



# City of Galena, Illinois

## AGENDA

REGULAR CITY COUNCIL MEETING

MONDAY, APRIL 27, 2015

6:30 P.M. – CITY HALL 101 GREEN STREET

| ITEM      | DESCRIPTION   |
|-----------|---|
| 15C-0151. | Call to Order by Presiding Officer  |
| 15C-0152. | Roll Call   |
| 15C-0153. | Establishment of Quorum   |
| 15C-0154. | Pledge of Allegiance  |
| 15C-0155. | Reports of Standing Committees  |
| 15C-0156. | Citizens Comments <ul style="list-style-type: none"> <li>• Not to exceed 15 minutes as an agenda item</li> <li>• Not more than 3 minutes per speaker</li> <li>• No testimony on zoning items where a public hearing has been conducted</li> </ul> |

## LIQUOR COMMISSION

| ITEM      | DESCRIPTION  | PAGE |
|-----------|--|------|
| 15C-0157. | Discussion and Possible Action on Renewal of Liquor Licenses for the Period May 1, 2015 through April 30, 2016                   | 4-5  |
| 15C-0158. | Discussion and Possible Action on a Manager’s Liquor License for Mitchell S. Schaub for Cannova’s Pizza Inc., 247 N. Main Street | 6-8  |
| 15C-0159. | Discussion and Possible Action on a Manager’s Liquor License for Lisa M. Steinle for Chocolat, Inc., 229 S. Main Street          | 9-11 |

**CONSENT AGENDA CA15-07**

| <b>ITEM</b> | <b>DESCRIPTION</b>   | <b>PAGE</b> |
|-------------|--|-------------|
| 15C-0160.   | Approval of the Minutes of the Regular City Council Meeting of April 13, 2015  | 12-19       |
| 15C-0161.   | Approval of a Request by Bicycle Illinois to Utilize Grant Park as a Rest Stop for a Bicycle Tour on October 5, 2015 | 20-21       |
| 15C-0162.   | Approval of Fiscal Year 2014-15 Utility Write-offs   | 22-23       |

**UNFINISHED BUSINESS**

| <b>ITEM</b> | <b>DESCRIPTION</b>   | <b>PAGE</b> |
|-------------|--|-------------|
| 15C-0142.   | Discussion and Possible Action on the Fiscal Year 2015-16 Operating Budget | 24-31       |

**NEW BUSINESS**

| <b>ITEM</b> | <b>DESCRIPTION</b>   | <b>PAGE</b> |
|-------------|--|-------------|
| 15C-0163.   | Presentation of Corporate Citations of Recognition for Service to the Community in Response to the March 5 Train Derailment                                | --          |
| 15C-0164.   | Recognition of Lifesaving Efforts by Officers of the Galena Police Department  | --          |
| 15C-0165.   | Discussion and Possible Action on the Donation of a Flag Box by Galena Junior Girl Scout Troop 7311  | --          |
| 15C-0166.   | Discussion and Possible Action on Studying the Creation of a Tax Increment Financing District Centered on Part of Unit 2 of the Scenic Meadows Subdivision | 32-50       |
| 15C-0167.   | Warrants   | 51-58       |
| 15C-0168.   | Alderspersons' Comments  |             |
| 15C-0169.   | City Administrator's Report  |             |
| 15C-0170.   | Mayor's Report   |             |
| 15C-0171.   | Adjournment  |             |

**CALENDAR INFORMATION**

| <b>BOARD/COMMITTEE</b>      | <b>DATE</b>  | <b>TIME</b> | <b>PLACE</b>                |
|-----------------------------|--------------|-------------|-----------------------------|
| Historic Preservation Comm. | Thurs. May 7 | 6:30 P.M.   | City Hall, 101 Green Street |
| City Council                | Mon. May 11  | 5:00 P.M.   | City Hall, 101 Green Street |
| Zoning Board of Appeals     | Wed. May 13  | 6:30 P.M.   | City Hall, 101 Green Street |

Posted: Thursday, April 23, 2015 at 3:30 p.m. Posted By:

# CITY OF GALENA, ILLINOIS



## Memo

To: Mayor & Council  
From: Mary Beth Hyde, City Clerk  
CC: Mark Moran, City Administrator  
Date: April 21, 2015  
Re: Liquor License Renewals

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Attached please find a list of Liquor License Renewals for Fiscal Year 2015-2016. The applicants listed have submitted complete applications and have made payment in full.

If you have any questions or would like to see the applications, please feel free to contact me.

Report Criteria:

Business.Account Number = 1363,280,200

License.Status = "Active"

License Type.License Type = "CLASS A LIQUOR","CLASS B LIQUOR","CLASS C LIQUOR","CLASS D LIQUOR","CLASS F LIQUOR","CLASS H LIQUOR","CLASS I LIQUOR","CLASS J LIQUOR","CLASS K LIQUOR","CLASS L LIQUOR","CLASS M LIQUOR","CLASS N LIQUOR","CLASS O LIQUOR","CLASS P LIQUOR"

Business.License Status = "Active"

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| Account Number | DBA             | Location               | Manager First Name | Manager Last Name |
|----------------|-----------------|------------------------|--------------------|-------------------|
| <b>B</b>       |                 |                        |                    |                   |
| 200            | KEG & CASK      | 11358 INDUSTRIAL DRIVE | PERRY              | MACKAY            |
| 1363           | CHOCOLAT'       | 229 S. MAIN STREET     | LISA               | STEINLE           |
| <b>D</b>       |                 |                        |                    |                   |
| 280            | CANNOVA'S PIZZA | 247 N. MAIN STREET     | MITCHELL           | SCHAUB            |

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312 N. Main Street, Galena, IL 61036-2332

**Chief of Police**  
Lori Huntington

(815) 777-2131  
FAX (815) 777-4736

DATE: April 21, 2015

TO: Honorable Mayor Terry Renner & City Alderpersons

FROM: Chief Lori Huntington LH

RE: Liquor License Corporation Manager License –  
Mitchell S. Schaub for Cannova's Pizza Inc.,  
247 N. Main Street, Galena, IL

A name check of local, state, and federal criminal records reveals no information that would prohibit this applicant from holding the license for which he has applied.

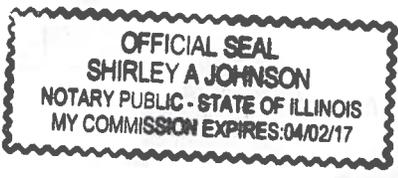


I have never been convicted of a felony or any misdemeanor opposed to decency and morality. I am not disqualified to receive a license by any reason of matter or thing contained in the Galena Municipal Code of the Illinois Liquor Control Act. I will not violate any of the laws of the State of Illinois or of the Unity States in the conduct of managing this place of business. The undersigned further states that he/she is a person of good moral character and the he/she agrees not to violate any of the Ordinances of the City of Galena, any laws of the United States, or of the State of Illinois. The undersigned further states that in the event any statement contained in this application is not true that any approval of management may be immediately suspended and revoked.

I, *[Signature]*, being duly sworn on oath, state that the facts set forth in the above application are true and correct.

*[Signature]* 4-2-2015  
Applicant's Signature Date  
*[Signature]* 4-15-2015

*Shirley Johnson* 4/15/15 4/2/17  
Notary's Signature Date Commission Expiration





312 N. Main Street, Galena, IL 61036-2332

**Chief of Police**  
Lori Huntington

(815) 777-2131  
FAX (815) 777-4736

DATE: April 23, 2015

TO: Honorable Mayor Terry Renner & City Alderpersons

FROM: Chief Lori Huntington 

RE: Liquor License Corporation Manager License –  
Lisa M. Steinle for Chocolat, Inc., 229 S. Main  
Street, Galena, IL.

A name check of local, state, and federal criminal records reveals no information that would prohibit this applicant from holding the license for which she has applied.

# CITY OF GALENA, ILLINOIS



## Application for Manager Liquor License

**Application Fee:** \$50.00

**Background Check Fee:** \$75.00 per Background Check – All managers must be fingerprinted by the Jo Daviess County Sheriff's Department of the local Sheriff's Department in the area in which the officer or director resides.

Background checks are completed by the State of Illinois Police. This process can take up to eight (8) weeks to complete. Once the results of the background checks are received from the State of Illinois Police, the Liquor License Corporation manager Application is then placed on the next available City Council agenda for approval/denial. Payment can be made by check, cash, money order, or credit card. All background check fees must be paid at the time the application is returned to City Hall.

**Please note:** The manager must reside within a 30 mile radius of Galena in order to qualify for a license.

Name: Lisa Marie Steinkamp Date of Birth: 12/02/68  
Address: 323 North Main IL 61036  
Driver License #: 5354-5336-8743 State: IL Zip

**List of places of residences in the past ten (10) years (use back if needed):**

- 323 North Main, Galena, IL 61036
- \_\_\_\_\_
- \_\_\_\_\_

**List all arrests and dispositions (use back if needed):**

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

Class of liquor license you will be managing: Class B

Location of premises you will be managing: 229 S. Main, Galena, IL 61036

Name of Establishment (as it appears on the liquor license): Chocolat', Inc.

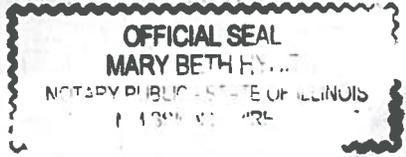
I have never been convicted of a felony or any misdemeanor opposed to decency and morality. I am not disqualified to receive a license by any reason of matter or thing contained in the Galena Municipal Code of the Illinois Liquor Control Act. I will not violate any of the laws of the State of Illinois or of the United States in the conduct of managing this place of business. The undersigned further states that he/she is a person of good moral character and the he/she agrees not to violate any of the Ordinances of the City of Galena, any laws of the United States, or of the State of Illinois. The undersigned further states that in the event any statement contained in this application is not true that any approval of management may be immediately suspended and revoked.

Lisa M. Steinle  
Lisa M. Steinle

I, Lisa M. Steinle, being duly sworn on oath, state that the facts set forth in the above application are true and correct.

Lisa M. Steinle 4/21/15  
Applicant's Signature Date

Mary Beth Hyde 4-21-15 7-3-17  
Notary's Signature Date Commission Expiration



**MINUTES OF THE REGULAR CITY COUNCIL MEETING OF 13 APRIL 2015**

**15C-0122 – CALL TO ORDER**

Mayor Renner called the regular meeting to order at 6:30 p.m. in the Board Chambers at 101 Green Street on 13 April 2015.

**15C-0123 – ROLL CALL**

Upon roll call the following members were present: Bernstein, Fach, Greene, Kieffer, Lincoln, Painter, Renner

**15C-0124 – ESTABLISHMENT OF QUORUM**

Mayor Renner announced a quorum of Board members present to conduct City business.

**15C-0125 – PLEDGE OF ALLEGIANCE**

The Pledge was recited.

**15C-0126 - REPORTS OF STANDING COMMITTEE**

None.

**15C-0127 – PUBLIC COMMENTS**

**Lori Swalley, 533 Wann Street** – Swalley urged the Council to consider limiting the amount of cab licenses issued in the City of Galena.

**LIQUOR COMMISSION**

**Motion:** Kieffer moved, seconded by Greene, to adjourn as the City Council and reconvene as the Liquor Commission.

**Discussion:** None.

**Roll Call:** AYES: Fach, Greene, Kieffer, Lincoln, Painter, Bernstein, Renner  
NAYS: None

The motion carried.

**15C-0127B – DISCUSSION AND POSSIBLE ACTION ON RENEWAL OF LIQUOR LICENSES FOR THE PERIOD MAY 1, 2015 THROUGH APRIL 30, 2016**

**Motion:** Painter moved, seconded by Lincoln, to approve the renewal of liquor licenses for the period May 1, 2015 through April 30, 2016 as presented with the exception of the Gold Room pending receipt of a lease.

**Discussion:** None.

**Roll Call:** AYES: Greene, Kieffer, Lincoln, Painter, Bernstein, Fach, Renner  
NAYS: None

The motion carried.

**Motion:** Bernstein moved, seconded by Painter, to adjourn as the Liquor Commission and reconvene as the City Council.

**Discussion:** None.

**Roll Call:** AYES: Kieffer, Lincoln, Painter, Bernstein, Fach, Greene, Renner  
NAYS: None

The motion carried.

**CONSENT AGENDA CA15-06**

**15C-0128 – APPROVAL OF THE MINUTES OF THE REGULAR CITY COUNCIL MEETING OF MARCH 23, 2015 AND SPECIAL MEETING OF APRIL 06, 2015**

**15C-0129 – APPROVAL OF RENEWAL OF AN INDEPENDENT CONTRACTOR AGREEMENT FOR MAINTENANCE/JANITORIAL SERVICES WITH JEREMY WHITE AND WHITE CONSTRUCTION, INC. FOR TURNER HALL FOR THE PERIOD APRIL 14, 2015 THROUGH APRIL 30, 2016**

**15C-0130 – APPROVAL OF RENEWAL OF AN INDEPENDENT CONTRACTOR AGREEMENT FOR MAINTENANCE/JANITORIAL SERVICES WITH JEREMY WHITE AND WHITE CONSTRUCTION, INC. FOR THE PUBLIC WORKS BUILDING FOR THE PERIOD APRIL 14, 2015 THROUGH APRIL 30, 2016**

**15C-0131 – APPROVAL OF TOUR OPERATORS LICENSES AND TOUR SERVICE LICENSES FOR THE PERIOD MAY 1, 2015 THROUGH APRIL 30, 2016**

**15C-0132 – ACCEPTANCE OF FEBRUARY 2015 FINANCIAL REPORTS**

**Motion:** Kieffer moved, seconded by Lincoln, to approve Consent Agenda CA15-06 as presented.

**Discussion:** None.

**Roll Call:** AYES: Lincoln, Painter, Bernstein, Fach, Greene, Kieffer, Renner  
NAYS: None

The motion carried.

**NEW BUSINESS**

**15C-0133 – DISCUSSION AND POSSIBLE ACTION ON VISITGALENA.ORG FISCAL YEAR 2015-16 OPERATING BUDGET**

**Motion:** Painter moved, seconded by Bernstein, to approve the VisitGalena.org Fiscal Year 2015-16 Operating Budget.

**Discussion:** Chris Hamilton, Executive Director for VisitGalena.org, presented the Fiscal Year 2015-16 Operating Budget.

Painter felt they have set aggressive targets in terms of revenues and questioned if those figures are based on trending. Hamilton advised they are going to attempt to get more in lodging revenues than what has been budgeted. The marketing plan has been increased by \$25,000. Digital marketing makes up for 61 percent of that total.

**Roll Call:** AYES: Painter, Bernstein, Fach, Greene, Kieffer, Lincoln, Renner  
NAYS: None

The motion carried.

**15C-0134 – DISCUSSION AND POSSIBLE ACTION ON A RESOLUTION SUPPORTING AND AUTHORIZING THE CREATION OF A SPECIAL SERVICE AREA WITHIN THE CITY OF GALENA FOR AMBULANCE SERVICE**

**Motion:** Lincoln moved, seconded by Painter, to approve a resolution supporting and authorizing the creation of a Special Service Area within the City of Galena for ambulance service.

**Discussion:** Lincoln stated, while he hates to see people pay more taxes for services, this is well needed for the ambulance service. Renner agreed.

The County Board will hold a public hearing next November to determine the rate.

**Roll Call:** AYES: Bernstein, Fach, Greene, Kieffer, Lincoln, Painter, Renner  
NAYS: None

The motion carried.

**15C-0135 – DISCUSSION AND POSSIBLE ACTION ON A CONTRACT FOR EMERGENCY REPAIRS TO DIAGONAL STREET**

The following quotes were received:

|                                  |                          |
|----------------------------------|--------------------------|
| Louie's Trenching Service        | \$26,600                 |
| Earl Thompson Masonry            | \$14,471 (Bid withdrawn) |
| Mike & Nick Sproule Construction | \$96,300                 |

Mayor Renner advised Earl Thompson Masonry withdrew his bid.

**Motion:** Kieffer moved, seconded by Painter, to approve a contract for emergency repairs to Diagonal Street with Louie's Trenching Service in the amount of \$26,600, item 15C-0135.

**Discussion:** Painter stated she was surprised by the huge variation in bids and questioned if we are comfortable we are going to get what we need to have done. City Engineer Lewis stated he is confident. His estimate came in in the range of \$20,000 to \$30,000

**Roll Call:** AYES: Fach, Greene, Kieffer, Lincoln, Painter, Bernstein, Renner  
NAYS: None

The motion carried.

**15C-0136 – DISCUSSION AND POSSIBLE ACTION ON CHANGE ORDER #3 FOR THE FIRE TRAINING FACILITY**

**Motion:** Greene moved, seconded by Kieffer, to approve change order #3 for the Fire Training Facility.

**Discussion:** Matt Oldenburg gave a brief update on what has been accomplished at the training center along with an explanation of the changes covered in the proposed change order.

**Roll Call:** AYES: Greene, Kieffer, Lincoln, Painter, Bernstein, Fach, Renner  
NAYS: None

The motion carried.

**15C-0137 – DISCUSSION AND POSSIBLE ACTION ON A CONTRACT WITH ADAM JOHNSON ARCHITECTURE FOR DESIGN SERVICES AT THE FIRE TRAINING CENTER STORAGE BUILDING**

**Motion:** Fach moved, seconded by Kieffer, to approve a contract with Adam Johnson Architecture for design services at the Fire Training Center Storage Buildings in an amount not to exceed \$5,000.

**Discussion:** Oldenburg advised the plans for the barn are separate from the current project. They want to move equipment currently being stored at the old sewer plant to the barn which was inherited with the property. Johnson's services will be accompanied by Todd Birkel who is a structural engineer. Construction will start in early summer.

The old lights from City Hall will be repurposed for lighting on the inside. Water will also be installed in the building. The building will provide enough room for the vehicles with a small area for furniture storage. A small section will be used to store straw bales and pallets.

**Roll Call:** AYES: Kieffer, Lincoln, Painter, Bernstein, Fach, Greene, Renner  
NAYS: None

The motion carried.

**15C-0138 – DISCUSSION AND POSSIBLE ACTION ON COST RECOVERY INVOICES FOR THE MARCH 5 BURLINGTON NORTHERN SANTE FE TRAIN DERAILMENT**

**Motion:** Painter moved, seconded by Greene, to approve the cost recovery invoices for the March 5 Burlington Northern Sante Fe train derailment.

**Discussion:** None.

**Roll Call:** AYES: Lincoln, Painter, Bernstein, Fach, Greene, Kieffer, Renner  
NAYS: None

The motion carried.

**15C-0139 – DISCUSSION AND POSSIBLE ACTION ON THE PURCHASE OF A PAY AND DISPLAY MACHINE FOR THE COMMERCE STREET PARKING LOT**

**Motion:** Greene moved, seconded by Kieffer, to approve the purchase of a Pay and Display Machine for the Commerce Street Parking Lot as described, item 15C-0139.

**Discussion:** None.

**Roll Call:** AYES: Painter, Bernstein, Fach, Greene, Kieffer, Lincoln, Renner  
NAYS: None

The motion carried.

**15C-0140 – DISCUSSION AND POSSIBLE ACTION ON A CONTRACT FOR THE INSTALLATION OF A FENCE AT THE DOGE STREET WATER TOWER SITE**

**Motion:** Kieffer moved, seconded by Painter, to approve a contract for the installation of a fence at the Dodge Street Water Tower with Hulscher Fencing in the amount of \$13,130.

**Discussion:** AT & T has provided funding for the full cost of the fencing as well as landscaping and possibly a sidewalk to the fenced area. Once the fencing is installed, a plan to provide screening will be finalized to permit installation this spring.

**Roll Call:** AYES: Bernstein, Fach, Greene, Kieffer, Lincoln, Painter, Renner  
NAYS: None

The motion carried.

**15C-0141 – FIRST READING OF AN ORDINANCE AUTHORIZING THE EXECUTION OF AN AMENDMENT TO AN ANNEXATION AGREEMENT PREVIOUSLY ENTERED INTO FOR A DEVELOPMENT KNOWN AS “COBBLESTONE CROSSING”**

**Motion:** Lincoln moved, seconded by Greene, to make a motion to reconsider an ordinance authorizing the execution of an amendment to an annexation agreement previously entered into for a development known as “Cobblestone Crossing”.

**Discussion:** None.

**Roll Call:** AYES: Greene, Kieffer, Lincoln, Painter, Bernstein, Fach, Renner  
NAYS: None

The motion carried.

**Motion:** Fach moved, seconded by Painter, to approve an amendment to the Annexation Agreement previously entered into for a development known as “Cobblestone Crossing”.

**Discussion:** The amendment moves the sidewalk to the North side.

**Roll Call:** AYES: Greene, Kieffer, Lincoln, Painter, Bernstein, Fach, Renner  
NAYS: None

The motion carried.

**15C-0142 – DISCUSSION AND POSSIBLE ACTION ON THE FISCAL YEAR 2015-126 OPERATING BUDGET**

**Motion:** Bernstein moved, seconded by Painter, to postpone action on the Fiscal Year 2015-16 Operating Budget until the next regular meeting.

**Discussion:** None.

**Roll Call:** AYES: Kieffer, Lincoln, Painter, Bernstein, Fach, Greene, Renner  
NAYS: None

The motion carried.

**15C-0143 – DISCUSSION AND POSSIBLE ACTION ON A MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF GALENA AND THE JO DAVIESS CONSERVATION FOUNDATION FOR GATEWAY PARK**

**Motion:** Painter moved, seconded by Bernstein, to approve a memorandum of understanding between the City of Galena and the Jo Daviess Conservation Foundation for Gateway Park.

**Discussion:** Painter is happy with the excellent working relationship the City has had with the Jo Daviess Conservation Foundation and is glad to see it continue. It is a very well laid out plan.

Steve Barg, Executive Director of the Jo Daviess Conservation Foundation gave a presentation on the Gateway Park project.

**Roll Call:** AYES: Lincoln, Painter, Bernstein, Fach, Greene, Kieffer, Renner  
NAYS: None

The motion carried.

#### **15C-0144 – WARRANTS**

**Motion:** Fach moved, seconded by Greene, to approve the Warrants as presented.

**Discussion:** Bernstein questioned if the payment to the Illinois Environmental Protection Agency was for principal or interest? Moran advised we have two equal payments each year. It is for the well house at Industrial Park and the well house by the school.

Lincoln questioned why were are still paying invoices for salt. He was advised the City has purchased some salt through the County at a cheaper rate.

Fach questioned if this was final payment to Montgomery Timmerman. Moran advised we are still withholding some money as the project hasn't been finished yet.

Lincoln questioned the bill to Precision Midwest. Moran advised this was for a GPS unit to help locate amenities in the field. Staff will inventory all benches, signs, etc. This will give an accurate measurement as to where they are located.

**Roll Call:**  
 AYES: Painter, Bernstein, Fach, Greene, Lincoln, Renner  
 NAYS: None  
 ABSTAIN: Kieffer

The motion carried.

#### **15C-0145 – ALDERPERSONS' COMMENTS**

**Charging Station** – Lincoln hopes we are able to put a small minimal fee on the use of the new charging station.

**Thank You** – Lincoln thanked City staff for the card they sent to his mother.

**Great Meeting** – Painter felt there were lots of exciting things on the agenda tonight. Matt Oldenburg did a wonderful job explaining the Fire Training Center. The VisitGalena budget was very thorough. Gateway Park is very exciting. She also urged all to partake in the Peace in Union Activities. The play has been very well received. She hopes people realize what a rich legacy we have here.

**Radio System** – Painter hopes the City is able to use some of the additional funds from the derailment towards a better radio system as it was noted there were deficiencies with the current system.

**Thank You** – Bernstein thanked Chris Hamilton for the presentation on the VisitGalena budget.

**Peace in Union Play** – Bernstein stated she had the opportunity to attend the production of Peace in Union on Friday night. It brought home how blessed this community is to have so many people willing to use their time and talents to preserve history. Fach agreed.

**Firmen** – Greene gives credit to the firemen for the hours they put and the work they did during the train derailment. They sacrificed a lot and put in a lot of hours. Thank you.

#### **15C-0146 – CITY ADMINISTRATOR'S REPORT**

**Train Safety Resolution** – Moran stated he has distributed a copy of the resolution to the county and other municipalities in the county. Many will be considering it. Bellevue and Guttenburg, Iowa have contacted us as well. Menominee Township has opted not to adopt the resolution.

**Canadian National** – Moran advised he has spoken with a woman from Canadian National. She will be sending a letter in response to the resolution.

**Appreciation** – Moran advised at the next meeting he will be bringing in community members and businesses that responded to the derailment to give them thanks.

**15C-0147 – MAYOR’S REPORT**

Mayor Renner Agreed with everything said and commended Officer Keith Brandel for using the defibrillator to bring someone back to life.

**15C-0148– MOTION FOR EXECUTIVE SESSION**

**Motion:** Lincoln moved, seconded by Painter, to recess to Executive Session to discuss the following:

- Employee hiring, firing, compensation, discipline and performance, Section 2 (c) (1)
- Purchase or lease of real estate, Section 2 (c) (5)
- Pending, Probable or imminent litigation, Section 2 (c) (11)
- Review of Executive Session Minutes, Section 2 (c) (21)

**Discussion:** None.

**Roll Call:** AYES: Bernstein, Fach, Greene, Kieffer, Lincoln, Painter, Renner  
NAYS: None

The motion carried.

The meeting recessed at 7:20 p.m.

The meeting reconvened at 7:52 p.m.

**15C-0149 – DISCUSSION AND POSSIBLE ACTION ON EMPLOYEE HIRING**

**Motion:** Lincoln moved, seconded by Kieffer, to approve employing Kimberly Hatfield with the Galena Police Department.

**Discussion:** None.

**Roll Call:** AYES: Kieffer, Lincoln, Painter, Bernstein, Fach, Greene, Renner  
NAYS: None

The motion carried.

**Motion:** Painter moved, seconded by Lincoln, to approve the hiring of Jonathan Miller as the Building Official at a salary of \$46,000.

**Discussion:** None.

**Roll Call:** AYES: Lincoln, Painter, Bernstein, Fach, Greene, Kieffer, Renner  
NAYS: None

The motion carried.

**15C-0150 - ADJOURNMENT**

**Motion:** Kieffer moved, seconded by Bernstein to adjourn.

**Discussion:** None.

**Roll Call:** AYES: Painter, Bernstein, Fach, Greene, Kieffer, Lincoln, Renner  
NAYS: None

The motion carried.

The meeting adjourned at 7:54 p.m.

Respectfully submitted,

A handwritten signature in black ink that reads "Mary Beth Hyde". The signature is written in a cursive, flowing style.

Mary Beth Hyde  
City Clerk



# BICYCLE ILLINOIS

Illinois' Cross-State Bicycle Tours

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PAGE 1 OF 2

April 17, 2015

Mark Moran  
City Manager, City of Galena  
City Hall  
101 Green Street  
Galena, IL 61036  
(815) 777-0150  
mmoran@cityofgalena.org

Dear Mark:

My name is Rob Layton and I am the director of "Will to Ben", a new six-day bicycle tour from Port Byron, IL to Sparta, WI.

Per your request, I am writing to request the use of Grant Park as an official rest stop for the ride on Monday, October 5<sup>th</sup>. The park and the city of Galena are situated a perfect distance between our starting town of Savanna and our ending town of Platteville that day and the break there will be greatly appreciated by all our riders. A list of some of the services we are looking to provide and why we are specifically interested in using Grant Park is included on the next page.

Other than the amenities listed in this letter, all of which are already provided at or very near the park, we do not expect to need any other special services, equipment, or considerations. For planning purposes I am estimating the number of riders to be about 200, although I will have a better idea of the exact number of participants as plans progress. It is important to note that not every participant will be at the park at the same time because different cyclists have different riding paces and will arrive and depart the park at different times, particularly as they get spread out across the route later in the day.

If you have any questions or need further clarification about any aspect of the event at any time, please do not hesitate to contact me – I will be happy to assist you in any way that I can.

Once again Mark thanks for your support of the Will to Ben event. I look forward to working with you and any suggestions you may have in order to provide a safe and successful event both this year and for many years to come. With your cooperation, I know the event will be a huge success. Thanks again!

Sincerely,

Robert S. Layton  
Ride Director



# BICYCLE ILLINOIS

## Illinois' Cross-State Bicycle Tours

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PAGE 2 OF 2

### **Amenities Needed**

At the shelter we will prepare and serve cycling related beverages and snacks such as ice water and sports drinks and snacks such as fresh fruit, granola bars, animal crackers, graham crackers, bagels, and energy bars. There will not be any cooking or open flames of any kind.

All of our equipment is portable and will be removed when we depart the park. We will not need any extra equipment (such as porta-potties or tents) beyond those already provided at the shelter and the only trash we will generate will be from such items as food wrappers and paper towels which we will dispose of in the available trash cans. We don't anticipate any other potential type of impact on the park and will also police the area around the shelter before we leave to make sure it is clean and orderly and in "as good or better than" original condition than when we arrived.

We will need the following amenities while at the park. Other than these amenities, all of which are already provided at or near the shelter, we do not expect to need any other special services, equipment, or considerations.

### *Running Water*

We will need to periodically fill up our 5 gallon water coolers with water. We expect that the existing spigot inside the restrooms to be fully adequate so we will need them unlocked and/or turned on. We will have our own water keys and hoses and will not need any from you.

### *Shelter, Picnic Tables, and Trash Cans*

We will need roughly 4 or 5 picnic tables at the shelter to set up our beverages and snacks on and for our participants to rest at. Likewise, we will need 2 or 3 trash cans to discard food wrappers and other trash in. We expect there to be an ample number of picnic tables and trash cans already at the shelter and we do not anticipate needing any extra ones brought in.

### *Restrooms*

We will plan on using the existing restroom facilities inside the building at the park, so we will need both the men's and women's restrooms open the entire time we are at the park and stocked with such items as toilet paper, hand soap, paper towels, etc. We will periodically inspect the restroom facilities to ensure their cleanliness, proper function and an adequate supply of toilet paper. We will also maintain a contingency stock of toilet paper, hand soap, and paper towels as well.

### *Electricity*

It may be nice to have access to electricity (such as charging personal electronic devices and/or listening to a radio) and we will plan on using the wall outlets available at the shelter so we would like to have the electricity turned on if possible. However this is not mandatory.

### **Times**

Unfortunately it's impossible to say the exact times we will be at the park since the earliest and latest times depend on the pace of our fastest and slowest cyclists. At this time, my best guess is that we will be using the park from approximately 8:00 am to 3:00 pm but this is *highly* dependent on such external factors as weather conditions, problems encountered on the road, traffic, road construction, etc. If you need to know the *exact* times we will be using the park, the best thing to do is to simply call me on my cell phone at (312) 342-5514 the day of the event and I'll be able to give you a *much* better idea of the actual times we expect to be there based on how the ride is progressing that day.

# CITY OF GALENA, ILLINOIS

101 Green Street, Galena, Illinois 61036



## MEMORANDUM

TO: Honorable Mayor Renner and City Council

FROM: Deb Price, Utility Billing Clerk

DATE: April 23, 2015

RE: Utility Account Write-offs FY 2015

Attached please find the Utility Billing write-offs for the 2014-2015 Fiscal Year.

I am requesting a total write-off of \$3,089.90 for nine accounts. Three of the nine write offs, \$1,416.22, were due to foreclosures. Two write offs, \$625.78, were for the mortgage/broker companies that took control of foreclosed properties. One write off, \$126.31 was due to a default on a land contract. Their application for service indicated they purchased the property, but by the time I was ready to shut off the service they had packed up and left. I had no reason to think I should be sending disconnect notices to the previous owner as I thought they had sold the property. I am now checking with the recorder's office and previous owners to see what the legal status is when properties change hands. The renter at Shadow Bluff became delinquent at the same time the property sold and the owner evicted her days before closing. The owner of 505/507 Hill Street passed away. One unit was her residence; the other was vacant. I was able to collect some monies from the estate but not all.

Penalties accounted for 1,409.13 or 46% of the write offs.

Collection letters sent to landlords continue to decrease as building owners are much more diligent in communicating with their tenants concerning unpaid bills and they check with City Hall to see if a bill has been paid before refunding deposits. Whenever possible, I transfer a debt from a delinquent terminated account to a new account when service is requested. I have had several of these in the past few months.

During fiscal year 2014-2015 zero liens were filed. We collected \$11,244.23 and forgave \$16,760.28 in penalties on three existing liens. Two of the three were foreclosure properties where the bank paid off the debt.

Please contact me if you have any questions.

Thank you.

CITY OF GALENA  
WRITE-OFFS  
FISCAL YEAR 2014/2015

| FINALED           | CUSTOMER NUMBER | CUSTOMER NAME        | SERVICE ADDRESS        | FORWARDING ADDRESS       | CITY       | STATE | ZIP   | TOTAL             | WATER    | SEWER    | GARBAGE  | MISC \$  | PENALTIES  | REASON       |
|-------------------|-----------------|----------------------|------------------------|--------------------------|------------|-------|-------|-------------------|----------|----------|----------|----------|------------|--------------|
| April 7, 2014     | 30055802        | Deutsch Bank         | 507 S Bench Street     | None                     |            |       |       | \$503.78          | \$45.27  | \$82.00  | \$0.00   | \$215.00 | \$161.51   | Bank/Broker  |
| January 31, 2015  | 40137002        | Deutsch Bank         | 510 Dewey Avenue       | None                     |            |       |       | \$122.00          | \$39.63  | \$71.78  |          |          | \$10.59    | Bank/Broker  |
| April 13, 2014    | 20087300        | Jackie Howard Estate | 505 Hill Street        | 22W 440 Sycamore         | Glen Ellyn | IL    | 60137 | \$104.03          | \$9.81   | \$17.76  | \$16.55  |          | \$59.91    | Died         |
| April 13, 2014    | 20087408        | Jackie Howard Estate | 507 Hill Street        | 22W 440 Sycamore         | Glen Ellyn | IL    | 60137 | \$127.63          | \$9.38   | \$16.98  | \$26.86  |          | \$74.41    | Died         |
| April 20, 2014    | 10211305        | Nicole Leick         | 828 Shadow Bluff Drive | None                     |            |       |       | \$689.93          | \$118.06 | \$143.09 | \$30.80  |          | \$397.98   | Evicted/Sold |
| April 1, 2013     | 10057602        | Warren McCaw         | 713 S Bench Street     | None                     |            |       |       | \$321.25          | \$52.39  | \$94.90  | \$11.93  |          | \$162.03   | Foreclosure  |
| May 1, 2013       | 30055801        | Jody McGill          | 507 S Bench Street     | 412 Spring Street, Apt C | Galena     | IL    | 61036 | \$423.85          | \$57.99  | \$86.13  | \$55.94  | \$28.11  | \$195.68   | Foreclosure  |
| September 1, 2013 | 60037709        | Charity Myhre        | 515 Gear Street        | 629 W 8th Street         | Dubuque    | IA    | 52001 | \$126.31          | \$35.00  | \$49.94  | \$27.14  |          | \$14.23    | Defaulted    |
| April 6, 2014     | 40137001        | Brian & Char Scace   | 510 Dewey Avenue       | 19393 Ridge Drive        | E Dubuque  | IL    | 61025 | \$671.12          | \$99.33  | \$148.15 | \$50.88  | \$39.97  | \$332.79   | Foreclosure  |
|                   |                 |                      |                        |                          |            |       |       | <b>\$3,089.90</b> | \$466.86 | \$710.73 | \$220.10 | \$283.08 | \$1,409.13 |              |

# CITY OF GALENA, ILLINOIS

101 Green Street, Galena, Illinois 61036



**MEMORANDUM**

TO: Honorable Mayor Renner and City Council

FROM: Mark Moran, City Administrator

DATE: April 22, 2015

RE: Budget Approval

Final action to approve the FY 2015-16 budget will be required at our upcoming city council meeting on April 27. I am writing to provide a summary of the few changes to the originally proposed budget (distributed on March 16) that were discussed at both budget work sessions. I am also again providing the plan for responding to the potential reduction of the state income tax distribution to the city by the State of Illinois.

As I reported at the first budget work session, one salary was inadvertently omitted from the proposed budget. I proposed adding the salary and making two adjustments to proposed revenue line items. Those changes are summarized as Addendum A on the following page. Taking into account those changes, the budget totals for the General Fund and other funds are shown in Table 1 below.

Table 1. FY 2015-16 Budget Totals with Proposed Changes

|              | Revenue                         | Expenses             |
|--------------|---------------------------------|----------------------|
| General Fund | \$ 3,568,985                    | \$ 3,550,035         |
| Other Funds  | \$ 6,519,670                    | \$ 6,532,985         |
| <b>TOTAL</b> | <b>\$ 10,088,655</b>            | <b>\$ 10,083,020</b> |
|              |                                 |                      |
|              | <b>Budget (Deficit)/Surplus</b> | <b>\$5,635</b>       |

With the proposed changes, the General Fund would have a budgeted surplus of \$18,950 and the total budget would have a surplus of \$5,635. Importantly, we expect to finish the coming fiscal year with healthy reserves and in compliance with our Minimum Fund Balance Policy across all 23 funds.

The four-tiered response plan to the possible reduction of income tax revenue is attached as Addendum B. A separate page is also provided for each of the four tiers. These pages are labeled Addendums C, D, E and F and list the specific budgetary changes associated with each tier. The changes are cumulative as each tier includes the changes from the previous tier. Implementing the complete response plan would result in a net savings of more than \$176,000 to the General Fund where the state income tax revenue is receipted.

I recommend that your motion to approve the budget include the changes listed in Addendum A. You might consider waiting until after the state budget is approved before taking action on any of the changes included in the four-tiered response plan. These changes could be implemented with budget amendments as needed. Any expenditures contained in tiered response plan would be placed on hold until the outcome of the state budget process is known. The state budget should be approved by the end of June.

Thank you for your engaged participation in the budget process. It is evident from the good discussion and questions during our work sessions that we all remain focused on making sure our operations and spending are structured for long-term financial viability.

Please let me know if you have questions.

## FY 2015-16 Revenues over Expenditures (Changes to March 16 Proposed Budget)

| March 16 Budget<br>(Original Budget) | Revenues Over<br>Expenses |
|--------------------------------------|---------------------------|
| General Fund                         | \$ 30,000                 |
| Other Funds                          | \$ 1,435                  |
| <b>Total Budget</b>                  | <b>\$ 31,435</b>          |

| REVENUES            |              |   |                  |  |
|---------------------|--------------|---|------------------|--|
| Line Item           | Fund         | Name                                      | Add / (Deduct)   | Description  |
| <b>General Fund</b> |              |   |                  |  |
| 01.344.1            | General Fund | Sales Tax                                 | \$8,700          | Adjust revenue projection based on current year actual |
| 01.345.1            | General Fund | Local Use                                 | \$5,000          | Adjust revenue projection based on IML                 |
|                     |              | <b>Total General Fund Revenue Changes</b> | <b>\$ 13,700</b> |  |
| <b>Other Funds</b>  |              |   |                  |  |
|                     |              | <b>Total Other Fund Revenue Changes</b>   | <b>\$ -</b>      |  |
|                     |              | <b>TOTAL REVENUE CHANGES</b>              | <b>\$ 13,700</b> |  |

| EXPENSES            |              |                                   |                    |  |
|---------------------|--------------|-----------------------------------|--------------------|--|
| Line Item           | Fund         | Name                              | Add / (Deduct)     | Description  |
| <b>General Fund</b> |              |                                   |                    |  |
| 01.11.411.00        | General Fund | Salaries and Wages                | \$ 12,375          | Add portion of salary that was inadvertently omitted       |
| 01.41.411.00        | General Fund | Salaries and Wages                | \$ 12,375          | Add portion of salary that was inadvertently omitted       |
|                     |              | <b>Total General Fund Changes</b> | <b>\$ 24,750</b>   |  |
| <b>Other Funds</b>  |              |                                   |                    |  |
| 17.42.411.00        | Parks        | Salaries and Wages                | 9,900              | Add portion of salary that was inadvertently omitted       |
| 17.52.422.00        | Parks        | Salaries Temporary                | \$ (10,000)        | Reduce total for seasonal employees based on expected cost |
| 51.42.411.00        | Water        | Salaries and Wages                | \$ 14,850          | Add portion of salary that was inadvertently omitted       |
|                     |              | <b>Total Other Funds Changes</b>  | <b>\$ 14,750</b>   |  |
|                     |              | <b>TOTAL EXPENSE CHANGES</b>      | <b>\$ 39,500</b>   |  |
|                     |              | <b>NET CHANGE</b>                 | <b>\$ (12,100)</b> |  |

|                                       |                   |
|---------------------------------------|-------------------|
| General Fund Surplus/(Deficit)        | \$18,950          |
| Other Funds Surplus/(Deficit)         | <u>(\$13,315)</u> |
| <b>Total Budget Surplus/(Deficit)</b> | <b>\$5,635</b>    |

## City of Galena Fiscal Year 2015-16 Budget

### Potential State Budget Cut Response Plan

|               |                                   |                   |
|---------------|-----------------------------------|-------------------|
| <b>Tier 1</b> | <b>General Fund Revenues</b>      |                   |
|               | Food and Beverage Tax             | \$22,000          |
|               | Liquor Licenses                   | \$6,750           |
|               | Contractor Licenses               | \$5,000           |
|               | <b>TIER 1 TOTAL REVENUES</b>      | <b>\$33,750</b>   |
| <b>Tier 2</b> | <b>General Fund Expenses</b>      |                   |
|               | Administration Conginency         | (\$1,500)         |
|               | Transfer to Liability Fund        | (\$12,465)        |
|               | Mark/Cindy/Andy Salary to WS Fund | (\$22,090)        |
|               | Travel and Training               | (\$4,600)         |
|               | Police Custodial                  | (\$4,000)         |
|               | Police Software                   | (\$900)           |
|               | Police Bldg Maintenance           | (\$6,000)         |
|               | Parade Barricades                 | (\$5,000)         |
|               | Engineer Consulting               | (\$2,000)         |
|               | Enginerig GIS Consulting          | (\$1,500)         |
|               | <b>TIER 2 TOTAL EXPENSES</b>      | <b>(\$60,055)</b> |
| <b>Tier 3</b> | <b>General Fund Expenses</b>      |                   |
|               | Facility Manager Full-Time Wage   | (\$22,275)        |
| <b>Tier 4</b> | <b>General Fund Expenses</b>      |                   |
|               | Public Works Tractor              | (\$60,000)        |
|               | <b>TIER 1-4 TOTAL</b>             | <b>\$176,080</b>  |

## FY 2015-16 Revenues over Expenditures (Tier 1 Adjustments)

|                     | Revenues Over<br>Expenses |
|---------------------|---------------------------|
| General Fund        | \$ 18,950                 |
| Other Funds         | \$ (13,315)               |
| <b>Total Budget</b> | <b>\$ 5,635</b>           |

### REVENUES

| Tier | Line Item           | Fund    | Name                                      | Add / (Deduct)   | Description                                |
|------|---------------------|---------|---|------------------|--|
|      | <b>General Fund</b> |         |   |                  |  |
| 1    | 01.319.0            | General | Food and Beverage Tax                     | \$22,000         | Increase to current year projected revenue |
| 1    | 01.321.0            | General | Liquor Licenses                           | \$6,750          | Increase assuming Casey's license          |
| 1    | 01.323.0            | General | Contractor Licenses                       | \$5,000          | Increase to last fiscal year total         |
|      |                     |         | <b>Total General Fund Revenue Changes</b> | <b>\$ 33,750</b> |  |

| Tier | Line Item          | Fund | Name                         | Add / (Deduct)   | Description |
|------|--------------------|------|------------------------------|------------------|-------------|
|      | <b>Other Funds</b> |      |                              |                  |             |
|      |                    |      |                              |                  |             |
|      |                    |      | <b>TOTAL REVENUE CHANGES</b> | <b>\$ 33,750</b> |             |

### EXPENSES

| Tier | Line Item           | Fund | Name                              | Add / (Deduct) | Description |
|------|---------------------|------|-----------------------------------|----------------|-------------|
|      | <b>General Fund</b> |      |                                   |                |             |
|      |                     |      |                                   |                |             |
|      |                     |      | <b>Total General Fund Changes</b> | <b>\$ -</b>    |             |

| Tier | Line Item          | Fund | Name                             | Add / (Deduct) | Description |
|------|--------------------|------|----------------------------------|----------------|-------------|
|      | <b>Other Funds</b> |      |                                  |                |             |
|      |                    |      |                                  |                |             |
|      |                    |      | <b>Total Other Funds Changes</b> | <b>\$ -</b>    |             |
|      |                    |      | <b>TOTAL EXPENSE CHANGES</b>     | <b>\$ -</b>    |             |

**NET CHANGE \$ (33,750)**

### Tier 1 Totals

|   |                                |  |  |            |
|---|--------------------------------|--|--|------------|
| 1 | General Fund Surplus/(Deficit) |  |  | \$52,700   |
| 1 | Other Funds Surplus/(Deficit)  |  |  | (\$13,315) |
| 1 | Total Budget Surplus/(Deficit) |  |  | \$39,385   |

## FY 2015-16 Revenues over Expenditures (Tier 1-2 Adjustments)

| Revenues Over Expenses |                 |
|------------------------|-----------------|
| General Fund           | \$ 18,950       |
| Other Funds            | \$ (13,315)     |
| <b>Total Budget</b>    | <b>\$ 5,635</b> |

### REVENUES

| Tier | Line Item           | Fund    | Name                                      | Add / (Deduct)   | Description                                |
|------|---------------------|---------|---|------------------|--|
|      | <b>General Fund</b> |         |   |                  |  |
| 1    | 01.319.0            | General | Food and Beverage Tax                     | \$22,000         | Increase to current year projected revenue |
| 1    | 01.321.0            | General | Liquor Licenses                           | \$6,750          | Increase assuming Casey's license          |
| 1    | 01.323.0            | General | Contractor Licenses                       | \$5,000          | Increase to last fiscal year total         |
|      |                     |         | <b>Total General Fund Revenue Changes</b> | <b>\$ 33,750</b> |  |

| Tier | Line Item          | Fund      | Name                                    | Add / (Deduct)     | Description                          |
|------|--------------------|-----------|---|--------------------|--------------------------------------|
|      | <b>Other Funds</b> |           |   |                    |                                      |
| 2    | 14.399.5           | Liability | Transfer in Liability                   | \$ (12,465)        | Eliminate transfer from General Fund |
|      |                    |           | <b>Total Other Fund Revenue Changes</b> | <b>\$ (12,465)</b> |                                      |
|      |                    |           | <b>TOTAL REVENUE CHANGES</b>            | <b>\$ 21,285</b>   |                                      |

### EXPENSES

| Tier | Line Item           | Fund    | Name  | Add / (Deduct)     | Description                                 |
|------|---------------------|---------|---|--------------------|---|
|      | <b>General Fund</b> |         |   |                    |   |
| 2    | 01.11.411.00        | General | Salaries and Wages (Administration)         | (9,590)            | Reallocate portion of salary to Water/Sewer |
| 2    | 01.11.929.02        | General | Contingencies (Administration)              | (1,500)            | Eliminate contingencies                     |
| 2    | 01.13.411.00        | General | Salaries and Wages (Finance)                | (6,450)            | Reallocate portion of salary to Water/Sewer |
| 2    | 01.13.562.00        | General | Travel and Lodging (Finance)                | (250)              | Reduce travel/training budget               |
| 2    | 01.13.563.00        | General | Travel (Finance)                            | (250)              | Reduce travel/training budget               |
| 2    | 01.14.562.00        | General | Travel and Lodging (Clerk)                  | (1,100)            | Reduce travel/training budget               |
| 2    | 01.14.563.00        | General | Training (Clerk)                            | (400)              | Reduce travel/training budget               |
| 2    | 01.16.562.00        | General | Travel (Zoning)                             | (1,100)            | Reduce travel/training budget               |
| 2    | 01.16.563.00        | General | Training/Conference (Zoning)                | (500)              | Reduce travel/training budget               |
| 2    | 01.21.411.00        | General | Salaries and Wages (Police)                 | (4,000)            | Reduce custodial expense for Police Dept.   |
| 2    | 01.21.511.00        | General | Building Maintenance                        | (6,000)            | Reduce miscellaneous building improvements  |
| 2    | 01.21.684.00        | General | Police Software Upgrade                     | (900)              | Reduce to actual cost                       |
| 2    | 01.41.652.04        | General | Traffic Signs and Barricades (Public Works) | (5,000)            | Omit 480 feet of parade barricades          |
| 2    | 01.45.411.00        | General | Salaries and Wages (Engineering)            | (6,050)            | Reallocate portion of salary to Water/Sewer |
| 2    | 01.45.532.00        | General | Consulting Services (Engineering)           | (2,000)            | Reduce consulting budget                    |
| 2    | 01.45.532.01        | General | GIS Consulting Services (Engineering)       | (1,500)            | Reduce consulting budget                    |
| 2    | 01.45.562.00        | General | Travel (Engineering)                        | (250)              | Reduce travel/training budget               |
| 2    | 01.45.563.00        | General | Training and Conference (Engineering)       | (250)              | Reduce travel/training budget               |
| 2    | 01.46.562.00        | General | Travel (Building)                           | (250)              | Reduce travel/training budget               |
| 2    | 01.46.563.00        | General | Training and Conference (Building)          | (250)              | Reduce travel/training budget               |
| 2    | 01.99.999.24        | General | Transfer to Liability Fund                  | (12,465)           | Eliminate transfer to Liability Fund        |
|      |                     |         | <b>Total General Fund Changes</b>           | <b>\$ (60,055)</b> |   |

| Tier | Line Item          | Fund  | Name                             | Add / (Deduct)     | Description                  |
|------|--------------------|-------|----------------------------------|--------------------|------------------------------|
|      | <b>Other Funds</b> |       |                                  |                    |                              |
| 2    | 51.42.411.00       | Water | Salaries and Wages               | 11,045             | Reallocate from General Fund |
| 2    | 52.43.411.01       | Sewer | Salaries and Wages               | 11,045             | Reallocate from General Fund |
|      |                    |       | <b>Total Other Funds Changes</b> | <b>\$ 22,090</b>   |                              |
|      |                    |       | <b>TOTAL EXPENSE CHANGES</b>     | <b>\$ (37,965)</b> |                              |

**NET CHANGE \$ (59,250)**

### Tier 1-2 Totals

|     |                                       |                 |
|-----|---------------------------------------|-----------------|
| 1-2 | General Fund Surplus/(Deficit)        | \$112,755       |
| 1-2 | Other Funds Surplus/(Deficit)         | (\$47,870)      |
| 1-2 | <b>Total Budget Surplus/(Deficit)</b> | <b>\$64,885</b> |

## FY 2015-16 Revenues over Expenditures (Tier 1-3 Adjustments)

| Revenues Over Expenses |                 |
|------------------------|-----------------|
| General Fund           | \$ 18,950       |
| Other Funds            | \$ (13,315)     |
| <b>Total Budget</b>    | <b>\$ 5,635</b> |

**REVENUES**

| Tier                                      | Line Item | Fund    | Name                  | Add / (Deduct)   | Description                                |
|---|-----------|---------|-----------------------|------------------|--|
| <b>General Fund</b>                       |           |         |                       |                  |  |
| 1   | 01.319.0  | General | Food and Beverage Tax | \$22,000         | Increase to current year projected revenue |
| 1   | 01.321.0  | General | Liquor Licenses       | \$6,750          | Increase assuming Casey's license          |
| 1   | 01.323.0  | General | Contractor Licenses   | \$5,000          | Increase to last fiscal year total         |
| <b>Total General Fund Revenue Changes</b> |           |         |                       | <b>\$ 33,750</b> |  |

| Tier                                    | Line Item | Fund      | Name                  | Add / (Deduct)     | Description  |
|---|-----------|-----------|-----------------------|--------------------|--|
| <b>Other Funds</b>                      |           |           |                       |                    |  |
| 2                                       | 14.399.5  | Liability | Transfer in Liability | \$ (12,465)        | Eliminate transfer from General Fund                       |
| 3                                       | 17.399.0  | Parks     | Transfer in Parks     | \$ (9,900)         | Reduce revenue from transfer for fulltime Facility Manager |
| <b>Total Other Fund Revenue Changes</b> |           |           |                       | <b>\$ (22,365)</b> |  |
| <b>TOTAL REVENUE CHANGES</b>            |           |           |                       | <b>\$ 11,385</b>   |  |

**EXPENSES**

| Tier                              | Line Item    | Fund    | Name  | Add / (Deduct)     | Description   |
|-----------------------------------|--------------|---------|---|--------------------|---|
| <b>General Fund</b>               |              |         |   |                    |   |
| 2                                 | 01.11.411.00 | General | Salaries and Wages (Administration)         | (9,590)            | Reallocate portion of salary to Water/Sewer                 |
| 2                                 | 01.11.929.02 | General | Contingencies (Administration)              | (1,500)            | Eliminate contingencies                                     |
| 2                                 | 01.13.411.00 | General | Salaries and Wages (Finance)                | (6,450)            | Reallocate portion of salary to Water/Sewer                 |
| 2                                 | 01.13.562.00 | General | Travel and Lodging (Finance)                | (250)              | Reduce travel/training budget                               |
| 2                                 | 01.13.563.00 | General | Travel (Finance)                            | (250)              | Reduce travel/training budget                               |
| 2                                 | 01.14.562.00 | General | Travel and Lodging (Clerk)                  | (1,100)            | Reduce travel/training budget                               |
| 2                                 | 01.14.563.00 | General | Training (Clerk)                            | (400)              | Reduce travel/training budget                               |
| 2                                 | 01.16.562.00 | General | Travel (Zoning)                             | (1,100)            | Reduce travel/training budget                               |
| 2                                 | 01.16.563.00 | General | Traning/Conference (Zoning)                 | (500)              | Reduce travel/training budget                               |
| 2                                 | 01.21.411.00 | General | Salaries and Wages (Police)                 | (4,000)            | Reduce custodial expense for Police Dept.                   |
| 2                                 | 01.21.511.00 | General | Building Maintenance                        | (6,000)            | Reduce miscallenous building improvements                   |
| 2                                 | 01.21.684.00 | General | Police Software Upgrade                     | (900)              | Reduce to actual cost                                       |
| 3                                 | 01.41.411.00 | General | Salaries and Wages                          | (12,375)           | Omit part of full-time portion of Facilities Manager salary |
| 2                                 | 01.41.652.04 | General | Traffic Signs and Barricades (Public Works) | (5,000)            | Omit 480 feet of parade barricades                          |
| 2                                 | 01.45.411.00 | General | Salaries and Wages (Engineering)            | (6,050)            | Reallocate portion of salary to Water/Sewer                 |
| 2                                 | 01.45.532.00 | General | Consulting Services (Engineering)           | (2,000)            | Reduce consulting budget                                    |
| 2                                 | 01.45.532.01 | General | GIS Consulting Services (Engineering)       | (1,500)            | Reduce consulting budget                                    |
| 2                                 | 01.45.562.00 | General | Travel (Engineering)                        | (250)              | Reduce travel/training budget                               |
| 2                                 | 01.45.563.00 | General | Training and Conference (Engineering)       | (250)              | Reduce travel/training budget                               |
| 2                                 | 01.46.562.00 | General | Travel (Building)                           | (250)              | Reduce travel/training budget                               |
| 2                                 | 01.46.563.00 | General | Training and Conference (Building)          | (250)              | Reduce travel/training budget                               |
| 3                                 | 01.99.999.05 | General | Transfer to Parks Fund                      | (9,900)            | Reduce transfer related to fulltime Facility Manager        |
| 2                                 | 01.99.999.24 | General | Transfer to Liability Fund                  | (12,465)           | Eliminate transfer to Liability Fund                        |
| <b>Total General Fund Changes</b> |              |         |   | <b>\$ (82,330)</b> |   |

| Tier                             | Line Item    | Fund  | Name               | Add / (Deduct)     | Description   |
|----------------------------------|--------------|-------|--------------------|--------------------|---|
| <b>Other Funds</b>               |              |       |                    |                    |   |
| 3                                | 17.52.411.00 | Parks | Salaries and Wages | (9,900)            | Omit part of full-time portion of Facilities Manager salary |
| 2                                | 51.42.411.00 | Water | Salaries and Wages | 11,045             | Reallocate from General Fund                                |
| 2                                | 52.43.411.01 | Sewer | Salaries and Wages | 11,045             | Reallocate from General Fund                                |
| <b>Total Other Funds Changes</b> |              |       |                    | <b>\$ 22,090</b>   |   |
| <b>TOTAL EXPENSE CHANGES</b>     |              |       |                    | <b>\$ (60,240)</b> |   |

**NET CHANGE \$ (71,625)**

**Tier 1-3 Totals**

|     |                                       |                   |
|-----|---------------------------------------|-------------------|
| 1-3 | General Fund Surplus/(Deficit)        | \$135,030         |
| 1-3 | Other Funds Surplus/(Deficit)         | <b>(\$57,770)</b> |
| 1-3 | <b>Total Budget Surplus/(Deficit)</b> | <b>\$77,260</b>   |

## FY 2015-16 Revenues over Expenditures (Tier 1-4 Adjustments)

|                        |                 |
|------------------------|-----------------|
| Revenues Over Expenses |                 |
| General Fund           | \$ 18,950       |
| Other Funds            | \$ (13,315)     |
| <b>Total Budget</b>    | <b>\$ 5,635</b> |

**REVENUES**

| Tier                                      | Line Item | Fund    | Name                       | Add / (Deduct)   | Description                                   |
|---|-----------|---------|----------------------------|------------------|---|
| <b>General Fund</b>                       |           |         |                            |                  |   |
| 1   | 01.319.0  | General | Food and Beverage Tax      | \$22,000         | Increase to current year projected revenue    |
| 1   | 01.321.0  | General | Liquor Licenses            | \$6,750          | Increase assuming Casey's license             |
| 1   | 01.323.0  | General | Contractor Licenses        | \$5,000          | Increase to last fiscal year total            |
| 4   | 04.389.3  | General | Public Works Misc. Revenue | (\$20,000)       | Omit revenue from trade-in of current tractor |
| <b>Total General Fund Revenue Changes</b> |           |         |                            | <b>\$ 13,750</b> |   |

| Tier                                    | Line Item | Fund      | Name                  | Add / (Deduct)     | Description  |
|---|-----------|-----------|-----------------------|--------------------|--|
| <b>Other Funds</b>                      |           |           |                       |                    |  |
| 2                                       | 14.399.5  | Liability | Transfer in Liability | \$ (12,465)        | Eliminate transfer from General Fund                       |
| 3                                       | 17.399.0  | Parks     | Transfer in Parks     | \$ (9,900)         | Reduce revenue from transfer for fulltime Facility Manager |
| <b>Total Other Fund Revenue Changes</b> |           |           |                       | <b>\$ (22,365)</b> |  |
| <b>TOTAL REVENUE CHANGES</b>            |           |           |                       | <b>\$ (8,615)</b>  |  |

**EXPENSES**

| Tier                              | Line Item    | Fund    | Name  | Add / (Deduct)      | Description   |
|-----------------------------------|--------------|---------|---|---------------------|---|
| <b>General Fund</b>               |              |         |   |                     |   |
| 2                                 | 01.11.411.00 | General | Salaries and Wages (Administration)         | (9,590)             | Reallocate portion of salary to Water/Sewer                 |
| 2                                 | 01.11.929.02 | General | Contingencies (Administration)              | (1,500)             | Eliminate contingencies                                     |
| 2                                 | 01.13.411.00 | General | Salaries and Wages (Finance)                | (6,450)             | Reallocate portion of salary to Water/Sewer                 |
| 2                                 | 01.13.562.00 | General | Travel and Lodging (Finance)                | (250)               |   |
| 2                                 | 01.13.563.00 | General | Travel (Finance)                            | (250)               |   |
| 2                                 | 01.14.562.00 | General | Travel and Lodging (Clerk)                  | (1,100)             |   |
| 2                                 | 01.14.563.00 | General | Training (Clerk)                            | (400)               |   |
| 2                                 | 01.16.562.00 | General | Travel (Zoning)                             | (1,100)             |   |
| 2                                 | 01.16.563.00 | General | Traning/Conference (Zoning)                 | (500)               |   |
| 2                                 | 01.21.411.00 | General | Salaries and Wages (Police)                 | (4,000)             | Reduce custodial expense for Police Dept.                   |
| 2                                 | 01.21.511.00 | General | Building Maintenance                        | (6,000)             | Reduce miscallenous building improvements                   |
| 2                                 | 01.21.684.00 | General | Police Software Upgrade                     | (900)               | Reduce to actual cost                                       |
| 3                                 | 01.41.411.00 | General | Salaries and Wages                          | (12,375)            | Omit part of full-time portion of Facilities Manager salary |
| 2                                 | 01.41.652.04 | General | Traffic Signs and Barricades (Public Works) | (5,000)             | Omit 480 feet of parade barricades                          |
| 4                                 | 01.41.840.02 | General | Tractor                                     | (80,000)            | Eliminate tractor purchase                                  |
| 2                                 | 01.45.411.00 | General | Salaries and Wages (Engineering)            | (6,050)             | Reallocate portion of salary to Water/Sewer                 |
| 2                                 | 01.45.532.00 | General | Consulting Services (Engineering)           | (2,000)             |   |
| 2                                 | 01.45.532.01 | General | GIS Consulting Services (Engineering)       | (1,500)             |   |
| 2                                 | 01.45.562.00 | General | Travel (Engineering)                        | (250)               |   |
| 2                                 | 01.45.563.00 | General | Training and Conference (Engineering)       | (250)               |   |
| 2                                 | 01.46.562.00 | General | Travel (Building)                           | (250)               |   |
| 2                                 | 01.46.563.00 | General | Training and Conference (Building)          | (250)               |   |
| 3                                 | 01.99.999.05 | General | Transfer to Parks Fund                      | (9,900)             | Reduce transfer related to fulltime Facility Manager        |
| 2                                 | 01.99.999.24 | General | Transfer to Liability Fund                  | (12,465)            | Eliminate transfer to Liability Fund                        |
| <b>Total General Fund Changes</b> |              |         |   | <b>\$ (162,330)</b> |   |

| Tier                             | Line Item    | Fund  | Name               | Add / (Deduct)      | Description   |
|----------------------------------|--------------|-------|--------------------|---------------------|---|
| <b>Other Funds</b>               |              |       |                    |                     |   |
| 3                                | 17.52.411.00 | Parks | Salaries and Wages | (9,900)             | Omit part of full-time portion of Facilities Manager salary |
| 2                                | 51.42.411.00 | Water | Salaries and Wages | 11,045              | Reallocate from General Fund                                |
| 2                                | 52.43.411.01 | Sewer | Salaries and Wages | 11,045              | Reallocate from General Fund                                |
| <b>Total Other Funds Changes</b> |              |       |                    | <b>\$ 22,090</b>    |   |
| <b>TOTAL EXPENSE CHANGES</b>     |              |       |                    | <b>\$ (140,240)</b> |   |

**NET CHANGE \$ (131,625)**

**Tier 1-4 Totals**

|     |                                |  |                  |  |
|-----|--------------------------------|--|------------------|--|
| 1-4 | General Fund Surplus/(Deficit) |  | \$195,030        |  |
| 1-4 | Other Funds Surplus/(Deficit)  |  | (\$57,770)       |  |
| 1-4 | Total Budget Surplus/(Deficit) |  | <b>\$137,260</b> |  |

# CITY OF GALENA, ILLINOIS

101 Green Street, Galena, Illinois 61036



## MEMORANDUM

TO: Honorable Mayor Renner and City Council

FROM: Mark Moran, City Administrator

DATE: April 22, 2015

RE: Scenic Meadows TIF District

A handwritten signature in black ink, appearing to read "Mark Moran", is written over the "FROM:" line of the memorandum.

In recent months, I have been involved in several meetings to discuss the potential for a city-developer economic development partnership for Unit 2 of the Scenic Meadows Subdivision. The initiative would utilize a tax increment financing (TIF) district to incentivize and accelerate development in the subdivision. A presentation of the concept is planned for the council meeting this coming Monday.

Unit 2 of the Scenic Meadows Subdivision, excluding the lots fronting US Route 20, is located south and east of (behind) Wal-Mart and is now owned by Don and Sandra Wiener. The property was sold by the original developer and later foreclosed before being purchased by Wiener at a bank auction.

In 1999, the property was annexed and zoned as Planned Unit Development with mixed uses, including office, commercial and residential. In partnership with the original developer, the city paid for the material costs of a sewer main that was extended through the property and a water main that was installed about 700 feet into the property. The base of some of the planned roadways was also installed as part of the partnership. Even with the improvements, Unit 2 has failed to develop.

Wiener is working with architect, Marty Johnson, and commercial real estate broker, Ray Oczak, to develop a new site plan for the property and a proposal for a TIF district. As a result of meetings with Wiener's team and two of our alderpersons, we obtained a proposal from a leading TIF consultant, SB Friedman, for the services necessary to evaluate the feasibility of a TIF district. Should the property be declared eligible for a TIF district, S.B. Friedman would lead us through the formation of the district, including the preparation of the project area plan. I am attaching the proposal from S.B. Friedman for your review. The cost of the consulting services could be eligible for reimbursement through the TIF district.

There are many issues to consider and negotiate when considering a TIF district. I am attaching "A Resource Guide to Tax Increment Financing" that provides some background information about TIF and should answer many of the questions you might have about TIF.

At Monday's meeting, I expect we will learn about the developer's ideas and expectations. Those of us that have been working on this project hope to gain an understanding of the council's level of interest in pursuing the TIF option. If structured properly, we believe the TIF district could be an initiative with economic development rewards for the community as well as the developer.

Please let me know if you have any questions.

April 16, 2015

Mr. Mark Moran  
City Administrator  
City of Galena  
101 Green Street  
Galena, IL 61036

Dear Mr. Moran:

Pursuant to our recent discussions, *S.B. Friedman & Company dba SB Friedman Development Advisors* ("*SB Friedman*") is pleased to present this letter to the City of Galena (the "City") regarding Tax Increment Financing (TIF) consulting services. This letter outlines our project understanding, scope of services, timeframe, and fee estimate required to establish a potential TIF district for the site of the former Galena Scenic Meadows PUD.

## Background and Understanding

It is our understanding that the City is interested in potentially establishing a TIF district to support extraordinary site and infrastructure costs as well as other development costs within the Study Area (see area bound by the yellow line in **Map 1** to the right).

Typically in these types of assignments, *SB Friedman* is responsible for: conducting an Eligibility Study; developing a TIF District Redevelopment Project Area Plan and Project; assisting with required notices and mailings; and attending public meetings and hearings required for district adoption.

### Map 1: Study Area

We understand that the Study Area contains no buildings, that some of the Study Area has been used for commercial farming in the past five years, and that all of the Study Area is currently within the City limits. We will work with you to evaluate the feasibility of including these parcels within the proposed TIF district.

In addition, we understand that the City may desire assistance in evaluating the financial capacity of the district and structuring financing to assist either a developer or public improvements. There is some uncertainty regarding the precise scope of work in this area; however, we have included some high-level bullets to outline work tasks and analyses that may be of value to the City.

*SB Friedman* has broad and deep experience in all aspects of Tax Increment Financing (TIF), including: TIF district designations and amendments, including housing impact studies; developing property tax

increment projections for TIF assistance requests and underwriting of various financing obligations; negotiating term sheets and Redevelopment Agreements; and documenting and supporting TIF compliance activities. We are noted for our rigorous analyses of TIF eligibility and feasibility, and the market, fiscal, economic and related aspects of public-private development projects. *SB Friedman is registered with the Municipal Securities Rulemaking Board (MSRB) as a Municipal Advisor.*

## Approach

The process for designating a TIF district includes four primary tasks:

- 1) Conduct Preliminary TIF Eligibility Research.
- 2) Finalize Eligibility Research and Prepare Redevelopment Project Area (RPA) Plan and Project Document.
- 3) Prepare Required Notices and Mailing Lists.
- 4) Complete Public Approval Process.

The first task in conducting a TIF designation assignment is conducting TIF eligibility research. This research will preliminarily identify the eligibility criteria across the Study Area, as required by the TIF Act. ***Once we complete the preliminary study, we will review the findings with you and make a “go/no go” decision about whether to finalize our research and move into the redevelopment plan creation process, or to end our work at that point.*** If the City decides to proceed with the process, the next steps would be to finalize the eligibility research, prepare the RPA Plan and Project document, and take the project through the public noticing and approval processes.

We understand that the TIF boundary includes fewer than 10 occupied housing units, thus our current scope of services and budget estimate do **not** include an allowance for conducting a housing impact study.

## Scope of Services

### **TIF DESIGNATION (PHASE I)**

#### **TASK 1: CONDUCT PRELIMINARY TIF ELIGIBILITY STUDY**

##### **1) Conduct Project Kickoff Call**

We will conduct a call with you to:

- Discuss the project scope and timeframe.
- Confirm the initial Study Area boundary and fieldwork approach.
- Review existing documents.
- Request additional documents from the City, including the City’s first and current comprehensive plans and current zoning map.
- Identify additional key sources of data that we will need for our analysis.

## **2) Obtain and Examine Necessary Data**

We will pursue key data to determine whether the Study Area qualifies for TIF designation, based on the criteria outlined in the TIF Act. In order to complete our Preliminary Eligibility Study, we will:

- Obtain current GIS parcel shape files and/or existing base maps from Jo Daviess County, and prepare internal base maps.
- Obtain and review five-year history of building permit data for parcels within the Study Area.
- Obtain information about properties in the Study Area through interviews, as appropriate.
- Obtain and review available engineering documents related to wetlands, flooding and stormwater management, as appropriate.
- Prepare PIN list, and order and enter taxpayer and six-year history of equalized assessed values (EAVs) for the Study Area and City, as a whole.
- Enter, proof and map eligibility criteria, as required.

*Please note that we may require the services of a professional engineer to evaluate whether runoff from the Study Area contributes to flooding within the watershed. If that study is required, we are able to oversee the work of the engineering firm, who would act as a sub-consultant. However, the cost of that study is not included in our current budget estimate.*

## **3) Conduct Fieldwork**

We will conduct field research for the Study Area, and generally, the surrounding context of the Study Area, to document field-observable eligibility factors. We will also gather mailing addresses within 750 feet of the Study Area boundary for noticing required in later tasks of the project.

## **5) Analyze EAV Growth**

We will analyze the growth in EAV over the past six years (five year-to-year periods) and compare Study Area growth to both City growth and Consumer Price Index growth over those periods.

## **6) Analyze Additional Eligibility Factors/Required Findings and Tests**

Data will be analyzed to assess the presence and distribution of factors that would establish eligibility and meet the “but for...” and “lack of growth through private investment” requirements, as outlined in the Act.

## **7) Conduct Conference Call**

We will conduct a call with the City to discuss our findings and recommendations. If at this point, it appears unlikely that a TIF district can be established, we will discuss options regarding potential alternative approaches, and will stop work until a clear path can be defined.

*Please note that vacant land that has been commercially farmed in the past five years can only be included in a TIF district under certain conditions. Potential solutions include: a) determining that the Study Area has been subdivided, filing simple Plat Act compliant subdivision plat(s); b) researching the history of the land and determining that the site was part of a larger parcel split into three or more parcels between 1950 and 1990; c) filing a subdivision plat(s) fully compliant with the City subdivision ordinance; and d) potentially others. We will provide input into addressing this issue. However, further research and execution on whichever strategy is appropriate for the Study Area is not included in our fee estimate and will likely require coordination between SB Friedman, the developer and City staff.*

## **TASK 2: FINALIZE ELIGIBILITY RESEARCH AND PREPARE REDEVELOPMENT PROJECT AREA (RPA) PLAN AND PROJECT DOCUMENT**

### **1) Conduct Additional Eligibility Research and Draft Eligibility Memo**

Assuming an affirmative finding for Task I, we will finalize our research regarding TIF eligibility. This may include engaging and managing an engineering consultant to conduct a flooding study for the Study Area, as well as other research steps and drafting of a summary memo.

### **2) Prepare Maps of the Proposed TIF District**

A series of maps of the proposed TIF district will be prepared for inclusion in the RPA Plan and Project document. These maps will include: community context, proposed boundary, documented distribution of eligibility factors, existing land use, future land use, and acquisition parcels (if applicable).

### **3) Obtain Boundary Legal Description**

Based on the City's preference, we will either directly engage and manage a licensed surveyor, or coordinate with the City, who may elect to work directly with a licensed surveyor, to obtain a boundary legal description. Once the boundary description is prepared, we will proof the text to ensure its accuracy prior to inclusion in the RPA Plan and Project document.

### **4) Prepare Draft of RPA Plan and Project Document**

We will prepare a Redevelopment Project Area (RPA) Plan and Project document for the proposed TIF district. We assume this will represent the second half of a combined Eligibility Study and RPA Plan and Project document. As required by the Act, the complete document will include:

- RPA Description
- Formal Legal Description of the RPA Boundary
- Summary of Blighted Area Conditions and Analysis of Eligibility Factors
- Redevelopment Plan Goals and Project Objectives
- Redevelopment Strategies and Activities
- Existing and Proposed Land Use
- Most Recent EAV and Estimated Future EAV
- Estimated Redevelopment Project Costs (line item budget)

- Assessment of Impacts on Other Taxing Districts
- Affirmative Action Plan
- Statement of Conformance with Other Community Plans

Preliminary projections of incremental property taxes from the TIF district will be prepared for the purpose of confirming the supportable budget for the TIF and estimating the future EAV of the RPA, as required by the Act.

The Act requires that a housing impact study be completed if the Plan would result in the displacement of 10 or more occupied residential units, or if the area contains 75 or more occupied residential units and the City does not certify that no residential displacement will occur. Based on our understanding of the proposed Study Area, we have assumed that a housing impact study will not be required, thus the cost of completing a housing impact study is not included in our scope and budget.

#### **5) Finalize RPA Plan and Project Document**

We will prepare a final RPA Plan and Project document combining the Eligibility Study, RPA project plan and budget, legal description, appropriate maps, and other required documentation. We anticipate first preparing draft documents to be distributed to and reviewed by the developer, and then the City and the City's legal counsel. Any revisions to the draft Plan documents will be incorporated into the final RPA Plan document, which will be filed with the City Clerk 10 days prior to introduction to the City Council.

### **TASK 3: PREPARE REQUIRED NOTICES AND MAILING LISTS**

#### **1) Create Mailing Lists for Noticing**

We will prepare mailing lists for noticing, as required by the Act. Our scope includes the following lists:

- Taxing Agencies within the Proposed TIF District
- Taxpayers and Residents within the Proposed TIF District
- Taxpayers of Properties within the Proposed TIF District for Which Taxes Were Not Paid in the Prior Year
- Residential Addresses within 750 Feet of the TIF Boundary

The Act requires that municipalities make a good faith effort to provide notice by mail of the availability of the Eligibility Study and RPA Plan and Project document, and how to obtain the report, to all residential addresses within 750 feet of the boundaries of any proposed TIF district. We will prepare a map identifying this buffer area, and gather the addresses in this area as part of the fieldwork completed under Task 1.

#### **2) Provide Draft Notices and Ordinances**

We will provide sample draft documents for the City and their legal counsel to revise and use in: mailings; public notices to be published in newspapers of general circulation; and ordinances for

the adoption of the TIF district. We can work with the City and its legal counsel to refine these drafts, as needed.

### **3) Coordinate Mailing and Noticing Process**

We will coordinate with the City to ensure all addresses and notices are provided in a timely fashion. Based on the overall project timeline and the City Council schedule, we will work with the City and their legal counsel early in the designation process to establish a timeline for mailings and noticing.

Our scope and fee range assumes that the City will prepare, package and mail all applicable notices.

### **TASK 4: COMPLETE PUBLIC APPROVAL PROCESS**

We will attend and, as appropriate, make presentations at the two key meetings that are part of the review process, as provided in the Act. These meetings include the Joint Review Board Meeting and the Public Hearing.

### **TIF FINANCIAL ANALYSES AND DEAL SUPPORT (PHASE 2)**

We understand that a developer may be interested in proceeding with a project in the near term. The Phase 2 scope of work can be conducted in parallel with the Phase 1 scope, assuming the project is ready to go. Frequently, cities and developers need to understand the financial capacity of a TIF district and determine when funds will be available before pursuing a project. In addition, when cities decide to provide financial assistance to a private project, there are often concerns about structuring the assistance in such a way as to ensure project feasibility while managing municipal concerns about risk and positive project outcomes. Balancing these goals requires financial analyses and thoughtful negotiation by all parties. To support the creation of a redevelopment agreement (RDA) between a city and a developer, we are frequently asked to:

- Prepare TIF revenue projections.
- Identify and analyze other potential financing tools to help fund TIF-supported improvements.
- Identify key RDA terms (duration of assistance, form of assistance, key performance requirements).

As we gain a better understanding of the nature of the financing issues, we can work to craft a detailed scope of services that prices key tasks. Typically, negotiation support is a service for which we are least able to provide a defined budget estimate, given the project-specific nature of every negotiation.

### **Additional Services**

We are available to assist in other areas related to the use of TIF, as required, including:

- Additional meetings with City staff
- Additional meeting with the City Council

- Evaluating a developer request for TIF assistance
- Other tasks to be determined

## Timeframe and Fee Estimate

On the basis of the scope of the work outlined herein and our experience with similar projects, we estimate it will take approximately 30 to 45 days to complete the Preliminary TIF Eligibility Study, 30 to 45 days to complete the RPA Plan and Project report, and 90 to 120 days to complete the public approval process. However, we will work with you to meet any specific deadlines, where possible. Should it be desired, deal-specific work under Phase 2 could be conducted in parallel with the TIF designation process.

Professional fees for our Phase 1 services will be based on time required at the billing rates of the *SB Friedman* personnel assigned to the project. The scope of the work and our experience with similar services indicate that our professional fees and expenses will total **\$27,600**.

Travel, publications, maps, outside data, report reproduction, and other out-of-pocket expenses will be billed as incurred without mark-up. We have included a preliminary estimate of \$1,000 for these costs in our total fee estimate above. For a detailed budget chart, please see **page 9** of this letter.

Please note that this fee estimate does **not** include expenses or allowances for third-party costs, such as:

- The cost for an engineer to conduct a flooding study to help establish vacant land eligibility. These studies typically cost \$3,000 to \$6,000, depending on the nature and scale of the study area.
- Legal costs associated with the designation process, including any associated with potentially required subdivisions or other actions to ensure that all land in the RPA is vacant in terms of the TIF law.
- The boundary legal description, which will be performed by a licensed surveyor. Typically, we see fees for a boundary legal description of \$2,000 to \$4,000 for districts of roughly this size.
- Costs of mailing, noticing and publication of meetings (e.g., printing, postage).

Actual billings for Phase 1 will be based on time expended at the Special TIF Project Hourly Rates that are currently as follows:

|                           |       |
|---------------------------|-------|
| President                 | \$290 |
| Practice Leader           | \$260 |
| Senior Project Manager    | \$220 |
| Project Manager           | \$195 |
| Associate Project Manager | \$165 |
| Associate                 | \$135 |
| Research Associate        | \$120 |
| Editor                    | \$100 |
| Intern/Data Entry/Support | \$ 85 |

The above hourly rates will be in effect until December 31, 2015 except in the case of promotions of individuals. After this date, rates are subject to adjustment. If additional services unrelated to TIF

designation and associated meetings are required, those services will be billed at our Standard Hourly Rates.

Work under Phase 2 of our scope will be based on time expended at our Standard Hourly Rates that are currently as follows:

|                           |       |
|---------------------------|-------|
| President                 | \$365 |
| Practice Leader           | \$315 |
| Senior Project Manager    | \$245 |
| Project Manager           | \$210 |
| Associate Project Manager | \$185 |
| Associate                 | \$145 |
| Research Associate        | \$130 |
| Editor                    | \$115 |
| Intern/Data Entry/Support | \$ 90 |

This Phase 1 fee estimate is subject to revision if the engagement entails more time than estimated due to problems that are encountered that could not reasonably have been foreseen at the commencement of the engagement, or if the scope is changed. In this event, we will discuss the matter with you so that a mutually acceptable revision may be made. If the time spent on this engagement is substantially less than we have estimated, we will bill you a lesser amount.

This estimate contemplates our attendance at the following meetings:

- Joint Review Board
- Public Hearing

Additional meeting time and additional TIF-designation related services, beyond what has been included in the budget, will be billed at the Special TIF Project Hourly Rates outlined above.

Invoices will be rendered monthly as our work progresses for services and costs are incurred. These invoices are payable within 30 days.

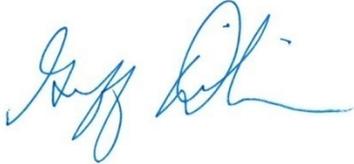
If at any point the decision is made to discontinue our services, our fee will be based upon the actual time expended and out-of-pocket costs incurred to that date.

## Acceptance Procedures

We appreciate the opportunity to work with you. Please call with any questions regarding this proposal or our services.

To indicate your acceptance of this proposal, please sign the enclosed copy and return it to us as our authorization to proceed.

Sincerely,  
*S.B. Friedman & Company*



Geoffrey Dickinson, AICP  
Senior Project Manager

Accepted: \_\_\_\_\_  
Signature Date

\_\_\_\_\_

Name Title

|  | Person:<br>Rate:                 | Senior<br>Project<br>Manager | Associate<br>Project<br>Manager | Associate       |
|--|----------------------------------|------------------------------|---------------------------------|-----------------|
| <b>TIF DESIGNATION (PHASE I)</b>   | <i>Special TIF Project Rates</i> | \$ 220                       | \$ 165                          | \$ 135          |
| <b>TASK 1: Conduct Formal TIF Eligibility Study</b>                        |                                  |                              |                                 |                 |
| Conduct Project Kickoff Call   |                                  | 1                            | 1                               | 1               |
| Obtain/Examine Necessary Data; Create PIN List and Database Files          |                                  |                              | 2                               | 8               |
| Conduct Fieldwork  |                                  |                              | 8                               | 8               |
| Analyze EAV Growth   |                                  |                              | 1                               | 4               |
| Analyze Additional Eligibility Factors/Required Findings and Tests         |                                  | 1                            | 2                               | 4               |
| Conduct Call Regarding Preliminary Findings                                |                                  | 1                            | 2                               | 2               |
| <b>Subtotal Hours for TASK 1-Eligibility Study</b>                         | <b>46</b>                        | <b>3</b>                     | <b>16</b>                       | <b>27</b>       |
| <b>Subtotal Dollars for TASK 1-Eligibility Study</b>                       | <b>\$6,945</b>                   | <b>\$660</b>                 | <b>\$2,640</b>                  | <b>\$3,645</b>  |
| <b>TASK 2: Finalize Research/Prepare RPA Plan and Project Document</b>     |                                  |                              |                                 |                 |
| Finalize Eligibility Analyses  |                                  | 1                            | 2                               | 8               |
| Draft Eligibility Study Document (submitted combined w/Redevelopment Plan) |                                  | 1                            | 4                               | 8               |
| Prepare Maps and Graphics  |                                  |                              | 8                               | 16              |
| Obtain and Proof Boundary Survey/Legal Description                         |                                  |                              | 2                               | 2               |
| Write First Draft of Plan & Project Document                               |                                  | 2                            | 8                               | 16              |
| Make Revisions/Finalize Report   |                                  | 2                            | 4                               | 4               |
| <b>Subtotal Hours for TASK 2-Preparing Redevelopment Plan</b>              | <b>88</b>                        | <b>6</b>                     | <b>28</b>                       | <b>54</b>       |
| <b>Subtotal Dollars for TASK 2-Preparing Redevelopment Plan</b>            | <b>\$13,230</b>                  | <b>\$1,320</b>               | <b>\$4,620</b>                  | <b>\$7,290</b>  |
| <b>TASK 3: Prepare Required Notices and Mailing Lists</b>                  |                                  |                              |                                 |                 |
| Create Mailing Lists for Noticing  |                                  |                              | 1                               | 4               |
| Provide Sample Notices and Ordinances                                      |                                  | 1                            | 2                               |                 |
| Coordinate Mailing and Noticing Process                                    |                                  |                              | 2                               | 4               |
| Prepare/Package/Mail All Applicable Notices                                |                                  |                              | Assume Completed by City        |                 |
| <b>Subtotal Hours for TASK 3-Prepare Notices and Mailing Lists</b>         | <b>14</b>                        | <b>1</b>                     | <b>5</b>                        | <b>8</b>        |
| <b>Subtotal Dollars for TASK 3-Prepare Notices and Mailing Lists</b>       | <b>\$2,125</b>                   | <b>\$220</b>                 | <b>\$825</b>                    | <b>\$1,080</b>  |
| <b>TASK 4: Complete Public Approval Process</b>                            |                                  |                              |                                 |                 |
| Prepare for and Attend/Present at Joint Review Board Meeting               |                                  | 8                            |                                 | 4               |
| Prepare for and Attend/Present at Public Hearing                           |                                  | 8                            |                                 |                 |
| <b>Subtotal Hours for TASK 4-Public Approval Process</b>                   | <b>20</b>                        | <b>16</b>                    | <b>0</b>                        | <b>4</b>        |
| <b>Subtotal Dollars for TASK 4-Public Approval Process</b>                 | <b>\$4,060</b>                   | <b>\$3,520</b>               | <b>\$0</b>                      | <b>\$540</b>    |
| <b>Total Hours</b>   | <b>168</b>                       | <b>26</b>                    | <b>49</b>                       | <b>93</b>       |
| <b>Total Dollars</b>   | <b>\$26,360</b>                  | <b>\$5,720</b>               | <b>\$8,085</b>                  | <b>\$12,555</b> |
| General Expenses   | \$1,000                          |                              |                                 |                 |
| <b>TOTAL BUDGET FOR TASKS 1 - 4</b>  | <b>\$27,360</b>                  |                              |                                 |                 |
| Allowance for Engineering Report (Stormwater)                              | None Assumed                     |                              |                                 |                 |
| Allowance for Farmland Mitigation Legal or Other Work                      | None Assumed                     |                              |                                 |                 |
| Allowance for Boundary Legal   | None Assumed                     |                              |                                 |                 |
| Mailing Costs and Title Company Tax Delinquency Research                   | None Assumed                     |                              |                                 |                 |
| <b>TOTAL ESTIMATED PROJECT BUDGET</b>                                      | <b>\$27,360</b>                  |                              |                                 |                 |

### LIMITATIONS OF ENGAGEMENT

Our report will be based on estimates, assumptions, and other information developed from research of the market, knowledge of the industry, and meetings during which we will obtain certain information. The sources of information and bases of the estimates and assumptions will be stated in the report. Some assumptions inevitably will not materialize, and unanticipated events and circumstances may occur. Therefore, actual results achieved during the period covered by our analysis will necessarily vary from those described in our report, and the variations may be material.

The terms of this engagement are such that we have no obligation to revise the report to reflect events or conditions which occur subsequent to the date of the report. These events or conditions include, without limitation, economic growth trends, governmental actions, additional competitive developments, interest rates, and other market factors. However, we will be available to discuss the necessity for revision in view of changes in the economic or market factors affecting the proposed project.

Our study will not ascertain the legal and regulatory requirements applicable to this project, including zoning, other State and local government regulations, permits, and licenses. No effort will be made to determine the possible effect on this project of present or future federal, state or local legislation, including any environmental or ecological matters.

Furthermore, we will neither evaluate management's effectiveness, nor will we be responsible for future marketing efforts and other management actions upon which actual results will depend.

Preliminary tax increment financing (TIF) projections are anticipated to be prepared under this engagement for the purpose of estimating the approximate level of increment that could be generated by proposed projects and other properties within the proposed TIF district boundary and from inflationary increases in value. These projections are intended to provide an estimate of the final equalized assessed value (EAV) of the TIF district for inclusion in the final report and to provide a level of assurance that the increment to be generated would be sufficient to cover estimated project costs.

As such, our report and the preliminary projections prepared under this engagement are intended solely for your information, for the purpose of establishing a TIF district, and may be reviewed by private institutional lenders in support of potential debt obligations. These projections should not be relied upon by any other person, firm or corporation, or for any other purposes. Neither the report nor its contents, nor any reference to our Firm, may be included or quoted in any offering circular or registration statement, appraisal, sales brochure, prospectus, loan, or other agreement or document intended for use in obtaining funds from individual investors, without our prior approval.

## **A Resource Guide to Tax Increment Financing (TIF)**

### **January 2014**

#### **What Is TIF?**

Tax Increment Financing (TIF) is a program that allocates future increases in property taxes from a designated area, or TIF district, to pay for improvements within that area. In Illinois, the TIF district can remain in place for up to 23 years after its creation. The district can be extended for another 12 years, but an extension requires an act of the state legislature. Other states' laws regarding TIF vary, but the key principles are similar across the country.

#### **How It Works**

Normally, property is taxed by several different governmental jurisdictions: the municipality (City or Village), School District, County, Park District, Water Reclamation District, etc. The taxes levied are allocated to each district in accordance with its tax rate. (In this document, we refer to the municipality as the City, but it also applies to Villages).

Under TIF, the property taxes resulting from increased value due to new development, rehabilitation or improvement, property appreciation, equalization, or rate changes are all allocated to the City. Other jurisdictions continue to receive the property taxes generated by the base value of properties in the district.

All properties in the district are assessed in the same manner as all other properties and taxed at the same rate. TIF is not an increase in taxes. It is only a re-allocation of how they are used. Increases in property taxes experienced by property owners are due to reassessment and rate increases, not TIF.

#### **Rationale**

The rationale for TIF is that only the City has the responsibility and authority to support redevelopment and, more broadly, economic development. All taxing bodies benefit in the long run from the City's activities. It is, therefore, appropriate to utilize "their taxes" to help pay for costs necessary to bring about redevelopment from which the entire City will benefit. Since only the City can incur those costs, it is fair to re-allocate those tax dollars for the use of the City for a redevelopment project.

#### **TIF District Designation**

##### **TIF Law Eligibility**

Illinois law provides for three different potential types of eligibility analyses that could result in an area being deemed eligible for designation as a TIF district:

- 1) Improved land
- 2) Vacant Land
- 3) Industrial Park Conservation Area and Jobs Recovery Act Eligibilities

## 1. IMPROVED LAND

If an area is improved, it can qualify for TIF eligibility in one of two ways:

- 1) **Conservation Area.** In this finding, over 50 percent of buildings within the area must be 35 years old or older, AND three (3) or more eligibility factors from the list below must be found to be present to a meaningful extent and reasonably distributed through the area:
  - a. Dilapidation
  - b. Obsolescence
  - c. Deterioration
  - d. Presence of structures below minimum code standards
  - e. Illegal use of structures
  - f. Excessive vacancy
  - g. Lack of ventilation, light or sanitary facilities
  - h. Inadequate utilities
  - i. Excessive land coverage and overcrowding of structures and community facilities
  - j. Deleterious land use or layout
  - k. Environmental clean-up
  - l. Lack of community planning
  - m. Lack of growth in EAV
- 2) **Blighted Area.** In this finding, five (5) or more of the eligibility factors listed above must be found to be present to a meaningful extent and reasonably distributed throughout the area.

## 2. VACANT LAND

There are two ways to qualify vacant land for TIF eligibility: the two-factor test or one-factor test.

- 1) **Two-Factor Test.** One way is to find that at least two (2) of the following six (6) factors are present to a meaningful extent and reasonably distributed throughout the study area:
  - a. Obsolete platting
  - b. Diversity of ownership
  - c. Tax and special assessment delinquencies
  - d. Deterioration of structures or site improvements in areas adjacent to vacant land
  - e. Environmental issues
  - f. Lack of growth in EAV
- 2) **One-Factor Test.** Vacant land may also qualify if the area meets one of the following criteria:
  - a. Contains unused quarries, strip mines, or strip mine ponds
  - b. Contains unused rail yards, rail tracks, or railroad rights-of-way
  - c. Is subject to chronic flooding that adversely impacts real property or discharges water

that contributes to flooding within the watershed (In order to consider this factor, the redevelopment project must provide for facility improvements that will contribute to the alleviation of all or part of the flooding)

- d. Contains unused or illegal dumping sites
- e. Was designated as a town center prior to January 1, 1982, is between 50 and 100 acres in size, and is 75 percent vacant land
- f. Qualified as blighted prior to becoming vacant

### 3. INDUSTRIAL PARK CONSERVATION AREA AND JOBS RECOVERY ACT ELIGIBILITIES

These two approaches are much less frequently utilized and are used only to designate industrial park TIF districts. They rely on findings regarding unemployment and inadequate infrastructure levels, vacant buildings, or environmentally contaminated sites.

These types of TIF districts only allow for industrial development and thus are rather limiting from a future land use perspective.

#### District Designation Required Findings and Tests

In addition to meeting the eligibility standards outlined above, in order to create a TIF district, the following tests must also be passed:

- 1) **Lack of Growth & Development through Investment by Private Enterprise.** This is a backward-looking finding that the area has not been subject to prior growth via private investment.
- 2) **“But for” TIF,** the study area “would not reasonably be anticipated to be developed.”
- 3) **Contiguity.** A finding must be made that only those contiguous parcels of real property that are expected to benefit substantially from the TIF district are included in the district boundary.
- 4) **Conformance to the Plans of the Municipality.** The future land use plan for a TIF district must conform to the comprehensive plan or other land use plans or regulations for a City. TIF plans are not permitted to be used to make new land use policy.
- 5) **Housing Impact Study.** If the redevelopment plan would result in the displacement of residents from 10 or more inhabited residential units, or if the redevelopment project area contains 75 or more inhabited residential units, and no municipal certification that displacement will not occur is made, then a housing impact study is required.

#### Providing TIF Assistance to a Project

TIF funding can be used to assist both public and private projects.

#### Public Project Review Considerations

The review considerations for supporting a public project, such as a park, streetscape or other public capital project, are relatively simple.

- 1) Are there sufficient TIF funds available or projected to be available to pay for the project?
- 2) Does the proposed project support the goals and objective of the TIF plan?

### **Private Project Review Considerations**

For projects that are driven by private sector developers or business owners, providing public TIF funding should be considered an extraordinary intervention in the largely privately-driven real estate market. Accordingly, such interventions are worthy of a good deal of scrutiny, and any agreement to financially support a private project must be structured carefully to provide the City with reasonable protections and assurances regarding outcomes. We recommend that projects requesting City TIF assistance be reviewed in the following ways:

- 1) **Project Feasibility Review** – Before getting too far into detailed financial and legal work, some level of market and/or other higher-level feasibility testing may be warranted. Assuming the project passes this initial test, further research and analyses may be desired.
- 2) **Public Benefit** – This analysis is crucial because an inability to get private financing does not necessarily mean a project warrants TIF funding. The core question here is: “What is the benefit that the City is receiving that warrants an extraordinary intervention?” Public benefits can include bringing a contaminated site back into productive use, employment growth, and tax base growth, among others.
- 3) **Eligible/Extraordinary Costs** – State law only allows for certain types of costs to be paid for with TIF funds. A close inspection of the project budget is required to ensure that the City is reimbursing for legally allowed costs.
- 4) **Gap Analysis** – Assuming a project is providing sufficient public benefits to potentially warrant TIF funding, a detailed review of the project’s financials is recommended. Examinations of projected revenues, costs, absorption pace, financing plan and other key elements of the project are necessary to determine whether the project needs TIF money to achieve a market-level return for the developer. By subjecting the project’s financial projections to close scrutiny, the City also demonstrates to taxpayers and other taxing bodies that they are careful stewards of these funds and seek to use TIF only when the project legitimately requires assistance.
- 5) **TIF Revenue Projections** – In addition to validating the need for assistance, a City should also assess whether there will be sufficient revenues to provide the required assistance. Revenue projections based on market-validated comparable assessments and absorption levels provide a sense of the scale of potential assistance.
- 6) **Balancing Risk and Structuring Deals** – Once the level of assistance has been negotiated based on the work conducted above, the form, timing and terms of that assistance must be negotiated. For example, in this process, cities often introduce “go dark” provisions; if a project stops operating within a certain period of time, the TIF payments can be stopped and prior payments can be recaptured.

## Bond Feasibility Study

If, in the course of reviewing the project's pro forma, it is determined that TIF bonds are required by the developer and/or desirable for the City, additional research regarding revenue projections will be required. Refined TIF revenue projections along with substantial supporting documentation must be prepared to make the bonds saleable both legally and from a market perspective.

## Compliance and Reporting Considerations

TIF payments must be made as reimbursements for costs already incurred. Documentation of costs incurred and paid must be submitted and approved before releasing TIF funds. In addition, state law requires cities to prepare regular reports on TIF districts to help ensure that adequate public scrutiny is given to these funds.

### Project Compliance

It is common practice for a City to review the documentation regarding TIF-eligible costs prior to making a payment. Documentation of project costs often includes:

- 1) Lien waivers for lienable costs such as hard construction costs
- 2) Copies of invoices and canceled checks for non-lienable costs (soft costs)
- 3) Transfer tax documents for land purchases
- 4) Interest cost statements from lenders

Some cities require a total investment amount as a part of their agreement(s) with developers. That figure can often be verified by reviewing an Owner's Sworn Statement in concert with other documents.

A close review of these documents ensures that a City is only reimbursing for costs that were incurred at the right time, in the right location, and used for legally allowable purposes. Again, close scrutiny of these issues can help show the care with which a City is utilizing TIF funds.

### State Reporting Compliance

In addition to reviewing project costs to be sure that TIF funds are being spent legally, Illinois state law requires that cities generate reports to explain the activities occurring within a TIF district to other taxing bodies and the public. There are two major types of reports that must be generated:

- 1) **Annual Reports** – These reports are generated within a template provided by the State Office of the Comptroller. They provide a summary-level reporting of revenues and expenses for the most recent year and cumulatively since the creation of the TIF district. These reports must be completed prior to the annual Joint Review Board Meeting, also required by state law.
- 2) **10-Year Status Reports** – Illinois law also requires cities to provide a status report after a TIF district has been in place for 10 years. State law provides general guidance in terms of report content. However, these reports are much more narrative in nature and can vary from one TIF district to another. For an example of a 10-Year Status Report completed for the City of Chicago, please visit: <http://bit.ly/K7309A>.

## Conclusions

Tax Increment Financing (TIF) is a powerful tool that allows municipalities to make targeted investments to help spur economic development. The right combination of experience and expertise is essential to ensure that TIF districts are created and managed in accordance with applicable state statutes and maximize the public benefits of investing property tax dollars in public and private projects. In addition, following best practices in eligibility analysis and reporting can help ensure that public funds are well-managed and increase public confidence in municipalities' TIF programs. Enabling legislation requires a variety of findings when establishing a district, defines eligible costs that can be funded with TIF money, and requires ongoing reporting and compliance to help ensure transparency and accountability to taxpayers and other taxing bodies.

A well-managed TIF program can help certain communities spur development and/or redevelopment while being sensitive to legal and public policy concerns of other local stakeholders.

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NOTE: This document is only a brief summary of the requirements and conditions for Tax Increment Financing. The full text, including recent reforms, of the Illinois Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, can be found online at:

<http://bit.ly/1ghRAuP>

<http://bit.ly/K74f8B>

The full text of the Industrial Jobs Recovery Law can be found online at:

<http://bit.ly/1dgCDek>

For more information on Tax Increment Financing and/or TIF consulting services, please contact *SB Friedman Development Advisors* at (312) 424-4250 or [info@sbfriedman.com](mailto:info@sbfriedman.com), or visit: [www.sbfriedman.com](http://www.sbfriedman.com).

| Invoice  | Seq | Type    | Description          | Invoice Date | Total Cost | PO Number | GL Account   |
|--|-----|---------|----------------------|--------------|------------|-----------|--------------|
| <b>ADDOCO INC (971)</b>                            |     |         |                      |              |            |           |              |
| 00044820   | 1   | Invoice | PARK IMPROVEMENTS    | 04/07/2015   | 240.00     |           | 17.52.820.06 |
| Total ADDOCO INC (971):                            |     |         |                      |              | 240.00     |           |              |
| <b>AMERICAN EXCAV. &amp; SEPTIC SERV. (118865)</b> |     |         |                      |              |            |           |              |
| 7068   | 1   | Invoice | SEWER BACKUP         | 04/07/2015   | 250.00     |           | 52.43.929.00 |
| Total AMERICAN EXCAV. & SEPTIC SERV. (118865):     |     |         |                      |              | 250.00     |           |              |
| <b>AMERICAN RED CROSS (119785)</b>                 |     |         |                      |              |            |           |              |
| 10361819   | 1   | Invoice | LTS FACILITY FEE     | 04/08/2015   | 650.00     |           | 59.55.563.00 |
| Total AMERICAN RED CROSS (119785):                 |     |         |                      |              | 650.00     |           |              |
| <b>AMERICAN WATER ENTERPRISES (1005)</b>           |     |         |                      |              |            |           |              |
| MA007-2001   | 1   | Invoice | WATER CONTRACT       | 04/01/2015   | 26,592.43  |           | 51.42.515.00 |
| MA007-2001   | 2   | Invoice | SEWER CONTRACT       | 04/01/2015   | 26,592.42  |           | 52.43.515.01 |
| Total AMERICAN WATER ENTERPRISES (1005):           |     |         |                      |              | 53,184.85  |           |              |
| <b>AT &amp; T (LOCAL) (103)</b>                    |     |         |                      |              |            |           |              |
| 041515   | 1   | Invoice | POOL/PHONE           | 04/15/2015   | 27.41      |           | 59.55.552.00 |
| 041515   | 2   | Invoice | PUBLIC WORKS/PHONE   | 04/15/2015   | 42.22      |           | 01.41.552.00 |
| 041515   | 3   | Invoice | FIRE DEPARTMENT/PHO  | 04/15/2015   | 87.67      |           | 22.22.552.00 |
| 041515   | 4   | Invoice | EMS/PHONE            | 04/15/2015   | 27.42      |           | 12.10.552.00 |
| 041515   | 5   | Invoice | POLICE/PHONE         | 04/15/2015   | 497.15     |           | 01.21.552.00 |
| 041515   | 6   | Invoice | FIRE DEPARTMENT/PHO  | 04/15/2015   | 31.91      |           | 22.22.552.00 |
| 041515   | 7   | Invoice | FINANCE/PHONE        | 04/15/2015   | 220.97     |           | 01.13.552.00 |
| 041515   | 8   | Invoice | FLOOD CONTROL/PHON   | 04/15/2015   | 27.41      |           | 20.25.515.00 |
| 041515   | 9   | Invoice | FINANCE/PHONE        | 04/15/2015   | 85.72      |           | 01.13.552.00 |
| Total AT & T (LOCAL) (103):                        |     |         |                      |              | 1,047.88   |           |              |
| <b>AT &amp; T LONG DISTANCE (119065)</b>           |     |         |                      |              |            |           |              |
| 041515   | 1   | Invoice | FIRE DEPARTMENT/LON  | 04/15/2015   | 43.87      |           | 22.22.552.00 |
| 041515   | 2   | Invoice | EMS/LONG DISTANCE    | 04/15/2015   | .39        |           | 12.10.552.00 |
| 041515   | 3   | Invoice | POLICE/LONG DISTANCE | 04/15/2015   | 297.36     |           | 01.21.552.00 |
| 041515   | 4   | Invoice | ADMINISTRATION/LONG  | 04/15/2015   | 1,213.21   |           | 01.13.552.00 |
| Total AT & T LONG DISTANCE (119065):               |     |         |                      |              | 1,554.83   |           |              |
| <b>BEN WIENEN EXCAVATING (118887)</b>              |     |         |                      |              |            |           |              |
| 1994   | 1   | Invoice | SIDEWALK REPLACEME   | 04/14/2015   | 950.00     |           | 01.41.614.05 |
| 1994   | 2   | Invoice | SIDEWALK REPLACEME   | 04/14/2015   | 950.00     |           | 01.41.860.00 |
| Total BEN WIENEN EXCAVATING (118887):              |     |         |                      |              | 1,900.00   |           |              |
| <b>BUSS BOYZ CUSTOMS, INC. (119356)</b>            |     |         |                      |              |            |           |              |
| 5406   | 1   | Invoice | INSTALLATION OF NEW  | 04/22/2015   | 1,000.00   |           | 01.21.513.06 |
| Total BUSS BOYZ CUSTOMS, INC. (119356):            |     |         |                      |              | 1,000.00   |           |              |

| Invoice  | Seq | Type    | Description         | Invoice Date | Total Cost | PO Number | GL Account   |
|--|-----|---------|---------------------|--------------|------------|-----------|--------------|
| <b>CARLISLE RYAN DIGITAL PRINT &amp; SERVICES (120070)</b> |     |         |                     |              |            |           |              |
| 22829  | 1   | Invoice | LESSON SCHEDULES FO | 04/11/2015   | 409.70     |           | 59.55.652.04 |
| Total CARLISLE RYAN DIGITAL PRINT & SERVICES (120070):     |     |         |                     |              | 409.70     |           |              |
| <b>CHIEF LAW ENFORCEMENT SUPPLY (119909)</b>               |     |         |                     |              |            |           |              |
| 033015   | 1   | Invoice | CREDIT              | 07/16/2014   | 111.98-    |           | 01.21.471.15 |
| 573850   | 1   | Invoice | UNIFORMS/TIM        | 04/21/2015   | 118.11     |           | 01.21.471.15 |
| Total CHIEF LAW ENFORCEMENT SUPPLY (119909):               |     |         |                     |              | 6.13       |           |              |
| <b>COMELEC SERVICES INC. (244)</b>                         |     |         |                     |              |            |           |              |
| 0436497  | 1   | Invoice | NEW PORTABLE RADIO  | 04/14/2015   | 735.00     |           | 22.22.840.00 |
| Total COMELEC SERVICES INC. (244):                         |     |         |                     |              | 735.00     |           |              |
| <b>CONMAT, INC. (1187)</b>                                 |     |         |                     |              |            |           |              |
| 94555  | 1   | Invoice | GATEWAY PARK        | 04/16/2015   | 133.06     |           | 17.52.820.06 |
| Total CONMAT, INC. (1187):                                 |     |         |                     |              | 133.06     |           |              |
| <b>DOIG, KATHLEEN (119339)</b>                             |     |         |                     |              |            |           |              |
| 449608   | 1   | Invoice | MARKET HOUSE RESTR  | 04/21/2015   | 215.00     |           | 01.13.511.06 |
| Total DOIG, KATHLEEN (119339):                             |     |         |                     |              | 215.00     |           |              |
| <b>GALENA CHRYSLER (82)</b>                                |     |         |                     |              |            |           |              |
| 58636  | 1   | Invoice | SQUAD 5 MAINTENANCE | 03/10/2015   | 9.72       |           | 01.21.513.06 |
| 58864  | 1   | Invoice | SQUAD 2 MAINTENANCE | 03/23/2015   | 772.16     |           | 01.21.513.06 |
| Total GALENA CHRYSLER (82):                                |     |         |                     |              | 781.88     |           |              |
| <b>GALL'S, INC. (712)</b>                                  |     |         |                     |              |            |           |              |
| 003385178  | 1   | Invoice | UNIFORMS/CHUCK      | 04/14/2015   | 156.31     |           | 01.21.471.15 |
| 003385650  | 1   | Invoice | UNIFORMS/Bill       | 04/14/2015   | 29.95      |           | 01.21.471.15 |
| 003385684  | 1   | Invoice | AMMUNITION GRAB BAG | 04/14/2014   | 75.59      |           | 01.21.471.15 |
| 3680518  | 1   | Invoice | UNIFORMS/ERIC       | 04/20/2015   | 90.95      |           | 01.21.471.15 |
| 3936245  | 1   | Invoice | UNIFORMS/NATHAN     | 04/20/2015   | 78.95      |           | 01.21.471.15 |
| 3962641  | 1   | Invoice | UNIFORMS/Keith      | 04/20/2015   | 144.23     |           | 01.21.471.15 |
| 3979005  | 1   | Invoice | UNIFORMS/NATHAN     | 04/20/2015   | 61.95      |           | 01.21.471.15 |
| 3987333  | 1   | Invoice | AMMUNITION GRAB BAG | 04/20/2015   | 176.95     |           | 01.21.652.02 |
| 3989617  | 1   | Invoice | UNIFORMS/Keith      | 04/20/2015   | 61.95      |           | 01.21.471.15 |
| Total GALL'S, INC. (712):                                  |     |         |                     |              | 876.83     |           |              |
| <b>GASSER @ GALENA (24)</b>                                |     |         |                     |              |            |           |              |
| 041515   | 1   | Invoice | MISC. SUPPLIES      | 04/15/2015   | 8.88       |           | 01.41.514.06 |
| 041515   | 2   | Invoice | MISC. SUPPLIES      | 04/15/2015   | 29.09      |           | 01.41.613.05 |
| 041515   | 3   | Invoice | MISC. SUPPLIES      | 04/15/2015   | 112.35     |           | 01.41.652.00 |
| 041515   | 4   | Invoice | MISC. SUPPLIES      | 04/15/2015   | 9.70       |           | 01.41.652.04 |
| 041515   | 5   | Invoice | MISC. SUPPLIES      | 04/15/2015   | 43.53      |           | 01.41.653.00 |
| 041515   | 6   | Invoice | MISC. SUPPLIES      | 04/15/2015   | 21.51      |           | 17.52.652.00 |
| 041515   | 7   | Invoice | MISC. SUPPLIES      | 04/15/2015   | 144.45     |           | 22.22.611.00 |
| 041515   | 8   | Invoice | MISC. SUPPLIES      | 04/15/2015   | 20.69      |           | 22.22.655.00 |

| Invoice  | Seq | Type    | Description          | Invoice Date | Total Cost | PO Number | GL Account   |
|--|-----|---------|----------------------|--------------|------------|-----------|--------------|
| 041515   | 9   | Invoice | MISC. SUPPLIES       | 04/15/2015   | 51.12      |           | 22.22.929.00 |
| 041515   | 10  | Invoice | MISC. SUPPLIES       | 04/15/2015   | 83.15      |           | 58.54.511.00 |
| 041515   | 11  | Invoice | MISC. SUPPLIES       | 04/15/2015   | 22.55      |           | 59.55.511.01 |
| 041515   | 12  | Invoice | MISC. SUPPLIES       | 04/15/2015   | 14.36      |           | 59.55.511.02 |
| 041515   | 13  | Invoice | MISC. SUPPLIES       | 04/15/2015   | 5.39       |           | 01.41.613.11 |
| 041515   | 14  | Invoice | MISC. SUPPLIES       | 04/15/2015   | 14.38      |           | 17.52.652.00 |
| Total GASSER @ GALENA (24):                    |     |         |                      |              | 581.15     |           |              |
| <b>HALSTEAD, MARY L. (119966)</b>              |     |         |                      |              |            |           |              |
| 041515   | 1   | Invoice | CITY HALL JANITOR    | 04/15/2015   | 240.00     |           | 01.13.511.07 |
| 041515   | 2   | Invoice | PUBLIC RESTROOMS AT  | 04/15/2015   | 225.00     |           | 01.13.511.08 |
| Total HALSTEAD, MARY L. (119966):              |     |         |                      |              | 465.00     |           |              |
| <b>HEALTHCARE SERVICE CORPORATION (118931)</b> |     |         |                      |              |            |           |              |
| 041515   | 1   | Invoice | HSA/FAMILY/EMPLOYEE  | 04/15/2015   | 2,319.00   |           | 01.218.0     |
| 041515   | 2   | Invoice | PPO/BLUE CROSS BLUE  | 04/15/2015   | 388.00     |           | 01.218.0     |
| 041515   | 3   | Invoice | HEALTH INSURANCE     | 04/15/2015   | 23,966.09  |           | 01.13.451.00 |
| 041515   | 4   | Invoice | W/BLUE CROSS/BLUE S  | 04/15/2015   | 875.71     |           | 78.32.464.02 |
| Total HEALTHCARE SERVICE CORPORATION (118931): |     |         |                      |              | 27,548.80  |           |              |
| <b>HYDE, MARY BETH (101)</b>                   |     |         |                      |              |            |           |              |
| 042315   | 1   | Invoice | TRAVEL REIMBURSEME   | 04/23/2015   | 336.15     |           | 01.14.563.00 |
| Total HYDE, MARY BETH (101):                   |     |         |                      |              | 336.15     |           |              |
| <b>IIW ENGINEERS &amp; SURVEYORS, PC (260)</b> |     |         |                      |              |            |           |              |
| 62488  | 1   | Invoice | DESIGN               | 03/31/2015   | 2,637.50   |           | 51.42.831.05 |
| Total IIW ENGINEERS & SURVEYORS, PC (260):     |     |         |                      |              | 2,637.50   |           |              |
| <b>IL CHAPTER IAEI (807)</b>                   |     |         |                      |              |            |           |              |
| 041515   | 1   | Invoice | TRAINING & CONFEREN  | 04/15/2015   | 250.00     |           | 01.46.563.00 |
| Total IL CHAPTER IAEI (807):                   |     |         |                      |              | 250.00     |           |              |
| <b>ILLINOIS STATE POLICE (1152)</b>            |     |         |                      |              |            |           |              |
| 040115   | 1   | Invoice | TAXI BACKGROUND CHE  | 04/01/2015   | 89.25      |           | 01.21.549.00 |
| Total ILLINOIS STATE POLICE (1152):            |     |         |                      |              | 89.25      |           |              |
| <b>J &amp; R SUPPLY INCORPORATED (951)</b>     |     |         |                      |              |            |           |              |
| 1504478  | 1   | Invoice | SAFETY GLASSES       | 04/16/2015   | 167.40     |           | 01.41.652.05 |
| Total J & R SUPPLY INCORPORATED (951):         |     |         |                      |              | 167.40     |           |              |
| <b>JA-MAR PATTERN, INC. (119620)</b>           |     |         |                      |              |            |           |              |
| 16158  | 1   | Invoice | ST. LIGHT MAINTENANC | 04/15/2015   | 1,950.00   |           | 01.41.514.11 |
| Total JA-MAR PATTERN, INC. (119620):           |     |         |                      |              | 1,950.00   |           |              |

| Invoice                                    | Seq | Type    | Description            | Invoice Date | Total Cost | PO Number | GL Account   |
|--|-----|---------|------------------------|--------------|------------|-----------|--------------|
| <b>JDWI (235)</b>                          |     |         |                        |              |            |           |              |
| 40066                                      | 1   | Invoice | SR CIT TRANSPORT       | 03/31/2015   | 830.00     |           | 01.13.542.00 |
| Total JDWI (235):                          |     |         |                        |              | 830.00     |           |              |
| <b>JO CARROLL ENERGY, INC. (397)</b>       |     |         |                        |              |            |           |              |
| 041515                                     | 1   | Invoice | ELECTRIC               | 04/15/2015   | 511.55     |           | 15.41.572.00 |
| 041515                                     | 2   | Invoice | PUBLIC WORKS/ELECTRI   | 04/15/2015   | 286.91     |           | 01.41.571.01 |
| 041515                                     | 3   | Invoice | PARKS/ELECTRIC         | 04/15/2015   | 174.46     |           | 17.52.571.01 |
| 041515                                     | 4   | Invoice | FIRE/ELECTRIC          | 04/15/2015   | 52.23      |           | 22.22.576.01 |
| 041515                                     | 5   | Invoice | POOL/ELECTRIC          | 04/15/2015   | 152.35     |           | 59.55.571.01 |
| 042115                                     | 1   | Invoice | BOUTHILLIER LIFT STATI | 04/21/2015   | 2,397.77   |           | 52.43.850.09 |
| Total JO CARROLL ENERGY, INC. (397):       |     |         |                        |              | 3,575.27   |           |              |
| <b>JOHN DEERE FINANCIAL (119690)</b>       |     |         |                        |              |            |           |              |
| 041515                                     | 1   | Invoice | clothing               | 04/15/2015   | 38.49      |           | 01.41.471.09 |
| Total JOHN DEERE FINANCIAL (119690):       |     |         |                        |              | 38.49      |           |              |
| <b>LAWSON PRODUCTS, INC. (627)</b>         |     |         |                        |              |            |           |              |
| 9303186757                                 | 1   | Invoice | BACK BRACE             | 04/03/2015   | 47.00      |           | 01.41.652.05 |
| Total LAWSON PRODUCTS, INC. (627):         |     |         |                        |              | 47.00      |           |              |
| <b>LEIBOLD AUTO CENTER OF GALENA (943)</b> |     |         |                        |              |            |           |              |
| 20254                                      | 1   | Invoice | TRUCK TIRES            | 04/23/2015   | 1,422.72   |           | 01.21.513.06 |
| Total LEIBOLD AUTO CENTER OF GALENA (943): |     |         |                        |              | 1,422.72   |           |              |
| <b>LOUIE'S TRENCHING SERVICE (127)</b>     |     |         |                        |              |            |           |              |
| 042015                                     | 1   | Invoice | DOWNTOWN CROSSWAL      | 04/20/2015   | 6,100.00   |           | 01.41.514.06 |
| 042015                                     | 2   | Invoice | DOWNTOWN CROSSWAL      | 04/20/2015   | 3,400.00   |           | 01.41.514.11 |
| 042015                                     | 3   | Invoice | DOWNTOWN CROSSWAL      | 04/20/2015   | 6,552.00   |           | 01.41.830.01 |
| 042015                                     | 4   | Invoice | DOWNTOWN CROSSWAL      | 04/20/2015   | 1,100.00   |           | 01.41.929.00 |
| 3716                                       | 1   | Invoice | LARGE COTTONWOOD T     | 03/30/2015   | 330.00     |           | 20.25.517.01 |
| Total LOUIE'S TRENCHING SERVICE (127):     |     |         |                        |              | 17,482.00  |           |              |
| <b>MENARDS (280)</b>                       |     |         |                        |              |            |           |              |
| 73432                                      | 1   | Invoice | FACILITY BATHHOUSE     | 04/14/2015   | 4.68       |           | 59.55.511.01 |
| Total MENARDS (280):                       |     |         |                        |              | 4.68       |           |              |
| <b>METLIFE SMALL BUSINESS CENTER (775)</b> |     |         |                        |              |            |           |              |
| 41515                                      | 1   | Invoice | EMPLOYEE DENTAL        | 04/15/2015   | 1,763.00   |           | 01.13.451.01 |
| 41515                                      | 2   | Invoice | LIFE INSURANCE         | 04/15/2015   | 248.96     |           | 01.13.452.00 |
| Total METLIFE SMALL BUSINESS CENTER (775): |     |         |                        |              | 2,011.96   |           |              |
| <b>MIDWEST BUSINESS PRODUCTS (38)</b>      |     |         |                        |              |            |           |              |
| 293974                                     | 1   | Invoice | COPIER LEASE           | 04/16/2015   | 115.00     |           | 01.21.512.03 |
| 293974                                     | 2   | Invoice | COPIER LEASE           | 04/16/2015   | 168.34     |           | 01.21.651.00 |

| Invoice   | Seq | Type    | Description           | Invoice Date | Total Cost | PO Number | GL Account   |
|---|-----|---------|-----------------------|--------------|------------|-----------|--------------|
| Total MIDWEST BUSINESS PRODUCTS (38):           |     |         |                       |              | 283.34     |           |              |
| <b>MIDWEST MEDICAL CENTER (119435)</b>          |     |         |                       |              |            |           |              |
| 041515  | 1   | Invoice | SEARCH WARRANT/SEX    | 04/15/2015   | 40.45      |           | 01.21.652.03 |
| 17000199  | 1   | Invoice | PHYSICALS             | 04/03/2015   | 140.00     |           | 22.22.929.00 |
| Total MIDWEST MEDICAL CENTER (119435):          |     |         |                       |              | 180.45     |           |              |
| <b>MOTOROLA SOLUTIONS - STARCOM (119812)</b>    |     |         |                       |              |            |           |              |
| 1760322720                                      | 1   | Invoice | STARCOM RADIO CHAR    | 04/01/2015   | 10.00      |           | 01.21.651.00 |
| Total MOTOROLA SOLUTIONS - STARCOM (119812):    |     |         |                       |              | 10.00      |           |              |
| <b>ORKIN PEST CONTROL (574)</b>                 |     |         |                       |              |            |           |              |
| 041515  | 1   | Invoice | PEST CONTROL/POOL     | 04/15/2015   | 50.00      |           | 59.55.512.01 |
| Total ORKIN PEST CONTROL (574):                 |     |         |                       |              | 50.00      |           |              |
| <b>OSMANSKI, JOHN (120023)</b>                  |     |         |                       |              |            |           |              |
| 100   | 1   | Invoice | LIGHT BULBS           | 04/07/2015   | 91.99      |           | 01.41.614.04 |
| Total OSMANSKI, JOHN (120023):                  |     |         |                       |              | 91.99      |           |              |
| <b>PEPPLE, CINDY (106)</b>                      |     |         |                       |              |            |           |              |
| 042315  | 1   | Invoice | TRAINING              | 04/23/2015   | 793.60     |           | 01.13.562.00 |
| Total PEPPLE, CINDY (106):                      |     |         |                       |              | 793.60     |           |              |
| <b>QUILL CORP. (686)</b>                        |     |         |                       |              |            |           |              |
| 79351106  | 1   | Invoice | OFFICE SUPPLIES/POLIC | 04/20/2015   | 1,016.76   |           | 01.21.651.00 |
| Total QUILL CORP. (686):                        |     |         |                       |              | 1,016.76   |           |              |
| <b>SECOND CHANCE CARDIAC SOLUTIONS (120048)</b> |     |         |                       |              |            |           |              |
| 15-004-44                                       | 1   | Invoice | DEFIBRILLATOR BATTER  | 04/14/2015   | 599.98     |           | 01.21.652.04 |
| Total SECOND CHANCE CARDIAC SOLUTIONS (120048): |     |         |                       |              | 599.98     |           |              |
| <b>SHERWIN-WILLIAMS CO (331)</b>                |     |         |                       |              |            |           |              |
| 5563-0  | 1   | Invoice | FACILITY REPAIRS      | 04/14/2015   | 1,371.87   |           | 59.55.511.01 |
| Total SHERWIN-WILLIAMS CO (331):                |     |         |                       |              | 1,371.87   |           |              |
| <b>STOCKS, BOB (120071)</b>                     |     |         |                       |              |            |           |              |
| 042015  | 1   | Invoice | CREDIT BALANCE REFU   | 04/20/2015   | 34.65      |           | 98.115.0     |
| Total STOCKS, BOB (120071):                     |     |         |                       |              | 34.65      |           |              |
| <b>SUPERIOR WELDING SUPPLY (181)</b>            |     |         |                       |              |            |           |              |
| L4192399  | 1   | Invoice | WELDING SUPPLIES      | 04/04/2015   | 40.00      |           | 01.41.652.02 |
| Total SUPERIOR WELDING SUPPLY (181):            |     |         |                       |              | 40.00      |           |              |

| Invoice                                   | Seq | Type    | Description          | Invoice Date | Total Cost | PO Number | GL Account   |
|---|-----|---------|----------------------|--------------|------------|-----------|--------------|
| <b>TASER INTERNATIONAL (119762)</b>       |     |         |                      |              |            |           |              |
| SI1396562                                 | 1   | Invoice | TASER CARTRIDGES     | 04/15/2015   | 201.96     |           | 01.21.652.02 |
| Total TASER INTERNATIONAL (119762):       |     |         |                      |              | 201.96     |           |              |
| <b>TASER TRAINING ACADEMY (120069)</b>    |     |         |                      |              |            |           |              |
| 041615                                    | 1   | Invoice | TASER INSTRUCTOR TR  | 04/16/2015   | 390.00     |           | 01.21.563.00 |
| Total TASER TRAINING ACADEMY (120069):    |     |         |                      |              | 390.00     |           |              |
| <b>TOTALFUNDS BY HASLER (119730)</b>      |     |         |                      |              |            |           |              |
| 040115                                    | 1   | Invoice | POSTAGE              | 04/01/2015   | 500.00     |           | 01.13.551.00 |
| TOTALFUNDS BY HASLER (119730):            |     |         |                      |              | 500.00     |           |              |
| <b>TRI-STATE SCREEN PRINTING (119187)</b> |     |         |                      |              |            |           |              |
| 13766                                     | 1   | Invoice | SAFETY SHIRTS        | 04/08/2015   | 24.75      |           | 01.41.471.09 |
| 13766                                     | 2   | Invoice | SAFETY SHIRTS        | 04/08/2015   | 98.00      |           | 01.41.652.05 |
| Total TRI-STATE SCREEN PRINTING (119187): |     |         |                      |              | 122.75     |           |              |
| <b>ULTRAMAX (119293)</b>                  |     |         |                      |              |            |           |              |
| 152047                                    | 1   | Invoice | AMMUNITION           | 04/13/2015   | 488.00     |           | 01.21.652.02 |
| Total ULTRAMAX (119293):                  |     |         |                      |              | 488.00     |           |              |
| <b>UNIFORM DEN EAST, INC. (119474)</b>    |     |         |                      |              |            |           |              |
| 39234                                     | 1   | Invoice | MISC. UNIFORMS       | 04/03/2015   | 75.91      |           | 01.21.471.15 |
| 39446                                     | 1   | Invoice | UNIFORMS/CHUCK       | 04/21/2015   | 188.50     |           | 01.21.471.15 |
| 39449                                     | 1   | Invoice | UNIFORMS/ERIC        | 04/20/2015   | 226.50     |           | 01.21.471.15 |
| 39501                                     | 1   | Invoice | UNIFORMS/BILL        | 04/20/2015   | 231.90     |           | 01.21.471.15 |
| Total UNIFORM DEN EAST, INC. (119474):    |     |         |                      |              | 722.81     |           |              |
| <b>UPS STORE GALENA, THE (1260)</b>       |     |         |                      |              |            |           |              |
| 041715                                    | 1   | Invoice | POSTAGE              | 04/17/2015   | 13.96      |           | 01.21.551.00 |
| Total UPS STORE GALENA, THE (1260):       |     |         |                      |              | 13.96      |           |              |
| <b>VERIZON WIRELESS (316)</b>             |     |         |                      |              |            |           |              |
| 041515                                    | 1   | Invoice | VERIZON JET PACK FOR | 04/15/2015   | 35.55      |           | 01.21.652.03 |
| 6422017744-                               | 1   | Invoice | FIRE DEPARTMENT/VERI | 04/15/2015   | 78.48      |           | 22.22.840.00 |
| Total VERIZON WIRELESS (316):             |     |         |                      |              | 114.03     |           |              |
| <b>WAL-MART COMMUNITY (CC) (1258)</b>     |     |         |                      |              |            |           |              |
| 041515                                    | 1   | Invoice | OFFICE SUPPLIES      | 04/15/2015   | 55.96      |           | 01.13.651.02 |
| 041515                                    | 2   | Invoice | SUPPLIES             | 04/15/2015   | 35.28      |           | 01.21.549.00 |
| 041515                                    | 3   | Invoice | OFFICE SUPPLIES      | 04/15/2015   | 109.92     |           | 01.21.651.00 |
| 041515                                    | 4   | Invoice | SUPPLIES             | 04/15/2015   | 34.26      |           | 01.41.652.00 |
| 041515                                    | 5   | Invoice | MEETING SUPPLIES     | 04/15/2015   | 19.70      |           | 22.22.929.00 |
| 041515                                    | 6   | Invoice | OFFICE SUPPLIES      | 04/15/2015   | 69.90      |           | 59.55.651.00 |

| Invoice                                      | Seq | Type    | Description          | Invoice Date | Total Cost | PO Number | GL Account   |
|--|-----|---------|----------------------|--------------|------------|-----------|--------------|
| Total WAL-MART COMMUNITY (CC) (1258):        |     |         |                      |              | 325.02     |           |              |
| <b>WATCHGUARD VIDEO (119323)</b>             |     |         |                      |              |            |           |              |
| 4ELXINV000                                   | 1   | Invoice | IN-SQUAD VIDEO CAMER | 04/06/2015   | 19,280.00  |           | 01.21.830.04 |
| Total WATCHGUARD VIDEO (119323):             |     |         |                      |              | 19,280.00  |           |              |
| <b>WEBER PAPER COMPANY (40)</b>              |     |         |                      |              |            |           |              |
| 601885                                       | 1   | Invoice | RESTROOM SUPPLIES    | 04/09/2015   | 162.76     |           | 58.54.654.01 |
| 601886                                       | 1   | Invoice | JANITOR SUPPLIES     | 04/09/2015   | 294.64     |           | 01.13.654.00 |
| Total WEBER PAPER COMPANY (40):              |     |         |                      |              | 457.40     |           |              |
| <b>WESTWICK FOUNDRY, LTD. (119501)</b>       |     |         |                      |              |            |           |              |
| 26173  | 1   | Invoice | ST. LIGHT MAINTENANC | 03/26/2015   | 100.00     |           | 01.41.514.11 |
| Total WESTWICK FOUNDRY, LTD. (119501):       |     |         |                      |              | 100.00     |           |              |
| <b>WEX BANK (CONNOCO) (119104)</b>           |     |         |                      |              |            |           |              |
| 040115                                       | 1   | Invoice | PUBLIC WORKS-GAS     | 04/01/2015   | 172.88     |           | 01.41.655.00 |
| 040115                                       | 2   | Invoice | PARKS-GAS            | 04/01/2015   | 201.35     |           | 17.52.655.03 |
| 040115                                       | 3   | Invoice | POLICE-GAS           | 04/01/2015   | 1,359.29   |           | 01.21.655.00 |
| 040115                                       | 4   | Invoice | BUILDING-GAS         | 04/01/2015   | 42.68      |           | 01.46.655.00 |
| 040115                                       | 5   | Invoice | FIRE-GAS             | 04/01/2015   | 105.84     |           | 22.22.655.00 |
| 040115                                       | 6   | Invoice | POLICE-GAS           | 04/01/2015   | 32.31      |           | 01.21.655.00 |
| 040115                                       | 7   | Invoice | PUBLIC WORKS-GAS     | 04/01/2015   | 32.31      |           | 01.41.655.00 |
| Total WEX BANK (CONNOCO) (119104):           |     |         |                      |              | 1,946.66   |           |              |
| <b>WHITE CONSTRUCTION CO., INC. (119359)</b> |     |         |                      |              |            |           |              |
| 041415                                       | 1   | Invoice | REPAIR/MAINTENANCE/  | 04/14/2015   | 200.00     |           | 58.54.511.00 |
| 041415                                       | 2   | Invoice | FIRE ESCAPES         | 04/14/2015   | 22,000.00  |           | 58.54.820.00 |
| 041415                                       | 3   | Invoice | MAINTENANCE          | 04/14/2015   | 1,292.00   |           | 58.54.511.00 |
| 041515                                       | 1   | Invoice | JANITOR/TURNER HALL  | 04/15/2015   | 350.00     |           | 58.54.536.00 |
| Total WHITE CONSTRUCTION CO., INC. (119359): |     |         |                      |              | 23,842.00  |           |              |
| <b>ZARNOTH BRUSH WORKS INC. (212)</b>        |     |         |                      |              |            |           |              |
| 0154216                                      | 1   | Invoice | SWEEPER              | 03/31/2015   | 128.25     |           | 01.41.613.11 |
| Total ZARNOTH BRUSH WORKS INC. (212):        |     |         |                      |              | 128.25     |           |              |
| <b>ZIPP, GLENN A. (120068)</b>               |     |         |                      |              |            |           |              |
| 030915                                       | 1   | Invoice | BARKLOW ARBITRATION  | 03/09/2015   | 1,486.65   |           | 01.11.549.00 |
| Total ZIPP, GLENN A. (120068):               |     |         |                      |              | 1,486.65   |           |              |
| Grand Totals:                                |     |         |                      |              | 177,014.66 |           |              |

Report GL Period Summary

Vendor number hash: 4087510

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| Terms Description             | Invoice Amount | Net Invoice Amount |
|-------------------------------|----------------|--------------------|
| Vendor number hash - split:   | 6124093        |                    |
| Total number of invoices:     | 78             |                    |
| Total number of transactions: | 131            |                    |

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| Terms Description | Invoice Amount | Net Invoice Amount |
|-------------------|----------------|--------------------|
| Open Terms        | 177,014.66     | 177,014.66         |
| Grand Totals:     | 177,014.66     | 177,014.66         |

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