



CITY FLAG  
DESIGNED BY  
FREDERICK L. LANGE  
JULY 6, 1964

**CITY COUNCIL AGENDA  
CITY OF BELLEVILLE, IL  
OCTOBER 17, 2016  
AT 7:00 P.M.**

**1. CALL TO ORDER BY MAYOR AND EXPLANATION OF DISASTER PROCEDURES**

**REMINDER: SINCE THE MEETINGS ARE BEING VIDEOTAPED IT IS IMPORTANT THAT EVERYONE SPEAK DIRECTLY INTO A MICROPHONE WHEN SPEAKING.**

**2. ROLL CALL ALDERMEN**

**3. ROLL CALL DEPARTMENTS HEAD**

**4. PLEDGE OF ALLEGIANCE**

**5. PUBLIC HEARING**

**6. PUBLIC PARTICIPATION (2-3 MINUTES PER PERSON) - *See back page for rules.***

**7. PRESENTATIONS, RECOGNITIONS & APPOINTMENTS**

7-A. Mayor Eckert, will read a proclamation to recognize "Extra Mile Day".

7-B. The Belleville Main Street Marathon was held on Saturday, September 24, 2016. The Marathon Committee, including Sarah West, Mike Toolen, Dan Trapp, and Rebecca Wohltman, will present a check to the Belleville Parks and Recreation Department. The proceeds from this event went to Backstoppers and Belleville Parks and Recreation.

7-C. Mayor Eckert will recognize Jim Schneider.

7-D. Presentation by Economic Development Resources on the Shopland Plaza Business District Eligibility Study.

**8. APPROVAL OF MINUTES**

8-A. Council Meeting - October 3, 2016.

**9. CLAIMS, PAYROLL AND DISBURSEMENTS**

9-A. Motion to approve claims and disbursements in the amount of **\$2,123,983.44** and payroll in the amount of **\$899,678.44**.

**10. REPORTS**

10-A. Treasurer Report – September 2016.

10 (A-1). Statement of Cash and Investments Report – September 2016.

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

11-A. MOTIONS FROM **ECONOMIC DEVELOPMENT/ANNEXATION COMMITTEE**

11-A (1). Motion to accept the Shopland Plaza Business District Eligibility Study and place it on file for public inspection.

11-A (2). Motion to authorize Economic Development Resources to complete the Shopland Plaza Business District Plan.

11-B. MOTIONS FROM **FINANCE COMMITTEE**

11-B (1). Motion to approve waiving of approximately \$220.00 of rezoning fees for 1020 Freeburg Avenue.

11-B (2). Motion to approve continuing with Southside Park grant improvements now that the grant has been reinstated by the State of Illinois, including approval of updated contract with Schaefer-Meyer Seed Sod Division 1, Inc.

- 11-B (3). Motion to accept the Audit Reports for FYE April 30, 2016.
- 11-B (4). Motion to approve resolution allowing employees to buy back military service credit with IMRF.
- 11-B (5). Motion to approve increasing the Mayor, City Clerk and City Treasurer's salaries by 2% effective 5/1/17, 2% 5/1/18, 2% 5/1/19, and 2% 5/1/20.

11-C. MOTIONS FROM **MASTER SEWER COMMITTEE**

- 11-C (1). Motion to approve Change Orders LTCP Phase 3 Project.
- 11-C (2). Motion to approve Change Order South 11th Street Sewer Extension.

11-D. MOTION FROM **ADMINISTRATION**

- 11-D (1). Motion to approve an easement (gas pipeline) with Ameren IP for a new gas service to City Hall.

11-E. MOTION FROM **STREETS AND GRADES**

- 11-E (1). Motion to approve the Mayor to negotiate Illinois American Water Company Easement on City's behalf regarding 505 Hecker Street.
- 11-E (2). Motion to approve the Mayor to negotiate Ameren Transmission Easement on City's behalf. (Ameren Transmission Easement)

**12. COMMUNICATIONS**

- 12-A. Request from Belleville Parks & Recreation Dept. to requesting to hold the 10th Annual Gingerbread 5K Run/Walk on Saturday, December 3, 2016 beginning at St. Elizabeth's Hospital at 8:30 a.m. throughout a designated route and ending back at the hospital. Also requesting

barricades, police coverage and temporary street closures until the completion of the 5K distance.

**13. PETITIONS**

**14. RESOLUTIONS**

14-A. **RESOLUTION 3282**

A resolution allowing employees to buy back military service credit with IMRF.

14-B. **RESOLUTION 3283**

A resolution authorizing the Grant of utility easement to Ameren Illinois Company.

**15. ORDINANCES**

15-A. **ORDINANCE 7988-2016**

An Ordinance to approve increasing the Mayor, City Clerk and City Treasurer's salaries by 2% effective 5/1/17, 2% 5/1/18, 2% 5/1/19, and 2% 5/1/20.

**16. UNFINISHED BUSINESS**

**17. MISCELLANEOUS & NEW BUSINESS**

17-A. Motor Fuel Claims in the Amount of **\$217,541.11.**

**18. EXECUTIVE SESSION**

18-A. The City Council may go into executive session to discuss personnel, litigation, workers' compensation, property acquisition, transfer of property.

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

***PUBLIC PARTICIPATION (2-3 MINUTES PER PERSON)***

- (a) Members of the public may address the City Council in accordance with Section 2.06(g) of the Illinois Open Meetings Act (5 ILCS 120/2.06(g));
- (b) Public comments are limited to three (3) minutes per speaker;
- (c) The subject of public comments shall be reasonably related to matters(s) identified on the meeting agenda and/or other city business;
- (d) Repetitive public comments should be avoided, to the extent practical, through adoption of prior public comment (e.g. agreeing with prior speaker);
- (e) The following conduct is prohibited during public participation:
  - Acting or appearing in a lewd or disgraceful manner;
  - Using disparaging, obscene or insulting language;
  - Personal attacks impugning character and/or integrity;
  - Intimidation;
  - Disorderly conduct as defined in Section 30-1-2 of this revised code of ordinances.
- (f) Any speaker who engages in such prohibited conduct during public participation shall be called to order by the chair or ruling by the chair if a point of order is made by a sitting alderman.



## Proclamation

*Whereas, the city of Belleville is a community that acknowledges that a special vibrancy exists within the entire community when its individual citizens collectively “go the extra mile” in personal effort, volunteerism, and service, and is why Belleville actively works to be a Community of Character; and*

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

*Whereas, it is evident with the establishment of the BASIC Initiative, Belleville’s Community of Character Initiative; and is evident through community wide projects such as Paint the Town, the Missions Continues Southside Park project, the Bellevue Park Community Work Day, and with the Belleville Helping Belleville Service Day, as well as the countless continuing service rising from our schools, churches, service agencies and businesses, which has helped establish Belleville’s status as an All America City; and*

*Whereas, Belleville chooses to shine a light on, and celebrate individuals and organizations within its community who “go the extra mile” to make a difference and lift up fellow members of their community, and will honor such individuals at its annual Citizens of Character dinner; and*

*Whereas, Belleville acknowledges the mission of the Extra Mile America Foundation to create 575 Extra Mile cities in America and is proud to support “Extra Mile Day” on November 1, 2016, as Belleville, being a “community of character” continues to highlight the belief that communities are made stronger through individuals and organizations who dedicate themselves to going the extra mile in volunteerism and service.*

**NOW THEREFORE** I, Mark Eckert, Mayor of the City of Belleville, do hereby proclaim November 1, 2016 to be **Extra Mile Day** in Belleville, and encourage each individual in our community to take time on this day to “go the extra mile” in his or her own life and to acknowledge all those around us who are inspirational in their efforts to make their organizations, families, communities, country, or world a better place.

**IN WITNESS WHEREOF**, I have hereunto set my hand and cause the corporate seal of the City of Belleville to be affixed this 17<sup>th</sup> day of October, in the year of our Lord two thousand and sixteen.

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

  
Mark W. Eckert, Mayor  
Dated this 17<sup>th</sup> day of October, 2016

**CITY OF BELLEVILLE, ILLINOIS  
REGULAR CITY COUNCIL MEETING MINUTES  
COUNCIL CHAMBERS – CITY HALL  
OCTOBER 3, 2016 – 7:00 PM**

Mayor Mark Eckert called this meeting to order.

Mayor Eckert explained the disaster procedures. Mayor Eckert reminded anyone speaking this evening to step up to a microphone because the meetings are being taped and posted the next day on the website.

Mayor Eckert requested City Clerk Dallas B. Cook to call roll. Members present on roll call: City Clerk, Dallas B. Cook, City Treasurer Hardt and Assistant City Attorney Flynn. Aldermen: Joe Hazel, Ken Kinsella, Jane Pusa, Mike Buettner, Kent Randle, Scott Tyler, Johnny Anthon, Phil Silsby, Ed Dintelman, Paul Seibert, Bob White, Trent Galetti, Phil Elmore, Roger Wigginton and Jim Musgrove.

Member excused on roll call: Raffi Ovian and City Attorney Hoerner.

**ROLL CALL DEPARTMENT HEADS**

Roll Call Department Heads: Police Chief, Bill Clay; Director of Maintenance, Ken Vaughn; Director of Wastewater, Royce Carlisle; Finance Director, Jamie Maitret; City Engineer, Tim Gregowicz; Human Resource Director, Jim Schneider; Director of Library, Leander Spearman; Director of Economic Development, Annessa McCaskill; and Health and Housing Director, Bob Sabo.

**PLEDGE**

Mayor Eckert led the Pledge of Allegiance.

**PUBLIC HEARING**

None.

**PUBLIC PARTICIPATION**

**Ted Harris**

Mr. Harris stated he is a retired Fairview Police Officer and is present for his good friend John Brough. He met John when he was an O'Fallon police officer and John then joined the department and served 22 years where he obtained the rank Sergeant.

The friendship with John continued over the years. They served as undercover narcotic agents together with the Metropolitan Enforcement Group of Southwestern Illinois. As everyone knows, John was seriously wounded in the line of duty after being shot in the fact with a shot gun by a double homicide suspect. This resulted in John's disfigurement and permanent blindness. John will also suffer a line long series of medical problems as a result of his wounds.

After John recovered from his wounds he is very active in the community. He is involved in the 911 Memorial at the firehouse, he speaks at Bear classes, he sponsors a blood drive, he is a member of the Blue Knights Law Enforcement Motorcycle Club and has spoken at various law enforcement training and seminars.

John has the most positive attitude of anyone he knows, he doesn't dwell on his disability and rarely speaks about it unless he is ask. John is full of life...not self pity. If you know John, you cannot help but be inspired by him.

November 10, 2016 marks the 10 year anniversary of the shooting. Of all of the accolades and help that John has received from the police department and the city, John has never been formerly awarded any type of official accommodation, medal or letter of appreciation. John is as much deserving of such recognition as any member of the military who returns home wounded in combat...they at least receive a purple heart.

That being said, we ask the city to proclaim November 10th henceforth as Sgt. John Brough day. He also asks that on every November 10th a banner be flown over Main Street stating "God bless Sgt. Brough and all of our police officers".

#### **Chief Bill Clay**

Chief Clay stated Sgt. Brough was recognized by the Belleville Police Department through the Illinois State Police and the recognition was held in Springfield, Illinois. Chief Clay stated he is not opposed to more acknowledgment and ceremonies or whatever they may be for this man. Sgt. Brough was Chief Clay's field training officer for a short time. Sgt. Brough brought Chief Clay to his family in 1995. Chief Clay stated the city has recognized this good Sgt. and will continue to do so. If there is more to be done they will certainly do that. Sgt. Brough has more courage than Chief Clay would ever have in that situation like this. Sgt. Brough has done remarkable things...both he and Wendy and he applauds them, he respects them and whatever needs to be done as a city and/or police department with this mayor and this chief they are willing and able to do it.

#### **Lillian Schneider**

Earlier in the year she had a meeting with the Kansas Avenue Neighborhood Watch at Jefferson School concerning the tank that was installed to take over the overflow when the heavy rains would come and they would have to put out the pumps. At that meeting, she and the residents were assured there would be trees planted around the tank. She has now been informed that will not happen. She would like the city to acknowledge so the people will not think it is her fault. This was promised to the people because these are the trees that are supposed to be replanted that were removed from the Shrine development. There should be a record of how many trees that were taken out, the value of the trees. She is requesting for the city to state why they will not plant the trees this fall. The developer for the Shrine is responsible for replacing the trees.

*(Assistant Director of Parks and Recreation, Jason Poole, stated the city is working with Kaskaskia Engineering regarding the Shrine development, there will be tree mitigation program and there is a tree plan that he will share with Ms. Schneider)*

**Stewart Lannert**

Mr. Lannert stated he went to Vietnam to fight commies and now has realized the real danger is the American liberals. He tried to get a gun permit and recognition of service to his country and was labeled a danger to himself, others and public safety. He has no idea what they are trying to do since gun permits are not needed in Chicago, E. St. Louis or any other big city. Timothy McVeigh, as far as he knows, never had a gun permit. The police stations seems to be much bigger than needed. The Bank of Belleville wanted a smaller bank and knew where to find a sucker to unload the white elephant on. The Meredith Home, Bel-Aire bowling, Calhoun Park and Hitler beer hall are all basically cesspool of all of the money going down the drain.

**Phil Weiss**

Mr. Weiss expressed his gratitude and appreciation for having West Main repaired at the bottom of the hill.

**Rick Brown**

Mr. Brown stated at the legal and ordinance committee meeting he played a video. During the meeting, the mayor talked the committee into believing something other than what was on the video.

Mr. Brown asked for one simple thing at the legal and ordinance committee meeting...tell the people of this city what requires an inspection and what is the requirement to get on an occupancy. All he heard is they use discretion.

So now there is a 3/4 page in the newsletter on what is required and the intricacies of business occupational permits. The businesses are receiving money from the city; therefore, they know what is required for an occupancy permit; however, the citizens of Belleville, many of them, do not know until they receive a ticket.

This is not published anywhere. Mr. Brown stated this city needs to publish standards. Mr. Brown cannot believe City Attorney Hoerner agreed that the city inspectors are allowed to come into people's home without search warrants.

**PRESENTATIONS, RECOGNITIONS & APPOINTMENTS**

Mayor Eckert recognized Kayla Bell and Stephanie Stock, from Basic Youth Board, and they recognized the character word of the month "Responsibility" willingness to be accountable for your own actions without blaming others.

**APPROVAL OF MINUTES**

Alderman Pusa made a motion seconded by Alderman Kinsella to approve to accept and file the minutes of September 19, 2016 with corrections.

All members voted aye.

**CLAIMS, PAYROLL, AND DISBURSEMENTS**

Alderman Wigginton made a motion seconded by Alderman Galetti to approve claims and disbursements in the amount of **\$3,683,986.33** and payroll in the amount of **\$867,290.32**.

*Discussion...*

Alderman Buettner inquired about \$275,000 to Sonoma Development. He thought under the agreement they had to spend \$1,000,000 before the grant payment was made; Finance Director, Jamie Maitret, stated it has been met. Alderman Wigginton stated he understands they have incurred \$1,100,000 in expenses and contracts.

Members voting aye on roll call: Hazel, Kinsella, Pusa, Buettner, Randle, Tyler, Anthony, Silsby, Dintelman, Seibert, White, Galetti, Elmore, Wigginton and Musgrove. (15)

**REPORTS**

None.

**ORAL REPORTS**

**ZONING BOARD OF APPEALS AND ORDINANCES**

Alderman Randle made a motion seconded by Alderman Tyler to approve **34-SEPT16 - GRAPPA GROWLERS** - Requesting to rezone the property at 1501 North Belt West (Parcels: 08-09.0-305-021...022) from "A-1" Single Family Residence District to "C-2" Heavy Commercial District. (portion of the zoning code: 60-6-1 through 60-6-7 and 60-6-47 through 60-6-52.) Ward 3

All members voted aye.

**ADMINISTRATION**

Alderman Silsby made a motion seconded by Alderman Kinsella to approve the memorandum of understanding (MOU) between the City of Belleville Police Department and the Illinois Fraternal Order of Police Labor Council on behalf of the Belleville Police Department Dispatchers and Secretaries of F.O.P. Lodge #226-2, bargaining unit.

*Discussion...*

Chief Clay explained this union was the first to negotiate and they did a three year contract; therefore, are now coming to agree for the fourth year in accordance with the other union contracts.

Members voting aye on roll call: Hazel, Kinsella, Pusa, Buettner, Randle, Tyler, Anthony, Silsby, Dintelman, Seibert, White, Galetti, Elmore, Wigginton and Musgrove. (15)

\*\*\*

Alderman Elmore made a motion seconded by Alderman Wigginton to approve solicitor license request from Charles I. Richards, Edward Jones.

All members voted aye.

*Note: Alderman Randle abstained.*

**TRAFFIC COMMITTEE:**

Alderman White made a motion seconded by Alderman Kinsella to create no parking on north side of North Church Street going from Lucinda to Sherman.

All members voted aye.

\*\*\*

Alderman White made a motion seconded by Alderman Pusa to put directional arrows on 1st Street, directing traffic which way to go and add "cross traffic does not stop," sign. (West 'A' at North 1st Street)

All members voted aye.

**COMMUNICATIONS**

Alderman Seibert made a motion seconded by Alderman Galetti to approve the following requests:

Communication from Christkindlmarkt requesting to have opening ceremonies on November 25, 2016 with entertainment and a laser light show.

Communication from Belleville Holzsnitzer, Wood Carvers, requesting to hang their banner for the Wood Carving Exhibit and Demonstration on November 5-6, 2016.

Communication from Eckert Florist, Inc. to place a refrigerated cooler in one of their designated "loading zones" located in the first block of North Second Street, from Sunday, October 9, 2016 and removed on or before, Saturday, October 23, 2016. They will coordinate with the Street Department for cones and lighted barricades.

All members voted aye.

*Note: Alderman Buettner voted nay.*

**PETITIONS**

None.

**RESOLUTIONS**

None.

**ORDINANCES**

Alderman Silsby made a motion seconded by Alderman Pusa to read by title only and as a group Ordinances 7986-2016 and 7987-2016.

All members voted aye.

Alderman Kinsella made a motion seconded by Alderman Seibert to approve the below ordinances:

**ORDINANCE 7986-2016**

A ZONING ORDINANCE IN RE CASE #34SEPT16 Grappa Growlers.

**ORDINANCE 7987-2016**

AN ORDINANCE AMENDING CHAPTER 52 (TRAFFIC) OF THE REVISED ORDINANCES OF THE CITY OF BELLEVILLE, ILLINOIS AS AMENDED, BY AMENDING PORTIONS OF SECTIONS THEREOF.

Members voting aye on roll call: Hazel, Kinsella, Pusa, Buettner, Randle, Tyler, Anthony, Silsby, Dintelman, Seibert, White, Galetti, Elmore, Wigginton and Musgrove. (15)

**UNFINISHED BUSINESS**

Alderman White reviewed the timeline of the codification process. In his observations of the codification, it seems there should have been a contact person. The contact person should have set the timeline, enforced the timeline, organized receiving changes and tracking the project. We need a transparency process to keep everyone informed. There have been changes made; however, more are needed.

**MISCELLANEOUS & NEW BUSINESS**

Alderman Seibert made a motion seconded by Alderman Dintelman to approve the Motor Fuel Claims in the Amount of **\$1,303.71**.

Members voting aye on roll call: Hazel, Kinsella, Pusa, Buettner, Randle, Tyler, Anthony, Silsby, Dintelman, Seibert, White, Galetti, Elmore, Wigginton and Musgrove. (15)

**EXECUTIVE SESSION**

Alderman Elmore made a motion seconded by Alderman Wigginton to go into executive session to discuss personnel, litigation, workers' compensation, property acquisition, transfer of property.

All members voted aye.

Entered executive session at 7:43 p.m.

Resumed from Executive Session at 7:55 p.m.

Alderman Randle made a motion seconded by Alderman Elmore to allow Mayor Eckert to execute a settlement agreement regarding a workers' compensation on a former sanitation worker.

Members voting aye on roll call: Hazel, Kinsella, Pusa, Buettner, Randle, Tyler, Anthony, Silsby, Dintelman, Seibert, White, Galetti, Elmore, Wigginton and Musgrove. (15)

**ADJOURNMENT**

Alderman Wigginton made a motion seconded by Alderman Galetti to adjourn at 7:57 pm.

All members voted aye.

---

Dallas B. Cook, City Clerk

**CITY OF BELLEVILLE PAYMENT SUMMARY  
COUNCIL MEETING - OCTOBER 17, 2016**

**GENERAL FUND**

00 - Revenue	\$236,115.75
50 - Administration	\$16,120.53
51 - Police	\$46,614.37
52 - Fire	\$31,779.90
53 - Streets	\$8,589.89
54 - Parks	\$15,152.33
55 - Cemetery	\$2,576.84
56 - Hlth/Sanitation	\$35,364.89
60 - Legal	\$560.75
61 - Health & Housing	\$6,759.50
62 - Economic Planning & Dev	\$616.92
82 - Mayor	\$220.07
84 - Human Resources	\$242.74
85 - Clerk	\$749.84
86 - Treasurer	\$1,175.80
87 - Maintenance	\$8,156.02
88 - Engineering	\$1,215.73
<b>GF TOTAL</b>	<u>\$412,011.87</u>

**SEWER OPERATIONS**

75 - Collections	\$6,528.35
77 - Lines	\$21,182.97
78 - Plant	\$59,767.49
<b>SEWER TOTAL</b>	<u>\$87,478.81</u>

04 - Library	\$1,246.00
07 - Park/Rec	\$10,341.31
13 - Motor Fuel Tax Fund	\$217,541.11
14 - Fountain Fund	\$240.66
22 - Sewer Repair & Replacement	\$5,017.30
24 - Sewer Const.	\$267,765.38
25 - Sewer Bond & Interest	\$11,400.66
30 - SSA	\$1,241.41
38 - TIF 3	\$360,631.94
44 - Belleville Illinois Tourism	\$4,281.60
45 - 2015 PD Proj. Construction Fund	\$479,704.34
57 - TIF 15 Carlyle Greenmount	\$70,864.31
71 - Police Trust	\$288.41
73 - LLE Block Grant	\$152,296.00
75 - TIF 17 E Main Street	\$1,816.01
77 - TIF 19 Frank Scott Parkway	\$33,164.87
78 - TIF 20 Rt 15/S Green Mnt	\$6,651.45

**ALL FUNDS TOTAL** \$2,123,983.44

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
5954	STRANO PROPERTY MANAGEMENT	01-00	60.00
AM057	AMERICAN GOLDFINCH PRESERVATION	01-00	50.00
AS015	A & S RENTAL	01-00	50.00
AZ002	AZAVAR AUDIT SOLUTIONS	01-00	1,020.92
BD004	B & D HOMES	01-00	25.00
CH055	CHILDRESS, SHEILA	01-00	100.00
EC007	ECKERT'S COUNTRY STORE AND FARMS	01-00	4,691.55
UM001	UMB BANK NA	01-00	230,093.28
UR002	URBANO, SALVATORE	01-00	25.00
**TOTAL			236,115.75
ADMINISTRATION			
1112	WATTS COPY SYSTEM, INC.	01-50	742.86
1346	EMPLOYEE DATA FORMS INC.	01-50	36.75
3119	COMPUTYPE IT SOLUTIONS	01-50	308.75
4902	AT & T	01-50	134.52
551	ILLINOIS AMERICAN WATER	01-50	2,291.40
6122	VERIZON WIRELESS	01-50	127.86
759	BELLEVILLE NEWS DEMOCRAT	01-50	650.00
AM054	AMERICAN LEGAL PUBLISHING CORP	01-50	73.00
CD003	SHRED-IT USA	01-50	114.48
CO139	CONSTELLATION NEWENERGY, INC	01-50	9,760.95
MC039	MCAHON, CHRIS	01-50	200.00
TH048	THE BANK OF EDWARDSVILLE	01-50	59.96
TR059	TRUJILLO, LUIS A	01-50	1,620.00
**TOTAL ADMINISTRATION			16,120.53
POLICE DEPARTMENT			
1112	WATTS COPY SYSTEM, INC.	01-51	584.30
159	AUFFENBERG FORD LINCOLN MERCURY	01-51	224.18
3430	FIRESTONE CAR CENTER	01-51	246.86
365	WIRELESS USA	01-51	1,975.48
3916	VOGT OIL CO., INC.	01-51	6,712.87
402	EGYPTIAN STATIONERS, INC.	01-51	209.36
4162	SOUTHERN ILLINOIS POLICE CHIEFS	01-51	300.00
4902	AT & T	01-51	1,780.08
5622	SANDY'S LICENSE SERVICE	01-51	30.00
5882	TOWN HALL SPORTS	01-51	286.00
6122	VERIZON WIRELESS	01-51	2,289.87
657	LEON UNIFORM COMPANY, INC.	01-51	2,301.80
6838	PEAKNET, INC	01-51	109.00
6880	ST CLAIR COUNTY TREASURER	01-51	75.32
926	SECRETARY OF STATE	01-51	210.00
AU017	AUTOZONE, INC	01-51	23.12
BR052	BROWN, SHANE	01-51	304.50
CO051	CONTEMPORARY LIFE SAVING TRAINING	01-51	130.00
FA002	FASTENAL COMPANY	01-51	112.54
FA026	FACTORY MOTOR PARTS CO	01-51	1,127.10

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
POLICE DEPARTMENT			
GI004	GIEDEMAN, GREG	01-51	21.56
GR081	GRANT WRITING USA	01-51	455.00
IL008	COMMUNICATIONS REVOLVING FUND	01-51	2,823.11
JA040	JATAL INC	01-51	45.00
JO015	JORDAN, DAVID	01-51	17.01
KO029	KOEBBE, PATRICK	01-51	119.60
LI011	LINDENWOOD UNIVERSITY	01-51	15,627.00
MA053	MATTINGLY, CHRIS	01-51	136.53
NO037	NORTHWESTERN UNIVERSITY	01-51	1,390.00
OF004	OFFICE DEPOT	01-51	182.36
OF009	O'FALLON POLICE DEPARTMENT	01-51	60.00
OL008	OLIVER C JOSEPH GMC	01-51	183.39
OR001	O'REILLY AUTO PARTS	01-51	370.22
PE014	PEARCE, MICHAEL	01-51	119.60
PL003	P & L PRODUCTS	01-51	247.66
RA036	RAY, DAVID	01-51	94.34
SE036	SECURE-IDLE INC	01-51	127.88
SO034	SOUTHWEST FAMILY & CHILDREN'S	01-51	525.00
TH048	THE BANK OF EDWARDSVILLE	01-51	737.41
TI027	TIBURON, INC	01-51	4,253.00
UN027	UNIFIRST CORPORATION	01-51	46.32
**TOTAL POLICE DEPARTMENT			46,614.37
FIRE DEPARTMENT			
1112	WATTS COPY SYSTEM, INC.	01-52	353.73
159	AUFFENBERG FORD LINCOLN MERCURY	01-52	504.40
1728	HEROS IN STYLE	01-52	336.37
182	BANNER FIRE EQUIPMENT INC	01-52	22,766.31
2244	SWITZER FOOD & SUPPLIES	01-52	65.80
3916	VOGT OIL CO., INC.	01-52	683.63
3997	POUR, THOMAS	01-52	452.17
5125	PENET, JEAN-PAUL	01-52	1,023.51
6122	VERIZON WIRELESS	01-52	286.87
726	CLEAN UNIFORM COMPANY	01-52	163.92
759	BELLEVILLE NEWS DEMOCRAT	01-52	201.78
BI034	BIERMANN, KYLE	01-52	132.97
CD003	SHRED-IT USA	01-52	51.31
CH030	CHARTER COMMUNICATIONS	01-52	393.16
DE005	DEJOURNETT, JEREMY	01-52	531.00
GA008	GARLAND, JOSEPH	01-52	143.98
HE056	HENRY, TRAVIS	01-52	75.27
MI009	MIDWEST INDUSTRIAL SUPPLIES & SER	01-52	306.20
SC053	SCOTT EVENT CENTER	01-52	25.00
TH048	THE BANK OF EDWARDSVILLE	01-52	2,985.93
TI027	TIBURON, INC	01-52	128.00
UP000	UPS STORE, THE	01-52	168.59
**TOTAL FIRE DEPARTMENT			31,779.90

VENDOR #	NAME	DEPT.	AMOUNT
----------	------	-------	--------

## 01 GENERAL FUND

FIRE DEPARTMENT  
STREETS

1112	WATTS COPY SYSTEM, INC.	01-53	171.99
2169	HUELSMANN DISTRIBUTING	01-53	17.74
3445	DAVE SCHMIDT TRUCK SERVICE	01-53	68.48
3916	VOGT OIL CO., INC.	01-53	4,116.60
412	EQUIPMENT SERVICE CO, INC	01-53	566.36
413	ERB TURF EQUIPMENT, INC.	01-53	292.21
4902	AT & T	01-53	285.29
515	HOME-BRITE ACE HARDWARE	01-53	31.15
6122	VERIZON WIRELESS	01-53	262.16
7141	AL'S AUTOMOTIVE SUPPLY, INC.	01-53	420.55
7394	COLLINS BROS. TRANSMISSION & AUTO	01-53IR	336.41
AR002	ARROW TERMINAL LLC	01-53	157.98
CD003	SHRED-IT USA	01-53	42.80
DD002	D&D TIRE SERVICE LLC	01-53	57.50
GR031	G & R INDUSTRIAL SUPPLY INC	01-53	668.60
KI006	KIMBALL MIDWEST	01-53	104.03
PL000	PLAZA AUTO PARTS	01-53	79.68
UN027	UNIFIRST CORPORATION	01-53	545.62
WA066	WARNING LITES OF SOUTHERN ILLINOI	01-53	364.74

\*\*TOTAL STREETS

8,589.89

## PARKS DEPARTMENT

1112	WATTS COPY SYSTEM, INC.	01-54	570.92
1473	MARTIN GLASS COMPANY	01-54	118.02
277	CAMPER EXCHANGE, INC.	01-54	23.45
328	CONTINENTAL RESEARCH CORPORATION	01-54	394.10
3430	FIRESTONE CAR CENTER	01-54	402.47
378	DINTELMANN NURSERY & GARDEN CTR,	01-54	508.99
3916	VOGT OIL CO., INC.	01-54	2,321.23
393	DUTCH HOLLOW JANITORIAL SUPPLIES	01-54	1,309.25
403	EFFINGER'S GARDEN CENTER	01-54	99.80
4902	AT & T	01-54	239.46
515	HOME-BRITE ACE HARDWARE	01-54	161.95
551	ILLINOIS AMERICAN WATER	01-54	1,044.21
6049	GRAND RENTAL STATION	01-54	125.00
6122	VERIZON WIRELESS	01-54	58.96
661	LIESE LUMBER CO., INC.	01-54	337.16
7223	QUAD-COUNTY READY MIX	01-54	248.00
AG007	ADVANCED TURF SOLUTIONS, INC	01-54	299.00
AM040	AMERI-CAN PORTABLES	01-54	180.00
AT012	AT & T MOBILITY	01-54	16.01
BI028	BI-COUNTY SMALL ENGINE CENTER	01-54	57.04
BO006	BOBCAT OF ST LOUIS	01-54	697.46
BR017	BROADWAY FORD TRUCK SALES INC	01-54	91.32
CH030	CHARTER COMMUNICATIONS	01-54	109.98
CO139	CONSTELLATION NEWENERGY, INC	01-54	2,877.00
KI006	KIMBALL MIDWEST	01-54	204.21

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
PARKS DEPARTMENT			
ME037	MEURER BROTHERS, INC	01-54	475.00
MU046	MULLETT, BRUCE	01-54	575.00
PL000	PLAZA AUTO PARTS	01-54	525.54
QU012	QUALITY CHEMICAL CO	01-54	526.64
SN007	TWO BOYS TOOLS, INC	01-54	54.99
ST043	ST LOUIS COMPOSTING INC	01-54	264.00
TR035	TRACTOR SUPPLY CREDIT PLAN	01-54	44.96
UN027	UNIFIRST CORPORATION	01-54	109.46
WA066	WARNING LITES OF SOUTHERN ILLINOI	01-54	81.75
**TOTAL PARKS DEPARTMENT			15,152.33
CEMETERY DEPARTMENT			
6122	VERIZON WIRELESS	01-55	74.62
BI028	BI-COUNTY SMALL ENGINE CENTER	01-55	2,315.00
PL000	PLAZA AUTO PARTS	01-55	3.98
UN027	UNIFIRST CORPORATION	01-55	183.24
**TOTAL CEMETERY DEPARTMENT			2,576.84
HEALTH & SANITATION			
1112	WATTS COPY SYSTEM, INC.	01-56	33.12
1316	DOWNING SALES & SERVICE, INC	01-56	218.15
3445	DAVE SCHMIDT TRUCK SERVICE	01-56	4,192.66
3916	VOGT OIL CO., INC.	01-56	441.55
3965	NEUMAYER EQUIPMENT CO INC	01-56	53.85
402	EGYPTIAN STATIONERS, INC.	01-56	33.92
515	HOME-BRITE ACE HARDWARE	01-56	75.54
6122	VERIZON WIRELESS	01-56	361.33
6311	MILAM RECYCLING & DISPOSAL FACILI	01-56	2,447.42
AD002	ADVANCE AUTO PARTS	01-56	74.95
DE018	DELTA GASES	01-56	78.92
MI091	MINTON OUTDOOR SERVICES INC	01-56	20,227.50
ST043	ST LOUIS COMPOSTING INC	01-56	6,621.50
UN027	UNIFIRST CORPORATION	01-56	504.48
**TOTAL HEALTH & SANITATION			35,364.89
LEGAL DEPARTMENT			
6617	FLYNN, GUYMON & GARAVALLIA	01-60	152.75
759	BELLEVILLE NEWS DEMOCRAT	01-60	408.00
**TOTAL LEGAL DEPARTMENT			560.75
HEALTH & HOUSING			
1112	WATTS COPY SYSTEM, INC.	01-61	305.72
3916	VOGT OIL CO., INC.	01-61	717.83
5796	STAN ERLINGER	01-61	155.00
6122	VERIZON WIRELESS	01-61	488.59

DATE: 10/17/16

VENDOR #	NAME	DEPT.	AMOUNT
01 GENERAL FUND			
HEALTH & HOUSING			
7632	PATTERSON AUTOMOTIVE	01-61	58.50
7911	PROFESSIONAL TITLE INS & ESCROW	C01-61	70.00
884	ST CLAIR COUNTY RECORDER OF DEEDS	01-61	29.25
CM003	CMRS-FP	01-61	2,000.00
MO079	MOW PRINTING, INC	01-61	2,829.42
TH048	THE BANK OF EDWARDSVILLE	01-61	105.19
**TOTAL HEALTH & HOUSING			6,759.50
PLANNING & ECONOMIC DEVELOPMENT			
6122	VERIZON WIRELESS	01-62	55.45
759	BELLEVILLE NEWS DEMOCRAT	01-62	501.47
MC096	MCCASKILL, ANNISSA	01-62	35.00
SC053	SCOTT EVENT CENTER	01-62	25.00
**TOTAL PLANNING & ECONOMIC DEVELOPMENT			616.92
MAYOR			
3916	VOGT OIL CO., INC.	01-82	110.60
6122	VERIZON WIRELESS	01-82	84.47
SO002	SWICOM	01-82	25.00
**TOTAL MAYOR			220.07
HUMAN RESCOURCES/COMMUNITY DEV			
1112	WATTS COPY SYSTEM, INC.	01-84	191.43
CD003	SHRED-IT USA	01-84	51.31
**TOTAL HUMAN RESCOURCES/COMMUNITY DEV			242.74
CLERKS			
GO035	GOLDEN IMAGES LLC	01-85	744.24
PR011	PRINT MASTER	01-85	5.60
**TOTAL CLERKS			749.84
TREASURER			
HA073	HARDT, DEAN	01-86	1,086.49
OF004	OFFICE DEPOT	01-86	89.31
**TOTAL TREASURER			1,175.80
MAINTENANCE			
1112	WATTS COPY SYSTEM, INC.	01-87	11.70
2435	GATEWAY INDUSTRIAL POWER	01-87	2,546.94
3916	VOGT OIL CO., INC.	01-87	309.85
4356	HONEYWELL INTERNATIONAL INC	01-87	4,485.00
515	HOME-BRITE ACE HARDWARE	01-87	24.15
6122	VERIZON WIRELESS	01-87	273.56

VENDOR #	NAME	DEPT.	AMOUNT
----------	------	-------	--------

01 GENERAL FUND

	MAINTENANCE		
726	CLEAN UNIFORM COMPANY	01-87	134.82
BE056	BEL-O PEST SOLUTIONS	01-87	370.00

	**TOTAL MAINTENANCE		8,156.02
--	---------------------	--	----------

	ENGINEERING		
1112	WATTS COPY SYSTEM, INC.	01-88	272.07
3916	VOGT OIL CO., INC.	01-88	54.22
4578	SCHULTE SUPPLY	01-88	690.00
6122	VERIZON WIRELESS	01-88	138.44
AB006	ABSOPURE WATER CO	01-88	61.00

	**TOTAL ENGINEERING		1,215.73
--	---------------------	--	----------

01 GENERAL FUND	GRAND TOTAL		412,011.87
-----------------	-------------	--	------------

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17,2016

SYS TIME:13:37

[NCS]

DATE: 10/17/16

PAGE 7

VENDOR #	NAME	DEPT.	AMOUNT
=====			
04	LIBRARY		
4902	AT & T	04-00	41.72
CO139	CONSTELLATION NEWENERGY, INC	04-00	1,204.28
	**TOTAL		1,246.00
	04 LIBRARY	GRAND TOTAL	1,246.00



VENDOR #	NAME	DEPT.	AMOUNT
13 MOTOR FUEL TAX FUND			
666	MACLAIR ASPHALT COMPANY	13-00	3,717.72
7496	METAL CULVERTS, INC	13-00	9,408.75
EL001	ELECTRICO, INC.	13-00	17,667.79
FO033	FOURNIE CONTRACTING COMPANY, INC	13-00	16,200.42
JT000	JTC PETROLEUM CO	13-00	170,546.43
	**TOTAL		217,541.11
13 MOTOR FUEL TAX FUND		GRAND TOTAL	217,541.11

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17, 2016

SYS TIME:13:37

DATE: 10/17/16

[NCS]

PAGE 10

VENDOR #	NAME	DEPT.	AMOUNT
14	FOUNTAIN FUND		
551	ILLINOIS AMERICAN WATER	14-00	240.66
	**TOTAL		240.66
	14 FOUNTAIN FUND	GRAND TOTAL	240.66

VENDOR #	NAME	DEPT.	AMOUNT
21 SEWER OPERATION & MAINTENANCE			
SEWER COLLECTION			
884	ST CLAIR COUNTY RECORDER OF DEEDS	21-75	877.50
890	ST CLAIR TOWNSHIP	21-75	54.20
AM007	AMERICAN WATER	21-75	5,466.37
OF004	OFFICE DEPOT	21-75	130.28
**TOTAL SEWER COLLECTION			6,528.35
SEWER LINES			
371	DEVAN AUTOMOTIVE SERVICE	21-77	755.79
3916	VOGT OIL CO., INC.	21-77	1,379.55
4242	WATER ENVIRONMENT FEDERATION	21-77	158.00
6122	VERIZON WIRELESS	21-77	30.67
926	SECRETARY OF STATE	21-77	10.00
AD002	ADVANCE AUTO PARTS	21-77	35.85
CL019	C & L BACKHOE	21-77	14,846.00
DI036	DISCOVERY	21-77	59.80
MI072	MIDWEST VAC PRODUCTS, LLC	21-77	540.00
NU001	NUSCO	21-77	1,320.00
PL000	PLAZA AUTO PARTS	21-77	56.15
QU012	QUALITY CHEMICAL CO	21-77	1,562.50
SI024	EVOQUA WATER TECHNOLOGIES LLC	21-77	300.00
UN027	UNIFIRST CORPORATION	21-77	128.66
**TOTAL SEWER LINES			21,182.97
SEWER PLANT			
1030	TEKLAB, INC.	21-78	160.00
1112	WATTS COPY SYSTEM, INC.	21-78	223.69
1423	EHRET PLUMBING & HEATING, INC.	21-78	8,776.00
159	AUFFENBERG FORD LINCOLN MERCURY	21-78	62.43
2435	GATEWAY INDUSTRIAL POWER	21-78	1,260.00
2728	AGRO-ECOLOGY INC	21-78	6,325.00
277	CAMPER EXCHANGE, INC.	21-78	71.96
378	DINTELMANN NURSERY & GARDEN CTR,	21-78	20.99
3916	VOGT OIL CO., INC.	21-78	667.10
4902	AT & T	21-78	188.84
515	HOME-BRITE ACE HARDWARE	21-78	125.91
6122	VERIZON WIRELESS	21-78	644.89
6328	GRAINGER INDUS. & COMMERCIAL SUPP	21-78	409.35
7591	USA BLUEBOOK	21-78	145.33
8071	HACH COMPANY	21-78	1,998.23
8132	WASTE MANAGEMENT OF ST. LOUIS	21-78	898.06
CD003	SHRED-IT USA	21-78	42.80
CO139	CONSTELLATION NEWENERGY, INC	21-78	26,496.93
DI036	DISCOVERY	21-78	38.25
EC009	ECC SUPPLY	21-78	770.59
EL013	ELECTRIC CONTROLS CO	21-78	2,000.00
FA002	FASTENAL COMPANY	21-78	79.31
FR044	FRIEDMAN, BRETT	21-78	50.00

VENDOR #	NAME	DEPT.	AMOUNT
21 SEWER OPERATION & MAINTENANCE			
SEWER PLANT			
HA143	HAWKINS, INC	21-78	7,786.55
LE020	LEVELING, GEORGE	21-78	136.23
PL000	PLAZA AUTO PARTS	21-78	32.35
SI024	EVOQUA WATER TECHNOLOGIES LLC	21-78	300.00
UN027	UNIFIRST CORPORATION	21-78	56.70
**TOTAL SEWER PLANT			59,767.49
21 SEWER OPERATION & MAINTENANCE		GRAND TOTAL	87,478.81

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17,2016

SYS TIME:13:37

[NCS]

DATE: 10/17/16

PAGE 13

VENDOR #	NAME	DEPT.	AMOUNT
22	SEWER REPAIR & REPLACEMENT FUND		
VA001	VANDEVANTER ENGINEERING	22-00	5,017.30
	**TOTAL		5,017.30
	22 SEWER REPAIR & REPLACEMENT FUND GRAND TOTAL		5,017.30

VENDOR #	NAME	DEPT.	AMOUNT
24 SEWER CONSTRUCTION FUND			
1547	THOUVENOT, WADE, & MOERCHEN INC	24-00	78,625.25
486	HANK'S EXCAVATING & LANDSCAPING,	24-00	174,402.00
EC009	ECC SUPPLY	24-00	1,395.82
GO028	GONZALEZ COMPANIES, LLC	24-00	13,342.31
	**TOTAL		267,765.38
24 SEWER CONSTRUCTION FUND		GRAND TOTAL	267,765.38

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17,2016

SYS TIME:13:37

[NCS]

DATE: 10/17/16

PAGE 15

VENDOR #	NAME	DEPT.	AMOUNT
25	SEWER BOND AND INTEREST FUND		
6086	ILLINOIS EPA	25-00	11,400.66
	**TOTAL		11,400.66
	25 SEWER BOND AND INTEREST FUND	GRAND TOTAL	11,400.66

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17, 2016

SYS TIME:13:37

[NCS]

DATE: 10/17/16

PAGE 16

VENDOR #	NAME	DEPT.	AMOUNT
30	SPECIAL SERVICE AREA		
551	ILLINOIS AMERICAN WATER	30-00	693.40
6870	BELLEVILLE PARKS & RECREATION	30-00	500.00
CO139	CONSTELLATION NEWENERGY, INC	30-00	48.01
	**TOTAL		1,241.41
30	SPECIAL SERVICE AREA	GRAND TOTAL	1,241.41

VENDOR #	NAME	DEPT.	AMOUNT
38 TIF 3 (CITY OF BELLEVILLE)			
3443	KUHLMANN DESIGN GROUP	38-00	245.00
365	WIRELESS USA	38-00	527.80
4578	SCHULTE SUPPLY	38-00	490.00
486	HANK'S EXCAVATING & LANDSCAPING,	38-00	60,762.35
6354	AUTO ACCENTS	38-00	500.00
759	BELLEVILLE NEWS DEMOCRAT	38-00	8,667.55
BU068	BUTTIG, DAVID R AND KATHLEEN J	38-00	744.51
CD001	CDS OFFICE TECHNOLOGIES	38-00	80.00
CO092	COMMERCE BANK	38-00	26,772.41
EC004	ECKERTS ORCHARDS	38-00	4,208.80
EL001	ELECTRICO, INC.	38-00	2,634.16
EN009	ENVIRONMENTAL CONSULTANTS LLC	38-00	790.00
IL072	ILLINOIS DEPARTMENT OF TRANSPORAT	38-00	205,491.66
RE057	REUTHER FORD, INC	38-00	47,838.00
RO002	ROEHR, ED SAFETY PRODUCTS	38-00	879.70
	**TOTAL		360,631.94
38 TIF 3 (CITY OF BELLEVILLE)		GRAND TOTAL	360,631.94

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17, 2016

SYS TIME:13:37

[NCS]

DATE: 10/17/16

PAGE 18

VENDOR #	NAME	DEPT.	AMOUNT
44	BELLEVILLE ILLINOIS TOURISM		
3586	GREATER BELLEVILE CHAMBER OF COMM	44-00	4,281.60
	**TOTAL		4,281.60
44	BELLEVILLE ILLINOIS TOURISM	GRAND TOTAL	4,281.60

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17, 2016

SYS TIME:13:37

[NCS]

DATE: 10/17/16

PAGE 19

VENDOR #	NAME	DEPT.	AMOUNT
45	2015 PD PROJECT CONSTRUCTION FUN		
IM006	IMPACT STRATEGIES INC	45-00	479,704.34
	**TOTAL		479,704.34
	45 2015 PD PROJECT CONSTRUCTION FUN	GRAND TOTAL	479,704.34

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17, 2016

SYS TIME:13:37  
[NCS]  
PAGE 20

DATE: 10/17/16

VENDOR #	NAME	DEPT.	AMOUNT
57	TIF 15 (CARLYLE GREENMOUNT)		
UM001	UMB BANK NA	57-00	70,864.31
	**TOTAL		70,864.31
	57 TIF 15 (CARLYLE GREENMOUNT)	GRAND TOTAL	70,864.31

VENDOR #	NAME	DEPT.	AMOUNT
=====			
71	POLICE TRUST		
PA090	PATCH PLAQUES	71-00	89.95
PE023	PETSMART	71-00	198.46
	**TOTAL		----- 288.41
	71 POLICE TRUST	GRAND TOTAL	288.41

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17,2016

SYS TIME:13:37

[NCS]

DATE: 10/17/16

PAGE 22

VENDOR #	NAME	DEPT.	AMOUNT
73	LOCAL LAW ENFORCEMENT BLOCK GRAN		
EA022	EAST ST LOUIS POLICE DEPARTMENT	73-00	152,296.00
	**TOTAL		152,296.00
	73 LOCAL LAW ENFORCEMENT BLOCK GRANGRAND TOTAL		152,296.00

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17,2016

SYS TIME:13:37

[NCS]

DATE: 10/17/16

PAGE 23

VENDOR #	NAME	DEPT.	AMOUNT
75	TIF 17 (EAST MAIN STREET )		
EL001	ELECTRICO, INC.	75-00	1,816.01
	**TOTAL		1,816.01
	75 TIF 17 (EAST MAIN STREET )	GRAND TOTAL	1,816.01

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T  
Monday October 17, 2016

SYS TIME:13:37

DATE: 10/17/16

[NCS]

PAGE 24

VENDOR #	NAME	DEPT.	AMOUNT
77	TIF 19 (FRANK SCOTT PARKWAY)		
UM001	UMB BANK NA	77-00	33,164.87
	**TOTAL		33,164.87
	77 TIF 19 (FRANK SCOTT PARKWAY)	GRAND TOTAL	33,164.87

VENDOR #	NAME	DEPT.	AMOUNT
78	TIF 20 - RT. 15 / S. GREEN MT		
EC007	ECKERT'S COUNTRY STORE AND FARMS	78-00	6,651.45
	**TOTAL		6,651.45
78	TIF 20 - RT. 15 / S. GREEN MT	GRAND TOTAL	6,651.45
	GRAND TOTAL FOR ALL FUNDS:		2,123,983.44
	TOTAL FOR REGULAR CHECKS:		2,063,987.99
	TOTAL FOR DIRECT PAY VENDORS:		59,995.45

PAYROLL BREAKDOWN AS PER G/L DISTRIBUTION REPORT  
PAYROLL ENDING DATE: **14-Oct-16**  
DESCRIPTION:

01 50	ADMINISTRATION	<u>14859.22</u>
01 51	POLICE	<u>300206.52</u>
01 52	FIRE	<u>226519.08</u>
01 53	STREET	<u>46366.53</u>
01 54	PARKS	<u>17989.96</u>
01 55	CEMETERY	<u>6012.61</u>
01 56	SANITATION	<u>35027.20</u>
01 60	LEGAL	<u>6728.92</u>
01 61	HOUSING & INSPECTORS	<u>25135.86</u>
01 62	ECONOMIC DEVELOPMENT & PLANNING	<u>8357.80</u>
01 82	MAYOR	<u>6485.14</u>
01 83	FINANCE	<u>8419.27</u>
01 84	HUMAN RESOURCE	<u>5440.81</u>
01 85	CLERK	<u>7382.57</u>
01 86	TREASURER	<u>4407.24</u>
01 87	MAINTENANCE	<u>20389.02</u>
01 88	ENGINEER	<u>6373.98</u>
	<b>TOTAL GENERAL FUND</b>	<u><b>746101.73</b></u>
21 75	SEWER COLLECTIONS	<u>10571.21</u>
21 77	SEWER LINES	<u>15363.25</u>
21 78	SEWER PLANT	<u>46742.87</u>
	<b>TOTAL SEWER DEPARTMENT</b>	<u><b>72677.33</b></u>
4	LIBRARY	<u>31378.09</u>
7	RECREATION	<u>14892.04</u>
16	Employer's Portion of FICA (06-00-21500) cr	<u>34629.25</u>
	<b>*****TOTAL PAYROLL</b>	<u><b>899678.44</b></u>

GENERAL FUND

01

CASH

CASH IN BANK	\$ 1,718,053.87
CASH IN BANK-CONTINENTAL MAGNA	0.00
CASH IN BANK-RICHLAND CREEK FLOO	26,115.19
CASH IN BANK-EPAY	0.00
CASH IN BANK-IKE GRANT/WAGNER	0.00
PETTY CASH	1,425.00
HISTORICAL PRESERVATION-SAVINGS	3,074.41
INVESTMENTS	28,537.50
INVESTMENTS - BANK OF BELLEVILLE	52,247.74
INVESTMENTS - RELIANCE BANK	198,160.76
	<u>\$ 2,027,614.47</u>

CASH BALANCE, SEPTEMBER 1, 2016

\$ 2,027,614.47

RECEIPTS

UTILITY TAX	\$ 290,970.52
HOTEL/MOTEL TAX	7,534.09
LIQUOR LICENSE	600.00
BUSINESS LICENSE	723.75
FRANCHISE FEES	25,015.00
BUILDING & SIGN PERMITS	12,997.00
ELECTRICAL PERMITS	2,540.00
ELECTRICAL LICENSE FEE	50.00
PLUMBING PERMITS	420.00
HVAC PERMITS	90.00
OCCUPANCY PERMITS	11,100.00
BUSINESS OCCUPANCY PERMITS	1,400.00
FIRE DEPARTMENT PERMITS	81.76
HOUSING INSPECTION FEES	11,820.00
CRIME FREE HOUSING	14,350.00
FIRE INSPECTION FEES	4,665.00
EXCAVATION PERMITS	155.00
PARKING PERMITS	1,008.00
STATE INCOME TAX	654,881.58
SALES TAX	545,602.53
LEASED CAR TAX	825.58
TELECOMMUNICATIONS TAX	97,102.75
PARKWAY NORTH BUS DIST SALE TAX	2,707.94
LOCAL USE TAX	96,023.61
HOME RULE SALES TAX	204,307.44
GAMING FEES	19,409.12
COURT FINES	3,310.06
POLICE DEPT VEHICLE DIST.	797.79
DUI ENFORCEMENT DISTRIBUTION	1,211.50
VEHICLE TOW RELEASE FEES	4,450.00
S.O. REGISTRATION FEES	100.00
PARKING FINES	275.00
METER COLLECTIONS	2,352.44
TRASH DISPOSAL CHARGES	252,161.15
TRASH TOTES	300.00
CEMETERY INCOME - BURIALS	3,200.00
CEMETERY FOUNDATIONS & VASES	1,748.00
LIEN FEES	160.00
GARAGE PARKING	144.00
WEED CUTTING SERVICES	1,984.25
OTHER SALES & SERVICES	301.00

GENERAL FUND

01

INTEREST INCOME	645.30
RENTAL INCOME	350.00
LEASE'S-SPRINT TOWER	15,362.87
LEASE'S-OTHER	1,983.76
DONATIONS-HISTORIC PRESERVATION	0.68
REIMB. ADMINISTRATION	2,945.32
REIMB. POLICE DEPARTMENT	4,102.76
REIMB. FIRE DEPARTMENT	20.00
REIMB. STREET DEPARTMENT	931.71
REIMB. PARKS DEPARTMENT	165.53
REIMB. HEALTH & HOUSING	1,619.25
EPAYABLE PROCESSING INCOME	1,346.92
MISCELLANEOUS INCOME	139.00

\$ 2,308,488.96

TOTAL RECEIPTS \$ 2,308,488.96

TOTAL CASH AVAILABLE \$ 4,336,103.43

DISBURSEMENTS

ADMINISTRATION

SALARIES - REGULAR	\$ 44,577.66
HOSPITAL INSURANCE	1,127.94
RETIREE'S HEALTH INSURANCE	5,923.19
OTHER PROFESSIONAL SERVICES	13,721.31
POSTAGE	10,000.00
TELEPHONE	9,715.06
DUES	10,608.00
UTILITIES	50,290.86
STREET LIGHTING	38,150.69
FEES & PERMITS	69.00
RENTALS	920.84
OPERATING SUPPLIES	439.54
INTEREST PKWY NORTH NOTES	7,238.34

POLICE DEPARTMENT

POLICE SALARIES-REGULAR	791,119.20
SALARIES - PART-TIME	5,304.00
SALARIES - OVERTIME	92,401.33
PAGER PAY	225.00
HOSPITAL INSURANCE	55,844.86
MAINTENANCE SERVICE - EQUIPMENT	6,329.48
MAINTENANCE SERVICE - VEHICLES	8,942.49
OTHER PROFESSIONAL SERVICES	2,423.00
TELEPHONE	4,222.57
PRINTING	33.74
TRAVEL EXPENSE	443.11
TRAINING	195.00
RENTALS	1,777.37
OFFICE SUPPLIES	202.42
OPERATING SUPPLIES	3,017.64
AUTOMOTIVE FUEL/OIL	10,126.98
EQUIPMENT	4,157.50

FIRE DEPARTMENT

SALARIES - REGULAR	532,479.96
--------------------	------------

GENERAL FUND

01

SALARIES - OVERTIME	44,875.13
HOSPITAL INSURANCE	40,647.95
MAINTENANCE SERVICE - EQUIPMENT	567.63
MAINTENANCE SERVICE - VEHICLES	5,663.53
OTHER PROFESSIONAL SERVICES	1,715.75
TELEPHONE	1,238.79
DUES	30.00
TRAVEL EXPENSE	25.00
TRAINING EXPENSE	3,261.15
TUITION REIMBURSEMENT	396.43
RENTALS	403.25
MAINT/SUPPLIES EQUIPMENT	39.90
OFFICE SUPPLIES	183.93
OPERATING SUPPLIES	85.84
JANITORIAL SUPPLIES	396.76
AUTOMOTIVE FUEL/OIL	1,248.19
EQUIPMENT	244.00

STREETS

SALARIES - REGULAR	127,121.75
SALARIES - PART TIME	7,250.00
SALARIES - OVERTIME	14,477.71
HEALTH INSURANCE	12,450.39
MAINTENANCE SERVICE - EQUIPMENT	1,505.00
MAINTENANCE SERVICE - GROUNDS	1,500.00
OTHER PROFESSIONAL SERVICES	156.38
TELEPHONE	608.19
RENTALS	284.83
MAINTENANCE SUPPLIES- EQUIPMENT	2,231.22
MAINTENANCE SUPPLIES - STREETS	2,031.01
MAINTENANCE SUPPLIES-TRAFFIC CON	1,139.19
OFFICE SUPPLIES	14.30
OPERATING SUPPLIES	150.00
AUTOMOTIVE FUEL/OIL	5,807.13

PARKS DEPARTMENT

SALARIES - REGULAR	38,547.99
SALARIES - PART TIME	19,468.42
SALARIES - OVERTIME	640.19
HOSPITAL INSURANCE	4,082.74
MAINTENANCE SERVICE - EQUIPMENT	110.95
MAINTENANCE SERVICE - VEHICLES	49.50
MAINTENANCE SERVICE - GROUNDS	135.00
MAINTENANCE SERVICE - OTHER	545.52
OTHER PROFESSIONAL SERVICES	933.87
TELEPHONE	757.06
UTILITIES	11,730.37
RENTALS	6,336.85
MAINT/SUPPLIES EQUIPMENT	864.19
MAINT/SUPPLIES VEHICLES	1,745.87
MAINTENANCE SUPPLIES - GROUNDS	1,428.71
MAINTENANCE SUPPLIES - OTHER	1,306.78
OPERATING SUPPLIES	2,189.59
JANITORIAL SUPPLIES	328.79
AUTOMOTIVE FUEL/OIL	2,736.87
EQUIPMENT	14,853.00

CEMETERY DEPARTMENT

GENERAL FUND

01

SALARIES - REGULAR 12,539.64  
SALARIES - PART TIME 10,947.11  
SALARIES - OVERTIME 2,159.05  
HOSPITAL INSURANCE 958.66  
MAINTENANCE SERVICE - EQUIPMENT 344.30  
OTHER PROFESSIONAL SERVICES 146.00  
TELEPHONE 155.89  
MAINTENANCE SUPPLIES - EQUIPMENT 244.60  
HEALTH & SANITATION

SALARIES - REGULAR 95,909.24  
SALARIES - PART TIME 1,521.49-  
SALARIES - OVERTIME 7,686.99  
HOSPITAL INSURANCE 10,299.44  
MAINTENANCE SERVICE - VEHICLES 12,625.90  
OTHER PROFESSIONAL SERVICES 22,153.40  
TELEPHONE 440.60  
LANDFILL FEES 18,578.32  
FEES & PERMITS 1,562.00  
MAINTENANCE SUPPLIES - VEHICLE 5,466.66  
OFFICE SUPPLIES 50.43  
OPERATING SUPPLIES 1,850.41  
AUTOMOTIVE FUEL/OIL 11,475.67  
POLICE & FIRE COMM.  
LEGAL DEPARTMENT

SALARIES - REGULAR 20,186.76  
HOSPITAL INSURANCE 5.75  
OTHER PROFESSIONAL SERVICES 405.25  
HEALTH & HOUSING

SALARIES - REGULAR 69,399.83  
SALARIES - PART TIME 6,049.52  
HOSPITAL INSURANCE 7,153.80  
MAINTENANCE SERVICE - VEHICLES 509.85  
OTHER PROFESSIONAL SERVICES 4,351.89  
POSTAGE 2,000.00  
TELEPHONE 526.70  
DUES 5,352.00  
TRAVEL EXPENSE 510.79  
FEES & PERMITS 29.25  
RENTAL 353.28  
MAINT/SUPPLIES-VEHICLE 140.00  
OFFICE SUPPLIES 261.57  
AUTOMOTIVE FUEL/OIL 681.95  
PLANNING & ECONOMIC DEVELOPMENT

SALARIES - REGULAR 25,073.40  
HOSPITAL INSURANCE 2,523.39  
TELEPHONE 55.45  
PUBLISHING 23.01  
TRAVEL EXPENSE 25.00  
TRAINING 180.00  
OFFICE SUPPLIES 1.88-  
OPERATING SUPPLIES 55.00  
AUTOMOTIVE FUEL/OIL 19.64  
MAYOR

GENERAL FUND

01

SALARIES - REGULAR 19,455.42  
HOSPITAL INSURANCE 1,741.15  
TELEPHONE 82.99  
TRAVEL EXPENSE 579.16  
AUTOMOTIVE FUEL/OIL 80.82  
FINANCE

SALARIES - REGULAR 25,257.81  
HOSPITAL INSURANCE 2,123.43  
PRINTING 152.60  
OFFICE SUPPLIES 83.75  
HUMAN RESOURCES/COMMUNITY DEV

SALARIES - REGULAR 16,322.43  
HOSPITAL INSURANCE 944.28  
MEDICAL SERVICE 822.00  
OTHER PROFESSIONAL SERVICES 1,100.00  
RENTALS 162.30  
CLERKS

SALARIES - REGULAR 21,883.71  
SALARIES - PART TIME 264.00  
HOSPITAL INSURANCE 2,308.00  
OTHER PROFESSIONAL SERVICES 699.36  
TREASURER

SALARIES - REGULAR 13,221.72  
HOSPITAL INSURANCE 1,804.90  
OFFICE SUPPLIES 38.89  
MAINTENANCE

SALARIES - REGULAR 50,922.72  
SALARIES - OVER TIME 1,146.94  
HOSPITAL INSURANCE 4,944.88  
MAINTENANCE SERVICE - BUILDING 636.29  
MAINTENANCE SERVICE - POLICE 31.97  
MAINTENANCE SERVICE - FIRE 527.13  
MAINTENANCE SERVICE - HOUSING 48.00  
MAINTENANCE SERVICE - PARKS/REC 683.74  
MAINTENANCE SERVICE - VEHICLES 95.33  
MAINTENANCE SERVICE - EQUIP. 174.60  
MAINTENANCE SERVICE - GROUNDS 134.50  
TELEPHONE 375.22  
RENTAL 11.83  
JANITORIAL SUPPLIES 4,495.97  
AUTOMOTIVE FUEL/OIL 238.44  
ENGINEERING

SALARIES - REGULAR 19,121.94  
HOSPITAL INSURANCE 1,820.08  
ENGINEERING SERVICE 385.00  
TELEPHONE 138.44  
RENTALS 312.51  
OFFICE SUPPLIES 37.33  
AUTOMOTIVE FUEL/OIL 149.46

\$ 2,654,075.73

TOTAL DISBURSEMENTS

\$ 2,654,075.73

GENERAL FUND

01

OTHER FINANCING SOURCES & USES

DUE FROM OTHER FUNDS	\$	79,650.00	
DUE TO 06 PAYROLL		<u>253.60-</u>	
	\$	79,396.40	
<u>TOTAL OTHER FIN. SOURCES &amp; USES</u>	\$		\$ 79,396.40

CASH

CASH IN BANK	\$	1,451,765.48	
CASH IN BANK-CONTINENTAL MAGNA		0.00	
CASH IN BANK-RICHLAND CREEK FLOO		26,115.19	
CASH IN BANK-EPAY		0.00	
CASH IN BANK-IKE GRANT/WAGNER		0.00	
PETTY CASH		1,425.00	
HISTORICAL PRESERVATION-SAVINGS		3,075.09	
INVESTMENTS		28,537.50	
INVESTMENTS - BANK OF BELLEVILLE		52,263.64	
INVESTMENTS - RELIANCE BANK		<u>198,242.20</u>	
	\$	1,761,424.10	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$		\$ <u>1,761,424.10</u>

PARKS PROJECT FUND

02

CASH

CASH IN BANK	\$	3,111.70
CASH IN BANK-OPEN SPACES ACCT.		33,027.28
PETTY CASH		0.00
INVESTMENTS		1,981.96
INVESTMENTS - BANK OF BELLEVILLE		20,882.86
INVESTMENTS - RELIANCE BANK		29,202.65
INVESTMENTS - BANK OF BELL CD		12,500.00
INVESTMENTS - REGIONS CD		12,500.00
INVESTMENTS - DIETERICH BANK CD		<u>12,500.00</u>
	\$	125,706.45

CASH BALANCE, SEPTEMBER 1, 2016 \$ 125,706.45

RECEIPTS

REVENUE

INTEREST INCOME	\$	0.72
INTEREST INCOME-OPEN SPACES ACCT		<u>25.63</u>
	\$	26.35

TOTAL RECEIPTS \$ 26.35

TOTAL CASH AVAILABLE \$ 125,732.80

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	3,112.42
CASH IN BANK-OPEN SPACES ACCT.		33,034.56
PETTY CASH		0.00
INVESTMENTS		1,981.96
INVESTMENTS - BANK OF BELLEVILLE		20,889.21
INVESTMENTS - RELIANCE BANK		29,214.65
INVESTMENTS - BANK OF BELL CD		12,500.00
INVESTMENTS - REGIONS CD		12,500.00
INVESTMENTS - DIETERICH BANK CD		<u>12,500.00</u>
	\$	125,732.80

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 125,732.80

INSURANCE FUND

03

CASH

CASH IN BANK \$ 25,687.68  
\$ 25,687.68

CASH BALANCE, SEPTEMBER 1, 2016 \$ 25,687.68

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY \$ 82,039.26  
HEALTH INSURANCE PREMIUMS 337,252.47  
INTEREST INCOME 3.92  
\$ 419,295.65

TOTAL RECEIPTS \$ 419,295.65

TOTAL CASH AVAILABLE \$ 444,983.33

DISBURSEMENTS

EXPENSES

OTHER PROFESSIONAL SERVICES \$ 54,423.04  
CLAIMS PAYMENTS 308,245.20  
\$ 362,668.24

TOTAL DISBURSEMENTS \$ 362,668.24

OTHER FINANCING SOURCES & USES

DUE TO OTHER FUND \$ 80,000.00-  
\$ 80,000.00-

TOTAL OTHER FIN. SOURCES & USES \$ 80,000.00-

CASH

CASH IN BANK \$ 2,315.09  
\$ 2,315.09

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 2,315.09

LIBRARY

04

CASH

CASH IN BANK	\$	519,426.10	
CASH IN BANK-RESERVE ACCOUNT		92,916.18	
CASH IN BANK - BRIDGING THE GAP		0.00	
CASH IN BANK - LIBRARY CONST		0.00	
CASH IN BANK - IPTIP		0.00	
PETTY CASH		700.00	
KATHLEEN PAYNE SAVINGS ACCT.		0.00	
WALKING TOUR GUIDE SAVINGS ACCT.		0.00	
BOOK SALE SAVINGS ACCT.		0.00	
FILM PROJECTOR SAVINGS ACCT.		0.00	
INVESTMENTS		10,570.48	
INVESTMENTS - BANK OF BELLEVILLE		57,427.87	
INVESTMENTS - RELIANCE BANK		13,558.37	
INVESTMENTS - BANK OF BELL CD		18,750.00	
INVESTMENTS - REGIONS CD		18,750.00	
INVESTMENTS - DIETERICH BANK CD		18,750.00	
	\$	<u>750,849.00</u>	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$		\$ 750,849.00

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$	292,795.60	
BOOK FINES		1,032.57	
BOOK SALE		90.86	
GENEALOGY		12.50	
MICROFILM		29.90	
NON-RESIDENT LIBRARY CARDS		1,610.00	
OTHER SALES & SERVICES		25.00	
INTEREST INCOME		137.80	
INTEREST INCOME-RESERVE ACCOUNT		34.61	
DONATIONS		15,114.49	
REIMBURSEMENTS		1,728.00	
MISCELLANEOUS INCOME		1,298.60	
	\$	<u>313,909.93</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>313,909.93</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>1,064,758.93</u>

DISBURSEMENTS

EXPENSES

SALARIES - REGULAR	\$	73,680.60	
SALARIES - PART TIME		18,952.33	
HOSPITAL INSURANCE		8,455.11	
RETIRES HEALTH INSURANCE		96.91	
SOCIAL SECURITY EXP		7,086.42	
I.M.R.F.		7,521.00	
MAINTENANCE SERVICE - BUILDING		3,258.17	
POSTAGE		126.12	
TELEPHONE		6,564.04	
TRAVEL EXPENSE		583.74	
UTILITIES		3,169.55	
OPERATING SUPPLIES		2,039.74	

LIBRARY

04

BOOKS	2,091.29	
COMMUNITY SERVICES	398.08	
SUMMER READING CLUB EXP	<u>795.00</u>	
	\$ 134,818.10	
<u>TOTAL DISBURSEMENTS</u>		\$ 134,818.10

CASH

CASH IN BANK	\$ 698,476.97	
CASH IN BANK-RESERVE ACCOUNT	92,934.11	
CASH IN BANK - BRIDGING THE GAP	0.00	
CASH IN BANK - LIBRARY CONST	0.00	
CASH IN BANK - IPTIP	0.00	
PETTY CASH	700.00	
KATHLEEN PAYNE SAVINGS ACCT.	0.00	
WALKING TOUR GUIDE SAVINGS ACCT.	0.00	
BOOK SALE SAVINGS ACCT.	0.00	
FILM PROJECTOR SAVINGS ACCT.	0.00	
INVESTMENTS	10,570.48	
INVESTMENTS - BANK OF BELLEVILLE	57,445.33	
INVESTMENTS - RELIANCE BANK	13,563.94	
INVESTMENTS - BANK OF BELL CD	18,750.00	
INVESTMENTS - REGIONS CD	18,750.00	
INVESTMENTS - DIETERICH BANK CD	<u>18,750.00</u>	
	\$ 929,940.83	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>		\$ 929,940.83

PAYROLL ACCOUNT

06

CASH

CASH IN BANK \$ 42,109.55  
\$ 42,109.55

CASH BALANCE, SEPTEMBER 1, 2016 \$ 42,109.55

RECEIPTS

INTEREST INCOME \$ 27.41-  
\$ 27.41-

TOTAL RECEIPTS \$ 27.41-

TOTAL CASH AVAILABLE \$ 42,082.14

DISBURSEMENTS

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

OTHER FINANCING SOURCES & USES

DUE FROM GENERAL FUND \$ 528.00  
FEDERAL TAXES PAYABLE 48.38-  
STATE TAXES PAYABLE 19.80-  
SOCIAL SECURITY TAXES PAYABLE 40.40-  
IMRF PAYABLE 36,738.75-  
MUTUAL OF OMAHA 4,148.54  
CITY HEALTH 0.20-  
CITY OF BELLE-HEALTH INS. 400.00-  
ALLSTATE INS PAYABLE 19.68  
ALLSTATE 19.68-  
AMER. FAMILY LIFE 16.37  
CAIC PRE-TAX 1,404.50-  
CAIC AFTER-TAX 419.77-

\$ 34,378.89-

TOTAL OTHER FIN. SOURCES & USES \$ 34,378.89-

CASH

CASH IN BANK \$ 7,703.25  
\$ 7,703.25

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 7,703.25

PLAYGROUND AND RECREATION

07

CASH

CASH IN BANK	\$ 588,063.14	
CASH IN BANK - IPTIP	0.00	
PETTY CASH	380.00	
INVESTMENTS	18,626.52	
INVESTMENTS - BANK OF BELLEVILLE	187,945.79	
INVESTMENTS - BANK OF BELL CD	187,500.00	
INVESTMENTS - REGIONS CD	187,500.00	
INVESTMENTS - DIETERICH BANK CD	<u>187,500.00</u>	
	\$ 1,357,515.45	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>		\$ 1,357,515.45

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 89,066.15	
OTHER SALES & SERVICES	19,878.18	
SALES OF CONCESSION	1,942.34	
INTEREST INCOME	188.10	
RENTAL INCOME	5,434.13	
DONATIONS	<u>838.00</u>	
	\$ 117,346.90	
<u>TOTAL RECEIPTS</u>		\$ <u>117,346.90</u>
<u>TOTAL CASH AVAILABLE</u>		\$ 1,474,862.35

DISBURSEMENTS

EXPENSES

SALARIES - REGULAR	\$ 29,572.38	
SALARIES - PART TIME	13,556.74	
HOSPITAL INSURANCE	1,932.50	
RETIRES HEALTH INSURANCE	7.30	
SOCIAL SECURITY EXP	3,299.37	
I.M.R.F.	2,327.59	
OTHER PROFESSIONAL SERVICES	9,932.00	
TELEPHONE	238.65	
PRINTING	1,214.00	
DUES	90.00	
FEES & PERMITS	564.00	
RENTAL	3,988.36	
OFFICE SUPPLIES	1,873.23	
OPERATING SUPPLIES	<u>5,196.11</u>	
	\$ 73,792.23	
<u>TOTAL DISBURSEMENTS</u>		\$ 73,792.23

OTHER FINANCING SOURCES & USES

DUE TO OTHER FUND	\$ <u>350.00</u>	
	\$ 350.00	
<u>TOTAL OTHER FIN. SOURCES &amp; USES</u>		\$ 350.00

CASH

CASH IN BANK	\$ 631,910.65	
--------------	---------------	--

PLAYGROUND AND RECREATION 07

CASH IN BANK - IPTIP	0.00	
PETTY CASH	380.00	
INVESTMENTS	18,626.52	
INVESTMENTS - BANK OF BELLEVILLE	188,002.95	
INVESTMENTS - BANK OF BELL CD	187,500.00	
INVESTMENTS - REGIONS CD	187,500.00	
INVESTMENTS - DIETERICH BANK CD	<u>187,500.00</u>	
	\$ 1,401,420.12	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>		\$ <u>1,401,420.12</u>

TIF 1 (NW SQUARE)

09

CASH

CASH IN BANK \$ 21,056.92  
INVESTMENTS 0.00  
\$ 21,056.92

CASH BALANCE, SEPTEMBER 1, 2016 \$ 21,056.92

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY \$ 8,527.41  
INTEREST INCOME 5.59  
\$ 8,533.00

TOTAL RECEIPTS \$ 8,533.00

TOTAL CASH AVAILABLE \$ 29,589.92

DISBURSEMENTS

EXPENSES

0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK \$ 29,589.92  
INVESTMENTS 0.00  
\$ 29,589.92

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 29,589.92

TIF 2 (NE SQUARE)

10

CASH

CASH IN BANK	\$ 38,900.22
INVESTMENTS	792.78
INVESTMENTS - BANK OF BELLEVILLE	10,441.44
INVESTMENTS - RELIANCE BANK	<u>39,632.15</u>
	\$ 89,766.59

CASH BALANCE, SEPTEMBER 1, 2016 \$ 89,766.59

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 23,600.71
INTEREST INCOME	<u>31.29</u>
	\$ 23,632.00

TOTAL RECEIPTS \$ 23,632.00

TOTAL CASH AVAILABLE \$ 113,398.59

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 62,512.75
INVESTMENTS	792.78
INVESTMENTS - BANK OF BELLEVILLE	10,444.62
INVESTMENTS - RELIANCE BANK	<u>39,648.44</u>
	\$ 113,398.59

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 113,398.59

RETIREMENT FUND

11

CASH

CASH IN BANK \$ 553,064.25  
CASH IN BANK-IPTIP 0.00  
INVESTMENTS 0.00  
\$ 553,064.25

CASH BALANCE, SEPTEMBER 1, 2016 \$ 553,064.25

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY - IMRF \$ 192,653.96  
CURRENT YEAR TAX LEVY - SS 151,127.52  
INTEREST INCOME 141.04  
\$ 343,922.52

TOTAL RECEIPTS \$ 343,922.52

TOTAL CASH AVAILABLE \$ 896,986.77

DISBURSEMENTS

EXPENSES

SOCIAL SECURITY \$ 75,590.39  
I.M.R.F. 59,095.73  
\$ 134,686.12

TOTAL DISBURSEMENTS \$ 134,686.12

CASH

CASH IN BANK \$ 762,300.65  
CASH IN BANK-IPTIP 0.00  
INVESTMENTS 0.00  
\$ 762,300.65

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 762,300.65

DEPARTMENT OF CONSERVATION 12

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

MOTOR FUEL TAX FUND

13

CASH

CASH IN BANK \$ 596,072.89  
INVESTMENTS 2,642.61  
INVESTMENTS - BANK OF BELLEVILLE 0.00

\$ 598,715.50

CASH BALANCE, SEPTEMBER 1, 2016

\$ 598,715.50

RECEIPTS

REVENUE

MOTOR FUEL TAX \$ 132,121.14  
INTEREST INCOME 150.37

\$ 132,271.51

TOTAL RECEIPTS

\$ 132,271.51

TOTAL CASH AVAILABLE

\$ 730,987.01

DISBURSEMENTS

EXPENSES

MAINTENANCE SUPPLIES - STREETS \$ 10,095.06  
MAINTENANCE SUPPLIES - TRAF CONT 6,444.55

\$ 16,539.61

TOTAL DISBURSEMENTS

\$ 16,539.61

CASH

CASH IN BANK \$ 711,804.79  
INVESTMENTS 2,642.61  
INVESTMENTS - BANK OF BELLEVILLE 0.00

\$ 714,447.40

CASH ON DEPOSIT, SEPTEMBER 30, 2016

\$ 714,447.40

FOUNTAIN FUND

14

<u>CASH</u>			
CASH IN BANK	\$	7,255.53	
INVESTMENTS		<u>0.00</u>	
	\$	7,255.53	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 7,255.53
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	<u>1.53</u>	
	\$	1.53	
<u>TOTAL RECEIPTS</u>			\$ <u>1.53</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 7,257.06
<u>DISBURSEMENTS</u>			
EXPENSES			
UTILITIES	\$	<u>355.41</u>	
	\$	355.41	
<u>TOTAL DISBURSEMENTS</u>			\$ 355.41
<u>CASH</u>			
CASH IN BANK	\$	6,901.65	
INVESTMENTS		<u>0.00</u>	
	\$	6,901.65	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>6,901.65</u>

TORT LIABILITY FUND

15

CASH

CASH IN BANK	\$ 588,731.21
CASH IN BANK-CLAIMS ONE	362.12
CASH IN BANK - UST RESERVE	20,032.24
INVESTMENTS	<u>0.00</u>
	\$ 609,125.57

CASH BALANCE, SEPTEMBER 1, 2016 \$ 609,125.57

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 188,953.91
INTEREST INCOME	152.68
REIMBURSEMENTS	<u>28,656.53</u>
	\$ 217,763.12

TOTAL RECEIPTS \$ 217,763.12

TOTAL CASH AVAILABLE \$ 826,888.69

DISBURSEMENTS

EXPENSES

RISK MANAGEMENT	\$ <u>133,399.57</u>
	\$ 133,399.57

TOTAL DISBURSEMENTS \$ 133,399.57

CASH

CASH IN BANK	\$ 673,084.14
CASH IN BANK-CLAIMS ONE	368.31
CASH IN BANK - UST RESERVE	20,036.67
INVESTMENTS	<u>0.00</u>
	\$ 693,489.12

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 693,489.12

SWIMMING POOL FUND

16

CASH

CASH IN BANK	\$	0.00
PETTY CASH		0.00
INVESTMENTS		<u>0.00</u>
	\$	0.00

CASH BALANCE, SEPTEMBER 1, 2016 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00

TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	0.00
PETTY CASH		0.00
INVESTMENTS		<u>0.00</u>
	\$	0.00

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 0.00

WALNUT HILL FUTURE CARE FUND 18

<u>CASH</u>			
CASH IN BANK	\$	2,228.16	
INVESTMENTS		<u>232,306.67</u>	
	\$	234,534.83	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 234,534.83
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	273.13	
UNREALIZED GAIN (LOSSES) INVEST		<u>93.35-</u>	
	\$	179.78	
<u>TOTAL RECEIPTS</u>			\$ <u>179.78</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 234,714.61
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	2,228.65	
INVESTMENTS		<u>232,485.96</u>	
	\$	234,714.61	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>234,714.61</u>

SEWER OPERATION & MAINTENANCE 21

CASH

CASH IN BANK	\$ 998,530.67	
CASH IN BANK - EPAY	0.00	
PETTY CASH	454.43	
INVESTMENTS	66,065.41	
INVESTMENTS - BANK OF BELLEVILLE	125,863.84	
INVESTMENTS - RELIANCE BANK	125,154.18	
INVESTMENTS - BANK OF BELL CD	562,500.00	
INVESTMENTS - REGIONS CD	562,500.00	
INVESTMENTS - DIETERICH BANK CD	<u>562,500.00</u>	
	\$ 3,003,568.53	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>		\$ 3,003,568.53

RECEIPTS

REVENUE

SEWER CHARGES	\$ 667,651.50	
SEWER LINE INSURANCE	11,097.43	
GARBAGE CHARGES	3,484.02	
LIEN FEES	197.25	
INTEREST INCOME	299.16	
MISCELLANEOUS INCOME	<u>5,238.53</u>	
	\$ 687,967.89	
<u>TOTAL RECEIPTS</u>		\$ <u>687,967.89</u>
<u>TOTAL CASH AVAILABLE</u>		\$ 3,691,536.42

DISBURSEMENTS

EXPENSES

INTERFUND OPERATING TRANSFER SEWER COLLECTION	\$ 257,588.85	
SALARIES - REGULAR	31,713.63	
HOSPITAL INSURANCE	2,500.39	
SOCIAL SECURITY	2,426.08	
I.M.R.F.	2,188.33	
DATA PROCESSING SERVICE	1,540.05	
OTHER PROFESSIONAL SERVICES	1,609.15	
POSTAGE	3,566.81	
ST CLAIR TOWNSHIP SEWERS	54.20	
STOOKEY TOWNSHIP SEWER	23,884.31	
OFFICE SUPPLIES	120.78	
SEWER LINES		
SALARIES - REGULAR	45,419.65	
SALARIES - OVERTIME	1,208.25	
PAGER PAY	101.99	
HOSPITAL INSURANCE	4,160.43	
RETIRES HEALTH INSURANCE	50.22	
SOCIAL SECURITY	3,574.84	
I.M.R.F.	3,251.44	
MAINTENANCE SERVICE - EQUIPMENT	4,536.70	
MAINTENANCE SERVICE - VEHICLES	592.29	
MAINTENANCE SERVICE - SYSTEM	8,544.54	

SEWER OPERATION & MAINTENANCE 21

MAINTENANCE SERVICE - SLRP	15,000.00
TELEPHONE	30.67
MAINTENANCE SUPPLIES - OTHER	94.97-
OPERATING SUPPLIES	824.24
AUTOMOTIVE FUEL/OIL	704.79
CHEMICAL SUPPLIES	2,939.98
EQUIPMENT	909.05

SEWER PLANT

SALARIES - REGULAR	151,180.17
SALARIES - OVERTIME	3,868.57
PAGER PAY	2,670.48
HOSPITAL INSURANCE	12,437.65
RETIREES HEALTH INSURANCE	48.22
SOCIAL SECURITY	12,065.52
I. M. R. F.	11,139.18
MAINTENANCE SERVICE - BUILDING	3,191.73
MAINTENANCE SERVICE - EQUIPMENT	1,479.56
MAINTENANCE SERVICE - VEHICLES	289.40
MAINTENANCE SERVICE-GROUNDS	163.33
OTHER PROFESSIONAL SERVICE	2,814.63
TELEPHONE	2,615.68
TRAINING	80.00
UTILITIES	78,147.08
RENTAL	647.47
MAINTENANCE SUPPLIES - EQUIP.	1,477.20
MAINTENANCE SUPPLIES - GROUNDS	142.52
MAINTENANCE SUPPLIES - OTHER	478.09
OFFICE SUPPLIES	267.11
OPERATING SUPPLIES	1,303.37
JANITORIAL SUPPLIES	466.64
AUTOMOTIVE FUEL/OIL	2,661.52
CHEMICAL SUPPLIES	21,422.10
EQUIPMENT	7,126.19

\$	737,130.10	\$	737,130.10
----	------------	----	------------

TOTAL DISBURSEMENTS

OTHER FINANCING SOURCES & USES

ACCOUNTS RECEIVABLE	\$	88,617.17-
ACCT. REC. SEWER LINE INS		<u>1,313.73-</u>
	\$	89,930.90-

<u>TOTAL OTHER FIN. SOURCES &amp; USES</u>	\$	89,930.90-
--	----	------------

CASH

CASH IN BANK	\$	859,347.85
CASH IN BANK - EPAY		0.00
PETTY CASH		454.43
INVESTMENTS		66,065.41
INVESTMENTS - BANK OF BELLEVILLE		125,902.12
INVESTMENTS - RELIANCE BANK		125,205.61
INVESTMENTS - BANK OF BELL CD		562,500.00
INVESTMENTS - REGIONS CD		562,500.00
INVESTMENTS - DIETERICH BANK CD		<u>562,500.00</u>
	\$	2,864,475.42

<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$	<u>2,864,475.42</u>
--	----	---------------------

PERIOD: SEP 2016  
SYS DATE 101316

[GCT]

CITY OF BELLEVILLE  
TREASURER'S REPORT

SYS TIME 15:17

SEWER OPERATION & MAINTENANCE 21

SEWER REPAIR & REPLACEMENT FUND 22

<u>CASH</u>		
CASH IN BANK	\$	288,419.93
INVESTMENTS		13,213.08
INVESTMENTS - BANK OF BELLEVILLE		146,180.05
INVESTMENTS - RELIANCE BANK		54,233.49
INVESTMENTS - BANK OF BELL CD		125,000.00
INVESTMENTS - REGIONS CD		125,000.00
INVESTMENTS - DIETERICH BANK CD		<u>125,000.00</u>
	\$	877,046.55
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$	877,046.55

<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$	<u>129.55</u>
	\$	129.55
<u>TOTAL RECEIPTS</u>	\$	<u>129.55</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>877,176.10</u>

<u>DISBURSEMENTS</u>		
EXPENSES		
EQUIPMENT	\$	<u>4,633.00</u>
	\$	4,633.00
<u>TOTAL DISBURSEMENTS</u>	\$	4,633.00

<u>CASH</u>		
CASH IN BANK	\$	283,849.73
INVESTMENTS		13,213.08
INVESTMENTS - BANK OF BELLEVILLE		146,224.51
INVESTMENTS - RELIANCE BANK		54,255.78
INVESTMENTS - BANK OF BELL CD		125,000.00
INVESTMENTS - REGIONS CD		125,000.00
INVESTMENTS - DIETERICH BANK CD		<u>125,000.00</u>
	\$	872,543.10
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$	<u>872,543.10</u>

SEWER CONSTRUCTION FUND 24

<u>CASH</u>	
CASH IN BANK	\$ 507,584.29
INVESTMENTS	71,357.86
INVESTMENTS - BANK OF BELLEVILLE	41,765.74
INVESTMENTS - RELIANCE BANK	<u>258,651.96</u>
	\$ 879,359.85
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$ 879,359.85

<u>RECEIPTS</u>	
REVENUE	
SEWER CONNECTION FEES	\$ 3,102.00
TAP-IN INSPECTION FEES	300.00
INTEREST INCOME	282.24
INTERFUND OPERATING TRANSFER	<u>2,121,088.14</u>
	\$ 2,124,772.38
<u>TOTAL RECEIPTS</u>	\$ <u>2,124,772.38</u>
<u>TOTAL CASH AVAILABLE</u>	\$ 3,004,132.23

<u>DISBURSEMENTS</u>	
EXPENSES	
ENGINEERING	\$ 104,692.16
INFRASTRUCTURE	<u>1,978,180.04</u>
	\$ 2,082,872.20
<u>TOTAL DISBURSEMENTS</u>	\$ 2,082,872.20

<u>CASH</u>	
CASH IN BANK	\$ 549,365.47
INVESTMENTS	71,357.86
INVESTMENTS - BANK OF BELLEVILLE	41,778.44
INVESTMENTS - RELIANCE BANK	<u>258,758.26</u>
	\$ 921,260.03
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$ 921,260.03

SEWER BOND AND INTEREST FUND 25

CASH

CASH IN BANK	\$ 699,502.66	
CASH IN BANK - LTCP ACCT	217.74	
INVESTMENTS	26,426.17	
INVESTMENTS - BANK OF BELLEVILLE	261,035.82	
INVESTMENTS - RELIANCE BANK	239,878.82	
INVESTMENTS - BANK OF BELL CD	187,500.00	
INVESTMENTS - REGIONS CD	187,500.00	
INVESTMENTS - DIETERICH BANK CD	<u>187,500.00</u>	
	\$ 1,789,561.21	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>		\$ 1,789,561.21

RECEIPTS

REVENUE

IEPA LOAN	\$ 1,954,421.47	
INTEREST INCOME	332.81	
INTERFUND OPERATING TRANSFER	<u>90,922.18</u>	
	\$ 2,045,676.46	
<u>TOTAL RECEIPTS</u>		\$ <u>2,045,676.46</u>
<u>TOTAL CASH AVAILABLE</u>		\$ <u>3,835,237.67</u>

DISBURSEMENTS

EXPENSES

PRINCIPAL - WWTP 3	\$ 48,442.09	
INTEREST EXPENSE - WWTP 3	22,193.99	
INTERFUND OPERATING TRANSFER	<u>1,954,421.47</u>	
	\$ 2,025,057.55	
<u>TOTAL DISBURSEMENTS</u>		\$ 2,025,057.55

CASH

CASH IN BANK	\$ 719,943.55	
CASH IN BANK - LTCP ACCT	217.79	
INVESTMENTS	26,426.17	
INVESTMENTS - BANK OF BELLEVILLE	261,115.21	
INVESTMENTS - RELIANCE BANK	239,977.40	
INVESTMENTS - BANK OF BELL CD	187,500.00	
INVESTMENTS - REGIONS CD	187,500.00	
INVESTMENTS - DIETERICH BANK CD	<u>187,500.00</u>	
	\$ 1,810,180.12	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>		\$ <u>1,810,180.12</u>

MVPSE, OPERATION & MAINTENANCE 26

<u>CASH</u>		
CASH IN BANK	\$	0.00
CASH IN BANK - EPAY		0.00
INVESTMENTS		<u>0.00</u>
	\$	0.00
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$	0.00
<u>RECEIPTS</u>		
REVENUE		
	\$	<u>0.00</u>
<u>TOTAL RECEIPTS</u>	\$	<u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>0.00</u>
<u>DISBURSEMENTS</u>		
EXPENSES		
	\$	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$	0.00
<u>CASH</u>		
CASH IN BANK	\$	0.00
CASH IN BANK - EPAY		0.00
INVESTMENTS		<u>0.00</u>
	\$	0.00
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$	<u>0.00</u>

MVPSE, REPLACEMENT & IMPROVEMENT 29

CASH	\$	<u>0.00</u>	
CASH BALANCE, SEPTEMBER 1, 2016			\$ 0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS			\$ <u>0.00</u>
TOTAL CASH AVAILABLE			\$ 0.00
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS			\$ 0.00
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, SEPTEMBER 30, 2016			\$ <u>0.00</u>

CASH

CASH IN BANK	\$	77,611.67	
INVESTMENTS		3,963.93	
INVESTMENTS - BANK OF BELLEVILLE		20,882.85	
INVESTMENTS - RELIANCE BANK		29,202.65	
INVESTMENTS - BANK OF BELL CD		12,500.00	
INVESTMENTS - REGIONS CD		12,500.00	
INVESTMENTS - DIETERICH BANK CD		<u>12,500.00</u>	
	\$	169,161.10	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$		\$ 169,161.10

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$	8,516.43	
INTEREST INCOME		<u>36.33</u>	
	\$	8,552.76	

<u>TOTAL RECEIPTS</u>	\$		<u>8,552.76</u>
<u>TOTAL CASH AVAILABLE</u>	\$		<u>177,713.86</u>

DISBURSEMENTS

EXPENSES

UTILITIES	\$	<u>1,306.14</u>	
	\$	1,306.14	

<u>TOTAL DISBURSEMENTS</u>	\$		\$ 1,306.14
----------------------------	----	--	-------------

CASH

CASH IN BANK	\$	84,839.94	
INVESTMENTS		3,963.93	
INVESTMENTS - BANK OF BELLEVILLE		20,889.20	
INVESTMENTS - RELIANCE BANK		29,214.65	
INVESTMENTS - BANK OF BELL CD		12,500.00	
INVESTMENTS - REGIONS CD		12,500.00	
INVESTMENTS - DIETERICH BANK CD		<u>12,500.00</u>	
	\$	176,407.72	

<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$		<u>176,407.72</u>
--	----	--	-------------------

WORKING CASH FUND

31

CASH

CASH IN BANK	\$	79,612.84
INVESTMENTS		9,777.68
INVESTMENTS - BANK OF BELLEVILLE		30,132.76
INVESTMENTS - RELIANCE BANK		30,037.00
INVESTMENTS - BANK OF BELL CD		75,000.00
INVESTMENTS - REGIONS CD		75,000.00
INVESTMENTS - DIETERICH BANK CD		<u>75,000.00</u>
	\$	<u>374,560.28</u>

CASH BALANCE, SEPTEMBER 1, 2016 \$ 374,560.28

RECEIPTS

REVENUE

INTEREST INCOME	\$	<u>39.12</u>
	\$	39.12

TOTAL RECEIPTS \$ 39.12

TOTAL CASH AVAILABLE \$ 374,599.40

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	79,630.46
INVESTMENTS		9,777.68
INVESTMENTS - BANK OF BELLEVILLE		30,141.92
INVESTMENTS - RELIANCE BANK		30,049.34
INVESTMENTS - BANK OF BELL CD		75,000.00
INVESTMENTS - REGIONS CD		75,000.00
INVESTMENTS - DIETERICH BANK CD		<u>75,000.00</u>
	\$	<u>374,599.40</u>

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 374,599.40

LIBRARY - GIFT ENDOWMENT

CASH

CASH IN BANK	\$	8,225.13	
INVESTMENT		660.65	
INVESTMENTS - BANK OF BELLEVILLE		5,220.73	
INVESTMENTS - RELIANCE BANK		4,797.58	
INVESTMENTS - BANK OF BELL CD		3,750.00	
INVESTMENTS - REGIONS CD		3,750.00	
INVESTMENTS - DIETERICH BANK CD		<u>3,750.00</u>	
	\$	30,154.09	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$		\$ 30,154.09

RECEIPTS

REVENUE

INTEREST INCOME	\$	<u>5.38</u>	
	\$	5.38	
<u>TOTAL RECEIPTS</u>			\$ <u>5.38</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 30,159.47

DISBURSEMENTS

EXPENSES

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

CASH

CASH IN BANK	\$	8,226.95	
INVESTMENT		660.65	
INVESTMENTS - BANK OF BELLEVILLE		5,222.32	
INVESTMENTS - RELIANCE BANK		4,799.55	
INVESTMENTS - BANK OF BELL CD		3,750.00	
INVESTMENTS - REGIONS CD		3,750.00	
INVESTMENTS - DIETERICH BANK CD		<u>3,750.00</u>	
	\$	30,159.47	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$		\$ <u>30,159.47</u>

LIBRARY - PER CAPITA FUND 33

CASH	\$	<u>0.00</u>	
CASH BALANCE, SEPTEMBER 1, 2016			\$ 0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS			\$ <u>0.00</u>
TOTAL CASH AVAILABLE			\$ 0.00
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS			\$ 0.00
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, SEPTEMBER 30, 2016			\$ <u>0.00</u>

LIBRARY - CHILDREN'S FUND

34

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

CASH	\$	<u>0.00</u>	
CASH BALANCE, SEPTEMBER 1, 2016	\$		0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS	\$		<u>0.00</u>
TOTAL CASH AVAILABLE	\$		<u>0.00</u>
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS	\$		0.00
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, SEPTEMBER 30, 2016	\$		<u>0.00</u>

\_\_\_\_\_  
SENIOR CITIZENS GEN. OBLIG. BOND 36

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

CASH

CASH IN BANK	\$ 6,200,452.26	
CASH IN BANK-EDA BELLE VALLEY	0.00	
CASH IN BANK-2011 BONDS	0.00	
INVESTMENTS	72,037.04	
INVESTMENTS - BANK OF BELLEVILLE	881,526.06	
INVESTMENTS - RELIANCE BANK	250,308.34	
INVESTMENTS - BANK OF BELL CD	175,000.00	
INVESTMENTS - REGIONS CD	175,000.00	
INVESTMENTS - DIETERICH BANK CD	<u>175,000.00</u>	
	\$ 7,929,323.70	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>		\$ 7,929,323.70

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 2,552,842.48	
GRANT REVENUE	9,170.00	
INTEREST INCOME	3,532.53	
REIMBURSEMENTS	<u>627.21</u>	
	\$ 2,566,172.22	
<u>TOTAL RECEIPTS</u>		\$ 2,566,172.22
<u>TOTAL CASH AVAILABLE</u>		\$ 10,495,495.92

DISBURSEMENTS

EXPENSES

ENGINEERING	\$ 8,939.80	
OTHER PROFESSIONAL SERVICES	16,365.76	
REBATES	4,075.56	
VEHICLES	66,079.13	
INFRASTRUCTURE	10,380.77	
STREETS	197,880.40	
OTHER IMPROVEMENTS	<u>300,597.89</u>	
	\$ 604,319.31	
<u>TOTAL DISBURSEMENTS</u>		\$ 604,319.31

OTHER FINANCING SOURCES & USES

NOTES RECEIVABLE	\$ 7,222.91	
DUE FROM OTHER FUNDS	<u>20,000.00-</u>	
	\$ 12,777.09-	
<u>TOTAL OTHER FIN. SOURCES &amp; USES</u>		\$ 12,777.09-

CASH

CASH IN BANK	\$ 7,649,005.06	
CASH IN BANK-EDA BELLE VALLEY	0.00	
CASH IN BANK-2011 BONDS	0.00	
INVESTMENTS	72,037.04	
INVESTMENTS - BANK OF BELLEVILLE	1,381,946.21	
INVESTMENTS - RELIANCE BANK	250,411.21	
INVESTMENTS - BANK OF BELL CD	175,000.00	
INVESTMENTS - REGIONS CD	175,000.00	

PERIOD: SEP 2016  
SYS DATE 101316 [GCT]

CITY OF BELLEVILLE  
TREASURER'S REPORT

SYS TIME 15:17

TIF 3 (CITY OF BELLEVILLE) 38

INVESTMENTS - DIETERICH BANK CD	<u>175,000.00</u>	
	\$ 9,878,399.52	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>		\$ <u>9,878,399.52</u>

<u>CASH</u>	
CASH IN BANK	\$ 12,246.64
INVESTMENTS	528.51
INVESTMENTS - BANK OF BELLEVILLE	<u>0.00</u>
	\$ 12,775.15
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$ 12,775.15
<u>RECEIPTS</u>	
REVENUE	
CURRENT YEAR TAX LEVY	\$ 1,243.00
INTEREST INCOME	<u>2.55</u>
	\$ 1,245.55
<u>TOTAL RECEIPTS</u>	\$ <u>1,245.55</u>
<u>TOTAL CASH AVAILABLE</u>	\$ 14,020.70
<u>DISBURSEMENTS</u>	
EXPENSES	
	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$ 0.00
<u>CASH</u>	
CASH IN BANK	\$ 13,492.19
INVESTMENTS	528.51
INVESTMENTS - BANK OF BELLEVILLE	<u>0.00</u>
	\$ 14,020.70
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$ 14,020.70

TIF 5 (EXPIRED)

40

CASH

CASH IN BANK \$ 0.00  
INVESTMENTS 0.00  
\$ 0.00

CASH BALANCE, SEPTEMBER 1, 2016 \$ 0.00

RECEIPTS

REVENUE

\$ 0.00

TOTAL RECEIPTS \$ 0.00  
TOTAL CASH AVAILABLE \$ 0.00

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK \$ 0.00  
INVESTMENTS 0.00  
\$ 0.00

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 0.00

TIF 6 (EXPIRED)

42

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

CAPITAL PROJECTS FUND

43

CASH

CASH IN BANK	\$ 10,134.92
CASH IN BANK-RESERVE	0.00
DEP IN ESCROW	0.00
INVESTMENTS	0.00

CASH BALANCE, SEPTEMBER 1, 2016 \$ 10,134.92

RECEIPTS

REVENUE

INTEREST INCOME	\$ 2.24
-----------------	---------

TOTAL RECEIPTS \$ 2.24  
TOTAL CASH AVAILABLE \$ 10,137.16

DISBURSEMENTS

EXPENSES

	\$ 0.00
--	---------

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 10,137.16
CASH IN BANK-RESERVE	0.00
DEP IN ESCROW	0.00
INVESTMENTS	0.00

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 10,137.16

BELLEVILLE ILLINOIS TOURISM 44

<u>CASH</u>			
CASH IN BANK	\$	77,293.81	
INVESTMENTS		<u>0.02</u>	
	\$	77,293.83	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 77,293.83
<u>RECEIPTS</u>			
REVENUE			
HOTEL/MOTEL TAX	\$	5,022.72	
INTEREST INCOME		<u>17.19</u>	
	\$	5,039.91	
<u>TOTAL RECEIPTS</u>			\$ <u>5,039.91</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 82,333.74
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	82,333.72	
INVESTMENTS		<u>0.02</u>	
	\$	82,333.74	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>82,333.74</u>

2015 PD PROJECT CONSTRUCTION FUN 45

CASH

CASH IN BANK	\$ 10,901.32
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	1,507,054.55
INVESTMENTS - RELIANCE BANK	<u>3,370,610.46</u>
	\$ 4,888,566.33

CASH BALANCE, SEPTEMBER 1, 2016 \$ 4,888,566.33

RECEIPTS

REVENUE

INTEREST INCOME	\$ <u>1,720.47</u>
	\$ 1,720.47

TOTAL RECEIPTS \$ 1,720.47

TOTAL CASH AVAILABLE \$ 4,890,286.80

DISBURSEMENTS

EXPENSES

BUILDING	\$ <u>384,489.59</u>
	\$ 384,489.59

TOTAL DISBURSEMENTS \$ 384,489.59

CASH

CASH IN BANK	\$ 126,440.76
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	1,007,360.81
INVESTMENTS - RELIANCE BANK	<u>3,371,995.64</u>
	\$ 4,505,797.21

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 4,505,797.21

2015 PD PROJECT DEBT SERVICE FD 46

<u>CASH</u>		
CASH IN BANK	\$	17,312.55
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		104,414.32
INVESTMENTS - RELIANCE BANK		<u>321,229.04</u>
	\$	442,955.91
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$	442,955.91

<u>RECEIPTS</u>		
REVENUE		
INTEREST INCOME	\$	<u>167.52</u>
	\$	167.52
<u>TOTAL RECEIPTS</u>	\$	<u>167.52</u>
<u>TOTAL CASH AVAILABLE</u>	\$	443,123.43

<u>DISBURSEMENTS</u>		
EXPENSES		
FISCAL AGENT FEES	\$	<u>318.00</u>
	\$	318.00
<u>TOTAL DISBURSEMENTS</u>	\$	318.00

<u>CASH</u>		
CASH IN BANK	\$	16,998.31
INVESTMENTS		0.00
INVESTMENTS - BANK OF BELLEVILLE		104,446.07
INVESTMENTS - RELIANCE BANK		<u>321,361.05</u>
	\$	442,805.43
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$	<u>442,805.43</u>

TIF 7 (EXPIRED)

47

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

ROTARY PARK FUND

48

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

LIBRARY - MORRIS TRUST FUND 49

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 0.00
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

TIF 8 (DOWNTOWN SOUTH) 50

<u>CASH</u>			
CASH IN BANK	\$	66,122.37	
INVESTMENTS		<u>273.50</u>	
	\$	66,395.87	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 66,395.87
<u>RECEIPTS</u>			
REVENUE			
CURRENT YEAR TAX LEVY	\$	26,382.26	
INTEREST INCOME		<u>17.49</u>	
	\$	26,399.75	
<u>TOTAL RECEIPTS</u>			\$ <u>26,399.75</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>92,795.62</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	92,522.12	
INVESTMENTS		<u>273.50</u>	
	\$	92,795.62	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>92,795.62</u>

CASH

CASH IN BANK	\$ 88,693.26
INVESTMENTS	3,965.99
INVESTMENTS - BANK OF BELLEVILLE	20,882.86
INVESTMENTS - RELIANCE BANK	<u>29,202.65</u>
	\$ 142,744.76

CASH BALANCE, SEPTEMBER 1, 2016 \$ 142,744.76

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 23,684.96
INTEREST INCOME	<u>39.60</u>
	\$ 23,724.56

TOTAL RECEIPTS \$ 23,724.56

TOTAL CASH AVAILABLE \$ 166,469.32

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 112,399.47
INVESTMENTS	3,965.99
INVESTMENTS - BANK OF BELLEVILLE	20,889.21
INVESTMENTS - RELIANCE BANK	<u>29,214.65</u>
	\$ 166,469.32

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 166,469.32

CASH

CASH IN BANK	\$ 972,255.14	
INVESTMENTS	13,213.08	
INVESTMENTS - BANK OF BELLEVILLE	177,504.35	
INVESTMENTS - RELIANCE BANK	22,944.94	
INVESTMENTS - BANK OF BELL CD	138,750.00	
INVESTMENTS - REGIONS CD	138,750.00	
INVESTMENTS - DIETERICH BANK CD	<u>138,750.00</u>	
	\$ 1,602,167.51	

CASH BALANCE, SEPTEMBER 1, 2016 \$ 1,602,167.51

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 288,347.69	
INTEREST INCOME	<u>301.74</u>	
	\$ 288,649.43	

TOTAL RECEIPTS \$ 288,649.43

TOTAL CASH AVAILABLE \$ 1,890,816.94

DISBURSEMENTS

EXPENSES

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

CASH

CASH IN BANK	\$ 1,260,841.16	
INVESTMENTS	13,213.08	
INVESTMENTS - BANK OF BELLEVILLE	177,558.33	
INVESTMENTS - RELIANCE BANK	22,954.37	
INVESTMENTS - BANK OF BELL CD	138,750.00	
INVESTMENTS - REGIONS CD	138,750.00	
INVESTMENTS - DIETERICH BANK CD	<u>138,750.00</u>	
	\$ 1,890,816.94	

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 1,890,816.94

TIF 11 (INDUSTRIAL JOB RECOVERY) 53

<u>CASH</u>		
CASH IN BANK	\$	30,348.70
INVESTMENTS		1,321.31
INVESTMENTS - BANK OF BELLEVILLE		10,441.44
INVESTMENTS - BANK OF BELL CD		10,000.00
INVESTMENTS - REGIONS CD		10,000.00
INVESTMENTS - DIETERICH BANK CD		<u>10,000.00</u>
	\$	72,111.45

CASH BALANCE, SEPTEMBER 1, 2016 \$ 72,111.45

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$	6,076.06
INTEREST INCOME		<u>10.07</u>
	\$	6,086.13

TOTAL RECEIPTS \$ 6,086.13

TOTAL CASH AVAILABLE \$ 78,197.58

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

<u>CASH</u>		
CASH IN BANK	\$	36,431.65
INVESTMENTS		1,321.31
INVESTMENTS - BANK OF BELLEVILLE		10,444.62
INVESTMENTS - BANK OF BELL CD		10,000.00
INVESTMENTS - REGIONS CD		10,000.00
INVESTMENTS - DIETERICH BANK CD		<u>10,000.00</u>
	\$	78,197.58

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 78,197.58

CASH  
CASH IN BANK \$ 16,459.57  
INVESTMENTS 1,321.31  
INVESTMENTS - BANK OF BELLEVILLE 0.00  
\$ 17,780.88  
CASH BALANCE, SEPTEMBER 1, 2016 \$ 17,780.88

RECEIPTS  
REVENUE  
CURRENT YEAR TAX LEVY \$ 34,767.48  
INTEREST INCOME 6.87  
\$ 34,774.35  
TOTAL RECEIPTS \$ 34,774.35  
TOTAL CASH AVAILABLE \$ 52,555.23

DISBURSEMENTS  
EXPENSES  
STREETS \$ 34,886.91  
\$ 34,886.91  
TOTAL DISBURSEMENTS \$ 34,886.91

OTHER FINANCING SOURCES & USES  
DUE TO OTHER FUND \$ 20,000.00  
\$ 20,000.00  
TOTAL OTHER FIN. SOURCES & USES \$ 20,000.00

CASH  
CASH IN BANK \$ 36,347.01  
INVESTMENTS 1,321.31  
INVESTMENTS - BANK OF BELLEVILLE 0.00  
\$ 37,668.32  
CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 37,668.32

CASH

CASH IN BANK	\$	35,679.36
INVESTMENTS		2,642.61
INVESTMENTS - BANK OF BELLEVILLE		31,324.31
INVESTMENTS - RELIANCE BANK		118,896.46
INVESTMENTS - BANK OF BELL CD		12,500.00
INVESTMENTS - REGIONS CD		12,500.00
INVESTMENTS - DIETERICH BANK CD		<u>12,500.00</u>
	\$	226,042.74

CASH BALANCE, SEPTEMBER 1, 2016 \$ 226,042.74

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$	9,536.31
INTEREST INCOME		<u>66.94</u>
	\$	9,603.25

TOTAL RECEIPTS \$ 9,603.25

TOTAL CASH AVAILABLE \$ 235,645.99

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$	45,224.22
INVESTMENTS		2,642.61
INVESTMENTS - BANK OF BELLEVILLE		31,333.84
INVESTMENTS - RELIANCE BANK		118,945.32
INVESTMENTS - BANK OF BELL CD		12,500.00
INVESTMENTS - REGIONS CD		12,500.00
INVESTMENTS - DIETERICH BANK CD		<u>12,500.00</u>
	\$	235,645.99

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 235,645.99

CASH

CASH IN BANK	\$ 134,613.34
INVESTMENTS	3,172.38
INVESTMENTS - BANK OF BELLEVILLE	31,324.31
INVESTMENTS - RELIANCE BANK	30,037.00
INVESTMENTS - BANK OF BELL CD	25,000.00
INVESTMENTS - REGIONS CD	25,000.00
INVESTMENTS - DIETERICH BANK CD	<u>25,000.00</u>
	\$ 274,147.03

CASH BALANCE, SEPTEMBER 1, 2016 \$ 274,147.03

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 19,526.82
INTEREST INCOME	<u>51.01</u>
	\$ 19,577.83

TOTAL RECEIPTS \$ 19,577.83

TOTAL CASH AVAILABLE \$ 293,724.86

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 154,169.30
INVESTMENTS	3,172.38
INVESTMENTS - BANK OF BELLEVILLE	31,333.84
INVESTMENTS - RELIANCE BANK	30,049.34
INVESTMENTS - BANK OF BELL CD	25,000.00
INVESTMENTS - REGIONS CD	25,000.00
INVESTMENTS - DIETERICH BANK CD	<u>25,000.00</u>
	\$ 293,724.86

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 293,724.86

CASH  
CASH IN BANK \$ 666,802.41  
CASH IN BANK-UMB 3,168,762.35  
INVESTMENTS 0.00  
\$ 3,835,564.76  
CASH BALANCE, SEPTEMBER 1, 2016 \$ 3,835,564.76

RECEIPTS  
REVENUE  
CURRENT YEAR TAX LEVY \$ 370,656.69  
INTEREST INCOME 149.75  
\$ 370,806.44  
TOTAL RECEIPTS \$ 370,806.44  
TOTAL CASH AVAILABLE \$ 4,206,371.20

DISBURSEMENTS  
EXPENSES  
REBATES \$ 245,394.19  
\$ 245,394.19  
TOTAL DISBURSEMENTS \$ 245,394.19

CASH  
CASH IN BANK \$ 792,214.66  
CASH IN BANK-UMB 3,168,762.35  
INVESTMENTS 0.00  
\$ 3,960,977.01  
CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 3,960,977.01

TIF 16 (ROUTE 15 WEST CORRIDOR) 58

<u>CASH</u>	
CASH IN BANK	\$ 170,733.37
INVESTMENTS	0.00
INVESTMENTS - RELIANCE BANK	<u>60,074.00</u>
	\$ 230,807.37
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$ 230,807.37
<u>RECEIPTS</u>	
REVENUE	
CURRENT YEAR TAX LEVY	\$ 69,455.05
INTEREST INCOME	<u>70.10</u>
	\$ 69,525.15
<u>TOTAL RECEIPTS</u>	\$ <u>69,525.15</u>
<u>TOTAL CASH AVAILABLE</u>	\$ 300,332.52
<u>DISBURSEMENTS</u>	
EXPENSES	
	<u>0.00</u>
<u>TOTAL DISBURSEMENTS</u>	\$ 0.00
<u>CASH</u>	
CASH IN BANK	\$ 240,233.83
INVESTMENTS	0.00
INVESTMENTS - RELIANCE BANK	<u>60,098.69</u>
	\$ 300,332.52
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$ 300,332.52

SPECIAL SERVICE AREA RESERVE ACC 59

<u>CASH</u>		
CASH IN BANK	\$	28,190.61
INVESTMENTS		2,906.87
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - BANK OF BELL CD		27,500.00
INVESTMENTS - REGIONS CD		27,500.00
INVESTMENTS - DIETERICH BANK CD		<u>27,500.00</u>
	\$	113,597.48

CASH BALANCE, SEPTEMBER 1, 2016 \$ 113,597.48

RECEIPTS

REVENUE

INTEREST INCOME	\$	<u>6.24</u>	
	\$	6.24	
<u>TOTAL RECEIPTS</u>			\$ <u>6.24</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 113,603.72

DISBURSEMENTS

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

<u>CASH</u>		
CASH IN BANK	\$	28,196.85
INVESTMENTS		2,906.87
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - BANK OF BELL CD		27,500.00
INVESTMENTS - REGIONS CD		27,500.00
INVESTMENTS - DIETERICH BANK CD		<u>27,500.00</u>
	\$	113,603.72

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 113,603.72

SPECIAL SERVICE AREA BONDS, I&S 60

<u>CASH</u>		
CASH IN BANK	\$	100,909.47
INVESTMENTS		2,642.61
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - BANK OF BELL CD		25,000.00
INVESTMENTS - REGIONS CD		25,000.00
INVESTMENTS - DIETERICH BANK CD		<u>25,000.00</u>
	\$	178,552.08
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$	178,552.08

<u>RECEIPTS</u>		
REVENUE		
CURRENT YEAR TAX LEVY	\$	20,914.18
INTEREST INCOME		<u>24.05</u>
	\$	20,938.23
<u>TOTAL RECEIPTS</u>	\$	<u>20,938.23</u>
<u>TOTAL CASH AVAILABLE</u>	\$	<u>199,490.31</u>

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

<u>CASH</u>		
CASH IN BANK	\$	121,847.70
INVESTMENTS		2,642.61
INVESTMENTS - BANK OF BELLEVILLE		0.00
INVESTMENTS - BANK OF BELL CD		25,000.00
INVESTMENTS - REGIONS CD		25,000.00
INVESTMENTS - DIETERICH BANK CD		<u>25,000.00</u>
	\$	199,490.31
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$	<u>199,490.31</u>

SALES TAX TIF BONDS, I & S 61

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

CASH

CASH IN BANK	\$ 35,862.39
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - BANK OF BELL CD	31,250.00
INVESTMENTS - REGIONS CD	31,250.00
INVESTMENTS - DIETERICH BANK CD	31,250.00
	<u>\$ 129,612.39</u>

CASH BALANCE, SEPTEMBER 1, 2016 \$ 129,612.39

RECEIPTS

REVENUE

INTEREST INCOME	\$ 6.78
	<u>\$ 6.78</u>

TOTAL RECEIPTS \$ 6.78

TOTAL CASH AVAILABLE \$ 129,619.17

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 35,869.17
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	0.00
INVESTMENTS - BANK OF BELL CD	31,250.00
INVESTMENTS - REGIONS CD	31,250.00
INVESTMENTS - DIETERICH BANK CD	31,250.00
	<u>\$ 129,619.17</u>

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 129,619.17

2014 PD PROJ. CONSTRUCTION FUND 65

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

2014 PD PROJECT DEBT SERVICE FUN 66

CASH

CASH IN BANK	\$ 61,989.84
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	83,531.46
INVESTMENTS - RELIANCE BANK	<u>367,118.90</u>
	\$ 512,640.20

CASH BALANCE, SEPTEMBER 1, 2016 \$ 512,640.20

RECEIPTS

REVENUE

INTEREST INCOME	\$ <u>189.99</u>
	\$ 189.99

TOTAL RECEIPTS \$ 189.99

TOTAL CASH AVAILABLE \$ 512,830.19

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 62,003.56
INVESTMENTS	0.00
INVESTMENTS - BANK OF BELLEVILLE	83,556.86
INVESTMENTS - RELIANCE BANK	<u>367,269.77</u>
	\$ 512,830.19

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 512,830.19

CASH

CASH IN BANK	\$ 831,831.36
INVESTMENTS	13,213.08
INVESTMENTS - BANK OF BELLEVILLE	177,452.08
INVESTMENTS - RELIANCE BANK	73,006.61
INVESTMENTS - BANK OF BELL CD	162,500.00
INVESTMENTS - REGIONS CD	162,500.00
INVESTMENTS - DIETERICH BANK CD	<u>162,500.00</u>
	\$ 1,583,003.13

CASH BALANCE, SEPTEMBER 1, 2016 \$ 1,583,003.13

RECEIPTS

REVENUE

HOME RULE SALES TAX	\$ 102,153.72
INTEREST INCOME	<u>270.86</u>
	\$ 102,424.58

TOTAL RECEIPTS \$ 102,424.58

TOTAL CASH AVAILABLE \$ 1,685,427.71

DISBURSEMENTS

EXPENSES

\$ 0.00

TOTAL DISBURSEMENTS \$ 0.00

CASH

CASH IN BANK	\$ 934,171.97
INVESTMENTS	13,213.08
INVESTMENTS - BANK OF BELLEVILLE	177,506.05
INVESTMENTS - RELIANCE BANK	73,036.61
INVESTMENTS - BANK OF BELL CD	162,500.00
INVESTMENTS - REGIONS CD	162,500.00
INVESTMENTS - DIETERICH BANK CD	<u>162,500.00</u>
	\$ 1,685,427.71

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 1,685,427.71

D.A.R.E.

70

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

POLICE TRUST

71

CASH

CASH IN BANK	\$	19,400.03
CASH IN BANK-REWARD FUND		3,760.64
INVESTMENTS		1,057.06
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>
	\$	24,217.73

CASH BALANCE, SEPTEMBER 1, 2016 \$ 24,217.73

RECEIPTS

REVENUE

INTEREST INCOME	\$	4.26
INTEREST INCOME-REWARD FUND		0.83
DONATIONS		<u>40.00</u>
	\$	45.09

TOTAL RECEIPTS \$ 45.09

TOTAL CASH AVAILABLE \$ 24,262.82

DISBURSEMENTS

EXPENSES

OPERATING SUPPLIES	\$	<u>152.40</u>
	\$	152.40

TOTAL DISBURSEMENTS \$ 152.40

CASH

CASH IN BANK	\$	19,291.89
CASH IN BANK-REWARD FUND		3,761.47
INVESTMENTS		1,057.06
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>
	\$	24,110.42

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 24,110.42

NARCOTICS

72

CASH

CASH IN BANK	\$	8,204.43
CASH IN BANK-FED FORFEITURE		6,311.11
CASH IN BANK-STATE FORFEITURE		3,643.30
CASH IN BANK-EVIDENCE SEIZED		34,491.32
CASH IN BANK-FEDERAL AWARDED		6,863.13
INVESTMENTS		1,321.31
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>

\$ 60,834.60

CASH BALANCE, SEPTEMBER 1, 2016

\$ 60,834.60

RECEIPTS

REVENUE

INTEREST INCOME	\$	<u>10.97</u>
	\$	10.97

TOTAL RECEIPTS

\$ 10.97

TOTAL CASH AVAILABLE

\$ 60,845.57

DISBURSEMENTS

EXPENSES

EQUIPMENT	\$	<u>5,960.00</u>
	\$	5,960.00

TOTAL DISBURSEMENTS

\$ 5,960.00

CASH

CASH IN BANK	\$	2,253.07
CASH IN BANK-FED FORFEITURE		6,311.11
CASH IN BANK-STATE FORFEITURE		3,644.11
CASH IN BANK-EVIDENCE SEIZED		34,491.32
CASH IN BANK-FEDERAL AWARDED		6,864.65
INVESTMENTS		1,321.31
INVESTMENTS - BANK OF BELLEVILLE		<u>0.00</u>

\$ 54,885.57

CASH ON DEPOSIT, SEPTEMBER 30, 2016

\$ 54,885.57

LOCAL LAW ENFORCEMENT BLOCK GRAN 73

<u>CASH</u>			
CASH IN BANK	\$	180.22	
INVESTMENTS		<u>0.00</u>	
	\$	180.22	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 180.22
<u>RECEIPTS</u>			
REVENUE			
INTEREST INCOME	\$	<u>0.04</u>	
	\$	0.04	
<u>TOTAL RECEIPTS</u>			\$ <u>0.04</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 180.26
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	180.26	
INVESTMENTS		<u>0.00</u>	
	\$	180.26	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>180.26</u>

TIF 17 (EAST MAIN STREET ) 75

CASH  
CASH IN BANK \$ 35,249.45  
INVESTMENTS 266.28  
\$ 35,515.73  
CASH BALANCE, SEPTEMBER 1, 2016 \$ 35,515.73

RECEIPTS  
REVENUE  
CURRENT YEAR TAX LEVY \$ 9,278.95  
INTEREST INCOME 7.98  
\$ 9,286.93  
TOTAL RECEIPTS \$ 9,286.93  
TOTAL CASH AVAILABLE \$ 44,802.66

DISBURSEMENTS  
EXPENSES  
OTHER IMPROVEMENTS \$ 2,322.37  
\$ 2,322.37  
TOTAL DISBURSEMENTS \$ 2,322.37

CASH  
CASH IN BANK \$ 42,214.01  
INVESTMENTS 266.28  
\$ 42,480.29  
CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 42,480.29

CASH

CASH IN BANK	\$	49,386.52	
INVESTMENTS		528.51	
INVESTMENTS - BANK OF BELLEVILLE		15,662.15	
INVESTMENTS - RELIANCE BANK		59,448.23	
INVESTMENTS - BANK OF BELL CD		12,500.00	
INVESTMENTS - REGIONS CD		12,500.00	
INVESTMENTS - DIETERICH BANK CD		<u>12,500.00</u>	
	\$	162,525.41	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>	\$		\$ 162,525.41

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$	12,203.73	
INTEREST INCOME		<u>40.83</u>	
	\$	12,244.56	

<u>TOTAL RECEIPTS</u>	\$		<u>12,244.56</u>
<u>TOTAL CASH AVAILABLE</u>	\$		<u>174,769.97</u>

DISBURSEMENTS

EXPENSES

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

CASH

CASH IN BANK	\$	61,601.89	
INVESTMENTS		528.51	
INVESTMENTS - BANK OF BELLEVILLE		15,666.91	
INVESTMENTS - RELIANCE BANK		59,472.66	
INVESTMENTS - BANK OF BELL CD		12,500.00	
INVESTMENTS - REGIONS CD		12,500.00	
INVESTMENTS - DIETERICH BANK CD		<u>12,500.00</u>	
	\$	174,769.97	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>	\$		<u>174,769.97</u>

CASH  
CASH IN BANK \$ 490,016.93  
CASH IN BANK-UMB 2,177,312.23  
INVESTMENTS 0.00  
\$ 2,667,329.16  
CASH BALANCE, SEPTEMBER 1, 2016 \$ 2,667,329.16

RECEIPTS  
REVENUE  
CURRENT YEAR TAX LEVY \$ 155,561.56  
INTEREST INCOME 96.00  
\$ 155,657.56  
TOTAL RECEIPTS \$ 155,657.56  
TOTAL CASH AVAILABLE \$ 2,822,986.72

DISBURSEMENTS  
EXPENSES  
REBATES \$ 137,748.58  
\$ 137,748.58  
TOTAL DISBURSEMENTS \$ 137,748.58

CASH  
CASH IN BANK \$ 507,925.91  
CASH IN BANK-UMB 2,177,312.23  
INVESTMENTS 0.00  
\$ 2,685,238.14  
CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 2,685,238.14

CASH

CASH IN BANK	\$ 19,897.95
INVESTMENTS	264.88
INVESTMENTS - BANK OF BELLEVILLE	8,353.15
INVESTMENTS - RELIANCE BANK	<u>31,705.71</u>
	\$ 60,221.69

CASH BALANCE, SEPTEMBER 1, 2016 \$ 60,221.69

RECEIPTS

REVENUE

CURRENT YEAR TAX LEVY	\$ 13,302.91
INTEREST INCOME	<u>21.82</u>
	\$ 13,324.73

TOTAL RECEIPTS \$ 13,324.73

TOTAL CASH AVAILABLE \$ 73,546.42

DISBURSEMENTS

EXPENSES

REBATES	\$ <u>167.08</u>
	\$ 167.08

TOTAL DISBURSEMENTS \$ 167.08

CASH

CASH IN BANK	\$ 33,040.03
INVESTMENTS	264.88
INVESTMENTS - BANK OF BELLEVILLE	8,355.68
INVESTMENTS - RELIANCE BANK	<u>31,718.75</u>
	\$ 73,379.34

CASH ON DEPOSIT, SEPTEMBER 30, 2016 \$ 73,379.34

TIF 21 - BELLE VALLEY / PHASE II 79

<u>CASH</u>			
CASH IN BANK	\$	63,580.84	
INVESTMENTS		<u>0.00</u>	
	\$	63,580.84	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 63,580.84
<u>RECEIPTS</u>			
REVENUE			
CURRENT YEAR TAX LEVY	\$	170.19	
INTEREST INCOME		<u>12.05</u>	
	\$	182.24	
<u>TOTAL RECEIPTS</u>			\$ <u>182.24</u>
<u>TOTAL CASH AVAILABLE</u>			\$ 63,763.08
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	63,763.08	
INVESTMENTS		<u>0.00</u>	
	\$	63,763.08	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>63,763.08</u>

TIF 22 - ROUTE 15 NORTH 80

<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH BALANCE, SEPTEMBER 1, 2016</u>			\$ 0.00
<u>RECEIPTS</u>			
REVENUE			
	\$	<u>0.00</u>	
<u>TOTAL RECEIPTS</u>			\$ <u>0.00</u>
<u>TOTAL CASH AVAILABLE</u>			\$ <u>0.00</u>
<u>DISBURSEMENTS</u>			
EXPENSES			
	\$	<u>0.00</u>	
<u>TOTAL DISBURSEMENTS</u>			\$ 0.00
<u>CASH</u>			
CASH IN BANK	\$	0.00	
INVESTMENTS		<u>0.00</u>	
	\$	0.00	
<u>CASH ON DEPOSIT, SEPTEMBER 30, 2016</u>			\$ <u>0.00</u>

GENERAL LONG-TERM DEBT ACC GROUP 82

CASH	\$	<u>0.00</u>	
CASH BALANCE, SEPTEMBER 1, 2016			\$ 0.00
RECEIPTS	\$	<u>0.00</u>	
TOTAL RECEIPTS			\$ <u>0.00</u>
TOTAL CASH AVAILABLE			\$ 0.00
DISBURSEMENTS	\$	<u>0.00</u>	
TOTAL DISBURSEMENTS			\$ 0.00
CASH	\$	<u>0.00</u>	
CASH ON DEPOSIT, SEPTEMBER 30, 2016			\$ <u>0.00</u>

SYS DATE 101316  
[GSCI]

CITY OF BELLEVILLE  
STATEMENT OF CASH AND INVESTMENTS  
AS OF THE MONTH & YEAR 09/16

SYS TIME 14:50

NAME OF FUND	CASH ON HAND	INVESTMENTS	FUNDS AVAILABLE
GENERAL FUND	\$1,479,305.67	\$282,118.43	\$1,761,424.10
PARKS PROJECT FUND	\$36,146.98	\$89,585.82	\$125,732.80
INSURANCE FUND	\$2,315.09	\$ .00	\$2,315.09
LIBRARY	\$792,111.08	\$137,829.75	\$929,940.83
PAYROLL ACCOUNT	\$7,703.25	\$ .00	\$7,703.25
PLAYGROUND AND RECREATION	\$632,290.65	\$769,129.47	\$1,401,420.12
TIF 1 (NW SQUARE)	\$29,589.92	\$ .00	\$29,589.92
TIF 2 (NE SQUARE)	\$62,512.75	\$50,885.84	\$113,398.59
RETIREMENT FUND	\$762,300.65	\$ .00	\$762,300.65
MOTOR FUEL TAX FUND	\$711,804.79	\$2,642.61	\$714,447.40
FOUNTAIN FUND	\$6,901.65	\$ .00	\$6,901.65
TORT LIABILITY FUND	\$693,489.12	\$ .00	\$693,489.12
WALNUT HILL FUTURE CARE FUN	\$2,228.65	\$232,485.96	\$234,714.61
SEWER OPERATION & MAINTENAN	\$859,802.28	\$2,004,673.14	\$2,864,475.42
SEWER REPAIR & REPLACEMENT	\$283,849.73	\$588,693.37	\$872,543.10
SEWER CONSTRUCTION FUND	\$549,365.47	\$371,894.56	\$921,260.03
SEWER BOND AND INTEREST FUN	\$720,161.34	\$1,090,018.78	\$1,810,180.12
SPECIAL SERVICE AREA	\$84,839.94	\$91,567.78	\$176,407.72
WORKING CASH FUND	\$79,630.46	\$294,968.94	\$374,599.40
LIBRARY - GIFT ENDOWMENT	\$8,226.95	\$21,932.52	\$30,159.47
TIF 3 (CITY OF BELLEVILLE)	\$7,649,005.06	\$2,229,394.46	\$9,878,399.52
TIF 4 (N CORNER OF N BELT/1	\$13,492.19	\$528.51	\$14,020.70
CAPITAL PROJECTS FUND	\$10,137.16	\$ .00	\$10,137.16
BELLEVILLE ILLINOIS TOURISM	\$82,333.72	\$ .02	\$82,333.74
2015 PD PROJECT CONSTRUCTIO	\$126,440.76	\$4,379,356.45	\$4,505,797.21
2015 PD PROJECT DEBT SERVIC	\$16,998.31	\$425,807.12	\$442,805.43
TIF 8 (DOWNTOWN SOUTH)	\$92,522.12	\$273.50	\$92,795.62
TIF 9 (SOUTHWINDS ESTATE)	\$112,399.47	\$54,069.85	\$166,469.32
TIF 10 (LOWER RICHLAND CREE	\$1,260,841.16	\$629,975.78	\$1,890,816.94
TIF 11 (INDUSTRIAL JOB RECO	\$36,431.65	\$41,765.93	\$78,197.58
TIF 12 (SHERMAN STREET)	\$36,347.01	\$1,321.31	\$37,668.32
TIF 13 (DRAKE ROAD)	\$45,224.22	\$190,421.77	\$235,645.99
TIF 14 (ROUTE 15 EAST)	\$154,169.30	\$139,555.56	\$293,724.86

SYS DATE 101316  
[GSCI]

CITY OF BELLEVILLE  
STATEMENT OF CASH AND INVESTMENTS  
AS OF THE MONTH & YEAR 09/16

SYS TIME 14:50

NAME OF FUND	CASH ON HAND	INVESTMENTS	FUNDS AVAILABLE
TIF 15 (CARLYLE GREENMOUNT)	\$3,960,977.01	\$ .00	\$3,960,977.01
TIF 16 (ROUTE 15 WEST CORRI	\$240,233.83	\$60,098.69	\$300,332.52
SPECIAL SERVICE AREA RESERV	\$28,196.85	\$85,406.87	\$113,603.72
SPECIAL SERVICE AREA BONDS,	\$121,847.70	\$77,642.61	\$199,490.31
2011 TIF BONDS I & S	\$35,869.17	\$93,750.00	\$129,619.17
2014 PD PROJECT DEBT SERVIC	\$62,003.56	\$450,826.63	\$512,830.19
2011 Bond Fund I & S	\$934,171.97	\$751,255.74	\$1,685,427.71
POLICE TRUST	\$23,053.36	\$1,057.06	\$24,110.42
NARCOTICS	\$53,564.26	\$1,321.31	\$54,885.57
LOCAL LAW ENFORCEMENT BLOCK	\$180.26	\$ .00	\$180.26
TIF 17 (EAST MAIN STREET )	\$42,214.01	\$266.28	\$42,480.29
TIF 18 (SCHEEL STREET)	\$61,601.89	\$113,168.08	\$174,769.97
TIF 19 (FRANK SCOTT PARKWAY	\$2,685,238.14	\$ .00	\$2,685,238.14
TIF 20 - RT. 15 / S. GREEN	\$33,040.03	\$40,339.31	\$73,379.34
TIF 21 - BELLE VALLEY / PHA	\$63,763.08	\$ .00	\$63,763.08
	=====	=====	=====
Totals	\$25,786,873.67	\$15,796,029.81	\$41,582,903.48

# **SHOPLAND PLAZA BUSINESS DISTRICT**

## **ELIGIBILITY STUDY**

City of Belleville, Illinois

October 5<sup>th</sup>, 2016



Economic Development Resources  
St. Louis, Missouri

## TABLE OF CONTENTS

<b><u>SECTIONS</u></b>	<b><u>PAGE</u></b>
A. Introduction.....	1
B. Statutory Qualifications .....	1
C. Investigation and Analysis of Blighting Factors.....	1
D. The Area Proposed for the Business District .....	2
E. Review of Qualifications of the Proposed Business District.....	2
F. Summary .....	8

<b><u>EXHIBITS</u></b>	<b><u>FOLLOWING PAGE</u></b>
A. Boundary Map .....	1

## SECTION I

### BASIS FOR FINDING AS A BLIGHTED AREA

#### A. Introduction

Business districts are authorized by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 et seq. (the “Business District Development and Redevelopment Law” or the “Law”). The Law sets forth the requirements and procedures for establishing a business district, including making a determination that there exists conditions that cause the business district to be classified as a “Blighted area” and therefore enabling a municipality to impose an additional retailers’ occupation tax, service occupation tax and hotel operators’ occupation tax. The purpose of this report is to provide a document that demonstrates that the area under consideration for designation as a business district is a “Blighted area”, as that term is defined in the Law.

The proposed Shopland Plaza Business District (the “District”) consists of six parcels (and abutting rights-of-way) in the City of Belleville (the “City”), located southwest of the intersection of W. Main Street and Foley Drive. The location of this approximately seven acre District is shown on **Exhibit A – Boundary Map**.

The portion of the City reviewed for this Study meets the eligibility requirements as a “Blighted area”, as found in the Law.

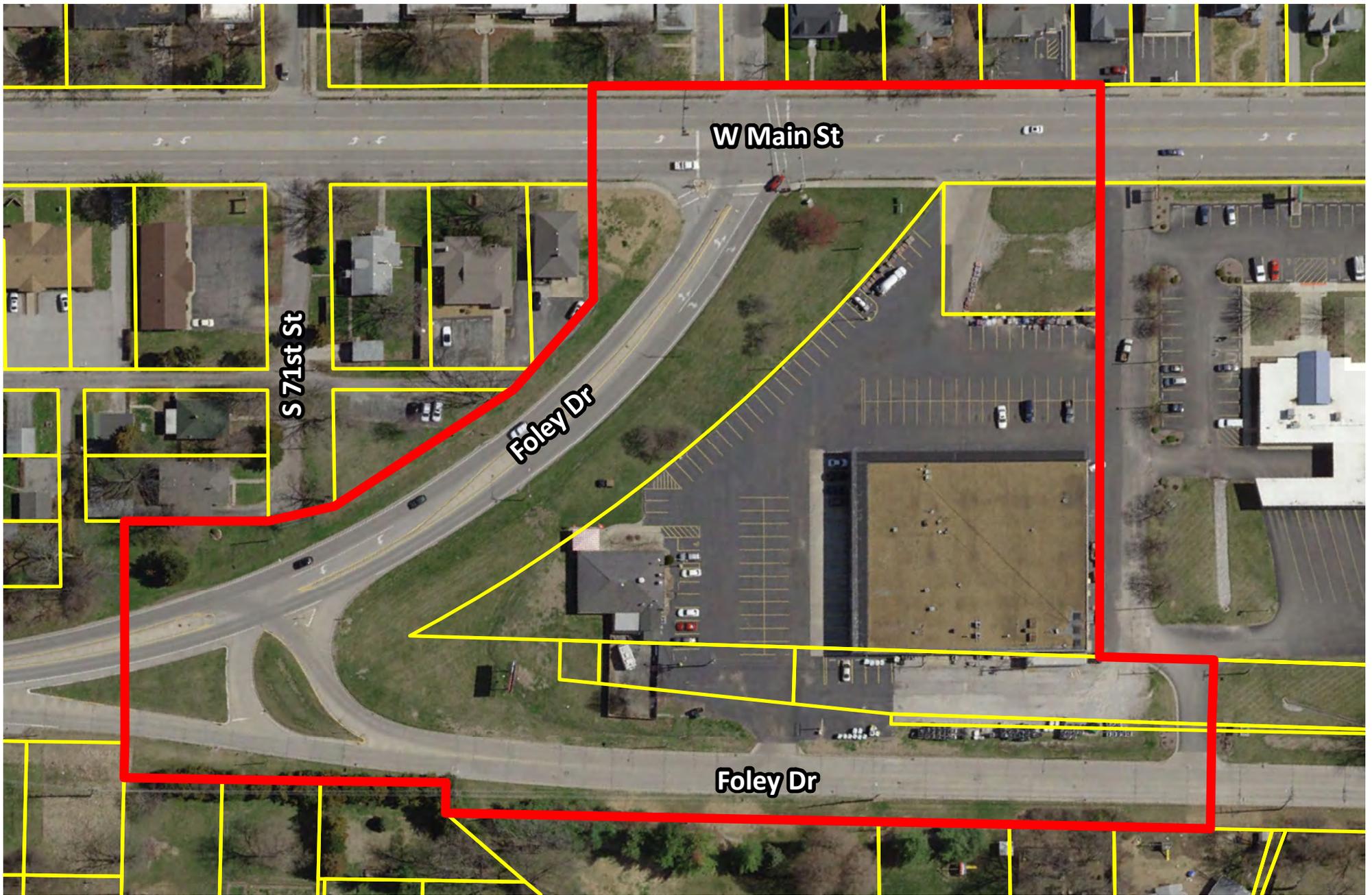
#### B. Statutory Qualifications

A “Blighted area” as defined in the Law means “an area that is a blighted area which, by reason of the predominance of defective, non-existent, or inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire or other causes, or any combination of those factors, retards the provision of housing accommodations or constitutes an economic or social liability, an economic underutilization of the area, or a menace to the public health, safety, morals, or welfare.”

#### C. Investigation and Analysis of Blighting Conditions

In determining whether or not this portion of the City meets the eligibility requirements of the Law, various methods of research and field surveys were utilized. These included:

- Contacts with individuals knowledgeable as to: conditions and history of this portion of the City; age of buildings and site improvements; development patterns; real estate matters and related items. Existing information pertaining to public utilities in this portion of the City was also reviewed, as was information regarding the City on file with St. Clair County; and,



Shopland Plaza Business District  
Business District Eligibility Study  
City of Belleville, Illinois

**EDR**  
Economic Development Resources

-  District Boundary
-  Parcel



0 150 300  
Feet

# EXHIBIT A Boundary Map

- On-site field examinations of conditions within the District were conducted by Economic Development Resources L.L.C. (EDR) in conjunction with members of the City's Building, Fire, Wastewater, and Economic Development, Planning and Zoning departments.

#### **D. The Area Proposed for the Business District**

The area proposed for designation of a business district is approximately seven acres in size, located southwest of the intersection of W. Main Street and Foley Drive. The area contains two buildings and six parcels (and abutting rights-of-way), and is shown on **Exhibit A – Boundary Map**. This area has been found to meet the eligibility requirements as a “Blighted area”.

#### **E. Review of Qualifications of the Proposed Business District**

##### **1. Defective, non-existent or inadequate street layout**

The street layout in the District is inadequate. There are no sidewalks along Foley Drive (Annual Average Daily Traffic of 8,500: IDOT, 2013); such a layout is defective in that it forces pedestrians to walk either in the active driving lanes or in the lawns of property abutting this roadway. Further, there are no pedestrian signals, crosswalk lanes or other pedestrian safety system present where Foley Drive, proper, intersects with the Foley Drive extension of N. 70<sup>th</sup> Street, forcing pedestrians to cross this roadway without the benefit of such safety measures. Moreover, the intersection is defective in that it permits a number of unprotected turning movements, including unprotected left-hand turns from both portions of Foley Drive.

##### **2. Unsanitary or unsafe conditions**

Field research by EDR has identified unsanitary or unsafe conditions throughout the District. Such conditions include, but are not limited to, those enumerated below:

- The lack of sidewalks on Foley Drive, and the faded (in some places missing) pedestrian crosswalk lanes, force pedestrians to cross active driving lanes without the benefit of such pedestrian safety measures;
- The intersection of Foley Drive and the Foley Drive extension of N. 70<sup>th</sup> Street is defective in that it permits a number of unprotected turning movements, including unprotected left-hand turns from both portions of Foley Drive;
- Exposed wiring (with open splices) are present at 6934 W. Main Street;
- City Fire officials identified an excessive use of extension cords powering center aisle display items in the occupied space of 6938 W. Main Street;

- Lack of adequate fire alarm and fire suppression systems, required fire walls, and functional emergency lighting systems throughout 6938 W. Main Street;
- Protective bollards are lacking from the incoming gas service at the southeast corner of 6938 W. Main Street, and from the Carbon Dioxide (CO<sub>2</sub>) tank on the south side of 6980 W. Main Street;
- Penetrations of electrical conduit runs at 6980 W. Main Street are not sealed for fire prevention;
- City officials have determined that aisles through the storage areas, and one outdoor patio at 6980 W. Main Street, are unsafe for emergency ingress and egress;
- Multiple instances of unenclosed and open dumpsters, as well as outdoor storage of miscellaneous site materials in unrestricted portions of the District (including, but not limited to, retail items and rotting wood pallets);
- Utility and light standard poles are located in active driving and parking areas and lack any protective bollards, unsafe for pedestrians and vehicles traversing the District;
- The primary access drive on W. Main Street, as well as driving lanes through the District, lack proper ingress and egress designation;
- Field research showed that there are no storm water sewers in the District. Storm water was observed pooling in parking areas and driveways throughout the District. This condition results in breeding grounds for mosquitoes and other insects.
- The District is at risk of mine subsidence, a condition that is unsafe and endangers the property itself. The *Directory of Coal Mines in Illinois 7.5-Minute Quadrangle Series French Village Quadrangle St. Clair County* provided by the Illinois State Geological Survey (ISGS) and the Illinois Department of Natural Resources (IDNR) reveals that coal mining was conducted beneath the District by Southern Coal, Coke & Mining Co. (and its predecessors) between 1889 and 1936. The entire District is underlain by this unused mine; and,
- Site visits in August 2016 identified 9 light standards in the District that were not working, and significant portions of the District which have little, or no, measureable light (as identified by measuring the light levels throughout the District), resulting in portions of the District having levels of illumination below that recommended by the Illuminating Engineering Society of North America (IESNA) for parking lots, sidewalks, footpaths, and grounds around open parking lots.

### 3. Deterioration of site improvements

Site improvements refer to either buildings on site, or other types of improvements to sites, such as driveways, sidewalks, light fixtures, steps, utilities, retaining walls, etc. Deterioration of buildings includes defects in primary components such as cracked or damaged foundations, frames, or roofs, as well as rotted, damaged or missing secondary building components such as doors, windows, porches, soffits, fascia, gutters and downspouts. Deterioration of other types of site improvements includes surface cracking, crumbling, potholes, depressions, and loose paving material in roadways, alleys, off-street parking areas and surface storage areas, as well as rusting, rotting and damaged retaining walls, utilities in need of repair, and other similar improvements to a site. Field research by EDR has identified deterioration of site improvements throughout the District. Such conditions include, but are not limited to, those enumerated below.

#### **Examples of Building Deterioration**

Examples of building deterioration within the District include, but are not limited to:

##### 6934-6966 W. Main Street

- The roof is damaged throughout, allowing water to infiltrate through open holes, evident by fallen ceiling tiles in the interior spaces;
- Multiple unused HVAC units on the rooftop are rusted;
- Exterior building walls are cracked from the roofline to the foundation;
- There is a hole in the southeast wall above a door, allowing elements to penetrate the interior of the building;
- The wooden framing of a door on the southeast wall has holes in the exterior, and has loose panels and trim;
- Glass windows and doors are cracked and broken;
- Exposed wiring is present along the southwest wall of the building;
- A metal exterior wall on the southeast side of the building is rusted, cracked and crumbling at its base;
- A ventilation outlet on the southeast wall near the base of the building is missing its louvered cover, allowing access to feral animals and the elements; and,

- Portions of the building foundation are cracked and crumbling.

#### 6980 W. Main Street

- The roof of the building is rolling in places;
- Ventilation pipes and exhaust covers on the roof are rusted and have holes present in their exteriors;
- The wood fascia board on the southeast side of the building is cracked and peeling, exposing rotting wood underneath; and,
- The wood wall and paneling on the southeast side of the building is cracked and rotted;

#### Examples of Site Deterioration

- A billboard in the District has deteriorated wooden surfaces;
- The chain link fence on the southeast side the building is rusted and damaged;
- The asphalt and/or pavement of the parking lots, pedestrian walkways, and in the public rights-of-way of Foley Drive and W. Main Street within the District, are cracked, crumbling and have depressions with potholes.

#### **4. Improper Subdivision or Obsolete Platting**

The platting of parcel 07-12.0-210-049 within the District is obsolete in that it failed to create access for ingress and egress to W. Main Street and Foley Drive. Ingress and egress for patrons of this parcel is only available through abutting parcels to the east and west. Further, four of the six parcels in the District are of a limited or narrow size or shape and are, therefore, difficult to develop on a planned basis, and in a manner compatible with contemporary standards and requirements.

#### **5. Existence of conditions which endanger life or property by fire or other causes**

Field research by EDR identified conditions within the District which endanger life or property by fire or other causes. Such conditions include, but are not limited to, those enumerated below:

- The lack of sidewalks on Foley Drive, and the faded (in some places missing) pedestrian crosswalk lanes, force pedestrians to cross active driving lanes without the benefit of such pedestrian safety measures;

- The intersection of Foley Drive and the Foley Drive extension of N. 70<sup>th</sup> Street is defective in that it permits a number of unprotected turning movements, including unprotected left-hand turns from both portions of Foley Drive;
- Exposed wiring (with open splices) are present at 6934 W. Main Street;
- City Fire officials identified an excessive use of extension cords powering center aisle display items in the occupied space of 6938 W. Main Street;
- Lack of adequate fire alarm and fire suppression systems, required fire walls, and functional emergency lighting systems throughout 6938 W. Main Street;
- Protective bollards are lacking from the incoming gas service at the southeast corner of 6938 W. Main Street, and from the Carbon Dioxide (CO<sub>2</sub>) tank on the south side of 6980 W. Main Street;
- Penetrations of electrical conduit runs at 6980 W. Main Street are not sealed for fire prevention;
- City officials have determined that aisles through the storage areas and one outdoor patio at 6980 W. Main Street are unsafe for emergency ingress and egress;
- Multiple instances of unenclosed and open dumpsters, as well as outdoor storage of miscellaneous site materials in unrestricted portions of the District (including, but not limited to, retail items and rotting wood pallets);
- Utility and light standard poles are located in active driving and parking areas and lack any protective bollards, unsafe for pedestrians and vehicles traversing the District;
- The primary access drive on W. Main Street, as well as driving lanes through the District, are lacking proper ingress and egress designation;
- Field research showed that there are no storm water sewers in the District. Storm water was observed pooling in parking areas and driveways throughout the District. This condition results in breeding grounds for mosquitoes and other insects.
- The District is at risk of mine subsidence, a condition that is unsafe and endangers the property itself. The *Directory of Coal Mines in Illinois 7.5-Minute Quadrangle Series French Village Quadrangle St. Clair County* provided by the Illinois State Geological Survey (ISGS) and the Illinois Department of Natural Resources (IDNR) reveals that coal mining was conducted beneath the District by Southern Coal, Coke & Mining Co. (and its predecessors) between 1889 and 1936. The entire District is underlain by this unused mine; and,

- Site visits in August 2016 identified 9 light standards in the District that were not working, and significant portions of the District which have little, or no, measureable light (as identified by measuring the light levels throughout the District), resulting in portions of the District having levels of illumination below that recommended by the Illuminating Engineering Society of North America (IESNA) for parking lots, sidewalks, footpaths, and grounds around open parking lots.
6. **By reason of the predominance of, or any combination of, the abovementioned factors, the area proposed as a business district retards the provision of housing accommodations or constitutes an economic or social liability, an economic underutilization of the area, or a menace to the public health, safety, morals, or welfare.**

#### Economic Liability

The District, through a combination of defective, non-existent or inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, and the existence of conditions which endanger life or property by fire or other causes, constitutes an economic liability to the City, the underlying taxing districts and the owners of the District's property.

These conditions make this portion of Belleville an economic liability to the City in that their existence has constrained investment (and reinvestment) by private enterprise in the District, and limited economic activity within, and tax revenue generated by, the District. Within the District, 16,000 square feet of the total 28,000 square feet (57%) of available building space is vacant (representing eight of the ten total units). These retail spaces have become vacant, and remained vacant, throughout the past ten years. The frequency, extent, and duration of these vacancies (and its impact on the remaining occupied spaces) further exemplifies the lack of investment, and reinvestment, within the District.

Despite the significant locational advantages of the District (positioned on W. Main Street, a major commercial arterial), the City receives less tax revenue than it would reasonably anticipate being available from the District to support the public services, and investment in public improvements and utilities, that it must provide to its citizens and property owners.

In the same manner, the combination of these factors constitutes an economic liability for underlying taxing jurisdictions. These jurisdictions – which rely, in large part, on development on well-situated property (such as that located on a major commercial arterial) to create taxable value that in turn generates the revenues these taxing bodies require to provide adequate services and capital investments – receive less property tax revenue than would reasonably be expected to be produced from the District.

The existence of these factors also constitutes an economic liability for the property owner within the District. Such conditions are disadvantageous to attracting patrons to the commercial activities on the property, and are detrimental to the sale, re-tenanting, reuse and redevelopment of the property (and buildings) as well.

#### Social Liability

The District, through the combination of unsanitary or unsafe conditions, deterioration of site improvements, improper subdivision and obsolete platting, and the existence of conditions which endanger life or property by fire or other causes, as presented in detail in this Eligibility Study, are hazardous to the health, safety and welfare of the public and therefore constitute a social liability.

#### Economic Underutilization

The combination of defective, non-existent or inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, and the existence of conditions which endanger life or property by fire or other causes also cause the economic underutilization of this portion of the community. The presence of these factors has lessened the attractiveness of the District for private investment, as shown, particularly, in the deteriorating conditions of site improvements and excessive vacant commercial spaces within the District.

#### Menace to the Public Health, Safety, Morals or Welfare

Such factors noted above, and others discussed previously, specifically those concerning unsanitary and unsafe conditions, and conditions which endanger life or property by fire or other causes are also likely to cause harm to the public health, safety and welfare; as such, they represent a menace to the public health, safety and welfare.

### **F. Summary**

The proposed District is found to be a “Blighted area”, which by reason of a combination of the above factors, noted throughout this report, constitutes an economic liability, a social liability, an economic underutilization of the area, and a menace to the public health, safety and welfare.



Economic Development Resources  
200 South Hanley Road  
Suite #601  
St. Louis, Missouri 63105

## Jamie Maitret

---

**From:** Annissa McCaskill [amccaskill@belleville.net]  
**Sent:** Thursday, October 06, 2016 2:13 PM  
**To:** 'Jamie Maitret'  
**Subject:** Agenda Item

Jamie- Consideration of waiving of rezoning fees for 1020 Freeburg Avenue.

**REMINDER:** The office of Economic Development, Planning & Zoning has temporarily relocated to 407 E. Lincoln while renovations take place at City Hall. Please see the City of Belleville's website for all department relocations.

Best,

**Annissa G. McCaskill, MPA, AICP**  
Economic Development, Planning and Zoning Director  
City of Belleville, Illinois  
Our Temporary Address: 407 E. Lincoln  
Belleville, Illinois 62220

Phone: 618-233-6518, ext. 1251

Facsimile: 618-355-4209

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

[www.belleville.net](http://www.belleville.net)

# Belleville



*This message may contain confidential and/or proprietary information and is intended for the person/entity to whom it was originally addressed. Any use by others is strictly prohibited.*

# Schaefer-Meyer Seed-Sod Division I, Inc.



3910 Elm Point Road ♦ St. Charles, Missouri 63301 ♦ Phone: 636.947.7173 ♦ Fax: 636.947.7375 ♦ www.schaefermeyer.com

November 20, 2014

Mr. Jason R. Poole  
Assistant Director of Parks and Recreation  
City of Belleville  
510 West Main Street  
Belleville, IL 62220-1509

RE: South Side Park Ball Field Reconstruction

We will provide the necessary labor, equipment and materials to remove the existing infield material, strip the outfield turf, laser grade the entire infield and outfield, install a fully automatic irrigation system, install new infield dirt, reset the bases and plates, incorporate a minimum of 6 tons of calcine clay into the infield skin, install subsurface drainage and surface inlets as described and install turf type fescue sod in the outfield. Per the Specifications and Attachments below.

**Lump Sum \$104,156.00**

## Specifications

Turf area of the field is approximately 43,700 square feet. The skin area is approximately 11,000 square feet.

The existing infield material will be removed to a depth of 6 inches.

The outfield turf shall be treated with Glyphosate and stripped. Stripped debris to be removed from site.

Entire field shall be laser graded to match the existing slope of the field and fence lines. This will result in a smooth even surface. The infield shall slope from the backstop to the outfield at a minimum of 1.5% or less per Addendum 1.

Infield dirt will be installed to a compacted depth of 6 inches.

The pitching mound shall be rebuilt, new bases and plate to be installed. The bull pens shall be rebuilt and new plates and rubbers installed. It will not be necessary to utilize clay in the pitching and batting circles.

A minimum of 5 tons of calcine clay shall be tilled into the top 3 inches of the skin area. The surface shall then be rolled tight. An additional 1.0 ton of calcine clay shall be nail drug into the top 1.0 inch of the skin surface. The surface shall be rolled tight again and an additional 1.0 tons of calcine clay shall be spread evenly over the surface.

--CONTINUED TO NEXT PAGE--

A 6" Hydraway 2000 drain line shall be installed approximately 2' inside the warning track. This drain shall be backfilled with pea gravel. Approximately 40' from the right field foul line this drain shall connect to an HDPE type 8" tee. The outfall of this tee shall run under the fence east to the lake and daylight behind the gabion baskets at the edge of the lake. The other side of the tee shall have a perforated 8" HDPE line, also back filled with pea gravel, running along the inside of the warning and exit through the service gate where it will connect to a new 24" X 24" NDS inlet. This inlet shall be approximately 4' west of the gate post and in a position to collect surface water before it enters the field near this gate. Another 6" Hydraway 2000 drain line shall be installed near 3<sup>rd</sup> base to alleviate water runoff from the street. This shall connect to the line at the warning track.

A fully automated Hunter irrigation system shall be installed. There will be head to head coverage and duster heads for the infield are included. Per the Alternate the water source will be the pond to the east of the field. A water source from the City Main water line for a lake fill is included. The City is to provide power for the irrigation controller within 50' of the field. The irrigation controller shall be secured in an approved box. In addition the City is to provide power for the lake pump.

All necessary permits are included.

Prevailing wages rates apply.

The project is tax exempt and the City will provide the current tax exempt certificate.

The attached terms and conditions apply.

#### Schedule of Values

Mobilization	\$ 5,400.00
Demo/Removal of Existing Infield and Turf	\$12,800.00
Install New Infield Material	\$18,190.00
Install Irrigation and Lake Pump	\$40,306.00
Install Drainage	\$ 8,400.00
Laser Grade, Install Bases and Sod	<u>\$19,060.00</u>
	\$104,156.00

#### Project Completion

Substantial completion will be on or before May 29, 2015. Final completion no later than June 12, 2015.

--CONTINUED TO NEXT PAGE--

**NOTES:**

- All work is guaranteed. Please refer to Line # 9 of attached Terms & Conditions.
- No maintenance is included.
- Schaefer-Meyer Seed Sod Div. I, Inc. is a proud member of Missouri Local 110, Landscapers Union, and our employees will perform all above work for above pricing and be paid Illinois prevailing wages while working on this project. If additional Illinois Union help is required by the owner, the City of Belleville Illinois will pay any additional costs which may arise with any Illinois Unions.

We appreciate this opportunity and look forward to working with you.

Please sign and return originals, making copies for your records.

_____	Date of Acceptance: _____
Dave Stein	
Schaefer-Meyer Seed Sod Div. I, Inc.	City of Belleville, IL



# Schaefer-Meyer Seed-Sod Division I, Inc.



3910 Elm Point Road ♦ St. Charles, Missouri 63301 ♦ Phone: 636.947.7173 ♦ Fax: 636.947.7375 ♦ [www.schaefermeyer.com](http://www.schaefermeyer.com)

<b>Title:</b> South Side Park Ball Field Renovation Date: October 10, 2016		<b>Location:</b> Belleville, Illinois
<b>Contact:</b> David Stein	<b>Phone:</b> (636) 947-7173	<b>Email:</b> dstein@schaefermeyer.com
<b>Architect:</b> N/A	<b>Owner:</b> City of Belleville Parks & Recreation	
<b>Addendum No. 1</b>		
<b>Project Completion:</b>		
Substantial completion will be on or before May 29, 2015. Final completion no later June 12, 2015.		
<b>Is to struck and replaced with:</b>		
Substantial completion will be on or before April 15, 2017. Final completion no later May 5, 2017.		



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

**CITY OF BELLEVILLE, ILLINOIS**

FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

APRIL 30, 2016

233 East Center Drive, P.O. Box 416  
Alton, Illinois 62002  
(618) 465-7717 Fax (618) 465-7710

80 Edwardsville Professional Park  
Edwardsville, Illinois 62025  
(618) 656-2146 Fax (618) 656-2147

One Westbury Drive, Suite 420  
St. Charles, Missouri 63301  
(636) 723-7611 Fax (636) 947-4558



www.cjsco.com

**CITY OF BELLEVILLE, ILLINOIS**

TABLE OF CONTENTS  
APRIL 30, 2016

	<u>Page</u>
<b>Independent Auditor's Report</b>	1 - 3
<b>Management's Discussion and Analysis</b>	4 - 12
<b>Basic Financial Statements:</b>	
Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Statement of Assets, Liabilities and Fund Balances Arising From Modified Cash Basis Transactions - Governmental Funds	15
Reconciliation of the Statement of Assets, Liabilities and Fund Balances Arising From Modified Cash Basis Transactions to the Statement of Net Position	16
Statement of Revenues and Expenditures Arising From Modified Cash Basis Transactions - Governmental Funds	17
Reconciliation of the Statement of Revenues and Expenditures Arising From Modified Cash Basis Transactions to the Statement of Activities	18
Statement of Net Position – Proprietary Funds	19
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	20
Statement of Cash Flows – Proprietary Funds	21
Statement of Plan Net Position – Pension Trust Funds	22
Statement of Changes in Plan Net Position – Pension Trust Funds	23
Notes to Financial Statements	24 – 56
<b>Required Supplementary Information/Other Information:</b>	
Budgetary Comparison Schedule (Modified Cash Basis):	
General Fund	57 - 61
Tax Increment Financing Fund	62
PD Project Construction Fund	63
Schedules of Police and Firemen's Net Pension Liability and Related Information	64 - 69
Schedule of Illinois Municipal Retirement Funding Progress and Employer Contributions	70 - 71
Schedule of Post-Employment Healthcare Funding Progress and Employer Contributions	72

**CITY OF BELLEVILLE, ILLINOIS**

TABLE OF CONTENTS  
APRIL 30, 2016

	<u>Page</u>
<b>Other Supplementary Information:</b>	
Combining Fund Financial Statements:	
Combining Statement of Assets, Liabilities and Fund Balances Arising from Modified Cash Basis Transactions - Nonmajor Governmental Funds	73
Combining Statement of Revenues and Expenditures Arising From Modified Cash Basis Transactions - Nonmajor Governmental Funds	74
Combining Statement of Assets, Liabilities and Fund Balances Arising from Modified Cash Basis Transactions - Nonmajor Special Revenue Governmental Funds	75
Combining Statement of Revenues and Expenditures Arising From Modified Cash Basis Transactions - Nonmajor Special Revenue Governmental Funds	76
Combining Statement of Net Position - Internal Service Funds	77
Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service Funds	78
Combining Statement of Plan Net Position - Pension Trust Funds	79
Combining Statement of Changes in Plan Net Position - Pension Trust Funds	80
 Schedule of Assessed Valuation, Tax Rates, Extensions and Collections	 81
 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 <i>Government Auditing Standards</i>	   82 - 83
 Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required By the Uniform Guidance	   84 - 85

**CITY OF BELLEVILLE, ILLINOIS**

TABLE OF CONTENTS  
APRIL 30, 2016

	<u>Page</u>
<b>Other Supplementary Information (Continued):</b>	
Schedule of Expenditures of Federal Awards	86
Notes to the Schedule of Expenditures of Federal Awards	87
Schedule of Findings and Questioned Costs	88
Schedule of Prior Year Findings and Questioned Costs	89



## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor  
and Members of the City Council  
City of Belleville, IL

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Belleville, Illinois as of and for the year ended April 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the governmental funds financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the governmental fund financial statements in the circumstances. Management is also responsible for the preparation and fair presentation of the business-type, proprietary fund and fiduciary fund financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible 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 error or fraud.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Basis for Adverse Opinion on Governmental Activities**

The City has not recorded fixed assets or infrastructure in the governmental activities and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those assets be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net assets, and expenses of the governmental activities is not reasonably determinable.

### **Adverse Opinion**

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to previously do not present fairly the financial position of the governmental activities of the City of Belleville, Illinois as of April 30, 2016 or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities (accrual basis), each major governmental fund (modified cash), each major enterprise fund (accrual basis) and the aggregate remaining fund information of the City of Belleville, Illinois as of April 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

### **Change in Accounting Principle**

As discussed in Note 13 to the financial statements, in 2016 the City of Belleville adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The governmental fund financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### **Other Matters**

#### *Required Supplementary Information/Other Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 4 to 12), budgetary comparison information (pages 57 to 63) and schedules of funding progress and pension related information (pages 64 to 72) 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Belleville, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The combining and individual nonmajor fund financial statements, other schedule, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2016 on our consideration of the City of Belleville, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 of Belleville, Illinois' internal control over financial reporting and compliance.

C. J. Schlem / Co. LLC  
Certified Public Accountants  
Alton, Illinois  
September 16, 2016

# **CITY OF BELLEVILLE, ILLINOIS**

## **Management's Discussion and Analysis**

For the fiscal year ended April 30, 2016

As management of the City of Belleville, Illinois (the City) we offer readers of the City's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended April 30, 2016.

### **FINANCIAL HIGHLIGHTS**

The following are a few of the financial highlights presented in the accompanying financial statements for the City of Belleville for the fiscal year ended April 30, 2016.

- The City's Governmental Funds fund balance increased by over \$1.2 million due to the planned issuance of a second phase of bonds to complete the Police Department and City Hall renovation projects.
- At the end of fiscal year 2016, unassigned fund balance for the General Fund was \$3,211,898 or 11.61% of total General Fund expenditures for the year.
- Net position of the City's business-type activities increased by \$367,021 during fiscal year 2016.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the City's basic financial statements. There are three components to the basic statements:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The government-wide financial statements exclude fiduciary fund activities.

The statement of net position presents information on the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Please note that currently the statement of net assets presents the business-type activities on the accrual basis, and the governmental activities on the modified cash basis.

# CITY OF BELLEVILLE, ILLINOIS

## Management's Discussion and Analysis

For the fiscal year ended April 30, 2016

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. This statement demonstrates the degree to which the direct expenses of a given function are offset by program revenues, and it presents the general revenues separately.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, sanitation, cemetery, health and welfare, economic development and community services. The business-type activities include sewer operations.

The government-wide financial statements can be found on pages 13 and 14 of this report.

### FUND FINANCIAL STATEMENTS

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

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

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

The City of Belleville maintains eighteen individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for three major funds: General Fund, Tax Increment Financing Fund, and Police Department Project Construction Fund. Data from the other governmental funds are combined into a single, aggregated presentation called "Other Governmental Funds." Individual fund data for each of these nonmajor governmental

# CITY OF BELLEVILLE, ILLINOIS

## Management's Discussion and Analysis

For the fiscal year ended April 30, 2016

funds is provided in the form of combining schedules in the other supplementary information section of this report.

The City adopts an annual budget for all governmental funds. Budgetary comparison schedules for the major funds have been provided to demonstrate legal compliance with the adopted budget.

The governmental fund financial statements can be found on pages 15 and 17 of this report.

**Proprietary funds.** Enterprise funds are used to report the same functions and the same type of information presented as business-type activities in the government-wide financial statements. The City of Belleville uses an enterprise fund to account for its sewer operations.

The basic proprietary fund financial statements can be found on pages 19, 20 and 21 of this report.

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

The fiduciary fund financial statements can be found on pages 22 and 23 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 24 of this report.

**Required supplementary information/other information.** In addition to the basic financial statements and accompanying notes, certain required supplementary information/other information can be found on pages 57 through 72 of this report.

**Other supplementary information.** The combining and individual fund statements, referred to earlier in connection with nonmajor governmental funds, are presented immediately following the required supplementary information/other information. Combining and individual fund statements and schedules can be found on pages 73 through 80 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The City currently does not fully present its financial statements under the reporting model pursuant to Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Management is working towards becoming fully compliant with this reporting model over the next two years.

# CITY OF BELLEVILLE, ILLINOIS

## Management's Discussion and Analysis

For the fiscal year ended April 30, 2016

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, because we do not follow the GASB 34 model of reporting, long-term capital assets, such as City-owned infrastructure, are not recorded for the governmental activities. Because these figures are not reported, liabilities for the governmental activities exceeded the assets by \$49,770,969 at the close of the most recent fiscal year (April 30, 2016).

The condensed statement of net position is as follows:

	Governmental Activities		Business-type Activities		Total	
	April 30, 2016	April 30, 2015	April 30, 2016	April 30, 2015	April 30, 2016	April 30, 2015
<b>ASSETS</b>						
Current and other assets	\$ 26,334,062	\$ 25,252,949	\$ 9,702,180	\$ 10,753,872	\$ 36,036,242	\$ 36,006,821
Capital assets, net	33,750	33,750	88,334,991	82,435,327	88,368,741	82,469,077
Total assets	<u>26,367,812</u>	<u>25,286,699</u>	<u>98,037,171</u>	<u>93,189,199</u>	<u>124,404,983</u>	<u>118,475,898</u>
<b>LIABILITIES</b>						
Long-term liabilities	76,089,335	69,912,541	49,519,814	47,791,207	125,609,149	117,703,748
Other liabilities	49,446	36,993	5,088,556	2,336,212	5,138,002	2,373,205
Total liabilities	<u>76,138,781</u>	<u>69,949,534</u>	<u>54,608,370</u>	<u>50,127,419</u>	<u>130,747,151</u>	<u>120,076,953</u>
<b>NET POSITION</b>						
Invested in capital assets, net of related debt	-	-	36,832,639	36,991,518	36,832,639	36,991,518
Restricted	14,707,926	15,067,266	-	-	14,707,926	15,067,266
Unrestricted	(64,478,895)	(59,730,101)	6,596,162	6,070,262	(57,882,733)	(53,659,839)
Total net position	<u>\$ (49,770,969)</u>	<u>\$ (44,662,835)</u>	<u>\$ 43,428,801</u>	<u>\$ 43,061,780</u>	<u>\$ (6,342,168)</u>	<u>\$ (1,601,055)</u>

Restricted net position represents resources that are subject to external restrictions on how they may be used. Unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in one of the two categories of net position for its governmental activities and both categories of net position for its business-type activities. The negative amount of unrestricted net position in governmental activities is due to outstanding long-term debt and not recording fixed assets.

The City of Belleville's net position decreased by \$4,741,113 during fiscal year 2016.

Please note that the net position shown as of April 30, 2015 has decreased by \$298,177 from what was shown in the prior year's report due to the implementation of GASB 68 in the current year.

**Governmental activities.** Governmental activities decreased the City's presented net position by \$5,108,134. This is mainly due to additional debt incurred from a second phase of bonds to complete the Police Department and City Hall renovation projects, as well as the City choosing to spend down some of its tax increment financing district funds on various projects.

# CITY OF BELLEVILLE, ILLINOIS

## Management's Discussion and Analysis

For the fiscal year ended April 30, 2016

Revenues stayed fairly level, only increasing in total by \$182,502 from fiscal year 2015 to 2016, with the largest increase of a single line item coming from property taxes. Total expenditures increased in total by \$3,043,791 from 2015 to 2016, which included over \$6 million of expenditure towards the new Police Department building.

**Business-type activities.** Business-type activities increased the City's net position by \$367,021. A large portion of the debt incurred for this sewer plant projects is beginning to be paid back, which has increased debt service payments significantly over the past few years. Sewer rates are reviewed each year to insure that revenues keep up with inflation as expenses do. The condensed statement of activities is as follows:

	Governmental Activities		Business-type Activities		Total	
	For The Year Ended April 30, 2016	For The Year Ended April 30, 2015	For The Year Ended April 30, 2016	For The Year Ended April 30, 2015	For The Year Ended April 30, 2016	For The Year Ended April 30, 2015
<b>REVENUES</b>						
Program revenues:						
Charges for services	\$ 6,261,854	\$ 6,351,520	\$ 8,189,302	\$ 7,689,784	\$ 14,451,156	\$ 14,041,304
Operating grants	800	175,664			800	175,664
Capital grants	245,080	1,192,393	-	-	245,080	1,192,393
General revenues:						
Property taxes	19,445,080	18,921,748	-	-	19,445,080	18,921,748
Sales and use tax	13,483,719	13,161,594	-	-	13,483,719	13,161,594
Replacement tax	435,497	429,859	-	-	435,497	429,859
State income taxes	4,749,280	4,319,054	-	-	4,749,280	4,319,054
Motor fuel taxes	1,175,340	1,103,930	-	-	1,175,340	1,103,930
Telecommunications taxes	1,231,190	1,222,349	-	-	1,231,190	1,222,349
Utility taxes	3,430,672	3,375,429	-	-	3,430,672	3,375,429
Gaming tax	209,443	172,759	-	-	209,443	172,759
Other local taxes	122,648	48,428	-	-	122,648	48,428
Investment earnings	52,757	38,465	10,977	18,461	63,734	56,926
Miscellaneous	15,227	37,893	-	-	15,227	37,893
Transfers	(1,300,000)	(1,175,000)	1,300,000	1,175,000	-	-
Total revenues	<u>49,558,587</u>	<u>49,376,085</u>	<u>9,500,279</u>	<u>8,883,245</u>	<u>59,058,866</u>	<u>58,259,330</u>
<b>EXPENSES</b>						
Governmental activities:						
General government	6,544,560	6,991,004	-	-	6,544,560	6,991,004
Public safety	23,272,221	19,486,568	-	-	23,272,221	19,486,568
Public works	6,267,146	5,671,889	-	-	6,267,146	5,671,889
Sanitation	2,347,169	2,354,967	-	-	2,347,169	2,354,967
Cemetery	245,278	289,808	-	-	245,278	289,808
Health and welfare	865,764	817,029	-	-	865,764	817,029
Development	7,507,115	7,624,072	-	-	7,507,115	7,624,072
Cultural and recreational	3,270,985	4,581,192	-	-	3,270,985	4,581,192
Interest on long-term debt	4,346,483	3,806,401	-	-	4,346,483	3,806,401
Business-type activities:						
Waterworks and sewerage	-	-	9,133,258	8,793,803	9,133,258	8,793,803
Nonmajor	-	-	-	-	-	-
Total expenses	<u>54,666,721</u>	<u>51,622,930</u>	<u>9,133,258</u>	<u>8,793,803</u>	<u>63,799,979</u>	<u>60,416,733</u>
Change in net position	(5,108,134)	(2,246,845)	367,021	89,442	(4,741,113)	(2,157,403)
Net position - beginning	(44,662,835)	(42,415,990)	43,061,780	42,972,338	(1,601,055)	556,348
Net position - ending	<u>\$ (49,770,969)</u>	<u>\$ (44,662,835)</u>	<u>\$ 43,428,801</u>	<u>\$ 43,061,780</u>	<u>\$ (6,342,168)</u>	<u>\$ (1,601,055)</u>

## FUNDS FINANCIAL ANALYSIS

As noted earlier, the City of Belleville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

# CITY OF BELLEVILLE, ILLINOIS

## Management's Discussion and Analysis

For the fiscal year ended April 30, 2016

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

At the end of fiscal year 2016, the City's governmental funds reported combined ending fund balances of \$26,718,225, an increase of \$1,208,163 in comparison with the prior year. This increase was mainly due to the issuance of a second phase of bonds to continue renovations to the building to become the future Police Department, and complete City Hall renovations. Approximately 12.02% of this total amount (\$3,211,898) constitutes unassigned fund balance, which is available for spending at the City's discretion. \$14,707,926 (55.05% of the total governmental funds fund balance) has been restricted externally for specific purposes by either creditors or external legislation. The remainder of the fund balance is either nonspendable, meaning it is not in spendable form, or committed, which means there have been constraints placed on the spending of these funds by the City. The large committed fund balance at the end of fiscal year 2016 (\$8,709,236) is mainly due to the remaining proceeds of the bond issues done for the Police Department and City Hall projects.

The General Fund is the chief operating fund of the City of Belleville. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$3,211,898. As a measure of the General Fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Unassigned fund balance represents 11.61% of total General Fund expenditures.

The fund balance of the City's General Fund decreased by \$600,372 during the current fiscal year. The decrease was expected, as the main reason was there were 27 payrolls in the current year, instead of the normal 26, because of the way the biweekly payrolls fell on the calendar. One payroll in the General Fund typically ranges from \$650,000 - \$700,000.

The Tax Increment Financing (TIF) Fund is a major special revenue fund of the City. Its resources are to be used for leveraging development within the boundaries of the City's 19 tax increment financing districts. At the end of the current fiscal year, the fund balance of the TIF fund was \$9,006,245, which is a decrease of \$1,133,398 compared to 2015.

The Police Department (PD) Project Construction Fund is also a major special revenue fund of the City. This fund was created in fiscal year 2015 to account for the bond proceeds received for and the money spent on the Police Department and City Hall renovation projects, as previously discussed.

**Proprietary funds.** The City of Belleville's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

# CITY OF BELLEVILLE, ILLINOIS

## Management's Discussion and Analysis

For the fiscal year ended April 30, 2016

Unrestricted net position of the sewer fund at the end of the year amounted to \$6,596,162, an increase of \$525,900 from the prior year. Factors concerning the finances of this fund have already been addressed in the discussion of the City's business-type activities.

### GENERAL FUND BUDGETARY HIGHLIGHTS

The fiscal year 2016 expenditure budget for the City's General Fund represents an original budget of \$28,399,240. Actual expenditures in the general fund were \$27,163,930, which is \$1,496,810 less than the final, amended budgeted.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

The City of Belleville's recorded investment in capital assets for its governmental and business-type activities as of April 30, 2016, amounts to \$88,368,741, net of accumulated depreciation. The investment in capital assets generally includes land, buildings and improvements, equipment, vehicles and infrastructure, but as noted above, the City does not follow the GASB 34 model of reporting, and therefore does not record all capital assets of the governmental funds, which is assumed to be a significant figure. The total increase in the recorded capital assets for the current year was \$5,899,664 or 7.15% (entirely for business-type activities.)

The major portion of the increase for business-type activities was due to the sewer plant expansion and combined sewer overflow projects, which are being funded by low-interest loans from the Illinois Environmental Protection Agency (IEPA). The City's capital assets, net of depreciation, are as follows:

	Governmental Activities		Business-type Activities		Total	
	April 30, 2016	April 30, 2015	April 30, 2016	April 30, 2015	April 30, 2016	April 30, 2015
Land	\$ 33,750	\$ 33,750	\$ 1,104,046	\$ 1,104,046	\$ 1,137,796	\$ 1,137,796
Construction in progress	-	-	7,043,391	2,697,789	7,043,391	2,697,789
Buildings and improvement	-	-	53,316,160	54,787,534	53,316,160	54,787,534
Vehicles and equipment	-	-	260,108	364,647	260,108	364,647
Distribution and collection systems	-	-	26,611,286	23,481,311	26,611,286	23,481,311
Total capital assets	\$ 33,750	\$ 33,750	\$ 88,334,991	\$ 82,435,327	\$ 88,368,741	\$ 82,469,077

For government-wide financial presentation, all depreciable capital assets were depreciated from acquisition date to the end of fiscal year 2016. Fund financial statements record capital asset purchases as expenditures. Additional information on the City's capital assets can be found in Note 3 on page 35 of this report.

**CITY OF BELLEVILLE, ILLINOIS**

Management's Discussion and Analysis

For the fiscal year ended April 30, 2016

**Long-term Debt**

At the end of fiscal year 2016, the City of Belleville had total long-term debt obligations for governmental and business-type activities in the amount of \$126,193,412 compared to \$119,248,052 at the end of fiscal year 2015. During 2016, the City made scheduled debt service payments. General obligation bonds are backed by the full faith and credit of the City.

	Governmental Activities		Business-type Activities		Total	
	April 30, 2016	April 30, 2015	April 30, 2016	April 30, 2015	April 30, 2016	April 30, 2015
Special Service Area Bonds						
Series 2006	\$ 895,000	\$ 955,000	\$ -	\$ -	\$ 895,000	\$ 955,000
Tax Increment Refunding Bonds						
Series 2007A	14,600,000	15,005,000	-	-	14,600,000	15,005,000
Taxable Business District Bonds						
Series 2007B	6,505,000	6,555,000	-	-	6,505,000	6,555,000
G.O. Refunding Bonds						
Series 2009	147,980	157,946	2,302,020	2,457,054	2,450,000	2,615,000
G.O. Bonds						
Series 2011A	5,000,000	5,000,000	-	-	5,000,000	5,000,000
G.O. Refunding Bonds						
Series 2011B	2,525,751	3,459,582	634,248	1,260,418	3,159,999	4,720,000
SWIDA Revenue Bonds						
Series 2011A	15,175,000	15,175,000	-	-	15,175,000	15,175,000
SWIDA Revenue Bonds						
Series 2011B	1,560,000	1,560,000	-	-	1,560,000	1,560,000
SWIDA Taxable Revenue						
Bonds, Series 2011C	4,510,000	4,875,000	-	-	4,510,000	4,875,000
G.O. Refunding Bonds						
Series 2012	6,825,000	6,860,000	-	-	6,825,000	6,860,000
G.O. Bonds						
Series 2014	9,195,000	9,495,000	-	-	9,195,000	9,495,000
G.O. Bonds						
Series 2015	8,030,000	-	-	-	8,030,000	-
Notes Payable	438,156	-	45,924,127	44,811,052	46,362,283	44,811,052
Capital Leases	682,448	815,013	-	-	682,448	815,013
Net Pension Liability	-	-	1,243,682	806,987	1,243,682	806,987
<b>Total Debt</b>	<u>\$ 76,089,335</u>	<u>\$ 69,912,541</u>	<u>\$ 50,104,077</u>	<u>\$ 49,335,511</u>	<u>\$ 126,193,412</u>	<u>\$ 119,248,052</u>

During fiscal year 2016, the City issued the Series 2015 General Obligation Bonds to pay for the renovations to the new Police Department building, and City Hall renovations. The City also issued over \$3,000,000 of new debt through the IEPA's low interest revolving loan fund for the sewer fund improvements.

Additional information regarding the City's long-term debt can be found in Note 4 on pages 35 through 41 of this report.

**CITY OF BELLEVILLE, ILLINOIS**

Management's Discussion and Analysis

For the fiscal year ended April 30, 2016

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Belleville, Director of Finance, 101 South Illinois Street, Belleville, IL 62220.

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF NET POSITION  
 (BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)  
 (GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)  
 APRIL 30, 2016

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	\$ 26,041,173	\$ 8,055,789	\$ 34,096,962
Investments	237,474	-	237,474
Receivables (Net of allowance for uncollectible):			
Accounts	-	1,419,987	1,419,987
Interest/Other	55,415	15,000	70,415
Prepaid Expenses	-	65,070	65,070
Inventory	-	146,334	146,334
Capital Assets:			
Land	33,750	1,104,046	1,137,796
Buildings and Improvements	-	58,828,872	58,828,872
Equipment	-	1,019,852	1,019,852
Vehicles	-	1,223,206	1,223,206
Infrastructure	-	50,388,096	50,388,096
Construction in Progress	-	7,043,391	7,043,391
Accumulated Depreciation	-	<u>(31,272,472)</u>	<u>(31,272,472)</u>
Net Capital Assets	<u>33,750</u>	<u>88,334,991</u>	<u>88,368,741</u>
Total Assets	<u>26,367,812</u>	<u>98,037,171</u>	<u>124,404,983</u>
<b><u>Deferred Outflows of Resources</u></b>			
Future Pension Expense	-	433,315	433,315
Loss on Bond Refunding	-	<u>150,948</u>	<u>150,948</u>
Total Deferred Outflows of Resources	-	<u>584,263</u>	<u>584,263</u>
<b><u>Liabilities</u></b>			
Accounts Payable	49,446	4,212,537	4,261,983
Accrued Payroll and Benefits	-	387,963	387,963
Accrued Interest Payable	-	237,258	237,258
Deferred Revenue	-	250,798	250,798
Noncurrent Liabilities:			
Due Within One Year	7,919,781	3,153,126	11,072,907
Due in More Than One Year	<u>68,169,554</u>	<u>46,950,951</u>	<u>115,120,505</u>
Total Liabilities	<u>76,138,781</u>	<u>55,192,633</u>	<u>131,331,414</u>
<b><u>Net Position</u></b>			
Net Investment in Capital Assets	-	36,832,639	36,832,639
Restricted	14,707,926	-	14,707,926
Unrestricted	<u>(64,478,895)</u>	<u>6,596,162</u>	<u>(57,882,733)</u>
Total Net Position	<u>\$ (49,770,969)</u>	<u>\$ 43,428,801</u>	<u>\$ (6,342,168)</u>

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF ACTIVITIES  
 (BUSINESS-TYPE ACTIVITIES - ACCRUAL BASIS)  
 (GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)  
 FOR THE YEAR ENDED APRIL 30, 2016

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities:</b>							
General Government	\$ 6,544,560	\$ 1,789,551	\$ 800	\$ -	\$ (4,754,209)		\$ (4,754,209)
Public Safety	23,272,221	781,218	-	-	(22,491,003)		(22,491,003)
Public Works	6,267,146	20,594	-	245,080	(6,001,472)		(6,001,472)
Sanitation	2,347,169	2,971,914	-	-	624,745		624,745
Cemetery	245,278	38,965	-	-	(206,313)		(206,313)
Health and Welfare	865,764	-	-	-	(865,764)		(865,764)
Development	7,507,115	104,047	-	-	(7,403,068)		(7,403,068)
Cultural and Recreational	3,270,985	555,565	-	-	(2,715,420)		(2,715,420)
Interest on Long-term Debt	4,346,483	-	-	-	(4,346,483)		(4,346,483)
<b>Total Governmental Activities</b>	<b>54,666,721</b>	<b>6,261,854</b>	<b>800</b>	<b>245,080</b>	<b>(48,158,987)</b>		<b>(48,158,987)</b>
<b>Business-type Activities:</b>							
Waterworks and Sewerage	9,133,258	8,189,302	-	-		\$ (943,956)	(943,956)
<b>Total Business-type Activities</b>	<b>9,133,258</b>	<b>8,189,302</b>	<b>-</b>	<b>-</b>	<b></b>	<b>(943,956)</b>	<b>(943,956)</b>
<b>Total Government</b>	<b>\$ 63,799,979</b>	<b>\$ 14,451,156</b>	<b>\$ 800</b>	<b>\$ 245,080</b>	<b>(48,158,987)</b>	<b>(943,956)</b>	<b>(49,102,943)</b>
<b>General Revenues:</b>							
Property Tax, Levied for General Purposes					19,445,080		19,445,080
Sales and Use Tax					13,483,719		13,483,719
Income Tax					4,749,280		4,749,280
Corporate Personal Property Tax					435,497		435,497
Motor Fuel Tax					1,175,340		1,175,340
Telecommunications Tax					1,231,190		1,231,190
Gaming Tax					209,443		209,443
Other Local Tax					122,648		122,648
Utility Tax					3,430,672		3,430,672
Investment Earnings					52,757	10,977	63,734
Miscellaneous					15,227	-	15,227
Transfers					(1,300,000)	1,300,000	-
<b>Total General Revenues and Transfers</b>					<b>43,050,853</b>	<b>1,310,977</b>	<b>44,361,830</b>
<b>Change in Net Position</b>					<b>(5,108,134)</b>	<b>367,021</b>	<b>(4,741,113)</b>
<b>Net Position - Beginning, as Restated</b>					<b>(44,662,835)</b>	<b>43,061,780</b>	<b>(1,601,055)</b>
<b>Net Position - Ending</b>					<b>\$ (49,770,969)</b>	<b>\$ 43,428,801</b>	<b>\$ (6,342,168)</b>

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF ASSETS, LIABILITIES AND  
 FUND BALANCES ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
 GOVERNMENTAL FUNDS  
 APRIL 30, 2016

	<u>General Fund</u>	<u>Tax Increment Financing Fund</u>	<u>PD Project Construction Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>					
Cash and Cash Equivalents	\$ 2,486,386	\$ 8,950,830	\$ 8,471,424	\$ 5,757,434	\$ 25,666,074
Investments	-	-	-	237,474	237,474
Note Receivable	-	55,415	-	-	55,415
Due From Other Funds	774,958	-	-	-	774,958
Other Assets	-	-	-	33,750	33,750
Total Assets	<u>\$ 3,261,344</u>	<u>\$ 9,006,245</u>	<u>\$ 8,471,424</u>	<u>\$ 6,028,658</u>	<u>\$ 26,767,671</u>
 <u>Liabilities and Fund Equity</u>					
Liabilities:					
Accrued Expenses and Other Liabilities	\$ 49,446	\$ -	\$ -	\$ -	\$ 49,446
Total Liabilities	<u>49,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,446</u>
 Fund Balances:					
Nonspendable	-	55,415	-	33,750	89,165
Restricted	-	8,950,830	-	5,757,096	14,707,926
Committed	-	-	8,471,424	237,812	8,709,236
Unassigned	3,211,898	-	-	-	3,211,898
Total Fund Balances	<u>3,211,898</u>	<u>9,006,245</u>	<u>8,471,424</u>	<u>6,028,658</u>	<u>26,718,225</u>
Total Liabilities and Fund Balances	<u>\$ 3,261,344</u>	<u>\$ 9,006,245</u>	<u>\$ 8,471,424</u>	<u>\$ 6,028,658</u>	<u>\$ 26,767,671</u>

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

CITY OF BELLEVILLE, ILLINOIS

RECONCILIATION OF THE STATEMENT OF ASSETS,  
LIABILITIES AND FUND BALANCES ARISING FROM MODIFIED  
CASH BASIS TRANSACTIONS TO THE STATEMENT OF NET POSITION  
FOR THE YEAR ENDED APRIL 30, 2016

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 26,718,225
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(76,089,335)
Internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole.	<u>(399,859)</u>
Net position of governmental activities	<u>\$ (49,770,969)</u>

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF REVENUES AND EXPENDITURES  
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED APRIL 30, 2016

	<u>General Fund</u>	<u>Tax Increment Financing Fund</u>	<u>PD Project Construction Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>					
Property Tax	\$ -	\$ 15,340,095	\$ -	\$ 3,796,848	\$ 19,136,943
Utility Tax	3,430,672	-	-	-	3,430,672
Intergovernmental	15,995,217	3,062,656	-	2,472,475	21,530,348
Local Tax	-	-	-	97,529	97,529
Licenses, Permits and Fees	1,646,803	-	-	-	1,646,803
Charges for Services	3,073,448	-	-	484,015	3,557,463
Fines and Forfeitures	301,196	-	-	14,048	315,244
Investment Earnings	4,598	15,843	14,911	16,834	52,186
Contributions	6,164	-	-	51,141	57,305
Reimbursements/Miscellaneous	580,413	104,047	-	40,926	725,386
<b>Total Revenues</b>	<u>25,038,511</u>	<u>18,522,641</u>	<u>14,911</u>	<u>6,973,816</u>	<u>50,549,879</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General Government	4,038,383	-	-	1,985,415	6,023,798
Public Safety	16,050,543	-	-	-	16,050,543
Public Works	2,031,182	-	-	601,947	2,633,129
Sanitation	2,337,399	-	-	-	2,337,399
Cemetery	236,848	-	-	-	236,848
Health and Welfare	865,764	-	-	-	865,764
Development	765,363	6,678,199	-	-	7,443,562
Cultural and Recreational	789,970	-	-	2,123,655	2,913,625
Capital Outlay	301,965	3,821,305	6,650,413	618,323	11,392,006
<b>Debt Service:</b>					
Principal	204,983	946,379	-	1,610,000	2,761,362
Interest and Charges	47,507	3,534,222	102,900	1,021,737	4,706,366
<b>Total Expenditures</b>	<u>27,669,907</u>	<u>14,980,105</u>	<u>6,753,313</u>	<u>7,961,077</u>	<u>57,364,402</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,631,396)</u>	<u>3,542,536</u>	<u>(6,738,402)</u>	<u>(987,261)</u>	<u>(6,814,523)</u>
<b>Other Financing Sources (Uses):</b>					
Proceeds from Debt	300,000	138,156	8,500,000	-	8,938,156
Premium on Bonds Sold	-	-	359,883	-	359,883
Proceeds from Fixed Asset Sales	24,647	-	-	-	24,647
Transfers In	1,706,377	-	-	2,107,713	3,814,090
Transfers Out	-	(4,814,090)	-	(300,000)	(5,114,090)
<b>Total Other Financing     Sources (Uses)</b>	<u>2,031,024</u>	<u>(4,675,934)</u>	<u>8,859,883</u>	<u>1,807,713</u>	<u>8,022,686</u>
Net Change in Fund Balances	(600,372)	(1,133,398)	2,121,481	820,452	1,208,163
Fund Balance, Beginning of Year	<u>3,812,270</u>	<u>10,139,643</u>	<u>6,349,943</u>	<u>5,208,206</u>	<u>25,510,062</u>
Fund Balance, End of Year	<u>\$ 3,211,898</u>	<u>\$ 9,006,245</u>	<u>\$ 8,471,424</u>	<u>\$ 6,028,658</u>	<u>\$ 26,718,225</u>

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

CITY OF BELLEVILLE, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES AND  
EXPENDITURES ARISING FROM MODIFIED CASH BASIS  
TRANSACTIONS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED APRIL 30, 2016

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

Net change in fund balances - total governmental funds \$ 1,208,163

The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of those differences in the treatment of long-term debt and related items. (6,176,794)

Activity related to the internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole. (139,503)

Change in net position of governmental activities \$ (5,108,134)

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 APRIL 30, 2016

	<u>Business Type Activities - Enterprise Fund Sewerage</u>	<u>Governmental Activities - Internal Service Funds</u>
<b><u>Assets</u></b>		
Current Assets:		
Cash	\$ 8,055,789	\$ 375,099
Receivables (Net, where applicable, of allowances for uncollectible):		
Accounts	944,428	-
Unbilled Revenue	475,559	-
Other	15,000	-
Prepaid Expenses	65,070	-
Inventory, at Cost	146,334	-
Total Current Assets	<u>9,702,180</u>	<u>375,099</u>
Noncurrent Assets:		
Capital Assets:		
Land	1,104,046	-
Buildings and Improvements	58,828,872	-
Equipment	1,019,852	-
Vehicles	1,223,206	-
Distribution System	50,388,096	-
Construction in Progress	7,043,391	-
Total	119,607,463	-
Less - Accumulated Depreciation	<u>(31,272,472)</u>	-
Net Capital Assets	88,334,991	-
Total Assets	<u>\$ 98,037,171</u>	<u>\$ 375,099</u>
<b><u>Deferred Outflows of Resources</u></b>		
Future Pension Expense	433,315	-
Loss on Bond Refunding	150,948	-
Total Deferred Outflows of Resources	<u>584,263</u>	-
<b><u>Liabilities</u></b>		
Current Liabilities:		
Accrued Payroll and Benefits	\$ 387,963	\$ -
Accounts Payable	4,212,537	-
Accrued Interest	237,258	-
Deferred Revenue	250,798	-
Due to Other Funds	-	774,958
Total Current Liabilities	<u>5,088,556</u>	<u>774,958</u>
Noncurrent Liabilities:		
Net Pension Liability	1,243,682	-
Due Within One Year	3,153,126	-
Due in More Than One Year	45,707,269	-
Total Noncurrent Liabilities	<u>50,104,077</u>	-
Total Liabilities	<u>55,192,633</u>	<u>774,958</u>
<b><u>Net Position</u></b>		
Net Investment in Capital Assets	36,832,639	-
Unrestricted	6,596,162	(399,859)
Total Net Position	<u>\$ 43,428,801</u>	<u>\$ (399,859)</u>

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED APRIL 30, 2016

	Business Type Activities - Enterprise Fund <u>Sewerage</u>	Governmental Activities - Internal Service Funds <u>Service Funds</u>
Operating Revenues:		
Charges for Services	\$ 8,189,302	\$ 4,192,222
Operating Expenses:		
Personal Services	3,208,412	4,640,433
Supplies	221,371	-
Contractual Services	2,245,243	-
Depreciation	2,593,589	-
Total Operating Expenses	<u>8,268,615</u>	<u>4,640,433</u>
Operating Income (Loss)	<u>(79,313)</u>	<u>(448,211)</u>
Nonoperating Revenues (Expenses):		
Amortization	(77,558)	-
Property Tax	-	308,137
Investment Earnings	10,977	571
Interest and Fiscal Charges	<u>(787,085)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(853,666)</u>	<u>308,708</u>
Income Before Transfers	(932,979)	(139,503)
Transfers In	<u>1,300,000</u>	<u>-</u>
Change in Net Position	367,021	(139,503)
Net Position - Beginning of Year, as Restated	<u>43,061,780</u>	<u>(260,356)</u>
Net Position - End of Year	<u>\$ 43,428,801</u>	<u>\$ (399,859)</u>

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED APRIL 30, 2016

	Business Type Activities - <u>Enterprise Fund</u> <u>Sewerage</u>	Governmental Activities - Internal <u>Service Funds</u>
Cash Flows from Operating Activities:		
Receipts from Customers	\$ 8,039,332	\$ 4,192,222
Payments to Suppliers	(3,175,877)	(4,640,433)
Payments to Employees	(2,014,061)	-
Net Cash Provided (Used) by Operating Activities	<u>2,849,394</u>	<u>(448,211)</u>
Cash Flows from Noncapital Financing Activities:		
Property Tax	-	308,137
Payments from (to) Other Funds	<u>1,300,000</u>	<u>140,000</u>
Net Cash Provided by Noncapital Financing Activities	<u>1,300,000</u>	<u>448,137</u>
Cash Flows from Capital and Related Financing Activities:		
Principal Payments on Long-Term Debt	(3,022,817)	-
Proceeds from Long-Term Debt	3,354,688	-
Interest Paid on Debt	(816,595)	-
Cash Payments for Capital Assets	<u>(4,932,658)</u>	<u>-</u>
Net Cash Provided (Used) by Capital Related Financing Activities	<u>(5,417,382)</u>	<u>-</u>
Cash Flows from Investing Activities:		
Interest Received	<u>10,977</u>	<u>571</u>
Net Cash Provided by Investing Activities	<u>10,977</u>	<u>571</u>
Net Change in Cash and Cash Equivalents	(1,257,011)	497
Cash and Cash Equivalents, Beginning of Year	<u>9,312,800</u>	<u>374,602</u>
Cash and Cash Equivalents, End of Year	<u>\$ 8,055,789</u>	<u>\$ 375,099</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income (Loss)	\$ (79,313)	\$ (448,211)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation	2,593,589	-
(Increase) Decrease in Assets:		
Accounts Receivable	(85,188)	-
Unbilled Revenue	(51,520)	-
Other Receivables	(15,000)	-
Inventory	(50,482)	-
Prepaid Expenses	(3,129)	-
Future Pension Expense	75,495	-
Increase (Decrease) in Liabilities:		
Accrued Payroll and Benefits	34,330	-
Net Pension Liability	436,695	-
Accounts Payable	(7,821)	-
Deferred Fees	<u>1,738</u>	<u>-</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,849,394</u>	<u>\$ (448,211)</u>

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

CITY OF BELLEVILLE, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS - PENSION TRUST FUNDS  
APRIL 30, 2016

Assets:	
Cash and Cash Equivalents	\$ 3,389,559
Investments, at Market	50,967,079
Receivables:	
Taxes Receivable	5,081,511
Other Receivable	4,055
Interest Receivable	<u>123,085</u>
Total Assets	<u>59,565,289</u>
Liabilities	<u>-</u>
Net Position - Restricted for Pension Benefits	<u>\$ 59,565,289</u>

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

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS - PENSION TRUST FUNDS  
FOR THE YEAR ENDED APRIL 30, 2016

Additions:

Contributions:

Employee Contributions	\$ 1,017,525
Employer Contributions:	
Property Taxes	5,053,362
Personal Property Replacement Taxes	<u>167,935</u>
Total Contributions	<u>6,238,822</u>

Investment Income:

Interest and Dividend Income	1,966,389
Gain (Loss) on Sales of Securities	(524,728)
Net Appreciation in Fair Market Value of Investments	<u>(2,496,862)</u>
	(1,055,201)
Less Investment Expense	<u>(126,430)</u>
Total Investment Income	<u>(1,181,631)</u>

Reimbursements	<u>488</u>
Total Additions	<u>5,057,679</u>

Deductions:

Benefits Paid to Participants:	
Service and Disability	5,506,278
Dependents	709,005
Transfer of Contributions	82,774
Professional Fees	26,148
Other	<u>60,951</u>
Total Deductions	<u>6,385,156</u>

Change in Net Position	(1,327,477)
Net Position - Beginning of Year	<u>60,892,766</u>
Net Position - End of Year	<u>\$ 59,565,289</u>

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

## CITY OF BELLEVILLE, ILLINOIS

### NOTE TO FINANCIAL STATEMENTS APRIL 30, 2016

#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Belleville, Illinois (City) was incorporated on March 30, 1850, under the provisions of the State of Illinois. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety (police and fire), streets, sanitation, recreation, public improvements, planning and development and general administrative services. The City also provides sewer utilities services.

##### (a) Reporting entity

The City defines its reporting entity in accordance with Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. The criteria used in determining the scope of the entity for financial reporting purposes includes, but is not limited to, the method of budget adoption, taxing authority, whether debt is secured by revenues or general obligations of the City, the obligation of the City to finance any deficits that may occur and supervision over the accounting functions.

Component units are organizations for which the City, as the primary government, is financially accountable. To be considered financially accountable, the organization must be fiscally dependent on the City or the City must appoint a majority of the board of the organization and either (1) be able to impose its will on the organization or (2) the relationship must have the potential for creating a financial benefit to or imposing a financial burden on the City.

Based on the foregoing, the City's financial statements include all funds, agencies, boards, commissions and authorities that are controlled by or dependent on the City.

##### (b) Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(c) Measurement focus, basis of accounting and financial statement presentation

The proprietary fund and pension fund 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, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting. Accordingly, receipts are recorded when cash is received and disbursements are recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. Property taxes are recognized as revenues in the year for which they are received.

The government-wide financial statements are reported on the basis of accounting as used by the individual funds in the fund financial statements.

The City reports the following major governmental funds:

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

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

The tax increment financing fund accounts for all activity related to the various tax increment financing districts of the City.

The police department project construction fund accounts for all activity related to the building of the new police station.

The City reports the following major proprietary fund:

The sewer fund accounts for all activities related to the billing, administration and collection processes of the sewer utilities. The City operates the sewage treatment plant, sewage pumping stations and collection systems.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are reimbursements between funds for direct costs applicable to the other fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(d) Assets, liabilities and net assets or equity

Deposits and investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits and short-term investments with original maturities of three months or less.

The City is authorized by state statute to invest in obligations of the United States of America, insured interest bearing accounts of banks, savings and loan associations or credit unions, certain short-term obligations of corporations organized in the United States, money market mutual funds that invest in obligations of the United States of America or its agencies or are guaranteed by the full faith and credit of the United States of America, the Illinois Funds and repurchase

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

agreements of government securities. Investment income is recognized as earned.

The pension funds are authorized to invest in all the same obligations of the City as well as corporate obligations, stock, and mutual funds to a limited percentage. Investment income is recognized as earned.

Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables are shown net of an allowance for uncollectible accounts. The allowance for uncollectible accounts in the enterprise funds at April 30, 2016 is \$140,831.

Unbilled sewer utility receivables related to the business-type activities are recorded at year-end. They are determined by taking cycle billings subsequent to April 30 and prorating the applicable number of days to the current fiscal year.

Capital assets

Capital assets, which include property, plant and equipment, are reported in the business-type activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects when constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Type of Property And Equipment</u>	<u>Estimated Useful Lives</u>
Buildings and Improvements	8 - 50 Years
Collection Systems	10 - 50 Years
Vehicles and Equipment	4 - 10 Years

The City does not record the fixed assets of the governmental activities and therefore does not include these amounts in the statement of net position. Depreciation expense of the governmental activities fixed assets is also not calculated or reported.

Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Debt premiums and discounts are deferred and amortized over the life of the debt using the effective interest method.

In the fund financial statements, governmental fund types recognize debt premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts related to debt issuances are reported as other financing sources and uses.

Fund equity

In the fund financial statements, the City classifies the governmental fund balances based upon the following criteria:

Nonspendable – includes amounts that cannot be spent because they are either 1) not in spendable form, or 2) legally or contractually required to remain intact.

Restricted – balances with constraints that are either externally imposed by creditors or imposed by law through constitutional provisions or enabling legislation.

Committed – balances that are to be only used for specific purposes pursuant to constraints imposed by formal action of the City Council, the government's highest level of decision-making authority.

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

Assigned -- balances that are constrained by the government's administration with the intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned -- the residual classification of the General Fund balance.

The following details the description and amount of all constraints recorded by the City in the fund financial statements:

<u>Governmental Funds</u>	
Nonspendable:	
Land	\$ 33,750
Notes Receivable	<u>55,415</u>
	<u>\$ 89,165</u>
Restricted:	
Property/Sales Tax Restrictions	\$ 5,232,287
TIF Balances	8,950,830
Cemetery Care	239,845
Motor Fuel Tax	280,291
Restricted Donations	<u>4,673</u>
	<u>\$ 14,707,926</u>
Committed:	
Construction Funds	\$ 8,471,424
Parks Project Funds	<u>237,812</u>
Special Revenue Funds	<u>\$ 8,709,236</u>
<u>Fiduciary Funds</u>	
Reserved for Employees' Pension Benefits	<u>\$ 59,565,289</u>

(e) Estimates

The City uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

(f) Risk management

The City is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors and omissions and natural disasters for which the City carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

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

(g) Budget and budgetary accounting

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

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

(h) Inventory

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

(i) Compensated absences

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

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

**NOTE 2: CASH AND INVESTMENTS**

**General Government & Business-Like Activities**

At April 30, 2016, the carrying amount of the City's deposits was \$28,574,676 and the bank balance was \$29,478,977. The deposits were comprised of interest checking, savings, federal government obligation funds and certificates of deposit. The City also maintains cash on hand of \$3,359.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City requires that all deposits be fully covered by FDIC insurance or collateralized with investments held by the financial institution in the City's name. As of April 30, 2016, all of the City's bank balance was either FDIC insured or collateralized. These amounts are reported in the financial statements as follows:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Federal Money Market Fund	Daily	\$ 5,381,108
Illinois Metropolitan Investment Fund	Daily	<u>375,293</u>
		5,756,401
Deposits from above		28,574,676
Petty Cash		<u>3,359</u>
		<u>\$ 34,334,436</u>
 <u>As Reported in the Financial Statements</u>		
Cash and Cash Equivalents		\$ 34,096,962
Investments		<u>237,474</u>
		<u>\$ 34,334,436</u>

The Illinois Metropolitan Investment Fund is a pooled investment that is operated as not-for-profit common law trust and is not registered with the SEC. The funds are monitored regularly through the State by internal and external audits. The goal of the fund is to provide liquidity and to maintain balances that are equal to the par value of the invested shares with no loss to market fluctuations. The fair value of the City's position in the pool is the same as the value of the pool shares.

Interest Rate Risk. The City's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The policy also requires diversification of the investment portfolio via length of maturity as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

Credit Risk. As of April 30, 2016, the City's investment credit ratings were as follows:

<u>Investment</u>	<u>Standard &amp; Poor's Rating</u>	<u>Moody's Investors Service Rating</u>
Illinois Metropolitan Investment Fund	--	Aaa

Concentration of Credit Risk. As of April 30, 2016, the City did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2016, the City did not have foreign currency risk.

**Fire Pension**

At April 30, 2016, the carrying amount and the bank balance of the Fire Pension Fund's deposits was \$1,904,295. The deposits were comprised of an interest checking account and a money market account.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Fire Pension Fund's deposits may not be returned to it. The Fire Pension Fund requires that all deposits be fully covered by FDIC insurance or collateralized with investments held by the financial institution in the Fire Pension's name.

As of April 30, 2016, the Fire Pension Fund had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Corporate Bonds	4.91	\$ 2,848,565
U.S. Treasury Notes	3.84	5,712,695
Federal National Mortgage Association	27.27	89,747
Mutual Funds	--	2,709,526
Common Stock	--	<u>8,933,044</u>
		20,293,577
Deposits as reported above		<u>1,904,295</u>
Total deposits and investments		<u>\$ 22,197,872</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 1,904,295
Investments		<u>20,293,577</u>
		<u>\$ 22,197,872</u>

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

Interest Rate Risk. The Fire Pension Fund's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The policy also requires diversification of the investment portfolio via length of maturity as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. As of April 30, 2016, the Fire Pension Fund had the following investment credit risk.

<u>Investment</u>	<u>Standard &amp; Poor's Rating</u>	<u>Moody's Investors Service Rating</u>
Corporate Bonds	--	Aaa to Baa3
Federal National Mortgage Association	--	NR

Concentration of Credit Risk. As of April 30, 2016, the Fire Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2016, the Fire Pension Fund did not have foreign currency risk.

**Police Pension**

At April 30, 2016, the carrying amount and bank balance of the Police Pension Fund's deposits was \$1,485,264. The deposits were comprised of checking accounts, certificates of deposit and money market accounts.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Police Pension Fund's deposits may not be returned to it. The Police Pension requires that all deposits be fully covered by FDIC insurance or collateralized with investments held by the financial institution in the Police Pension Fund's name.

Interest Rate Risk. The Police Pension Fund's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The policy also requires diversification of the investment portfolio via length of maturity as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

As of April 30, 2016, the Police Pension Fund had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
U.S. Treasury Notes	3.43	\$ 913,297
U.S. Treasury Strips	5.43	1,103,704
Commercial Paper	4.32	5,254,774
Government National Mortgage Association	24.55	1,534,011
Municipal and State Bonds	4.59	138,217
Federal Home Loan Mortgage Corporation	23.18	258,378
Federal National Mortgage Association	26.02	245,188
Federal Farm Credit Bank	6.01	801,617
Tennessee Valley Authority Coupons	3.96	413,243
Financing Corporation Strips	2.66	196,396
Mutual Funds	--	<u>19,110,263</u>
		29,969,088
Deposits as reported above		<u>2,189,678</u>
Total deposits and investments		<u>\$ 32,158,766</u>
As included in the combined financial statements:		
Cash and Cash Equivalents		\$ 1,485,264
Investments		<u>30,673,502</u>
		<u>\$ 32,158,766</u>

Credit Risk. As of April 30, 2016, the Police Pension Fund's investment credit ratings were as follows:

<u>Investment</u>	<u>Standard &amp; Poor's Rating</u>	<u>Moody's Investors Service Rating</u>
Federal Home Loan Mortgage Corporation	AA+	Aaa
Federal National Mortgage Association	AA+	Aaa
Federal Farm Credit Bank	AA+	Aaa
Des Plaines IL Bond	--	Aa2
Illinois State Bond	AA-	A3
Financing Corporation Strips	--	--
Corporate Bonds	AAA to A-	Aaa to A2

Concentration of Credit Risk. As of April 30, 2016, the Police Pension Fund did not have a concentration of credit risk.

Foreign Currency Risk. As of April 30, 2016, the Police Pension Fund has no foreign currency risk.

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

**NOTE 3: PROPERTY, PLANT AND EQUIPMENT**

The following summarizes property, plant and equipment, and related depreciation, held by the enterprise funds at April 30, 2016:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b><u>Business-type activities:</u></b>				
Construction in Progress	\$ 2,697,789	\$ 8,182,668	\$ 3,837,066	\$ 7,043,391
Land	1,104,046	-	-	1,104,046
Total not being depreciated	<u>3,801,835</u>	<u>8,182,668</u>	<u>3,837,066</u>	<u>8,147,437</u>
<b>Capital assets, being depreciated:</b>				
Buildings and improvements	\$ 58,828,872	\$ -	\$ -	\$ 58,828,872
Distribution and collection systems	46,254,940	4,133,156	-	50,388,096
Vehicles and equipment	2,228,563	14,495	-	2,243,058
Total capital assets, being depreciated	<u>107,312,375</u>	<u>4,147,651</u>	<u>-</u>	<u>111,460,026</u>
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	4,041,338	1,471,374	-	5,512,712
Distribution and collection systems	22,773,629	1,003,181	-	23,776,810
Vehicles and equipment	1,863,916	119,034	-	1,982,950
Total accumulated depreciation	<u>28,678,883</u>	<u>2,593,589</u>	<u>-</u>	<u>31,272,472</u>
Capital assets, net	<u>78,633,492</u>	<u>1,554,062</u>	<u>-</u>	<u>80,187,554</u>
Capital assets, total	<u>\$ 82,435,327</u>	<u>\$ 9,736,730</u>	<u>\$ 3,837,066</u>	<u>\$ 88,334,991</u>

Depreciation expense charged to enterprise operations for the year ended April 30, 2016 was as follows:

Sewerage	<u>\$ 2,593,589</u>
----------	---------------------

**NOTE 4: LONG-TERM DEBT**

The following is a summary of long-term debt of the City for the year ended April 30, 2016:

**Governmental Activities**

\$1,350,000 Special Service Area Bonds, Series 2006, interest ranging from 4.10% to 4.40%, payable January 1 and July 1, with principal payments on January 1 through 2027.	895,000
\$16,350,000 Tax Increment Refunding Revenue Bonds, Series 2007A, interest ranging from 5.00% to 5.70%, interest and principal payable May 1 and November 1, through 2024.	14,600,000

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

\$6,565,000 Taxable Business District Revenue Bonds, Series 2007B, interest at 7.875%, interest and principal payable May 1 and November 1, through 2021.	6,505,000
\$204,454 General Obligation Refunding Bonds, Series 2009, interest ranging from 3.00% to 4.35% payable January 1 and July 1, with principal payments on January 1 through 2028. These bonds were issued to refund Series 2003 Bonds.	147,980
\$5,000,000 General Obligation Bonds, Series 2011, interest ranging from 5.00% to 5.25% payable January 1 and July 1, with principal payments on January 1 through 2031.	5,000,000
\$5,636,342 General Obligation Refunding Bonds, Series 2011B, interest ranging from 2.00% to 2.75% payable January 1 and July 1, with principal payments on January 1 through 2019. These bonds were issued to refund the entire Series 2004 General Bonds and a portion of the Series 2005 Project Bonds.	2,525,751
\$16,150,000 SWIDA 2011A Local Government Program Revenue Bonds, dated October 27, 2011, interest ranging from 6.00% to 7.00%, interest and principal payable January 1 and July 1, through 2027.	15,175,000
\$1,560,000 SWIDA 2011B Local Government Program Revenue Bonds, dated October 27, 2011, interest of 8.75%. interest and principal payable January 1 and July 1, through 2026.	1,560,000
\$5,700,000 SWIDA 2011C Taxable Local Government Program Revenue Bonds, dated October 27, 2011, interest ranging from 7.125% to 9.250%, interest and principal payable January 1 and July 1, through 2022.	4,510,000
\$6,915,000 General Obligation Refunding Bonds, Series 2012, interest ranging from 1.10% to 2.50%, interest and principal payable January 1 and July 1, through 2026. These bonds were issued to refund a portion of the Series 2005 Project Bonds.	6,825,000

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

\$9,495,000 General Obligation Bonds, Series 2014, interest ranging from 3.0% to 4.0%, interest and principal payable January 1 and July 1, through 2035. 9,195,000

\$8,500,000 General Obligation Bonds, Series 2015, interest ranging from 2.00% to 4.25%, interest and principal payable January 1, through 2036. 8,030,000

The annual requirement to retire governmental activities bonds outstanding as of April 30, 2016 is as follows:

Year Ending April 30,	Principal	Interest	Totals
2017	\$ 7,691,019	\$ 3,722,416	\$ 11,413,435
2018	4,390,268	3,513,575	7,903,843
2019	4,785,499	3,229,822	8,015,321
2020	5,303,338	2,857,380	8,160,718
2021	5,720,716	2,549,930	8,270,646
2022 - 2026	28,343,295	8,017,708	36,361,003
2027 - 2031	13,634,596	2,588,915	16,223,511
2032 - 2036	5,100,000	572,025	5,672,025
	<u>\$ 74,968,731</u>	<u>\$ 27,051,771</u>	<u>\$ 102,020,502</u>

Note Payable and Capital Leases

\$625,110 capital lease, Commerce Bank, N.A., dated July 19, 2012, for one new fire truck, secured by the equipment, bears interest at 2.55%; annual principal and interest payments of \$56,061 are due through July 2022. 354,875

\$393,006 capital lease, Commerce Bank, N.A., dated February 11, 2013, for M360 Energy Improvements, secured by the equipment, bears interest at 3.278%; semi-annual principal and interest payments of \$19,910 are due through January 2025. 307,884

\$32,833 capital lease, Caterpillar Financial Services Corp., dated February 20, 2014, for one caterpillar, secured by the equipment, bears interest at 2.98%; annual principal and interest payments of \$6,958 are due through January 2019. 19,689

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

\$138,156 note payable, Bank of Belleville, dated March 22, 2016, for one Sanitation truck, secured by the equipment, bears interest at 1.87%; annual principal and interest payments of \$47,590 are due through December 2018. 138,156

\$300,000 note payable, Bank of Belleville, dated December 15, 2015, for Meredith House repayment, secured by the property, bears interest at 1.95%; semi-annual principal and interest payments are due through December 2018. 300,000

The City is obligated under notes and capital leases considered to be equivalent to an installment purchase. Future minimum lease payments under the capital leases as of April 30, 2016 are as follows:

Year Ending <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 228,762	\$ 27,615	\$ 256,377
2018	231,435	22,948	254,383
2019	234,759	17,649	252,408
2020	83,620	12,261	95,881
2021	86,024	9,857	95,881
2022 - 2025	<u>256,004</u>	<u>15,399</u>	<u>271,403</u>
	<u>\$ 1,120,604</u>	<u>\$ 105,729</u>	<u>\$ 1,226,333</u>

**Proprietary Fund Debt**

General Obligation Bonds

\$3,180,546 2009 General Obligation Refunding Bonds, dated December 1, 2009, interest ranging from 2.60% to 4.35% payable January 1 and July 1, with principal payments on January 1 through 2028. 2,302,020

\$3,033,658 General Obligation Refunding Bonds, Series 2011, interest at 2.00% to 2.25% payable January 1 and July 1, with principal payments on January 1 through 2017. These bonds were issued to refund the Series 2004 General Obligation Bonds. 634,248

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

The annual requirement to retire business-type bonds outstanding as of April 30, 2016 is as follows:

Year Ending April 30,	Principal	Interest	Totals
2017	\$ 793,980	\$ 102,464	\$ 896,444
2018	159,732	83,401	243,133
2019	164,430	78,450	242,880
2020	173,826	72,859	246,685
2021	178,524	66,601	245,125
2022-2026	1,005,372	224,957	1,230,329
2027-2028	460,404	30,020	490,424
	<u>\$ 2,936,268</u>	<u>\$ 658,752</u>	<u>\$ 3,595,020</u>

Notes Payable

\$1,231,194 note payable to Illinois Environmental Protection Agency for construction of the sewer plant facility, bears interest at 2.89%, semi-annual principal and interest payments of \$41,517 are due through April 2017. 75,958

\$403,660 note payable to Illinois Environmental Protection Agency for construction of a lift station bears interest at 2.89%, semi-annual principal and interest payments of \$13,612 are due through May 2017. 39,683

\$346,259 note payable to Illinois Environmental Protection Agency for construction of a swirl concentrator on the combined sewer overflow at the 88th Street lift station, bearing interest at a rate of 2.625%, semi-annual principal and interest payments of \$11,401 are due through April 2019. 65,368

\$144,490 note payable to Illinois Environmental Protection Agency for the sewer system lining, bearing interest at the rate of 2.625%, semi-annual principal and interest payments of \$4,757 are due through November 2018. 27,278

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

\$17,682,292 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.25%, semi-annual principal and interest payments of \$500,987 are due through January 2032.	14,489,315
\$17,720,902 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.25%, semi-annual principal and interest payments of \$502,081 are due through June 2033.	15,739,663
\$3,393,364 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 2.295%, semi-annual principal and interest payments are due through March 2034.	3,257,939
\$7,566,251 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 2.295%, semi-annual principal and interest payments are due through June 2033.	7,344,558
\$2,592,545 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.995%, semi-annual principal and interest payments are due through May 2035.	2,227,578
\$2,656,787 note payable to Illinois Environmental Protection Agency for the long-term control plan, bearing interest at the rate of 1.86%, semi-annual principal and interest payments are due through November 2037. Repayment has not begun as the IEPA has not distributed the full loan amount. Interest is being accrued until repayment begins.	2,656,787

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

The annual requirement to retire business-type activities notes outstanding as of April 30, 2016 is as follows:

<u>Year Ending</u> <u>April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 2,334,691	\$ 655,286	\$ 2,989,977
2018	2,280,715	625,906	2,906,621
2019	2,327,267	730,935	3,058,202
2020	2,421,233	604,654	3,025,887
2021	2,458,412	567,475	3,025,887
2022-2026	12,872,694	2,256,741	15,129,435
2027-2031	13,900,715	1,228,719	15,129,434
2032-2036	7,005,592	249,656	7,255,248
2037-2038	<u>322,808</u>	<u>7,579</u>	<u>330,387</u>
	<u>\$ 45,924,127</u>	<u>\$ 6,926,951</u>	<u>\$ 52,851,078</u>

The overall debt activity of the City for the year ended April 30, 2016 is summarized as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<u>Governmental Activities:</u>					
Bonds Payable	\$ 69,097,528	\$ 8,500,000	\$ 2,628,797	\$ 74,968,731	\$ 7,691,019
Note Payable	-	438,156	-	438,156	145,581
Leases Payable	815,013	-	132,565	682,448	83,181
	<u>\$ 69,912,541</u>	<u>\$ 8,938,156</u>	<u>\$ 2,761,362</u>	<u>\$ 76,089,335</u>	<u>\$ 7,919,781</u>
<u>Business-type Activities:</u>					
Bonds Payable	\$ 3,717,472	\$ -	\$ 781,204	\$ 2,936,268	\$ 793,981
Net Pension Liability	806,987	436,695	-	1,243,682	-
Notes Payable	44,811,052	3,361,836	2,248,761	45,924,127	2,359,145
	<u>\$ 49,335,511</u>	<u>\$ 3,798,531</u>	<u>\$ 3,029,965</u>	<u>\$ 50,104,077</u>	<u>\$ 3,153,126</u>

**NOTE 5: PENSION AND RETIREMENT PLANS**

**Illinois Municipal Retirement Fund**

*Plan Description.* The City's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

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

*Funding Policy.* As set by statute, members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2015 was 12.06 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Covered Employees.* The following types of employees comprise the membership of the plan.

Retirees and Beneficiaries	164
Inactive, non-Retired Members	84
Active Members	<u>190</u>
Total	<u>443</u>

*Discount Rate.* GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a “risk-free” rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.57%; and the resulting single discount rate is 7.48%.

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

Actuarial Valuation Date	12/31/15
Measurement Date of the Net Pension Liability	12/31/15
Fiscal Year End	04/30/16

Development of the Single Discount Rate as of December 31, 2015	
Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate	3.57%
Last year ending December 31 in the 2016 to 2115 projection period for which projected benefit payments are fully funded	2088
Resulting Single Discount Rate based on the above development	7.48%
Single Discount Rate calculated using December 31, 2014 Measurement Date	7.49%

The Long-Term Municipal Bond Rate is based on the Bond Buyer 20-Bond Index of general obligation municipal bonds as of December 31, 2015.

*Actuarial Assumptions.* The following are the actuarial assumptions used in the calculation of the net pension liability.

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10 year rolling period Taxing bodies: 28 year closed period until remaining period reaches 15 years (then 15 year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	4.00%
Price Inflation	3.0% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	4.40% to 16.00% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008-2010.
Mortality	RP-2000 Combined Health Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

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

*Net Pension Liability.* The following is a summary of the Net Pension Liability as shown as a liability in the financial statements.

<b>Total pension liability</b>	
Service Cost	\$ 977,248
Interest on the Total Pension Liability	3,810,790
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	(1,116,165)
Changes of assumptions	63,016
Benefit payments, including refunds of employee contributions	<u>(2,317,937)</u>
Net change in total pension liability	\$ 1,416,952
Total pension liability - beginning	<u>51,548,713</u>
Total pension liability - ending	<u>\$ 52,965,665</u>
<b>Plan fiduciary net position</b>	
Contributions - employer	\$ 1,076,108
Contributions - employee	402,058
Net investment income	235,252
Benefit payments, including refunds of employee contributions	(2,317,937)
Other (Net Transfer)	<u>(185,553)</u>
Net change in plan fiduciary net position	\$ (790,072)
Plan fiduciary net position - beginning	<u>47,470,252</u>
Plan fiduciary net position - ending	<u>\$ 46,680,180</u>
<b>Net pension liability/(asset)</b>	<u>\$ 6,285,485</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	88.13%
<b>Covered valuation payroll</b>	\$ 8,923,922
<b>Net pension liability as a percentage of covered valuation payroll</b>	70.43%

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

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

	<u>Current Single Discount</u>		
	<u>1% Decrease</u>	<u>Rate Assumption</u>	<u>1% Increase</u>
	<u>6.48%</u>	<u>7.48%</u>	<u>8.48%</u>
Total Pension Liability	\$ 59,803,526	\$ 52,965,665	\$ 47,329,762
Plan Fiduciary Net Position	<u>46,680,180</u>	<u>46,680,180</u>	<u>46,680,180</u>
Net Pension Liability/(Asset)	<u>\$ 13,123,346</u>	<u>\$ 6,285,485</u>	<u>\$ 649,582</u>

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

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>
Difference between expected and actual experience	\$ (863,519)
Changes in assumptions	48,752
Subsequent contributions to plan	433,315
Net difference between projected and actual earnings on pension plan investments	<u>2,629,254</u>
Total	<u>\$ 2,247,802</u>

	<u>Net Deferred</u> <u>Outflows of</u> <u>Resources</u>
<u>Year Ending</u> <u>December 31,</u>	
2016	\$ 852,246
2017	418,931
2018	418,931
2019	<u>557,694</u>
	<u>\$ 2,247,802</u>

As a result of implementing GASB 68, beginning net position of the business-type activities increased by \$298,177 to record the net effect of recording the net pension liability and related deferred outflows of resources. GASB 68 became effective for years beginning after June 15, 2014.

**Police Pension Fund**

a) Plan Description

Plan Administration. The Board consists of one member appointed by the City, two active members of the police department elected by the membership, and two retired members of the police department elected by the membership.

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

Plan Membership as of April 30, 2016:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	67
Active Plan Members	<u>84</u>
Total	<u>151</u>

Benefits Provided.

The Plan provides retirement, termination, disability, and death benefits.

Normal Retirement:

Tier 1: Age 50 and 20 years of Credited Service. Tier 2: Age 55 with 10 years of Credited Service. Benefit: Tier 1: 50% of annual salary attached to rank on last day of service plus 2.5% of annual salary for each year over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,000 per month. Tier 2: 2.50% per year of service times the average salary for the eight consecutive years prior to retirement times the number of years of service. The maximum benefit is 75% of average salary.

Cost of Living Adjustment:

Tier 1 Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Tier 2: An annual increase each January 1 equal to 3.00 per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the twelve months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

Disability Benefit:

Eligibility: Total and permanent as determined by the Board of Trustees. Benefit: A maximum of: a.) 65% of salary attached to the rank held by the member on last day of service, and; b.) The monthly retirement pension that the member is entitled to receive if he or she retired immediately. For non-service connected disabilities, a benefit of 50% of salary attached to rank held by member on last day of service.

Pre-Retirement Death Benefit:

Service Incurred: 100% of salary attached to rank held by member on last day of service. Non-Service Incurred: A maximum of: a.) 50% of salary attached to the rank held by member on last day of service, and; b.) The monthly retirement pension earned by the deceased member at time of death, regardless of whether death

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

occurs before or after age 50. For non-service deaths with less than 10 years of service, a refund of member contributions is provided.

Vesting (Termination):

Less than 10 years: Refund of Member Contributions.

10 or more years: Either the termination benefit, payable upon reaching age 60, provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is 2.50% of annual salary held in the year prior to termination times creditable service.

Contributions:

Employee: 9.91% of Salary. City: Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability over a period ending in 2040.

b) Investments

Investment Policy:

The following was the Board's adopted asset allocation policy as of April 30, 2016:

<u>Asset Class</u>	<u>Target Allocation</u>
Fixed Income	37.5%
Equities	60.0%
Cash	<u>2.5%</u>
Total	<u>100.0%</u>

Concentrations:

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

Rate of Return:

For the year ended April 30, 2016, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was (2.24)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

c) Net Pension Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2015 were as follows:

Total Pension Liability	\$ 64,397,242
Plan Fiduciary Net Position	<u>(35,554,976)</u>
Net Pension Liability	<u>\$ 28,842,266</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	55.21%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2015 using the following actuarial assumptions.

Inflation	0.00%
Salary Increases	4.00%
Investment Rate of Return	7.00%
Active and Non-Active Mortality Rate: RP-2000 Combined Healthy Mortality with a Blue Collar Adjustment	

The long-term expected rate of return on pension plan investments was determined by the historical return for which the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of April 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Long Term Expected Real Rate of Return</u>
Fixed Income	5.36%
Equities	9.84%
Cash	3.53%

Discount Rate:

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. The Net Pension Liability was not calculated using rates that are 1% higher and lower to display volatility of the liability based on rates.

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

**Firemen's Pension Fund**

a) Plan Description

Plan Administration. The Board consists of one member appointed by the City, two active members of the fire department elected by the membership, and two retired members of the fire department elected by the membership.

Plan Membership as of April 30, 2016:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	69
Active Plan Members	<u>61</u>
Total	<u>130</u>

Benefits Provided:

The Plan provides retirement, termination, disability, and death benefits.

Normal Retirement:

Tier 1: Age 50 and 20 years of Credited Service. Tier 2: Age 55 with 10 years of Credited Service. Benefit: Tier 1: 50% of annual salary attached to rank on last day of service plus 2.5% of annual salary for each year over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,159.27 per month. Tier 2: 2.50% per year of service times the average salary for the eight consecutive years prior to retirement times the number of years of service. The maximum benefit is 75% of average salary.

Cost of Living Adjustment:

Tier 1 Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Disabled Retirees: An annual increase equal to 3.00% per year of the original benefit amount beginning at age 60. Those that become disabled prior to age 60 receive an increase of 3.00 of the original benefit amount for each year since benefit commencement upon reaching age 60. Tier 2: An annual increase each January 1 equal to 3.00 per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the twelve months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

Disability Benefit:

Eligibility: Total and permanent as determined by the Board of Trustees. Seven years of service required for non-service connected

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

disability. Benefit: A maximum of: a.) 65% of salary attached to the rank held by the member on last day of service, and; b.) The monthly retirement pension that the member is entitled to receive if he or she retired immediately. For non-service connected disabilities, a benefit of 50% of salary attached to rank held by member on last day of service.

**Pre-Retirement Death Benefit:**

Service Incurred: 100% of salary attached to rank held by member on last day of service. Non-Service Incurred: A maximum of: a.) 54% of salary attached to the rank held by member on last day of service, and; b.) The monthly retirement pension earned by the deceased member at time of death, regardless of whether death occurs before or after age 50.

**Vesting (Termination):**

Less than 10 years: Refund of Member Contributions.

10 or more years: Either the termination benefit, payable upon reaching age 60, provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is based on the monthly salary attached to the Member's rank at separation from service. The following schedule applies:

<u>Service</u>	<u>% of Salary</u>
10	15.0%
11	17.6%
12	20.4%
13	23.4%
14	26.6%
15	30.0%
16	33.6%
17	37.4%
18	41.4%
19	45.6%

**Contributions:**

Employee: 9.455% of Salary. City: Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability by December 31, 2040.

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

b) Investments

Investment Policy:

The following was the Board's adopted asset allocation policy as of April 30, 2016:

<u>Asset Class</u>	<u>Target Allocation</u>
Large Cap Equity	36%
Small/Mid Cap Equity	13%
International Equity	11%
US Fixed Income	<u>40%</u>
Total	<u>100%</u>

Concentrations:

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

Rate of Return:

For the year ended April 30, 2016, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was (1.64)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

c) Net Pension Liability of the Sponsor

The components of the net pension liability of the sponsor on April 30, 2015 were as follows:

Total Pension Liability	\$ 53,809,174
Plan Fiduciary Net Position	<u>(25,337,790)</u>
Net Pension Liability	<u>\$ 28,471,384</u>
Plan Fiduciary Net Position as a % of Total Pension Liability	47.09%

Actuarial Assumptions:

The total pension liability was determined by an actuarial valuation as of April 30, 2015 using the following actuarial assumptions.

Inflation	0.00%
Salary Increases	3.50%
Investment Rate of Return	7.00%
Active and Non-Active Mortality Rate: RP-2000 Combined Healthy Mortality with a Blue Collar Adjustment	

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

The long-term expected rate of return on pension plan investments was determined by the historical return for which the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of April 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Long Term Expected Real Rate of Return</u>
Large Cap Equity	5.50%
Mid Cap Equity	6.25%
Small Cap Equity	6.45%
International Equity	6.90%
US Fixed Income	0.60%

Discount Rate:

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. The Net Pension Liability was not calculated using rates that are 1% higher and lower to display volatility of the liability based on rates.

**NOTE 6: REDEVELOPMENT AGREEMENTS**

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

The City made payments to reduce the principal amount of the Tax Increment Financing notes for the Reunion Development Project agreement by \$123,652 during the year ended April 30, 2016. These payments are being reported as development expense in the financial statements. The note balances related to this project in the amounts of \$6,742,553, \$6,742,553, \$2,958,638, and \$2,958,638 are still outstanding and not reflected in the debt of the City as of April 30, 2016.

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

The City also entered into a redevelopment agreement to develop areas within the Parkway North Business District. The City and the developer entered into an agreement by which the developer would incur reimbursable costs which would be submitted for payment through Temporary Notes. The debt would be retired with tax revenues generated from sales tax revenues and business district tax revenues in the project area. The Temporary Notes are payable solely from the new revenues and are not reflected in the long-term debt of the City. Principal reductions during the year ending April 30, 2016 amounted to \$36,556 and were reported as development expense. The balance of the Temporary Notes as of April 30, 2016 is \$980,881.

**NOTE 7: RECEIVABLES**

Accounts receivable for the City, as reported in the statement of net assets, including the applicable allowances for uncollectible accounts, are as follows as of April 30, 2016:

	<u>General</u>	<u>Other Major Funds</u>	<u>Enterprise Funds</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Receivables:					
Unbilled Revenue	\$ -	\$ -	\$ 475,559	\$ -	\$ 475,559
Notes	-	55,415	-	-	55,415
Accounts	-	-	1,100,259	-	1,100,259
Gross Receivables	-	55,415	1,575,818	-	1,631,233
Less: Allowance for uncollectible	-	-	140,831	-	140,831
Net Total Receivables	<u>\$ -</u>	<u>\$ 55,415</u>	<u>\$ 1,434,987</u>	<u>\$ -</u>	<u>\$ 1,490,402</u>

**NOTE 8: SELF INSURANCE**

On May 1, 2007, the City adopted a self-insured group health insurance program, which is administered by a service agent. The Insurance Fund is responsible for collecting interfund premiums for covered employees and retirees, paying benefit claims and administrative expenses, and purchasing certain insurance policies. Medical claims exceeding a Specific Stop Loss or a maximum annual aggregate deductible are covered through a private insurance carrier. Fund revenues are received as contribution premiums from other funds and are planned to match the total of expenses of insurance premiums for coverage obtained, claims resulting from the self-insurance program and administrative expenses.

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

**NOTE 9: INTERFUND TRANSFERS**

The following is a summary of interfund transfers for the year ended April 30, 2016:

General Fund Transfer From (To):	
Motor Fuel Tax Fund	\$ 300,000
Tax Increment Financing Fund	1,406,377
Tax Increment Financing Fund Transfer (To):	
General Fund	(1,406,377)
Sewerage Fund	(1,300,000)
TIF Debt Service Fund	(254,300)
PD Project Debt Service Fund	(1,853,413)
TIF Debt Service Fund Transfer From:	
Tax Increment Financing Fund	254,300
PD Project Debt Service Fund Transfer From:	
Tax Increment Financing Fund	1,853,413
Motor Fuel Tax Fund Transfer (To):	
General Fund	(300,000)
Sewerage Fund Transfer From:	
Tax Increment Financing Fund	<u>1,300,000</u>
	<u>\$ -</u>

The City makes transfers between funds to reimburse expenses paid from one fund that are related to or allocable to another fund.

**NOTE 10: INTERFUND RECEIVABLES AND PAYABLES**

The following is a schedule of interfund receivables and payables for the year ending April 30, 2016:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 774,958	\$ -
Insurance Fund	<u>-</u>	<u>774,958</u>
Totals	<u>\$ 774,958</u>	<u>\$ 774,958</u>

**NOTE 11: POSTEMPLOYMENT HEALTHCARE PLAN**

*Plan Description.* The City maintains a single-employer defined benefit healthcare plan available for retirees. The City provides pre and post Medicare post-retirement healthcare benefits to all retirees who worked for the City, were enrolled in one of the City's healthcare plans at the time of employment, and receive a pension from the City through IMRF, the Police Pension Fund or the Firefighter's Pension Fund. The various eligibility requirements vary with the type of retirement plan the employee was associated with. The City does not issue a separate report related to post-retirement healthcare benefits.

*Funding Policy.* The contribution requirements are as determine by the contracts with City employees and are funded as a pay-as-you-go basis.

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

*Annual OPEB Cost and Net OPEB Obligation.* The City's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following shows the components of the annual OPEB for the year, the actual amount contributed to the plan, and the change in the OPEB obligation.

Annual required contribution	\$ 814,272
Interest on OPEB obligation	151,036
Adjustment to ARC	<u>(131,025)</u>
Annual OPEB cost	834,283
Contributions made	<u>(337,042)</u>
Increase in OPEB	497,241
Net OPEB – Beg of Year	<u>3,356,364</u>
Net OPEB – End of Year	<u>\$ 3,853,605</u>

The City's annual OPEB costs, the percentages of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 are as follows:

<u>Fiscal</u> <u>Year Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
04/30/16	\$ 834,283	40.40%	\$ 3,853,605
04/30/15	1,113,989	42.80%	3,356,364
04/30/14	1,108,456	39.46%	2,719,111

*Funding Status and Funding Progress.* As of May 1, 2016, the most recent actuarial valuation date, the plan was 0.0 percent funded. The actuarial accrued liability for benefits and the unfunded actuarial accrued liability is \$9,209,241. The plan has no assets as payments are made on a pay-as-you-go basis. The covered payroll was \$18,862,620 and the ratio of the UAAL to the covered payroll was 48.8 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of

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

plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to the point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the May 1, 2016 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 8.5 percent for 2016, reduced by decrements to an ultimate rate of 4.5 percent after eight years. These rates include a 2.5 percent salary progression assumption. The UAAL is being amortized as a level percentage of pay over 30 years.

**NOTE 12: FOREIGN FIRE INSURANCE**

The City's fire department maintains a bank account that provides for the receipts and expenditures related to foreign fire insurance funds. The balance in this bank account is \$131,851 as of April 30, 2016. Current year receipts from foreign fire insurance are \$77,068 and the current year expenditures were \$51,364. These funds were used for the maintenance, use and benefit of the department.

**NOTE 13: RESTATEMENT OF NET POSITION**

The City has restated the net position the Business-type Activities as a result of implementing GASB 68.

	Business-type Activities
Net Position as of April 30, 2015	\$ 43,359,957
Record Deferred Outflows for Pensions per GASB 68	508,810
Record Net Pension Liability per GASB 68	<u>(806,987)</u>
Restated Net Position as of April 30, 2015	<u>\$ 43,061,780</u>

**NOTE 14: SUBSEQUENT EVENT**

The City has evaluated events occurring after the financial statement date through September 16, 2016 in order to determine their potential for recognition or disclosure in the financial statements. The latter date is the same date the financial statements were available to be issued.

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
 FOR THE YEAR ENDED APRIL 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual (Budget Basis)</u>
	<u>Original</u>	<u>Final</u>	
Receipts:			
Local Taxes:			
Utility	\$ 3,550,000	\$ 3,550,000	\$ 3,430,672
Total Taxes	<u>3,550,000</u>	<u>3,550,000</u>	<u>3,430,672</u>
Licenses, Permits and Fees:			
Liquor Licenses	81,000	81,000	74,925
Franchise Fees	760,000	760,000	771,150
Business Licenses	50,000	50,000	42,816
Building Permits	135,000	135,000	80,402
Electrical Permits	31,200	31,200	27,576
Other Permits	24,200	24,200	25,776
Occupancy Permits	164,000	164,000	150,970
Housing Inspection Permits	336,000	348,000	352,000
Fire Inspection Fees	66,000	66,000	63,508
Other Fees	73,200	73,200	57,681
Total Licenses and Permits	<u>1,720,600</u>	<u>1,732,600</u>	<u>1,646,804</u>
Intergovernmental:			
State Income Tax	4,450,000	4,450,000	4,749,280
Sales Tax	8,643,600	8,643,600	8,512,864
Local Use Tax	875,000	875,000	1,023,586
Personal Property Replacement Tax	270,000	270,000	268,054
Grants	175,000	175,000	(5,177)
Gaming Tax	185,000	185,000	209,443
Telecommunications Tax	1,450,000	1,450,000	1,231,190
Total Intergovernmental	<u>16,048,600</u>	<u>16,048,600</u>	<u>15,989,240</u>
Charges for Services:			
Trash Disposal Charges	3,106,000	3,106,000	2,964,416
Cemetery Fees	59,600	59,600	36,995
Rent/Lease	91,206	91,206	72,037
Total Charges for Services	<u>3,256,806</u>	<u>3,256,806</u>	<u>3,073,448</u>
Fines and Forfeitures:			
Police and Circuit Clerk Fines	506,850	506,850	301,197
Total Fines and Forfeitures	<u>506,850</u>	<u>506,850</u>	<u>301,197</u>
Interest	<u>7,840</u>	<u>7,840</u>	<u>4,598</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
 FOR THE YEAR ENDED APRIL 30, 2016

	<u>Budgeted Amounts</u>		Actual
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Receipts (continued):			
Miscellaneous:			
Donations	16,005	16,005	(493,836)
Departmental Reimbursement	572,200	572,200	558,002
Other	50,350	50,350	22,409
Total Miscellaneous	<u>638,555</u>	<u>638,555</u>	<u>86,575</u>
Total Receipts	<u>\$ 25,729,251</u>	<u>\$ 25,741,251</u>	<u>\$ 24,532,534</u>
Disbursements:			
General Government:			
Administrative:			
Personal Services	\$ 699,000	\$ 744,000	\$ 726,441
Contractual Services	1,213,400	1,232,900	1,215,838
Commodities	23,250	23,250	13,847
Capital Outlay	5,000	5,000	200
Debt Service	289,900	289,900	282,089
Other	141,000	141,000	130,542
	<u>2,371,550</u>	<u>2,436,050</u>	<u>2,368,957</u>
Legal:			
Personal Services	179,200	179,200	178,071
Contractual Services	125,900	125,900	117,829
	<u>305,100</u>	<u>305,100</u>	<u>295,900</u>
Health and Housing:			
Personal Services	784,600	784,600	763,327
Contractual Services	100,265	100,265	89,539
Commodities	22,000	22,000	12,898
Capital Outlay	1,350	1,350	566
	<u>908,215</u>	<u>908,215</u>	<u>866,330</u>
Mayor's Office:			
Personal Services	204,400	204,400	194,431
Contractual Services	6,750	6,750	4,358
Commodities	4,000	4,000	2,179
	<u>215,150</u>	<u>215,150</u>	<u>200,968</u>
Finance:			
Personal Services	188,200	188,200	185,802
Contractual Services	2,150	2,150	1,453
Commodities	1,000	1,000	696
Capital Outlay	600	600	67
	<u>191,950</u>	<u>191,950</u>	<u>188,018</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
 FOR THE YEAR ENDED APRIL 30, 2016

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Disbursements (continued):			
Human Resources:			
Personal Services	157,100	157,100	155,573
Contractual Services	44,500	44,500	27,246
Commodities	3,500	500	454
Capital Outlay	500	500	-
	<u>205,600</u>	<u>202,600</u>	<u>183,273</u>
City Clerk:			
Personal Services	292,400	289,900	281,442
Contractual Services	12,700	15,200	14,002
Commodities	4,000	4,000	4,000
Capital Outlay	1,000	1,000	1,000
	<u>310,100</u>	<u>310,100</u>	<u>300,444</u>
Treasurer:			
Personal Services	\$ 143,600	\$ 143,600	\$ 132,972
Contractual Services	7,100	7,300	6,122
Commodities	2,500	2,300	1,392
Capital Outlay	850	850	195
	<u>154,050</u>	<u>154,050</u>	<u>140,681</u>
Maintenance:			
Personal Services	552,600	552,600	532,587
Contractual Services	121,150	121,150	90,389
Commodities	27,100	27,100	20,715
Capital Outlay	1,250	1,250	345
	<u>702,100</u>	<u>702,100</u>	<u>644,036</u>
Total General Government	<u>5,363,815</u>	<u>5,425,315</u>	<u>5,188,607</u>
Public Safety:			
Police Department:			
Personal Services	8,912,750	8,882,750	8,808,029
Contractual Services	681,665	701,665	688,216
Commodities	326,500	311,500	200,997
Capital Outlay	253,000	508,000	240,003
Other	30,500	30,500	6,718
	<u>10,204,415</u>	<u>10,434,415</u>	<u>9,943,963</u>
Fire Department:			
Personal Services	5,763,832	5,823,832	5,720,802
Contractual Services	541,150	541,150	534,822
Commodities	94,500	94,500	85,451
Capital Outlay	64,500	64,500	38,347
Other	6,000	6,000	5,508
	<u>6,469,982</u>	<u>6,529,982</u>	<u>6,384,930</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
 FOR THE YEAR ENDED APRIL 30, 2016

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Disbursements (continued):			
Public Safety:			
Board of Police and Fire Commissioners:			
Contractual Services	6,000	1,000	-
	<u>6,000</u>	<u>1,000</u>	<u>-</u>
Total Public Safety	<u>16,680,397</u>	<u>16,965,397</u>	<u>16,328,893</u>
Public Works:			
Personal Services	\$ 1,440,000	\$ 1,430,000	\$ 1,332,977
Contractual Services	264,200	264,200	233,581
Commodities	248,000	248,000	191,953
Total Public Works	<u>1,952,200</u>	<u>1,942,200</u>	<u>1,758,511</u>
Parks and Recreation:			
Personal Services	561,000	496,000	474,885
Contractual Services	270,753	260,753	189,781
Commodities	167,300	167,300	119,326
Capital Outlay	97,200	97,200	18,289
Total Parks and Recreation	<u>1,096,253</u>	<u>1,021,253</u>	<u>802,281</u>
Health and Sanitation:			
Personal Services	1,160,000	1,160,000	1,091,536
Contractual Services	970,025	1,005,025	1,001,718
Commodities	300,500	255,500	244,145
Capital Outlay	-	10,000	9,770
Total Health and Sanitation	<u>2,430,525</u>	<u>2,430,525</u>	<u>2,347,169</u>
Cemetery:			
Personal Services	237,000	237,000	189,699
Contractual Services	31,500	31,500	28,561
Commodities	28,400	28,400	18,588
Total Cemetery	<u>296,900</u>	<u>296,900</u>	<u>236,848</u>
Engineering:			
Personal Services	250,300	250,300	247,110
Contractual Services	21,700	23,800	20,915
Commodities	2,900	5,800	4,646
Capital Outlay	1,800	1,800	143
Total Engineering	<u>276,700</u>	<u>281,700</u>	<u>272,814</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS) - GENERAL FUND  
FOR THE YEAR ENDED APRIL 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual (Budget Basis)</u>
	<u>Original</u>	<u>Final</u>	
Disbursements (continued):			
Planning & Economic Development:			
Personal Services	257,300	257,300	218,508
Contractual Services	39,150	34,150	8,229
Commodities	6,000	6,000	2,070
Total Planning & Economic Development	<u>302,450</u>	<u>297,450</u>	<u>228,807</u>
Total Disbursements	<u>\$ 28,399,240</u>	<u>\$ 28,660,740</u>	<u>\$ 27,163,930</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(2,669,989)</u>	<u>(2,919,489)</u>	<u>(2,631,396)</u>
Other Financing Sources:			
Proceeds From Debt	-	-	300,000
Proceeds From Fixed Asset Sales	5,000	5,000	24,647
Transfers In	<u>2,016,377</u>	<u>2,016,377</u>	<u>1,706,377</u>
Excess of Receipts and Other Financing Sources Over Disbursements	<u>\$ (648,612)</u>	<u>\$ (898,112)</u>	<u>(600,372)</u>
Change for reporting on modified accrual basis:			
No change for Modified Cash Basis			<u>-</u>
As reported on the Statement of Revenues and Expenditures Arising from Modified Cash Basis Transactions			<u>\$ (600,372)</u>

**CITY OF BELLEVILLE, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS)  
 TAX INCREMENT FINANCING FUND  
 FOR THE YEAR ENDED APRIL 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual (Budget Basis)</u>
	<u>Original</u>	<u>Final</u>	
Receipts:			
Property Tax	\$ 15,825,000	\$ 15,825,000	\$ 15,340,095
Intergovernmental	3,563,284	3,563,284	3,062,656
Interest	20,865	20,865	15,843
Miscellaneous	86,000	86,000	104,047
Total Receipts	<u>19,495,149</u>	<u>19,495,149</u>	<u>18,522,641</u>
Disbursements:			
Current:			
Development:			
Contractual Services	1,689,000	839,200	875,097
Tax District Reimbursements and Rebates	7,155,000	7,137,700	5,803,102
Capital Outlay	6,306,050	7,579,650	3,821,305
Debt Service	3,915,000	4,035,000	4,480,601
Total Disbursements	<u>19,065,050</u>	<u>19,591,550</u>	<u>14,980,105</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>430,099</u>	<u>(96,401)</u>	<u>3,542,536</u>
Other Financing Sources:			
Transfers In	55,000	55,000	-
Transfers Out	(4,316,178)	(4,870,178)	(4,814,090)
Proceeds from Debt	-	-	138,156
Excess (Deficiency) of Receipts and Other Financing Sources Over Disbursements	<u>\$ (3,831,079)</u>	<u>\$ (4,911,579)</u>	<u>(1,133,398)</u>
Change for reporting on modified accrual basis:			
No change for modified cash basis			<u>-</u>
As reported on the Statement of Revenues and Expenditures Arising from Modified Cash Basis Transactions			<u>\$ (1,133,398)</u>

CITY OF BELLEVILLE, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE (MODIFIED CASH BASIS)  
PD PROJECT CONSTRUCTION FUND  
FOR THE YEAR ENDED APRIL 30, 2016

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Receipts:			
Investment Earnings	\$ 7,500	\$ 7,500	\$ 14,911
Total Receipts	<u>7,500</u>	<u>7,500</u>	<u>14,911</u>
Disbursements:			
Capital Outlay	15,260,000	15,760,000	6,650,413
Debt Service	<u>120,000</u>	<u>225,000</u>	<u>102,900</u>
Total Disbursements	<u>15,380,000</u>	<u>15,985,000</u>	<u>6,753,313</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(15,372,500)</u>	<u>(15,977,500)</u>	<u>(6,738,402)</u>
Other Financing Sources:			
Proceeds from Bond	<u>9,000,000</u>	<u>9,000,000</u>	<u>8,859,883</u>
Excess (Deficiency) of Receipts and Other Financing Sources Over Disbursements	<u>\$ (6,372,500)</u>	<u>\$ (6,977,500)</u>	2,121,481
Change for reporting on modified accrual basis: No change for modified cash basis			<u>-</u>
As reported on the Statement of Revenues and Expenditures Arising from Modified Cash Basis Transactions			<u>\$ 2,121,481</u>

**CITY OF BELLEVILLE, ILLINOIS**

POLICE PENSION FUND  
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
 APRIL 30, 2016

	Fiscal Year	
	2016	2015
Total Pension Liability:		
Service Cost	\$ 2,861,024	\$ 3,106,597
Interest	6,777,594	1,890,952
Contributions - Buy Back	-	-
Benefit payments, including refunds	<u>(2,993,209)</u>	<u>(2,910,559)</u>
Net change in total pension liability	6,645,409	2,086,990
Total pension liability - beginning	<u>57,751,833</u>	<u>55,664,843</u>
Total pension liability - ending	<u>\$ 64,397,242</u>	<u>\$ 57,751,833</u>
Plan Fiduciary Net Position		
Contributions - employer	2,183,517	2,376,374
Contributions - employee	547,290	519,223
Contributions - Buy Back	-	-
Net investment income	2,196,212	2,618,865
Benefit payments, including refunds	(2,993,209)	(2,910,559)
Administrative	<u>(35,193)</u>	<u>(40,890)</u>
Net change in plan fiduciary net position	1,898,617	2,563,013
Plan fiduciary net position - beginning	<u>33,656,359</u>	<u>31,093,346</u>
Plan fiduciary net position - ending	<u>\$ 35,554,976</u>	<u>\$ 33,656,359</u>
Net Pension Liability	<u>\$ 28,842,266</u>	<u>\$ 24,095,474</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>55.21%</u>	<u>58.28%</u>
Covered-employee Payroll	<u>\$ 5,408,603</u>	<u>\$ 5,404,735</u>
Net position liability as a percentage of covered-employee payroll	<u>533.27%</u>	<u>445.82%</u>

**CITY OF BELLEVILLE, ILLINOIS**

POLICE PENSION FUND  
SCHEDULE OF CONTRIBUTIONS  
APRIL 30, 2016

	Fiscal Year	
	2016	2015
Actuarial Determined Contribution	\$ 3,072,229	\$ 2,103,342
Contributions in relation to actuarial determined contribution	<u>2,388,327</u>	<u>2,183,517</u>
Contribution deficiency (excess)	<u>\$ 683,902</u>	<u>\$ (80,175)</u>
 Covered-employee Payroll	 <u>\$ 5,408,603</u>	 <u>\$ 5,404,735</u>
 Contributions as a percentage of covered-employee payroll	 <u>44.16%</u>	 <u>40.40%</u>

Actuarial valuations are performed as of April 30 of each year with the related contributions to be made in the following year. Actuarial valuation date for above is April 30, 2015.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Remaining Amortization Period:	25 years
Asset Valuation Method:	Gains and losses recognized over a five year period
 Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Payroll Growth	4.00%
Cost of Living	0.00%

CITY OF BELLEVILLE, ILLINOIS

POLICE PENSION FUND  
SCHEDULE OF INVESTMENT RETURNS  
APRIL 30, 2016

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

2016	-2.24%
2015	6.14%

CITY OF BELLEVILLE, ILLINOIS

FIREMEN'S PENSION FUND  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
APRIL 30, 2016

	<u>Fiscal Year</u>	
	<u>2016</u>	<u>2015</u>
Total Pension Liability:		
Service Cost	\$ 1,839,274	\$ 7,513,877
Interest	5,059,152	(1,234,152)
Contributions - Buy Back	-	-
Benefit payments, including refunds	<u>(2,977,719)</u>	<u>(2,844,232)</u>
Net change in total pension liability	3,920,707	3,435,493
Total pension liability - beginning	<u>49,888,467</u>	<u>46,452,974</u>
Total pension liability - ending	<u>\$ 53,809,174</u>	<u>\$ 49,888,467</u>
Plan Fiduciary Net Position		
Contributions - employer	2,602,491	2,269,406
Contributions - employee	427,176	386,322
Contributions - Buy Back	-	-
Net investment income	1,327,311	2,149,467
Benefit payments, including refunds	(2,977,719)	(2,844,232)
Administrative	<u>(28,525)</u>	<u>(26,061)</u>
Net change in plan fiduciary net position	1,350,734	1,934,902
Plan fiduciary net position - beginning	<u>23,987,056</u>	<u>22,052,154</u>
Plan fiduciary net position - ending	<u>\$ 25,337,790</u>	<u>\$ 23,987,056</u>
Net Pension Liability	<u>\$ 28,471,384</u>	<u>\$ 25,901,411</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>47.09%</u>	<u>48.08%</u>
Covered-employee Payroll	<u>\$ 4,022,075</u>	<u>\$ 4,018,080</u>
Net position liability as a percentage of covered-employee payroll	<u>707.88%</u>	<u>644.62%</u>

**CITY OF BELLEVILLE, ILLINOIS**

FIREMEN'S PENSION FUND  
SCHEDULE OF CONTRIBUTIONS  
APRIL 30, 2016

	Fiscal Year	
	2016	2015
Actuarial Determined Contribution	\$ 2,971,038	\$ 2,505,763
Contributions in relation to actuarial determined contribution	<u>2,832,970</u>	<u>2,602,491</u>
Contribution deficiency (excess)	<u>\$ 138,068</u>	<u>\$ (96,728)</u>
 Covered-employee Payroll	 <u>\$ 4,022,075</u>	 <u>\$ 4,018,080</u>
 Contributions as a percentage of covered-employee payroll	 <u>70.44%</u>	 <u>64.77%</u>

Actuarial valuations are performed as of April 30 of each year with the related contributions to be made in the following year. Actuarial valuation date for above is April 30, 2015.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Remaining Amortization Period:	25 years
Asset Valuation Method:	Gains and losses recognized over a five year period
Actuarial Assumptions:	
Interest Rate (current and prior)	7.00%
Payroll Growth	3.50%
Cost of Living	0.00%

CITY OF BELLEVILLE, ILLINOIS

FIREMEN'S PENSION FUND  
SCHEDULE OF INVESTMENT RETURNS  
APRIL 30, 2016

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

2016	-1.64%
2015	6.21%

CITY OF BELLEVILLE, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
APRIL 30, 2016

	<u>2015</u>
Total Pension Liability:	
Service Cost	\$ 977,248
Interest	3,810,790
Difference between expected and actual experience	(1,116,165)
Assumption changes	63,016
Benefit payments, including refunds	<u>(2,317,937)</u>
Net change in total pension liability	1,416,952
Total pension liability - beginning	<u>51,548,713</u>
Total pension liability - ending	<u>\$ 52,965,665</u>
Plan Fiduciary Net Position	
Contributions - employer	1,076,108
Contributions - employee	402,058
Net investment income	235,252
Benefit payments, including refunds	(2,317,937)
Other	<u>(185,553)</u>
Net change in plan fiduciary net position	(790,072)
Plan fiduciary net position - beginning	<u>47,470,252</u>
Plan fiduciary net position - ending	<u>\$ 46,680,180</u>
Net Pension Liability	<u>\$ 6,285,485</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>88.13%</u>
Covered-employee Payroll	<u>\$ 8,923,922</u>
Net position liability as a percentage of covered-employee payroll	<u>70.43%</u>

CITY OF BELLEVILLE, ILLINOIS

SCHEDULE OF CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
APRIL 30, 2016

Actuarial Determined Contribution	\$ 1,076,108
Contributions in relation to actuarial determined contribution	<u>1,076,108</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee Payroll	<u>8,923,922</u>
Contributions as a percentage of covered-employee payroll	<u>12.06%</u>

Actuarial valuation date for above is December 31, 2015.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level Percentage of Payroll, Closed
Remaining Amortization Period:	28 years
Asset Valuation Method:	Gains and losses recognized over a five year period
Actuarial Assumptions:	
Interest Rate (current and prior)	7.50%
Payroll Growth	4.00%
Cost of Living	3.00%

**CITY OF BELLEVILLE, ILLINOIS**

SCHEDULE OF POST-EMPLOYMENT HEALTHCARE  
FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS  
APRIL 30, 2016

	Fiscal Year					
	2016	2015	2014	2013	2012	2011
Actuarial Value of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actuarial Accrued Liability (AAL)	9,209,241	13,410,157	12,649,505	13,085,224	12,357,232	10,491,002
Unfunded AAL (UAAL)	9,209,241	13,410,157	12,649,505	13,085,224	12,357,232	10,491,002
Funded Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Payroll	18,862,620	18,432,075	17,808,768	16,829,778	16,260,655	16,250,408
UAAL as a % of Covered Payroll	48.82%	72.75%	71.03%	77.75%	75.99%	64.56%
Employer Contributions:						
Required	834,283	1,113,989	1,108,456	1,064,575	1,059,370	884,989
Made	337,042	476,736	437,372	466,394	427,884	379,748
Percentage of Employer Contributions						
Made to Required Contributions	40.40%	42.80%	39.46%	43.81%	40.39%	42.91%

The actuarial valuations presented are prepared for the post-retirement healthcare benefits using the following parameters:

Actuarial Cost Method: Entry Age Normal Actuarial Cost

Amortization Method: Level Percentage of Pay

Remaining Amortization Period: 30 years

Actuarial Assumptions:

Discount Rate 4.50%

Wage Inflation 3.50%

Healthcare Trend 8.50% initially with a reduction to 4.5% after eight years

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF ASSETS, LIABILITIES AND  
 FUND BALANCES ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
 NONMAJOR GOVERNMENTAL FUNDS  
 APRIL 30, 2016

	Total Special Revenue	Special Service Area	Debt Service			PD Project	Total	Capital Projects Fund	Permanent Fund Cemetery Care	Total Nonmajor Government Funds
			2011 Bond Fund	TIF						
Cash and Cash Equivalents	\$ 2,656,337	\$ 248,385	\$ 1,311,805	\$ 256,443	\$ 1,271,966	\$ 3,088,599	\$ 10,127	\$ 2,371	\$ 5,757,434	
Investments	-	-	-	-	-	-	-	237,474	237,474	
Land	-	-	-	-	-	-	-	33,750	33,750	
<b>Total Assets</b>	<b>\$ 2,656,337</b>	<b>\$ 248,385</b>	<b>\$ 1,311,805</b>	<b>\$ 256,443</b>	<b>\$ 1,271,966</b>	<b>\$ 3,088,599</b>	<b>\$ 10,127</b>	<b>\$ 273,595</b>	<b>\$ 6,028,658</b>	
Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
None	-	-	-	-	-	-	-	-	-	
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Fund Balances:	2,428,652	248,385	1,311,805	256,443	1,271,966	3,088,599	-	33,750	33,750	
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	227,685	-	-	-	-	-	10,127	239,845	5,757,096	
Committed	2,656,337	248,385	1,311,805	256,443	1,271,966	3,088,599	10,127	273,595	237,812	
<b>Total Fund Balances</b>	<b>\$ 2,656,337</b>	<b>\$ 248,385</b>	<b>\$ 1,311,805</b>	<b>\$ 256,443</b>	<b>\$ 1,271,966</b>	<b>\$ 3,088,599</b>	<b>\$ 10,127</b>	<b>\$ 273,595</b>	<b>\$ 6,028,658</b>	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,656,337</b>	<b>\$ 248,385</b>	<b>\$ 1,311,805</b>	<b>\$ 256,443</b>	<b>\$ 1,271,966</b>	<b>\$ 3,088,599</b>	<b>\$ 10,127</b>	<b>\$ 273,595</b>	<b>\$ 6,028,658</b>	

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF REVENUES AND EXPENDITURES  
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED APRIL 30, 2016

	Total Special Revenue	Debt Service				Capital Projects Fund	Permanent Fund Cemetery Care	Total Nonmajor Government Funds
		Special Service Area	2011 Bond Fund	TIF Debt	PD Project			
Revenues:								
Property Tax	\$ 3,697,945	\$ 98,903	-	\$ -	-	\$ -	\$ -	\$ 3,796,848
Intergovernmental	1,342,782	-	1,129,693	-	-	-	-	2,472,475
Local Tax	97,529	-	-	-	-	-	-	97,529
Charges for Services	482,045	-	-	-	-	-	1,970	484,015
Fines and Forfeitures	14,048	-	-	-	-	-	-	14,048
Investment Income	4,682	369	1,684	1,609	15	8,148	-	16,834
Contributions	51,141	-	-	-	-	-	-	51,141
Miscellaneous	40,926	-	-	-	-	-	-	40,926
Total Revenues	<u>5,731,098</u>	<u>99,272</u>	<u>1,131,377</u>	<u>327</u>	<u>1,609</u>	<u>10,118</u>	<u>15</u>	<u>6,973,816</u>
Expenditures:								
Current:								
General Government	1,985,415	-	-	-	-	-	-	1,985,415
Public Works	601,947	-	-	-	-	-	-	601,947
Cultural and Recreational	2,123,655	-	-	-	-	-	-	2,123,655
Capital Outlay	594,878	-	-	-	-	8,430	-	618,323
Debt Service:								
Principal	-	60,000	780,000	-	770,000	-	-	1,610,000
Interest and Fiscal Charges	-	40,950	228,065	254,012	498,710	-	-	1,021,737
Total Expenditures	<u>5,305,895</u>	<u>100,950</u>	<u>1,008,065</u>	<u>254,012</u>	<u>1,268,710</u>	<u>8,430</u>	<u>15,015</u>	<u>7,961,077</u>
Excess (Deficiency) of Revenues Over Expenditures	425,203	(1,678)	123,312	(253,685)	(1,267,101)	(15,000)	1,688	(987,261)
Other Financing Sources (Uses):								
Transfers In	-	-	-	254,300	1,853,413	-	-	2,107,713
Transfers Out	(300,000)	-	-	-	-	-	-	(300,000)
Total Other Financing Sources (Uses)	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>254,300</u>	<u>1,853,413</u>	<u>-</u>	<u>-</u>	<u>1,807,713</u>
Net Change in Fund Balances	125,203	(1,678)	123,312	615	586,312	(15,000)	1,688	820,452
Fund Balances, Beginning of Year	2,531,134	250,063	1,188,493	255,828	685,654	25,127	271,907	5,208,206
Fund Balances, End of Year	<u>2,656,337</u>	<u>248,385</u>	<u>1,311,805</u>	<u>256,443</u>	<u>1,271,966</u>	<u>10,127</u>	<u>273,595</u>	<u>6,028,658</u>

CITY OF BELLEVILLE, ILLINOIS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND  
FUND BALANCES ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
APRIL 30, 2016

<u>Assets</u>												
	Parks Project	Playground and Recreation	Motor Fuel Tax	Illinois Municipal Retirement	Public Library	Tort Liability	Belleville Illinois Tourism	Veteran's Memorial Fountain	Special Service Area	Total		
Cash and Cash Equivalents	\$ 163,198	\$ 1,238,083	\$ 280,291	\$ 120,604	\$ 370,138	\$ 265,520	\$ 64,487	\$ 4,673	\$ 149,343	\$ 2,656,337		
Total Assets	\$ 163,198	\$ 1,238,083	\$ 280,291	\$ 120,604	\$ 370,138	\$ 265,520	\$ 64,487	\$ 4,673	\$ 149,343	\$ 2,656,337		
<u>Liabilities and Fund Balance</u>												
Liabilities:												
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance:												
Restricted	-	1,238,083	280,291	120,604	370,138	265,520	-	4,673	149,343	2,428,652		
Committed	163,198	-	-	-	-	-	64,487	-	-	227,685		
Total Fund Balance	163,198	1,238,083	280,291	120,604	370,138	265,520	64,487	4,673	149,343	2,656,337		
Total Liabilities and Fund Balance	\$ 163,198	\$ 1,238,083	\$ 280,291	\$ 120,604	\$ 370,138	\$ 265,520	\$ 64,487	\$ 4,673	\$ 149,343	\$ 2,656,337		

**CITY OF BELLEVILLE, ILLINOIS**

**COMBINING STATEMENT OF REVENUES AND EXPENDITURES  
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED APRIL 30, 2016**

	Parks Project	Playground and Recreation	Motor Fuel Tax	Illinois Municipal Retirement	Public Library	Tort Liability	Belleville Illinois Tourism	Veteran's Memorial Fountain	Special Service Area	Total
<b>Revenues:</b>										
Property Tax	\$ -	\$ 367,928	\$ -	\$ 1,370,067	\$ 1,202,983	\$ 723,899	\$ -	\$ -	\$ 33,068	\$ 3,697,945
Intergovernmental	-	15,378	1,175,339	86,653	65,412	-	-	-	-	1,342,782
Local Tax	-	-	-	-	-	-	97,529	-	-	97,529
Charges for Services	25,120	430,443	3,241	-	23,241	-	-	-	-	482,045
Fines and Forfeitures	-	-	-	-	14,048	-	-	-	-	14,048
Investment Income	223	1,743	812	385	836	406	53	7	217	4,682
Contributions	-	43,083	-	-	3,558	-	-	4,500	-	51,141
Miscellaneous	-	2,602	3,887	1,697	32,739	-	-	-	-	40,926
<b>Total Revenues</b>	<b>25,343</b>	<b>861,178</b>	<b>1,183,279</b>	<b>1,458,802</b>	<b>1,342,817</b>	<b>724,305</b>	<b>97,582</b>	<b>4,507</b>	<b>33,285</b>	<b>5,731,098</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General Government	-	-	-	1,383,685	-	552,811	48,919	-	-	1,985,415
Public Works	-	-	552,510	-	-	-	-	-	49,437	601,947
Cultural and Recreational	4,695	729,810	-	-	1,386,211	-	-	2,939	-	2,123,655
Capital Outlay	-	542	480,567	-	113,769	-	-	-	-	594,878
<b>Total Expenditures</b>	<b>4,695</b>	<b>730,352</b>	<b>1,033,077</b>	<b>1,383,685</b>	<b>1,499,980</b>	<b>552,811</b>	<b>48,919</b>	<b>2,939</b>	<b>49,437</b>	<b>5,305,895</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>20,648</b>	<b>130,826</b>	<b>150,202</b>	<b>75,117</b>	<b>(157,163)</b>	<b>171,494</b>	<b>48,663</b>	<b>1,568</b>	<b>(16,152)</b>	<b>425,203</b>
<b>Other Financing Sources (Uses):</b>										
Transfers Out	-	-	(300,000)	-	-	-	-	-	-	(300,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(300,000)</b>
<b>Net Change in Fund Balances</b>	<b>20,648</b>	<b>130,826</b>	<b>(149,798)</b>	<b>75,117</b>	<b>(157,163)</b>	<b>171,494</b>	<b>48,663</b>	<b>1,568</b>	<b>(16,152)</b>	<b>125,203</b>
<b>Fund Balance, Beginning of Year</b>	<b>142,550</b>	<b>1,107,257</b>	<b>430,089</b>	<b>45,487</b>	<b>527,301</b>	<b>94,026</b>	<b>15,824</b>	<b>3,105</b>	<b>165,495</b>	<b>2,531,134</b>
<b>Fund Balance, End of Year</b>	<b>\$ 163,198</b>	<b>\$ 1,238,083</b>	<b>\$ 280,291</b>	<b>\$ 120,604</b>	<b>\$ 370,138</b>	<b>\$ 265,520</b>	<b>\$ 64,487</b>	<b>\$ 4,673</b>	<b>\$ 149,343</b>	<b>\$ 2,656,337</b>

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
APRIL 30, 2016

	<u>Working Cash</u>	<u>Insurance</u>	<u>Total</u>
<b><u>Assets</u></b>			
Current Assets:			
Cash	\$ 374,362	\$ 737	\$ 375,099
Total Assets	<u>\$ 374,362</u>	<u>\$ 737</u>	<u>\$ 375,099</u>
<b><u>Liabilities</u></b>			
Current Liabilities:			
Due to Other Funds	\$ -	\$ 774,958	\$ 774,958
Total Current Liabilities	<u>-</u>	<u>774,958</u>	<u>774,958</u>
<b><u>Net Position</u></b>			
Unassigned	<u>374,362</u>	<u>(774,221)</u>	<u>(399,859)</u>
Total Net Position	<u>\$ 374,362</u>	<u>\$ (774,221)</u>	<u>\$ (399,859)</u>

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED APRIL 30, 2016

	<u>Working Cash</u>	<u>Insurance</u>	<u>Total</u>
Operating Revenues:			
Charges for Services	\$ -	\$ 4,192,222	\$ 4,192,222
Operating Expenses:			
Personal Services	-	4,640,433	4,640,433
Total Operating Expenses	-	4,640,433	4,640,433
Operating Income	-	(448,211)	(448,211)
Nonoperating Revenues:			
Property Tax	-	308,137	308,137
Investment Earnings	534	37	571
Total Nonoperating Revenues	534	308,174	308,708
Change in Net Position	534	(140,037)	(139,503)
Net Position, Beginning of Year	373,828	(634,184)	(260,356)
Net Position, End of Year	<u>\$ 374,362</u>	<u>\$ (774,221)</u>	<u>\$ (399,859)</u>

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS - PENSION TRUST FUNDS  
APRIL 30, 2016

	<u>Police Pension</u>	<u>Firemen's Pension</u>	<u>Total</u>
Assets:			
Cash and Cash Equivalents	\$ 1,485,264	\$ 1,904,295	\$ 3,389,559
Investments, at Market	30,673,502	20,293,577	50,967,079
Receivables:			
Taxes Receivable	2,314,586	2,766,925	5,081,511
Other Receivable	4,055	-	4,055
Interest Receivable	<u>63,950</u>	<u>59,135</u>	<u>123,085</u>
Total Assets	<u>34,541,357</u>	<u>25,023,932</u>	<u>59,565,289</u>
Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position - Restricted for Pension Benefits	<u>\$ 34,541,357</u>	<u>\$ 25,023,932</u>	<u>\$ 59,565,289</u>

**CITY OF BELLEVILLE, ILLINOIS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS - PENSION TRUST FUNDS  
FOR THE YEAR ENDED APRIL 30, 2016

	Police Pension	Firemen's Pension	Total
Additions:			
Contributions:			
Employee Contributions	\$ 595,180	\$ 422,345	\$ 1,017,525
Employer Contributions:			
Property Taxes	2,301,795	2,751,567	5,053,362
Personal Property Replacement Taxes	86,532	81,403	167,935
Total Contributions	2,983,507	3,255,315	6,238,822
Investment Income:			
Interest and Dividend Income	1,521,369	445,020	1,966,389
Gain (Loss) on Sales of Securities	(38,274)	(486,454)	(524,728)
Net Appreciation in Fair Market Value of Investments	(2,254,655)	(242,207)	(2,496,862)
Less Investment Expense	(37,447)	(88,983)	(126,430)
Total Investment Income	(809,007)	(372,624)	(1,181,631)
Reimbursements	488	-	488
Total Additions	2,174,988	2,882,691	5,057,679
Deductions:			
Benefits Paid to Participants:			
Service and Disability	2,799,356	2,706,922	5,506,278
Dependents	261,293	447,712	709,005
Refund of Contributions	82,774	-	82,774
Professional Fees	12,903	13,245	26,148
Other	32,281	28,670	60,951
Total Deductions	3,188,607	3,196,549	6,385,156
Change in Net Position	(1,013,619)	(313,858)	(1,327,477)
Net Position, Beginning of Year	35,554,976	25,337,790	60,892,766
Net Position, End of Year	\$ 34,541,357	\$ 25,023,932	\$ 59,565,289

**CITY OF BELLEVILLE, ILLINOIS**

SCHEDULE OF ASSESSED VALUATION, TAX RATES,  
EXTENSIONS AND COLLECTIONS  
(UNAUDITED)  
APRIL 30, 2016

Tax Rates

Levy Year	Total Assessed Valuation	Corporate Fund	Retirement Fund	Police Pension Fund	Firemen's Pension Fund	Library Fund	Liability Insurance Fund	Playground and Recreation Fund	Total
2005	\$ 372,559,121	\$ -	\$ 0.2279	\$ 0.3924	\$ 0.3924	\$ 0.2483	\$ 0.0673	\$ 0.0806	\$ 1.4089
2006	398,104,522	-	0.2222	0.4048	0.3787	0.2450	0.0918	0.0842	1.4267
2007	428,399,309	-	0.2194	0.3913	0.3728	0.2335	0.1368	0.0817	1.4355
2008	440,816,585	-	0.2031	0.4134	0.4244	0.2496	0.0945	0.0794	1.4644
2009	443,787,198	0.0676	0.2110	0.4627	0.5077	0.2479	0.0704	0.0789	1.6462
2010	437,646,688	0.0872	0.2342	0.4658	0.5003	0.2628	0.0869	0.0823	1.7195
2011	434,537,205	0.0975	0.2532	0.4622	0.4417	0.2728	0.1197	0.0852	1.7323
2012	421,651,482	0.0949	0.2838	0.4940	0.5233	0.2811	0.1296	0.0891	1.8958
2013	405,836,417	0.0777	0.3205	0.5670	0.5421	0.2982	0.1603	0.0912	2.0570
2014	401,054,614	0.0773	0.3437	0.5261	0.6317	0.3018	0.1816	0.0923	2.1545

Taxes Extended

Levy Year	Corporate Fund	Retirement Fund	Police Pension Fund	Firemen's Pension Fund	Library Fund	Liability Insurance Fund	Playground and Recreation Fund	Total
2005	\$ -	\$ 849,062	\$ 1,461,922	\$ 1,461,922	\$ 925,064	\$ 250,732	\$ 300,283	\$ 5,248,985
2006	-	884,588	1,611,527	1,507,622	975,356	365,460	335,204	5,679,757
2007	-	939,908	1,676,327	1,597,073	1,000,312	586,050	350,002	6,149,672
2008	-	895,298	1,822,336	1,870,826	1,100,278	416,572	350,008	6,455,318
2009	300,000	936,391	2,053,403	2,253,108	1,100,148	312,426	350,148	7,305,624
2010	381,628	1,024,969	2,038,558	2,189,546	1,150,136	380,315	360,183	7,525,335
2011	423,674	1,144,571	2,088,820	1,996,264	1,185,418	540,999	370,226	7,749,972
2012	400,147	1,196,647	2,082,958	2,206,502	1,185,262	546,460	375,691	7,993,667
2013	315,335	1,300,706	2,301,092	2,200,039	1,210,204	650,556	370,123	8,348,055
2014	310,015	1,378,425	2,109,948	2,533,462	1,210,383	728,315	370,173	8,640,721

Taxes Collected

Levy Year	Total Taxes Extended	Total Taxes Collected	Percent of Current Year Taxes Collected	Current Year Uncollected Balance
2005	\$ 5,248,985	\$ 5,237,295	99.78%	\$ 11,690
2006	5,679,757	5,655,277	99.57%	24,480
2007	6,149,672	6,096,909	99.14%	52,763
2008	6,455,318	6,414,605	99.37%	40,713
2009	7,305,624	7,248,774	99.22%	56,850
2010	7,525,335	7,661,890	101.81%	(136,555)
2011	7,749,972	7,702,405	99.39%	47,567
2012	7,993,667	7,946,502	99.41%	47,165
2013	8,348,055	8,304,947	99.48%	43,108
2014	8,640,721	8,588,031	99.39%	52,690



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Belleville, Illinois as of and for the year ended April 30, 2016, and the related notes to the financial statements, which collectively comprise the City Belleville, Illinois' basic financial statements, and have issued our report thereon dated September 16, 2016.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

C. J. Schlessel & Co. LLC

Certified Public Accountants

Alton, Illinois

September 16, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited the City of Belleville, 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 of Belleville, Illinois' major federal programs for the year ended April 30, 2016. The City of Belleville, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of City of Belleville, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Belleville, Illinois' compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City of Belleville, Illinois 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 April 30, 2016.

## Report on Internal Control Over Compliance

Management of the City of Belleville, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City's 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

C. J. Schuman & Co. LLC

Certified Public Accountants  
Alton, Illinois

September 16, 2016

**CITY OF BELLEVILLE, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED APRIL 30, 2016

Federal Grantor/ Pass-through Grantor/ <u>Program Title</u>	<u>CFDA Number</u>	Agency or Pass-through <u>Number</u>	Program or Award <u>Amount</u>	Federal Disbursements/ <u>Expenditures</u>
<u>Environmental Protection Agency</u>				
Passed Through Illinois Environmental Protection Agency:				
Capitalization Grants for Clean Water	66.458	L17518800	791,031	\$ <u>660,853</u>
				<u>660,853</u>
<u>Department of Transportation</u>				
Passed Through Illinois Department of Transportation:				
Federal-Aid Highway Program	20.205	R-98-012-11	245,080	<u>245,080</u>
				<u>245,080</u>
Total Federal Awards				\$ <u><u>905,933</u></u>

See notes to schedule of expenditures of federal awards

**CITY OF BELLEVILLE, ILLINOIS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
APRIL 30, 2016

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

General

The accompanying Schedule of Federal Awards presents the activity of all federal award programs of City of Belleville, Illinois. The City's reporting entity is defined in Note 1 to the City's financial statements. Federal awards passed through other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Federal Awards is presented using the modified cash basis of accounting, which is described in Note 1 to the City's financial statements.

Noncash Assistance, Federal Insurance and Loans/Loan Guarantees

The City did not receive any noncash assistance, federal guaranteed loans or federal insurance for any of its programs for the year ended April 30, 2016.

Subrecipient Monitoring

The City did not provide any funds to subrecipients for federal funds.

**CITY OF BELLEVILLE, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
APRIL 30, 2016

Part 1 -- Summary of Auditor's Results

- (a) The independent accountants' report expresses an adverse opinion on the governmental activities and unqualified opinions on the business-type activities and fund financial statements.
- (b) No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements which would be required to be reported in accordance with Government Auditing Standards.
- (c) No instances of noncompliance material to the financial statements were disclosed during the audit which would be required to be reported in accordance with Governmental Auditing Standards.
- (d) No significant deficiencies or material weaknesses in internal control over major federal programs were disclosed by the audit of the financial statements of the City.
- (e) An unqualified opinion was issued in the report on compliance for major programs.
- (f) The audit did not disclose any findings required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
- (g) The City's major program is Capitalization Grants for Clean Water-CFDA #66.458.
- (h) The dollar threshold to distinguish between Type A and Type B programs is \$750,000.
- (i) The City did not qualify as a low-risk auditee under Section .530.

Part 2 -- The City has no findings to the financial statements that are required to be reported in accordance with GAGAS.

Part 3 -- The City has no findings or questioned costs for federal awards

**CITY OF BELLEVILLE, ILLINOIS**

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
APRIL 30, 2016

None



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

**CITY OF BELLEVILLE, ILLINOIS**

EXECUTIVE SUMMARY

FOR THE FISCAL YEAR  
ENDED APRIL 30, 2016

233 East Center Drive, P.O. Box 416  
Alton, Illinois 62002  
(618) 465-7717 Fax (618) 465-7710

80 Edwardsville Professional Park  
Edwardsville, Illinois 62025  
(618) 656-2146 Fax (618) 656-2147

One Westbury Drive, Suite 420  
St. Charles, Missouri 63301  
(636) 723-7611 Fax (636) 947-4558



www.cjsco.com

**CITY OF BELLEVILLE, ILLINOIS**  
**EXECUTIVE SUMMARY**

TABLE OF CONTENTS  
APRIL 30, 2016

	<u>Page</u>
Accountant's Report on Additional Information	1
Combined Statement of Assets, Liabilities and Fund Equity Arising From Cash Transactions – Governmental Funds	2
Combined Statement of Revenues Received and Expenditures Paid Arising From Cash Transactions -- Governmental Funds	3
Statement of Cash Receipts, Disbursements and Changes in Fund Balance – General Fund	4
Statement of Revenues, Expenses and Changes in Retained Earnings – Sewer Fund	5
Statement of Changes in Plan Net Assets – Pension Trust Funds	6
General Fund Revenues by Source	7
General Fund Current Operating Expenditures by Function	8
All Governmental Funds Selected Tax Revenue	9
Fund Balance – General Fund	10
Sewerage Fund Debt Service Analysis	11



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

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

## ACCOUNTANTS' REPORT ON ADDITIONAL INFORMATION

Our report on our audit of the financial statements of the City of Belleville, Illinois appears in the financial statements of the City. We conducted our audit in accordance with auditing standards generally accepted in the United States of America for the purpose of forming an opinion on the financial statements. The additional information on pages 2 through 11 is presented only for purposes of additional analysis. We have not audited or reviewed the accompanying additional information and, accordingly, do not express an opinion or any other form of assurance on it. This additional information should be used for analytical purposes only. Statement users should refer to the general purpose financial statements to obtain a more complete presentation.

*C. J. Schlosser & Company LLC*

Certified Public Accountants  
Alton, Illinois

September 16, 2016

233 East Center Drive, P.O. Box 416  
Alton, Illinois 62002  
(618) 465-7717 Fax (618) 465-7710

80 Edwardsville Professional Park  
Edwardsville, Illinois 62025  
(618) 656-2146 Fax (618) 656-2147

One Westbury Drive, Suite 420  
St. Charles, Missouri 63301  
(636) 723-7611 Fax (636) 947-4558



www.cjsco.com

**CITY OF BELLEVILLE, ILLINOIS**

COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY  
ARISING FROM CASH TRANSACTIONS -  
GOVERNMENTAL FUNDS

	2016	2015	April 30, 2014	2013	2012
<u>Assets</u>					
Cash and Investments	\$ 25,903,548	\$ 25,189,617	\$ 20,463,320	\$ 21,951,387	\$ 23,369,879
Receivables and Other Assets	89,165	97,082	138,749	112,916	518,981
Total Assets	<u>\$ 25,992,713</u>	<u>\$ 25,286,699</u>	<u>\$ 20,602,069</u>	<u>\$ 22,064,303</u>	<u>\$ 23,888,860</u>
<u>Liabilities and Fund Equity</u>					
Liabilities:					
Accounts Payable and Accrued Liabilities	\$ 49,446	\$ 36,993	\$ 41,874	\$ 29,340	\$ 11,700
Total Liabilities	<u>49,446</u>	<u>36,993</u>	<u>41,874</u>	<u>29,340</u>	<u>11,700</u>
Fund Equity:					
Fund Balance:					
Reserved and Designated	14,707,926	15,067,266	15,959,750	18,061,672	22,406,325
Unreserved - Undesignated	11,610,440	10,182,440	4,600,445	3,973,291	1,470,835
Total Fund Equity	<u>26,318,366</u>	<u>25,249,706</u>	<u>20,560,195</u>	<u>22,034,963</u>	<u>23,877,160</u>
Total Liabilities and and Fund Equity	<u>\$ 26,367,812</u>	<u>\$ 25,286,699</u>	<u>\$ 20,602,069</u>	<u>\$ 22,064,303</u>	<u>\$ 23,888,860</u>

**CITY OF BELLEVILLE, ILLINOIS**

COMBINED STATEMENT OF REVENUES RECEIVED AND EXPENDITURES PAID  
ARISING FROM CASH TRANSACTIONS -  
GOVERNMENTAL FUNDS

	For The Years Ended April 30,				
	2016	2015	2014	2013	2012
<b>Revenues:</b>					
Taxes	\$ 22,665,144	\$ 22,345,605	\$ 22,815,402	\$ 23,616,016	\$ 23,887,229
Charges for Services	3,557,463	3,594,998	3,598,586	3,686,013	3,524,650
Licenses and Permits	1,646,803	1,638,573	1,507,146	1,249,291	1,501,601
Intergovernmental	21,530,348	21,777,602	21,635,052	21,987,022	19,413,132
Fines and Forfeitures	315,244	610,611	456,600	471,058	594,267
Other	834,877	582,790	678,497	843,728	843,784
<b>Total Revenues</b>	<b>50,549,879</b>	<b>50,550,179</b>	<b>50,691,283</b>	<b>51,853,128</b>	<b>49,764,663</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General Government	6,023,798	6,656,186	6,123,569	5,647,835	5,858,092
Public Safety	16,050,543	15,595,693	14,569,686	14,184,713	13,926,975
Public Works	2,633,129	2,672,991	2,715,806	2,721,433	2,435,012
Culture and Recreation	2,913,625	2,856,103	2,769,655	2,671,855	2,650,756
Health and Sanitation	3,203,163	3,171,996	3,074,256	3,089,527	2,898,389
Cemetery	236,848	248,205	290,637	266,314	242,859
Planning and Economic Development	7,443,562	7,215,655	7,487,362	7,568,824	29,694,545
Capital Outlay	11,392,006	9,651,499	6,046,286	9,727,015	6,309,427
Debt Service	7,467,728	6,894,404	7,840,071	7,676,928	6,790,985
<b>Total Expenditures</b>	<b>57,364,402</b>	<b>54,962,732</b>	<b>50,917,328</b>	<b>53,554,444</b>	<b>70,807,040</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(6,814,523)</b>	<b>(4,412,553)</b>	<b>(226,045)</b>	<b>(1,701,316)</b>	<b>(21,042,377)</b>
<b>Other Financing Sources (Uses):</b>					
Net Proceeds Related to Long-Term Debt	9,298,039	10,024,359	99,950	716,039	23,165,247
Net Proceeds Related to Fixed Assets	24,647	252,705	101,327	143,080	55,088
Net Operating Transfers	(1,300,000)	(1,175,000)	(1,450,000)	(1,000,000)	(1,067,312)
<b>Total Other Financing Sources (Uses)</b>	<b>8,022,686</b>	<b>9,102,064</b>	<b>(1,248,723)</b>	<b>(140,881)</b>	<b>22,153,023</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>1,208,163</b>	<b>4,689,511</b>	<b>(1,474,768)</b>	<b>(1,842,197)</b>	<b>1,110,646</b>
<b>Fund Balance, Beginning of Year</b>	<b>25,510,062</b>	<b>20,560,195</b>	<b>22,034,963</b>	<b>23,877,160</b>	<b>22,766,514</b>
<b>Fund Balance, End of Year</b>	<b>\$ 26,718,225</b>	<b>\$ 25,249,706</b>	<b>\$ 20,560,195</b>	<b>\$ 22,034,963</b>	<b>\$ 23,877,160</b>

**CITY OF BELLEVILLE, ILLINOIS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE FIVE YEARS ENDED APRIL 30,**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Receipts:</b>					
Taxes	\$ 12,967,122	\$ 12,721,260	\$ 12,373,710	\$ 12,385,145	\$ 11,240,788
Licenses and Permits	1,646,803	1,638,573	1,507,146	1,249,291	1,501,601
Intergovernmental	6,458,767	6,043,016	6,707,827	7,242,876	5,705,754
Fines and Fees	3,374,644	3,783,030	3,578,030	3,700,191	3,700,219
Interest	4,598	4,936	5,090	5,082	2,226
Miscellaneous	586,577	431,191	482,828	592,718	566,642
<b>Total Receipts</b>	<u>25,038,511</u>	<u>24,622,006</u>	<u>24,654,631</u>	<u>25,175,303</u>	<u>22,717,230</u>
<b>Disbursements:</b>					
<b>Current:</b>					
General Government	4,038,383	3,918,048	3,812,509	3,714,579	3,890,822
Public Safety	16,050,543	15,595,693	14,569,686	14,184,713	13,926,975
Public Works	2,031,182	2,013,080	2,139,539	2,022,820	1,762,003
Culture and Recreation	789,970	787,369	781,976	762,063	731,795
Health and Sanitation	3,203,163	3,171,996	3,074,256	3,089,527	2,898,389
Cemetery	236,848	248,205	290,637	266,314	242,859
Planning and Economic Development	765,363	290,929	293,334	190,897	156,803
Capital Outlay	301,965	683,651	486,593	210,666	305,920
<b>Debt Service:</b>					
Principal Retirement	204,983	230,075	380,974	219,276	44,677
Interest and Fiscal Charges	47,507	53,419	59,597	68,859	72,199
<b>Total Disbursements</b>	<u>27,669,907</u>	<u>26,992,465</u>	<u>25,889,101</u>	<u>24,729,714</u>	<u>24,032,442</u>
Excess of Receipts Over (Under) Disbursements	(2,631,396)	(2,370,459)	(1,234,470)	445,589	(1,315,212)
<b>Other Financing Sources (Uses):</b>					
Proceeds From Debt	300,000	25,875	-	-	921,342
Proceeds from Fixed Asset Sales	24,647	224,047	3,109	143,080	55,088
Payment to Escrow Refunding Agent	-	-	-	-	(1,104,600)
Operating Transfers In	1,706,377	1,630,998	1,604,492	1,602,183	1,539,906
Operating Transfers Out	-	-	(100,000)	(170,000)	(67,312)
<b>Total Other Financing Sources (Uses)</b>	<u>2,031,024</u>	<u>1,880,920</u>	<u>1,507,601</u>	<u>1,575,263</u>	<u>1,344,424</u>
Excess of Receipts and Other Financing Financing Sources Over (Under) Disbursements and Financing Uses	(600,372)	(489,539)	273,131	2,020,852	29,212
Fund Balance, Beginning of Year	<u>3,812,270</u>	<u>4,301,809</u>	<u>4,028,678</u>	<u>2,007,826</u>	<u>1,978,614</u>
Fund Balance, End of Year	<u>\$ 3,211,898</u>	<u>\$ 3,812,270</u>	<u>\$ 4,301,809</u>	<u>\$ 4,028,678</u>	<u>\$ 2,007,826</u>
 Cash and Investments - General Fund	 <u>\$ 2,486,386</u>	 <u>\$ 3,214,305</u>	 <u>\$ 3,974,975</u>	 <u>\$ 3,451,947</u>	 <u>\$ 1,664,532</u>

**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS - SEWER FUND  
FOR THE FIVE YEARS ENDED APRIL 30,

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Operating Revenues:					
Charges for Services	\$ 8,189,302	\$ 7,689,784	\$ 7,070,863	\$ 6,894,697	\$ 6,601,321
Total Operating Revenues	<u>8,189,302</u>	<u>7,689,784</u>	<u>7,070,863</u>	<u>6,894,697</u>	<u>6,601,321</u>
Operating Expenses:					
Personal Services	3,208,412	2,562,699	2,610,110	2,489,458	2,339,845
Contractual Services	2,245,243	2,615,646	1,995,231	1,853,625	2,027,907
Commodities	221,371	195,614	168,520	167,513	118,791
Depreciation and Amortization	<u>2,593,589</u>	<u>2,511,255</u>	<u>1,172,335</u>	<u>1,120,637</u>	<u>1,126,785</u>
Total Operating Expenses	<u>8,268,615</u>	<u>7,885,214</u>	<u>5,946,196</u>	<u>5,631,233</u>	<u>5,613,328</u>
Operating Income (Loss)	<u>(79,313)</u>	<u>(195,430)</u>	<u>1,124,667</u>	<u>1,263,464</u>	<u>987,993</u>
Non-Operating Revenues (Expenses)					
Interest Income	10,977	18,461	19,570	21,224	12,426
Interest Expense	(787,085)	(832,031)	(574,072)	(469,431)	(233,940)
Amortization	(77,558)	(77,558)	(77,558)	-	-
Loan Forgiveness	-	-	2,500,000	-	2,500,000
Proceeds from Fixed Asset Sale	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>606</u>
Total Non-Operating Revenues (Expenses)	<u>(853,666)</u>	<u>(891,128)</u>	<u>1,867,940</u>	<u>(448,207)</u>	<u>2,279,092</u>
Income (Loss) Before Operating Transfers	<u>(932,979)</u>	<u>(1,086,558)</u>	<u>2,992,607</u>	<u>815,257</u>	<u>3,267,085</u>
Operating Transfers:					
Operating Transfers In	<u>1,300,000</u>	<u>1,175,000</u>	<u>1,450,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Total Operating Transfers	<u>1,300,000</u>	<u>1,175,000</u>	<u>1,450,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Net Income	367,021	88,442	4,442,607	1,815,257	4,267,085
Retained Earnings, Beginning of Year	<u>43,061,780</u>	<u>43,270,515</u>	<u>38,827,908</u>	<u>37,012,651</u>	<u>32,823,736</u>
Retained Earnings, End of Year	<u>\$ 43,428,801</u>	<u>\$ 43,358,957</u>	<u>\$ 43,270,515</u>	<u>\$ 38,827,908</u>	<u>\$ 37,090,821</u>
Cash and Cash Equivalents	\$ 8,055,789	\$ 9,312,800	\$ 11,340,136	\$ 13,929,776	\$ 13,538,213
Investments	-	-	-	-	-
Current Portion of Long-Term Debt	\$ 3,153,126	\$ 3,029,965	\$ 2,641,743	\$ 1,697,205	\$ 1,674,605
Long-Term Debt:					
Net Pension Liability	1,243,682	-	-	-	-
Notes Payable	43,564,982	42,562,291	40,565,563	36,266,029	23,765,118
Bonds Payable	<u>2,142,287</u>	<u>2,936,268</u>	<u>3,717,472</u>	<u>4,473,359</u>	<u>5,209,626</u>
	<u>\$ 50,104,077</u>	<u>\$ 48,528,524</u>	<u>\$ 46,924,778</u>	<u>\$ 42,436,593</u>	<u>\$ 30,649,349</u>

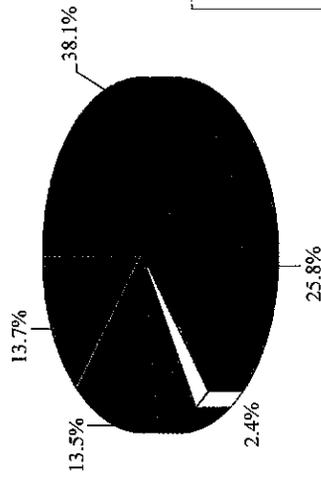
**CITY OF BELLEVILLE, ILLINOIS**

STATEMENT OF CHANGES IN PLAN NET ASSETS  
PENSION TRUST FUNDS  
FOR THE FIVE YEARS ENDED APRIL 30,

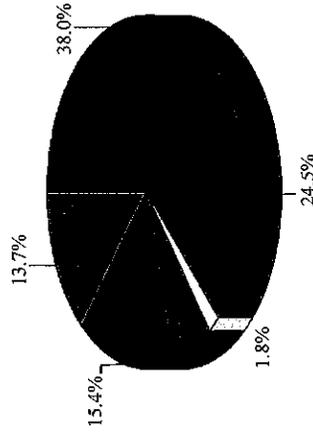
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Additions:					
Contributions:					
Employee Contributions	\$ 1,017,525	\$ 974,466	\$ 905,545	\$ 925,279	\$ 880,320
Employer Contributions:					
Property Taxes	5,053,362	4,620,247	4,475,887	4,264,463	4,161,930
Personal Property					
Replacement Taxes	<u>167,935</u>	<u>165,761</u>	<u>169,893</u>	<u>148,455</u>	<u>149,737</u>
Total Contributions	<u>6,238,822</u>	<u>5,760,474</u>	<u>5,551,325</u>	<u>5,338,197</u>	<u>5,191,987</u>
Investment Income:					
Interest and Dividend Income	1,966,389	2,181,806	1,582,333	1,321,604	1,108,517
Gain (Loss) on Sales of Securities	(524,728)	(30,845)	139	356,083	(519,418)
Net Change in Fair Market					
Value of Investments	<u>(2,496,862)</u>	<u>1,514,879</u>	<u>3,314,746</u>	<u>2,092,554</u>	<u>248,330</u>
	(1,055,201)	3,665,840	4,897,218	3,770,241	837,429
Less Investment Expense	<u>(126,430)</u>	<u>(142,317)</u>	<u>(128,886)</u>	<u>(114,047)</u>	<u>(110,838)</u>
Total Investment Income	<u>(1,181,631)</u>	<u>3,523,523</u>	<u>4,768,332</u>	<u>3,656,194</u>	<u>726,591</u>
Reimbursements	<u>488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Additions	<u>5,057,679</u>	<u>9,283,997</u>	<u>10,319,657</u>	<u>8,994,391</u>	<u>5,918,578</u>
Deductions:					
Benefits Paid to Participants:					
Service and Disability	5,506,278	5,175,176	4,896,761	4,742,320	4,457,959
Dependents	709,005	714,637	764,356	775,631	757,529
Refund of Contributions	82,774	81,115	93,674	29,262	35,094
Professional Fees	26,148	21,013	31,156	39,349	34,152
Other	<u>60,951</u>	<u>42,705</u>	<u>35,795</u>	<u>25,911</u>	<u>20,922</u>
Total Deductions	<u>6,385,156</u>	<u>6,034,646</u>	<u>5,821,742</u>	<u>5,612,473</u>	<u>5,305,656</u>
Net Increase	(1,327,477)	3,249,351	4,497,915	3,381,918	612,922
Net Assets Held in Trust for					
Pension Benefits, Beginning of Year	<u>60,892,766</u>	<u>57,643,415</u>	<u>53,145,500</u>	<u>49,763,582</u>	<u>49,150,660</u>
Net Assets Held in Trust for					
Pension Benefits, End of Year	<u>\$ 59,565,289</u>	<u>\$ 60,892,766</u>	<u>\$ 57,643,415</u>	<u>\$ 53,145,500</u>	<u>\$ 49,763,582</u>

**CITY OF BELLEVILLE, ILLINOIS**

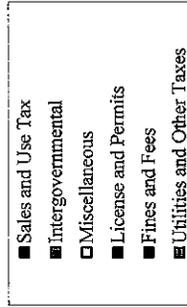
**GENERAL FUND  
REVENUES BY SOURCE  
FOR THE YEARS ENDED APRIL 30, 2016 AND 2015**



2016 - Total \$25,038,511



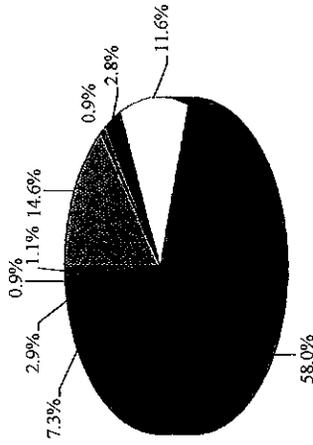
2015 - Total \$24,622,006



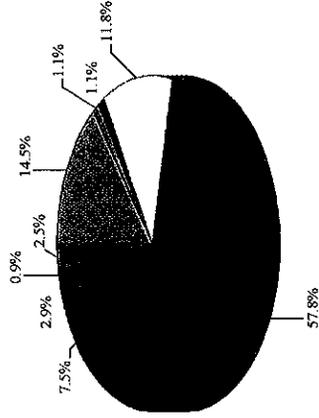
For Internal Use Only

**CITY OF BELLEVILLE, ILLINOIS**

**GENERAL FUND  
CURRENT OPERATING EXPENDITURES BY FUNCTION  
FOR THE YEARS ENDED APRIL 30, 2016 AND 2015**



2016 - Total \$27,669,907



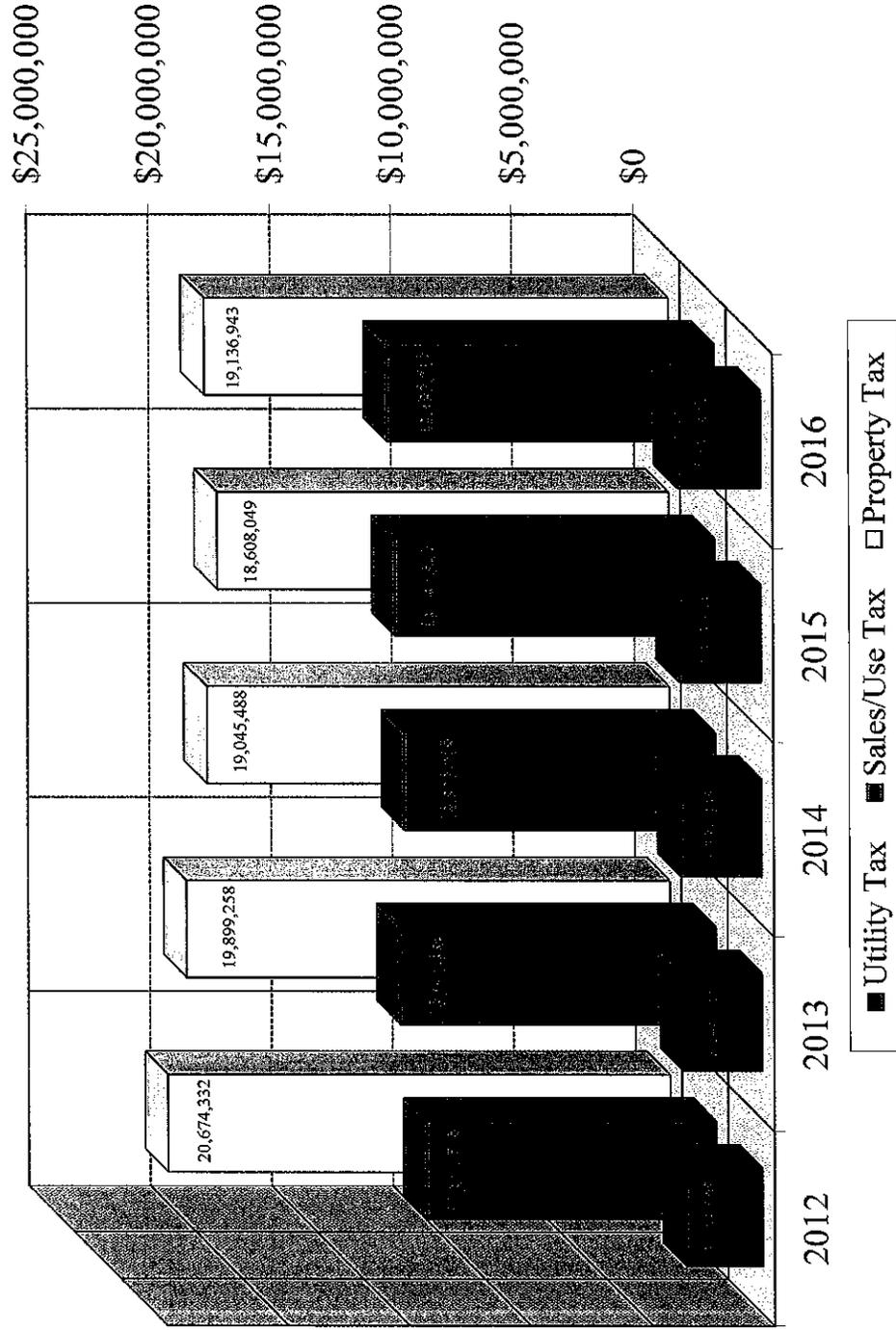
2015 - Total \$26,992,465

- General Government
- Debt Service
- Planning and Economic Development
- Health and Sanitation
- Public Safety
- Public Works
- Culture and Recreation
- Cemetery
- Capital Outlay

\*For Internal Use Only\*

**CITY OF BELLEVILLE, ILLINOIS**

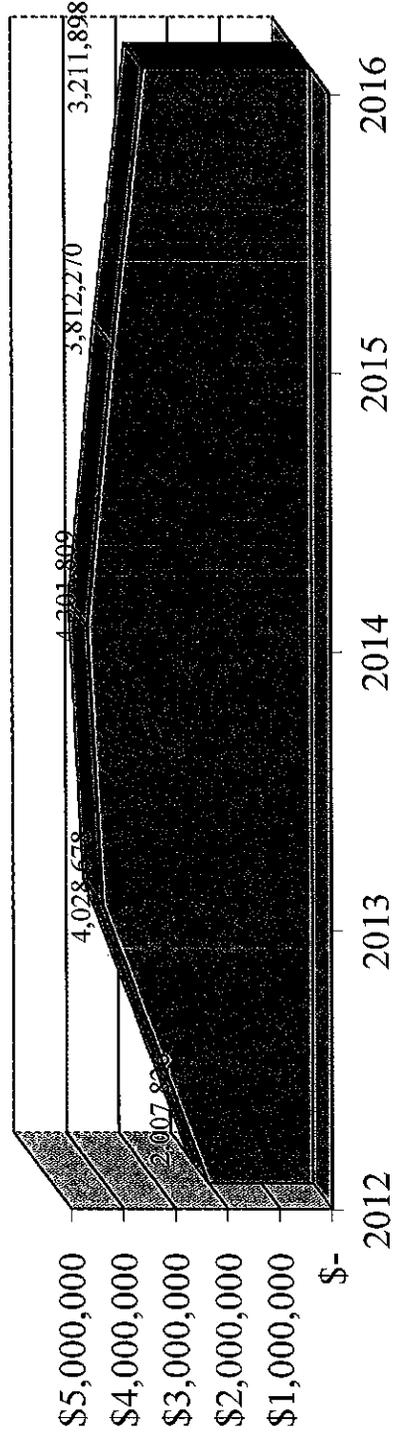
ALL GOVERNMENTAL FUNDS  
SELECTED TAX REVENUE  
FIVE YEAR HISTORY



\*For Internal Use Only\*

**CITY OF BELLEVILLE, ILLINOIS**

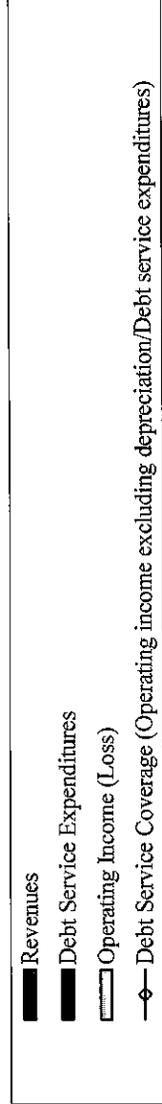
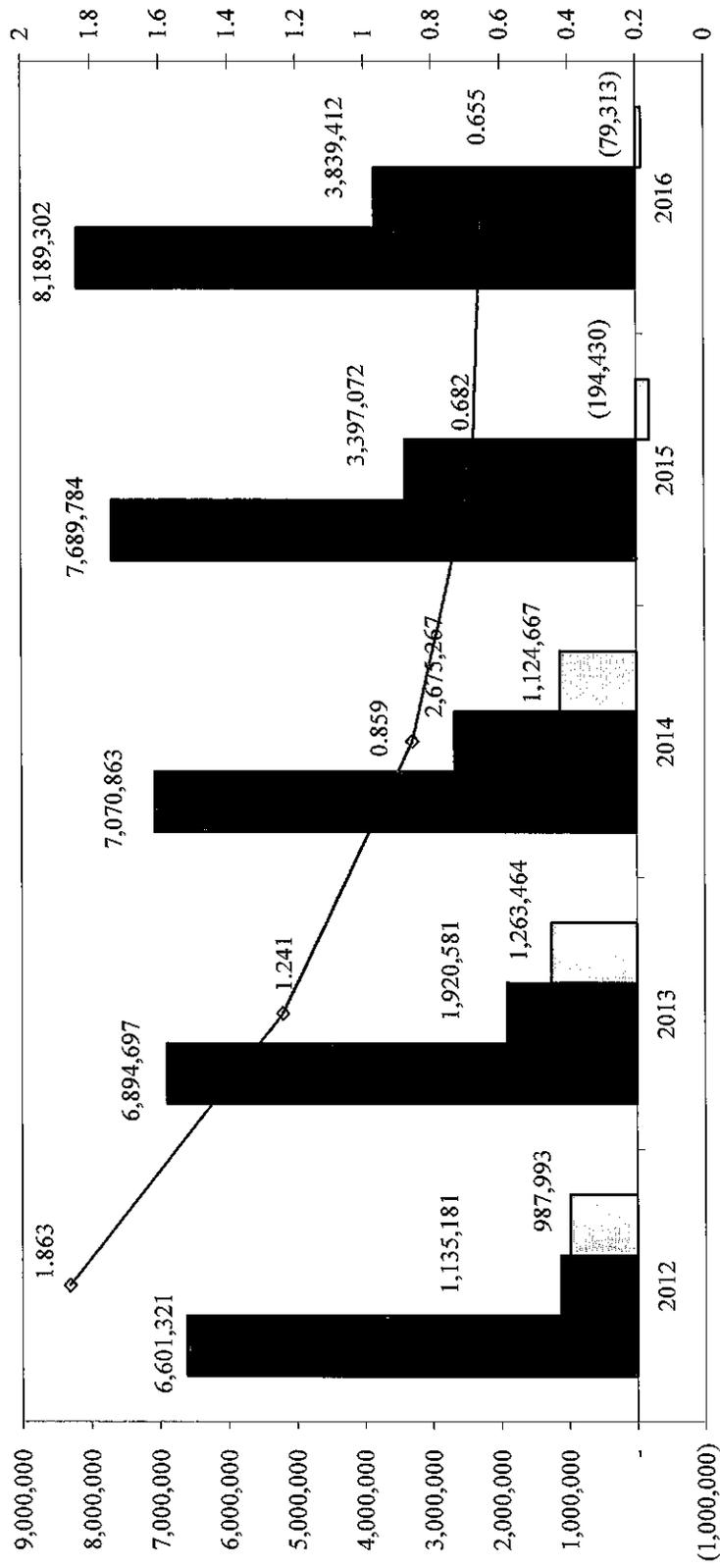
**FUND BALANCE - GENERAL FUND  
FIVE YEAR HISTORY**



\*For Internal Use Only\*

**CITY OF BELLEVILLE, ILLINOIS**

**SEWERAGE FUND  
DEBT SERVICE ANALYSIS  
FIVE YEAR HISTORY**



\*For Internal Use Only\*

RESOLUTION NO. 2672

**A RESOLUTION AUTHORIZING THE APPLICATION  
OF MILITARY SERVICE CREDIT TO IMRF**

**WHEREAS**, Article 7 of the Illinois Pension Code (40 ILCS 5/7-139) provides that the governing body of a governmental unit may elect to allow service credit in the Illinois Municipal Retirement Fund to members who served in the armed forces of the United States for all periods of such service prior to their participation in IMRF or whose participation was interrupted by military leave but did not return to IMRF participation within 90 days of discharge, and

**WHEREAS**, such allowance of service credit cannot be limited to a specific IMRF member and applies to all employees who were in active participating status under IMRF on the date this resolution was adopted;

**RESOLVED**, that the city council of the City of Belleville elects to allow service credit to members who served in the armed forces of the United States for up to two years of service, prior to their participation in the Illinois Municipal Retirement Fund;

**FURTHER RESOLVED**, that the City Clerk shall be directed to file a certified copy of this resolution with the Board of Trustees of the Illinois Municipal Retirement Fund and that this resolution shall remain in full force and effect until modified or rescinded and notice of such modification or rescission has been filed with the Board of Trustees of the Illinois Municipal Retirement Fund. This resolution is not limited to a specific military operation.

**FURTHER RESOLVED**, any member who wishes to apply the application of military service credit to IMRF must apply by April 30, 2006.

**PASSED** by the City Council of the City of Belleville, Illinois, on this 7TH day of MARCH, 2005 on the following roll call vote:

	<u>AYE</u>	<u>NAY</u>		<u>AYE</u>	<u>NAY</u>
Jerry Dinges	<u>  X  </u>	<u>      </u>	Phillip Silsby	<u>  X  </u>	<u>      </u>
Wayne Saeger	<u>  X  </u>	<u>      </u>	Randy Hoercher	<u>  X  </u>	<u>      </u>
Joe Shively	<u>  A B S E N T  </u>	<u>      </u>	Robert Blaies	<u>  X  </u>	<u>      </u>
Dorothy Meyer	<u>  X  </u>	<u>      </u>	Paul Seibert	<u>  X  </u>	<u>      </u>
Rob Anderson	<u>  X  </u>	<u>      </u>	Thom Peters	<u>      </u>	<u>  X  </u>
Ed Hock, Jr.	<u>  X  </u>	<u>      </u>	Jim Green	<u>  X  </u>	<u>      </u>
Johnnie Anthony	<u>  X  </u>	<u>      </u>	James Musgrove	<u>  X  </u>	<u>      </u>
Stan Syzdek	<u>  X  </u>	<u>      </u>	Catherine Kreher	<u>  X  </u>	<u>      </u>

**APPROVED** by the Mayor of the City of Belleville, Illinois this 8TH day of MARCH, 2005.

Mark W. Eckert  
MAYOR

ATTEST:  
Linda Fields  
CITY CLERK

INDEXED

IMA

LINDA FIELDS RESOLUTION NO. 2672  
City Clerk  
Belleville, Illinois

### CLERK'S CERTIFICATE

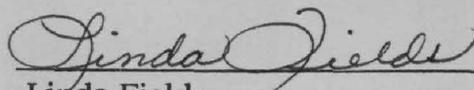
STATE OF ILLINOIS }  
County of St. Clair } ss  
City of Belleville }

I, Linda Fields, City Clerk for said City of Belleville, duly elected qualified and acting, and keeper of the records and seals thereof, do hereby certify the foregoing and attached to be a true, complete and correct copy of RESOLUTION NO. 2672 duly and regularly passed by the City Council of the City of Belleville at a REGULAR meeting of said City Council on the 7TH day of MARCH 20 05.

A RESOLUTION AUTHORIZING THE APLICATION OF MILITARY SERVICE CREDIT OT IMRF.

as the said matter appears on file and of record in this office.  
IN WITNESS WHEREOF, I, have hereunto set my hand and seal of said City at my office in the City of Belleville, this 9TH day of MARCH A.D. 20 05.

(SEAL)



Linda Fields  
City Clerk  
Belleville, Illinois

## Jamie Maitret

---

**From:** Phillip Silsby [psilsby@yahoo.com]  
**Sent:** Thursday, October 06, 2016 12:45 PM  
**To:** Jamie Maitret  
**Subject:** Finance Meeting Agenda / October 10th

Jamie,  
Greetings! I am requesting that the following be placed on the Agenda for the October 10th Finance Committee Meeting.

Agenda Item:

Consideration of the increase to the salary for the top elected officials (Mayor, City Clerk, and City Treasurer). It has been four years since these individuals have received an increase in compensation. It is my recommendation that we consider giving them a 2% raise for the years 2017 through 2021. A 2% raise would be in line with what the other city employees have been granted. This raise would go in effect May 1, 2017.

It is necessary to consider these raises at this time because of the timeline necessary to approve before the next city election.

Thanks for your assistance with this matter.

Dr. Phil Silsby  
Ward 5 Alderman & Chairman of the Finance Committee

**CHANGE ORDERS**

CHANGE ORDER NO.  3  DATE OF ISSUE:  9/23/16

PROJECT: City of Belleville – 11<sup>th</sup> Street Interceptor Sewer Extension to Frank Scott Parkway West

ENGINEER'S Project No: E04150626

ENGINEER: THOUVENOT, WADE & MOERCHEN, INC.

OWNER

City of Belleville  
101 South Illinois Street  
Belleville, Illinois 62220

CONTRACTOR

Hank's Excavating & Landscaping, Inc.  
5825 W. State Rt. 161  
Belleville, IL 62223

In accordance with the terms of the Contract Documents, this change order is to be implemented and to become a part of the Contract Documents

Description of Change Order:

Addition 40 LF of Jack & Bore 24" Casing   
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Purpose of Change Order:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attachments: (List documents for justification of change)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**DIVISION 00 – PROCUREMENT AND CONTRACTING REQUIREMENTS**  
Section 006363 – Change Order Form

**Previous Change Orders**

Previous Change Order Nos.	Previous Change Order Cost Increase + Decrease -	Previous Change Order Time Change in Days +/-
1	(\$82,080.00)	0
2	\$5,989.15	0
Net Cost / Time Change from Previous Change Orders	(\$76,090.85)	0

<b>Original Contract Price</b>	\$496,865.00
Net Cost Change by Previous Change Orders	(\$76,090.85)
<b>Adjusted Contract Price by Previous Change Orders</b>	\$420,774.15

<b>Original Contract Date</b>	
Net Time Change by Previous Change Orders	
<b>Adjusted Contract Date by Previous Change Orders</b>	

**This Change Order**

Cost of This Change Order	\$28,000.00
Adjusted Contract Price by Previous Change Orders	\$420,774.15
<b>New Contract Price after this Change Order</b>	\$448,774.15

Change in Days to Contract	0
Adjusted Contract Date by Previous Change Orders	
<b>New Contract Date after this Change Order</b>	

**Recommendation and Authorization**

**ENGINEER:**

Recommended by: Scott Simmons, P.E.  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**CONTRACTOR:**

Approved by: Henry H. Rohwedder, President  
Print Name

*[Signature]*  
Signature

\_\_\_\_\_  
Date

9-27-16

**OWNER:**

Approved by: \_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**END OF SECTION 006363**



Hanks

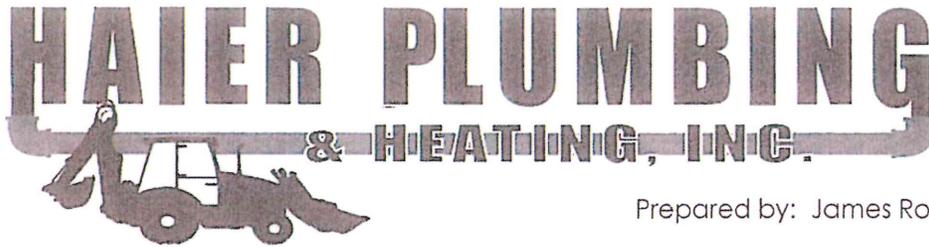
South 11th and Frank Scott Extension

Change Order #3

Additional 40' of Casing \$28,000.00

The additional casing was needed to get passed the 10" gas main and the 24" water main with installing the pipe and manhole at 27' deep.





Prepared by: James Rossel, President

**CITY OF BELLEVILLE, IL - LTCP PHASE 3 : SOUTH SIDE PARK  
LIFT STATION AND RELIEF SEWERS**

**CHANGE ORDER REQUEST #2 - BSS900**

TO: Todd Peek - Thouvenot, Wade & Moerchen

DATE: 21-Sep-16

RE: EXTRA WORK ITEMS PERFORMED ON CONTRACT

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
	Rip Rap and Dirt at Creek Crossing (June 3, 9, 10)				
1	PC-400 w/ Operator (2 @ 4 hours each + 2 @ 2.5 hours each)	13	HRS	\$ 195.00	\$ 2,535.00
2	2 Tandems w/ Driver (4 @ 4 hours each)	16	HRS	\$ 100.00	\$ 1,600.00
3	Rip Rap 5	159.67	Tons	\$ 22.00	\$ 3,512.74
	Bore on Route 159				
1	60" Casing	100	LF	\$ 882.00	\$ 88,200.00
2	Handling & Restocking fee for 66" Casing	50	LF	\$ 260.00	\$ 13,000.00
	Additional Cost for Bar Screen & Structure - Stabilize Subgrade				
1	2" Minus Rock	79.50	Tons	\$ 19.00	\$ 1,510.50
2	Gridpro (from Carter Waters)	2	Rolls	\$ 431.25	\$ 862.50
3	Skidster w/ Operator (2 days @ 8 hours)	16	HRS	\$ 105.00	\$ 1,680.00
4	Roller w/ Operator (2 days @ 8 hours)	16	HRS	\$ 105.00	\$ 1,680.00
5	Labor - Laborer (2 days @ 8 hours)	16	HRS	\$ 75.00	\$ 1,200.00
	Mud Slab & Stabilization of Valve Vault (7/12/16: poor soil caused mud slab at strut in valve vault)				
1	Time and Material by Southwestern Construct.	1	LS	\$ 3,355.48	\$ 3,355.48
2	PC-228 w/ Operator	12	HRS	\$ 170.00	\$ 2,040.00
3	Labor - Laborer	8	HRS	\$ 75.00	\$ 600.00
	Other Items				
1	Grout annular space	1	LS	\$ 4,600.00	\$ 4,600.00
2	Additional work associated with water main conflict	12	HRS	\$ 690.00	\$ 8,280.00
3	Extra footage at Sta. 24-100	40	LF	\$ 2,300.00	\$ 92,000.00
4	Additional depth of bore pit	8	HRS	\$ 775.00	\$ 6,200.00
<b>TOTAL CHANGE ORDER AMOUNT</b>					<b>\$ 232,856.22</b>

Haier Plumbing

Change order #2

Phase III LTCP

Rip Rap and Dirt at Creek Crossing \$7647.74

Between Station 41+00 and 43+00( Near Subway next to Richland Creek) the creek bank had eroded away to where one of the force main pipes would have been exposed and hanging unsupported. Plus between station 44+00 and 46+00 there is a steel fabricated weir in the creek. The force main was being undermined from the water coming from Vinegar Creek where it enters Richland Creek.

Bore under Route 159 \$101,200.00

Original boring under Rt 159 called for 66" casing. When the first bore was almost complete it was discovered a High pressure water main was 8 feet deep instead of 5 feet deep. The top of the casing pipe was too close to the water main. The contractor was instructed to slip the 66" casing that was already installed under Rt 159 but not to the length that was require by IDOT with a 60" casing.

Pump Station Ground Stabilize-Sub grade \$6933.00

This additional work was needed to prepare the ground under the footings of the wet well and the recommendation Quality Testing and Engineering to achieve a the suitable base to build from.

Mud Slab under Valve Vault \$5995.48

Material used to stab the foundation of the valve vault.

Other items \$111,080

Between Station 23+00 and 24+00 there is a 24" and a 20" water mains. Additional casing was added to get passed both mains.

Total of this change order is \$232,856.22

**REMS INFORMATION**

Agreement ID: AIC-201610-2276

Project ID: 5645

**EASEMENT**

(Gas Pipeline)

KNOW ALL MEN BY THESE PRESENTS, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, that THE CITY OF BELLEVILLE, ILLINOIS, a Municipal Corporation, its successors and assigns, whether one or more and whether an individual, individuals, a corporation or other legal entity (hereinafter "Grantor"), for and in consideration of the sum of One and No/100<sup>ths</sup> Dollars (\$1.00) and other valuable consideration in hand paid, the receipt of which is hereby acknowledged, does hereby grant unto AMEREN ILLINOIS COMPANY d/b/a AMEREN ILLINOIS, an Illinois corporation, its successors, assigns, licensees, agents, lessees, contractors, sub-contractors and tenants (hereinafter "Grantee"), the perpetual right and easement to construct, reconstruct, use, operate, maintain, inspect, protect, test, alter, replace, relocate, abandon in place, add to the number of and patrol a natural gas line or lines consisting of piping, hardware, valves, communication lines, and other appurtenances thereto, and for the purpose of transporting and distributing natural gas, upon, over, across, under and through the following described land, to-wit:

**PROPERTY DESCRIPTION:**

**PARCEL 1:**

THE SOUTH HALF OF LOT 4 OF "THE ORIGINAL TOWN OF BELLEVILLE"; REFERENCE BEING HAD TO THE PLAT THEREOF RECORDED IN THE RECORDER'S OFFICE OF ST. CLAIR COUNTY, ILLINOIS, IN BOOK OF PLATS "E" ON PAGE 9, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING THE SURVEY THEREOF AT THE NORTHEAST CORNER OF LOT 5 OF THE ORIGINAL TOWN OF BELLEVILLE, RUNNING THENCE NORTH 49 FEET 5½ INCHES TO A STAKE; THENCE WEST PARALLEL WITH THE NORTH LINE OF LOT 5, A DISTANCE OF 110 FEET 4½ INCHES; THENCE SOUTH PARALLEL WITH THE EAST LINE OF LOT 4, A DISTANCE OF 49 FEET 5½ INCHES TO THE NORTHWEST CORNER OF SAID LOT 5; THENCE EAST 110 FEET 4½ INCHES TO THE PLACE OF BEGINNING. SITUATED IN ST. CLAIR COUNTY, ILLINOIS.

**PARCEL 2:**

THE NORTH 34 FEET OF LOT 5 IN "THE ORIGINAL TOWN OF BELLEVILLE"; REFERENCE BEING HAD TO THE PLAT THEREOF RECORDED IN THE

RECORDER'S OFFICE OF ST. CLAIR COUNTY, ILLINOIS IN BOOK OF PLATS "E" ON PAGE 9.

ALSO, PART OF LOT 5 IN "THE ORIGINAL TOWN OF BELLEVILLE"; REFERENCE BEING HAD TO THE PLAT THEREOF RECORDED IN THE RECORDER'S OFFICE OF ST. CLAIR COUNTY, ILLINOIS IN BOOK OF PLATS "E" ON PAGE 9, MORE PARTICULARLY DESCRIBED AS FOLLOWS, TO-WIT:

COMMENCING THE SURVEY THEREOF AT A POINT IN THE WEST LINE OF ILLINOIS STREET DISTANT 40 FEET NORTH OF THE INTERSECTION OF SAID WEST LINE OF ILLINOIS STREET WITH THE NORTH LINE OF LINCOLN (FORMERLY SECOND SOUTH STREET) STREET; THENCE WEST 105 FEET; THENCE NORTH 25 FEET; THENCE EAST 105 FEET; THENCE SOUTH 25 FEET TO THE POINT OF BEGINNING. SITUATED IN ST. CLAIR COUNTY, ILLINOIS.

Parcel Index Numbers: 08-21-0-449-017 (Parcel 1)  
08-21-0-449-021 (Parcel 2)

Property Address: 115 & 117 S Illinois St, Belleville, IL 62220

**EASEMENT DESCRIPTION:**

A STRIP OF LAND FIFTEEN (15) FEET IN EVEN WIDTH EXTENDING OVER, THROUGH, AND ACROSS THE LAND DESCRIBED IN THAT CERTAIN WARRANTY DEED DATED JULY 10, 2001 AND RECORDED JULY 13, 2001 AS DOCUMENT NUMBER A01622957 AT DEED BOOK 3553, PAGE 1266 IN THE ST. CLAIR COUNTY RECORDER'S OFFICE.

THE CENTERLINE OF SAID FIFTEEN (15) FOOT WIDE STRIP OF LAND IS GENERALLY DEPICTED ON EXHIBIT A ATTACHED HERETO AND MADE A PART HEREOF AND DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF PARCEL 2 OF THE LAND DESCRIBED IN SAID WARRANTY DEED; THENCE EXTENDING NORTHERLY ALONG THE WEST LINE OF SAID PARCEL 2 FIFTY NINE (59) FEET TO THE NORTHWEST CORNER OF SAID PARCEL 2; THENCE NORTHEASTERLY APPROXIMATELY SIXTY (60) FEET TO A POINT ON THE NORTH LINE OF PARCEL 1 OF SAID WARRANTY DEED; THENCE EASTERLY ALONG THE NORTH LINE OF SAID PARCEL 1 APPROXIMATELY TEN (10) FEET TO THE POINT OF TERMINATION.

THE TRUE CENTERLINE OF SAID FIFTEEN (15) FOOT WIDE GAS PIPELINE EASEMENT SHALL BE DETERMINED BY THE LONGITUDINAL CENTERLINE OF SAID GAS PIPELINE AS IT IS CONSTRUCTED.

together with all rights reasonably implied by and incidental to the exercise and enjoyment of said easement rights, including without limitation the perpetual right, permission, privilege, and authority to survey and/or stake; the right of ingress and egress to and over the above described easement area and premises of Grantor adjoining the same, for all purposes herein stated; together with the right to trim, control, cut and remove or cause to be removed at any time and from time to time, by any means, any and all brush, bushes, saplings, trees, roots, undergrowth, rock, overhanging branches and other obstructions upon, over and under the surface of said easement area and of the premises of Grantor adjoining the same deemed by Grantee to interfere with the exercise and enjoyment of Grantee's rights hereunder, or endanger the safety of said facilities; and the right to license, permit or otherwise agree to the use or occupancy of said easement or any portion thereof or of said facilities by any other person, association or corporation for the purposes hereinabove set out; and with the further right to remove at any time and from time to time, any or all of the said line or lines, and appurtenances thereto located upon, over, across and under said land by virtue hereof.

Notwithstanding anything to the contrary contained herein, it is understood that this easement shall not interfere with the continued presence of those structures which may currently be situated on the easement tract nor the repair or replacement thereof in accordance with all applicable laws, codes, and regulations.

Grantee shall be responsible for actual damages occurring on the herein described property as a result of the construction, operation, maintenance or repair of Grantee's facilities and shall reimburse the owner thereof for such loss or damages. Grantee shall not be responsible for any indirect, consequential or punitive damages.

Grantor, for itself, its successors and assigns, does hereby warrant and covenant unto Grantee, (1) that Grantor is the owner of the above-described land and has full right and authority validly to grant this easement, (2) that Grantee may quietly enjoy the premises for the purposes herein stated, and (3) that Grantor will not create or permit any building or other obstruction or condition of any kind or character upon Grantor's premises that will interfere with the Grantee's exercise and enjoyment of the easement rights hereinabove conveyed.

IN WITNESS WHEREOF, the undersigned has caused these presents to be signed the day and year first above written.

THE CITY OF BELLEVILLE, ILLINOIS

By: \_\_\_\_\_  
Name: Mark W. Eckert  
Title: Mayor

ATTEST:

\_\_\_\_\_  
Name: Dallas B. Cook  
Title: City Clerk

STATE OF ILLINOIS  
COUNTY OF \_\_\_\_\_ } SS

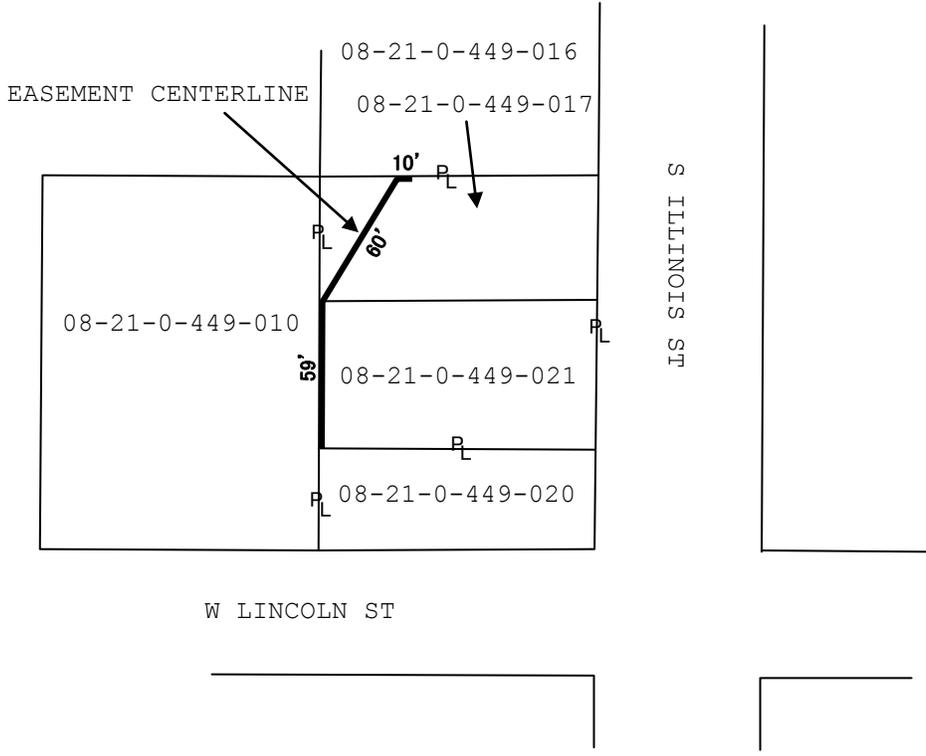
This instrument was acknowledged before me on the \_\_\_\_ day of \_\_\_\_\_, 2016, by Mark W. Eckert, as Mayor of the City of Belleville and by the authority of the Belleville City Council.

\_\_\_\_\_  
Notary Public

Prepared by: Tyler B. Leuschke

Return to: Ameren Services  
Attn: Tyler B. Leuschke  
6 Executive Drive  
Collinsville, IL 62234

tbl/  
WR#  
38.51209, -89.98470  
10/14/16



PARCEL #08-21-0-449-17 & 08-21-0-449-21  
N/F THE CITY OF BELLEVILLE, ILLINOIS  
DB: 3553 PG: 1266  
EASEMENT AREA 1418 SQ. FT +/-

NOT TO SCALE

EXHIBIT A  
GAS PIPELINE  
EASEMENT

## Tim Gregowicz

---

**From:** Roger Osthoff [roger.osthoff@volkert.com]  
**Sent:** Wednesday, September 14, 2016 4:03 PM  
**To:** 'Tim Gregowicz'  
**Subject:** Ameren Transmission Easement requests  
**Attachments:** Ameren easement 19.04.pdf; Ameren easement 22.01.pdf

Tim – attached are two Ameren transmission easement expansion requests for your review. Ameren currently has an existing corridor over two parcels of land owned by the City of Belleville. Attached you will find the easement documents along with aerial photos of the transmission lines in relation to the City owned properties. In both instances, Ameren has an existing corridor and is seeking to expand them. Please consider the compensation offer for both easements when contemplating allowing Ameren to expand the existing easements. Please give me a call and we can discuss the compensation amounts. Thank you and talk to you soon.

Roger Osthoff  
Volkert, Inc.  
[Roger.osthoff@volkert.com](mailto:Roger.osthoff@volkert.com)

Belleville Office	Collinsville Office
7110 West Main Street	1101 Eastport Plaza Drive, Suite 100
Belleville, IL 62223	Collinsville, IL 62234
(618) 407-0735	(618) 381-7080

The information contained in this email, including any accompanying documents or attachments, is from Volkert, is intended only for the use of the individual entity named above, and is privileged and confidential. If you are not the intended recipient, be aware that any disclosure, dissemination, copying or use of the contents of this message is strictly prohibited. If you have received this message in error, please notify Volkert immediately at our corporate office (251) 342-1070. Thank you for your cooperation.

This area to be used for recording information only.

## TRANSMISSION EASEMENT

Agreement ID: \_\_\_\_\_

Project ID: \_\_\_\_\_

THIS INDENTURE, Made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between City of Belleville, a municipal corporation, its successors and assigns, hereinafter referred to as Grantor, whether one or more and whether an individual, individuals, or a corporation, and unto AMEREN ILLINOIS COMPANY d/b/a AMEREN ILLINOIS, an Illinois corporation, 1901 Chouteau Avenue, Mail Code 700, St. Louis, Missouri 63103, its successors, assigns, agents, lessees, tenants, contractors, sub-contractors and licensees, hereinafter referred to as Grantee,

WITNESSETH

For and in consideration of the sum of Ten Dollars (\$10.00), the receipt and sufficiency of which is hereby acknowledged, and other good and valuable consideration to be paid to Grantor by Grantee within ninety (90) days from the date hereof or the release of this easement from any liens or encumbrances of record, whichever date is later, Grantor does hereby grant, bargain, sell, convey, and confirm unto Grantee the perpetual right and easement in, on, upon, along, over, through, across, and under the following described lands situated in St. Clair County, Illinois, more particularly described as follows, and also depicted on Exhibit "A" attached hereto and made a part hereof.

EASEMENT DIAGRAM AND LEGAL DESCRIPTION MARKED AS "EXHIBIT A" ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE THERETO.

TAX ID NUMBER: 08-20-0-301-017

Together with the perpetual right, permission, privilege, and authority in Grantee to survey, stake, construct, reconstruct, erect, place, keep, operate, maintain, inspect, patrol, add to the number of and relocate at will, at any time, and from time to time, in, on, upon, along, over, through, across, and under the herein described easement a line or lines of towers, poles, conduits and appurtenances, crossarms, wires, cables, transformers, anchors, guy wires, foundations, footings, and any other appurtenances, for the purpose of transmitting electric energy or other power, and for telecommunications; to trim, cut, clear or remove, at any time, and from time to time, by any means whatsoever, from said easement or the premises of the Grantor adjoining the same on either side trees, brush, and any and all obstructions of whatsoever kind or character which, in the judgment of Grantee, may endanger the safety of, or interfere with, the surveying, staking, construction, reconstruction, erection, placement, retention, operation, maintenance, inspecting, patrolling, addition to and relocation of, Grantee's facilities; and the right of ingress and egress to, from, and over the herein described easement and any of the adjoining lands of the Grantor at any and all times for doing anything necessary or convenient in the exercise of the rights

herein granted; also the privilege of removing at Grantee's option at any time, any or all of Grantee's improvements erected in, on, upon, over, and under the herein described easement.

The Grantor agrees that it will not erect any building or structure or create or permit any hazard or obstruction of any kind or character which, in the judgment of Grantee, will interfere with the surveying, staking, construction, reconstruction, erection, placement, retention, operation, maintenance, inspection, patrolling, addition to and relocation of, Grantee's facilities.

The Grantor warrants and covenants unto Grantee that, subject to liens and encumbrances of record at the date of this easement, it is the owner of the above described land and has full right and authority validly to grant this easement, and that Grantee may quietly enjoy the premises.

The Grantee shall be responsible for actual damages to the herein described property, to the extent such property damage arises out of the construction, operation, maintenance or repair of Grantee's facilities, and shall reimburse the Grantor for such property damage. Grantee shall not be responsible for any indirect, consequential or punitive damages.

TO HAVE AND TO HOLD the easement aforesaid, with all and singular the rights, privileges, appurtenances and immunities thereto belonging or in anywise appertaining unto said Grantee, its successors, assigns, agents, lessees, tenants, contractors, subcontractors, and licensees, forever.

This easement conveyance shall run with the land and shall be binding upon the parties hereto, their heirs, successors, executors, administrators, and assigns.

IN WITNESS WHEREOF, City of Belleville, a municipal corporation has caused these presents to be signed by its \_\_\_\_\_.

City of Belleville, a municipal corporation

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

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

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

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_ } ss

This instrument was acknowledged before me on \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_  
as \_\_\_\_\_ of City of Belleville, a municipal corporation.

\_\_\_\_\_  
Notary Public

Prepared by: Volkert, Inc.

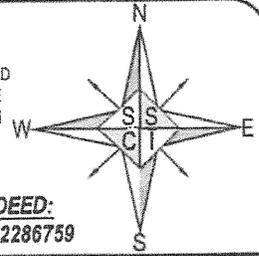
Return to: Volkert, Inc.  
Agent for Ameren Illinois Company d/b/a Ameren Illinois  
1101 Eastport Plaza Drive, Suite 100  
Collinsville, Illinois 62234

## DESCRIPTION OF PARENT PARCEL

PART OF THE SOUTHWEST QUARTER OF SAID SECTION 20 BEING AN IRREGULAR PIECE OF LAND OFF OF THE WEST SIDE OF A 30.10 ACRE TRACT OF LAND HERETOFORE CONVEYED TO PETER FONTANA BY JULIUS HEINEMANN AND ANN HEINEMANN, HIS WIFE, BY WARRANTY DEED DATED MARCH 8, 1915 AND RECORDED IN BOOK 464 ON PAGE 611, REFERENCE THERETO BEING HAD FOR A FULLER DESCRIPTION THEREOF, DESCRIBED AS FOLLOWS, TO-WIT

COMMENCING THE SURVEY THEREOF AT A STONE AT THE SOUTHWEST CORNER OF SAID LAST NAMED TRACT, BEING POINT ON THE SOUTH LINE OF SAID SECTION DISTANT 669.8 FEET; THENCE EAST ALONG SAID SOUTH LINE 40.7 FEET TO A POINT; THENCE NORTHEASTERLY AT AN ANGLE OF 80 DEGREES 08 MINUTES WITH THE SAID SOUTH LINE OF SAID SECTION AND PARALLEL TO THE WEST LINE OF SAID TRACT, FOR A DISTANCE OF 417 FEET TO POINT 40.7 FEET EAST OF THE WEST LINE OF SAID TRACT; THENCE EAST 83.3 FEET TO A POINT; THENCE NORTH 20 DEGREES 30 MINUTES EAST MAGNETIC, 464 FEET, MORE OR LESS, TO A POINT IN THE SOUTHWESTERLY LINE OF THE RIGHT OF WAY OF THE EAST ST. LOUIS AND EASTERN RAILWAY COMPANY, AS THE SAME IS PLATTED AND RECORDED IN BOOK OF PLATS "O" ON PAGE 40; THENCE NORTHWESTERLY ALONG SAID SOUTHWESTERLY RIGHT OF WAY LINE 118 FEET, MORE OR LESS, TO ITS INTERSECTION WITH THE SOUTHWESTERLY LINE OF A 7.57 ACRE TRACT OF LAND KNOWN AS THE GRANT COLA COMPANY TRACT, SAID SOUTHWESTERLY LINE BEING ALSO THE NORTHERLY LINE OF THE TRACT CONVEYED TO SAID FONTANA BY SAID HEINEMANN REFERRED TO ABOVE; THENCE NORTH 72 DEGREES 30 MINUTES WEST, 206.3 FEET, MORE OR LESS, TO THE NORTHWEST CORNER OF SAID TRACT CONVEYED TO SAID FONTANA BY SAID HEINEMANN REFERRED TO ABOVE; THENCE SOUTHWESTERLY ALONG THE WEST LINE OF SAID TRACT LAST ABOVE NAMED 979.1 FEET TO THE POINT OF BEGINNING, (EXCEPTING A ROADWAY 20 FEET IN WIDTH ALONG THE RIGHT OF WAY OF THE ST. LOUIS, BELLEVILLE AND SOUTHERN RAILWAY COMPANY, CONNECTING THE LOWER PART OF LOT 27 IN SAID QUARTER SECTION, WITH 20TH STREET, FORMERLY BUSCH AVENUE).

BEARINGS REFERENCED  
ILLINOIS STATE PLANE  
COORDINATE SYSTEM  
WEST ZONE  
NAD83



**PARCEL VESTING DEED:  
DOCUMENT NO. A02286759**

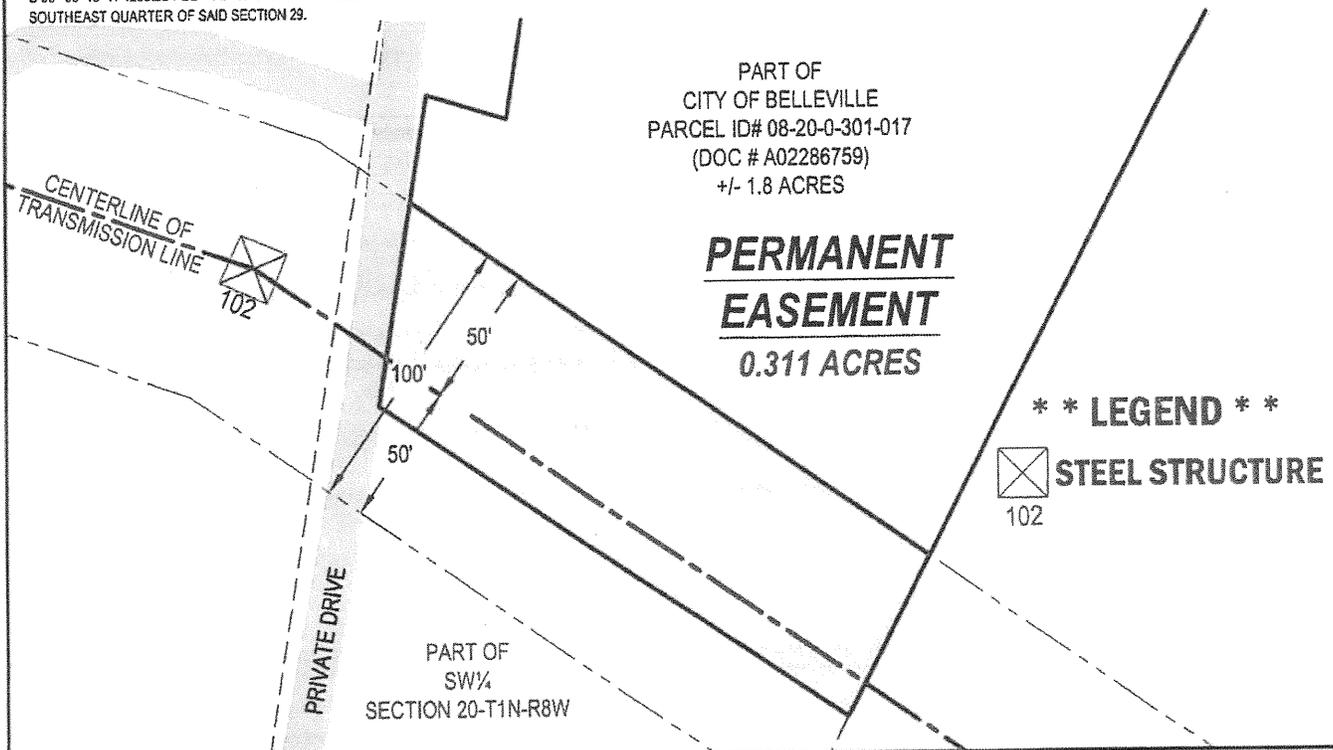
EXISTING EASEMENT	0.225 ACRES
ADDITIONAL EASEMENT	0.086 ACRES
PERMANENT EASEMENT	0.311 ACRES

## DESCRIPTION OF EASEMENT

**CITY OF BELLEVILLE - PARCEL ID NO. 08-20-0-301-017**

ALL THAT PART OF THE ABOVE DESCRIBED PARENT TRACT LYING WITHIN FIFTY (50) FEET EACH SIDE OF THE CENTERLINE OF THE AMEREN 138KV TRANSMISSION LINE, SAID CENTERLINE CROSSING A PART OF THE NORTHWEST QUARTER AND SOUTH HALF OF SECTION 19, SOUTHWEST QUARTER OF SECTION 20, NORTHWEST QUARTER AND EAST HALF OF SECTION 29, AND SOUTHWEST QUARTER OF SECTION 28, ALL IN TOWNSHIP 1 NORTH, RANGE 8 WEST OF THE THIRD PRINCIPAL MERIDIAN, SITUATED IN THE COUNTY OF ST. CLAIR, STATE OF ILLINOIS, SAID CENTERLINE BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT AN IRON ROD FOUND AT THE SOUTHWEST CORNER OF THE NORTHWEST QUARTER OF SAID SECTION 19; THENCE N 00° 08' 16" E 332.17 FEET ALONG THE WEST LINE OF SAID QUARTER SECTION TO THE INTERSECTION WITH SAID CENTERLINE; THENCE ALONG SAID CENTERLINE THE FOLLOWING EIGHTEEN (18) CALLS: THENCE S 45° 46' 17" E 1301.72 FEET TO A POINT; THENCE S 70° 50' 11" E 2585.34 FEET TO A POINT; THENCE S 69° 02' 50" E 321.39 FEET TO A POINT; THENCE S 70° 27' 22" E 547.78 FEET TO A POINT; THENCE S 71° 25' 28" E 419.69 FEET TO A POINT; THENCE S 70° 27' 01" E 656.24 FEET TO A POINT; THENCE S 55° 22' 17" E 655.67 FEET TO A POINT; THENCE S 54° 09' 43" E 591.00 FEET TO A POINT; THENCE S 56° 28' 29" E 686.48 FEET TO A POINT; THENCE S 55° 13' 37" E OF 604.23 FEET TO A POINT; THENCE S 54° 39' 02" E 1196.01 FEET TO A POINT; THENCE S 36° 23' 01" E 747.52 FEET TO A POINT; THENCE S 36° 27' 44" E 612.50 FEET TO A POINT; THENCE S 36° 37' 33" E 620.40 FEET TO A POINT; THENCE S 38° 29' 01" E 266.60 FEET TO A POINT; THENCE S 36° 02' 10" E 306.64 FEET TO A POINT; THENCE S 01° 19' 21" W 644.09 FEET TO A POINT; THENCE S 00° 33' 16" W 1209.25 FEET TO A POINT IN THE SOUTH LINE OF SECTION 29, SAID POINT BEING LOCATED N 88° 53' 43" W 7.26 FEET FROM A CRIMP TOP PIPE FOUND AT THE SOUTHEAST CORNER OF THE SOUTHEAST QUARTER OF SAID SECTION 29.



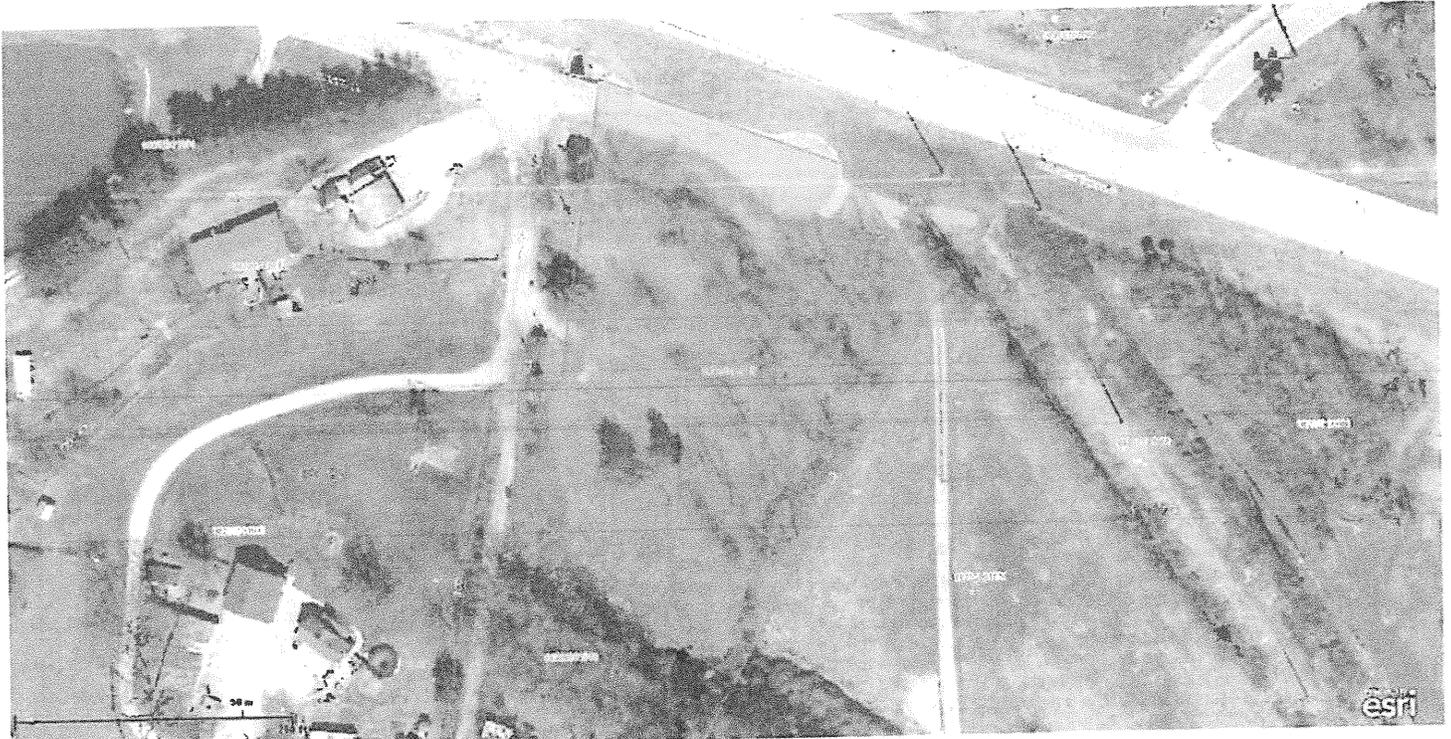
Requested By:	Drafted by:	L. WADE
	Date:	09/06/2013
	Reviewed by:	B. ABERNATHY
	Scale:	1"=60'
	Job Number:	2013-188
	Sheet:	1 OF 1
	Drawing Status	
	<input type="checkbox"/> Preliminary Drawing	
	<input checked="" type="checkbox"/> Final Drawing	

**EXHIBIT "A"**  
**PARCEL ID# 08-20-0-301-017**  
**PART OF THE**  
**CITY OF BELLEVILLE**  
**PROPERTY**  
**ST. CLAIR COUNTY, ILLINOIS**

Path: S:\2013\VO-KERT - BELLEVILLE TO CENTERVILLE\2013-168\DELIVERABLES\DWG\ITN R&W\SECT 20\08-20-0-301-017\CITY OF BELLEVILLE.DWG

**Shawnee Survey & Consulting, Inc.**  
**Surveyors & Engineers**  
 P.O. Box 125  
 104 South 4th Street  
 Vienna, IL 62995  
 Tel: 618-658-6065  
 Fax: 618-658-9190  
 E-Mail: surveys@ss-cl.com  
 Website: www.ss-cl.com

# My Map



Copyright 2011 Esri. All rights reserved. Wed Sep 14 2016 02:05 21 PM



**RESOLUTION NO. 3282**

**A RESOLUTION AUTHORIZING THE APPLICATION OF MILITARY SERVICE CREDIT TO IMRF**

**WHEREAS**, Section 7-139 of the Illinois Pension Code (40 ILCS 5/7-139) provides that the governing body of a governmental unit may elect to allow service credit in the Illinois Municipal Retirement Fund (IMRF) to members who served in the armed forces of the United States for all periods of such service prior to their participation in IMRF or whose participation was interrupted by military leave but did not return to IMRF participation within 90 days of discharge, and

**WHEREAS**, such allowance of service credit cannot be limited to a specific IMRF member and applies to all employees who were in active participating status under IMRF on the date this resolution was adopted;

**RESOLVED**, that the City Council of the City of Belleville elects to allow service credit to members who served in the armed forces of the United States for up to two years of service, prior to their participation in IMRF;

**FURTHER RESOLVED**, that the City Clerk shall be directed to file a certified copy of this Resolution with the Board of Trustees of IMRF and that this Resolution shall remain in full force and effect until modified or rescinded and notice of such modification or rescission has been filed with the Board of Trustees of IMRF. This resolution is not limited to a specific military operation.

**FURTHER RESOLVED**, any member who wishes to apply the application of military service credit to IMRF must apply by October 31, 2017.

**PASSED** by the City Council of the City of Belleville, Illinois, on this 17<sup>th</sup> day of October, 2016 on the following roll call vote:

	<u><b>AYE</b></u>	<u><b>NAY</b></u>
Joseph Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Michael Buettner	_____	_____
Kent Randle	_____	_____
Scott Tyler	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Edward Dintelman	_____	_____
Phillip Silsby	_____	_____
Paul Seibert	_____	_____
Bob White	_____	_____

Philip Elmore  
Trent Galetti  
Roger Wigginton  
James Musgrove

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**APPROVED** by the Mayor of the City of Belleville, Illinois this 18<sup>th</sup> day of October, 2016.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION AUTHORIZING THE GRANT OF  
UTILITY EASEMENT TO AMEREN ILLINOIS COMPANY**

**Whereas**, as part of the City Hall renovation project, Ameren Illinois Company requires an easement through property owned by the City of Belleville, Illinois (City) as more fully described in Exhibit 1 attached; and

**Whereas**, this City Council desires to enter into the Easement attached as Exhibit 1.

**Now, therefore**, be it resolved by the City Council of the City of Belleville, Illinois, as follows:

**Section 1.** The Mayor and City Clerk are hereby authorized and directed to execute the Easement attached as Exhibit 1.

**Section 2.** This Resolution shall be effective immediately upon its passage by the City Council and approval by the Mayor as provided by law.

**PASSED** by the City Council of the City of Belleville, Illinois, on this 17<sup>th</sup> day of October, 2016 on the following roll call vote:

	<u><b>AYE</b></u>	<u><b>NAY</b></u>
Joseph Hazel	_____	_____
Ken Kinsella	_____	_____
Janet Schmidt	_____	_____
Michael Buettner	_____	_____
Kent Randle	_____	_____
Scott Tyler	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Edward Dintelman	_____	_____
Phillip Silsby	_____	_____
Paul Seibert	_____	_____
Bob White	_____	_____
Philip Elmore	_____	_____
Trent Galetti	_____	_____
Roger Wigginton	_____	_____
James Musgrove	_____	_____

**APPROVED** by the Mayor of the City of Belleville, Illinois this 18<sup>th</sup> day of October, 2016.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING CHAPTER 3 (CITY ADMINISTRATION), SECTION 3.18 (SALARIES AND INSURANCE) OF THE REVISED CODE OF ORDINANCES OF BELLEVILLE, ILLINOIS, AS AMENDED, BY AMENDING PORTIONS THEREOF**

THE CITY OF BELLEVILLE, ST. CLAIR COUNTY, ILLINOIS (THE "CITY"), IS A DULY ORGANIZED AND EXISTING MUNICIPALITY CREATED UNDER THE PROVISIONS OF THE LAWS OF THE STATE OF ILLINOIS.

THE CITY OF BELLEVILLE IS NOW OPERATING UNDER THE PROVISIONS OF THE ILLINOIS MUNICIPAL CODE, AS SUPPLEMENTED AND AMENDED AND AS A HOME RULE MUNICIPALITY PURSUANT TO ARTICLE VII OF THE ILLINOIS CONSTITUTION OF 1970; AND IN THE EXERCISE OF ITS HOME RULE POWERS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BELLEVILLE, ILLINOIS:

**Section 1.** That **Section 3.18** is hereby amended by repealing and substituting/replacing Subsection (A) thereof with the following:

**3.18 SALARIES AND INSURANCE.**

(A) The annual salaries of the Mayor, City Clerk and City Treasurer shall be those listed below which will take effect on the effective date listed below:

<u>Effective Date:</u>	<u>5/1/17</u>	<u>5/1/18</u>	<u>5/1/19</u>	<u>5/1/20</u>
Mayor	\$84,815.00	\$86,511.00	\$88,242.00	\$90,006.00
City Clerk	\$73,507.00	\$74,977.00	\$76,477.00	\$78,007.00
City Treasurer	\$73,507.00	\$74,977.00	\$76,477.00	\$78,007.00

**Section 2.** That, pursuant to Sections 3.1-50-5 and 3.1-50-10 (65 ILCS 5/3.1-50-5; 65 ILCS 5/3.1-50-10) and Section 2 of the Local Governmental Officer Compensation Act (50 ILCS 145/2), the annual salaries set forth in Section 2 hereof shall remain in effect, and neither be increased nor diminished otherwise, from the date hereof to take effect during the above-referenced term of elective office of the Mayor, City Clerk and City Treasurer, regardless of any future re-codification of City ordinances.

**Section 3.** That conflicting Ordinances or pertinent portions thereof in force the time this takes effect are hereby repealed.

**Section 4.** This Ordinance shall be in full force and effect from and after its passage, approval and publication, in pamphlet form, all as provided by law.

**PASSED** by the City Council of the City of Belleville, Illinois, on this 17<sup>th</sup> day of October, 2016 on the following roll call vote:

	<u><b>AYE</b></u>	<u><b>NAY</b></u>
Joseph Hazel	_____	_____
Ken Kinsella	_____	_____
Jane Pusa	_____	_____
Michael Buettner	_____	_____
Kent Randle	_____	_____
Scott Tyler	_____	_____
Johnnie Anthony	_____	_____
Raffi Ovian	_____	_____
Edward Dintelman	_____	_____
Phillip Silsby	_____	_____
Paul Seibert	_____	_____
Bob White	_____	_____
Philip Elmore	_____	_____
Trent Galetti	_____	_____
Roger Wigginton	_____	_____
James Musgrove	_____	_____

**APPROVED** by the Mayor of the City of Belleville, Illinois this 18<sup>th</sup> day of October, 2016.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

SYS DATE:10/11/16

CITY OF BELLEVILLE  
C L A I M S H E E T

SYS TIME:13:37

DATE: 10/17/16

Monday October 17,2016

[NCS]  
PAGE 9

VENDOR #	NAME	DEPT.	AMOUNT
=====			
13	MOTOR FUEL TAX FUND		
666	MACLAIR ASPHALT COMPANY	13-00	3,717.72
7496	METAL CULVERTS, INC	13-00	9,408.75
EL001	ELECTRICO, INC.	13-00	17,667.79
FO033	FOURNIE CONTRACTING COMPANY, INC	13-00	16,200.42
JT000	JTC PETROLEUM CO	13-00	170,546.43
	**TOTAL		217,541.11
13	MOTOR FUEL TAX FUND	GRAND TOTAL	217,541.11