bid is submitted by a Limited Liability Company (LLC):

LLC Name: _____
State in which organized: _____
By: _____
(Signature – attach evidence of authority to sign)
Name: _____
Business Address: _____
Phone: _____
Email: _____

END OF SECTION

SECTION 00420

Qualifications

PART 1 – GENERAL

1.01 SECTION INCLUDES

- A. Appointment of Counsel
- B. Pre-qualifications
- C. Bidder's Qualifications
- D. Certifications
- E. References
- F. Signatures.

1.02 AWARD OF BID

- A. Failure of Bidder to meet all qualification criteria as stated in these Specifications shall disqualify Bidder from consideration for the Project.
- B. The Owner reserves the right to exclude Bidder from consideration due to the Bidder's failure to present with written documentation his experience and capability to complete the project to the Owner's expectations.

PART 2 – QUALIFICATIONS

2.01 APPOINTMENT OF COUNSEL – NON-RESIDENT

- A. Bidder has appointed SCW Registered Agent, Inc., whose address is 515 St. Louis St., Ste. 203, St. Louis, MO, as the agent of Bidder for service of process in the event any litigation or controversy results between the Bidder and Owner arising out of the contractual relationship created by the acceptance of this Bid. Bidder agrees that the courts of the State in which the project is located will have jurisdiction over Bidder for all such purposes to the same extent as though Bidder were a resident of the State.

2.02 PRE-QUALIFICATION

- A. Failure of Bidder to meet the Pre-qualification requirements as stated in the Instruction to Bidders Bid shall disqualify Bidder from consideration for the Project.

2.03 BIDDER'S QUALIFICATIONS

- A. Bidder shall prove to the Owner's satisfaction Bidder's experience in completing similar projects, thus demonstrating the ability of the Bidder to complete the Project to the Owner's Satisfaction.
- B. Bidder shall submit written proof and abide by the written proof that the Bidder will complete a minimum of (30) thirty percent of the overall project by his own company and workers.
- C. Bidder shall submit documentation proving that the Bidder is capable of funding the Project and is not in financial hardship.
- D. Bidder shall submit documentation proving that the Bidder uses only qualified, licensed workers experienced in the line of work.
- E. Bidder's subcontractors shall be the responsibility of the Bidder and shall be considered part of the Bidder's company and shall meet qualification requirements for all aspects of the Project.

2.04 CERTIFICATIONS

- A. The Bidder certifies the following as required by law:
 - 1. Bidder has not been convicted of bribery or attempting to bribe an officer or employee of the State, nor has the Bidder made an admission of guilt of such conduct which is a matter of record, nor has an official, agent or employee of the Bidder been so convicted or made such admission of bribery on its behalf and pursuant to the direction or authorization of a responsible official thereof.
 - 2. Bidder is not barred from bidding with any unit of state or local government as a result of unlawful bid rigging.

3. Under penalty of perjury, the Bidder certifies that the Federal Taxpayer Identification Number noted below is correct and the Bidder is doing business as a (please check one):

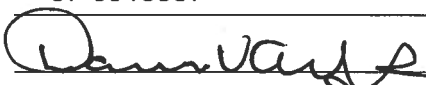
<input type="checkbox"/> Individual	<input type="checkbox"/> Real Estate Agent
<input type="checkbox"/> Partnership	<input type="checkbox"/> Government Entity
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Trust or Estate

4. Bidder, if an individual, is not in default on an educational loan.

2.05 REFERENCES

- A. Bidder shall submit a minimum of three (3) written letters of recommendation with references' signatures and contact information to the Engineer.
- B. These References shall be from the Owner, Project Manager, or other individual who is knowledgeable on the project, or recent previous Projects with very similar Scope of Work completed under the current Bidder's name.
- C. Bidder shall submit a minimum of three (3) company brochures, or company information sheets, along with list of completed equivalent projects.

2.06 SIGNATURES

Firm Name:	J.F. Electric, Inc.
Federal Taxpayer Identification Number:	37-0913537
By:	
Title:	Darran V. Ayres, Executive Vice President
By:	
Title:	

Note: If the Bidder is a corporation, the legal name of the corporation shall be set forth above together with the signature of the officer or officers authorized to sign contracts on behalf of the corporation; if the Bidder is a partnership, the true name of the firm shall be set forth above together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership; and if the Bidder is an individual, his signature shall be placed above. If signature is by an agent, other than an officer of a corporation or member of a partnership, a power of attorney must be submitted with the bid.

PART 3 – EXECUTION NOT USED

END OF SECTION

BID BOND

Any singular reference to Bidder, Surety, Owner, or other party shall be considered plural where applicable.

BIDDER

Name: J. F. Electric, Inc.
Address: 100 Lakefront Parkway, PO Box 570
Edwardsville, IL 62025

SURETY

(Name and Address of Principal Place of Business)

Name: Travelers Casualty and Surety Company of America
Address: One Tower Square
Hartford, CT 06183

OWNER

Name: City of Rochelle
420 N. 6th Street
Address: Rochelle, IL 61068

BID

Bid Due Date: June 17, 2025
Project: Downtown UG Conversion, Installation Contract

BOND

Bond Number: Bid Bond
Date: June 10, 2025
(Not later than Bid due date)

Penal Sum: Five Percent of Amount Bid \$ 5%/Amount Bid
(Words) (Figures)

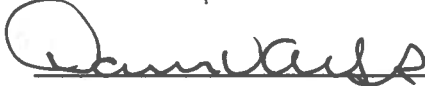
Surety and Bidder, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Bid Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

BIDDER

(Seal)

J. F. Electric, Inc.

Bidder's Name and Corporate Seal

By: 
Darran V. Ayres, Executive Vice President
Signature and Title


Attest: 
Cory Darr, Executive VP of Finance
Signature and Title

SURETY

(Seal)

Travelers Casualty and Surety Company of America

Surety's Name and Corporate Seal

By: 
DeAnna M. Maurer, Attorney-in-Fact
Signature and Title
(Attach Power of Attorney)

Attest: 
Lauren Blair, Witness
Signature and Title

Note: Above addresses are to be used for giving required notice.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder any difference between the total amount of Bidder's Bid and the total amount of the Bid of the next lowest, responsible Bidder who submitted a responsive Bid as determined by Owner for the work required by the Contract Documents, provided that:
 - 1.1. If there is no such next Bidder, and Owner does not abandon the Project, then Bidder and Surety shall pay to Owner the penal sum set forth on the face of this Bond.
 - 1.2. In no event shall Bidder's and Surety's obligation hereunder exceed the penal sum set forth on the face of this Bond.
2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation shall be null and void if:
 - 3.1. Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
 - 3.2. All Bids are rejected by Owner.
 - 3.3. Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default by Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from Bid due date without Surety's written consent.

6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after Bid due date.
7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.
11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.



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

POWER OF ATTORNEY

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

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



State of Connecticut

City of Hartford ss.

By: 
Robert L. Raney, Senior Vice President

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

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

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




Anna P. Nowik, Notary Public

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

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

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

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

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

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

Dated this **10th** day of **June**, **2025**.




Kevin E. Hughes, Assistant Secretary

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

AGREEMENT BETWEEN OWNER AND CONTRACTOR

THIS AGREEMENT is by and between:

**City of Rochelle / Rochelle Municipal Utilities
420 N. 6th Street, Rochelle, IL 61068**

(Owner)

and

(Contractor)

Owner and Contractor, in consideration of the mutual covenants set forth herein, agree as follows:

ARTICLE 1 - WORK

- 1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

The project consists of converting downtown feeder #4 from 6th Avenue to 4th Avenue along the alley between Lincoln and Main; connecting onto existing feeder #41. This converts the feeder section from OH 4160 to UG 13,800V.

ARTICLE 2 - THE PROJECT

- 2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is generally described in these specifications and as shown in the Construction Package documents and drawings.

The Contractor shall be required to furnish all specified material and labor, use of tools, and use of his equipment as required for the construction of the project, complete and in place, and as required to make a complete working system. The Contractor is also required to determine the specific amounts of labor and material required for the installation.

ARTICLE 3 – ENGINEER

- 3.01 The Project has been designed by BHMGE Engineers, Inc., 9735 Landmark Parkway Drive, Suite 110A, St. Louis, MO 63127 (Engineer), who is to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 4 - CONTRACT TIMES

4.01 Time of the Essence

- A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 Dates for Substantial Completion and Final Payment

- A. The work will be substantially completed as specified on Bidder's Bid Form, completed and ready for final payment in accordance with Paragraph 14.07 of the General Conditions.

- 4.03 Liquidated Damages and Incentives are as defined in the Supplementary Conditions.

ARTICLE 5 - CONTRACT PRICE

- 5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents an amount in current funds equal to the sum of the amounts determined pursuant to Paragraphs 5.01.A, 5.01.B, and 5.01.C below:

- A. For all Work, a Lump Sum of: \$ _____

All specific cash allowances are included in the above price and have been computed in accordance with paragraph 11.02 of the General Conditions.

- B. For all Unit Price Additions or Deletions, an amount equal to the sum of the established unit price for each separately identified item of Unit Price Work times the actual quantity of that item as indicated in this paragraph 5.01.B:

As provided in Paragraph 11.03 of the General Conditions, estimated quantities are not guaranteed, and determinations of actual quantities and

classifications are to be made by Engineer as provided in Paragraph 9.07 of the General Conditions. Unit prices have been computed as provided in Paragraph 11.03 of the General Conditions.

- C. For all Work, at the prices stated in Contractor's Bid, attached hereto as an exhibit.

ARTICLE 6 - PAYMENT PROCEDURES

6.01 Submittal and Processing of Payments

- A. Contractor shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 Progress Payments; Retainage

- A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment on or about the third day after the first Monday of each month during performance of the Work as provided in Paragraphs 6.02.A.1 and 6.02.A.2 below. All such payments will be measured by the schedule of values established as provided in Paragraph 2.07.A of the General Conditions or, in the event there is no schedule of values, as provided in the General Requirements:
1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Engineer may determine or Owner may withhold, including but not limited to liquidated damages, in accordance with Paragraph 14.02 of the General Conditions:
 - a. 90 percent of Work completed (with the balance being retainage). If the Work has been 50 percent completed as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, Owner, on recommendation of Engineer, may determine that as long as the character and progress of the Work remain satisfactory to them, there will be no additional retainage.
 - b. 90 percent of the cost of materials and equipment not incorporated in the Work (with the balance being retainage).
 2. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 95% percent of the Work completed, less such amounts as Engineer shall determine in

accordance with Paragraph 14.02.B.5 of the General Conditions and less 100 percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the tentative list of items to be completed or corrected attached to the certificate of Substantial Completion.

6.03 Final Payment

- A. Upon final completion and acceptance of the Work in accordance with Paragraph 14.07 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 14.07.

ARTICLE 7 - INTEREST

7.01 *Not Used*

ARTICLE 8 – CONTRACTOR'S REPRESENTATIONS

8.01 In order to induce Owner to enter into this Agreement Contractor makes the following representations:

- A. Contractor has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.
- B. Contractor has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
- C. Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.
- D. Contractor has carefully studied all reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in Paragraph 4.02 of the General Conditions.
- E. Contractor has obtained and carefully studied (or assumes responsibility for doing so) all examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be

employed by Contractor, including any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents, and safety precautions and programs incident thereto.

- F. Contractor does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.
- G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
- H. Contractor has correlated the information known to Contractor, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.
- I. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.
- J. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

ARTICLE 9 - CONTRACT DOCUMENTS

9.01 Contents

- A. The Contract Documents consist of the following and are by this reference made a part hereof:
 - 1. This Agreement
 - 2. Bid Bond
 - 3. Performance Bond
 - 4. Addenda Nos. _____
 - 5. Exhibits to this Agreement (enumerated as follows):

- a. Contractor's Bid
 - b. Documentation submitted by Contractor prior to Notice of Award.
- B. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:
 - 1. Notice to Proceed
 - 2. Work Change Directives
 - 3. Change Order(s).
- C. The documents listed in Paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).
- D. There are no Contract Documents other than those listed above in this Article 9.
- E. The Bid Specification and all sections are implied as part of the Contract Documents.
- F. The Contract Documents may only be amended, modified, or supplemented as provided in Paragraph 3.04 of the General Conditions.

ARTICLE 10 - MISCELLANEOUS

10.01 Terms

- A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions.

10.02 Assignment of Contract

- A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 Successors and Assigns

- A. Owner and Contractor each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 Severability

- A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement in triplicate. One counterpart each has been delivered to Owner, Engineer and Contractor. All portions of the Contract Documents have been signed or identified by Owner and Contractor or on their behalf.

This Agreement will be effective on: _____
(which is the Effective Date of the Agreement.)

OWNER:

CONTRACTOR:

City of Rochelle

By: _____

By: _____

Title: _____

Title: _____

[CORPORATE SEAL]

[CORPORATE SEAL]

Attest: _____

Attest: _____

Title: _____

Title: _____

Address for giving notices:

Address for giving notices:

City of Rochelle

420 N. 6th Street

Rochelle, IL 61068

Agent for service or process:

(If Contractor is a Corporation or LLC, attach
evidence of authority to sign.)

PERFORMANCE BOND

Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

CONTRACTOR

Name:
Address:

SURETY (Name and Address of Principal Place of Business)

Name:
Address:

OWNER

Name: City of Rochelle
Address: 420 N. 6th Street, Rochelle, IL 61068

CONTRACT

Date:
Amount:
Description: Downtown UG Conversion, Installation Contract
(Name and location)

BOND

Bond Number:
Date: (Not earlier than Contract Date)
Amount:

Modifications on this Bond Form:

Surety and Contractor, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Performance Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

CONTRACTOR AS PRINCIPAL

SURETY

Company's Name and Corporate Seal (Seal)

Surety's Name and Corporate Seal (Seal)

Signature: _____
Name: _____
Title: _____

Signature _____
Name: _____
Title: _____
(Attach Power of Attorney)
Attest: _____
(Signature and Title)

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to Owner for the performance of the Contract, which is incorporated herein by reference.
2. If Contractor performs the Contract, Surety and Contractor have no obligation under this Bond, except to participate in conferences as provided in Paragraph 3.1.
3. If there is no Owner Default, Surety's obligation under this Bond shall arise after:
 - 3.1. Owner has notified Contractor and Surety, at the addresses described in Paragraph 10 below, that Owner is considering declaring a Contractor Default and has requested and attempted to arrange a conference with Contractor and Surety to be held not later than 15 days after receipt of such notice to discuss methods of performing the Contract. If Owner, Contractor and Surety agree, Contractor shall be allowed a reasonable time to perform the Contract, but such an agreement shall not waive Owner's right, if any, subsequently to declare a Contractor Default.
 - 3.2. Owner has declared a Contractor Default and formally terminated Contractor's right to complete the Contract. Such Contractor Default shall not be declared earlier than 20 days after Contractor and Surety have received notice as provided in Paragraph 3.1.
 - 3.3. Owner has agreed to pay the Balance of the Contract Price to:
 1. Surety in accordance with the terms of the Contract.
 2. Another contractor selected pursuant to Paragraph 4.3 to perform the Contract.
4. When Owner has satisfied the conditions of Paragraph 3, Surety shall promptly and at Surety's expense take one of the following actions:
 - 4.1. Arrange for Contractor, with consent of Owner, to perform and complete the Contract.
 - 4.2. Undertake to perform and complete the Contract itself, through its agents or through independent contractors.
 - 4.3. Obtain bids or negotiated proposals from qualified contractors acceptable to Owner for a contract for performance and completion of the Contract, arrange for a contract to be prepared for execution by Owner and Contractor selected with Owner's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Contract and pay to the Owner the amount of damages as described in Paragraph 6 in excess of the Balance of the Contract Price incurred by Owner resulting from Contractor Default.
 - 4.4. Waive its right to perform and complete, arrange for completion, or obtain a new contractor and with reasonable promptness under the circumstances:
 1. After investigation, determine the amount for which it may be liable to Owner and, as soon as practicable after the amount is determined, tender payment therefor to Owner.
 2. Deny liability in whole or in part and notify Owner citing reasons therefor.
5. If Surety does not proceed as provided in Paragraph 4 with reasonable promptness, Surety shall be deemed to be in default on this Bond 15 days after receipt of an additional written notice from Owner to Surety demanding that Surety perform its obligations under this Bond, and Owner shall be entitled to enforce any remedy available to Owner. If Surety proceeds as provided in

- Paragraph 4.4, and Owner refuses the payment tendered or Surety has denied liability, in whole or in part, without further notice Owner shall be entitled to enforce any remedy available to Owner.
6. After Owner has terminated Contractor's right to complete the Contract, and if Surety elects to act under Paragraph 4.1, 4.2, or 4.3 above, then the responsibilities of Surety to Owner shall not be greater than those of Contractor under the Contract, and the responsibilities of Owner to Surety shall not be greater than those of Owner under the Contract. To a limit of the amount of this Bond, but subject to commitment by Owner of the Balance of the Contract Price to mitigation of costs and damages on the Contract, Surety is obligated without duplication for:
- 6.1. The responsibilities of Contractor for correction of defective Work and completion of the Contract.
- 6.2. Additional legal, design professional, and delay costs resulting from Contractor's Default, and resulting from the actions or failure to act of Surety under Paragraph 4.
- 6.3. Liquidated damages, or if no liquidated damages are specified in the Contract, actual damages caused by delayed performance or non-performance of Contractor.
7. Surety shall not be liable to Owner or others for obligations of Contractor that are unrelated to the Contract, and the Balance of the Contract Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than Owner or its heirs, executors, administrators, or successors.
8. Surety hereby waives notice of any change, including changes of time, to Contract or to related subcontracts, purchase orders, and other obligations.
9. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction in the location in which the Work or part of the Work is located and shall be instituted within two years after Contractor Default or within two years after Contractor ceased working or within two years after Surety refuses or fails to perform its obligations under this Bond, whichever occurs first. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.
10. Notice to Surety, Owner, or Contractor shall be mailed or delivered to the address shown on the signature page.
11. When this Bond has been furnished to comply with a statutory requirement in the location where the Contract was to be performed, any provision in this Bond conflicting with said statutory requirement shall be deemed deleted here from and provisions conforming to such statutory requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory bond and not as a common law bond.
12. Definitions.
- 12.1 Balance of the Contract Price: The total amount payable by Owner to Contractor under the Contract after all proper adjustments have been made, including allowance to Contractor of any amounts received or to be received by Owner in settlement of insurance or other Claims for damages to which Contractor is entitled, reduced by all valid and proper payments made to or on behalf of Contractor under the Contract.
- 12.2. Contract: The agreement between Owner and Contractor identified on the signature page, including all Contract Documents and changes thereto.
- 12.3. Contractor Default: Failure of Contractor, which has neither been remedied nor waived, to

perform or otherwise to comply with the terms of the Contract.

- 12.4. Owner Default: Failure of Owner, which has neither been remedied nor waived, to pay Contractor as required by the Contract or to perform and complete or comply with the other terms thereof.

FOR INFORMATION ONLY – Name, Address and Telephone Surety Agency or Broker Owner’s Representative (engineer or other party)
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**ROCHELLE MUNICIPAL
UTILITIES**

DOWNTOWN UG CONVERSION

**INSTALLATION
CONTRACT**

3303 K001



CITY OF ROCHELLE, IL

DOWNTOWN UG CONVERSION INSTALLATION CONTRACT

3303 K001

Construction Bids Due:
June 17, 2025
2:00 p.m.
Location: Rochelle City Hall

Direct inquiries for clarification to:
Chris Couch
BHMG Engineers, Inc.
Phone: 636-237-7823
E-Mail: ccouch@bhmg.com

BHMG ENGINEERS, INC.
Consulting Engineers
9735 Landmark Parkway Drive, Suite 110
St. Louis, MO 63127



INVITATION FOR BIDS

Rochelle Municipal Utilities, Ogle County, Illinois will receive sealed bids for:

**Downtown UG Conversion
Installation Contract**

until 2:00 p.m. local time on June 17, 2025, at the City of Rochelle, 420 N. 6th Street, Rochelle, IL 61068.

The plans and specifications are on file with the said City of Rochelle for viewing purposes only.

Copies of the documents may be acquired from BHMG Engineers, Inc., 9735 Landmark Parkway Suite 110A, St. Louis, Missouri 63127, Consulting Engineers for the said Board. Please email Amy Wooldridge, AWooldridge@bhmg.com with request.

Bids shall be received for the aforementioned items.

A certified check or bank draft on a responsible, solvent bank, or a satisfactory bid bond executed by the bidder and an acceptable surety company, payable to the City of Rochelle, John Bearrows, Mayor or Government Bonds or cash in the amount of not less than five percent (5%) of bid, shall be submitted with each bid.

The bid shall be marked to identify bid package contents, reference specification 3303 K001.

The successful bidder will be required to:

- Register as a bidder for this project.
- Furnish **in duplicate** the following executed documents:
 - Non-Collusion Affidavit
 - Bid Form
 - Bid Bond, Certified Check or Money Order
 - And any other documents as required by the specifications.

No bid shall be withdrawn after the opening of bids without the consent of the Utility for a period of sixty (60) days after the scheduled time of closing bids.

The said City of Rochelle reserves the right to reject any or all bids and to waive any informalities in bidding, and to determine and accept the bid most advantageous to the Utility.

Date: May 13, 2025

City of Rochelle, Illinois
John Bearrows, Mayor

Instructions to Bidders

ARTICLE 1 - DEFINED TERMS

1.01 Terms used in these Instructions to Bidders have the meanings indicated in the General Conditions and Supplementary Conditions. Additional terms used in these Instructions to Bidders have the meanings indicated below:

A. *Issuing Office*--The office from which the Bidding Documents are to be issued and where the bidding procedures are to be administered.

ARTICLE 2 - COPIES OF BIDDING DOCUMENTS

2.01 Complete sets of the Bidding Documents in the number and for the sum stated in the Advertisement or Invitation to Bid may be obtained from the Issuing Office.

2.02 Complete sets of Bidding Documents shall be used in preparing Bids; neither Owner nor Engineer assumes any responsibility for errors or misinterpretations resulting from the use of incomplete sets of Bidding Documents.

2.03 Owner and Engineer, in making copies of Bidding Documents available on the above terms, do so only for the purpose of obtaining Bids for the Work and do not confer a license or grant for any other use.

ARTICLE 3 - QUALIFICATIONS OF BIDDERS

3.01 To demonstrate Bidder's qualifications to perform the Work, within five days of Owner's request, Bidder shall submit written evidence such as financial data, previous experience, present commitments, and such other data as may be requested by the Owner.

ARTICLE 4 - EXAMINATION OF BIDDING DOCUMENTS, OTHER RELATED DATA, AND SITE

4.01 *Subsurface and Physical Conditions*

A. The Specification identifies:

1. Those reports of explorations and tests of subsurface conditions at or contiguous to the Site that Engineer has used in preparing the Bidding Documents.
2. Those drawings of physical conditions in or relating to existing surface and subsurface structures at or contiguous to the Site (except

Underground Facilities) that Engineer has used in preparing the Bidding Documents.

4.02 *Subsurface and Physical Conditions*

A. The Specification identifies:

1. Those reports of explorations and tests of subsurface conditions at or contiguous to the Site that Engineer has used in preparing the Bidding Documents.
2. Those drawings of physical conditions in or relating to existing surface and subsurface structures at or contiguous to the Site (except Underground Facilities) that Engineer has used in preparing the Bidding Documents.

- B. Copies of reports and drawings referenced in Paragraph 4.01.A will be made available by Owner to any Bidder on request. Those reports and drawings, which are not part of the Contract Documents, but the other "technical data" contained therein upon which Bidder is entitled to rely as provided in Paragraph 4.02 of the General Conditions has been identified and established in Paragraph 4.02 of the Supplementary Conditions. Bidder is responsible for any interpretation or conclusion Bidder draws from any "technical data" or any other data, interpretations, opinions or information contained in such reports or shown or indicated in such drawings.

4.03 *Underground Facilities*

- A. Information and data shown or indicated in the Bidding Documents with respect to existing Underground Facilities is based upon information and data furnished to Owner and Engineer by owners of such Underground Facilities, including Owner, or others. It shall be the responsibility of the Contractor to request underground facility and utility locators.

4.04 *Hazardous Environmental Condition* *Not Used*

- 4.05 Provisions concerning responsibilities for the adequacy of data furnished to prospective Bidders with respect to subsurface conditions, other physical conditions and Underground Facilities, and possible changes in the Bidding Documents due to differing or unanticipated conditions appear in Paragraphs 4.02, 4.03, and 4.04 of the General Conditions. Provisions concerning responsibilities for the adequacy of data furnished to prospective Bidders with respect to a Hazardous Environmental Condition at the Site, if any, and possible changes in the Contract Documents due to any Hazardous Environmental Condition uncovered or revealed at the Site which was not shown or indicated in the Drawings or Specifications or identified in the Contract Documents to be within the

scope of the Work appear in Paragraph 4.06 of the General Conditions.

- 4.06 On request, Owner will provide Bidder access to the Site to conduct such examinations, investigations, explorations, tests, and studies as Bidder deems necessary for submission of a Bid. Bidder shall fill all holes and clean up and restore the Site to its former condition upon completion of such explorations, investigations, tests, and studies. Bidder shall comply with all applicable Laws and Regulations relative to excavation and utility locates.
- 4.07 Reference is made to Article 7 of the General Conditions for the identification of the general nature of other work that is to be performed at the Site by Owner or others (such as utilities and other prime contractors) that relates to the Work contemplated by these Bidding Documents. On request, Owner will provide to each Bidder for examination access to or copies of Contract Documents (other than portions thereof related to price) for such other work.
- 4.08 It is the responsibility of each Bidder before submitting a Bid to:
- A. Examine and carefully study the Bidding Documents, the other related data identified in the Bidding Documents, and any Addendum.
 - B. Visit the Site and become familiar with and satisfy Bidder as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
 - C. Become familiar with and satisfy Bidder as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.
 - D. *Not used*
 - E. Obtain and carefully study (or accept consequences of not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents, and safety precautions and programs incident thereto.
 - F. Agree at the time of submitting its Bid that no further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of its Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the

Bidding Documents.

- G. Become aware of the general nature of the work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
 - H. Correlate the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.
 - I. Promptly give Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder discovers in the Bidding Documents and confirm that the written resolution thereof by Engineer is acceptable to Bidder.
 - J. Determine that the Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work.
- 4.09 The submission of a Bid will constitute an incontrovertible representation by Bidder that Bidder has complied with every requirement of this Article 4, that without exception the Bid is premised upon performing and furnishing the Work required by the Bidding Documents and applying any specific means, methods, techniques, sequences, and procedures of construction that may be shown or indicated or expressly required by the Bidding Documents, that Bidder has given Engineer written notice of all conflicts, errors, ambiguities, and discrepancies that Bidder has discovered in the Bidding Documents and the written resolutions thereof by Engineer are acceptable to Bidder, and that the Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performing and furnishing the Work.

ARTICLE 5 – Not Used

ARTICLE 6 - SITE AND OTHER AREAS

- 6.01 The Site is identified in the Bidding Documents. Easements for permanent structures or permanent changes in existing facilities are to be obtained and paid for by Owner unless otherwise provided in the Bidding Documents. All additional lands and access thereto required for temporary construction facilities, construction equipment, or storage of materials and equipment to be incorporated in the Work are to be obtained and paid for by Contractor.

ARTICLE 7 - INTERPRETATIONS AND ADDENDA

- 7.01 All questions about the meaning or intent of the Bidding Documents are to be submitted to Engineer in writing. Interpretations or clarifications considered necessary by Engineer in response to such questions will be issued by Addenda mailed or delivered to all parties recorded by Engineer as having received the Bidding Documents. Questions received less than four days prior to the date for opening of Bids may not be answered. Only questions answered by Addenda will be binding. Oral and other interpretations or clarifications will be without legal effect.
- 7.02 Addenda may be issued to clarify, correct, or change the Bidding Documents as deemed advisable by Owner or Engineer.

ARTICLE 8 - BID SECURITY

- 8.01 A Bid must be accompanied by Bid security made payable to Owner in an amount of five percent (5%) of Bidder's maximum Bid price and in the form of a certified check or bank money order or a Bid bond (on the form attached) issued by a surety meeting the requirements of Paragraphs 5.01 and 5.02 of the General Conditions.
- 8.02 The Bid security of the Successful Bidder will be retained until such Bidder has executed the Contract Documents, furnished the required contract security and met the other conditions of the Notice of Award, whereupon the Bid security will be returned. If the Successful Bidder fails to execute and deliver the Contract Documents and furnish the required contract security within 15 days after the Notice of Award, Owner may annul the Notice of Award and the Bid security of that Bidder will be forfeited. The Bid security of other Bidders whom Owner believes to have a reasonable chance of receiving the award may be retained by Owner until the earlier of seven days after the Effective Date of the Agreement or 61 days after the Bid opening, whereupon Bid security furnished by such Bidders will be returned.
- 8.03 Bid security of other Bidders whom Owner believes do not have a reasonable chance of receiving the award will be returned within seven days after the Bid opening.

ARTICLE 9 – *Not Used*

ARTICLE 10 - LIQUIDATED DAMAGES

- 10.01 Provisions for liquidated damages, if any, are set forth in the Agreement.

ARTICLE 11 - SUBSTITUTE AND "OR-EQUAL" ITEMS

- 11.01 The Contract, if awarded, will be on the basis of materials and equipment specified

or described in the Bidding Documents without consideration of possible substitute or "or-equal" items. Whenever it is specified or described in the Bidding Documents that a substitute or "or-equal" item of material or equipment may be furnished or used by Contractor if acceptable to Engineer, application for such acceptance will not be considered by Engineer until after the Effective Date of the Agreement.

ARTICLE 12 - SUBCONTRACTORS, SUPPLIERS, AND OTHERS

- 12.01 If the Supplementary Conditions require the identity of certain Subcontractors, Suppliers, individuals, or entities to be submitted to Owner in advance of a specified date prior to the Effective Date of the Agreement, the apparent Successful Bidder, and any other Bidder so requested, shall within five days after Bid opening, submit to Owner a list of all such Subcontractors, Suppliers, individuals, or entities proposed for those portions of the Work for which such identification is required. Such list shall be accompanied by an experience statement with pertinent information regarding similar projects and other evidence of qualification for each such Subcontractor, Supplier, individual, or entity if requested by Owner. If Owner or Engineer, after due investigation, has reasonable objection to any proposed Subcontractor, Supplier, individual, or entity, Owner may, before the Notice of Award is given, request apparent Successful Bidder to submit a substitute, without an increase in the Bid.
- 12.02 If apparent Successful Bidder declines to make any such substitution, Owner may award the Contract to the next lowest Bidder that proposes to use acceptable Subcontractors, Suppliers, individuals, or entities. Declining to make requested substitutions will not constitute grounds for forfeiture of the Bid security of any Bidder. Any Subcontractor, Supplier, individual, or entity so listed and against which Owner or Engineer makes no written objection prior to the giving of the Notice of Award will be deemed acceptable to Owner and Engineer subject to revocation of such acceptance after the Effective Date of the Agreement as provided in Paragraph 6.06 of the General Conditions.
- 12.03 Contractor shall not be required to employ any Subcontractor, Supplier, individual, or entity against whom Contractor has reasonable objection.

ARTICLE 13 - PREPARATION OF BID

- 13.01 *Not Used*
- 13.02 All blanks on the Bid Form shall be completed by printing in ink or by typewriter and the Bid signed in ink. Erasures or alterations shall be initialed in ink by the person signing the Bid Form. A Bid price shall be indicated for each section, bid item, alternative, adjustment unit price item, and unit price item listed therein, or the words "No Bid," "No Change," or "Not Applicable" entered.

- 13.03 A Bid by a corporation shall be executed in the corporate name by the president or a vice-president or other corporate officer accompanied by evidence of authority to sign. The corporate seal shall be affixed and attested by the secretary or an assistant secretary. The corporate address and state of incorporation shall be shown below the signature.
- 13.04 *Not Used*
- 13.05 A Bid by a limited liability company shall be executed in the name of the firm by a member and accompanied by evidence of authority to sign. The state of formation of the firm and the official address of the firm shall be shown below the signature.
- 13.06 *Not Used*
- 13.07 *Not Used*
- 13.08 All names shall be typed or printed in ink below the signatures.
- 13.09 The Bid shall contain an acknowledgment of receipt of all Addenda, the numbers of which shall be filled in on the Bid Form.
- 13.10 The address and telephone number for communications regarding the Bid shall be shown.
- 13.11 The Bid shall contain evidence of Bidder's authority and qualification to do business in the state where the Project is located or covenant to obtain such qualification prior to award of the Contract. Bidder's state contractor license number, if any, shall also be shown on the Bid Form.

ARTICLE 14 - BASIS OF BID; COMPARISON OF BIDS

- 14.01 *Lump Sum*
- A. Bidders shall submit a Bid on a lump sum basis for the base Bid and include a separate price for each unit described in the Bidding Documents as provided for in the Bid Form. The price for each unit will be the amount added to or deleted from the base Bid if Owner selects an addition or reduction of the scope of work. In the comparison of Bids, unit pricing will be applied in the same order as listed in the Bid form.
- 14.02 The Bid price shall include such amounts as the Bidder deems proper for overhead and profit on account of cash allowances, if any, named in the Contract Documents as provided in Paragraph 11.02 of the General Conditions.

- 14.03 Bid prices will be compared after adjusting for differences in the time designated by Bidders for Substantial Completion. The adjusting amount will be determined at the rate set forth in the Contract Documents for liquidated damages for failing to achieve Substantial Completion for each day before or after the desired date appearing in Article 9.

ARTICLE 15 - SUBMITTAL OF BID

- 15.01 Bidder to complete these items from the Specification and submit with the Bid:

- A. Bid Form
- B. Bid Security
- C. Non-Collusion Affidavit
- D. Qualifications
- E. Addendum (if issued)
- F. List of Proposed Subcontractors
- G. List of Proposed Suppliers

- 15.02 Bids shall be submitted no later than 2:00 p.m. local time, June 17, 2025 at the address shown below.

- A. The Bid and all documents shall be enclosed in a sealed envelope plainly marked with the following:
 - 1. Project Title: Downtown UG Conversion, Installation Contract
 - 2. Name and address of Bidder
- B. If a Bid is sent by mail or other delivery system, the sealed envelope containing the Bid shall be enclosed in a separate package plainly marked on the outside with the notation "BID ENCLOSED".
- C. All Bids shall be delivered to:

**City of Rochelle, IL
420 N. 6th Street
Rochelle, IL 61068
3303 K001**

ARTICLE 16 - MODIFICATION AND WITHDRAWAL OF BID

- 16.01 A Bid may be modified or withdrawn by an appropriate document duly executed in the manner that a Bid must be executed and delivered to the place where Bids are to be submitted prior to the date and time for the opening of Bids.

ARTICLE 17 - OPENING OF BIDS

- 15.01 Bids will be opened at the time and place indicated in Article 15 and, unless obviously non-responsive, read aloud publicly. An abstract of the amounts of the base Bids and major alternates, if any, will be made available to Bidders after the opening of Bids.

ARTICLE 18 - BIDS TO REMAIN SUBJECT TO ACCEPTANCE

- 16.01 All Bids will remain subject to acceptance for the period of time stated in the Bid Form, but Owner may, in its sole discretion, release any Bid and return the Bid security prior to the end of this period.

ARTICLE 19 – EVALUATION OF BIDS AND AWARD OF CONTRACT

- 19.01 Owner reserves the right to reject any or all Bids, including without limitation, nonconforming, nonresponsive, unbalanced, or conditional Bids. Owner further reserves the right to reject the Bid of any Bidder whom it finds, after reasonable inquiry and evaluation, to not be responsible. Owner may also reject the Bid of any Bidder if Owner believes that it would not be in the best interest of the Project to make an award to that Bidder. Owner also reserves the right to waive all informalities not involving price, time, or changes in the Work and to negotiate contract terms with the Successful Bidder.
- 19.02 More than one Bid for the same Work from an individual or entity under the same or different names will not be considered. Reasonable grounds for believing that any Bidder has an interest in more than one Bid for the Work may be cause for disqualification of that Bidder and the rejection of all Bids in which that Bidder has an interest.
- 19.03 In evaluating Bids, Owner will consider whether or not the Bids comply with the prescribed requirements, and such alternates, unit prices and other data, as may be requested in the Bid Form or prior to the Notice of Award.
- 19.04 In evaluating Bidders, Owner will consider the qualifications of Bidders and may consider the qualifications and experience of Subcontractors, Suppliers, and other individuals or entities proposed for those portions of the Work for which the identity of Subcontractors, Suppliers, and other individuals or entities must be submitted as provided in the Supplementary Conditions.

- 19.05 Owner may conduct such investigations as Owner deems necessary to establish the responsibility, qualifications, and financial ability of Bidders, proposed Subcontractors, Suppliers, individuals, or entities to perform the Work in accordance with the Contract Documents.
- 19.06 If the Contract is to be awarded, Owner will award the Contract to the Bidder whose Bid is in the best interests of the Project.

ARTICLE 20 - CONTRACT SECURITY AND INSURANCE

- 20.01 Article 5 of the General Conditions, as may be modified by the Supplementary Conditions, sets forth Owner's requirements as to performance and payment bonds and insurance. When the Successful Bidder delivers the executed Agreement to Owner, it shall be accompanied by such bonds.

ARTICLE 21 - SIGNING OF AGREEMENT

- 21.01 When Owner gives a Notice of Award to the Successful Bidder, it shall be accompanied by the required number of unsigned counterparts of the Agreement with the other Contract Documents which are identified in the Agreement as attached thereto. Within 15 days thereafter, Successful Bidder shall sign and deliver the required number of counterparts of the Agreement and attached documents to Owner. Within fifteen (15) days thereafter, Owner shall deliver one fully signed counterpart to Successful Bidder with a complete set of the Drawings with appropriate identification.

ARTICLE 22 - SALES AND USE TAXES

- 22.01 Owner is exempt from Illinois state sales and use taxes on materials and equipment to be incorporated in the Work by Exemption No. E99941376. Said taxes shall not be included in the Bid. Refer to Paragraph SC-6.10 of the Supplementary Conditions for additional information.

ARTICLE 23 - PREVAILING WAGES

- 23.01 The Contractor shall be in full compliance with the Prevailing Wages for this project and shall comply with the prevailing wage provisions of Illinois Division of Labor Standards, Wage and Hour Section, for Ogle County, Illinois.

END OF SECTION

Non-Collusion Affidavit

The Municipality reserves the right, before any award of contract is made, to require any bidder to whom it may make an award of the Principal Contract, to sign a non-collusion affidavit in the form designated below:

STATE OF Illinois

COUNTY OF Kendall

Joseph B. Spencer, being first duly sworn, deposes and says that he is President * (sole owner, partner, president, secretary, etc.) of the interest of or on behalf of any undisclosed person, partnership, company, association, organization or corporation; that such bid is genuine and not collusive or sham; that said bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that said bidder has not in any manner, directly or indirectly, sought by agreement, communication or conference with anyone to fix the bid price of said bidder or of any bidder to fix any overhead, profit or cost element of such bid price, or of that of any other bidder, or to secure any advantage against the public body awarding the contract or anyone interested in the proposed contract; that all statements contained in such bid are true; and, further, that said bidder has not, directly or indirectly, submitted his bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid and will not pay any fee in connection therewith to any corporation, partnership, company, association, organization, bid depository, or any member or agent thereof, or to any other individual except to such person or persons as have a partnership or other financial interest with said bidder in his general business.

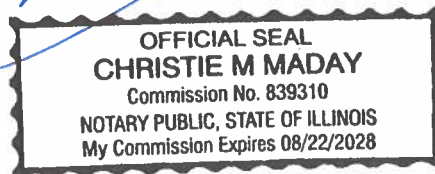
Signed: _____

Title: President

Subscribed and sworn to before me this 17th day of June 20 25

Seal of Notary: _____

Christie M. Maday
Notary Public



* In making out this form, the title that is not applicable should be struck out. For example, if the Contractor is a corporation and this form is to be executed by its president, the words "Sole Owner, a partner, secretary", etc. should be struck out.

BID FORM

Table of Articles

<u>Article</u>	<u>Article No.</u>
Bid Recipient	1
Bidder's Acknowledgements	2
Bidder's Representations	3
Further Representations	4
Basis of Bid	5
Time of Completion	6
Attachments to this Bid	7
Defined Terms	8
Bid Submittal	9

This Bid is submitted by: Utility Dynamics Corporation

ARTICLE 1 – BID RECIPIENT

1.01 This Bid is submitted to:

**City of Rochelle
420 N. 6th Street
Rochelle, IL 61068
3303 K001**

1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

ARTICLE 2 – BIDDER'S ACKNOWLEDGEMENTS

2.01 Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

ARTICLE 3 – BIDDER'S REPRESENTATIONS

3.01 In submitting this Bid, Bidder represents that:

A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

<u>Addendum No.</u>	<u>Addendum Date</u>
<u>1</u>	<u>06/12/2025</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

C. Bidder is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress and performance of the Work.

D. Bidder has obtained and carefully studied (or accepts the consequences for not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface,

subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents to be employed by Bidder, and safety precautions and programs incident thereto.

- E. Bidder does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.
- F. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
- G. Bidder has correlated the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.
- H. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.
- I. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.
- J. Bidder will submit written evidence of its authority to do business in the state where the Project is located not later than the date of its execution of the Agreement.

ARTICLE 4 – FURTHER REPRESENTATIONS

4.01 Bidder further represents that:

- A. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation.
- B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid.

- C. Bidder has not solicited or induced any individual or entity to refrain from bidding.
- D. Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over Owner.

ARTICLE 5 – BASIS OF BID

- 5.01 Proposal No. 1 – All labor and specified materials for the installation of required equipment for the distribution substation replacement, all as detailed in the specifications and drawings.

The contractor shall be required to furnish specified material and labor, use of tools, and use of their equipment as required for the construction of the project, as required to make a complete working system.

Bidder will complete the Work in accordance with the Contract Documents including **Allowance No. 1** for the following price(s):

Proposal 1: \$ 1,583,000.00
Allowance: \$150,000
Proposal 1 Total Bid Price: \$ 1,733,000.00

5.02 Allowances

A. General

- 1. Allowances as set forth in the specifications are to be used as compensation for items as set forth in this section.

B. Allowances

- 1. Use the allowances only as authorized for OWNER purposes and only by an approved allowance disbursement form that indicates the amount to be charged to the respective amount.
- 2. At substantial completion of the work, credit unused amounts remaining in the allowances to the owner by change order.

C. Allowance Disbursement

- 1. Contractor/vendor shall submit a request for allowance disbursement. Include all substantiating and/or required data along with the request.

2. Once the Owner has accepted the disbursement, the Engineer will sign the allowance disbursement form.

D. Schedule of Allowances

1. The following allowances shall be included in the base bid:
 - a. Allowance No. 1 – Include the stipulated sum of \$150,000 for required scope change in the project.

ARTICLE 6 – TIME OF COMPLETION

6.01 Based on an award date in TBD, lead times are based on the release date of equipment.

- Mobilization: 09/02/25
- Substantial Completion: 12/15/25
- Final Completion: 02/17/26

ARTICLE 7 – ATTACHMENTS TO THIS BID

7.01 The following documents are attached to and made a condition of this Bid:

- A. This Document, Completed Bid Form
- B. Required Bid security in the form of Bid Bond, Certified Check or Bank Money Order.
- C. Non-Collusion Affidavit
- D. Qualifications
- E. Addenda, if issued
- F. List of Proposed Subcontractors, if applicable.
- G. List of Proposed Suppliers, if applicable.

ARTICLE 8 – NOT USED

ARTICLE 9 – DEFINED TERMS

9.01 The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

ARTICLE 10 – BID SUBMITTAL

10.01 If this Bid is submitted by a Corporation:

Corporation Name: Utility Dynamics Corporation

State of Incorporation: Illinois

Type: Electrical Contractor
(General Business, Professional, Service, Other)

By: _____
(Signature – attach evidence of authority to sign)

Name: Joseph B. Spender

Title: President
(Corporate Seal)

Attest: *Christie Maday*
(Signature of Corporate Secretary)

Business Address: 23 Commerce Drive
Oswego, IL 60543

Phone: (630)554-1722

Email Address: contact@utilitydynamicscorp.com

10.02 If this Bid is submitted by a Limited Liability Company (LLC):

LLC Name: _____

State in which organized: _____

By: _____
(Signature – attach evidence of authority to sign)

Name: _____

Business Address: _____

Phone: _____

Email: _____

END OF SECTION

SECTION 00420

Qualifications

PART 1 – GENERAL

1.01 SECTION INCLUDES

- A. Appointment of Counsel
- B. Pre-qualifications
- C. Bidder's Qualifications
- D. Certifications
- E. References
- F. Signatures.

1.02 AWARD OF BID

- A. Failure of Bidder to meet all qualification criteria as stated in these Specifications shall disqualify Bidder from consideration for the Project.
- B. The Owner reserves the right to exclude Bidder from consideration due to the Bidder's failure to present with written documentation his experience and capability to complete the project to the Owner's expectations.

PART 2 – QUALIFICATIONS

2.01 APPOINTMENT OF COUNSEL – NON-RESIDENT

- A. Bidder has appointed Law Offices of John F. Dixon, whose address is 1415 West 55th St.- Suite #101, LaGrange, IL 60525, as the agent of Bidder for service of process in the event any litigation or controversy results between the Bidder and Owner arising out of the contractual relationship created by the acceptance of this Bid. Bidder agrees that the courts of the State in which the project is located will have jurisdiction over Bidder for all such purposes to the same extent as though Bidder were a resident of the State.

2.02 PRE-QUALIFICATION

- A. Failure of Bidder to meet the Pre-qualification requirements as stated in the Instruction to Bidders Bid shall disqualify Bidder from consideration for the Project.

2.03 BIDDER'S QUALIFICATIONS

- A. Bidder shall prove to the Owner's satisfaction Bidder's experience in completing similar projects, thus demonstrating the ability of the Bidder to complete the Project to the Owner's Satisfaction.
- B. Bidder shall submit written proof and abide by the written proof that the Bidder will complete a minimum of (30) thirty percent of the overall project by his own company and workers.
- C. Bidder shall submit documentation proving that the Bidder is capable of funding the Project and is not in financial hardship.
- D. Bidder shall submit documentation proving that the Bidder uses only qualified, licensed workers experienced in the line of work.
- E. Bidder's subcontractors shall be the responsibility of the Bidder and shall be considered part of the Bidder's company and shall meet qualification requirements for all aspects of the Project.

2.04 CERTIFICATIONS

- A. The Bidder certifies the following as required by law:
 - 1. Bidder has not been convicted of bribery or attempting to bribe an officer or employee of the State, nor has the Bidder made an admission of guilt of such conduct which is a matter of record, nor has an official, agent or employee of the Bidder been so convicted or made such admission of bribery on its behalf and pursuant to the direction or authorization of a responsible official thereof.
 - 2. Bidder is not barred from bidding with any unit of state or local government as a result of unlawful bid rigging.

3. Under penalty of perjury, the Bidder certifies that the Federal Taxpayer Identification Number noted below is correct and the Bidder is doing business as a (please check one):

<input type="checkbox"/> Individual	<input type="checkbox"/> Real Estate Agent
<input type="checkbox"/> Partnership	<input type="checkbox"/> Government Entity
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Trust or Estate

4. Bidder, if an individual, is not in default on an educational loan.

2.05 REFERENCES

- A. Bidder shall submit a minimum of three (3) written letters of recommendation with references' signatures and contact information to the Engineer.
- B. These References shall be from the Owner, Project Manager, or other individual who is knowledgeable on the project, or recent previous Projects with very similar Scope of Work completed under the current Bidder's name.
- C. Bidder shall submit a minimum of three (3) company brochures, or company information sheets, along with list of completed equivalent projects.

2.06 SIGNATURES

Firm Name: Utility Dynamics Corporation

Federal Taxpayer Identification Number: 36-2776022

By: Joseph B. Spencer

Title: President

By: Christie Maday

Title: Corporate Secretary

Note: If the Bidder is a corporation, the legal name of the corporation shall be set forth above together with the signature of the officer or officers authorized to sign contracts on behalf of the corporation; if the Bidder is a partnership, the true name of the firm shall be set forth above together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership; and if the Bidder is an individual, his signature shall be placed above. If signature is by an agent, other than an officer of a corporation or member of a partnership, a power of attorney must be submitted with the bid.

PART 3 – EXECUTION NOT USED

END OF SECTION

BID BOND

Any singular reference to Bidder, Surety, Owner, or other party shall be considered plural where applicable.

BIDDER

Name:
Address:

SURETY

(Name and Address of Principal Place of Business)

Name:
Address:

OWNER

Name: City of Rochelle
420 N. 6th Street
Address: Rochelle, IL 61068

BID

Bid Due Date: June 17, 2025
Project: Downtown UG Conversion, Installation Contract

BOND

Bond Number:
Date:

(Not later than Bid due date)

Penal Sum: _____ \$ _____
(Words) (Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Bid Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

BIDDER

(Seal)

SURETY

(Seal)

Bidder's Name and Corporate Seal

Surety's Name and Corporate Seal

By:

Signature and Title

By:

Signature and Title
(Attach Power of Attorney)

Attest:

Signature and Title

Attest:

Signature and Title

Note: Above addresses are to be used for giving required notice.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder any difference between the total amount of Bidder's Bid and the total amount of the Bid of the next lowest, responsible Bidder who submitted a responsive Bid as determined by Owner for the work required by the Contract Documents, provided that:
 - 1.1. If there is no such next Bidder, and Owner does not abandon the Project, then Bidder and Surety shall pay to Owner the penal sum set forth on the face of this Bond.
 - 1.2. In no event shall Bidder's and Surety's obligation hereunder exceed the penal sum set forth on the face of this Bond.
2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation shall be null and void if:
 - 3.1. Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
 - 3.2. All Bids are rejected by Owner.
 - 3.3. Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default by Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from Bid due date without Surety's written consent.

6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after Bid due date.
7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.
11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

UTILITY DYNAMICS CORPORATION

23 COMMERCE DRIVE
OSWEGO, ILLINOIS 60543
e-mail: contact@utilitydynamicscorp.com

PHONE:
(630) 554-1722
FAX (630) 554-1195

ELECTRICAL CONTRACTORS • OVERHEAD LINE CONSTRUCTION • UNDERGROUND DISTRIBUTION SYSTEMS

SUPPLIERS FOR DOWNTOWN UG CONVERSION- INSTALLATION CONTRACT 3303 K001

Sunrise Electric
130 S. Addison Rd.
Addison, IL 60101
(630)543-1111

Universal Utility Supply Co.
395 Industrial Drive
Units A & B
West Chicago, IL 60185
(630)231-1680

Rodgers Ready-Mix
5510 S. Mulford
Rockford, IL 61109

UTILITY DYNAMICS CORPORATION

23 COMMERCE DRIVE
OSWEGO, ILLINOIS 60543
e-mail: contact@utilitydynamicscorp.com

PHONE:
(630) 554-1722
FAX (630) 554-1195

ELECTRICAL CONTRACTORS • OVERHEAD LINE CONSTRUCTION • UNDERGROUND DISTRIBUTION SYSTEMS

QUALIFICATION REFERENCES FOR UTILITY DYNAMICS CORPORATION

Mustafa Kahvedzic
City of Batavia
200 N. Raddant Rd.
Batavia, IL 60510
(630)454-2353

Jennifer Hilkemann
City of Geneva
1800 South St.
Geneva, IL 60134
(630)232-1503

Blake Toliver
City of Rochelle
420 N. 6th St.
Rochelle, IL 61068
(815)561-2034

ADDENDUM NO. 1

FOR

**ROCHELLE MUNICIPAL UTILITIES
INSTALLATION CONTRACT
3303 K001**

June 12, 2025

ADD-1

1. Between fiber conduit points F12 and F13, an acceptable alternate for the FuturePath Multi-Duct is installation of: (7)-1" HDPE Fiber Conduit (Orange, w/ Pull Tape, SDR 11 or 13) into both 5" conduits running from F12 to F13.
2. Concrete aprons and gutter at street approaches from alley way – Bidder will be responsible for replacement/repair of concrete gutters and aprons.
3. Sawcuts in alley way asphalt for laterals – For the trench portion of the sawcut, fill with CA6 (crushed stone w/ fines, aka roadbase). At the ends where the conduit is swept up and stubbed, fill with pea gravel. City of Rochelle responsible for repaving w/ asphalt at a future date.

END OF ADDENDUM

Please confirm receipt of this Addendum by signing and emailing to
awooldridge@ymail.com

Name Christie Maday

Company Utility Dynamics Corporation

BID BOND

Any singular reference to Bidder, Surety, Owner, or other party shall be considered plural where applicable.

BIDDER

Name: Utility Dynamics Corporation
Address: 23 Commerce Drive
Oswego, IL 60543

SURETY

(Name and Address of Principal Place of Business)

Name: Western Surety Company
Address: 801 Warrenville Road
Lisle, IL 60532

OWNER

Name: City of Rochelle
420 N. 6th Street
Address: Rochelle, IL 61068

BID

Bid Due Date: June 17, 2025
Project: Downtown UG Conversion, Installation Contract

BOND

Bond Number: Bid Bond
Date: June 17, 2025
(Not later than Bid due date)

Penal Sum: Five Percent of Amount Bid \$ 5% of Amount Bid
(Words) (Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Bid Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

BIDDER

SURETY

(Seal)

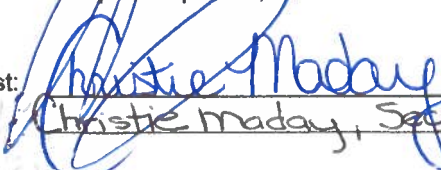
(Seal)

Utility Dynamics Corporation
Bidder's Name and Corporate Seal

Western Surety Company
Surety's Name and Corporate Seal

By: 
Joseph B. Spencer, President

By: 
Martin Mose, Attorney-in-Fact
(Attach Power of Attorney)

Attest: 
Christie Maday, Secretary

Attest: 
Alexa Costello, Secretary

Western Surety Company

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

James I Moore, Stephen T Kazmer, Melissa Schmidt, Amy Wickett, Kelly A Gardner, Jennifer J McComb, Tariese M Pisciotto, Diane M Rubright, Martin Moss, Individually

of Downers Grove, IL, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the Authorizing By-Laws and Resolutions printed at the bottom of this page, duly adopted, as indicated, by the shareholders of the corporation.

In Witness Whereof, WESTERN SURETY COMPANY has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 1st day of April, 2024.



WESTERN SURETY COMPANY

Larry Kasten

Larry Kasten, Vice President

State of South Dakota }
County of Minnehaha } ss

On this 1st day of April, 2024, before me personally came Larry Kasten, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is a Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires

March 2, 2026



M. Bent

M. Bent, Notary Public

CERTIFICATE

I, Paula Kolsrud, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Law and Resolutions of the corporation printed below this certificate are still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 17th day of June, 2025.



WESTERN SURETY COMPANY

Paula Kolsrud

Paula Kolsrud, Assistant Secretary

Authorizing By-Laws and Resolutions

ADOPTED BY THE SHAREHOLDERS OF WESTERN SURETY COMPANY

This Power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the shareholders of the Company.

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, and Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney is signed by Larry Kasten, Vice President, who has been authorized pursuant to the above Bylaw to execute power of attorneys on behalf of Western Surety Company.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

Go to www.cnasurety.com > Owner / Obligor Services > Validate Bond Coverage, if you want to verify bond authenticity.

BID FORM

Table of Articles

<u>Article</u>	<u>Article No.</u>
Bid Recipient	1
Bidder's Acknowledgements	2
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This Bid is submitted by: Helm Electric Facility Solutions dba Helm Electric

ARTICLE 1 – BID RECIPIENT

1.01 This Bid is submitted to:

**City of Rochelle
420 N. 6th Street
Rochelle, IL 61068
3303 K001**

1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

ARTICLE 2 – BIDDER'S ACKNOWLEDGEMENTS

2.01 Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

ARTICLE 3 – BIDDER'S REPRESENTATIONS

3.01 In submitting this Bid, Bidder represents that:

A. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

<u>Addendum No.</u>	<u>Addendum Date</u>
<u>1</u>	<u>June 12, 2025</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

B. Bidder has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

C. Bidder is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress and performance of the Work.

D. Bidder has obtained and carefully studied (or accepts the consequences for not doing so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface,

subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents to be employed by Bidder, and safety precautions and programs incident thereto.

- E. Bidder does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.
- F. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
- G. Bidder has correlated the information known to Bidder, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.
- H. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.
- I. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the Work for which this Bid is submitted.
- J. Bidder will submit written evidence of its authority to do business in the state where the Project is located not later than the date of its execution of the Agreement.

ARTICLE 4 – FURTHER REPRESENTATIONS

4.01 Bidder further represents that:

- A. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation.
- B. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid.

- C. Bidder has not solicited or induced any individual or entity to refrain from bidding.
- D. Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over Owner.

ARTICLE 5 – BASIS OF BID

- 5.01 Proposal No. 1 – All labor and specified materials for the installation of required equipment for the distribution substation replacement, all as detailed in the specifications and drawings.

The contractor shall be required to furnish specified material and labor, use of tools, and use of their equipment as required for the construction of the project, as required to make a complete working system.

Bidder will complete the Work in accordance with the Contract Documents including **Allowance No. 1** for the following price(s):

Proposal 1: \$745,014.79
Allowance: \$150,000
Proposal 1 Total Bid Price: \$ 895,014.79

5.02 Allowances

A. General

1. Allowances as set forth in the specifications are to be used as compensation for items as set forth in this section.

B. Allowances

1. Use the allowances only as authorized for OWNER purposes and only by an approved allowance disbursement form that indicates the amount to be charged to the respective amount.
2. At substantial completion of the work, credit unused amounts remaining in the allowances to the owner by change order.

C. Allowance Disbursement

1. Contractor/vendor shall submit a request for allowance disbursement. Include all substantiating and/or required data along with the request.

City of Rochelle
Contact Name
Contact Address: 420 N 6th Street Rochelle, IL 61068
Contact address
Supplied by Adam Sakolari asakolari@helmgroupp.com 815-238-5557



Date: 04/28/2025
Location: Main St. & 7th Ave.
Job: 3303 K001 Downtown UG Conversion
Town: Rochelle

SCOPE OF WORK

Based upon the information provided, Helm Electric proposes to provide all labor, tools, equipment and materials to build the following:

Work Description (material cost included)	Quantity	Rate	Total
FIBER OPTIC HANDHOLE	14	\$ 3,158.20	\$ 44,214.80
THREE PHASE CABLE RISER w/ FUSED CUTOUTS	2	\$ 19,112.38	\$ 38,224.76
THREE PHASE PADMOUNT JUNCTION BOX, MEDIUM, W/ GROUND SLEEVE	2	\$ 11,199.04	\$ 22,398.08
JUNCTION BAR, 4-POSITION, 200A BUSHINGS	6	\$ 615.10	\$ 3,690.60
COMPOSITE FOUNDATION FOR SINGLE PHASE TRANSFORMER	1	\$ 2,238.61	\$ 2,238.61
COMPOSITE FOUNDATION FOR 3-PHASE TRANSFORMER, LARGE	3	\$ 4,912.49	\$ 14,737.47
COMPOSITE FOUNDATION FOR 3-PHASE TRANSFORMER, MEDIUM	2	\$ 8,551.41	\$ 17,102.82
SINGLE PHASE PADMOUNT TRANSFORMER, RADIAL, 50kVA, 120/240V	1	\$ 4,381.90	\$ 4,381.90
3-PHASE PADMOUNT TRANSFORMER, RADIAL, 500kVA, 120/208Y	1	\$ 8,971.44	\$ 8,971.44
3-PHASE PADMOUNT TRANSFORMER, LOOP, 150kVA, 120/208Y	2	\$ 8,917.28	\$ 17,834.55
3-PHASE PADMOUNT TRANSFORMER, RADIAL, 750kVA, 120/208Y	1	\$ 8,971.44	\$ 8,971.44
3-PHASE PADMOUNT TRANSFORMER, LOOP, 750kVA, 120/208Y	1	\$ 7,982.72	\$ 7,982.72
GROUNDING ASSEMBLY FOR PADMOUNT EQUIPMENT, 1 ROD	3	\$ 538.78	\$ 1,616.33
GROUNDING ASSEMBLY FOR 3-PHASE EQUIPMENT, 2 RODS	5	\$ 692.72	\$ 3,463.61
3-PHASE SECONDARY PEDESTAL	3	\$ 2,747.08	\$ 8,241.24
SINGLE PHASE OUTDOOR BREAKER PANEL	2	\$ 3,706.89	\$ 7,413.78
OUTDOOR RECEPTACLE & BREAKER ENCLOSURE	6	\$ 1,432.28	\$ 8,593.69
PROTECTIVE BOLLARD	16	779	\$ 12,460.96
SINGLE PHASE SECONDARY PEDESTAL	4	2,198	\$ 8,793.12
PRE CAST ELECTRICAL VAULT	1	23,543	\$ 23,542.98
CAP, INSULATING, 15kV, 200A BUSHING	12	170	\$ 2,040.64
200A LOADBREAK ELBOW - 1/0AL	2	557	\$ 1,114.99
200A BUSHING ELBOW ARRESTER	4	558	\$ 2,230.32

200A LOADBREAK ELBOW - 4/0AL	39	\$ 613.61	\$ 23,930.79
600A TO 200A BUSHING ADAPTOR	6	579	\$ 3,476.02
TRENCH W/ DUCT BANK, VARIED (SEE NOTE X)	1,000	153	\$ 152,767.13
3-4/0 AL CNR 12KV	2,158	35.02	\$ 75,573.16
1-1/0 AL CNR 12 KV	376	28.14	\$ 10,580.64
1-350MCM URD TRIPLEX	289	33.27	\$ 9,615.03
#4 URD TRIPLEX	434	11.43	\$ 4,960.62
500 AL URD QUADRUPLX	570	33.33	\$ 18,998.10
500 AL URD TRIPLEX	346	28.53	\$ 9,871.38
5" HDPE SDR 13.5	2,263	13.11	\$ 29,667.93
5" DB-120 EPVC	3,341	11.25	\$ 37,586.25
4" DB-120 EPVC	456	36.92	\$ 16,835.52
3" DB-120 EPVC	452	26.10	\$ 11,797.20
2" HDPE COMM CONDUIT	7,866	7.61	\$ 59,860.26
7-CELL MICRODUCT	256	36.07	\$ 9,233.92

Material (see additional attachments if needed)

Sub Total \$ 745,014.79

Material

Please see additional terms and conditions on attached sheet.

TOTAL \$ 745,014.79

2. Once the Owner has accepted the disbursement, the Engineer will sign the allowance disbursement form.

D. Schedule of Allowances

1. The following allowances shall be included in the base bid:
 - a. Allowance No. 1 – Include the stipulated sum of **\$150,000** for required scope change in the project.

ARTICLE 6 – TIME OF COMPLETION

- 6.01 Based on an award date in TBD, lead times are based on the release date of equipment.

- Mobilization: 09/02/25
- Substantial Completion: 12/15/25
- Final Completion: 02/17/26

ARTICLE 7 – ATTACHMENTS TO THIS BID

- 7.01 The following documents are attached to and made a condition of this Bid:

- A. This Document, Completed Bid Form
- B. Required Bid security in the form of Bid Bond, Certified Check or Bank Money Order.
- C. Non-Collusion Affidavit
- D. Qualifications
- E. Addenda, if issued
- F. List of Proposed Subcontractors, if applicable.
- G. List of Proposed Suppliers, if applicable.

ARTICLE 8 – NOT USED

ARTICLE 9 – DEFINED TERMS

- 9.01 The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

ARTICLE 10 – BID SUBMITTAL

10.01 If this Bid is submitted by a Corporation:

Corporation Name: Helm Electric Facility Solutions dba Helm Electric

State of Incorporation: Illinois

Type: Contractor
(General Business Professional, Service, Other)

By: 
(Signature – attach evidence of authority to sign)

Name: Scott McGinn

Title: Vice President
(Corporate Seal)

Attest: 
(Signature of Corporate Secretary)

Business Address: 1514 W 4th St, Sterling, IL 61081

Phone: 815-625-5949

Email Address: smcginn@helmgroupp.com



~~10.02 If this Bid is submitted by a Limited Liability Company (LLC):~~

~~LLC Name:~~ _____

~~State in which organized:~~ _____

~~By:~~ _____
(Signature – attach evidence of authority to sign)

~~Name:~~ _____

~~Business Address:~~ _____

~~Phone:~~ _____

~~Email:~~ _____

END OF SECTION

Non-Collusion Affidavit

The Municipality reserves the right, before any award of contract is made, to require any bidder to whom it may make an award of the Principal Contract, to sign a non-collusion affidavit in the form designated below:

STATE OF Illinois

COUNTY OF Whiteside

Scott McGinn

being first duly sworn,
deposes and says that he is Helm Electric Facility Solutions dba Helm Electric (~~sole owner, partner,~~
vice president, ~~secretary, etc.~~) of the interest of or on behalf of any undisclosed person,
partnership, company, association, organization or corporation; that such bid is genuine
and not collusive or sham; that said bidder has not directly or indirectly induced or
solicited any other bidder to put in a false or sham bid, and has not directly or indirectly
colluded, conspired, connived, or agreed with any bidder or anyone else to put in a
sham bid, or that anyone shall refrain from bidding; that said bidder has not in any
manner, directly or indirectly, sought by agreement, communication or conference with
anyone to fix the bid price of said bidder or of any bidder to fix any overhead, profit or
cost element of such bid price, or of that of any other bidder, or to secure any
advantage against the public body awarding the contract or anyone interested in the
proposed contract; that all statements contained in such bid are true; and, further, that
said bidder has not, directly or indirectly, submitted his bid price or any breakdown
thereof, or the contents thereof, or divulged information or data relative thereto, or paid
and will not pay any fee in connection therewith to any corporation, partnership,
company, association, organization, bid depository, or any member or agent thereof, or
to any other individual except to such person or persons as have a partnership or other
financial interest with said bidder in his general business.

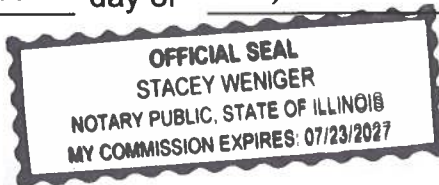
Signed: 

Title: Vice President

Subscribed and sworn to before me this 17th day of June 20 25

Seal of Notary:


Notary Public



* In making out this form, the title that is not applicable should be struck out. For example, if the Contractor is a corporation and this form is to be executed by its president, the words "Sole Owner, a partner, secretary", etc. should be struck out.

SECTION 00420

Qualifications

PART 1 – GENERAL

1.01 SECTION INCLUDES

- A. Appointment of Counsel
- B. Pre-qualifications
- C. Bidder's Qualifications
- D. Certifications
- E. References
- F. Signatures.

1.02 AWARD OF BID

- A. Failure of Bidder to meet all qualification criteria as stated in these Specifications shall disqualify Bidder from consideration for the Project.
- B. The Owner reserves the right to exclude Bidder from consideration due to the Bidder's failure to present with written documentation his experience and capability to complete the project to the Owner's expectations.

PART 2 – QUALIFICATIONS

2.01 APPOINTMENT OF COUNSEL – NON-RESIDENT

- A. Bidder has appointed Scott McGinn, whose address is 1514 W 4th St, Sterling, IL 61081, as the agent of Bidder for service of process in the event any litigation or controversy results between the Bidder and Owner arising out of the contractual relationship created by the acceptance of this Bid. Bidder agrees that the courts of the State in which the project is located will have jurisdiction over Bidder for all such purposes to the same extent as though Bidder were a resident of the State.

2.02 PRE-QUALIFICATION

- A. Failure of Bidder to meet the Pre-qualification requirements as stated in the Instruction to Bidders Bid shall disqualify Bidder from consideration for the Project.

2.03 BIDDER'S QUALIFICATIONS

- A. Bidder shall prove to the Owner's satisfaction Bidder's experience in completing similar projects, thus demonstrating the ability of the Bidder to complete the Project to the Owner's Satisfaction. See attached
- B. Bidder shall submit written proof and abide by the written proof that the Bidder will complete a minimum of (30) thirty percent of the overall project by his own company and workers.
- C. Bidder shall submit documentation proving that the Bidder is capable of funding the Project and is not in financial hardship. See attached
- D. Bidder shall submit documentation proving that the Bidder uses only qualified, licensed workers experienced in the line of work. See attached
- E. Bidder's subcontractors shall be the responsibility of the Bidder and shall be considered part of the Bidder's company and shall meet qualification requirements for all aspects of the Project.

2.04 CERTIFICATIONS

- A. The Bidder certifies the following as required by law:
 - 1. Bidder has not been convicted of bribery or attempting to bribe an officer or employee of the State, nor has the Bidder made an admission of guilt of such conduct which is a matter of record, nor has an official, agent or employee of the Bidder been so convicted or made such admission of bribery on its behalf and pursuant to the direction or authorization of a responsible official thereof.
 - 2. Bidder is not barred from bidding with any unit of state or local government as a result of unlawful bid rigging.

REFERENCES

Company: ET Environmental
Address: 3424 Peachtree Rd # 150
City, State, Zip: Atlanta, GA 30326
Contact Person: Michael Parinello
Telephone: 810-304-1315
Email: mparinello@etenvir.com
Services Provided: Electrical

Company: Mortenson
Address: 300 Park Blvd STE 100
City, State, Zip: Itasca, IL 60143
Contact Person: Joe Krueger
Telephone: 847-472-8162
Email: joe.krueger@mortenson.com
Services Provided: Electrical

Company: CHS Ethanol
Address: 1900 Steward Road
City, State, Zip: Rochelle, IL 61068
Contact Person: Scott Hoyle
Telephone: 815-561-0650
Email: scott.hoyle@chsinc.com
Services Provided: Electrical

LARGEST PROJECT LAST FIVE YEARS:
DKL12 FIRE ALARM, DEKALB, IL, 2023
CONTINENTAL ELECTRICAL CONSTRUCTION CO.
815 COMMERCE DRIVE, SUITE 100
OAK BROOK, IL 50523
\$8,914,939.00
CHAD PETERSON
630-288-0200
CPETERSON@CECCO.COM

REFERENCES:
RAYNOR GARAGE DOORS, VARIOUS PROJECTS, DIXON, IL
RAYNOR GARAGE DOORS
1101 E. RIVER ROAD
DIXON, IL 61021
\$2,811,187.00
TOM WILSON
815-994-1445
GOPACK4@COMCAST.NET

IDOT 1X I74, MOLINE, IL
KRAEMER NORTH AMERICA, LLC
ONE PLAINVIEW ROAD
PLAIN, WI 53577
\$3,319,294.65
JAKE GREGERSON
608-477-2099
JGREGERSON@KRAEMERNA.COM

DKL12 HEAT TRACE & LEAK DETECTION, DEKALB, IL
HELM MECHANICAL
2279 E. YELLOW CREEK ROAD
FREEPORT, IL 61032
\$1,481,028.00
KYLE DEWALL
815-235-0990
KDEWALL@HELMGROUP.COM

DKL356 FIRE ALARM, DEKALB, IL
MORTENSON CONSTRUCTION
700 MEADOW LANE N
MINNEAPOLIS, MN
\$24,385,151.00
JAKE WRIGHT
843-822-7005
JAKE.WRIGHT@MORTENSON.COM

VARIOUS PROJECTS, CHS, INC., ROCHELLE, IL
CHS, INC.
1900 STEWARD ROAD
ROCHELLE, IL 61068
\$625,424.62
SCOTT HOYLE
815-441-3677
SCOTT.HOYLE@CHSINC.COM



Commercial Banking

1 West Main Street
Madison, WI 53703

Tel: 608-252-5931
Fax: 608-283-5713

Section VII, Item 8.

March 1, 2025

Re: Helm Electric | Helm Group Inc
2283 US Route 20 East
PO Box 750
Freeport IL 61032

To Whom It May Concern:

Helm Electric and parent company The Helm Group Inc. ("Helm") has been a client of BMO Harris Bank, N.A. ("Bank") since May 2004 and currently maintains deposit and loan relationships with the Bank. The company and management are well known to the Bank and viewed as professional and experienced in their industry.

For the past twelve months, Helm's depository accounts have had average balances totaling in the medium-seven (7) figures. Helm maintains a \$60 million line of credit with no outstanding balance currently. The line renews in June 2027 and is collateralized by substantially all assets of the Company. All accounts have been handled as agreed and are in good standing.

The Helm Group Inc. is a valued customer of the Bank, and we ask that you extend every courtesy to this customer of BMO Harris Bank, N.A..

If you have any questions, please contact Relationship Manager, Tanner Voss, at (608) 751-2298 or tanner.voss@bmo.com.

Sincerely,

A handwritten signature in black ink that reads "Michelle Alstad". The signature is fluid and cursive.

Michelle Alstad
Commercial Banking Service Associate
BMO Harris Bank, N.A.
michelle.alstad@bmo.com
Ph. 608-252-5860



United States Department of Labor

Office of Apprenticeship Training, Employer and Labor Services
Bureau of Apprenticeship and Training

Certificate of Registration

Northern Illinois Electrical J.A.T.C.

Rochford, Illinois
For the Trade of Electrician

Registered as part of the National Apprenticeship Program
in accordance with the basic standards of apprenticeship
established by the Secretary of Labor

August 9, 1946

Date REVISED February 12, 2004

11 004460001

Registration No.



A.S. Chao

Secretary of Labor

Anthony Savage

Administrator, Apprenticeship Training, Employer and Labor Services

3. Under penalty of perjury, the Bidder certifies that the Federal Taxpayer Identification Number noted below is correct and the Bidder is doing business as a (please check one):

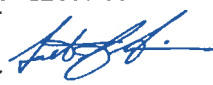

<input type="checkbox"/> Individual	<input type="checkbox"/> Real Estate Agent
<input type="checkbox"/> Partnership	<input type="checkbox"/> Government Entity
<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Trust or Estate

4. Bidder, if an individual, is not in default on an educational loan.

2.05 REFERENCES

- A. Bidder shall submit a minimum of three (3) written letters of recommendation with references' signatures and contact information to the Engineer.
- B. These References shall be from the Owner, Project Manager, or other individual who is knowledgeable on the project, or recent previous Projects with very similar Scope of Work completed under the current Bidder's name.
- C. Bidder shall submit a minimum of three (3) company brochures, or company information sheets, along with list of completed equivalent projects.

2.06 SIGNATURES

Firm Name:	<u>Helm Electric Facility Solutions dba Helm Electric</u>
Federal Taxpayer Identification Number:	<u>83-4283983</u>
By:	<u></u>
Title:	<u>Soctt McGinn, Vice President</u>
By:	<u></u>
Title:	<u>Craig Buikema, Secretary/Treasurer/CFO</u>

**Request for Taxpayer
Identification Number and Certification**

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Helm Electric Facility Solutions, Inc.

2 Business name/disregarded entity name, if different from above
Helm Electric

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input checked="" type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____				

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ► _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
2283 US Route 20 East

6 City, state, and ZIP code
Freeport, IL 61032

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.


Social security number								
			-			-		
or								
Employer identification number								
8	3	-	4	2	8	3	9	8

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ►  Date ► **3/1/2025**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Note: If the Bidder is a corporation, the legal name of the corporation shall be set forth above together with the signature of the officer or officers authorized to sign contracts on behalf of the corporation; if the Bidder is a partnership, the true name of the firm shall be set forth above together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership; and if the Bidder is an individual, his signature shall be placed above. If signature is by an agent, other than an officer of a corporation or member of a partnership, a power of attorney must be submitted with the bid.

PART 3 – EXECUTION *NOT USED*

END OF SECTION

BID BOND

Any singular reference to Bidder, Surety, Owner, or other party shall be considered plural where applicable.

BIDDER

Name: Helm Electric Facility Solutions dba Helm Electric
Address: 1514 W 4th St, Sterling, IL 61081

SURETY

(Name and Address of Principal Place of Business)

Name: Fidelity & Deposit Company of Maryland
Address: 1299 Zurich Way, Schaumburg, IL 60196

OWNER

Name: City of Rochelle
420 N. 6th Street
Address: Rochelle, IL 61068

BID

Bid Due Date: June 17, 2025
Project: Downtown UG Conversion, Installation Contract

BOND

Bond Number: N/A
Date: 6/4/2025
(Not later than Bid due date)

Penal Sum: Five Percent \$ 5%
(Words) (Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Bid Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

BIDDER

Hellm Electric Facility Solutions
dba Helm Electric



(Seal)

Bidder's Name and Corporate Seal

By: [Signature] Vice President
Signature and Title

Attest: _____
Signature and Title

SURETY

Fidelity & Deposit Company of Maryland



Surety's Name and Corporate Seal

By: Stephanie Amborn Stephanie Amborn
Signature and Title Attorney in Fact
(Attach Power of Attorney)

Attest: Gaire DeLa Rosa Client Service Associate
Signature and Title

Note: Above addresses are to be used for giving required notice.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder any difference between the total amount of Bidder's Bid and the total amount of the Bid of the next lowest, responsible Bidder who submitted a responsive Bid as determined by Owner for the work required by the Contract Documents, provided that:
 - 1.1. If there is no such next Bidder, and Owner does not abandon the Project, then Bidder and Surety shall pay to Owner the penal sum set forth on the face of this Bond.
 - 1.2. In no event shall Bidder's and Surety's obligation hereunder exceed the penal sum set forth on the face of this Bond.
2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation shall be null and void if:
 - 3.1. Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
 - 3.2. All Bids are rejected by Owner.
 - 3.3. Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default by Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from Bid due date without Surety's written consent.

6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after Bid due date.
7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.
11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

**ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by Christopher Nolan, Vice President, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint **David L. TOWNSEND, Stephanie AMBORN, Brian D. DEBLAUW, Julie A. TRESEMER, Rebecca NORWOOD, Joseph J. CLINTON, III of Rockford, Illinois**, its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: **any and all bonds and undertakings**, and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York., the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND, this 12th day of March, A.D. 2025.



ATTEST:
**ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND**

Christopher Nolan

By: *Christopher Nolan*
Vice President

Dawn E. Brown

By: *Dawn E. Brown*
Secretary

**State of Maryland
County of Baltimore**

On this 12th day of March, A.D. 2025, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, **Christopher Nolan, Vice President and Dawn E. Brown, Secretary** of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, depose and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Genevieve M. Maison

Genevieve M. Maison
Notary Public
My Commission Expires January 27, 2029

EXTRACT FROM BY-LAWS OF THE COMPANIES

"Article V, Section 8, Attorneys-in-Fact. The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto; and may with or without cause modify or revoke any such appointment or authority at any time."

CERTIFICATE

I, the undersigned, Vice President of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate; and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force.

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998.

RESOLVED: "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney...Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company."

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990.

RESOLVED: "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seals of the said Companies, this 4th day of June, 2025.



MJ Pethick

Mary Jean Pethick
Vice President

TO REPORT A CLAIM WITH REGARD TO A SURETY BOND, PLEASE SUBMIT A COMPLETE DESCRIPTION OF THE CLAIM INCLUDING THE PRINCIPAL ON THE BOND, THE BOND NUMBER, AND YOUR CONTACT INFORMATION TO:

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
reportsfclaims@zurichna.com
800-626-4577

Authenticity of this bond can be confirmed at bondvalidator.zurichna.com or 410-559-8790

ATTORNEY-IN-FACT AFFIDAVIT

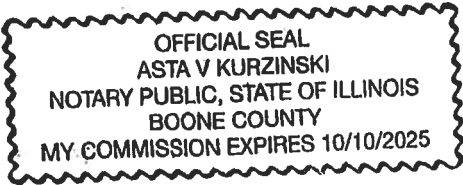
STATE OF ILLINOIS

COUNTY OF WINNEBAGO

Before me, a Notary Public, personally came Stephanie Amborn, known to me, and known to be the Attorney-in-Fact of Fidelity & Deposit Company of Maryland, which executed the attached bond as surety, who deposed and said that his signature and the corporate seal of said Fidelity & Deposit Company of Maryland were affixed by order and authority of said Company's Board of Directors, and that the execution of the attached bond is the free act and deed of Fidelity & Deposit Company of Maryland.

Given under my hand and seal this 4th day of June, 2025.

Asta V. Kurzinski
Notary Public



ADDENDUM NO. 1
FOR
ROCHELLE MUNICIPAL UTILITIES
INSTALLATION CONTRACT
3303 K001

June 12, 2025

ADD-1

1. Between fiber conduit points F12 and F13, an acceptable alternate for the FuturePath Multi-Duct is installation of: (7)-1" HDPE Fiber Conduit (Orange, w/ Pull Tape, SDR 11 or 13) into both 5" conduits running from F12 to F13.
2. Concrete aprons and gutter at street approaches from alley way – Bidder will be responsible for replacement/repair of concrete gutters and aprons.
3. Sawcuts in alley way asphalt for laterals – For the trench portion of the sawcut, fill with CA6 (crushed stone w/ fines, aka roadbase). At the ends where the conduit is swept up and stubbed, fill with pea gravel. City of Rochelle responsible for repaving w/ asphalt at a future date.

END OF ADDENDUM

Please confirm receipt of this Addendum by signing and emailing to
awooldridge@ymail.com

Name Tal Logan

Company Helm Electric

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

**AN ORDINANCE ACCEPTING THE PROPOSAL FROM HELM ELECTRIC FOR THE
DOWNTOWN UNDERGROUND INSTALLATION 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
1804 North Naper Boulevard, Suite 350, Naperville, Illinois 60563

ORDINANCE NO: _____

**AN ORDINANCE ACCEPTING THE PROPOSAL FROM HELM ELECTRIC FOR THE
DOWNTOWN UNDERGROUND INSTALLATION 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 has been planning for the relocation of all downtown electrical lines from above ground to underground as part of the City’s downtown improvement project; and

WHEREAS, as a result, the City prepared a Request for Proposals (“RFP”) to solicit proposals for the downtown underground installation project; and

WHEREAS, the RFP was published on the Illinois Bid Network’s website as well as on the City’s website; and

WHEREAS, the City of Rochelle received three competitive bids, a summary of which is shown in the attached Exhibit A; and

WHEREAS, the proposal from Helm Electric was the lowest bid in the amount of \$895,014.79; and

WHEREAS, the bid from Helm Electric was below the engineer’s project estimate; and

WHEREAS, staff contacted Helm Electric’s references from prior projects, all of which provided positive reviews; and

WHEREAS, Helm Electric appears to be in good standing and employs certified and trained craftsmen; and

WHEREAS, staff is requesting Council approve a 15% contingency to allow for any unanticipated issues that may arise during the project; and

WHEREAS, the Mayor and City Council find that it is in the best interest of the City and its residents to accept and approve the bid from Helm Electric.

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 Mayor and City Council hereby accept and approve the bid from Helm Electric in the amount of \$895,014.79 for the downtown underground installation project. Furthermore, the Mayor and City Council authorize contingency funds in the amount of 15% of the project (\$134,252.22) for a total of \$1,029,267.01. The City Manager or his designee is authorized to execute any documents necessary to carry out the intent of this Ordinance subject to review and revision by the City Attorney.

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

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

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

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

APPROVED this 14th day of July 2025.

ATTEST:

City Clerk

Mayor

EXHIBIT A



BHMg Engineers, Inc.
9735 Landmark Parkway Drive
Suite 110A
St. Louis, MO 63127

Mr. Blake Toliver

July 3, 2025

City of Rochelle, IL

Ref: 3303 – Downtown UG Conversion

Dear Mr. Toliver,

The city received competitive bids for constructing the Downtown UG Conversion project on June 17, 2025 at 2 p.m. A total of three (3) bids were collected and received on time. A summary of bids is shown below:

Contractor	Proposal
JF Electric	\$2,166,455.00
Utility Dynamics Corp	\$1,733,000.00
Helm Electric	\$895,014.79

The bid from Helm Electric was the apparent low bid for Specification 3303K001 which did not include any noteworthy clarifications, exceptions, or price escalators. Although we have not had any past projects with Helm Electric, we have contacted their listed references for prior projects, and their references all provided positive reviews. Additionally, the company appears to be in good standing and employs certified and trained craftsmen.

Helm Electric's bid is lower than the engineer's estimate for the project of \$1,181,874.91 completed on 03/12/24. BHMg recommends awarding the contract to Helm Electric for the installation with it being the low bid.

With the city's approval, release, and financial approval, BHMg will assist with issuing contract documents. Should you have any questions concerning the bids or the project, please do not hesitate to contact us.

Sincerely,


Chris Couch
Project Manager

bhmg.com
636.296.8600

Enclosures: Bid Tab, bids

Empowering teams that develop successful relationships for the future.

STATE OF ILLINOIS)
)
COUNTY OF OGLE) SS.

CERTIFICATE

I, Rose Hueramo, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. _____, “AN ORDINANCE ACCEPTING THE PROPOSAL FROM HELM ELECTRIC FOR THE DOWNTOWN UNDERGROUND INSTALLATION PROJECT” which was adopted by the Mayor and City Council of the City of Rochelle on July 14, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City of Rochelle this 14th day of July 2025.

CITY CLERK

File Attachments for Item:

9. A Resolution Authorizing a Professional Engineering Services Agreement with Fehr Graham for the Phase Three Transload Yard and Railroad Extension Project

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING 7/14/2025

SUBJECT: Engineering Services Agreement (ESA) for Phase 3 Construction Engineering services for the project known as City of Rochelle Transload yard and Railroad extension, east of steward Rd, on the City of Rochelle Railroad with Section No. 23-00118-00-RP and State JN#C9201024 Contract #85778

Staff Contact: Sam Tesreau, City Engineer

Summary: City Council approved a Joint Funding agreement with IDOT on 3/10/2025 for the City of Rochelle Transload yard and Railroad extension, east of steward Rd, on the City of Rochelle Railroad with Section No. 23-00118-00-RP and State JN#C9201024 Contract #85778. As part of said agreement in schedule 1 (division of cost) the Federal funds allotted to the project will account for approximately 80% of the actual Phase 3 Construction Engineering Services upon invoicing and supporting documentation as submitted by the Local Agency (City of Rochelle).

An RFQ for Phase 3 Construction Engineering Services was advertised on the City Website April 26th and in the Rochelle Newsleader. After evaluation of the Fehr Graham submittal of qualifications (SOQ) the City Engineer and staff have determine that they are qualified to provide the Phase 3 Engineering Services. IDOT has also been informed of the selection process and concurs with negotiating and entering an ESA with Fehr Graham Engineering.

Fehr Graham Engineering has submitted a proposal for an Engineering Services Agreement Phase 3 Construction Engineering which includes a defined in the scope of services. The funding for the Engineering Phase 3 will be paid through Federal Funds (after reimbursement) and the remainder will be paid by the City of Rochelle (LPA) through the Railroad fund.

This agreement will be subject to final review and acceptance and/or revision by State of Illinois Department of Transportation.

Funding Sources:

Source:	Budgeted Amount:	Proposed Expenditure:
CIP 58-00	Per Joint funding agreement approved by City Council on 3/10/2025	\$402,000

Strategic Plan Goal Application: infrastructure effectiveness and improvement short term complex

Recommendation:

- Please consider approval of the Engineering Services Agreement (BLR 05530), for Phase 3 Construction Engineering Services, with Fehr Graham Engineering, in accordance with the Joint Funding Agreement for Federally Funded Construction (BLR05310C), for the City of Rochelle Transload yard and Railroad extension, east of steward Rd, on the City of Rochelle Railroad with Section No. 23-00118-00-RP and State JN#C9201024 which was approved by City Council on 3/10/2025.

Please wait...

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For more assistance with Adobe Reader visit <http://www.adobe.com/go/acrreader>.

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THE CITY OF ROCHELLE
Ogle County, Illinois

RESOLUTION
NO. _____

**RESOLUTION AUTHORIZING A PROFESSIONAL ENGINEERING SERVICES AGREEMENT
WITH FEHR GRAHAM FOR PHASE THREE OF THE ROCHELLE TRANSLOAD YARD AND
RAILROAD EXTENSION 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
1804 North Naper Boulevard, Suite 350 Naperville, Illinois 60563

**RESOLUTION AUTHORIZING A PROFESSIONAL ENGINEERING SERVICES AGREEMENT
WITH FEHR GRAHAM FOR PHASE THREE OF THE ROCHELLE TRANSLOAD YARD AND
RAILROAD EXTENSION PROJECT**

RESOLUTION NO. _____

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

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

WHEREAS, the City owns and operates the City of Rochelle Railroad (CRRR) which consists of three interchange rail yards, two transloading yards, and a total of twelve miles of railroad track; and

WHEREAS, since 2024 the City has been actively working with the Illinois Department of Transportation (“IDOT”) to expand the Rochelle Transload Yard and railroad extension; and

WHEREAS, on March 10, 2025, the City Council approved a Joint Funding agreement with IDOT for the City of Rochelle Transload yard and Railroad extension, east of Steward Rd, on the City of Rochelle Railroad with Section No. 23-00118-00-RP and State JN#C9201024 Contract #85778; and

WHEREAS, as part of the joint funding agreement in schedule 1 (division of cost) the Federal funds allotted to the project will account for approximately 80% of the actual Phase 3 Construction Engineering Services upon invoicing and supporting documentation as submitted by the Local Agency (City of Rochelle); and

WHEREAS, in order to proceed with Phase 3 Construction Engineering, the City posted a Request for Qualifications (“RFQ”) on the City’s Website and in the Rochelle Newsleader on April 26, 2025; and

WHEREAS, in response to the RFQ, Fehr Graham Engineering provided a Submittal of Qualifications (“SOQ”) and a proposal for Engineering Services in the amount of \$402,000 which is attached herein as Exhibit A; and

WHEREAS, after reviewing Fehr Graham Engineering’s SOQ and proposal, the City Engineer and staff have determined that Fehr Graham is qualified to provide Phase 3 engineering services for the transload and railroad extension project; and

WHEREAS, the final approval of the proposal will be subject to IDOT’s final review and acceptance; and

WHEREAS, it has been determined by the Corporate Authorities of the City of Rochelle that it is in the best interest of the City and its residents to accept the proposal (subject to IDOT’s approval) and enter into a professional engineering services agreement (attached herein as Exhibit B) with Fehr

Graham Engineering for Phase 3 Construction Engineering Services for the Rochelle Transload yard and Railroad extension.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ROCHELLE, ILLINOIS as follows:

SECTION ONE: The foregoing Recitals are not mere preparatory language but are hereby incorporated in this Section 1 as if said Recitals were fully set forth.

SECTION TWO: Subject to the Illinois Department of Transportation’s approval, the City hereby accepts and approves the proposal from Fehr Graham for Phase 3 Construction Engineering Services for the Rochelle Transload yard and Railroad extension in the amount of \$402,000. Furthermore, the City Manager or his designee is authorized to execute the attached Exhibit A and Exhibit B and any other necessary agreements consistent with this Resolution subject to review and revision by the City Attorney.

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

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

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

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

PASSED THIS 14th day of July, 2025.

AYES:

NAYS:

ABSENT:

APPROVED THIS 14th day of July, 2025.

MAYOR

ATTEST:

CITY CLERK

STATE OF ILLINOIS)
) SS.
COUNTY OF OGLE)

CERTIFICATE

I, Rose Hueramo, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO
HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. _____,
“RESOLUTION AUTHORIZING A PROFESSIONAL ENGINEERING SERVICES AGREEMENT
WITH FEHR GRAHAM FOR PHASE THREE OF THE ROCHELLE TRANSLOAD YARD AND
RAILROAD EXTENSION PROJECT” which was adopted by the Mayor and City Council of the City of
Rochelle on July 14, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the
City of Rochelle this 14th day of July, 2025.

CITY CLERK

File Attachments for Item:

10. An Ordinance Ordering the Sale Of 1414 Pickwick Drive

ROCHELLE CITY COUNCIL
AGENDA ITEM MEMO
REGULAR MEETING

SUBJECT: Ordinance Ordering the Sale Of 1414 Pickwick Drive

Staff Contact: Jeff Fiegenschuh: City Manager

Summary: We recently completed the demolition of the substation located at 1414 Pickwick Drive. Following internal discussions, it has been determined that this property is no longer needed for municipal use and may be returned to the public market.

A Request for Proposals (RFP) has been drafted to solicit interest and proposals for the purchase of this site. This ordinance grants the City Manager the authority to execute a sale to the highest qualified bidder.

The property is legally described as follows:

Address: 1414 Pickwick Drive, Rochelle, IL 61068

Parcel Size: Approximately 0.29 acres

Zoning: R-1 (Single-Family Residential)

Current Use: Vacant (former transformer site)

Legal Description: Part of the Southeast Quarter of Section 14, Township 40 North, Range 1 East of the Third Principal Meridian bounded and described as follows: Beginning at the Southwest corner of Lot 63 of Sunset Fields Subdivision No. 5 according to the plat thereof recorded on August 31st, 1988 in Plat File A, page 78 as Document No. 557556; thence North, along the West line of said Sunset Fields Subdivision No. 5, a distance of 97.00 feet; thence South 89° 50' 30" West, 130.00 feet; thence South 97.00 feet; thence North 89° 50' 30" East, 130.00 feet to the Point of Beginning, containing 0.29 acres more or less. Situated in Flagg Township, Ogle County, Illinois. Subject to the lien of taxes for the years 1988, 1989 and subsequent years. Subject to roads, highways, easements, and restrictions of record.

Funding Sources:

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

Strategic Plan Goal Application: Financial and Management Stability

Recommendation: Approve an Ordinance Ordering the Sale Of 1414 Pickwick Drive

THE CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE
NO. _____

AN ORDINANCE ORDERING THE SALE OF 1414 PICKWICK DRIVE

JOHN BEARROWS, Mayor
ROSE HUERAMO, City Clerk

TOM McDERMOTT
BIL HAYES
KATE SHAW-DICKEY
DAN McDERMOTT
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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
1804 North Naper Boulevard, Suite 350
Naperville, Illinois 60563

CITY OF ROCHELLE
Ogle County, Illinois

ORDINANCE NO. _____

AN ORDINANCE ORDERING THE SALE OF 1414 PICKWICK DRIVE

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

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

WHEREAS, the City of Rochelle, County of Ogle, State of Illinois, a non-home rule unit of government, has the power to sell its surplus property; and

WHEREAS, the City is the owner of the real property located at 1414 Pickwick Drive, Rochelle Illinois, legally described in Exhibit A (the "Subject Property"); and

WHEREAS, the City has determined that the Subject Property is "surplus" and no longer necessary, useful or in the best interests of the City of Rochelle to own pursuant to 65 ILCS 5/11-76-4.1; and

WHEREAS, in order to retain a buyer for the Subject Property, the City has drafted a Request for Proposals ("RFP"), a copy of which is attached herein as Exhibit B; and

WHEREAS, the City Council finds it to be in the best interests of its citizens and residents to publish the RFP and order the sale of the Subject Property to the highest qualifying bidder pursuant to 65 ILCS 5/11-76-2.

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

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

SECTION TWO: The City Manager shall publish the Request for Proposals (attached herein as Exhibit B) and sell the Subject Property (described in Attachment A) to the highest qualified bidder. The City Manager shall execute any documents necessary to carry out the intent of this Ordinance, subject to review and revision as to form and substance by the City attorney.

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

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

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

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

PASSED THIS 14th day of July, 2025.

AYES:

NAYS:

ABSENT:

APPROVED THIS 14th day of July, 2025.

MAYOR

ATTEST:

CITY CLERK

EXHIBIT A**Legal Description**

Part of the Southeast Quarter of Section 14, Township 40 North, Range 1 East of the Third Principal Meridian bounded and described as follows:

Beginning at the Southwest corner of Lot 63 of Sunset Fields Subdivision No. 5 according to the plat thereof recorded on August 31st, 1988 in Plat File A, page 78 as Document No. 557556; thence North, along the West line of said Sunset Fields Subdivision No. 5, a distance of 97.00 feet; thence South 89° 50' 30" West, 130.00 feet; thence South 97.00 feet; thence North 89° 50' 30" East, 130.00 feet to the Point of Beginning, containing 0.29 acres more or less.

Situated in Flagg Township, Ogle County, Illinois.

Commonly known as: 1414 Pickwick Drive, Rochelle, IL 61068

Exhibit B

City of Rochelle, Illinois
Request for Proposals (RFP)
Sale of Surplus City-Owned Property
1414 Pickwick Drive, Rochelle, IL 61068

Issue Date: July 15, 2025

Proposal Due Date: August 1, 2025

1. Introduction

The City of Rochelle is seeking sealed proposals for the purchase of City-owned surplus real estate located at **1414 Pickwick Drive**, Rochelle, Illinois. The property is approximately **0.29 acres (+/-)** and was previously used by the City of Rochelle/RMU as a step-down transformer site. The City is interested in selling the property to an individual or entity that will maintain compliance with local zoning regulations and existing utility infrastructure.

2. Property Description

Address: 1414 Pickwick Drive, Rochelle, IL 61068

Parcel Size: Approximately 0.29 acres

Zoning: R-1 (Single-Family Residential)

Current Use: Vacant (former transformer site)

Legal Description:

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Situated in Flagg Township, Ogle County, Illinois.

Subject to the lien of taxes for the years 1988, 1989 and subsequent years. Subject to roads, highways, easements, and restrictions of record.

3. Use Restrictions

- Property is subject to **R-1 zoning requirements** and must be used in accordance with applicable zoning laws.
- **No excavation is permitted** due to **buried utility infrastructure**.
- The City makes no representations as to the condition or suitability of the property for any specific purpose.
- The buyer is responsible for performing their own due diligence, including environmental and utility assessments.

4. Submission Requirements

Proposals must include the following:

1. **Offer Price** – The proposed purchase price for the property.
2. **Intended Use** – Description of proposed use that complies with R-1 zoning.

3. **Proof of Funds** – Documentation verifying financial ability to complete the purchase.
4. **Acknowledgment of Restrictions** – Written statement acknowledging the zoning and excavation restrictions.
5. **Timeline for Purchase** – Proposed timeline for contract execution and closing.

5. Evaluation Criteria

Proposals will be evaluated based on the following:

- Compliance with RFP requirements
- Proposed purchase price
- Intended use consistent with zoning and public interest
- Ability to close in a timely manner
- Financial qualifications of the proposer

6. Terms and Conditions

- The City reserves the right to accept or reject any or all proposals.
- The City may request additional information or clarification from proposers.
- Sale is subject to City Council approval.
- The property will be sold “**as-is, where-is**” with no warranties or guarantees.

7. Submission Deadline and Contact

Proposals must be submitted no later than August 1st at 4:00pm

Send sealed proposals to:

City of Rochelle

Attn: City Manager’s Office

420 N. 6th Street

Rochelle, IL 61068

RE: Proposal – 1414 Pickwick Drive Property

For questions or site visits, contact:

Jeffrey Fiegenschuh, City Manager

City of Rochelle

Phone: (815) 561-2000

Email: jfiegenschuh@rochelleil.us

[illegible]

CERTIFICATE

I, _____, City Clerk of the City of Rochelle, County of Ogle and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. _____, "AN ORDINANCE ORDERING THE SALE OF 1414 PICKWICK DRIVE" which was adopted by the Mayor and City Council of the City of Rochelle on July 14, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of
the City of Rochelle this 14th day of July, 2025.

CITY CLERK

City of Rochelle, Illinois
Request for Proposals (RFP)
Sale of Surplus City-Owned Property
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Attn: City Manager’s Office

420 N. 6th Street

Rochelle, IL 61068

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