

State of Illinois) SS
Belvidere, Illinois)

BELVIDERE CITY COUNCIL
REGULAR MEETING
AGENDA

March 16, 2026

Convened in the Council Chambers, 401 Whitney Blvd, Belvidere, IL at 6:00 p.m.
Mayor Clinton Morris presiding.

(1) Roll Call:

(2) Pledge of Allegiance:
Invocation:

(3) Public Comment: (Please register with the City Clerk):

(4) Approval of Minutes:

(A) Approval of minutes of the regular meeting of the Belvidere City Council of
March 2, 2026; as presented.

(5) Public Hearing: None.

(6) Special Messages and Proclamations:

(7) Approval of Expenditures: General & Special Fund Expenditures: \$2,642,372.56
Water & Sewer Fund Expenditures: \$ 527,946.05

(8) Committee Reports and Minutes of City Officers:

(A) Monthly Report of Belvidere Police Department Overtime Pay for February
2026.

(B) Monthly Report of Belvidere Fire Department Overtime Pay for February
2026.

(C) Monthly Report of Community Development Department/Planning
Department for February 2026.

(D) Monthly Report of Building Department Revenues, Residential Building
Permits and Case Reports for February 2026.

(E) Monthly Financial Report for February 2026.

(F) Monthly General Fund Report for February 2026.

(G) Monthly Water/Sewer Report for February 2026.

(H) No Donation Report for February 2026.

- (I) Minutes of Committee of the Whole – Building, Planning and Zoning and Public Works of March 9, 2026.

(9) Unfinished Business:

- (A) Ord. #752H – 2nd Reading: An Ordinance Amending Section 110-198 of the City of Belvidere Municipal Code Handicap Parking Space Garden Drive.
- (B) Res. #2026-7: A Resolution Authorizing the Execution of the Winnebago-Boone County Investigative Cooperative Memorandum of Understanding.

(10) New Business:

- (A) Ord. #753H – 1st Reading: FY27 Budget Ordinance.
- (B) Res. #2026-8: A Resolution Authorizing the Execution of an Intergovernmental Agreement with Boone County Relating to a Jurisdictional Transfer of a Portion of Genoa Rd.

Motions forwarded from Committee of the Whole – Building, Planning and Zoning and Public Works March 9, 2026.

Motions of Public Works – Chairwoman Sandra Gramkowski.

- (A) Motion to approve the 2026 Spring Branch Pickup.
- (B) Motion to approve the 2026 MFT Street Maintenance Program as stated in the memo dated 1/8/2026.
- (C) Motion to approve Change Order #1, in the credit amount of \$82,393.34, for the WWTP Sludge Heater Replacement Project.
- (D) Motion to approve the additional cost of \$61,540.00 for the City's portion of the Illinois DCEO Regional Site Readiness Program Grant.
- (E) Motion to approve the work authorization amendment from CES, Inc. to complete the design engineering modifications for the Regional Site Readiness Grant Project, in the amount of \$48,900.00. This work will be paid for from Capital Funds.

Motions of Finance & Personnel – Chairwoman Wendy Frank.

(F) Motion to support re-establishing the City-County Coordinating Committee to meet quarterly.

(11) Adjournment:

State of Illinois) SS
Belvidere, Illinois)

BELVIDERE CITY COUNCIL
REGULAR MEETING
MINUTES

Date: March 2, 2026

Convened in the Belvidere Council Chambers, 401 Whitney Blvd, Belvidere, Illinois
at 6:00 p.m.

Call to order by Mayor Clinton Morris.

(1) Roll Call: Present: J. Albertini, R. Brereton, M. Fleury, W. Frank, S. Gramkowski
J. Hoiness, M. McGee, C. Montalbano, R. Peterson and
C. Stevens.

Absent: None.

Other staff members in attendance:

Public Works Director Brent Anderson, Budget and Finance Officer Sarah Turnipseed,
Director of Buildings Kip Countryman, Community Development Planner Gina DelRose,
Police Chief Shane Woody, Fire Lieutenant Dan Drall, City Attorney Mike Drella, City
Treasurer Mary Volkey and City Clerk Erica Bluege.

(2) Pledge of Allegiance:

Invocation: Mayor Clinton Morris.

(3) Public Comment: None.

(4) Approval of Minutes:

(A) Approval of minutes of the regular meeting of the Belvidere City Council of
February 16, 2026; as presented.

Motion by Ald. Montalbano, 2nd by Ald. Albertini to approve the minutes of the regular
meeting of the Belvidere City Council of February 16, 2026. Aye voice vote carried.
Motion carried.

(5) Public Hearing: None.

(6) Special Messages and Proclamations: None.

(7) Approval of Expenditures: None.

(8) Committee Reports and Minutes of City Officers:

(A) Approval of Minutes of the special Committee of the Whole – Budget Retreat of February 21, 2026; as presented.

Motion by Ald. Gramkowski, 2nd by Ald. Peterson to approve minutes of the Committee of the Whole – Budget Retreat of February 21, 2026. Aye voice vote carried. Motion carried.

(B) Approval of the Minutes of the Committee of the Whole – Public Safety and Finance and Personnel of February 23, 2026; as presented.

Motion by Ald. Fleury, 2nd by Ald. Hoiness to approve the minutes of the Committee of the Whole – Public Safety and Finance and Personnel of February 23, 2026. Aye voice vote carried. Motion carried.

(9) Unfinished Business: None.

(10) New Business:

(A) Ord. #752H – 1st Reading: An Ordinance Amending Section 110-198 of the City of Belvidere Municipal Code Handicap Parking Space Garden Drive.

Let the record show Ordinance #752H was placed on file for first reading.

Motions forwarded from Committee of the Whole – Public Safety, Finance & Personnel of February 23, 2026.

(A) Motion to approve the Mayor to sign the license agreement between the City of Belvidere and Franklin Display Group, Inc. Roll call vote: 10/0 in favor. Ayes: Albertini, Brereton, Fleury, Frank, Gramkowski, Hoiness, McGee, Montalbano, Peterson and Stevens. Nays: None. Motion carried.

(B) Motion to award the contract for the Station 2 Apparatus Bay Floor Refinishing Project to TSR Concrete Coatings in the amount of \$34,390, with funds to be paid from the Capital Fund. Roll call vote: 10/0 in favor. Ayes: Brereton, Fleury, Frank, Gramkowski, Hoiness, McGee, Montalbano, Peterson, Stevens and Albertini. Nays: None. Motion carried.

- (C) Motion to approve the Belvidere Area Chamber of Commerce Temporary Street Closure Request for Buchanan Street Markets on May 29th, June 19th and July 31st, 2026 from 5:00p.m. to 9:00p.m. Roll call vote: 10/0 in favor. Ayes: Fleury, Frank, Gramkowski, Hoiness, McGee, Montalbano, Peterson, Stevens, Albertini and Brereton. Nays: None. Motion carried.
- (D) Motion to approve the closure of Buchanan Street from State Street to Main Street, as well as Whitney Boulevard from the west Municipal parking lot entrance to the lot west of Buchanan Street Pub between 4:00p.m. and 9:30p.m. on Buchanan Street Markets event days. Roll call vote: 10/0 in favor. Ayes: Frank, Gramkowski, Hoiness, McGee, Montalbano, Peterson, Stevens, Albertini, Brereton and Fleury. Nays: None. Motion carried.
- (E) Motion to approve the use of large trash receptacles at several locations, as marked with green squares on the map, for Buchanan Street Markets. Roll call vote: 10/0 in favor. Ayes: Gramkowski, Hoiness, McGee, Montalbano, Peterson, Stevens, Albertini, Brereton, Fleury and Frank. Nays: None. Motion carried.
- (F) Motion to approve the Belvidere Area Chamber of Commerce Temporary Street Closure Request for Downtown Business Trick or Treat on Wednesday, October 28th, 2026, from 5:00p.m. to 7:00p.m. Roll call vote: 10/0 in favor. Ayes: Hoiness, McGee, Montalbano, Peterson, Stevens, Albertini, Brereton, Fleury, Frank and Gramkowski. Nays: None. Motion carried.
- (G) Motion to approve the closure of State Street from Lincoln Avenue to 1st Street, as well as Logan Avenue between State and Main Street on October 28, 2026, between 3:00p.m. and 7:30p.m. for Downtown Business Trick or Treat. Roll call vote: 10/0 in favor. Ayes: McGee, Montalbano, Peterson, Stevens, Albertini, Brereton, Fleury, Frank, Gramkowski and Hoiness. Nays: None. Motion carried.
- (H) Motion to approve the placement of large trash receptacles at six locations, as marked with green squares on the map, for Downtown Business Trick or Treat. Roll call vote: 10/0 in favor. Ayes: Montalbano, Peterson, Stevens, Albertini, Brereton, Fleury, Frank, Gramkowski, Hoiness and McGee. Nays: None. Motion carried.
- (I) Motion to approve the Belvidere Area Chamber of Commerce Temporary Street Closure Request for Hometown Christmas on Friday, December 4th, 2026 from 4:00p.m. to 9:00p.m. Roll call vote: 10/0 in favor. Ayes: Peterson, Stevens, Albertini, Brereton, Fleury, Frank, Gramkowski, Hoiness, McGee and Montalbano. Nays: None. Motion carried.
- (J) Motion to approve the closure of State Street from Lincoln Avenue to 1st Street, as well as Logan Avenue from State Street to Main Street and 1st Street

Belvidere City Council
March 2, 2026

from State Street to Garfield Avenue on Friday December 4th, 2026, between 3:00p.m. and 9:30p.m. for Hometown Christmas. Roll call vote: 10/0 in favor. Ayes: Stevens, Albertini, Brereton, Fleury, Frank, Gramkowski, Hoiness, McGee, Montalbano and Peterson. Nays: None. Motion carried.

(K) Motion to approve the placement of large trash receptacles at 10 locations along the event route, as marked with green squares on the map, for Hometown Christmas. Roll call vote: 10/0 in favor. Ayes: Albertini, Brereton, Fleury, Frank, Gramkowski, Hoiness, McGee, Montalbano, Peterson and Stevens. Nays: None. Motion carried.

(11) Other: None.

(12) Adjournment:

Motion by Ald. Albertini, 2nd by Ald. Hoiness to adjourn meeting at 6:16pm. Aye voice vote carried. Motion carried.

Mayor

Attest:

City Clerk

Bills Payable Summary
DATE OF PAYABLES

March 16, 2026

General Fund: \$2,312,483.80

Special Funds:

Farmington Ponds SSA#2 \$123.15

Farmington Ponds SSA#3 \$85.20

Capital \$129,211.34

MFT \$14,522.57

TIF \$0.00

Escrow \$185,946.50

Total General & Special Funds: \$2,642,372.56

Water & Sewer: \$527,946.05

Total of all Funds \$3,170,318.61

Fire Overtime Paid - February 2026

01-220

Start Date

2/1/2026

End Date

2/28/2026

Home Department Description	Payroll Name	Pay Date	Overtime		Overtime Hours		Overtime Rate	
			Earnings Total	Total	Total	Paid		
FIRE	Beck, Mark E	02/13/2026	\$643.65	13.50		\$47.68		
FIRE	Beck, Mark E	02/27/2026	\$1,549.52	32.50		\$47.68		
FIRE	Bullard, Zachary J	02/27/2026	\$318.52	8.00		\$39.81		
FIRE	Burdick, David	02/13/2026	\$114.43	2.00		\$57.21		
FIRE	Burdick, David	02/27/2026	\$114.43	2.00		\$57.21		
FIRE	Drall, Daniel C	02/27/2026	\$1,303.12	24.00		\$54.30		
FIRE	Erber, Joseph D	02/13/2026	\$270.43	6.00		\$45.07		
FIRE	Fox, Kevin W	02/13/2026	\$1,138.71	24.00		\$47.45		
FIRE	Jankowski, Jason	02/13/2026	\$54.87	1.50		\$36.58		
FIRE	Lander, Cain	02/13/2026	\$642.79	19.75		\$32.55		
FIRE	Lander, Cain	02/27/2026	\$1,017.07	31.25		\$32.55		
FIRE	Mead, Stephen C	02/27/2026	\$134.56	3.00		\$44.85		
FIRE	Mitchell, Cory	02/13/2026	\$117.11	3.00		\$39.04		
FIRE	Mitchell, Cory	02/27/2026	\$195.19	5.00		\$39.04		
FIRE	Pavlatos, Gregory R	02/13/2026	\$281.90	6.00		\$46.98		
FIRE	Pavlatos, Gregory R	02/27/2026	\$211.42	4.50		\$46.98		
FIRE	Pihl, Aaron R	02/27/2026	\$1,432.99	30.50		\$46.98		
FIRE	Tangye, Travis N	02/13/2026	\$244.34	4.50		\$54.30		
FIRE	Tangye, Travis N	02/27/2026	\$1,425.29	26.25		\$54.30		
FIRE	Vandenbroek, Troy Abraham	02/13/2026	\$418.06	10.50		\$39.81		
FIRE	Vandenbroek, Troy Abraham	02/27/2026	\$119.44	3.00		\$39.81		
FIRE	Winnie, Todd J	02/13/2026	\$580.22	13.00		\$44.63		
Grand Totals								
Total			\$12,328.06	273.75				

**Fire Overtime Report - February 2026
Pay Periods 1/24/2026 to 2/20/2026**

Home Department Description	Payroll Name	Date	Overtime Hours	Timecard Work Labor Field 1
FIRE	Beck, Mark E	1/26/2026	8	Fire Dept Training
FIRE	Beck, Mark E	1/30/2026	2	Additional Manpower
FIRE	Beck, Mark E	2/1/2026	3.5	Additional Manpower
FIRE	Beck, Mark E	2/10/2026	24	Fire Dept Shift Coverage
FIRE	Beck, Mark E	2/13/2026	6.5	Public Education
FIRE	Beck, Mark E	2/14/2026	2	Additional Manpower
Totals for Payroll Name Beck, Mark E				46
FIRE	Bullard, Zachary J	2/12/2026	2.25	Fire Dept Training
FIRE	Bullard, Zachary J	2/14/2026	3	Additional Manpower
FIRE	Bullard, Zachary J	2/17/2026	2.75	Public Education
Totals for Payroll Name Bullard, Zachary J				8
FIRE	Burdick, David	1/26/2026	2	Additional Manpower
FIRE	Burdick, David	2/18/2026	2	Administration
Totals for Payroll Name Burdick, David				4
FIRE	Drall, Daniel C	2/14/2026	24	Fire Dept Shift Coverage
Totals for Payroll Name Drall, Daniel C				24
FIRE	Erber, Joseph D	1/24/2026	6	Teams
Totals for Payroll Name Erber, Joseph D				6
FIRE	Fox, Kevin W	2/3/2026	24	Fire Dept Shift Coverage
Totals for Payroll Name Fox, Kevin W				24

Total 24

FIRE	Jankowski, Jason	1/29/2026	1.5	Additional Manpower
Totals for Payroll Name Jankowski, Jason				
Total			1.5	
FIRE	Lander, Cain	1/24/2026	6	Teams
FIRE	Lander, Cain	1/30/2026	5	Fire Dept Training
FIRE	Lander, Cain	2/5/2026	1	Additional Manpower
FIRE	Lander, Cain	2/6/2026	7.75	Fire Dept Training
FIRE	Lander, Cain	2/17/2026	24	Fire Dept Shift Coverage
FIRE	Lander, Cain	2/20/2026	7.25	Fire Dept Training
Totals for Payroll Name Lander, Cain				
Total			51	

FIRE Mead, Stephen C 2/7/2026 3 Teams

Totals for Payroll Name Mead, Stephen C

Total 3

FIRE	Mitchell, Cory	2/1/2026	3	Additional Manpower
FIRE	Mitchell, Cory	2/12/2026	3	Administration
FIRE	Mitchell, Cory	2/15/2026	2	Additional Manpower
Totals for Payroll Name Mitchell, Cory				
Total			8	

FIRE Pavlatos, Gregory R 1/24/2026 6 Teams

FIRE Pavlatos, Gregory R 2/17/2026 4.5 Public Education

Totals for Payroll Name Pavlatos, Gregory R

Total 10.5

FIRE Pihl, Aaron R 2/13/2026 6.5 Public Education

FIRE Pihl, Aaron R 2/17/2026 24 Administration

Totals for Payroll Name Pihl, Aaron R

Total 30.5

FIRE	Tangye, Travis N	1/29/2026	1.5	Additional Manpower
FIRE	Tangye, Travis N	2/3/2026	3	Fire Dept Training
FIRE	Tangye, Travis N	2/12/2026	2.25	Fire Dept Training
FIRE	Tangye, Travis N	2/15/2026	24	Fire Dept Shift Coverage
Totals for Payroll Name Tangye, Travis N				
Total			30.75	
FIRE	Vandenbroek, Troy Abraham	1/26/2026	10.5	Fire Dept Training
FIRE	Vandenbroek, Troy Abraham	2/7/2026	3	Teams
Totals for Payroll Name Vandenbroek, Troy Abraham				
Total			13.5	
FIRE	Winnie, Todd J	1/26/2026	8	Fire Dept Training
FIRE	Winnie, Todd J	1/29/2026	2	Additional Manpower
FIRE	Winnie, Todd J	2/1/2026	3	Additional Manpower
Totals for Payroll Name Winnie, Todd J				
Total			13	
Grand Totals				
Total			273.75	

BELVIDERE

Community Development Department Planning Department

401 Whitney Boulevard, Suite 300, Belvidere, Illinois, 61008 (815) 547-7177 FAX (815) 547-0789

February 2026 Monthly Report

Number	Project	Description	Processed
0	Cases: February	None	
0	Cases: March	None	
0	Annexation	None	
0	Temporary Uses	None	
3	Site Plans (New/Revised)	1125 N. State Street	2/3/2026
		1414 N. State Street	2/10/2026
		1414 N. State Street	2/23/2026
1	Final Inspection	3792 Morriem Drive	2/13/2026
0	Downtown Overlay Review	None	
0	Prepared Zoning Verification Letters	None	
0	Issued Address Letters		
	Belvidere Historic Preservation Commission	The Commission discussed dates for upcoming fundraisers and a Friends of Preservation event.	
	Heritage Days	Staff finalized contracts and confirmed availability for events.	
	Hometown Christmas	None	
	Scanned Plats: E-mail, Print and/or Burn		
7	Recorder's Office		
0	Other Department		
0	General Public		

Planning Department Current Duties

Close out completed planning case files
 Respond to all FOIA requests
 Work with 911, Fire Department and Post Office to verify all addresses in the City
 Assist organizations with requested data
 Meetings, emails and phone calls with developers regarding potential development
 Phone calls/walk-ins for questions regarding zoning, floodplain, development, etc.
 Prepare minutes, agendas and packets for various committees, commissions and boards
 Prepare deposits and purchase orders for bill payments
 Attend ribbon cuttings and ground breakings
 Processed Façade Grant Reimbursements
 U of I Extension Webinars

*Staff participated in the Chamber's Chili Cook-off. The City got 1st place for their booth.

**City of Belvidere
Building Department Revenues
Feb-26**

	# OF PERMITS		
Code Enforcement Violations	1	\$	100.00
Submittal/Inspection Fee	0	\$	-
Electrical Registrations	7	\$	350.00
Total Permits Issued	63		
Total Value of Construction		\$	1,175,183.00
Building Fees	63	\$	13,772.78
Electric Permit Fees	12	\$	1,262.77
Plumbing Permit Fees	9	\$	1,545.00
HVAC Permit Fees	2	\$	149.23
Insulation Permit Fees	2	\$	20.00
Plan Review Fees	22	\$	1,701.19
Zoning Review Fees	17	\$	245.00
Fire Dept Review Fees	1	\$	225.00
Sign Permit Fees	3	\$	290.00
Fence Permit Fees	1	\$	30.00
SW,DW & GR Fees	3	\$	130.00
Reinspection/Misc.			
Total Permit Income		\$	19,370.97
Enterprise Zone Discount	1		\$172.50
Total Permit Fees		\$	19,543.47
BREAK DOWN OF COMMERCIAL vs. RESIDENTIAL INCOME			
Commercial/Industrial Income	9	\$	5,045.00
Residential Income	54	\$	14,325.97
		TOTAL	\$ 19,370.97
		VALUE	
Multi Family (New Construction)	0	\$	-
Single Family Residence (New Const)	0	\$	-
Commercial/ Industrial	9	\$	376,189.00
Other Residential	54	\$	798,994.00
		TOTAL	\$ 1,175,183.00

FEBRUARY 2026 MONTHLY PERMIT REPORT

Permit #	Date	Street #	Dir	Street Name	Zone	Value	Construction Type	BLDG	ELECT	PLUMB	HVAC	INS	REWW	ZONG	FD REVW	SIGN	FENCE	SW/DW	AMT PD	EZ	TOTAL FEE
2026-0044	02/02/26	1020		Whitney Blvd	SR6	\$29,199.00	Tear off/Re roof	\$473.00											\$473.00		\$473.00
2026-0045	02/02/26	175		Cadillac Ct	SR6	\$926.00	Sign - Wall	\$25.00											\$150.00		\$150.00
2026-0038	02/02/26	416		Garden Dr	SR6	\$14,426.00	Solar Panel Install	\$105.00	\$75.00										\$200.00		\$200.00
2026-0023	02/03/26	504	W	Huribut Ave	SR6	\$30,394.00	Solar Panel Install	\$105.00	\$75.00										\$200.00		\$200.00
2026-0047	02/04/26	503		Commander Pl	SR4	\$17,325.00	Window Replacement (11)	\$294.88											\$294.88		\$294.88
2026-0041	02/05/26	1918		Gateway Center Dr	SR6	\$10,000.00	2 Wall Signs	\$25.00	\$120.00										\$435.00		\$435.00
2026-0042	02/06/26	190	N	Appleton Rd	SR6	\$9,800.00	tail Dry Chemical Fire Syst	\$243.00											\$589.50		\$589.50
2026-0053	02/06/26	830	E	Menomonie St	SR6	\$92,463.00	Solar Panel Install	\$105.00	\$95.00										\$337.50		\$337.50
2026-0063	02/10/26	417	W	5th St	SR6	\$3,041.00	Siding Replacement	\$80.62											\$80.62		\$80.62
2026-0051	02/11/26	1205	W	12th St	SR6	\$3,963.00	Partial Siding Repair	\$94.45											\$94.45		\$94.45
2026-0050	02/11/26	519		Warren Ave	SR6	\$19,504.00	Tear off/Re roof	\$327.56											\$327.56		\$327.56
2026-0046	02/11/26	605	E	2nd St	SR6	\$27,400.00	Tear off/Re roof	\$446.00											\$446.00		\$446.00
2026-0058	02/11/26	1415	S	State St	SR6	\$31,680.00	Solar Panel Install	\$105.00	\$75.00										\$200.00		\$200.00
2026-0064	02/11/26	719		Buchanan St	SR6	\$7,256.00	Sewer Repair	\$25.00											\$155.00		\$155.00
2025-1798	02/11/26	2108		Ridgefield Dr	SR4	\$13,625.00	Generator Install	\$25.00	\$105.00										\$150.00		\$150.00
2025-0065	02/11/26	922		Micole Dr	MR8L	\$8,000.00	Tear off/Re roof	\$155.00											\$155.00		\$155.00
2026-0062	02/12/26	1747		Fox Field Dr	SR6	\$8,300.00	ear off/Re roof/Siding repa	\$159.50											\$159.50		\$159.50
2026-0075	02/13/26	423		Allen St	SR6	\$14,268.00	Tear off/Re roof	\$249.02											\$249.02		\$249.02
2026-0072	02/13/26	590		Park Ave	MR8L	\$18,000.00	Tear off/Re roof	\$305.00											\$305.00		\$305.00
2026-0069	02/13/26	418		Beacon Dr	SR6	\$872.00	Tub to Pan Conversion	\$65.00											\$215.00		\$215.00
2026-0076	02/16/26	1652		Glen Elms Dr	SR6	\$5,000.00	Sewer Repair	\$25.00											\$155.00		\$155.00
2026-0074	02/16/26	2032		Meyers St	SR4	\$17,700.00	r off/Re roof House & Gar	\$300.50											\$300.50		\$300.50
2026-0078	02/16/26	528		Warren Ave	SR6	\$7,696.00	Sewer Repair	\$25.00											\$155.00		\$155.00
2026-0079	02/17/26	820	E	4th St	SR6	\$910.00	Tub to Pan Conversion	\$65.00											\$215.00		\$215.00
2026-0081	02/17/26	937		East Ave	SR6	\$5,321.00	Reroof Garage Only	\$114.82											\$114.82		\$114.82
2026-0084	02/17/26	1206		Pearl St	SR6	\$11,000.00	Siding Repair/Replace	\$200.00											\$200.00		\$200.00
2026-0077	02/17/26	1029		8th Ave	SR6	\$6,500.00	Garage Slab/Pvt SW	\$25.00											\$105.00		\$105.00
2026-0085	02/17/26	437		Franklin St	SR6	\$1,141.00	Window Replacement (1)	\$65.00											\$65.00		\$65.00
2026-0082	02/17/26	937		Warren Ave	SR6	\$20,000.00	r off/Re roof House & Gar	\$335.00											\$335.00		\$335.00
2026-0094	02/18/26	1027		Bancroft Pl	SR6	\$5,600.00	Tear off/Re roof House onh	\$119.00											\$119.00		\$119.00
2026-0090	02/18/26	407		Oak St	SR6	\$30,000.00	Re roof/Siding/Windows	\$485.00											\$485.00		\$485.00
2026-0060	02/18/26	2101		Gateway Center Dr	SR6	\$120,000.00	Interior Remodel	\$1,345.00											\$2,070.00		\$2,070.00
2026-0048	02/18/26	1521		Fremont St	SR6	\$11,350.00	Tear off/Re roof	\$205.25											\$205.25		\$205.25
2026-0071	02/18/26	320	N	State St	SR6	\$115,000.00	Book Bus Enclosure	\$0.00											\$0.00		\$0.00
2026-0092	02/19/26	702		East Ave	SR6	\$15,717.00	Tear off/Re roof	\$240.76											\$240.76		\$240.76
2026-0049	02/19/26	2117		Chamberlain St	SR6	\$40,000.00	Tear off/Re roof	\$635.00											\$635.00		\$635.00
2026-0093	02/19/26	939		Nettie St	SR6	\$28,000.00	Tear off/Re roof	\$455.00											\$455.00		\$455.00
2026-0095	02/19/26	1505		8th Ave	SR6	\$11,000.00	Tear off/Re roof	\$200.00											\$200.00		\$200.00
2026-0096	02/19/26	1029	S	Main St	SR6	\$12,000.00	Tub Replacement	\$215.00											\$365.00		\$365.00
2026-0100	02/19/26	152		Beacon Dr	SR6	\$100.00	4x4 posts (2) Under Deck	\$65.00											\$65.00		\$65.00
2026-0073	02/19/26	1211	W	Locust St	MR8S	\$24,025.00	Fire Rebuild - Trailer	\$835.76											\$1,380.14		\$1,380.14
2026-0099	02/20/26	813	E	Pleasant St	SR6	\$20,000.00	Metal Siding Replacement	\$172.50											\$172.50		\$172.50
2026-0097	02/20/26	112	E	5th St	SR6	\$8,000.00	Tear off/Re roof	\$155.00											\$155.00		\$155.00
2026-0098	02/20/26	522		Gaynor St	SR6	\$7,000.00	Tear off/Re roof	\$140.00											\$140.00		\$140.00
2026-0070	02/20/26	2115		Bridgewater Dr	SR4	\$21,758.00	Tear off/Re roof	\$361.37											\$361.37		\$361.37
2026-0068	02/23/26	413		Southtowne Dr	SR6	\$4,500.00	ignis - 1 wall, 1 freestandin	\$25.00	\$120.00										\$435.00		\$435.00
2026-0108	02/23/26	315		Hancock St	SR6	\$75,000.00	reconstruct Home/Remode	\$455.00	\$75.00										\$865.00		\$865.00
2026-0102	02/23/26	2170		Pearl St	MR8	\$3,500.00	Install 5 Hand Sinks	\$300.00											\$855.50		\$855.50
2026-0107	02/23/26	321	W	10th St	SR6	\$14,500.00	Tear off/Re roof	\$252.50											\$252.50		\$252.50
2026-0110	02/23/26	613	W	Locust St	SR6	\$18,750.00	Siding Replacement	\$316.25											\$316.25		\$316.25
2026-0111	02/23/26	1509		Wilfrose Dr	SR6	\$9,000.00	Tear off/Re roof	\$170.00											\$170.00		\$170.00
2026-0114	02/24/26	1027		Garfield Ave	SR6	\$6,000.00	Siding Replacement	\$125.00											\$125.00		\$125.00
2026-0112	02/24/26	1526		Maryland Ct	SR6	\$6,000.00	Tear off/Re roof	\$125.00											\$125.00		\$125.00
2026-0116	02/24/26	850		Scotts Army Trl	SR6	\$34,120.00	Solar Panel Install	\$105.00	\$75.00										\$200.00		\$200.00
2026-0113	02/24/26	724	E	4th St	SR6	\$16,156.00	Tear off/Re roof	\$277.34											\$277.34		\$277.34
2026-0103	02/24/26	421		Club Circle	MR8L	\$17,368.00	Tear off/Re roof	\$295.52											\$295.52		\$295.52
2026-0112	02/24/26	2101		Sunset Ln	MR8L	\$12,500.00	Tear off/Re roof	\$222.50											\$222.50		\$222.50
2026-0104	02/25/26	1629		Cloverdale Way	SR4	\$8,500.00	Tear off/Re roof	\$162.50											\$162.50		\$162.50
2026-0115	02/25/26	1413		Whitney Blvd	SR6	\$9,065.00	Generator Install	\$25.00	\$105.00										\$150.00		\$150.00
2026-0109	02/25/26	1115		Julien St	SR6	\$4,419.00	Fence 4' Black Chain Link	\$25.00											\$75.00		\$75.00
2026-0120	02/26/26	300	E	7th St	SR6	\$19,045.00	Tear off/Re roof	\$320.68											\$320.68		\$320.68
2026-0122	02/27/26	1712		Fox Field Dr	SR6	\$8,500.00	Addition to Existing House	\$242.50	\$115.27										\$401.81		\$401.81
						\$1,175,183.00		\$13,772.78	\$1,262.77	\$1,545.00	\$149.23	\$20.00	\$1,701.19	\$245.00	\$225.00	\$290.00	\$30.00	\$130.00	\$19,370.97	\$172.50	\$19,543.47
								63	12	9	2	2	22	17	1	3	1	3	63	1	63

COMMERCIAL MONTHLY REPORT FEBRUARY 2026

Permit #	Date	Street #	Dir	Street Name	Zone	Value	Construction Type	BLDG	ELECT	PLUMB	HVAC	INS	REVW	ZONG	FD REVW	SIGN	FENCE	SW/DW	AMT PD	EZ	TOTAL FEE	
2026-0045	02/02/26	175		Cadillac Ct	CP	\$926.00	Sign - Wall	\$25.00					\$50.00	\$25.00	\$25.00	\$150.00			\$150.00			\$150.00
2026-0041	02/05/26	1918		Gateway Center Dr	PH	\$10,000.00	2 Wall Signs	\$25.00	\$120.00				\$145.00	\$25.00	\$25.00	\$435.00			\$435.00			\$435.00
2026-0042	02/06/26	190	N	Appleton Rd	CP	\$9,800.00	Install Dry Schematic Fire System	\$243.00					\$121.50	\$25.00	\$225.00	\$589.50			\$589.50			\$589.50
2026-0053	02/06/26	830	e	Memorie St	SI	\$92,463.00	Solar Panel Install	\$105.00	\$95.00				\$112.50	\$25.00	\$337.50				\$337.50			\$337.50
2026-0060	02/18/26	2101		Gateway Center Dr	CH	\$120,000.00	Interior Remodel	\$1,345.00					\$680.00	\$25.00	\$2,070.00			\$10.00	\$2,070.00			\$2,070.00
2026-0071	02/18/26	320	N	State St	I	\$115,000.00	Book Bus Enclosure	\$0.00							\$0.00				\$0.00			\$0.00
2026-0099	02/20/26	813	E	Pleasant St	GI	\$20,000.00	Metal Siding Replacement	\$172.50					\$145.00	\$25.00	\$172.50	\$345.00			\$172.50	\$172.50		\$345.00
2026-0068	02/23/26	413		Southtowne Dr	GB	\$4,500.00	Signs - 1 wall, 1 freestanding	\$25.00	\$120.00				\$285.50	\$25.00	\$435.00				\$435.00			\$435.00
2026-0102	02/23/26	2170		Pearl St	PC	\$3,500.00	Install 5 Hand Sinks	\$300.00	\$270.00				\$285.50	\$300.00	\$855.50				\$855.50			\$855.50
						\$376,189.00		\$2,240.50	\$335.00	\$270.00	\$0.00	\$0.00	\$1,549.50	\$125.00	\$225.00	\$290.00	\$0.00	\$10.00	\$5,045.00	\$172.50		\$5,217.50
9								9	3	1	0	0	7	7	5	1	3	0	1	1	1	10

ELECTRICAL REGISTRATION FEBRUARY 2026

Permit #	Date	FEE	PYMNT	NAME	CO NAME	REG #	EXPIRES
2026-0054	02/06/26	\$ 50.00	7214	Leif Lindgren	Lindgren Power LLC	27-0714-1	7/14/2027
2026-0055	02/09/26	\$ 50.00	cash	Baruc Lazcallo	M & B Electrical	26-0202-1	2/2/2027
2026-0056	02/09/26	\$ 50.00	1152	Lee Hatley	GoodPWR	26-0209-1	2/9/2027
2026-0067	02/12/26	\$ 50.00	20955	Patrick Morris	Austin Electric Inc	26-0209-2	2/12/2027
2026-0087	02/17/26	\$ 50.00	1198	Robert Major	R Major Improvements LLC	26-0217-1	2/17/2027
2026-0088	02/17/26	\$ 50.00	5961	Todd Coomer	Guenther Electric LLC	26-0217-2	2/17/2027
2026-0089	02/17/26	\$ 50.00	176604	Jeff Mahlkuch	Precision Drive & Control, Inc	26-0217-3	2/17/2027

7 \$ 350.00

Code Violations - month 2025

02/01/2026 - 02/28/2026

Case Date	Parcel Address	Description	Main Status
Group: Closed			
2/2/2026	126 N STATE ST	pouring mop water onto front sidewalk creating a large patch of ice	Closed
2/4/2026	316 W HARRISON ST	garbage cans at the street for one week	Closed
2/5/2026	809 LOGAN AVE	vehicles parked in the grass	Closed
2/10/2026	305 N MAIN ST	yard sale over 6 days, exterior storage in the front yard, broken fence	Closed
2/10/2026	714 E 3RD ST	>100sf of outdoor storage, scrapping/junk business, fence made from pallets	Closed
2/10/2026	404 E LOCUST ST	vehicle parked on the grass (front lawn)	Closed
2/11/2026	521 E MADISON	mice and roaches in the apt.	Closed
2/16/2026	516 W 6TH ST	garbage all over in front yard	Closed
2/17/2026	1201 N STATE ST	temporary signage without required permits	Closed
2/18/2026	315 W 10TH ST	inoperable vehicles parking in the grass in the back yard	Closed
2/19/2026	720 E 3RD ST	more than one recreational vehicle & parking on the grass	Closed
2/20/2026	300 S MAIN ST	metal fence panel blown off	Closed
2/23/2026	727 E 2ND ST	parking on grass & trailer on grass	Closed
2/24/2026	520 W 6TH ST	couch in front yard	Closed
2/27/2026	410 GLENWOOD DR	old couch in driveway	Closed
			Group Total: 15

Group Total: 15

Group: In Progress

2/3/2026	129 W MADISON ST	inoperable vehicle & motor home	In Progress
2/6/2026	1415 CAROLYN CT	junk all over property	In Progress
2/18/2026	720 RICHARDSON ST	garbage (used blue gloves) scattered all over the property	In Progress
2/23/2026	1303 UNION AVE	inoperable vehicles parking on grass	In Progress
2/23/2026	122 S STATE ST	carpet roll by dumpsters	In Progress
2/25/2026	615 PEARL ST	garbage & rubbish, too much outdoor storage, inop parking on the grass	In Progress
2/25/2026	623 PEARL ST	garbage, inop parking on grass & too much exterior storage	In Progress

Group Total: 7

Group: Ticketed

2/9/2026	1006 WASHINGTON ST	front porch in disrepair	Ticketed

Group Total: 1

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Total Records: 23

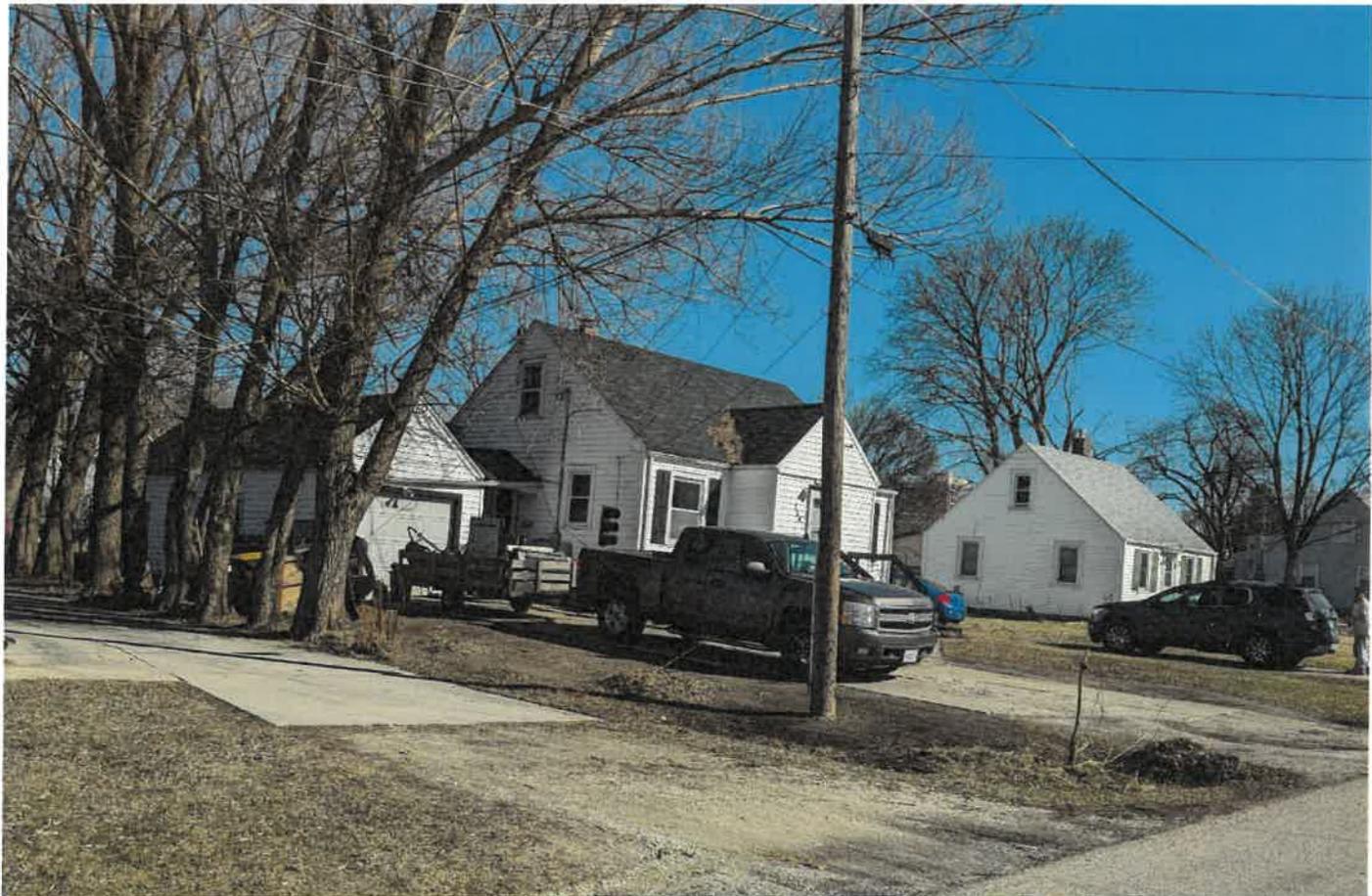
713 E. 4th St.

Before



**714 E. 3rd St.
Belvidere, IL
2-17-26
9:17 am**

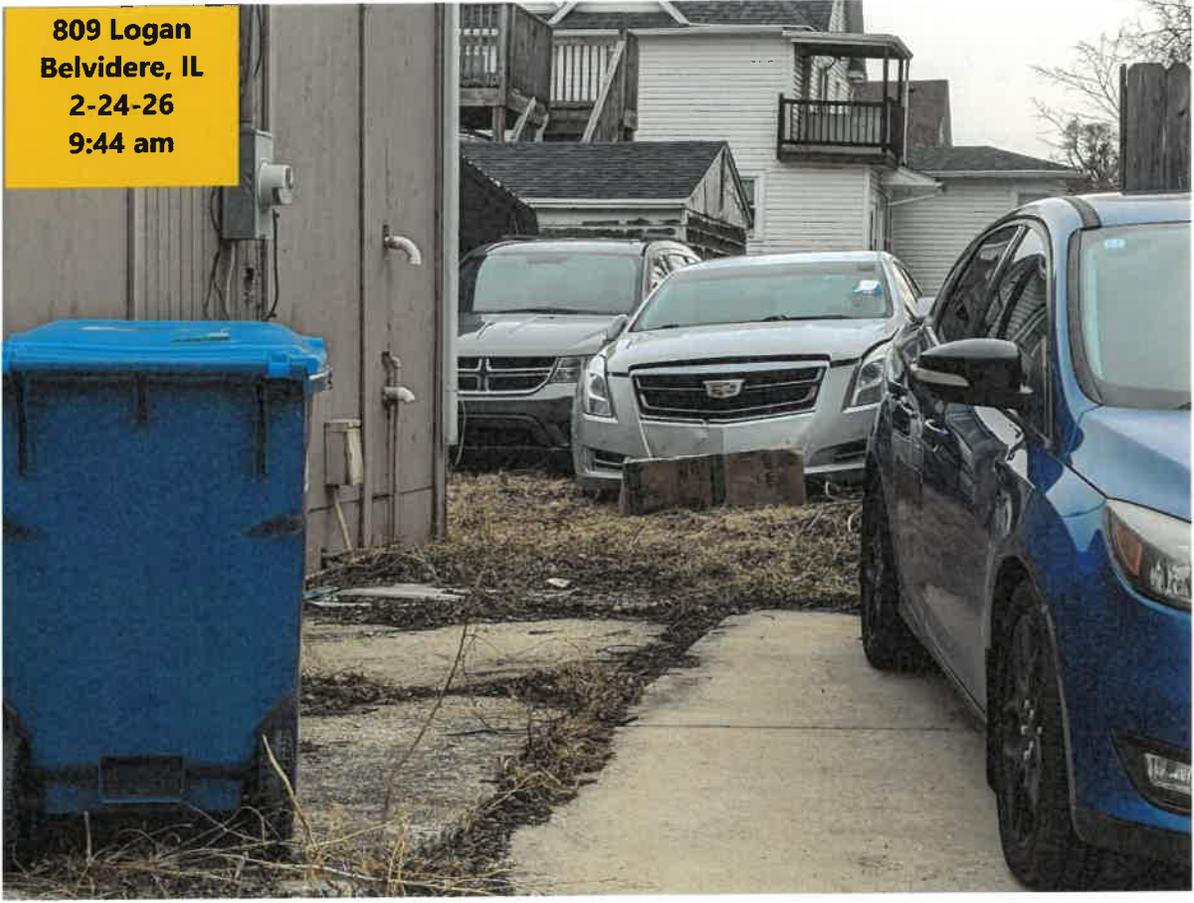
After



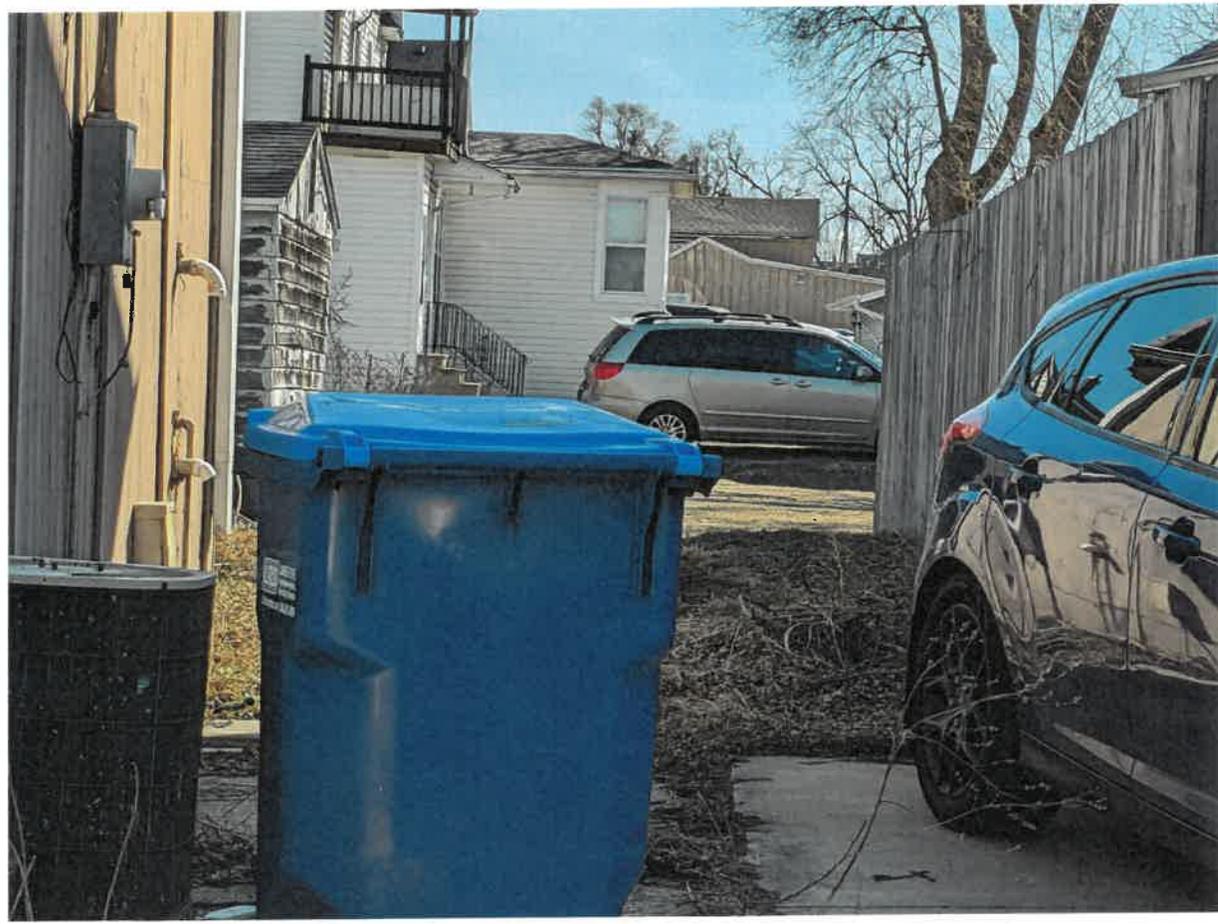
809 Logan

Before

809 Logan
Belvidere, IL
2-24-26
9:44 am



After



404 E. Locust

Before



After



520 W. 6th St.

Before



After



720 E. 3rd St.

Before



**720 E. 3rd St.
Belvidere, IL
2-17-26
9:18 am**

After



MONTHLY FINANCIAL REPORT

Activity for the month of:					February 2026			
FUND	FUND #	Beginning Cash Balance	Receipts (Cash In)	Expenditures (Cash Out)	Month's Due to or Due From Activity	Ending Cash Balance	Outstanding Interfund Loans + Borrowings -	Ending Fund Balance
General	01	37,055,361.65	1,762,830.98	2,260,290.82	0.00	36,557,901.81		36,557,901.81
Motor Fuel Tax	10	898,049.72	102,249.62	62,712.64	0.00	937,586.70		937,586.70
Kishwaukee TIF	13	107,790.97	0.00	0.00	0.00	107,790.97		107,790.97
Kishwaukee 2 TIF	15	4,914.77	0.00	0.00	0.00	4,914.77		4,914.77
Special Service Area 2	16	12,793.72	0.00	37.95	0.00	12,755.77		12,755.77
Special Service Area 3	17	12,617.37	0.00	84.20	0.00	12,533.17		12,533.17
Capital	41	2,918.30	1,763,028.80	1,420,609.00	0.00	345,338.10		345,338.10
Escrow	91	1,401,577.78	2,091.37	0.00	0.00	1,403,669.15		1,403,669.15
Water/Sewer	61	5,694,622.46	929,047.11	605,934.92	11,814.03	6,029,548.68		6,029,548.68

FUND	FUND #	Checking	Money Market	C D 's	Investment Funds	Ending Cash Balance	Due From + Due To - Other Funds	Ending Fund Balance
General Fund	01	2,819,096.41	25,674,144.53	5,869,612.81	2,195,048.06	36,557,901.81		36,557,901.81
Motor Fuel Tax	10	49,522.69	888,064.00			937,586.69		937,586.69
Kishwaukee TIF	13	107,790.97	0.00			107,790.97		107,790.97
Kishwaukee 2 TIF	15	4,914.77	0.00			4,914.77		4,914.77
Sp Srv Areas #2-Farmington	16	12,755.77	0.00			12,755.77		12,755.77
Sp Srv Areas #3-Farmington	17	12,533.17	0.00			12,533.17		12,533.17
Capital Projects	41	293,673.47	51,664.63			345,338.10		345,338.10
Escrow	91	52,169.06	1,351,500.03			1,403,669.09		1,403,669.09
Water / Sewer Fund	61	2,463,469.43	2,006,780.10	1,001,962.83	557,336.32	6,029,548.68		6,029,548.68
TOTAL		5,815,925.74	29,972,153.29	6,871,575.64	2,752,384.38	45,412,039.05	0.00	45,412,039.05
Fire Department - 2% Fund	Fire Department	13,789.40	86,774.41			100,563.81		100,563.81
Federal Forfeiture		142,807.71				142,807.71		142,807.71
State Asset Forfeiture		154,020.37				154,020.37		154,020.37
BPD Operations		26,700.42				26,700.42		26,700.42
TOTAL POLICE FUNDS as of February		323,528.50				323,528.50		323,528.50

City of Belvidere's CD INVESTMENTS AS OF :						2/28/26
Fund #	Dated	Maturity	APY	Amount	Term	
Fund # 01 General Fund	11/3/25	11/3/26	3.90%	\$1,216,522.72	365	
	12/5/25	12/5/26	3.85%	\$1,137,937.76	365	
	11/18/25	11/18/26	3.75%	\$1,270,679.63	365	
	3/20/25	3/20/26	4.15%	\$1,102,533.99	365	
	10/23/25	10/23/26	3.90%	\$1,141,938.71	365	
			General Fund Total		\$5,869,612.81	
Fund #61 Water	3/10/2025	3/10/2026	4.15%	\$1,001,962.83	365	
		Water/Sewer Total		\$1,001,962.83		
		Total		\$6,871,575.64		

INCOME STATEMENT FOR THE GENERAL FUND

			Through	February	2026	
	Account #	Actual FY25	Month of February	YTD Actual for FY26	Budget FY26	83% of Budget
General Administration						
Unbilled Accounts Receivable	01-4-110-1260	(14.00)	0.00	0.00	0.00	0%
RE Property Tax	01-4-110-4010	1,771,526.54	0.00	1,769,238.04	1,769,385	100%
Hotel / Motel Tax	01-4-110-4011	1,688.67	0.00	905.54	1,500	60%
Auto Rental Tax	01-4-110-4012	10,932.02	785.97	8,451.25	8,000	106%
Muni Infrastructure Maint	01-4-110-4013	70,228.83	5,343.78	52,695.21	70,000	75%
State Income Tax	01-4-110-4100	4,404,029.78	386,300.91	3,909,854.08	4,313,340	91%
Home Rule Sales Tax	01-4-110-4109	1,606,546.84	182,106.43	1,586,227.53	1,599,019	99%
Muni Sales Tax	01-4-110-4110	5,512,488.85	577,699.14	5,365,534.26	5,071,685	106%
Sales Tax to Developer	01-4-110-4111	(106,461.97)	0.00	(75,551.13)	(100,000)	0%
Local Use Tax	01-4-110-4112	847,845.27	14,916.75	191,106.32	496,644	38%
Local Motor Fuel Tax	01-4-110-4113	390,147.38	26,317.19	344,570.37	399,981	86%
Real Estate Tax to Developer	01-4-110-4114	0.00	0.00	0.00	(15,000)	0%
Cannabis Tax	01-4-110-4115	217,318.34	17,829.81	186,018.35	200,000	93%
Replacement Tax	01-4-110-4120	743,267.97	0.00	651,496.68	620,000	105%
Repl Tax Dist to Pensions	01-4-110-4121	(290,022.31)	0.00	(44,247.80)	(281,341)	16%
Grants	01-4-110-4150	0.00	0.00	1,353,400.66	0	0%
Business License	01-4-110-4200	10,415.00	1,395.00	12,520.00	9,500	132%
Liquor License & Fines	01-4-110-4210	133,050.00	20,100.00	178,050.00	164,050	109%
Amusement Machine	01-4-110-4230	109,500.20	0.00	106,249.98	110,000	97%
Court Fines	01-4-110-4400	150,937.33	7,799.64	121,108.94	140,000	87%
Parking Fines	01-4-110-4410	6,605.00	300.00	8,125.00	1,000	813%
Seized Vehicle Fee	01-4-110-4420	36,500.00	1,800.00	27,600.00	28,000	99%
Engr Fees-Subdivision	01-4-110-4430	375.00	0.00	18,470.00	0	#DIV/0!
Video Gambling	01-4-110-4440	545,576.58	34,398.69	454,345.15	545,000	83%
Franchise Fees	01-4-110-4450	181,739.47	36,194.07	155,569.13	192,548	81%
Comcast Fees	01-4-110-4455	0.00	0.00	0.00	0	0%
Death/Birth Certificates	01-4-110-4460	19,633.00	1,080.00	18,042.00	19,430	93%
Accident/Fire Reports	01-4-110-4470	0.00	0.00	0.00	0	#DIV/0!
Annexation/Plat Fees	01-4-110-4471	0.00	0.00	0.00	0	#DIV/0!
Hosting Fees	01-4-110-4472	101,552.45	442.65	116,865.89	100,000	117%
Fuel Charges (outside vendors)	01-4-110-4550	547,619.00	40,751.76	440,245.02	582,000	76%
Interest Income	01-4-110-4600	822,018.23	71,705.09	874,179.71	750,000	117%
Miscellaneous	01-4-110-4900	1,294,390.20	6,948.00	70,198.08	40,050	175%
Heritage Days	01-4-110-4901	51,456.45	0.00	32,760.00	32,000	102%
Historic Pres. Fundraising	01-4-110-4902	1,535.00	0.00	845.00	0	0%
Historic Pres. Grant Reimb.	01-4-110-4903	0.00	0.00	0.00	0	0%
Eagle Scout Project	01-4-110-4906	0.00	0.00	8,700.00	0	0%
Sale of Assets	01-4-110-4950	650.00	0.00	0.00	0	0%
Operating Transfer in (Reserves)	01-4-110-9998	0.00	0.00	0.00	0	0%
Total General Administration Revenues		19,193,075.12	1,434,214.88	17,943,573.26	16,866,791	106%

Salaries - Elected Officials	01-5-110-5000	212,624.19	16,060.42	176,898.68	215,889	82%
Salaries - Regular - FT	01-5-110-5010	246,891.96	25,956.32	227,148.90	272,486	83%
Group Health Insurance	01-5-110-5130	588,478.13	88,065.96	854,603.25	1,234,748	69%
Health Ins Claims Pd (Dental)	01-5-110-5131	20,940.56	2,006.40	20,384.38	30,000	68%
Group Life Insurance	01-5-110-5132	524.46	90.82	446.74	543	82%
Public Works Union Dues	01-5-110-5135	(4,539.62)	0.00	4,532.08	0	#DIV/0!
Health Insurance Reimb.	01-4-110-4540	(328,802.58)	(61,348.41)	(608,268.40)	(824,056)	74%
Unemployment Compensation	01-5-110-5136	0.00	0.00	0.00	0	0%
Memberships, Mtgs & Conf,	01-5-110-5154	35,499.45	3,689.22	16,142.66	43,471	37%
Subscriptions/Ed Materials	01-5-110-5156	46.44	0.00	0.00	0	#DIV/0!
Gen Admin Personnel & Benefit Expenses		771,662.99	74,520.73	691,888.29	973,081	71%
American Rescue Plan Exp.	01-5-110-4152	36,988.86	0.00	0.00	0	#DIV/0!
Repairs/Maint - Bldgs	01-5-110-6010	22,724.98	1,580.00	16,624.85	29,712	56%
Repairs/Maint - Equip	01-5-110-6020	4,503.21	476.60	3,613.36	5,000	72%
Legal	01-5-110-6110	6,983.56	284.25	37,556.08	158,750	24%
Other Professional Services	01-5-110-6190	20,508.11	243.92	2,195.28	40,000	5%
Grant Expense	01-5-110-6192	0.00	0.00	1,357,193.22	0	0%
Telephone	01-5-110-6200	14,433.31	25,704.94	33,797.70	21,250	159%
Codification	01-5-110-6225	8,273.33	77.77	1,334.62	5,200	26%
Other Communications	01-5-110-6290	1,609.51	78.70	884.76	2,000	44%
Gen Admin Contractual Expenses		116,024.87	28,446.18	1,453,199.87	261,912	555%
General Administration (cont)	Account #	Actual FY25	Month of February	YTD Actual for FY26	Budget FY26	83% of Budget
Office Supplies	01-5-110-7020	120,024.54	8,754.92	112,555.82	145,500	77%
Gas and Oil	01-5-110-7030	517,254.89	0.00	306,742.77	525,000	58%
Other Supplies	01-5-110-7800	1,257.44	(137.03)	686.10	1,800	38%
Gen Admin Supplies Expenses		638,536.87	8,617.89	419,984.69	672,300	62%
Miscellaneous Expense	01-5-110-7900	1,153,655.60	4,012.39	68,262.33	42,900	159%
Reimb of Seized Vehicle Fee	01-5-110-7901	0.00	0.00	0.00	0	0%
Heritage Days	01-5-110-7902	42,178.75	0.00	48,352.46	40,000	0%
Comcast Charges	01-5-110-7903	0.00	0.00	0.00	0	0%
Historic Preservation	01-5-110-7904	400.00	0.00	0.00	0	0%
Disaster Relief	01-5-110-7905	1,500.00	0.00	0.00	0	#DIV/0!
Eagle Scout	01-5-110-7906	0.00	0.00	8,161.45	0	#DIV/0!
Operating Transfers Out (ARPA)	01-5-110-9990	978,194.71	0.00	0.00	800,000	0%
Operating Transfers Out	01-5-110-9999	1,447,561.37	800,000.00	2,617,571.75	476,241	550%
Total General Administration Expenses		4,170,020.45	915,597.19	5,307,420.84	3,266,434	162%
NET GENERAL ADMINISTRATION		15,023,054.67	518,617.69	12,636,152.42	13,600,357	93%
General Fund - Audit Department						
RE Taxes - Audit	01-4-130-4010	20,039.88	0.00	20,006.99	20,000	100%
Accounting & Auditing	01-5-130-6100	49,090.00	0.00	63,010.00	53,210	118%
NET - AUDIT DEPARTMENT		(29,050.12)	0.00	(43,003.01)	(33,210)	129%
General Fund - IMRF Department						
RE Taxes - IMRF	01-4-140-4010	65,088.99	0.00	65,028.44	65,000	100%
Replacement Tax	01-4-140-4120	90,999.00	0.00	0.00	90,999	0%
Expense Reimbursement	01-4-140-4940	12,627.06	1,058.18	12,970.30	19,946	65%
Total IMRF Revenues		168,715.05	1,058.18	77,998.74	175,945	44%
IMRF Premium Expense	01-5-140-5120	92,604.57	11,201.43	85,628.06	115,345	74%
NET - IMRF DEPARTMENT		76,110.48	(10,143.25)	(7,629.32)	60,600	-13%
General Fund - Social Security Department						
RE Taxes - FICA/Med	01-4-150-4010	200,247.53	0.00	199,984.00	200,000	100%
Expense Reimbursement	01-4-150-4940	158,506.38	12,091.90	139,724.18	172,699	81%
Library Expense Reimb.	01-4-150-4941	45,087.34	3,498.39	37,812.30	47,046	80%
Total Soc Security Revenues		403,841.25	15,590.29	377,520.48	419,745	90%
FICA Expense	01-5-150-5110	260,077.61	20,046.95	225,435.87	281,336	80%
Medicare Expense	01-5-150-5112	156,462.45	11,899.92	137,359.86	171,345	80%
Total Soc Security Expenses		416,540.06	31,946.87	362,795.73	452,681	80%
NET - SOCIAL SECURITY DEPT		(12,698.81)	(16,356.58)	14,724.75	(32,936)	-145%

General Fund - Liability Insurance Dept

RE Taxes - Ins Liability	01-4-160-4010	300,396.52	0.00	299,973.12	300,000	100%
Expense Reimbursement	01-4-160-4940	0.00	0.00	0.00	0	0%
Total Liability Insurance Revenues		300,396.52	0.00	299,973.12	300,000	100%

Insurance Premium	01-5-160-6800	501,289.85	0.00	516,891.37	541,000	96%
NET - LIABILITY INSURANCE DEPT		(200,893.33)	0.00	(216,918.25)	(241,000)	90%

Police Department	Account #	Actual FY25	Month of February	YTD Actual for FY26	Budget FY26	83% of Budget
RE Property Tax	01-4-210-4010	1,584,971.34	0.00	1,650,078.39	1,650,212	100%
Grants	01-4-210-4150	46,257.44	1,901.09	85,823.88	406,000	21%
Asset Forfeiture Revenue	01-4-210-4386	0.00	0.00	0.00	0	#DIV/0!
Police Court Fines	01-4-210-4400	64,836.39	3,620.99	56,825.27	40,000	142%
eCitation Fees	01-4-210-4410	2,885.37	137.72	2,484.41	2,200	113%
Police Accident Reports	01-4-210-4470	2,520.00	270.00	2,715.00	0	#DIV/0!
Sex Offender Reg Fee	01-4-210-4480	1,700.00	100.00	1,900.00	2,000	95%
Violent Offender Reg Fee	01-4-210-4490	30.00	0.00	40.00	50	0%
Miscellaneous Revenues	01-4-210-4900	63,186.74	1,409.80	51,792.32	40,000	129%
Expense Reimbursement	01-4-210-4940	52,838.53	6,635.00	29,202.40	0	0%
SRO Reimbursement	01-4-210-4945	121,308.79	0.00	80,157.76	108,371	74%
Sale of Assets	01-4-210-4950	0.00	2,616.00	37,177.68	0	0%
COSSAP Reimbursement	01-4-210-4955	133,942.89	12,251.12	109,246.80	139,644	78%
Total Police Department Revenues		2,074,477.49	28,941.72	2,107,443.91	2,388,477	88%
Salary - Regular - FT	01-5-210-5010	3,891,101.52	312,401.41	3,292,321.00	4,650,000	71%
Overtime	01-5-210-5040	316,026.95	12,923.76	297,636.40	463,995	64%
Police Pension	01-5-210-5122	1,834,801.00	0.00	1,505,816.25	2,007,755	75%
Health Insurance	01-5-210-5130	621,400.10	78,996.04	568,602.14	1,018,935	56%
Dental Claims	01-5-210-5131	55,639.70	4,464.26	41,181.42	54,000	76%
Unemployment Compensation	01-5-210-5136	12,432.00	605.00	15,730.00	52,000	0%
Uniform Allowance	01-5-210-5140	103,872.15	835.78	97,759.54	124,337	79%
Training	01-5-210-5152	67,465.10	28,538.53	93,645.24	163,895	57%
Police Dept Personnel & Benefit Expenses		6,902,738.52	438,764.78	5,912,691.99	8,534,917	69%
Repair/Maint-Equipment	01-5-210-6020	27,446.90	1,464.56	21,799.90	32,810	66%
Repair/Maint-Vehicles	01-5-210-6030	61,926.46	11,748.36	67,827.68	74,850	91%
Telephone/Utilities	01-5-210-6200	46,498.92	1,623.53	45,390.09	49,240	92%
Physical Exams	01-5-210-6810	4,860.00	10.00	10.00	9,650	0%
Community Policing	01-5-210-6816	17,417.55	0.00	10,459.07	11,000	95%
K-9 Program Expenses	01-5-210-6818	23,419.65	1,537.95	5,963.38	8,780	68%
Sex Offender State Disburse	01-5-210-6835	1,105.00	0.00	1,105.00	2,000	55%
Violent Offender State Disburse	01-5-210-6845	30.00	0.00	40.00	0	#DIV/0!
Phlebotomy Services	01-5-210-6850	9,900.00	850.00	13,850.00	12,750	109%
Police Department - Contractual Expenses		192,604.48	17,234.40	166,445.12	201,080	83%
Office Supplies	01-5-210-7020	26,536.17	1,176.09	5,690.53	8,800	65%
Gas & Oil	01-5-210-7030	98,255.70	6,761.54	70,385.00	106,950	66%
Operating Supplies	01-5-210-7040	35,410.82	273.21	28,619.39	46,025	62%
Miscellaneous Expense	01-5-210-7900	13,033.72	2,374.80	10,743.94	17,800	60%
Police Asset Forfeiture Expense	01-5-210-7901	33,718.96	0.00	10,019.59	0	#DIV/0!
eCitation Expenses	01-5-210-7902	1,395.00	0.00	0.00	3,000	0%
Police Department - Supplies Expense		208,350.37	10,585.64	125,458.45	182,575	69%
Equipment	01-5-210-8200	125,049.65	3,831.75	38,895.47	51,315	76%
Vehicles	01-5-210-8300	0.00	43,878.00	43,878.00	0	#DIV/0!
Police Grant Expense	01-5-210-8350	450,349.90	21,600.00	64,257.72	406,000	16%
Total Police Department Expenses		7,879,092.92	535,894.57	6,351,626.75	9,375,887	68%
NET - POLICE DEPARTMENT		(5,804,615)	(506,953)	(4,244,183)	(6,987,410)	61%
Public Safety Building Department						
Salaries - Regular - FT	01-5-215-5010	744,796.49	61,606.15	583,879.06	837,000	70%
Other (FICA & IMRF)	01-5-215-5079	93,892.90	7,317.93	71,970.02	110,986	65%
Other Contractual Services	01-5-215-6890	341,679.63	32,838.07	255,273.39	360,000	71%
NET - PUBLIC SAFETY BLDG DEPT		(1,180,369.02)	21,450.15	(911,122.47)	(1,307,986)	70%

Fire Department	Account #	Actual FY25	Month of February	YTD Actual for FY26	Budget FY26	83% of Budget
RE Property Tax	01-4-220-4010	1,252,484.12	0.00	1,317,980.68	1,318,090	100%
Grants	01-4-220-4150	121,845.36	0.00	7,012.87	30,000	0%
Fire Reports	01-4-220-4470	40.00	5.00	35.00	0	#DIV/0!
Miscellaneous Revenues	01-4-220-4900	73,454.26	4,594.95	37,365.07	40,000	93%
Expense Reimbursement	01-4-220-4940	5,761.00	0.00	19,565.33	0	0%
Sale of Assets	01-4-220-4950	6,175.00	0.00	2,775.00	0	0%
Ambulance Services	01-4-220-4960	1,406,580.25	35,654.59	986,646.37	1,000,000	99%
Total Fire Department Revenues		2,866,339.99	40,254.54	2,371,380.32	2,388,090	99%
Salaries - Regular - FT	01-5-220-5010	2,567,145.27	200,650.44	2,318,691.79	2,844,792	82%
Overtime	01-5-220-5040	175,640.76	12,328.06	140,172.36	221,450	63%
Fire Pension	01-5-220-5124	1,347,253.00	0.00	1,080,274.50	1,440,366	75%
Health Insurance	01-5-220-5130	455,995.97	47,475.31	422,453.69	544,521	78%
Dental Insurance	01-5-220-5131	42,343.40	6,024.00	37,742.40	40,000	94%
Unemployment Compensation	01-5-220-5136	0.00	0.00	0.00	0	0%
Uniform Allowance	01-5-220-5140	36,811.02	465.60	36,325.33	39,350	92%
Training	01-5-220-5152	20,436.53	3,654.75	10,374.33	21,378	49%
Fire Depart Personnel & Benefits Expenses		4,645,625.95	270,598.16	4,046,034.40	5,151,857	79%
Repair/Maint-Bldg	01-5-220-6010	33,226.43	1,281.77	27,364.60	36,500	75%
Repair/Maint-Equipment	01-5-220-6020	17,843.71	687.39	15,570.98	22,428	69%
Repair/Maint-Vehicles	01-5-220-6030	74,868.82	1,476.62	61,721.94	61,300	101%
Telephone/Utilities	01-5-220-6200	11,832.92	5,296.80	15,442.28	17,451	88%
Physical Exams	01-5-220-6810	2,123.70	248.10	922.35	10,000	9%
Fire Prevention	01-5-220-6822	4,470.24	10.00	5,096.81	7,630	67%
Emergency Medical Supplies	01-5-220-6824	8,975.54	2,023.16	8,145.19	13,550	60%
Ambulance Services	01-5-220-6830	1,739,554.51	147,834.46	1,559,123.52	1,825,669	85%
Fire Department - Contractual Expenses		1,892,895.87	158,858.30	1,693,387.67	1,994,528	85%
Office Supplies	01-5-220-7020	58,009.87	1,960.67	44,555.36	51,826	86%
Gas & Oil	01-5-220-7030	23,394.02	1,784.06	17,893.08	26,000	69%
Operating Supplies	01-5-220-7040	11,244.09	1,171.65	8,920.63	10,250	87%
Miscellaneous Expense	01-5-220-7900	1,614.20	0.00	1,920.46	2,500	77%
Fire Department - Supplies Expenses		94,262.18	4,916.38	73,289.53	90,576	81%
Grant Expense	01-5-220-8350	33,766.12	0.00	7,990.90	30,000	27%
Equipment	01-5-220-8200	632,939.22	5,609.23	14,057.07	32,000	44%
Total Fire Department Expenses		7,299,489.34	439,982.07	5,834,759.57	7,298,961	80%
NET - FIRE DEPARTMENT		(4,433,149.35)	(399,727.53)	(3,463,379.25)	(4,910,871)	71%
Police & Fire Commission Department						
Physical Exams	01-5-225-6810	11,141.00	455.00	8,522.00	20,000	43%
Other Contractual Services	01-5-225-6890	5,852.00	0.00	2,417.50	13,000	19%
NET - POLICE & FIRE COMMISSION		(16,993.00)	455.00	(10,939.50)	(33,000)	33%

Community Development	Account #	Actual FY25	Month of February	YTD Actual for FY26	Budget FY26	83% of Budget
Building Permits	01-4-230-4300	389,444.64	18,723.28	366,546.33	300,000	122%
Electric Permits	01-4-230-4310	21,421.34	1,147.50	29,989.31	36,000	83%
Electrician Certification Fees	01-4-230-4315	4,900.00	350.00	4,400.00	3,000	147%
Plumbing Permits	01-4-230-4320	15,945.00	1,545.00	24,967.50	18,000	139%
HVAC Permits	01-4-230-4330	9,273.12	135.63	16,368.12	15,000	109%
Plan Review Fees	01-4-230-4340	131,634.03	4,299.75	57,923.87	100,000	58%
Sidewalk/Lot Grading Fees	01-4-230-4350	11,312.50	130.00	11,887.50	25,000	48%
Insulation Permits	01-4-230-4360	2,972.50	10.00	2,500.00	9,000	28%
Fire Review Fees	01-4-230-4365	0.00	0.00	0.00	0	#DIV/0!
Zoning Review Fee	01-4-230-4370	4,995.00	260.00	5,077.50	5,000	102%
Code Enforcement	01-4-230-4380	1,912.50	100.00	100.00	3,000	3%
Forced Mowings Reimb.	01-4-230-4385	766.25	0.00	2,151.03	2,000	0%
Other Permits	01-4-230-4390	6,647.50	320.00	5,390.00	7,500	72%
Miscellaneous	01-4-230-4900	20.00	0.00	230.00	100	230%
Expense Reimbursement	01-4-230-4940	2,538.60	0.00	1,136.48	2,600	44%
Planning Fees	01-4-230-4950	12,637.50	0.00	3,275.00	15,000	22%
Planning Miscellaneous	01-4-230-4955	2,607.50	25.00	300.00	1,200	25%
Building Department - Revenues		619,027.98	27,046.16	532,242.64	542,400	98%
Salaries- Regular - FT	01-5-230-5010	282,161.12	20,949.14	250,164.43	308,762	81%
FICA	01-5-230-5079	20,769.30	1,527.73	19,607.74	23,620	83%
IMRF	01-5-230-5120	12,627.06	1,058.18	12,970.30	19,946	65%
Health Ins Expense	01-5-230-5130	39,377.56	3,768.12	36,754.51	54,181	68%
Dental Insurance	01-5-230-5131	2,148.80	139.20	4,302.40	6,000	72%
Unemployment	01-5-230-5136	0.00	0.00	0.00	0	0%
Uniform Allowance	01-5-230-5140	0.00	0.00	0.00	800	0%
Training	01-5-230-5152	1,558.98	0.00	378.00	2,000	19%
Building Dept Personnel & Benefits Expense		358,642.82	27,442.37	324,177.38	415,309	78%
Repair/Maint - Equip	01-5-230-6020	3,037.47	194.85	1,646.55	3,300	50%
Repair/Maint - Vehicles	01-5-230-6030	1,633.49	199.37	1,338.58	3,000	45%
Other Professional Services	01-5-230-6190	41,344.72	3,277.17	32,771.70	39,326	83%
Telephone	01-5-230-6200	1,330.37	77.07	998.24	1,700	59%
Postage	01-5-230-6210	3,811.73	0.00	1,596.23	7,000	23%
Printing & Publishing	01-5-230-6220	2,061.75	0.00	1,156.51	3,000	39%
Other Contractual Services	01-5-230-6890	5,575.00	0.00	21,000.00	6,150	341%
Forced Mowing Expenses	01-5-230-6895	0.00	0.00	0.00	3,000	0%
Building Department - Contractual Expenses		58,794.53	3,748.46	60,507.81	66,476	91%
Office Supplies	01-5-230-7020	14,275.87	1,728.64	(5,643.84)	22,200	-25%
Gas & Oil	01-5-230-7030	1,889.85	85.41	1,308.30	3,000	44%
Miscellaneous Expense	01-5-230-7900	17,092.24	24.15	932.55	500	187%
Operating Transfer Out	01-5-230-9999	0.00	0.00	0.00	0	0%
Building Department - Supplies Expenses		33,257.96	1,838.20	(3,402.99)	25,700	-13%
Total Building Department Expenses		450,695.31	33,029.03	381,282.20	507,485	75%
NET - BUILDING DEPARTMENT		168,332.67	(5,982.87)	150,960.44	34,915	432%
Civil Defense Department						
RE Tax - Civil Defense	01-4-240-4010	7,031.06	0.00	7,012.74	7,000	100%
Miscellaneous Revenues	01-4-240-4900	0.00	0.00	0.00	0	0%
Miscellaneous Expense	01-5-240-7900	6,300.00	0.00	7,273.00	7,211	101%
NET - CIVIL DEFENSE DEPARTMENT		731.06	61,606.15	(260.26)	(211)	-1%

Street Department	Account #	Actual FY25	Month of February	YTD Actual for FY26	Budget FY26	83% of Budget
RE Tax - Road & Bridge	01-4-310-4010	386,788.65	0.00	365,753.36	320,000	114%
Grants	01-4-310-4150	121,870.70	0.00	0.00	0	0%
Sidewalk/Driveway/Lot Grading	01-4-310-4350	0.00	0.00	0.00	0	0%
Miscellaneous Revenues	01-4-310-4900	9,572.78	1,582.57	13,827.89	4,000	346%
Expense Reimbursement	01-4-310-4940	40,550.66	0.00	203,126.40	20,000	1016%
Expense Reimbursement	01-5-310-4940	0.00	0.00	0.00	0	0%
Sale of Assets	01-4-310-4950	4,653.00	1,850.00	15,122.60	0	0%
Intergovernmental Revenue	01-4-310-4960	0.00	0.00	36,569.63	0	0%
Street Department - Revenues		563,435.79	3,432.57	634,399.88	344,000	184%
Salaries - Regular - FT	01-5-310-5010	751,446.59	54,981.78	599,622.97	792,240	76%
Overtime	01-5-310-5040	58,287.86	3,443.55	84,382.88	55,000	153%
Health Insurance	01-5-310-5130	256,535.58	19,927.55	203,082.34	289,908	70%
Uniform Allowance	01-5-310-5140	12,142.12	1,236.08	12,142.05	17,200	71%
Training	01-5-310-5152	361.35	0.00	0.00	1,500	0%
Street Dept - Personnel & Benefits Expenses		1,078,773.50	79,588.96	899,230.24	1,155,848	78%
Repair/Maint - Storm Drain	01-5-310-6001	19,678.67	0.00	10,828.70	30,900	35%
Repair/Maint - St/Parking Lot	01-5-310-6002	173,679.81	4,322.46	72,965.47	110,000	66%
Repair/Maint - Sidewalk/Curb	01-5-310-6003	42,301.50	0.00	39,402.93	40,000	99%
Repair/Maint - Building	01-5-310-6010	291,180.95	79.89	23,148.07	14,300	162%
Repair/Maint - Equipment	01-5-310-6020	274,066.11	13,224.51	196,617.94	144,200	136%
Repair/Maint - Traffic Signal	01-5-310-6024	94,312.71	0.00	55,760.33	33,500	166%
Telephone/Utilities	01-5-310-6200	10,548.91	884.06	8,490.85	9,500	89%
Leaf Clean-up/Removal	01-5-310-6826	328.51	0.00	345.80	12,000	3%
Street Department - Contractual Expenses		906,097.17	18,510.92	407,560.09	394,400	103%
Office Supplies	01-5-310-7020	5,416.65	630.50	4,180.52	6,200	67%
Gas & Oil	01-5-310-7030	76,236.87	40,089.86	90,042.67	82,400	109%
Operating Supplies	01-5-310-7040	37,619.13	2,421.53	45,186.88	33,000	137%
Miscellaneous Expense	01-5-310-7900	11,073.75	393.45	1,310.10	2,100	62%
Street Department - Supplies Expenses		130,346.40	43,535.34	140,720.17	123,700	114%
Equipment	01-5-310-8200	0.00	0.00	0.00	0	0%
Total Street Department Expenses		2,115,217.07	141,635.22	1,447,510.50	1,673,948	86%
NET - STREET DEPARTMENT		(1,551,781.28)	(138,202.65)	(813,110.62)	(1,329,948)	61%
Street Lighting						
RE Tax - Street Lighting	01-4-330-4010	210,292.68	0.00	209,987.47	210,000	100%
Expense Reimbursement	01-5-330-4940	0.00	0.00	0.00	0	0%
Repair/ Maint - Street Light	01-5-330-6022	32,057.08	0.00	45,028.84	10,300	437%
Street Lighting - Electricity	01-5-330-6310	298,651.13	24,514.86	233,880.57	291,500	80%
NET - STREET LIGHTING		(120,415.53)	(24,514.86)	(68,921.94)	(91,800)	75%

	Account #	Actual FY25	Month of February	YTD Actual for FY26	Budget FY26	83% of Budget
Landfill Department						
RE Tax - Refuse/Landfill	01-4-335-4010	50,074.50	0.00	50,023.19	50,000	100%
Miscellaneous Revenue	01-4-335-4900	0.00	0.00	0.00	0	0%
Miscellaneous Expenses	01-5-335-7900	54,308.00	0.00	54,237.65	56,000	97%
NET - GARBAGE DEPARTMENT		(4,233.50)	0.00	(4,214.46)	(6,000)	70%
Forestry Department						
RE Tax - Forestry	01-4-340-4010	40,079.76	0.00	40,019.72	40,000	100%
Forestry Grants	01-4-340-4020	38,280.00	0.00	31,620.00	26,000	122%
Other Fees	01-4-340-4490	0.00	0.00	0.00	0	0%
Miscellaneous	01-4-340-4900	0.00	0.00	0.00	0	0%
Tree Removal/Replacement	01-4-340-6850	0.00	0.00	225.00	0	0%
Forestry Department Revenues		78,359.76	0.00	71,864.72	66,000	109%
Repair/ Maint - Other	01-5-340-6090	0.00	0.00	0.00	0	0%
Tree Removal or Purchase	01-5-340-6850	75,335.50	20,825.00	138,824.00	65,000	214%
Miscellaneous Expense	01-5-340-7900	54,875.25	0.00	16,077.00	26,000	0%
Forestry Department Expenses		130,210.75	20,825.00	154,901.00	91,000	170%
NET - FORESTRY DEPARTMENT		(51,850.99)	(20,825.00)	(83,036.28)	(25,000)	0%
Engineering Department						
Engineering	01-5-360-6140	10,102.75	0.00	4,607.25	27,800	17%
Subdivision Expense	01-5-360-6824	5,641.25	0.00	18,720.00	10,300	182%
Office Supplies	01-5-360-7020	2,736.51	47.43	2,546.68	7,700	33%
Gas & Oil	01-5-360-7030	0.00	0.00	0.00	0	0%
NET - ENGINEERING DEPARTMENT		(18,480.51)	(47.43)	(25,873.93)	(45,800)	56%
Health / Social Services						
Council on Aging	01-5-410-6830	0.00	0.00	0.00	0	#DIV/0!
Demolition / Nuisance	01-5-410-6832	4,346.25	0.00	3,285.00	2,000	164%
NET - HEALTH / SOCIAL SERVICES		(4,346.25)	0.00	(3,285.00)	(2,000)	164%
Economic Development						
Planning Dept Services	01-5-610-6150	2,240.00	0.00	1,160.00	3,360	35%
Economic / Business	01-5-610-6840	56,066.48	3,400.00	62,650.00	88,373	71%
Tourism	01-5-610-6842	0.00	0.00	2,000.00	2,000	100%
Historic Preservation	01-5-610-6844	782.15	0.00	942.81	4,000	24%
NET - ECONOMIC DEVELOPMENT		(59,088.63)	(3,400.00)	(66,752.81)	(97,733)	68%
Utility Tax Dept.						
Utility Tax - Electric	01-4-751-4131	839,130.39	69,906.70	695,966.30	834,128	83%
Utility Tax - Gas	01-4-751-4132	768,221.03	131,698.40	584,286.77	476,245	123%
Utility Tax - Telephone	01-4-751-4133	140,457.71	10,687.54	105,390.40	138,660	76%
Grants	01-4-751-4150	0.00	0.00	0.00	0	0%
Expense Reimbursement	01-4-751-4940	0.00	0.00	0.00	0	0%
Tripp Rd. Reconstruction	01-5-751-8056	0.00	0.00	0.00	0	0%
Southside Stormsewer Study	01-5-751-8058	0.00	0.00	0.00	0	0%
Bellwood Detention Basin	01-5-751-8060	0.00	0.00	0.00	0	0%
Poplar Grove/ Lawrenceville Int	01-5-751-8062	0.00	0.00	0.00	0	0%
		1,747,809.13	212,292.64	1,385,643.47	1,449,033	96%
TOTAL GENERAL FUND REVENUES		28,302,916.20	1,762,830.98	26,089,070.93	25,227,481	103%
TOTAL GENERAL FUND EXPENSES		24,774,843.94	2,260,290.82	21,864,219.79	25,227,481	87%
NET REV OVER (UNDER) EXP		3,528,072.26	(497,459.84)	4,224,851.14	1	

CASH FLOW STATEMENT FOR WATER / SEWER FUND as of February, 2026

Water / Sewer General Administration

Line Item	Account #	Month of February	Actual FY26	Budget FY26	75% of Budget
Beginning Cash & Investments			0.00	79,148	
Interest Income-sweep acct	61-4-110-4600	0.00	0.00	0	
Miscellaneous Revenues	61-4-110-4900	0.00	22,712.25	0	
Miscellaneous Expenses	61-5-110-7900	11,173.00	11,173.00	0	
Ending Cash			11,173.00	11,539.25	79,148

Water Department

Line Item	Account #	Act	Month of February	Actual FY26	Budget FY26	75% of Budget
Beginning Cash & Investments				0.00	(423,042)	
Grants	61-4-810-4150		0.00	0.00	0	#DIV/0!
Water Consumption	61-4-810-4500		132,800.08	1,891,396.63	2,216,707	85%
Dep on Agr - Westhill	61-4-810-4521		0.00	25,068.00	10,000	0%
Meters Sold	61-4-810-4530		63,986.53	108,813.39	112,000	97%
Other Services	61-4-810-4590		461.50	3,402.00	3,000	113%
Tyler 2% CC	61-4-810-4595		3,785.55	40,973.23	48,000	85%
W/S Interest	61-4-810-4600		14.78	158.47	0	#DIV/0!
Miscellaneous Revenues	61-4-810-4900		0.00	992.55	200	0%
Expense Reimbursement	61-4-810-4940		0.00	523.45	0	0%
Sale of Assets	61-4-810-4950		0.00	3,250.00	0	0%
Operating Transfers-In	61-4-810-9998		0.00	0.00	0	0%
Total Water Department Revenues			201,048.44	2,074,577.72	2,389,907	87%
Salaries - Regular - FT	61-5-810-5010		50,061.08	577,007.55	685,231	84%
Overtime	61-5-810-5040		4,631.05	64,792.74	40,000	162%
FICA Water	61-5-810-5079		4,168.83	46,611.60	55,480	84%
IMRF	61-5-810-5120		2,830.42	33,970.92	46,850	73%
Group Health Insurance	61-5-810-5130		18,315.12	184,777.43	216,456	85%
Uniform Allowance	61-5-810-5140		722.60	5,160.28	9,000	57%
Rep& Maint-Infrastructure	61-5-810-6000		0.00	42,952.52	75,000	57%
Rep& Maint - Buildings	61-5-810-6010		1,483.40	8,529.61	16,000	53%
Rep& Maint - Equipment	61-5-810-6020		(9,015.35)	64,050.63	40,000	160%
Rep& Maint - Vehicles	61-5-810-6030		3,914.18	27,700.82	20,000	139%
Rep& Maint - Contractual	61-5-810-6040		5,198.50	77,118.23	80,000	96%
Other Professional Serv	61-5-810-6190		6,256.05	7,082.10	10,000	71%
Telephone	61-5-810-6200		527.03	5,374.20	7,000	77%
Postage	61-5-810-6210		1,275.37	17,313.84	20,000	87%
Utilities	61-5-810-6300		25,886.25	273,244.09	260,000	105%
Office Equip Rental/Maint	61-5-810-6410		17,855.12	27,749.80	30,000	92%
Liability Insurance	61-5-810-6800		0.00	127,234.80	128,000	99%
Lab Expense	61-5-810-6812		4,354.00	23,541.98	51,200	46%
Office Supplies	61-5-810-7020		149.36	30,096.53	10,000	301%
Gas & Oil	61-5-810-7030		2,153.87	21,457.71	25,000	86%
Operating Supplies	61-5-810-7040		10,517.28	108,146.59	75,000	144%
Chemicals	61-5-810-7050		10,279.47	75,227.89	130,000	58%
Meters	61-5-810-7060		0.00	35,521.56	20,000	178%
Bad Debt Expense	61-5-810-7850		88.87	650.36	2,000	33%
Miscellaneous Expense	61-5-810-7900		707.00	8,697.31	4,000	217%
Disaster Relief	61-5-810-7905		0.00	0.00	0	#DIV/0!
Equipment	61-5-810-8200		0.00	0.00	0	0%
Transfer Out	61-5-810-9999		0.00	0.00	0	0%
Tyler CC Fee	61-5-810-4595		4,438.86	38,974.25	48,000	81%
Depreciation Set Aside			23,750.00	237,500.00	285,000	83%
Bond Pmt Set Aside			0.00	0.00	0	0%
Total Water Department Expenses			190,548.36	2,170,485.34	2,389,217	91%
NET WATER DEPARTMENT			10,500.08	(95,907.62)	690	
Ending Cash & Investments			10,500.08	(95,907.62)	(422,352)	

CASH FLOW STATEMENT FOR WATER / SEWER FUND as of February, 2026

Sewer Department

Line Item	Account #	Month of February	Actual FY26	Budget FY26	75% of Budget
Beginning Cash & Investments			0.00	(342,927)	
Grants	61-4-820-4150	0.00	0.00	0	0%
Sewer Consumption	61-4-820-4500	207,165.49	2,858,029.77	3,382,240	85%
Dep on Agr - Westhills	61-4-820-4521	0.00	13,508.00	10,000	0%
Meters Sold	61-4-820-4530	123.50	23,302.62	112,000	21%
Other Services	61-4-820-4590	4,013.10	71,546.44	53,000	135%
WWT Interest	61-4-820-4600	6,217.29	18,136.74	0	#DIV/0!
Miscellaneous Revenues	61-4-820-4900	2,073.94	4,873.52	0	0%
Expense Reimbursement	61-4-820-4940	0.00	9,972.72	20,000	0%
Sale of Assets	61-4-820-4950	1,575.00	5,727.00	0	0%
Operating Transfers-In	61-4-820-9998	0.00	0.00	0	0%
Total Sewer Department Revenues		221,168.32	3,005,096.81	3,577,240	84%
Salaries - Regular - FT	61-5-820-5010	47,428.58	594,711.82	738,000	81%
Overtime	61-5-820-5040	7,525.99	73,039.48	55,000	133%
FICA WWTP	61-5-820-5079	4,188.91	48,773.04	60,665	80%
IMRF	61-5-820-5120	2,508.94	35,184.91	49,007	72%
Group Health Insurance	61-5-820-5130	19,936.72	219,920.63	276,000	80%
Dental Claims	61-5-820-5131	0.00	0.00	0	#DIV/0!
Unemployment Comp	61-5-820-5136	0.00	7.98	0	#DIV/0!
Uniform Allowance	61-5-820-5140	619.20	11,048.93	20,000	55%
Travel	61-5-820-5151	0.00	0.00	0	#DIV/0!
Rep & Maint - Infrastruc.	61-5-820-6000	0.00	0.00	0	#DIV/0!
Rep & Maint - Lift Stations	61-5-820-6005	0.00	23,003.44	30,000	77%
Rep & Maint - Buildings	61-5-820-6010	33,416.43	152,300.14	90,000	169%
Rep & Maint - Equipment	61-5-820-6020	118.65	118.65	0	#DIV/0!
Rep & Maint - Vehicles	61-5-820-6030	554.67	6,822.48	25,000	27%
Rep & Maint - Contractual	61-5-820-6040	2,013.89	39,152.70	50,000	78%
Other Professional Serv	61-5-820-6190	9,860.17	89,288.52	73,500	121%
NARP Watershed	61-5-820-6195	0.00	2,172.50	2,500	87%
Telephone	61-5-820-6200	611.58	6,370.33	10,000	64%
Postage	61-5-820-6210	1,275.37	14,831.59	19,000	78%
Utilities	61-5-820-6300	24,406.02	232,702.73	230,000	101%
Office Equip Rental/Maint	61-5-820-6410	1,061.03	10,821.02	18,000	60%
Liability Insurance	61-5-820-6800	0.00	151,091.33	152,000	99%
Lab Expense	61-5-820-6812	4,115.27	49,515.80	50,000	99%
Sludge Disposal	61-5-820-6814	996.20	20,711.88	65,000	32%
Maintenance Supplies	61-5-820-7010	0.00	0.00	0	#DIV/0!
Office Supplies	61-5-820-7020	149.36	32,601.00	30,000	109%
Gas & Oil	61-5-820-7030	1,024.11	5,276.84	25,000	21%
Operating Supplies	61-5-820-7040	506.37	11,286.12	20,000	56%
Chemicals	61-5-820-7050	175.00	100,805.31	70,000	144%
Meters	61-5-820-7060	0.00	35,521.54	30,000	118%
Bad Debt Expense	61-5-820-7850	114.77	697.37	2,000	35%
Miscellaneous Expenses	61-5-820-7900	55.00	4,879.41	2,000	244%
Disaster Relief	61-5-820-7905	0.00	0.00	0	#DIV/0!
Equipment	61-5-820-8200	0.00	0.00	0	0%
Operating Transfer Out	61-5-820-9999	0.00	0.00	0	0%
Depreciation Set Aside		21,250.00	155,200.00	255,000	61%
Bond Pmt Set Aside		26,820.25	268,202.50	321,843	83%
Total Sewer Department Expenses		210,732.48	2,396,059.99	2,769,515	87%

Sewer Department

Collection System Expenses

Salaries - Regular - FT	61-5-830-5010	25,991.09	285,578.42	398,504	72%
Overtime	61-5-830-5040	2,851.36	36,220.57	32,000	113%
FICA Sewer	61-5-830-5079	2,206.43	24,731.80	32,934	75%
IMRF	61-5-830-5120	1,555.51	14,188.30	26,605	53%
Group Health Insurance	61-5-830-5130	11,361.00	115,461.60	177,600	65%
Uniform Allowance	61-5-830-5140	162.40	6,257.61	6,000	104%
Rep & Maint - Infrastructure	61-5-830-6000	0.00	18,314.05	35,000	52%
Rep & Maint - Equipment	61-5-830-6020	0.00	2,953.33	14,000	21%
Rep & Maint - Vehicles	61-5-830-6030	1,543.45	34,142.93	18,000	190%
Telephone	61-5-830-6200	176.40	1,660.52	0	#DIV/0!
Office Equip Rent/Maint	61-5-830-6410	16,707.50	16,777.97	0	#DIV/0!
Gas & Oil	61-5-830-7030	0.00	7,074.28	14,000	51%
Operating Supplies	61-5-830-7040	885.83	38,594.56	30,000	129%

Sewer Department

	Account #	Act	Month of February	Actual FY26	Budget FY26	75% of Budget
Misc. Expense	61-5-830-7900		695.00	4,352.50	1,500	290%
Equipment	61-5-830-8200		0.00	0.00	0	0%
Total Sewer Collection Expenses			274,868.45	3,002,368.43	3,555,658	84%
NET SEWER DEPARTMENT			(53,700)	2,728.38	21,582	
Ending Cash & Investments			(53,700)	2,728.38	(321,345)	

Bond Reserves (necessary per bond ordinances) - was 06-15

Beginning Cash & Investments			52,715.00	32,843	
Additional reserves		0.00	0.00	0	0%
Interest Income		367.40	4,185.34	0	0%
Transfer Out: Bond Payment		0.00	0.00	0	0%
Ending Cash & Investments		367.40	56,900.34	32,843	

Connection Fees (plant expansion) / Deposits on Agreement (system extensions) Accounting - was 05-10

Beginning Cash & Investments			1,872,912.75	2,868,764	
Sources					
Interest Income		3,271.62	37,269.33	20,000	186%
Connection Fees	61-4-810-4510	0.00	97,659.00	35,000	279%
Deposits on Agreement	61-4-810-4520	0.00	30,251.55	2,000	1513%
Connection Fees	61-4-820-4510	0.00	200,868.00	65,000	309%
Deposits on Agreement	61-4-820-4520	0.00	5,110.00	2,000	256%
Connection Fee Set-Aside		0.00	0.00	0	0%
TOTAL Sources		3,271.62	371,157.88	124,000	299%
Uses					
Construction in Progress - Water		0.00	0.00	0	0%
Construction in Progress - Sewer		0.00	0.00	0	0%
Equipment & Vehicles (1750)		0.00	0.00	0	0%
Recapture Refunds		0.00	0.00	0	0%
Land (1710)		0.00	0.00	0	0%
Loan to Depreciation Fund		0.00	0.00	0	0%
TOTAL Uses		0	0.00	0	0%
Ending Cash & Investments			2,244,070.63	2,992,764	

Line Item	Account #	Act	Month of February	Actual FY26	Budget FY26	75% of Budget
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Depreciation Funding - Water/Sewer

Beginning Cash & Investments				1,482,118.92	(2,301,801)	
Sources						
Interest Income		317.61		3,618.08	11,000	33%
Miscellaneous		500,101.39		1,792,731.39	0	0%
Depreciation set aside - Water (for Plant)		23,750.00		237,500.00	285,000	83%
TOTAL Sources		524,169.00		2,033,849.47	296,000	687%
Uses						
Construction in Progress - Water (1780)		36,435.53		1,641,063.01	100,000	1641%
Equipment & Vehicles (1750 & 1760)		0.00		0.00	316,500	0%
Infrastructure		0.00		0.00	50,000	0%
TOTAL Uses		36,435.53		1,641,063.01	466,500	352%
Ending Cash & Investments				487,733	1,874,905.38	(2,472,301)

Depreciation Funding - WWTP

Beginning Cash & Investments				322,952.51	(2,301,801)	
Sources						
Interest Income		2,326.87		26,507.09	4,000	663%
Loan WWTP(1792)		0.00		1,900,000.00	0	0%
Loan 173623 (1222)		0.00		120,853.00	0	0%
Loan 174188 (1223)		0.00		49,098.66	0	0%
Miscellaneous		0.00		165,233.00	0	0%
Depreciation set aside - Sewer (for System)		21,250.00		212,500.00	255,000	83%
Depreciation set aside - Sewer (for Repl)		0.00		0.00	0	0%
TOTAL Sources		23,576.87		2,474,191.75	259,000	955%
Uses						
Construction in Progress - Sewer (1790)		42,336.00		349,393.47	500,000	0%
Equipment & Vehicles (1751 & 1761)		0.00		0.00	0	#DIV/0!
Infrastructure		0.00		0.00	0	0%
Construction in Progress -WWTP (1792)		122,393.83		404,841.13	0	0%
TOTAL Uses		164,729.83		754,234.60	500,000	151%
Ending Cash & Investments				(141,153)	2,042,909.66	(2,542,801)

Bond Payments Accounting - was 06-10 and 06-13

Beginning Cash & Investments				42,463.82	268,093	
Sources						
Interest Income		445.46		5,074.52	300	1692%
Bond Proceeds	61-4-110-4901	0.00		0.00	0	0%
Operating Transfers-In	61-4-110-9998	0.00		0.00	0	0%
Bond Pmt Set Aside		26,820.25		241,382.25	321,843	75%
TOTAL Sources		27,265.71		246,456.77	322,143	77%
Uses						
Debt Service - Principal	61-5-110-8910	0.00		267,075.77	311,154	86%
Interest Expense	61-5-110-8920	0.00		59,137.19	10,689	553%
Fiscal Charges	61-5-110-8930	0.00		0.00	0	0%
Bond Issuance Costs	61-5-110-9031	0.00		0.00	0	0%
TOTAL Uses		0.00		326,212.96	321,843	101%
Ending Cash & Investments				27,265.71	(37,292.37)	268,393

	February	Actual FY 26	Budget FY 26
Gross Revenues (excludes set asides)	929,047.11	9,540,845.74	6,106,447
Gross Expenditures (excludes set asides)	605,934.92	7,244,634.84	6,371,375
NET CASH FLOW	323,112.19	2,296,210.90	(264,928)

City of Belvidere
Committee of the Whole
Building, Planning, Zoning and Public Works
Minutes

Date: March 9, 2026

Convened in the Belvidere Council Chambers, 401 Whitney Blvd., Belvidere, Illinois at 6:00p.m.

Call to Order – Mayor Clinton Morris:

Roll Call:

Present: J. Albertini, R. Brereton, W. Frank, S. Gramkowski, J. M. McGee, C. Montalbano, R. Peterson and C. Stevens.

Absent: J. Hoiness.

Other staff members in attendance:

Public Works Director Brent Anderson, Assistant Public Works Director Jordan Keck, Budget and Finance Officer Sarah Turnipseed, Director of Buildings Kip Countryman, Community Development Planner Gina DelRose, Police Chief Shane Woody, Deputy Chief of Police Dan Smaha, Fire Chief Shawn Schadle, City Attorney Mike Drella, City Treasurer Mary Volkey and City Clerk Erica Bluege.

Public Comment:

(A) Mayor Morris read a letter from the Boone County Fair Association thanking City Council for the donation of the 1967 Joy Air Compressor.

(B) Kim Haley - representative from Growth Dimensions read a letter requesting a \$20,000 contribution from the City of Belvidere.

Public Forum:

(A) Presentation of Awards – Police Department.

Police Chief Shane Woody presented Officer Joseph McDermott with the Meritorious Service Award and Decorated Officer Award.

Deputy Chief Dan Smaha presented Detective Thomas “Steve” Jones with the Decorated Officer Award.

Reports of Officers, Boards and Special Committees:

1. Building, Planning & Zoning, Unfinished Business: None.
2. Building, Planning & Zoning, New Business:

(A) Building Department – Update.

Building Director Kip Countryman presented an update.

(B) Planning & Zoning Department – Update.

Community Development Planner Gina DelRose presented an update.

3. Public Works, Unfinished Business: None.
4. Public Works, New Business:

(A) Public Works Department – Update.

Public Works Director Brent Anderson presented an update.

(B) 2026 Spring Branch Pickup.

Motion by Ald. Stevens, 2nd by Ald. Gramkowski to approve the 2026 Spring Branch Pickup. Aye voice vote carried. Motion carried.

(C) 2026 MFT Street Maintenance Program.

Motion by Ald. Peterson, 2nd by Ald. Albertini to approve the 2026 MFT Street Maintenance Program as presented in the memo dated 1/8/2026. Discussion took place regarding West Pleasant Street. Aye voice vote carried. Motion carried.

(D) WWTP Sludge Heater Replacement Project – Change Order #1.

Motion by Ald. Peterson, 2nd by Ald. Gramkowski to approve Change Order #1, in the credit amount of \$82,393.34 for the WWTP Sludge Heater Replacement Project. Discussion took place regarding the project being partially funded with ARPA money. It was noted it will not have an impact as the project cost more than the amount of ARPA money designated to the project. Aye voice vote carried. Motion carried.

(E) Jurisdictional Transfer of Genoa Road – Utility Expansion.

Motion by Ald. Stevens, 2nd by Ald. Peterson to approve the Intergovernmental Agreement with Boone County for the jurisdictional transfer of Genoa Road from Interstate 90 to Huber Road. Aye voice vote carried. Motion carried.

(F) Illinois Regional Site Readiness Program Grant – DCEO Modification Request.

Motion by Ald. Stevens, 2nd by Ald. Peterson to approve the additional cost of \$61,540.00 for the City's portion of the Illinois DCEO Regional Site Readiness Program Grant. Discussion took place regarding the cul-de-sac and if it would extend either east or west. It was noted that it will* most likely remain a cul-de-sac. Aye voice vote carried. Motion carried.

Motion by Ald. Peterson, 2nd by Ald. Gramkowski to approve the work authorization amendment from CES, Inc. to complete the design engineering modifications for the Regional Site Readiness Grant Project, in the amount of \$48,900.00. This work will be paid for from Capital Funds. Aye voice vote carried. Motion carried.

5. Other, Unfinished Business: None.

6. Other, New Business:

(A) FY27 Budget Ordinance.

Motion by Ald. Albertini, 2nd by Ald. McGee to forward the proposed FY27 Budget Ordinance to City Council. Aye voice vote carried. Motion carried.

(B) Discussion of Future City-County Coordinating Committee.

Motion by Ald. Gramkowski, 2nd by Ald. Stevens to support re-establishing the City-County Coordinating Committee to meet quarterly. Discussion took place regarding the purpose of the committee, how it would be formed and when the committee would meet. Aye voice vote carried. Motion carried.

(C) Motion to move into Executive Session pursuant to 2(c)(2) of the Open Meetings Act to discuss collective bargaining matters.

Motion by Ald. Peterson, 2nd by Ald. Gramkowski to move into Executive Session at 6:53pm pursuant to 2(c)(2) of the Open Meetings Act to discuss collective bargaining matters. Roll call vote: 9/0 in favor. Ayes: Albertini, Brereton, Fleury, Frank, Gramkowski, McGee, Montalbano, Peterson and Stevens. Nays: None. Motion carried.

Committee of the Whole
March 9, 2026

Motion by Ald. Peterson, 2nd by Ald. Montalbano to move out of Executive Session at 7:25pm. Roll call vote: 9/0 in favor. Ayes: Brereton, Fleury, Frank, Gramkowski, McGee, Montalbano, Peterson, Stevens and Albertini. Nays: None. Motion carried.

7. Adjournment:

Motion by Ald. Frank, 2nd by Ald. Albertini to adjourn at 7:25p.m. Aye voice vote carried. Motion carried.

Mayor

Attest:

City Clerk

ORDINANCE #752H
AN ORDINANCE AMENDING SECTION 110-198
OF THE CITY OF BELVIDERE MUNICIPAL CODE
HANDICAP PARKING SPACE
GARDEN DRIVE

BE IT ORDAINED by the Mayor and City Council of the City of Belvidere, Boone County, Illinois, as follows:

SECTION 1: Section 110-198(a) is amended to insert an additional parking restriction as follows:

44. Handicap parking only. The first two angled parking stalls on the north side of Garden Drive and immediately west of North State Street.

SECTION 2: The attached Exhibit A incorporated herein by this reference identifies the handicap parking spaces created in section 1 above.

SECTION 3: The Director of Public Works shall modify the Official Parking Regulation Map, as required by Section 110-187 of the Belvidere Municipal Code, to reflect the new parking restrictions set forth in Section 1. The Director of Public Works shall also cause to be erected appropriate signage.

SECTION 4: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 5: This Ordinance shall be in full force and effect from and after its passage and publication in pamphlet form as required by law which publication is hereby authorized.

Ayes

Nays:

Absent: .

Passed:

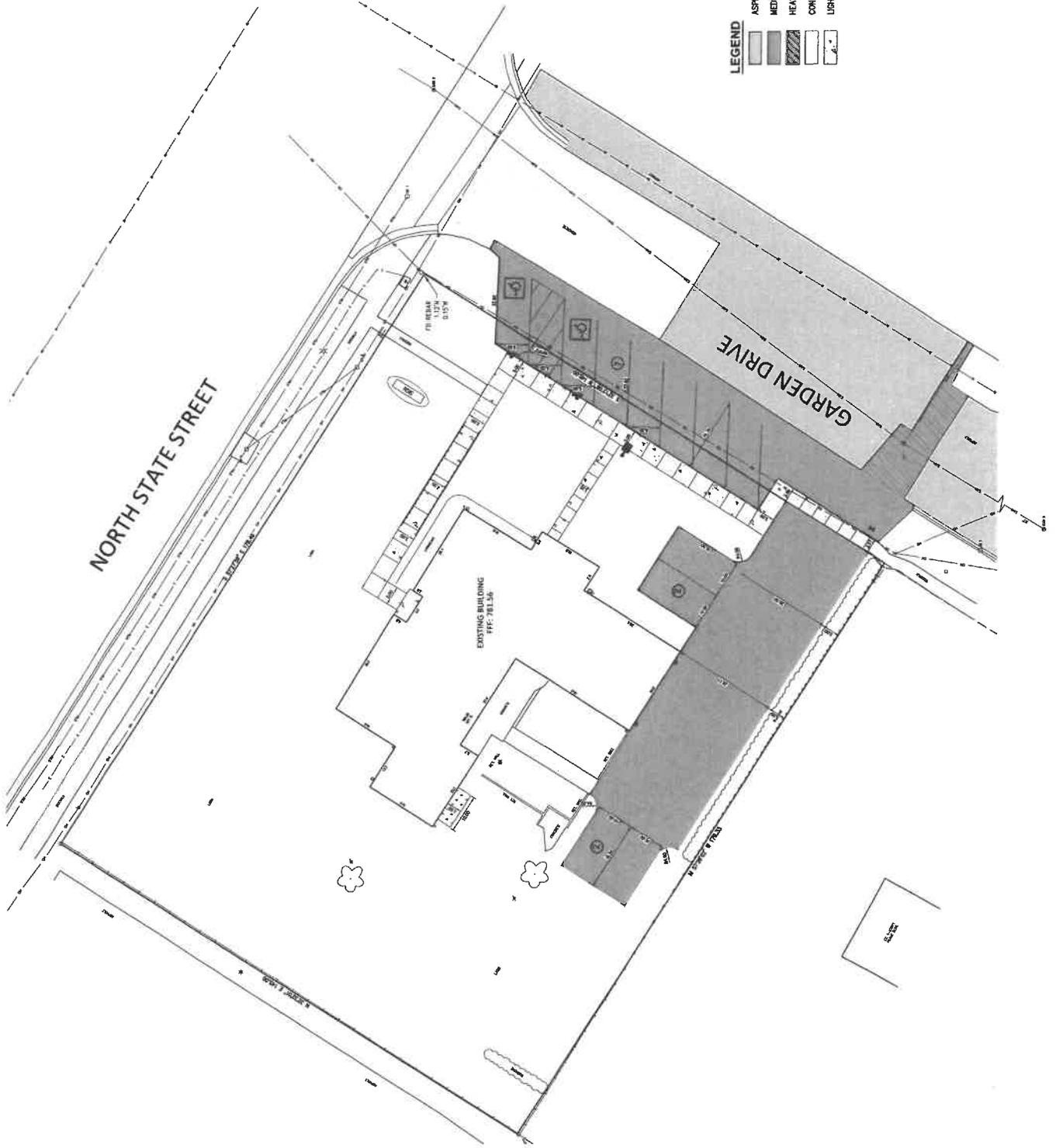
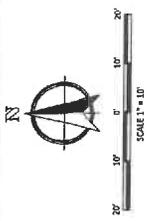
Approved:

Mayor Clinton Morris

ATTEST:

City Clerk Erica Bluege

(SEAL)



- LEGEND**
- ASPHALT PAVEMENT TO REMAIN
 - MEDIUM-DUTY ASPHALT PAVEMENT
 - HEAVY-DUTY ASPHALT PAVEMENT
 - CONCRETE PAVEMENT TO REMAIN
 - LIGHT-DUTY CONCRETE PAVEMENT

UTILITY NOTE
 CONTRACTOR SHALL VERIFY ALL UTILITIES PRIOR TO ANY CONSTRUCTION. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND SHALL BE RESPONSIBLE FOR PROTECTING ALL UTILITIES. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND SHALL BE RESPONSIBLE FOR PROTECTING ALL UTILITIES. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND SHALL BE RESPONSIBLE FOR PROTECTING ALL UTILITIES.



RESOLUTION #2026-7

A RESOLUTION AUTHORIZING THE EXECUTION OF
THE WINNEBAGO-BOONE COUNTY
INVESTIGATIVE COOPERATIVE
MEMORANDUM OF UNDERSTANDING

WHEREAS, the City of Belvidere (the City) is a Home Rule Municipality of the State of Illinois; and

WHEREAS, the entities identified in the Winnebago-Boone County Investigative Cooperative Memorandum of Understanding (the MOU), which is attached hereto, are Illinois units of local government that operate police agencies or provide law enforcement services; and

WHEREAS, the Illinois State Police is an agency of the State of Illinois

WHEREAS, Section 10 of Article 7 of the 1970 Constitution of the State of Illinois and the Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.) empower units of local government to contract among themselves, the State and its agencies, and others, to share services and exercise, combine or transfer any powers not prohibited by law; and

WHEREAS, each of the parties to the MOU recognizes the need and obligation to form a cooperative agreement to provide investigatory services for certain types of use of force instances to avoid any agency from investigating its own major use of force instance.

IT IS THEREFORE RESOLVED: by the MAYOR and CITY COUNCIL of the City of Belvidere, Boone County Illinois, as follows:

SECTION 1: The foregoing recitals are incorporated herein as if fully set forth.

SECTION 2: The Mayor, or his designee, is authorized to execute, the attached Winnebago-Boone County Investigative Cooperative Memorandum of Understanding which is hereby approved.

Adopted by the City Council of the City of Belvidere, Illinois, this day of March, 2026.

Approved: _____
Mayor

Attest: _____
City Clerk

(SEAL)

Ayes:

Nays:

Absent: .

Date Approved:

WINNEBAGO - BOONE COUNTY INVESTIGATIVE COOPERATIVE MEMORANDUM OF UNDERSTANDING

The undersigned law enforcement agencies charged with the duty of enforcing the law and protecting their citizens from illegal activity, recognize that the most effective means to accomplish that duty is through the pooling of their resources and the joint exercise of their respective authorities; and do now enter into this Memorandum of Understanding to jointly conduct certain law enforcement investigations. The effective date of this Memorandum of Understanding (MOU) is March 12, 2026.

I. PARTIES

The Winnebago-Boone Investigative Cooperative (WBIC) shall consist of the Belvidere Police Department, Boone County Sheriff's Department, Cherry Valley Police Department, Durand Police Department, Loves Park Police Department, Pecatonica Police Department, Rockford Police Department, Rockford Park District Police Department, Rockton Police Department, Rock Valley College Police Department, Roscoe Police Department, Illinois State Police (ISP), Winnebago County Sheriff's Office, Winnebago Police Department, and the South Beloit Police Department (hereinafter, the "Member Agencies" or "Parties").

II. AUTHORITY

The WBIC will be governed by the WBIC Governing Board (hereinafter referred to as the "Board"), which will consist of the following representatives of the member Agencies: The ISP Zone 2 Investigations Commander or her/his designee, Winnebago County Sheriff or her/his designee, Rockford Chief of Police or her/his designee, Cherry Valley Chief of Police or her/his designee, Durand Chief of Police or her/his designee, Loves Park Chief of Police or her/his designee, Roscoe Chief of Police or her/his designee, Rockton Chief of Police or her/his designee, Rockford Park District Chief of Police or her/his designee, Rock Valley College Chief of Police or her/his designee, Pecatonica Chief of Police or her/his designee, Winnebago Chief of Police or her/his designee, South Beloit Chief of Police or her/his designee, Belvidere Chief of Police or his/her designee and the Boone County Sheriff or her/his designee.

The Board shall elect a Chairperson and Co-Chairperson to serve as administrators of the WBIC in the absence of the full Board.

III. PURPOSE

The purpose of this MOU is to memorialize the Parties' understanding on how they will cooperate and jointly conduct certain law enforcement investigations.

The purpose of the WBIC is to provide objective, comprehensive investigations into matters of integrity involving law enforcement agencies within the geographic boundaries of Winnebago and Boone Counties.

The WBIC will conduct reactive investigations when a request for WBIC assistance has been received from the Sheriff or Chief of Police. The requesting Sheriff or Chief agrees to support the investigation and to cooperate with state or federal prosecutors if the investigation determines that criminal conduct has occurred.

WBIC assistance can be requested under the following circumstances:

1. Officer-involved shooting; fatal and non-fatal;
2. Officer-involved death;
3. Use of deadly force resulting in serious injury (e.g. taser, baton, etc.);

4. In-custody death;
5. Motor vehicle crashes involving police officers where death is imminent or likely;
6. On-duty officer-involved criminal sexual assault; and
7. Any other on duty criminal investigations at the discretion of the WBIC Commander and/or Board.

IV. COSTS

The parties agree that personnel appointed to the WBIC will remain employees of their respective agencies for payroll purposes. The agencies will supply necessary equipment items and will compensate their personnel for work performed in support of WBIC operations. Such compensation may include, but is not limited to, costs for wages, overtime, injury, death, and retirement benefits and insurance.

V. LIABILITIES/INSURANCE

1. Each agency will accept liability to the extent required by the Illinois Worker's Compensation Act (820 ILCS 305/1 *et seq*) for personal injuries incurred while engaged in WBIC activities.
2. Member Agencies will furnish their assigned officers with a suitable vehicle and will bear sole responsibility for the costs of maintaining, operating, and insuring said vehicle.
3. Each Member Agency agrees to assume liability for its respective personnel, vehicles and equipment assigned to the WBIC. Each participating Member Agency assumes responsibility for the indemnification of those agency personnel acting under the authority of this MOU.

VI. WBIC STAFFING

1. ISP, RPD and WCSO, will assign no less than three (3) officers to the WBIC. Other participating agencies are encouraged to assign at least one (1) officer to the WBIC.. However, with Board approval, any Winnebago or Boone County law enforcement agency shall be allowed participation in the WBIC, although staffing prohibits assignment of personnel. One of the ISP personnel will be a WBIC Commander (Sergeant or above) who will be responsible for supervising the overall operation of the WBIC and will report to the Board. The WBIC squad supervisors shall be members of participating agencies and will report through the WBIC Commander on all operational issues.
2. The Board may disband the operation of the WBIC at any time by a majority vote of the Board..

VII. OPERATIONAL PROCEDURES

The parties agree that the following operational procedures shall prevail throughout the duration of this MOU.

1. WBIC Commander
 - A. Will be an ISP Officer (Sergeant or above) acting under supervision of ISP Zone 2 Investigations Command, or her/his designee;
 - B. Is responsible for the operations of the WBIC and overall direction and supervision of the assigned work force, to include the maintenance of case review and reporting;
 - C. Will adhere to all laws of the state of Illinois and the United States of America;
 - D. Will maintain compliance with their respective agency's policies and procedures; and
 - E. Will ensure notification has been made to the Winnebago or Boone County State's Attorney, wherever the jurisdiction of the incident falls within.
2. WBIC Supervisors or "Squad Leaders"

- A. Will be full-time police officers from participating agencies who have completed the appropriate training as required by the Board and are not the subject of any current or pending disciplinary action;
 - B. Will adhere to the laws of the state of Illinois and the United States of America;
 - C. Will maintain compliance with their respective agency's policies and procedures, as well as the policies and procedures of ISP. In the event of conflict, the most rigid standard will apply;
 - D. Will perform the duties and supervisory roles of the WBIC Commander during his/her absence; and
 - E. Will supervise WBIC members during investigations.
3. WBIC Members
- A. Will be full-time police officers from participating agencies who have completed the appropriate training as required by the Board, law, and are not the subject of any current or pending disciplinary action;
 - B. Will adhere to all laws of the state of Illinois and the United States of America; and
 - C. Will maintain compliance with their respective agency's policies and procedures, as well as the policies and procedures of ISP. In the event of conflict, the most rigid standard will apply.

VIII. OTHER OPERATIONAL CONSIDERATIONS

1. **Policies and Procedures** – In signing this MOU, a Member Agency acknowledges the attached Policies and Procedures are incorporated herein.
2. **Conflict of Interest** - WBIC Members will not be assigned to an operational function of any WBIC investigation if the WBIC member is employed by the requesting agency or has a legitimate conflict of interest to the on-going investigation.

Nothing in this MOU shall preclude the requesting agency from providing a professional and thorough law enforcement response to any incident covered in Article III to include ensuring public safety, giving aid to the injured, securing the crime scene, protecting evidence, and identifying witnesses.

3. **Department Liaison** - The requesting agency shall designate a department employee to act as a liaison with the WBIC during the investigation. Any requests for documents, records, or other relevant information needed by the WBIC will be made through the department liaison.
4. **Report Writing** – The ISP reporting system and the member agency's report writing and case preparation procedures shall be utilized to document investigations undertaken by the WBIC. The ISP will serve as the clearinghouse for all written reports and will present a complete copy of the WBIC's investigative case file to the requesting agency and the Winnebago or Boone County State's Attorney's Office, wherever the jurisdiction of the incident falls within.
5. **Confidential Sources** – ISP confidential source policy shall be followed. Confidential source policy includes, but it not limited to, preparation of reports identifying the confidential sources (CS), a record of his/her motivation, fictitious names, true signature, photographs, fingerprints and other data which will serve to protect both the CS and his/her control officer. The CS procedure shall include strict adherence to policy for monetary payments (i.e., witnesses and receipt) and debriefing procedures. It is further understood that all file informants developed by the WBIC "belong" to the WBIC and are not the sole providence of one officer. Official Advance Funds (OAF) – ISP directives concerning the utilization of OAF shall be followed.

6. **Media Relations** – Media releases will be handled by the WBIC Commander after consultation with the Winnebago or Boone County State’s Attorneys, wherever the jurisdiction of the incident falls within. Matters relating to the WBIC investigation will be addressed by the Commander; matters that are administrative and involve personnel of a Member Agency shall be handled by that agency’s Sheriff or Chief of Police.
7. **Freedom of Information** – The Winnebago - Boone Integrity WBIC recognizes and will comply with the established guidelines set forth in the Freedom of Information Act (5 ILCS 140/1 *et seq*). Any FOIA requests relating to a WBIC investigation will be referred to the Winnebago or Boone County State’s Attorney’s Office, wherever the jurisdiction of the incident falls within.
8. **Non-Binding MOU** –The Member Agencies acknowledge that this MOU does not constitute a binding contract or agreement between the Parties and no provision herein will be enforceable in a court of law or equity. It is not based on any existing agreement between the Parties and is not intended to impose any obligation whatsoever. No legal or equitable rights, responsibilities or duties are created hereby. No party may reasonably rely on any promise inconsistent with this section. This section supersedes all other conflicting or ambiguous language in this MOU or any attachments thereof.

IX. TERMINATION/MODIFICATION OF MOU

This MOU shall be in full force and effect between all signatories of this MOU until such a time that the Board disbands the WBIC or terminates this MOU. A member agency may withdraw from this MOU at any time by providing written notice thirty (30) days prior to withdrawal to the remaining Board members. This MOU may be modified only by written agreement of all Parties.

X. SIGNATORIES OF WBIC MEMBER AGENCIES

Dated this ____ Day of _____, _____

BELVIDERE POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

BOONE COUNTY SHERIFF'S DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

CHERRY VALLEY POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

DURAND POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

ILLINOIS STATE POLICE

By: _____

Dated this ____ Day of _____, _____

LOVES PARK POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

PECATONICA POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

ROCKFORD PARK DISTRICT POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

ROCKFORD POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

ROCKTON POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

ROSCOE POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

SOUTH BELOIT POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

WINNEBAGO POLICE DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

WINNEBAGO COUNTY SHERIFF'S DEPARTMENT

By: _____

Dated this ____ Day of _____, _____

ROCK VALLEY COLLEGE POLICE DEPARTMENT

By: _____

BUDGET ORDINANCE
City of Belvidere
Ordinance #753H

An ordinance budgeting for all corporate purposes for the City of Belvidere, Boone County, Illinois for the fiscal year beginning May 1, 2026 and ending April 30, 2027.

BE IT ORDAINED by the Mayor and the City Council of the City of Belvidere, Boone County, Illinois, that:

SECTION 1: The amount hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of the municipality be and the same are hereby budgeted for the corporate purposes of the City of Belvidere, Boone County, Illinois as hereinafter specified for the fiscal year beginning May 1, 2026 and ending April 30, 2027.

SECTION 2: The amount budgeted for each object and purpose shall be as set forth in Exhibit A.

SECTION 3: The salaries for appointed officials and certain other employees are established and fixed as set forth in Exhibit B, which is incorporated by this reference.

SECTION 4: If any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 5: A certified copy of this ordinance shall be filed with the County Clerk within 30 days after adoption.

SECTION 6: This ordinance shall be published in pamphlet form and shall be in full force and effect after its passage, approval, and publication as provided by law.

PASSED this _____ day of April, 2026, pursuant to a roll call vote by the City Council of the City of Belvidere, Boone County, Illinois.

Approved: _____

ATTEST:

City Clerk

AYES: _____.

NAYS: _____.

ABSENT:

Date Approved: _____

Sponsor: _____

GENERAL FUND		FY 25	FY 26	FY 27
Line Item	Account #	Actual	Budget Request	Budget Request
Beginning Cash		32,162,882	36,371,341	35,171,341
General Administration				
RE Property Tax	01-4-110-4010	1,771,527	1,769,385	1,769,385
Hotel / Motel Tax	01-4-110-4011	1,689	1,500	1,000
Auto Rental Tax	01-4-110-4012	10,932	8,000	10,500
Muni Infrastructure Maint	01-4-110-4013	70,229	70,000	62,000
State Income Tax	01-4-110-4100	4,404,030	4,313,340	4,595,481
Home Rule Sales Tax	01-4-110-4109	1,606,547	1,599,019	1,776,091
Muni Sales Tax	01-4-110-4110	5,512,489	5,071,685	5,166,614
Sales Tax to Developer	01-4-110-4111	(106,462)	(100,000)	(160,000)
Local Use Tax	01-4-110-4112	847,845	496,644	67,655
Local Motor Fuel Tax	01-4-110-4113	390,147	399,981	413,000
Real Estate Tax to Developer	01-4-1104114	0	(15,000)	(45,810)
Cannabis Tax	01-4-110-4115	217,318	200,000	220,000
Replacement Tax	01-4-110-4120	743,268	620,000	640,000
Repl Tax Dist to Pensions	01-4-110-4121	(290,022)	(281,341)	(326,331)
Grants	01-4-110-4150	0	0	0
American Rescue Plan Act	01-4-110-4152	0	0	0
Business License	01-4-110-4200	10,415	9,500	10,000
Liquor License & Fines	01-4-110-4210	133,050	164,050	162,300
Amusement Machine	01-4-110-4230	109,500	110,000	103,500
Court Fines	01-4-110-4400	150,937	140,000	150,000
Parking Fines	01-4-110-4410	6,605	1,000	1,500
Seized Vehicle Fee	01-4-110-4420	36,500	28,000	28,000
Engr Fees-Subdivision	01-4-110-4430	375	0	30,000
Video Gambling	01-4-110-4440	545,577	545,000	538,000
Franchise Fees	01-4-110-4450	181,739	192,548	150,000
Comcast Fees	01-4-110-4455	0	0	0
Death/Birth Certificates	01-4-110-4460	19,633	19,430	19,000
Accident/Fire Reports	01-4-110-4470	40	0	0
Annexation/Plat Fees	01-4-110-4471	0	0	0
Hosting Fees	01-4-110-4472	101,552	100,000	130,000
Fuel Charges (outside vendors)	01-4-110-4550	547,619	582,000	550,000
Interest Income	01-4-110-4600	1,274,278	750,000	1,000,000
Misc Revenues	01-4-110-4900	1,294,390	40,050	38,000
Heritage Days	01-4-110-4901	51,456	32,000	30,000
Historic Preservation: Fund Raising	01-4-110-4902	1,535	0	0
Expense Reimbursement	01-4-110-4950	650	0	0
Operating Transfer in	01-4-110-9998	0	0	0
Total General Administration Revenues		19,645,388	16,866,791	17,129,885
Salaries - Elected Officials	01-5-110-5000	212,624	215,889	215,889
Salaries - Regular - FT	01-5-110-5010	246,892	272,486	286,957
Group Health Insurance	01-5-110-5130	588,478	1,234,748	1,400,000
Health Ins Claims Paid (Dental)	01-5-110-5131	20,941	30,000	24,000
Group Life Insurance	01-5-110-5132	524	543	543
Unemployment Compensation	01-5-110-5136	0	0	0
Health Insurance Reimbursement	01-4-110-4540	(328,803)	(824,056)	(950,000)
Memberships, Mtgs & Conf.	01-5-110-5154	35,499	43,471	35,857
Subscriptions/Ed Materials	01-5-110-5156	46	0	0
Gen Admin Personnel & Benefit Expenses		776,201	973,081	1,013,246
Repairs/Maint - Bldgs	01-5-110-6010	22,725	29,712	30,800
Repairs/Maint - Equip	01-5-110-6020	4,503	5,000	5,500
Legal	01-5-110-6110	6,984	158,750	253,500
Other Professional Services	01-5-110-6190	20,508	40,000	10,000
Telephone	01-5-110-6200	14,433	21,250	5,800
Codification	01-5-110-6225	8,273	5,200	5,200
Other Communications	01-5-110-6290	1,610	2,000	1,200
Gen Admin Contractual Expenses		79,036	261,912	312,000

		FY 25	FY 26	FY 27
General Administration (cont)	Account #	Actual	Budget Request	Budget Request
Office Supplies	01-5-110-7020	120,025	145,500	181,050
Gas and Oil	01-5-110-7030	517,255	525,000	510,000
Other Supplies	01-5-110-7800	1,257	1,800	1,800
Gen Admin Supplies Expenses		638,537	672,300	692,850
Miscellaneous Expense	01-5-110-7900	1,153,656	42,900	33,650
Reimb of Seized Vehicle Fee	01-5-110-7901	0	0	0
Heritage Days	01-5-110-7902	42,179	40,000	40,000
Comcast Charges	01-5-110-7903	0	0	0
Operating Transfer Out (ARPA)	01-5-110-9990	832,061	800,000	0
Operating Transfers Out	01-5-110-9999	996,156	476,241	10,878,384
Total General Administration Expenses		4,517,826	3,266,434	12,970,130
NET GENERAL ADMINISTRATION		15,127,562	13,600,357	4,159,755
General Fund - Audit Department				
RE Taxes - Audit	01-4-130-4010	20,039	20,000	20,000
Accounting & Auditing	01-5-130-6100	49,090	53,210	58,000
NET - AUDIT DEPARTMENT		(29,051)	(33,210)	(38,000)
General Fund - IMRF Department				
RE Taxes - IMRF	01-4-140-4010	65,088	65,000	65,000
Replacement Tax	01-4-140-4120	90,999	90,999	66,440
Expense Reimbursement	01-4-140-4940	12,627	19,946	20,741
Total IMRF Revenues		168,714	175,945	152,181
IMRF Premium Expense	01-5-140-5120	92,605	115,345	116,846
NET - IMRF DEPARTMENT		76,109	60,600	35,335
General Fund - Social Security Department				
RE Taxes - FICA/Med	01-4-150-4010	200,248	200,000	200,000
Expense Reimbursement	01-4-150-4940	158,506	172,699	186,401
Library Expense Reimbursement	01-4-150-4941	45,087	47,046	47,660
Total Soc Security Revenues		403,841	419,745	434,061
FICA Expense	01-5-150-5110	260,078	281,336	282,067
Medicare Expense	01-5-150-5112	156,462	171,345	172,297
Total Soc Security Expenses		416,540	452,681	454,364
NET - SOCIAL SECURITY DEPT		(12,699)	(32,936)	(20,303)
General Fund - Liability Insurance Dept				
RE Taxes - Ins Liability	01-4-160-4010	300,397	300,000	300,000
Expense Reimbursement	01-4-160-4940	0	0	0
Total Liability Insurance Revenues		300,397	300,000	300,000
Insurance Premium	01-5-160-6800	501,290	541,000	568,000
NET - LIABILITY INSURANCE DEPT		(200,893)	(241,000)	(268,000)

		FY 25	FY 26	FY 27
	Account #	Actual	Budget Request	Budget Request
Police Department				
RE Property Tax	01-4-210-4010	1,584,971	1,650,212	1,650,212
Grants	01-4-210-4150	249,265	406,000	580,400
Police Court Fines	01-4-210-4400	64,836	40,000	65,000
eCitation Fees	01-4-210-4410	2,885	2,200	1,685
Police Accident Reports	01-4-210-4470	2,520	0	2,500
Sex Offender Registration Fee	01-4-210-4480	1,700	2,000	1,500
Violent Offender Registration	01-4-210-4490	30	50	0
Miscellaneous Revenues	01-4-210-4900	63,187	40,000	40,000
Expense Reimbursement	01-4-210-4940	52,839	0	0
SRO Reimbursement	01-4-210-4945	121,309	108,371	120,182
COSSAP Reimbursement	01-4-210-4955	133,943	139,644	0
Sale of Assets	01-4-210-4950	0	0	0
Total Police Department Revenues		2,277,485	2,388,477	2,461,479
Salary - Regular - FT	01-5-210-5010	3,891,102	4,650,000	4,950,000
Overtime	01-5-210-5040	316,027	463,995	493,745
Police Pension	01-5-210-5122	1,834,801	2,007,755	2,098,985
Health Insurance	01-5-210-5130	621,400	1,018,935	1,018,935
Dental Insurance	01-5-210-5131	55,640	54,000	54,000
Unemployment	01-5-210-5136	12,432	52,000	52,000
Uniform Allowance	01-5-210-5140	103,872	124,337	115,317
Training	01-5-210-5152	67,465	163,895	140,660
Police Dept Personnel & Benefit Expenses		6,902,739	8,534,917	8,923,642
Repair/Maint-Equipment	01-5-210-6020	27,447	32,810	30,150
Repair/Maint-Vehicles	01-5-210-6030	61,926	74,850	70,300
Telephone/Utilities	01-5-210-6200	46,499	49,240	53,450
Physical Exams	01-5-210-6810	4,860	9,650	9,650
Community Policing	01-5-210-6816	17,418	11,000	14,800
K 9 Program Expenses	01-5-210-6818	23,420	8,780	8,780
Sex Offender State Disburse	01-5-210-6835	1,105	2,000	2,000
Violent Offender Disbursement	01-5-210-6845	0	0	0
Phlebotomy Services	01-5-210-6850	9,900	12,750	22,000
Police Department - Contractual Expenses		192,575	201,080	211,130
Office Supplies	01-5-210-7020	26,536	8,800	8,800
Gas & Oil	01-5-210-7030	98,256	106,950	103,500
Operating Supplies	01-5-210-7040	35,411	46,025	48,769
Miscellaneous Expense	01-5-210-7900	13,034	17,800	17,500
DigiTicket Supplies	01-5-210-7902	1,395	3,000	3,000
Police Department - Supplies Expense		174,632	182,575	181,569
Equipment	01-5-210-8200	125,050	51,315	58,071
Vehicles	01-5-210-8300	0	0	0
Grant Expenses	01-5-210-8350	450,350	406,000	580,400
Total Police Department Expenses		7,845,346	9,375,887	9,954,812
NET - POLICE DEPARTMENT		(5,567,861)	(6,987,410)	(7,493,333)
Public Safety Building Department				
Salaries - Regular - FT	01-5-215-5010	744,796	837,000	840,000
Other (FICA & IMRF)	01-5-215-5079	93,893	110,986	110,000
Other Contractual Services	01-5-215-6890	341,680	360,000	360,000
NET - PUBLIC SAFETY BLDG DEPT		(1,180,369)	(1,307,986)	(1,310,000)

Fire Department	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
RE Property Tax	01-4-220-4010	1,252,484	1,318,090	1,318,090
Grants	01-4-220-4150	121,845	30,000	30,000
Miscellaneous Revenues	01-4-220-4900	73,494	40,000	28,000
Expense Reimbursement	01-4-220-4940	5,761	0	0
Sale of Assets	01-4-220-4950	6,175	0	0
Ambulance Services	01-4-220-4960	1,406,580	1,000,000	1,200,000
Total Fire Department Revenues		2,866,339	2,388,090	2,576,090
Salaries - Regular - FT	01-5-220-5010	2,567,145	2,844,792	2,957,792
Overtime	01-5-220-5040	175,641	221,450	229,569
Fire Pension	01-5-220-5124	1,347,253	1,440,366	1,534,777
Health Insurance	01-5-220-5130	455,996	544,521	587,460
Dental Insurance	01-5-220-5131	42,343	40,000	42,000
Unemployment Insurance	01-5-220-5136	0	0	0
Uniform Allowance	01-5-220-5140	36,811	39,350	40,210
Training	01-5-220-5152	20,437	21,378	30,730
Fire Depart Personnel & Benefits Expenses		4,645,626	5,151,857	5,422,538
Repair/Maint-Bldg	01-5-220-6010	33,226	36,500	31,723
Repair/Maint-Equipment	01-5-220-6020	17,844	22,428	27,075
Repair/Maint-Vehicles	01-5-220-6030	74,869	61,300	74,050
Telephone/Utilities	01-5-220-6200	11,833	17,451	18,600
Physical Exams	01-5-220-6810	2,124	10,000	5,000
Fire Prevention	01-5-220-6822	4,470	7,630	10,021
EMS	01-5-220-6824	8,976	13,550	11,669
Ambulance Services	01-5-220-6830	1,739,555	1,825,669	2,000,000
Fire Department - Contractual Expenses		1,892,897	1,994,528	2,178,138
Office Supplies	01-5-220-7020	58,010	51,826	51,456
Gas & Oil	01-5-220-7030	23,394	26,000	22,500
Operating Supplies	01-5-220-7040	11,244	10,250	12,520
Miscellaneous Expense	01-5-220-7900	1,614	2,500	2,500
Fire Department - Supplies Expenses		94,262	90,576	88,976
Grant Expense	01-5-220-8350	33,766	30,000	30,000
Equipment	01-5-220-8200	632,939	32,000	38,200
Total Fire Department Expenses		7,299,490	7,298,961	7,757,852
NET - FIRE DEPARTMENT		(4,433,151)	(4,910,871)	(5,181,762)
Police & Fire Commission Department				
Physical Exams	01-5-225-6810	38,400	20,000	12,000
Other Contractual Services	01-5-225-6890	12,250	13,000	7,000
NET - POLICE & FIRE COMMISSION		(50,650)	(33,000)	(19,000)

		FY 25	FY 26	FY 27
	Account #	Actual	Budget Request	Budget Request
Community Development				
Building Permits	01-4-230-4300	389,445	300,000	300,000
Electric Permits	01-4-230-4310	21,421	36,000	36,000
Electrician Certification Fees	01-4-230-4315	4,900	3,000	3,000
Plumbing Permits	01-4-230-4320	15,945	18,000	18,000
HVAC Permits	01-4-230-4330	9,273	15,000	15,000
Plan Review Fees	01-4-230-4340	131,634	100,000	100,000
Sidewalk/Lot Grading Fee	01-4-230-4350	11,313	25,000	25,000
Insulation Permits	01-4-230-4360	2,973	9,000	9,000
Fire Review Fees	01-4-230-4365	0	0	0
Zoning Review Fee	01-4-230-4370	4,995	5,000	5,000
Code Enforcement	01-4-230-4380	1,913	3,000	0
Forced Mowing Reimbursement	01-4-230-4385	766	2,000	2,000
Other Permits	01-4-230-4390	6,648	7,500	7,500
Miscellaneous Revenues	01-4-230-4900	20	100	0
Expense Reimbursement	01-4-230-4940	2,539	2,600	2,000
Planning Fees	01-4-230-4950	12,638	15,000	15,000
Planning Misc.	01-4-230-4955	2,608	1,200	1,200
Community Dev - Revenues		619,031	542,400	538,700
Salaries- Regular - FT	01-5-230-5010	282,161	308,762	324,421
FICA	01-5-230-5079	20,769	23,620	24,818
IMRF	01-5-230-5120	12,627	19,946	20,741
Health Ins Expense	01-5-230-5130	39,378	54,181	56,121
Dental Insurance	01-5-230-5131	2,149	6,000	6,000
Unemployment	01-5-230-5136	0	0	0
Uniform Allowance	01-5-230-5140	0	800	800
Training	01-5-230-5152	1,559	2,000	2,500
Building Dept Personnel & Benefits Expense		358,643	415,309	435,401
Repair/Maint - Equip	01-5-230-6020	3,037	3,300	3,300
Repair/Maint - Vehicles	01-5-230-6030	1,633	3,000	3,000
Other Professional Services	01-5-230-6190	41,345	39,326	41,506
Telephone	01-5-230-6200	1,330	1,700	1,300
Postage	01-5-230-6210	3,812	7,000	6,000
Printing & Publishing	01-5-230-6220	2,062	3,000	4,000
Other Contractual Services	01-5-230-6890	5,575	6,150	10,000
Forced Mowing Expense	01-5-230-6895	0	3,000	3,000
Building Department - Contractual Expenses		58,794	66,476	72,106
Office Supplies	01-5-230-7020	14,276	22,200	20,000
Gas & Oil	01-5-230-7030	1,890	3,000	2,500
Miscellaneous Expense	01-5-230-7900	17,092	500	1,000
Operating Transfer Out	01-5-230-9999	0	0	0
Building Department - Supplies Expenses		33,258	25,700	23,500
Total Building Department Expenses		450,695	507,485	531,007
NET - BUILDING DEPARTMENT		168,336	34,915	7,693
Civil Defense Department				
RE Tax - Civil Defense	01-4-240-4010	7,031	7,000	7,000
Miscellaneous Revenues	01-4-240-4900	0	0	0
Miscellaneous Expense	01-5-240-7900	6,300	7,211	7,500
NET - CIVIL DEFENSE DEPARTMENT		731	(211)	(500)

		FY25	FY 26	FY 27
	Account #	Budget	Budget	Budget
Street Department			Request	Request
RE Tax - Road & Bridge	01-4-310-4010	386,769	320,000	365,000
Grants	01-4-310-4150	121,870	0	0
Sidewalk/Driveway/Lot Grading	01-4-310-4350	0	0	0
Miscellaneous Revenues	01-4-310-4900	9,573	4,000	4,000
Expense Reimbursement	01-4-310-4940	40,551	20,000	20,000
Expense Reimbursement	01-5-310-4940	0	0	0
Sale of Assets	01-4-310-4950	4,653	0	0
Intergovernmental Revenue	01-4-310-4960	27,421	0	35,000
Street Department - Revenues		590,837	344,000	424,000
Salaries - Regular - FT	01-5-310-5010	751,447	792,240	831,852
Overtime	01-5-310-5040	58,288	55,000	56,650
Health Insurance	01-5-310-5130	256,536	289,908	298,600
Uniform Allowance	01-5-310-5140	12,142	17,200	17,200
Training	01-5-310-5152	361	1,500	1,500
Street Dept - Personnel & Benefits Expenses		1,078,774	1,155,848	1,205,802
Repair/Maint - Storm Drain	01-5-310-6001	19,679	30,900	31,827
Repair/Maint - St/Parking Lot	01-5-310-6002	173,680	110,000	113,300
Repair/Maint - Sidewalk/Curb	01-5-310-6003	42,302	40,000	50,000
Repair/Maint - Building	01-5-310-6010	291,181	14,300	14,729
Repair/Maint - Equipment	01-5-310-6020	274,066	144,200	148,526
Repair/Maint - Traffic Signal	01-5-310-6024	94,313	33,500	40,005
Telephone/Utilities	01-5-310-6200	10,549	9,500	9,785
Leaf Clean-up/Removal	01-5-310-6826	329	12,000	12,000
Street Department - Contractual Expenses		906,099	394,400	420,172
Office Supplies	01-5-310-7020	5,417	6,200	6,386
Gas & Oil	01-5-310-7030	76,237	82,400	82,400
Operating Supplies	01-5-310-7040	37,619	33,000	45,000
Miscellaneous Expense	01-5-310-7900	11,074	2,100	2,100
Street Department - Supplies Expenses		130,347	123,700	135,886
Equipment	01-5-310-8200	0	0	0
Total Street Department Expenses		2,115,220	1,673,948	1,761,860
NET - STREET DEPARTMENT		(1,524,383)	(1,329,948)	(1,337,860)
Street Lighting				
RE Tax - Street Lighting	01-4-330-4010	210,293	210,000	210,000
Expense Reimbursement	01-5-330-4940	0	0	0
Repair/ Maint - Street Light	01-5-330-6022	32,057	10,300	34,009
Street Lighting - Electricity	01-5-330-6310	298,651	291,500	338,000
NET - STREET LIGHTING		(120,415)	(91,800)	(162,009)

		FY 25	FY 26	FY 27
	Account #	Actual	Budget Request	Budget Request
Landfill				
RE Tax - Refuse/Landfill	01-4-335-4010	50,075	50,000	50,000
Miscellaneous Revenues	01-4-335-4900	0	0	0
Miscellaneous Expenses	01-5-335-7900	54,308	56,000	35,000
NET - GARBAGE DEPARTMENT		(4,233)	(6,000)	15,000
Forestry Department				
RE Tax - Forestry	01-4-340-4010	40,000	40,000	40,000
Forestry Grants	01-4-340-4020	38,280	26,000	40,000
Forestry Department Revenues		78,280	66,000	80,000
Tree Removal or Purchase	01-5-340-6850	75,336	65,000	60,000
Miscellaneous Expense	01-5-340-7900	54,875	26,000	40,000
Forestry Department Expenses		130,211	91,000	100,000
NET - FORESTRY DEPARTMENT		(51,931)	(25,000)	(20,000)
Engineering Department				
Engineering	01-5-360-6140	10,103	27,800	28,634
Subdivision Expense	01-5-360-6824	5,641	10,300	30,000
Office Supplies	01-5-360-7020	2,736	7,700	7,931
NET - ENGINEERING DEPARTMENT		(18,480)	(45,800)	(66,565)
Health / Social Services				
Demolition / Nuisance	01-5-410-6832	4,346	2,000	2,000
NET - HEALTH / SOCIAL SERVICES		(4,346)	(2,000)	(2,000)
Economic Development				
Planning Dept Services	01-5-610-6150	2,240	3,360	3,000
Economic / Business	01-5-610-6840	56,066	88,373	68,278
Tourism	01-5-610-6842	0	2,000	3,000
Historic Preservation	01-5-610-6844	782	4,000	4,000
NET - ECONOMIC DEVELOPMENT		(59,088)	(97,733)	(78,278)
Utility Tax				
Transfer of Funds from Utility Tax		0	0	0
Utility Tax - Electric	01-4-751-4131	839,130	834,128	852,000
Utility Tax - Gas	01-4-751-4132	768,221	476,245	470,000
Utility Tax - Telephone	01-4-751-4133	140,458	138,660	125,000
Grants	01-4-751-4150	0	0	0
Expense Reimbursement	01-4-751-4940	0	0	0
Utility Tax Revenues		1,747,809	1,449,033	1,447,000
Tripp Rd. Reconstruction	01-5-751-8056	0	0	0
Southside Storm Sewer Study	01-5-751-8058	0	0	0
Bellwood Detention Basin	01-5-751-8060	0	0	0
Poplar Grove/ Lawrenceville Int	01-5-751-8062	0	0	0
Utility Tax Expenses		0	0	0
NET - UTILITY TAX		1,747,809	1,449,033	1,447,000
TOTAL GENERAL FUND REVENUES		28,985,559	25,227,480	25,830,395
TOTAL GENERAL FUND EXPENSES		25,122,562	25,227,480	36,163,222
NET REV OVER (UNDER) EXP		3,862,997	0	(10,332,827)
*Please note the above represents a balanced operating budget and includes a \$10,878,384 operating transfer out of reserves for Capital Projects.				
Ending Cash		34,825,879	35,171,341	23,638,514

WATER / SEWER FUND

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
Beginning Cash & Investments - Fund		0	0	0
Water / Sewer General Administration				
Beginning Cash & Investments		0	0	0
Miscellaneous Revenues	61-4-110-4900	0	0	0
Ending Cash		0	0	0
=====				
Water Department				
Beginning Cash & Investments		146,589	0	0
Grants	61-4-810-4150	4,004	0	0
Water Consumption	61-4-810-4500	2,077,344	2,216,707	2,536,306
Dep on Agr - Westhills	61-4-810-4521	24,858	10,000	10,000
Meters Sold	61-4-810-4530	109,429	112,000	112,000
Other Services	61-4-810-4590	4,166	3,000	3,000
Tyler CC Fee	61-4-810-4595	36,883	48,000	49,440
Interest	61-4-810-4600	255	200	200
Miscellaneous Revenues	61-4-810-4900	2,377	0	0
Expense Reimbursement	61-4-810-4940	13,728	0	0
Sale of Assets	61-4-810-4950	3,975	0	0
Operating Transfers-in (Reserves)	61-4-810-9998	0	0	0
Total Water Department Revenues		2,277,019	2,389,907	2,710,946
Salaries - Regular - FT	61-5-810-5010	594,517	685,231	725,258
Overtime	61-5-810-5040	57,440	40,000	54,000
FICA	61-5-810-5079	49,132	55,480	59,613
IMRF	61-5-810-5120	34,099	46,850	49,821
Group Health Insurance	61-5-810-5130	215,817	216,456	232,000
Uniform Allowance	61-5-810-5140	3,837	9,000	9,000
Rep & Maint - Infrastructure	61-5-810-6000	73,049	75,000	75,000
Rep & Maint - Buildings	61-5-810-6010	28,377	16,000	16,000
Rep & Maint - Equipment	61-5-810-6020	59,542	40,000	55,000
Rep & Maint - Vehicles	61-5-810-6030	18,033	20,000	20,600
Rep & Maint - Contractual	61-5-810-6040	81,800	80,000	82,400
Other Professional Services	61-5-810-6190	15,298	10,000	10,000
Tyler CC Fee	61-5-810-4595	40,184	48,000	49,440
Telephone	61-5-810-6200	5,969	7,000	7,210
Postage	61-5-810-6210	17,280	20,000	25,000
Utilities	61-5-810-6300	349,335	260,000	422,400
Office Equip Rental/Maint	61-5-810-6410	25,753	30,000	30,000
Liability Insurance	61-5-810-6800	120,946	128,000	133,600
Lab Expense	61-5-810-6812	38,758	51,200	56,200
Office Supplies	61-5-810-7020	31,247	10,000	30,000
Gas & Oil	61-5-810-7030	27,212	25,000	25,000
Operating Supplies	61-5-810-7040	92,884	75,000	90,000
Chemicals	61-5-810-7050	103,313	130,000	130,000
Meters	61-5-810-7060	46,860	20,000	20,000
Bad Debt Expense	61-5-810-7850	1,179	2,000	2,000
Miscellaneous Expenses	61-5-810-7900	6,747	4,000	4,000
Equipment	61-5-810-8200	0	0	0
Transfer Out	61-5-810-9999	0	0	0
Depreciaton Set Aside		285,000	285,000	285,000
Bond Pmt Set Aside		0	0	0
Total Water Department Expenses		2,423,608	2,389,217	2,698,542
Net Water Department		(146,589)	690	12,404
Ending Cash & Investments		0	690	12,404

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
Sewer Department				
Beginning Cash & Investments		(36,491)	400,843	0
Grants	61-4-820-4150	6,310	0	0
Sewer Consumption	61-4-820-4500	3,082,768	3,382,240	3,495,920
Dep on Agr - Westhills	61-4-820-4521	13,394	10,000	10,000
Meters Sold	61-4-820-4530	110,620	112,000	112,000
Other Services	61-4-820-4590	44,086	53,000	53,000
Interest	61-4-820-4600	2,263	0	0
Miscellaneous Revenues	61-4-820-4900	7,371	0	0
Expense Reimbursement	61-4-820-4940	702,913	20,000	0
Operating Transfers-In (Reserves)	61-4-820-9998	0	0	0
Total Sewer Department Revenues		3,969,725	3,577,240	3,670,920
Salaries - Regular - FT	61-5-820-5010	737,255	738,000	824,900
Overtime	61-5-820-5040	64,934	55,000	56,650
FICA	61-5-820-5079	56,373	60,665	67,439
IMRF	61-5-820-5120	38,963	49,007	54,480
Group Health Insurance	61-5-820-5130	267,933	276,000	276,000
Unemployment Com	61-5-820-5136	3,579	0	0
Uniform Allowance	61-5-820-5140	9,407	20,000	20,000
Travel	61-5-820-5151	0	0	0
Rep & Maint - Lift Stations	61-5-820-6005	46,673	30,000	30,900
Rep & Maint - Buildings	61-5-820-6010	225,967	90,000	92,700
Rep & Maint - Equipment	61-5-820-6020	1,346	0	0
Rep & Maint - Vehicles	61-5-820-6030	15,730	25,000	25,750
Rep & Maint - Contractual	61-5-820-6040	48,730	50,000	51,500
Other Professional Services	61-5-820-6190	81,959	73,500	75,705
NARP Watershed	61-5-820-6195	17,380	2,500	2,500
Telephone	61-5-820-6200	8,893	10,000	10,000
Postage	61-5-820-6210	17,280	19,000	19,570
Utilities	61-5-820-6300	293,909	230,000	361,500
Office Equip Rental / Maint	61-5-820-6410	10,583	18,000	18,000
Liability Insurance	61-5-820-6800	143,623	152,000	158,650
Lab Expense	61-5-820-6812	57,399	50,000	51,500
Sludge Disposal	61-5-820-6814	11,249	65,000	20,000
Maintenance Supplies	61-5-820-7010	0	0	0
Office Supplies	61-5-820-7020	32,986	30,000	30,900
Gas & Oil	61-5-820-7030	18,833	25,000	12,000
Operating Supplies	61-5-820-7040	8,727	20,000	20,600
Chemicals	61-5-820-7050	121,132	70,000	72,100
Meters	61-5-820-7060	46,860	30,000	30,000
Bad Debt Expense	61-5-820-7850	1,196	2,000	2,000
Miscellaneous Expense	61-5-820-7900	4,225	2,000	4,000
Equipment	61-5-820-8200	0	0	0
Operating Transfer Out	61-5-820-9999	0	0	0
		2,393,124	2,192,672	2,389,344
Collection System Expenses				
Salaries - Regular - FT	61-5-830-5010	363,064	398,504	418,429
Overtime	61-5-830-5040	58,267	32,000	32,960
FICA	61-5-830-5079	32,232	32,934	34,531
IMRF	61-5-830-5120	22,355	26,605	28,859
Group Health Ins	61-5-830-5130	149,182	177,600	160,000
Uniform Allowance	61-5-830-5140	2,696	6,000	6,000
Rep & Maint - Infrastructure	61-5-830-6000	51,221	35,000	36,050
Rep & Maint - Equipment	61-5-830-6020	6,872	14,000	14,420
Rep & Maint - Vehicles	61-5-830-6030	5,449	18,000	18,540
Telephone	61-5-830-6200	2,179	0	2,200
Office Equip Rent/Maint	61-5-830-6410	15,174	0	0
Gas & Oil	61-5-830-7030	12,803	14,000	8,000

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
Operating Supplies	61-5-830-7040	38,915	30,000	30,900
Misc. Expense	61-5-830-7900	858	1,500	1,500
Equipment	61-5-830-8200	0	0	0
Depreciation Set Aside		255,000	255,000	255,000
Bond Pmt Set Aside		123,000	321,843	342,175
Total Sewer Department Expenses		3,532,391	3,555,658	3,778,908
Net Sewer Department		437,334	21,582	(107,988)
Ending Cash & Investments		400,843	422,425	(107,988)
=====				
Bond Reserves (necessary per bond ordinances)				
Beginning Cash & Investments		32,843	32,843	32,843
Interest Income		0	0	0
Transfer Out: Bond Payment		0	0	0
Ending Cash & Investments		32,843	32,843	32,843
=====				
Connection Fees / Deposits on Agreement Accounting				
Beginning Cash & Investments		1,410,979	1,872,912	1,996,912
Sources				
Interest Income		71,970	20,000	20,000
Connection Fees	61-4-810-4510	139,077	35,000	35,000
Deposits on Agreement	61-4-810-4520	1,560	2,000	2,000
Connection Fees	61-4-820-4510	248,876	65,000	65,000
Deposits on Agreement	61-4-820-4520	450	2,000	2,000
Connection Fee Set-Aside/ Loan Repayment		0	0	0
TOTAL Sources		461,933	124,000	124,000
Uses				
Construction in Progress - Water		0	0	0
Construction in Progress - Sewer		0	0	0
Building	61-1730	0	0	0
Equip & Vehicles - 1750	61-1750	0	0	0
Land		0	0	0
Loan to Depreciation Fund		0	0	0
TOTAL Uses		0	0	0
Ending Cash & Investments		1,872,912	1,996,912	2,120,912

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
Depreciation Funding				
Beginning Cash & Investments		5,244,071	1,805,071	1,393,571
Sources				
Interest Income		15,000	15,000	15,000
Loan Funds & Grant Funds		0	0	6,150,000
Depreciation set aside - Water/Sewer		285,000	285,000	285,000
Depreciation set aside - WWTP		255,000	255,000	255,000
Loan From Connection Fees		0	0	0
TOTAL Sources		555,000	555,000	6,705,000
Uses				
Construction in Progress - W/S		3,546,000	100,000	6,775,000
Construction in Progress - WWTP		146,000	500,000	2,070,000
Equipment & Vehicles		302,000	316,500	320,000
Infrastructure		0	50,000	0
Transfer Out- Connection Fees Loan Payment		0	0	0
TOTAL Uses		3,994,000	966,500	9,165,000
Ending Cash & Investments		1,805,071	1,393,571	(1,066,429)
=====				
Bond Payments Accounting				
Beginning Cash & Investments		132,838	42,464	42,764
Sources				
Interest Income		9,799	300	300
Bond Proceeds	61-4-110-4901	0	0	0
Operating Transfer In	61-4-110-9998	0	0	0
Bond Pmt Set Aside		123,000	321,843	342,175
TOTAL Sources		132,799	322,143	342,475
Uses				
Debt Serv - Principal	61-5-110-8910	187,627	311,154	277,875
Debt Serv - Interest	61-5-110-8920	35,546	10,689	64,300
Fiscal Charges	61-5-110-8930	0	0	0
Amort - Bond Prem/Disc	61-5-110-9020	0	0	0
Bond Issuance Cost	61-5-110-9031	0	0	0
TOTAL Uses		223,173	321,843	342,175
Ending Cash & Investments		42,464	42,764	43,064
Gross Revenues (excludes set asides)		6,733,476	6,106,447	12,671,166
Gross Expenditures (excludes set asides)		9,510,172	6,371,375	15,102,450
NET CASH FLOW		(2,776,696)	(264,928)	(2,431,284)
Change in Accounts Receivable		0	0	0
Ending Cash & Investments - Fund		4,154,133	3,889,205	1,034,806

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
Motor Fuel Tax Fund #10				
Cash Balance - beginning		658,070	965,147	340,920
<u>Revenues</u>				
State Allotment	10-4-310-4140	569,713	592,172	550,869
Transportation Tax	10-4-310-4140	575,125	484,482	625,366
Rebuild Illinois Funds	10-4-310-4150	0	0	0
Interest on Investments	10-4-310-4600	30,497	8,000	30,000
Misc Revenues	10-4-310-4900	0	47,689	
Total Revenues		1,175,335	1,132,343	1,206,235
<u>Expenditures</u>				
Street Maintenance (salt)	10-5-310-6000	123,708	200,000	150,000
Contracted Work	10-5-310-6000	744,550	1,556,570	1,140,000
Miscellaneous Expenditures	10-5-310-7900	0	0	0
Rebuild Illinois Projects (Logan)	10-5-310-8021	0	0	0
Total Expenditures		868,258	1,756,570	1,290,000
Cash Balance - ending		965,147	340,920	257,155

Kishwaukee TIF Fund #13				
Cash Balance - beginning		66,129	86,292	102,292
<u>Revenues</u>				
Property Taxes	13-4-110-4010	20,991	20,000	20,000
Interest Income	13-4-110-4600	0	0	0
Misc Revenue	13-4-110-4900	0	0	0
Total Revenues		20,991	20,000	20,000
<u>Expenditures</u>				
Tax Increment Dist - Int	13-5-110-8920	0	0	0
Tax Increment Dist - Prin	13-5-110-8930	0	0	0
Other Contractual Services	13-5-110-6890	0	0	0
Miscellaneous Expense	13-5-110-7900	828	4,000	122,292
Total Expenditures		828	4,000	122,292
Cash Balance - ending		86,292	102,292	0

Line Item	Account #	FY 25 Actual	FY 26 Budget Request	FY 27 Budget Request
Kishwaukee II TIF Fund #15				
Cash Balance - beginning		4,915	4,915	4,915
Revenues				
Property Tax	15-4-110-4010	0	0	0
Interest Income	15-4-110-4600	0	0	0
Total Revenues		0	0	0
Expenditures				
Other Contractual Services	15-5-110-6890	0	0	0
Miscellaneous Expense	15-5-110-7900	0	0	0
Total Expenditures		0	0	0
Cash Balance - ending		4,915	4,915	4,915

Sp Serv Areas # 2 (Farmington Fields) Fund #16				
Cash Balance - beginning		7,056	5,634	14,634
Revenues				
Property Tax	16-4-110-4010	25,808	30,000	30,000
Interest Income	16-4-110-4600	0	0	0
Total Revenues		25,808	30,000	30,000
Expenditures				
Maintenance Expense	16-5-110-6090	24,778	21,000	21,630
Misc Expense	16-5-110-7900	2,452	0	0
Total Expenditures		27,230	21,000	21,630
Cash Balance - ending		5,634	14,634	23,004

* Note: Per Auditors request, SSA #2 and #3 were separated beginning FY 2017.

Sp Serv Areas # 3 (Farmington Fields) Fund #17				
Cash Balance - beginning		(4,979)	1,934	10,434
Revenues				
Property Tax	17-4-110-4010	15,219	17,500	17,500
Interest Income	17-4-110-4600	0	0	0
Total Revenues		15,219	17,500	17,500
Expenditures				
Maintenance Expense	17-5-110-6090	8,032	9,000	11,500
Misc Expense	17-5-110-7900	274	0	0
Total Expenditures		8,306	9,000	11,500
Cash Balance - ending		1,934	10,434	16,434

CAPITAL PROJECTS FUND #41		FY 25 Actual	FY 26 Budget Request	FY27 Budget Request
Public Benefit Account				
Cash Balance - beginning		36,355	(85,409)	(24,240)
Revenues				
Property Tax	41-4-110-4010	40,079	40,000	40,000
Grants	41-4-110-4150	954,528	5,297,864	7,396,572
Expense Reimbursement	41-4-110-4940	164	0	0
Interest Income	41-4-110-4600	111	20	50
Transfer-In	41-4-110-9998	0	2,510,073	9,383,489
Assessment Pmt - Prin	41-4-110-4972	0	0	0
Total Revenues		994,882	7,847,957	16,820,111
Expenditures				
Miscellaneous Expenditures	41-5-110-7900	139,792	250,000	250,000
Infrastructure	41-5-110-8020	269,991	300,000	600,000
Logan Ave. Reconstruction	41-5-110-8021	1,320	0	0
Dawngate Detention Improvements	41-5-110-8022	2,722	0	0
Low Flow Channel 6th to Appleton	41-5-110-8023	84,414	0	0
5th Avenue Storm Sewer Bypass	41-5-110-8024	0	0	5,900,000
Appleton Rd. Widening	41-5-110-8025	21,758	0	2,082,849
Irene Road Realignment	41-5-110-8026	60,566	0	0
Primary Clarifiers Upgrades	41-5-110-8029	799,549	0	0
Parking Lot #7 Rehabilitation	41-5-110-8030	8,753	600,000	1,530,132
Bike Path	41-5-110-8031	69,163	1,148,694	661,255
Bike Path #3029	41-5-110-8035	0	0	100,000
Bike Path #3097	41-5-110-8036	0	0	180,000
Bike Path	41-5-110-8037	0	0	500,000
Bob's Park Streetscape	41-5-110-8038	0	0	647,686
Sludge Heater	41-5-110-8032	98,943	800,000	0
Allen St Regional	41-5-110-8033	5,875	990,603	222,000
Gateway Center Drive	41-5-110-8034	0	3,718,640	3,718,640
Genoa Road Improvements	41-5-110-8039	0	0	387,500
Operating Transfer Out	41-5-110-9999	0	0	0
Total Expenditures		1,562,846	7,807,937	16,780,062
Cash Balance - ending		(531,609)	(45,389)	15,809

Capital Assets Account				
Cash Balance - beginning		0	0	0
Grants	41-4-752-4150	0	0	170,000
Interest Income	41-4-752-4600	1,770	1,000	1,000
Miscellaneous Revenues	41-4-752-4900	0	0	0
Impact Fee Revenue	41-4-752-4910	100,000	0	330,000
Bank Loan Proceeds	41-4-752-4952	0	0	0
Operating Transfers In	41-4-752-9998	1,544,844	696,652	1,494,895
Capital Asset Revenues		1,646,614	697,652	1,995,895
Expenditures				
Misc. Expense	41-5-752-7900	2,280	4,663	4,663
Building and Improvements	41-5-752-8100	140,086	115,000	723,760
Equipment	41-5-752-8200	231,984	224,242	610,450
Vehicles	41-5-752-8300	387,022	267,022	0
Bond / Loan Prin Payments	41-5-752-8910	60,000	65,576	0
Bond / Loan Int Payments	41-5-752-8920	4,100	0	0
Vehicles	41-5-752-8300	692,603	267,022	657,022
Bond/Loan Principal Payments	41-5-752-8910	65,000	65,576	0
Principal Lease Payments	41-5-752-8911	56,270	0	0
Interest Payment	41-5-752-8920	1,439	0	0
Bond/Loan Interest Payments	41-5-752-8921	10,752	0	0
Capital Fund Totals				
Beginning Cash		36,355	(85,409)	(24,240)
Revenue		2,641,495	8,545,609	18,816,006
Expenditures		2,763,259	8,484,440	18,775,957
Ending Cash		(85,409)	(24,240)	15,809

		FY25 Actual	FY26 Budget Reequest	FY27 Budget Request
Escrow Fund #91				
Cash Balance - beginning		1,543,235	1,113,854	1,119,854
Other Fees	91-4-110-4490	0	0	0
Interest Income	91-4-110-4600	15,618	6,000	6,000
Miscellaneous Revenue	91-4-110-4900	0	0	0
Due to Developers	91-2060	126,406	0	0
Impact Fees	91-2046	101,684	0	0
Total Revenues		243,707	6,000	6,000
Disbursement of Collected Fees		673,088	0	330,000
Total Expenditures		673,088	0	330,000
Cash Balance - ending		1,113,854	1,119,854	795,854

Police Pension Fund				
Cash Balance - beginning		30,085,455	32,773,268	33,745,753
Revenues				
Property Tax		1,834,801	2,007,755	2,098,985
Replacement Tax		66,868	66,868	120,276
Interest Inc/Mkt Fluctuation		2,833,934	632,000	2,000,000
Contributions		362,407	342,893	363,000
Total Revenues		5,098,010	3,049,516	4,582,261
Expenditures				
Benefit Payments		2,287,425	1,857,212	2,000,000
Contribution Refunds		63,069	160,048	160,000
Administration		59,703	59,771	62,000
Total Expenditures		2,410,197	2,077,031	2,222,000
Cash Balance - ending		32,773,268	33,745,753	36,106,014

Fire Pension Fund				
Cash Balance - beginning		20,951,930	22,798,964	23,247,832
Revenues				
Property Tax		1,347,253	1,440,366	1,534,777
Replacement Tax		66,868	66,868	120,276
Interest Inc/Market Fluctuation		2,136,085	484,518	2,000,000
Contributions		234,046	217,012	235,000
Total Revenues		3,784,252	2,208,764	3,890,053
Expenditures				
Benefit Payments		1,884,024	1,710,993	2,000,000
Refund of Contributions		3,033	0	0
Administration		50,161	48,904	52,000
Total Expenditures		1,937,218	1,759,897	2,052,000
Cash Balance - ending		22,798,964	23,247,832	25,085,885

EXHIBIT B

Non-Union FY27 Salary Schedule

Except as noted the following reflect 3.0% increase.

	FY 26	FY 27	
Assistant City Clerk Clerk	\$ 42,365.69	\$ 43,636.66	3.00%
Assistant Public Works Director	\$ 114,000.00	\$ 117,420.00	3.00%
Budget and Finance Officer*	\$ 97,850.00	\$ 109,179.98	11.58%
Building Director	\$ 86,169.59	\$ 88,754.68	3.00%
Building Inspector PT	\$ 25,454.79	\$ 26,218.43	3.00%
City Attorney	\$ 133,508.24	\$ 137,513.49	3.00%
Community Development Admin. Assistant	\$ 42,365.69	\$ 43,636.66	3.00%
Community Development Planner/Event Planner**	\$ 69,000.00	\$ 77,466.30	12.27%
Deputy Chief	\$ 128,465.25	\$ 132,319.21	3.00%
Deputy Chief	\$ 128,465.25	\$ 132,319.21	3.00%
Deputy City Clerk	\$ 56,601.59	\$ 58,299.64	3.00%
Det. Admin. Assistant	\$ 42,365.69	\$ 43,636.66	3.00%
Fire Admin. Assistant	\$ 42,365.69	\$ 43,636.66	3.00%
Fire Chief	\$ 122,194.61	\$ 125,860.45	3.00%
Fire Inspector	\$ 58,059.04	\$ 59,800.81	3.00%
GIS Specialist PT	\$ 33,654.18	\$ 34,663.81	3.00%
Police Admin. Assistant	\$ 61,780.38	\$ 63,633.79	3.00%
Police Chief	\$ 136,173.16	\$ 140,258.35	3.00%
Public Works Director	\$ 122,194.61	\$ 125,860.45	3.00%
Street/Water/Sewer Supt.	\$ 106,000.00	\$ 109,180.00	3.00%
Transcriptionist/Admin. Assistant	\$ 42,365.69	\$ 43,636.66	3.00%
Zoning and Code Enforcement	\$ 52,118.82	\$ 53,682.38	3.00%
	\$ 1,743,517.96	\$ 1,810,614.28	

* Includes a 3% raise plus an additional \$8,394.48. (the proposed salary is equivalent to the previous Finance Director) -11.58%

** Includes a 3% raise plus an additional \$6,396.30. -12.27%

IDA PUBLIC LIBRARY BUDGET-MAY 2026 TO APRIL 2027

**May 25-Apr 26
Budget**

**May 26-Apr 27
Budget**

REVENUE

TAX				
	40100	Appropriation	\$852,705.00	\$852,705.00
	41200	Replacement Tax	\$30,000.00	\$39,000.00
		Impact Fees		\$10,000.00
TOTAL TAX			\$882,705.00	\$901,705.00
GRANTS/DONATIONS/ENDOWMENTS				
	41403	Per Capita Grant	\$37,375.00	\$37,375.00
	41404	Restricted Grants	\$5,000.00	\$5,000.00
	41405	Unrestricted Grants	\$1,000.00	\$1,000.00
	41406	Women's Club Donation	\$100.00	\$100.00
	41407	List Dividends/Interest	\$3,500.00	\$5,000.00
	41408	Sullivan Dividends	\$30,000.00	\$30,000.00
	41409	Gardening Grant	\$0.00	\$0.00
	41410	Blackburn Interest	\$1,000.00	\$1,300.00
	41411	Unres Gift/Donation	\$1,000.00	\$1,000.00
TOTAL GRANTS/DONATIONS/ENDOWMENTS			\$78,975.00	\$80,775.00
FINES & FEES				
	44701	Fax	\$1,600.00	\$2,100.00
	44702	Guest Pass	\$400.00	\$400.00
	44703	Non Resident Fees	\$12,000.00	\$15,000.00
	44704	Copy/Print	\$7,000.00	\$12,000.00
	44705	Computer Card	\$20.00	\$20.00
	44706	Replacement Card	\$20.00	\$20.00
	44707	Lost/Damaged Materials	\$200.00	\$300.00
	44709	Notary	\$200.00	\$300.00
	44710	Auto Registration Fee	\$200.00	\$400.00
	44711	Meeting Room	\$100.00	\$100.00
	44712	Fines	\$5,000.00	\$6,500.00
	44713	Credit Card Service Charge		\$1,000.00
TOTAL FINES & FEES			\$26,740.00	\$38,140.00
FRIENDS				
	41214	Friends	\$1,300.00	\$2,000.00
	41216	Friends: Summer	\$5,000.00	\$5,000.00
TOTAL FRIENDS			\$6,300.00	\$7,000.00
MISCELLANEOUS				
	48006	Ida Merchandise	\$100.00	\$200.00
	48005	Misc Income	\$0.00	\$0.00
	48007	Headphones	\$20.00	\$20.00
	49001	Rent	\$22,800.00	\$22,800.00
	49002	Checking Interest	\$1,500.00	\$2,200.00
TOTAL MISCELLANEOUS			\$24,420.00	\$25,220.00
TOTAL REVENUE			\$1,019,140.00	\$1,052,840.00

EXPENSES

LEGAL & ACCOUNTING				
	41004	Legal	\$2,000.00	\$1,000.00
	41006	Audit	\$5,000.00	\$6,000.00
TOTAL LEGAL & ACCOUNTING			\$7,000.00	\$7,000.00
GRANT/DONATION/ENDOWMENT SPENDING				

	71120	Unres Gift/Donation	\$0.00	\$0.00
	71121	Friends Summer Spending	\$5,000.00	\$5,000.00
	71122	Friends Spending	\$1,300.00	\$2,000.00
	71126	Other Grant Spending	\$1,000.00	\$1,000.00
	71127	Gardening Grant Spending	\$0.00	\$0.00
	71128	List Memorial	\$800.00	\$800.00
	TOTAL GRANT/DONATION/ENDOWMENT		\$8,100.00	\$8,800.00
	PERSONNEL			
	50200	Staff	\$595,000.00	\$588,000.00
	51100	FICA/Medicare	\$43,000.00	\$44,000.00
	51200	IMRF	\$30,000.00	\$29,956.00
	51300	EE Health Insurance	\$60,000.00	\$57,413.00
	51301	Dental Claims		\$4,800.00
	51302	Timeclock (ADP)	\$3,500.00	\$5,000.00
	51519	Staff Meetings	\$1,500.00	\$1,500.00
	51520	Staff Training	\$500.00	\$500.00
	51568	Staff Travel	\$1,000.00	\$1,000.00
	TOTAL PERSONNEL		\$734,500.00	\$732,169.00
	PUBLIC RELATIONS			
	51566	Professional Expenses	\$3,000.00	\$2,600.00
	51569	Outreach	\$700.00	\$500.00
	51570	Hospitality	\$800.00	\$300.00
	51571	Merchandise Expense	\$200.00	\$100.00
	51572	Advertising	\$700.00	\$100.00
	TOTAL PUBLIC RELATIONS		\$5,400.00	\$3,600.00
	BOOKMOBILE			
	51580	Bookmobile Collection	\$2,000.00	\$1,000.00
	51585	Bookmobile Insurance	\$3,500.00	\$3,100.00
	51590	Bookmobile Operating Expenses	\$20,000.00	\$9,000.00
	51595	Bookmobile repair		\$10,000.00
	TOTAL BOOKMOBILE		\$25,500.00	\$23,100.00
	PROPERTIES			
	60100	Building Maintenance & Repairs	\$19,350.00	\$20,000.00
	60101	Rental Property Expenses	\$2,000.00	\$1,350.00
	60102	Property Taxes	\$5,000.00	\$5,000.00
	60103	Mortgage	\$32,240.00	\$32,240.00
	60104	Ins Deductible	\$1,000.00	\$1,000.00
	60105	Cleaning service		\$36,000.00
	61102	External Building Maintenance	\$15,000.00	\$2,000.00
	61103	Lawn Service		\$7,400.00
	61104	Snow removal		\$8,000.00
	63000	Utilities	\$15,000.00	\$16,000.00
	TOTAL PROPERTIES		\$89,590.00	\$128,990.00
	INFORMATION TECHNOLOGY			
	62301	Tech-Annual Costs	\$3,000.00	\$2,000.00
	62302	Tech-Hardware	\$2,000.00	\$1,400.00
	62303	Tech-Software	\$2,000.00	\$1,000.00
	62305	Service Subscriptions	\$2,000.00	\$2,000.00
	62306	Machine Rent	\$400.00	\$400.00
	62307	Consortium	\$22,900.00	\$26,701.00
	62308	Databases	\$2,000.00	\$2,000.00
	62309	Printer supplies/repair		\$8,000.00
	TOTAL INFORMATION TECHNOLOGY		\$34,300.00	\$43,501.00
	INSURANCE			
	68000	Property Insurance	\$33,000.00	\$28,500.00

	68002	D&O Insurance		\$1,500.00
TOTAL INSURANCE			\$33,000.00	\$30,000.00
SUPPLIES				
	51565	Postage	\$500.00	\$800.00
	70200	Library Supplies	\$20,000.00	\$20,000.00
TOTAL SUPPLIES			\$20,500.00	\$20,800.00
COLLECTION				
Adult Collection				
	73106	A Fiction	\$2,500.00	\$1,500.00
	73107	A Non Fiction	\$1,500.00	\$1,000.00
	73108	A Large Print	\$2,000.00	\$1,000.00
	73109	A Spanish	\$1,000.00	\$500.00
	73110	A Audio	\$1,250.00	\$1,000.00
	73120	A Playaway	\$500.00	\$500.00
	73303	Adult DVD	\$1,300.00	\$1,250.00
		Total Adult Collection	\$10,050.00	\$6,750.00
Other Collection				
	73100	List Books	\$4,000.00	\$4,000.00
	73117	Donation Books	\$100.00	\$100.00
	73118	Reorder Books	\$300.00	\$300.00
	73119	Kits/Replacements	\$300.00	\$230.00
	73122	Storywalk Books	\$300.00	\$300.00
	73123	Library of Things		\$500.00
	73200	Periodicals	\$3,000.00	\$3,000.00
	73301	CD - Music	\$500.00	\$500.00
	73304	Electronic Materials	\$21,000.00	\$21,000.00
	73306	Video games	\$1,000.00	\$500.00
		Total Other Collection	\$30,500.00	\$30,430.00
Young Adult Collection				
	73101	YA Fiction	\$1,500.00	\$1,000.00
	73113	YA Non Fiction	\$750.00	\$500.00
	73201	YA Manga	\$500.00	\$500.00
		Total Young Adult Collection	\$2,750.00	\$2,000.00
Youth Collection				
	73102	Y Spanish	\$1,500.00	\$1,250.00
	73103	Y Non Fiction	\$2,000.00	\$1,500.00
	73104	Y Early Reader	\$1,500.00	\$1,500.00
	73105	Y Fiction	\$2,500.00	\$1,600.00
	73114	Y Picture Books	\$2,500.00	\$1,600.00
	73121	Y Wonder Books	\$500.00	\$500.00
	73302	Youth DVD	\$1,200.00	\$1,000.00
		Total Youth Collection	\$11,700.00	\$8,950.00
TOTAL COLLECTION			\$55,000.00	\$48,130.00
PROGRAMMING				
	73401	Programming Adult	\$1,500.00	\$1,000.00
	73403	Programming Youth	\$1,500.00	\$1,000.00
	73404	Local History	\$500.00	\$500.00
	73405	Hometown Christmas	\$200.00	\$100.00
	73406	Community Garden	\$250.00	\$300.00
	73407	Trunk or Treat	\$200.00	\$100.00
	73408	Programming Teen	\$1,000.00	\$500.00
	73409	Programming All Ages		\$1,350.00
TOTAL PROGRAMMING			\$5,150.00	\$4,850.00
MISCELLANEOUS				
	90000	Misc	\$100.00	\$100.00
	90001	Credit Card Fees		\$1,000.00

	90002	Lost/Damaged Fees		\$100.00
	90007	Bank Fees	\$1,000.00	\$600.00
	90008	Bad Debts	\$0.00	\$100.00
TOTAL MISCELLANEOUS			\$1,100.00	\$1,900.00
TOTAL EXPENSES			\$1,019,140.00	\$1,052,840.00
NET INCOME			\$0.00	\$0.00

Ayes:
Nays:
Absent: .

Date Approved:

INTERGOVERNMENTAL AGREEMENT
FOR JURISDICTIONAL TRANSFER OF A PORTION
OF GENOA ROAD
BETWEEN THE CITY OF BELVIDERE
AND BOONE COUNTY, ILLINOIS

WHEREAS, the City of Belvidere (the City), is an Illinois unit of local government, duly created and existing under the laws of the State of Illinois which is the highway authority of the municipal road system; and

WHEREAS, Boone County, Illinois (the County), is an Illinois unit of local government, duly created under the laws of the State of Illinois with jurisdictional authority of the County highway system; and

WHEREAS, Section 10 of Article VII of the Constitution of the State of Illinois and the Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.) provide further authority for the City and the County to obtain or share service and to exercise, combine or transfer any power or function not prohibited by law or ordinance; and

WHEREAS, Genoa Road south of the City's corporate limits is a part of the Boone County highway system and under the jurisdiction of Boone County; and

WHEREAS, Genoa Road / Belvidere Road, immediately north of the southern boundary of the City's corporate limits is a part of the City of Belvidere municipal road system; and

WHEREAS, both the City and the County are committed to the orderly development of the area surrounding the City of Belvidere to provide an opportunity to expand the County's and the City's tax bases which assists in keeping the taxes lower for City and County residents; and

WHEREAS, development of the areas south of I90 in the vicinity of Genoa Road would be facilitated through the transfer of a portion of Genoa Road from the County road system to the City of Belvidere municipal road system including any land rights appurtenant thereto; and

WHEREAS, Section 5/4-409 of the Illinois Highway Code (605 ILCS 5/4-409) specifically allows for a transfer of a portion of a road from the County's highway system to the City's highway system with approval from the Illinois Department of Transportation (IDOT).

NOW, in consideration of the mutual promises and undertakings set forth in this Agreement and other valuable consideration the sufficiency of which is acknowledged, the City and the County agree as follows:

- 1) The foregoing recitals are incorporated herein as if fully set forth.

- 2) Subject to IDOT approval, the County agrees to transfer jurisdiction of a portion of Genoa Road, as depicted on the attached Exhibit A, to the City of Belvidere's municipal road system, including any interest in the land appurtenant thereto.
- 3) The City agrees to accept the jurisdictional transfer of the portion of Genoa Road depicted in Exhibit A from the County.
- 4) Application to IDOT for approval of the jurisdictional transfer of the portion of Genoa Road depicted in exhibit A shall be made upon the earlier of request by the City of Belvidere or the City's approval of any final plat of subdivision or planned unit development fronting upon Genoa Road or requiring City utility extensions along Genoa Road.
- 5) The County hereby grants the City of Belvidere a perpetual easement over under and within the entire right-of-way of Genoa Road for the construction, operation, and maintenance of City utilities, including, but not limited to, water, sanitary sewer, and stormwater utilities. The City agrees to indemnify, defend and hold harmless the County, its officials, officers, and employees from any liability of any kind, including, but not limited to death or bodily injury, associated or in any way related to the City's activities in constructing, maintaining or operating said utilities. This easement is intended to allow the City to begin construction of any utilities during the pendency of the jurisdictional transfer.
- 6) MISCELLANEOUS:
 - a) This Agreement may be modified only by the mutual written consent of the Parties after appropriate authorization and approval of their Board or Council.
 - b) This Agreement supersedes all prior agreements, negotiations and exhibits with respect to the subject matter thereof and is a full integration of the entire agreement of the Parties.
 - c) This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.
 - d) If any provision, covenant, agreement or portion of this Agreement or its application to any person, or entity is held invalid, such invalidity shall not affect the application or validity of any other provisions, covenants or portions of this Agreement, and to that end all provisions, covenants or portions of this Agreement are declared to be severable.
 - e) All notices related to this Agreement shall be in writing and shall be deemed delivered to the addressee two (2) days after deposit in the United States

mail, postage prepaid, or one (1) day after deposit with any nationally known and reputable overnight courier service, charges prepaid or one (1) day after delivery by facsimile accompanied by a confirmation indicating receipt of the facsimile. All notices shall be addressed as follows:

If to County: To: Board Chairman of the
Boone County Board
Boone County Administration Building
1212 Logan Ave, Suite 102
Belvidere, Illinois 61008

With a Copy To: Boone County State's Attorney
Boone County Courthouse
601 N. Main Street
Belvidere, Illinois 61008

If to City: To: City Clerk
City of Belvidere
401 W. Whitney Blvd.
Belvidere, Illinois 61008

With a Copy to: City Attorney
City of Belvidere
401 W. Whitney Blvd.
Belvidere, Illinois 61008

- f) Any Section titles or numbers are for convenience purposes only and shall not be considered in any interpretation of this Agreement.
- g) This Agreement is non-assignable and any attempt to assign this Agreement by either Party without the express written consent of the other shall be deemed null and void. Further, any attempt to assign this Agreement without the prior written consent of the other Party shall be deemed a material breach and the non-breaching Party may declare the Agreement immediately terminated.
- h) This Agreement shall be governed by and construed in accordance with the internal laws of the State of Illinois, without regard to conflicts of law rules.
- i) Any action brought to enforce this Agreement, or arising out of this Agreement or related to this Agreement shall be brought in the 17th Judicial Circuit, Boone County Illinois and the Parties submit to the jurisdiction of and venue in that Court.

- j) This Agreement is an agreement solely between the Parties and exists only for the benefit of the Parties. There are not intended third Party beneficiaries to this Agreement.

Signed this _____ day of _____, 2026.

By: _____.

Karl Johnson
Chairman Boone County Board

By: _____.

Clinton Morris
Mayor City of Belvidere

Attest: _____.

Boone County Clerk

Attest: _____.

City Clerk

Exhibit A

Legend

 ROW Subject to Jurisdictional Transfer

