

MORRISON POLICE DEPARTMENT

Michael G. Moon, Chief of Police

City Council Report for July 14, 2025

Officer Drew Misfeldt resigned with his last day July 10th. Matthew Munson was hired and sworn in July 14th. He was a lateral hire from Fulton Police Department. We currently have one opening and it will be filled shortly. Six new Axon video cameras were installed in the squad cars (one will be installed when 2025 Ford arrives). We took the 2018 Dodge Durango out of service and removed decals and police equipment. It will be sold as surplus if approved. The 2025 Ford Explorer will replace it when we take delivery.

Respectfully submitted,

Michael Moon
Chief of Police

STATE OF ILLINOIS
COUNTY OF WHITESIDE
CITY OF MORRISON
OFFICIAL PROCEEDINGS

June 23, 2025

CALL TO ORDER

The Morrison City Council met in Regular Session on June 23, 2025, at 6:30 p.m. in the Morrison Community Room, 307 South Madison Street, Morrison, Illinois. The meeting was called to order by Mayor Scott Vandermyde at 6:30 p.m. City Clerk Mike Hemmer recorded the minutes. Meeting was offered to the public via Zoom and video recording to be available at <https://www.youtube.com/@CityofMorrisonIL>

ROLL CALL

Alderspersons present on roll call were Kevin Bruckner, Seth Buckwalter, Todd Schlegel, Vernon Tervelt, and Matt Tichler. Absent: Sidonna Mahaffey. Vacancies: Ward 1 and Ward 3. Other city officials present were City Administrator Brian Melton, Police Chief Michael Moon, City Treasurer Margaret Jones, and Recreation Services Director Nathan Jacobs.

PLEDGE OF ALLEGIANCE - Cited.

PUBLIC COMMENT - None.

REPORT OF CITY OFFICERS, DEPARTMENT HEADS AND/OR COMMITTEES

Mayor Vandermyde administered the Oath of Office to Chief of Police Michael Moon. Chief Moon submitted a written report to the Council.

CONSENT AGENDA

Due to a pending software issue, CA Melton requested to remove Treasurer's Report for May 2025 (FY 01, CY 05).

Ald Schlegel moved to approve the City Council, Meeting Minutes, June 9, 2025; Bills Payable - \$170,212.90; Pay Request No. 1, Helm-Civil (South Genesee Street Project) \$60,511.20; and Street Closure Request, Dept. of Fun, Block Party for July 18, 2025; seconded by Ald Tichler. Ayes: Bruckner, Buckwalter, Mahaffey, Schlegel, Tervelt, and Tichler. Nays: None. Absent: Mahaffey. Motion passed.

ITEMS FOR CONSIDERATION, DISCUSSION AND POSSIBLE ACTION

Ald Schlegel moved to approve Cemetery Building – Design-Build Contract; Municipal Design-Build Authorization Act (65 ILCS 5/11-39.2-15 & 20) – Request for Proposals as presented; seconded by Ald Bruckner. CA Melton said the RFP included the option to quote a steel or wood structure and the building would have 12' doors and 14' walls. Ald Schlegel confirmed the proposal date of July 25, 2025. Ayes: Bruckner, Buckwalter, Mahaffey, Schlegel, Tervelt, and Tichler. Nays: None. Absent: Mahaffey. Motion passed.

Ald Tichler moved to approve Ordinance 25-06; Sidewalk Cafes – Main Street; seconded by Ald Schlegel. CA Melton said the ordinance has been updated to specify the use of "outdoor furniture" and

“aesthetically pleasing” is required and part of the permit process. Ayes: Bruckner, Buckwalter, Schlegel, Tervelt, and Tichler. Nays: None. Absent: Mahaffey. Motion passed.

The Council discussed the City’s annexation of the 9.39 acre-parcel just south of the residence at 617 South Portland Avenue, Morrison. By consensus, CA Melton was directed to proceed as any details will be negotiated with the property owner through the process.

EXECUTIVE SESSION

Ald Schlegel moved to enter Executive Session pursuant to 5 ILCS 120/2(c)(1) Appointment, employment and compensation of specific employees, /2(c)(5) Purchase or lease of real property for the use of the public body and /2(c)(6) Setting of a price for sale or lease of public property; seconded by Ald Buckwalter. Ayes: Bruckner, Buckwalter, Schlegel, Tervelt, and Tichler. Nays: None. Absent: Mahaffey. Motion passed. Executive Session began at 6:48

Ald Mahaffey moved to exit Executive Session; seconded by Ald Buckwalter. Ayes: Bruckner, Buckwalter, Schlegel, Tervelt, and Tichler. Nays: None. Absent: Mahaffey. Motion passed. Executive Session ended at 7:01 pm.

ACTION FOLLOWING EXECUTIVE SESSION

Ald Schlegel moved to compensate Chief Moon \$1,500.00 before taxes for his duties as Interim Police Chief; seconded by Ald Tichler. Ayes: Bruckner, Buckwalter, Schlegel, Tervelt, and Tichler. Nays: None. Absent: Mahaffey. Motion passed.

Ald Schlegel moved to extend the lease to the Bruce Hunter Trust for one year at a monthly rate of \$250.00 for 25% of the most-eastern building at 15947 Lincoln Road and authorize CA Melton to executive the lease agreement; seconded by Ald Bruckner. Ayes: Bruckner, Buckwalter, Schlegel, Tervelt, and Tichler. Nays: None. Absent: Mahaffey. Motion passed.

ADJOURNMENT

Ald Tervelt moved to adjourn the meeting without objection. The meeting adjourned at approximately 7:02 pm.

Approved:

Scott Vandermyde
Mayor

Michael Hemmer
City Clerk

City of MORRISON

200 West Main Street
Morrison, Illinois 61270-2400
Phone 815.772.7657
Fax 815.772.4291
morrisonil.org



MEMORANDUM

To: Mayor & Council

From: Barb King

Date: 7/14/25

RE: Bills Payable

Please see the attached list of Bills Payable in the total amount of: **\$226,144.67.**

**Council Members having questions regarding bills should contact
Mayor Vandermyde OR City Administrator Melton
via phone, email or personal visit prior to the meeting.**

7/15/2025 THRU 7/15/2025

INVOICE NUMBER	VENDOR NAME REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
2088	5 STAR LANDSCAPING LLC MAINT SERV - UTILITY SYSTEM	51-80-5150	716.53	716.53	25442	7/15/25
I319	815 PORTA POTTY PORTABLE RESTROOM RENTAL	01-43-5270	85.00	85.00	25437	7/08/25
I325	PORTABLE RESTROOM RENTAL	01-43-5270	170.00	170.00	25437	7/08/25
I339	PORTABLE RESTROOM RENTAL	01-43-5270	85.00	85.00	25437	7/08/25
I340	PORTABLE RESTROOM RENTAL	01-43-5270	85.00	85.00	25437	7/08/25
I434	PORTABLE RESTROOM RENTAL	01-43-5270	170.00	170.00	25437	7/08/25
I440	PORTABLE RESTROOM RENTAL	01-43-5270	85.00	85.00	25437	7/08/25
I441	PORTABLE RESTROOM RENTAL	01-43-5270	85.00	85.00	25437	7/08/25
230	ABBITT OTHER PROFESSIONAL SERVICES	51-80-5480	711.25	711.25	25443	7/15/25
19125	ALVARADO'S PLUMBING INC. MAINT SERV - BLDG	01-41-5110	165.00	165.00	25444	7/15/25
STM063025	AT&T MOBILITY ACCT NO 287342210725 ACCT NO 287342210725 ACCT NO 287342210725	01-11-5520 51-80-5520 50-81-5520	349.58 116.23 116.82	582.63	25434	7/02/25
P33787	BIRKEY'S MAINT SUPP - EQUIPMENT	01-43-6120	25.93	25.93	25445	7/15/25
P34061	MAINT SUPP - EQUIPMENT	01-42-6120	49.83	49.83	25445	7/15/25
P34424	MAINT SUPP - EQUIPMENT	01-42-6120	38.95	38.95	25445	7/15/25
P34676	MAINT SUPP - EQUIPMENT	01-43-6120	304.72	304.72	25445	7/15/25
P34789	MAINT SUPP - EQUIPMENT	01-41-6120	95.75	95.75	25445	7/15/25
W28118	MAINT SUPP - EQUIPMENT	01-43-6120	13.91	13.91	25445	7/15/25
W28249	MAINT SUPP - EQUIPMENT	01-43-6120	189.22	189.22	25445	7/15/25
0222052-IN	BONNELL INDUSTRIES MAINT SUPP - STREETS	01-41-6140	964.43	964.43	25446	7/15/25
930022385	BSN/PASSON'S/GSC OPERATING SUPPLIES	01-43-6520	616.24	616.24	25447	7/15/25
STM062525	CITY OF ROCK ISLAND ACCT NO 00025487-00	51-80-5420	16.80	16.80	25448	7/15/25
	CIVIL CONSTRUCTORS, INC.					

CLAIMS BY VENDOR

INVOICE NUMBER	VENDOR NAME REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
STM062425	CIVIL CONSTRUCTORS, INC. STREET IMPROVEMENT CONST	04-04-8610	60,511.20	60,511.20	25410	6/24/25
STM062325	COM ED ACCT NO 7500655000	15-15-5720	4,596.37	4,596.37	25449	7/15/25
STM063025	ACCT NO 3885248000	01-42-5710	57.04	57.04	25449	7/15/25
STM063025A	ACCT NO 7783982222	50-81-5760	5,952.84	5,952.84	25449	7/15/25
STM063025B	ACCT NO 6970233333	15-15-5720	27.75	27.75	25449	7/15/25
STM063025C	ACCT NO 1318961222	01-41-5760	56.91	56.91	25449	7/15/25
STM063025D	ACCT NO 0648071222	01-41-5760	283.39	283.39	25449	7/15/25
STM063025E	ACCT NO 2883132222	51-80-5760	2,023.75	2,023.75	25449	7/15/25
STM070225	ACCT NO 7986112111	50-81-5760	27.85	27.85	25449	7/15/25
STM070225A	ACCT NO 5171572000	51-80-5760	2,174.04	2,174.04	25449	7/15/25
STM070225B	ACCT NO 9003804000	15-15-5720	69.94	69.94	25449	7/15/25
STM070225C	ACCT NO 3245832222	15-15-5720	86.22	86.22	25449	7/15/25
STM070225D	ACCT NO 9508427000	01-43-5760	854.04	854.04	25449	7/15/25
STM070225E	ACCT NO 8309733333	15-15-5720	32.28	32.28	25449	7/15/25
STM070225F	ACCT NO 7948512111	50-81-5760	50.48	50.48	25449	7/15/25
STM070225G	ACCT NO 7288196000	50-81-5760	47.36	47.36	25449	7/15/25
STM070225H	ACCT NO 7288196000	50-81-5760	675.32	675.32	25449	7/15/25
STM070225I	ACCT NO 5753021222	50-81-5760	85.57	85.57	25449	7/15/25
STM070225J	ACCT NO 3935146000	50-81-5760	40.91	40.91	25449	7/15/25
STM070225K	ACCT NO 2768513000	50-81-5760	460.00	460.00	25449	7/15/25
STM070225L	ACCT NO 2430024000	50-81-5760	44.51	44.51	25449	7/15/25
0253228	CULLIGAN OF CLINTON ACCT NO 820394	01-21-6520	47.90	47.90	25433	7/02/25
STM070125	DAVIS SHELLI METLIFE REIMBURSEMENT	77-77-4520	140.30	140.30	25424	7/02/25
STM070825	DIVISION OF VITAL RECORDS STATE CC FEES	01-13-9250	312.00	312.00	25450	7/15/25
	ELAN					

7/15/2025 THRU 7/15/2025

INVOICE NUMBER	VENDOR NAME REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
STM062425	ELAN OFFICE SUPPLIES	01-11-6510	77.24			
	SMALL TOOLS	01-41-6530	139.99			
	MAINT SUPP - BLDG	01-41-6110	27.96			
	SMALL TOOLS	01-42-6530	99.00			
	OPERATING SUPPLIES	50-81-6520	185.68			
	SPORTS COMPLEX EQUIPMENT	01-43-8000	499.99			
	SMALL TOOLS	50-81-6530	157.20			
	MAINT SUPP - BLDG	01-43-6110	40.15			
	OPERATING SUPPLIES	51-80-6520	118.97			
	SMALL TOOLS	01-41-6530	320.96			
	SOFTWARE/HARDWARE	01-11-5370	108.24			
	OTHER PROFESSIONAL SERVICES	01-11-5480	299.76			
	FIREARMS/AMMUNITION	01-21-6220	1,371.92			
	CONCESSION SUPPLIES	01-43-6538	2,337.22			
	POSTAGE	50-81-5510	500.27			
	POSTAGE	51-80-5510	584.67			
	OPERATING SUPPLIES	01-43-6520	90.75			
	MISC EXPENSE	01-11-9280	127.28			
	OPERATING SUPPLIES	01-43-6520	107.89			
			7,195.14	25415	6/25/25	
132498	FEHR-GRAHAM & ASSOCIATES ENGINEERING SERVICE	50-81-5320	45,420.05			
			45,420.05	25451	7/15/25	
25-766207	FIVE STAR ENTERPRISES OPERATING SUPPLIES	01-42-6520	59.98			
			59.98	25452	7/15/25	
STM062625	FRONTIER ACCT NO 8151961310	51-80-5520	358.31			
			358.31	25425	7/02/25	
STM062625A	ACCT NO 8157722000	01-11-5520	488.09			
	ACCT NO 8157722000	51-80-5520	244.05			
	ACCT NO 8157722000	50-81-5520	244.04			
			976.18	25425	7/02/25	
STM070825	ACCT NO 8157721111	50-81-5520	382.32			
			382.32	25439	7/09/25	
STM070825A	ACCT NO 8157723870	51-80-5520	133.76			
			133.76	25439	7/09/25	
STM070825B	ACCT NO 8154009008	51-80-5520	133.74			
			133.74	25439	7/09/25	
STM070125	GARLAND MIKE METLIFE REIMBURSEMENT	77-77-4520	100.75			
			100.75	25426	7/02/25	
STM070825	GOLD STAR FS, INC. MAINT SUPP - EQUIPMENT	01-41-6120	519.87			
			519.87	25453	7/15/25	
STM070125	GOMEZ GABE HEALTH INSURANCE PREMIUM	77-77-4510	256.46			
			256.46	25454	7/15/25	
247347	GREAT WESTERN SUPPLY CO CUST NO 0801090	01-41-6110	152.13			
			152.13	25455	7/15/25	
	GREEN & CLEAN LAWN SERVIC					

CLAIMS BY VENDOR

INVOICE NUMBER	VENDOR NAME REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
71126	GREEN & CLEAN LAWN SERVIC CUST NO 1194	01-43-5170	125.00	125.00	25456	7/15/25
7119145	HAWKINS, INC CHEMICALS	51-80-6560	987.55	987.55	25457	7/15/25
3026	HEUSINKVELD, INC TOURNAMENT AWARDS	01-43-6542	1,796.00	1,796.00	25411	6/25/25
662	HOLLAND AUTOMOTIVE MAINT - VEHICLE	01-21-5130	450.00	450.00	25458	7/15/25
STM063025	IL EPA ACCT NO IL080068 (A)	50-81-5840	7,500.00	7,500.00	25459	7/15/25
3373	JR. SIGN COMPANY OPERATING SUPPLIES	01-43-6520	35.00	35.00	25460	7/15/25
IN262632	KIESLER POLICE SUPPLY FIREARMS/AMMUNITION	01-21-6220	655.20	655.20	25461	7/15/25
STM070125	KING BARB METLIFE REIMBURSEMENT	77-77-4520	92.25	92.25	25427	7/02/25
43836	KUNES AUTO GROUP MAINT - VEHICLE	01-21-5130	136.25	136.25	25462	7/15/25
43990	MAINT - VEHICLE	01-21-5130	293.70	293.70	25462	7/15/25
18572569	LEAF MONTHLY COPIER SERVICE	01-11-5390	365.62	365.62	25412	6/25/25
STM060825	MEDIACOM ACCT NO 8384880210090316	01-11-5520	127.01			
	ACCT NO 8384880210090316	51-80-5520	63.51			
	ACCT NO 8384880210090316	50-81-5520	63.50			
				254.02	25413	6/25/25
STM062325	ACCT NO 8384880210090340	51-80-5520	358.60	358.60	25413	6/25/25
STM070125	MELTON BRIAN R METLIFE REIMBURSEMENT	77-77-4520	31.90	31.90	25428	7/02/25
15432	MISSISSIPPI VALLEY PUMP, OPERATING SUPPLIES	51-80-6520	21.25	21.25	25463	7/15/25
STM070125	MORRISON AREA DEVELOPMENT ECONOMIC DEVELOPMENT	51-80-9210	2,475.00			
	ECONOMIC DEVELOPMENT	50-81-9210	2,475.00			
	MADC DUES	01-62-9210	2,550.00			
				7,500.00	25414	6/25/25
STM070825	MORRISON AUTO SUPPLY, INC CUST NO 21820	01-21-5130	24.75			
	CUST NO 21820	01-43-5130	30.17			
				54.92	25464	7/15/25

CLAIMS BY VENDOR

INVOICE NUMBER	VENDOR NAME REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
2632	MORRISON ROTARY CLUB QUARTERLY DUES	01-11-5610	135.00	135.00	25465	7/15/25
STM070825	MORRISON TRUE VALUE ACCT NO 27657	01-11-6110	5.50	5.50	25466	7/15/25
STM070825A	ACCT NO 276574	01-21-5130	22.08	22.08	25466	7/15/25
STM070825B	ACCT NO 276572	51-80-6520	44.17	44.17	25466	7/15/25
STM070825C	ACCT NO 276576	50-81-6520	138.30	138.30	25466	7/15/25
STM070825D	ACCT NO 276575	01-43-6520	99.78	99.78	25466	7/15/25
STM070825E	ACCT NO 276571	01-41-6520	200.90	200.90	25466	7/15/25
9498120250602	MOTOROLA INC ACCT NO 3010191078-0001	01-21-5480	392.00	392.00	25467	7/15/25
STM062325	NICKELL, AMBER COMMUNITY ROOM DEPOSIT REFUND	01-31-5200	100.00	100.00	25435	7/02/25
STM062325	NICOR GAS ACCT NO 40023838523	01-41-5710	202.05	202.05	25468	7/15/25
STM062425	ACCT NO 11174467693	50-81-5710	92.82	92.82	25468	7/15/25
STM062625	ACCT NO 27638541113	51-80-5710	56.73	56.73	25468	7/15/25
STM062625A	ACCT NO 19988138806	51-80-5710	53.50	53.50	25468	7/15/25
STM062725	ACCT NO 83659320002	01-42-5710	54.55	54.55	25468	7/15/25
STM070925	ODELL PUBLIC LIBRARY PPRT DISTRIBUTION	18-18-5471	2,363.56	2,363.56	25469	7/15/25
STM063025	OSBORN SHANE DENTAL LIFE VISION PREMIUM	77-77-4520	18.24	18.24	25423	6/30/25
STM070125	METLIFE REIMBURSEMENT	77-77-4520	40.25	40.25	25429	7/02/25
257217589	PACE ANALYTICAL SERVICES LAB SUPPLIES	51-80-5420	29.00	29.00	25470	7/15/25
257217711	LAB FEES	51-80-5420	126.00	126.00	25470	7/15/25
257217736	LAB FEES	51-80-5420	21.00	21.00	25470	7/15/25
257217920	LAB FEES	51-80-5420	50.00	50.00	25470	7/15/25
257218940	LAB FEES	51-80-5420	43.50	43.50	25470	7/15/25
257218941	LAB FEES	51-80-5420	87.00	87.00	25470	7/15/25

CLAIMS BY VENDOR

INVOICE NUMBER	VENDOR NAME REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
3141	PEPPERS HAULING CO. OTHER PROFESSIONAL SERVICES	01-21-5480	300.00	300.00	25471	7/15/25
7898041	PERFORMANCE FOOD SERVICE CUST NO 213527	01-43-6538	251.88	251.88	25472	7/15/25
7912273	CUST NO 213527	01-43-6538	112.72	112.72	25472	7/15/25
7918338	CUST NO 213527	01-43-6538	229.03	229.03	25472	7/15/25
747063	PEST CONTROL CONSULTANTS ACCT NO 1000001162	01-11-5110	134.20	134.20	25436	7/08/25
STM070825	QUALITY READY MIX MAINT SUPP - FIELDS	01-43-6570	1,547.70	1,547.70	25473	7/15/25
251527	QUICKSCORES OPERATING SUPPLIES	01-43-6520	96.00	96.00	25474	7/15/25
311	RANDY NELSON ELECTRIC MAINT SERV - EQUIPMENT	01-42-5120	141.00	141.00	25475	7/15/25
312	MAINT SERV - BLDG	01-41-5110	132.00	132.00	25475	7/15/25
314	MAINT SERV - GROUNDS	01-43-5170	229.00	229.00	25475	7/15/25
0721-008507289	REPUBLIC SERVICES ACCT NO 3-0721-0231094	14-14-5730	109.79	109.79	25416	6/25/25
0721-008519891	ACCT NO 3-0721-9721028	14-14-5730	24,212.76	24,212.76	25440	7/09/25
STM062425	SAUK VALLEY CLASSIFIEDS 10193590	01-11-5650	335.70	335.70	25438	7/08/25
STM070825	10194298	01-21-6520	152.58	152.58	25476	7/15/25
230707	STRATUS NETWORKS ACCT NO 8848	01-11-5350	255.70	255.70	25441	7/09/25
STM062325	STROBBE SCOTT DEDUCTIBLE REIMBURSEMENTS	77-77-9241	103.74	103.74	25408	6/23/25
STM070125	METLIFE REIMBURSEMENT	77-77-4520	47.60	47.60	25430	7/02/25
STM070325	SULLIVAN'S FOODS ACCT NO 253012	01-43-6538	55.80	55.80	25477	7/15/25
STM062325	SUPERWASH, INC. MAINT - VEHICLE	01-21-5130	300.00	300.00	25409	6/23/25
49031	THE EMBLEM AUTHORITY UNIFORMS	01-21-6590	339.00	339.00	25478	7/15/25
	UNIFORM DEN, INC.					

7/15/2025 THRU 7/15/2025

INVOICE NUMBER	VENDOR NAME REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
118576	UNIFORM DEN, INC. UNIFORMS	01-21-6590	604.70	604.70	25479	7/15/25
118576-01	UNIFORMS	01-21-6590	101.50	101.50	25479	7/15/25
118577	UNIFORMS	01-21-6590	620.80	620.80	25479	7/15/25
118577-01	UNIFORMS	01-21-6590	283.96	283.96	25479	7/15/25
2058479	US FOODS, INC ACCT NO 51635647	01-43-6538	564.97	564.97	25417	6/25/25
2126940	ACCT NO 51635647	01-43-6538	143.73	143.73	25417	6/25/25
17614	VINYL GRAPHICS POLICE VEHICLE	01-21-8400	350.00	350.00	25480	7/15/25
5921	WESTRUM LEAK DETECTION, I WATER SYSTEM LEAK SURVEY	51-80-8825	4,500.00	4,500.00	25481	7/15/25
STM063025	WHITESIDE CO RECORDER RECORD DEEDS	01-42-9230	60.00	60.00	25431	7/02/25
38600	WILLETT, HOFMANN & ASSOC. ENGINEERING SERVICE	51-80-5320	10,677.38	10,677.38	25482	7/15/25
38881	ENGINEERING SERVICE	51-80-5320	10,526.35	10,526.35	25482	7/15/25
133268	WILLIAM & MARY COMPUTER C COMPUTER SYSTEM MAINT & REPAIR	01-11-5392	12.50	12.50	25483	7/15/25
STM070125	WORKMAN CURT METLIFE REIMBURSEMENT	77-77-4520	61.50	61.50	25432	7/02/25
0175889-IN	ZIMMER & FRANCESCON, INC. OPERATING SUPPLIES	50-81-6520	124.95	124.95	25484	7/15/25
0175974-IN	MAINT SUPP - UTILITY SYSTEM	50-81-6151	230.00	230.00	25484	7/15/25
0175975-IN	MAINT SUPP - UTILITY SYSTEM	51-80-6151	2,060.09	2,060.09	25484	7/15/25
STM062425	ZSCHIESCHE RYAN MISC EXPENSE	01-43-9280	1,500.00	1,500.00	25418	6/25/25
REPORT TOTAL			226,144.67			

FUND#	TITLE	BEGINNING CASH & INVESTMENTS	MTD REVENUES	MTD EXPENSES	CHANGE IN LIABILITY	TRANSFER IN	TRANSFER OUT	ENDING BALANCE
01	GENERAL FUND	811,480.07	233,134.67	146,285.82	.00	.00	.00	898,328.92
02	AUDIT FUND	13,753.56	46.26	.00	.00	.00	.00	13,799.82
03	STREET LIGHTING FUND	44,634.29	150.12	.00	.00	.00	.00	44,784.41
04	LOCAL 1 % SALES TAX FUND	961,345.54	32,812.96	.00	.00	.00	.00	994,158.50
05	COMMUNITY LANDSCAPING	11,828.83	39.78	.00	.00	.00	.00	11,868.61
06	INSURANCE FUND	35,684.10	120.01	.00	.00	.00	.00	35,804.11
07	TOURISM & CONVENTION FUND	7,441.88	25.03	.00	.00	.00	.00	7,466.91
08	ECONOMIC DEVELOPMENT FUND	40,067.33	134.77	.00	.00	.00	.00	40,202.10
12	FIRE PROTECTION FUND	.00	.00	.00	.00	.00	.00	.00
14	REFUSE DISPOSAL FUND	19,233.28	24,425.60	.00	.00	.00	.00	43,658.88
15	MOTOR FUEL TAX FUND	235,111.34	15,579.84	156.61	.00	.00	.00	250,534.57
16	IMRF FUND	411,643.09	6,712.34	5,929.17	.00	.00	.00	412,426.26
17	FICA FUND	131,376.81	429.10	7,584.68	.00	.00	.00	124,221.23
18	LIBRARY FUND	324.30-	12,860.24	12,860.24	.00	.00	.00	324.30-
20	DRUG TRAFFIC PREVENTION	7,609.95	25.59	.00	.00	.00	.00	7,635.54
24	POL VEH & CAP EQUIP FUND	82,661.47	278.01	.00	.00	.00	.00	82,939.48
26	VEH & CAP EQUIP FUND	202,164.63	1,146.12	63,550.24	.00	.00	.00	139,760.51
35	REVOLVING LOAN FUND	.00	.00	.00	.00	.00	.00	.00
37	VETERAN'S MEMORIAL PARK	7,461.84	23.98	665.00	.00	.00	.00	6,820.82
46	2016 G.O.	183,284.88	19,407.20	450.00	.00	.00	.00	202,242.08
50	SEWER FUND	1,306,149.85	108,858.66	69,560.80	.00	.00	.00	1,345,447.71
51	WATER FUND	1,221,945.69	77,905.14	29,717.33	.00	.00	.00	1,270,133.50
52	W&S VEHICLE REPLACEMENT	.00	.00	.00	.00	.00	.00	.00
53	WATER/SEWER/PUBLIC WORKS	.00	.00	.00	.00	.00	.00	.00
54	WASTEWATER TREATMENT PLAN	.00	.00	.00	.00	.00	.00	.00
61	CAPITAL IMPROVEMENT FUND	329,238.77	2,072.73	21,564.00	.00	.00	.00	309,747.50
74	GROVE HILL CEMETERY PERPE	374,659.71	1,292.53	.00	.00	.00	.00	375,952.24
77	HEALTH INSURANCE FUND	88,172.04	187.12	69,100.86	4,029.72	.00	.00	23,288.02
Report Total		6,526,624.65	537,667.80	427,424.75	4,029.72	.00	.00	6,640,897.42


Maggie Jones (Jul 9, 2025 10:20 CDT)

Jul 9, 2025

City of MORRISON

200 West Main Street
Morrison, Illinois 61270-2400
Phone 815.772.7657
Fax 815.772.4291
morrisonil.org



MINUTES

Planning & Zoning Commission

June 25, 2025, 5:30 p.m.

The Planning & Zoning Commission met on June 25, 2025, at City Hall, 200 West Main Street. Chairman Kevin Kuehl called the meeting to order at 5:30 p.m. Executive Secretary Barb King recorded the minutes.

Commission members present on the roll call were Kathy Schmidt, Kevin Kuehl, Charles Yost, Vaughn Maxfield and Jim Workman. Absent – Mike Buckwalter & Sherrie Shirk.

Commission member Maxfield moved to approve the March 26, 2025, minutes; seconded by commission member Shirk. On a voice vote, the motion was carried.

Public Hearing

Michael McCartney submitted a ReZoning Request for the property located at 612 Portland Avenue, Morrison, Illinois. Mr. McCartney is requesting that the existing zoning R-2 General Residential District be changed to C-3 Commercial District to allow for the construction of a shop and storage units. Commission members discussed drainage, lighting and septic issues. No written comments were received prior to the public hearing on this issue. Commission member Schmidt made a motion to move forward with voting *not* to change the existing zoning of the property located at 612 Portland Avenue; seconded by commission member Yost. On a roll call vote of 2 ayes, (Yost and Maxfield) and 3 nays (Workman, Schmidt and Kuehl), the motion was rejected.

Ryan & Cassie Wiersema submitted a Request for Variance for the property located at 16136 Greenland Drive, Morrison, Illinois. Mr. & Mrs. Wiersema are seeking the Variance for the construction of an accessory structure and to reduce the side yard setback to a minimum of 1.04', reduce the rear yard setback to a minimum of 25.04' and the height of the accessory building will be higher than the principal building but no more than 25' in the R-R Rural Residential District. No written comments were received prior to the public hearing on this issue. Commission member Yost made a motion to recommend to the city council that the variance be granted to reduce the side yard setback to a minimum of 1.04', reduce the rear yard setback to a minimum of 25.04' and the height of the accessory building will be higher than the principal building but no more than 25' in the R-R Rural Residential District; seconded by commission member Workman. On a roll call vote of 5 ayes (Yost, Maxfield, Workman, Schmidt and Kuehl) and 0 nays the motion carried.

New Business

None.

Old Business

None.

Other Considerations

The next regularly scheduled meeting will be July 30, 2025.

At approximately 6:05 p.m. commission member Schmidt moved to adjourn the meeting; seconded by commission member Vaughn. On a voice vote, the motion was carried.

bk

ORDINANCE NO 25-07

**AN ORDINANCE PROVIDING FOR A VARIATION TO THE ZONING CODE
OF THE CITY OF MORRISON, WHITESIDE COUNTY, ILLINOIS,
VARYING THE SIDE YARD/ REAR YARD SETBACK REQUIREMENTS &
BUILDING HEIGHT AS CONTAINED IN CHAPTER 62, ARTICLE V, SECTION
62.144 ENTITLED R-R RURAL RESIDENTIAL LOW DENSITY DISTRICT (d)
ENTITLED MAXIMUM BUILDING HEIGHT, (k) ENTITLED MINIMUM SIDE YEAR
SETBACK AND (l) ENTITLED MINIMUM REAR YARD SETBACK**

WHEREAS, Ryan & Cassie Wiersema, owner(s) of the property located at 16136 Greenland Drive, City of Morrison, Illinois has petitioned the Zoning Board of Appeals of the City of Morrison for a variance to Article V, Section 62-14 (d)(k)(l) of the Zoning Code; and

WHEREAS, the petitioner is seeking a variation for the construction of an accessory structure and to reduce the side yard setback to a minimum of 1.04', reduce the rear yard setback to a minimum of 25.04' and the height of the accessory building will be higher than the principal building but no more than 25' in the R-R Rural Residential District.

WHEREAS, the Zoning Board of Appeals, in a Public Hearing convened in accordance with Article XV, Section 62-426 the Morrison Zoning Code, has reviewed the facts pertaining to the Request for Variation; and

WHEREAS, the Zoning Board of Appeals has filed a Report of Findings and Recommended Action which recommends that the Request for Variation not be granted; and

WHEREAS, the City Council upon further review deems it in the best public interest and the best use of the real estate located at 16136 Greenland Drive, City of Morrison, Whiteside County, Illinois that the Request for Variation of the side yard setback be reduced to a minimum of 1.04', the rear yard setback be reduced to a minimum of 25.04';

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Morrison, Illinois that a variation to Article V, Section 62-144 (d)(k)(l) of the Morrison Zoning Code be granted to Ryan & Cassie Wiersema providing for a reduction in distance of the side and rear yard setbacks and building height. The variation shall apply to the property legally described and as provided in the petitioners' Request for Variation on file with the Zoning Administration of the City of Morrison; and that the City Clerk shall publish the Ordinance in pamphlet form as provided by law.

PASSED by the City Council of the City of Morrison, Illinois on the 14th day of July, 2025.

APPROVED:

Mayor

ATTEST:

City Clerk

MAY 23 2025

145.

City of Morrison, Illinois
200 West Main Street, Morrison IL USA 61270

BUILDING PERMIT APPLICATION

Permit No.: 25-15

Date Issued:

Permit Expires 12 Months from Date Issued

Property Owner: Ryan & Cassie Wiersema

Address: 16136 Greenland Drive, Morrison, IL 61270

Contact Number: 815-441-7073 Email Address: R.Wiersema@ppind.com

Application is hereby made for a Building Permit and Certificate of Compliance involving the premises legally described as follows:

Street Address: 16136 Greenland Drive, Morrison, IL 61270

Subdivision: Highland Acres #2

Unit _____ Block _____ Lot No. 25 Sec. 8 Parcel No. 09-08-456-001

Structure Dimensions 64' (length) X 38' (width) = 2,432 ft² Height 25'

Lot Dimensions 189' X 220.14' = 41,606.46' ft²

Type Construction (Check all that apply):

- | | |
|---|--|
| ☒ New Construction | ☐ Offices or Professional |
| ☐ Alteration/Remodel | ☐ Commercial |
| ☐ Addition | ☐ Industrial |
| ☒ Accessory Structure | ☐ Fence |
| ☐ Single Family Residence | ☐ Deck |
| ☐ Two-Family Residence (Duplex) | ☐ Sign |
| ☐ Multiple-Family Residence | ☐ Pool |
| ☐ Institutional | ☐ Other _____ |

Estimated Cost of Project: \$ 50,000

PROFESSIONAL / CONTRACTED SERVICES INVOLVED:

Name: Peter Shiem Construction

Address: _____

Contact Number: 779-245-3619 Email Address: NA

☒ General Contractor ☐ Architect/Engineer ☐ Excavator ☐ Plumbing ☐ Electrical ☐ Other

Name: _____

Address: _____

Contact Number: _____ Email Address: _____

☐ General Contractor ☐ Architect/Engineer ☐ Excavator ☐ Plumbing ☐ Electrical ☐ Other

Name: _____

Address: _____

Contact Number: _____ Email Address: _____

☐ General Contractor ☐ Architect/Engineer ☐ Excavator ☐ Plumbing ☐ Electrical ☐ Other

Name: _____

Address: _____

Contact Number: _____ Email Address: _____

☐ General Contractor ☐ Architect/Engineer ☐ Excavator ☐ Plumbing ☐ Electrical ☐ Other

Name: _____

Address: _____

Contact Number: _____ Email Address: _____

☐ General Contractor ☐ Architect/Engineer ☐ Excavator ☐ Plumbing ☐ Electrical ☐ Other

PROPERTY DESCRIPTION INFORMATION (Please Circle One):

- | | | | |
|--------------------------------------|-------------------------------------|-----|---|
| ☒ YES | ☐ NO | 1. | Have you included your legal description? |
| ☒ YES | ☐ NO | 2. | Provide/show your lot dimensions? |
| YES | ☒ NO | 3. | Does your application include a parking plan, if applicable? |
| | | 4. | What is your property zoned as: <u>Rural Residential</u> |
| ☒ YES | ☐ NO | 5. | Include all existing and requested building dimensions? |
| ☒ YES | ☐ NO | 6. | Will this construction cover water or sewer lines? |
| YES | ☒ NO | 7. | Does this construction comply with front, side, and rear yard setbacks? |
| YES | ☒ NO | 8. | Does your construction require a water permit?
If so, Permit Number: _____ |
| YES | ☒ NO | 9. | Does your construction require a sewer permit?
If so, Permit Number: _____ |
| YES | ☒ NO | 10. | Does your property lie within the Historic District? |
| YES | ☒ NO | 11. | Is your property on the National Register? |
| YES | ☒ NO | 12. | Is your property a Locally Designated Landmark? |
| YES | ☒ NO | 13. | Does your construction require a Certificate of Appropriateness? |

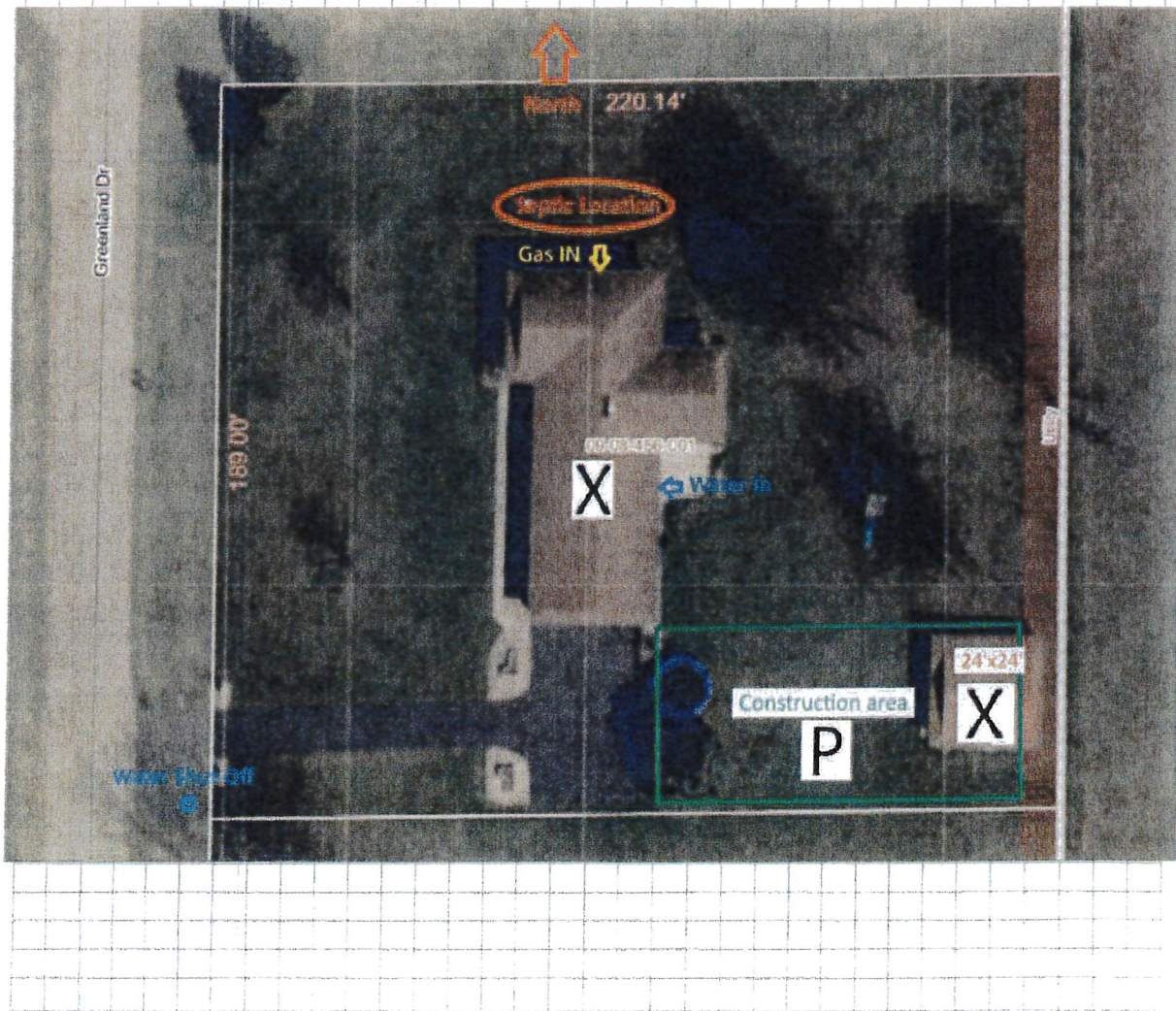
NOTES: See attached PowerPoint for full details

PROPOSED CONSTRUCTION – DIAGRAM:

Please include the following in the draft diagram below:

- ✓ Dimensions of the lot
- ✓ Location & dimensions of all existing buildings & structures *(Mark with X)*
- ✓ Location & dimensions of all proposed buildings & structures *(Mark with P)*
- ✓ Distances to property lines for all proposed buildings & structures
- ✓ Location of water supply lines
- ✓ Location of sewer line / septic field
- ✓ Labeled arrow indicating north

See attached PowerPoint for additional details



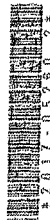
NOTICE TO APPLICANT: Location of buildings or structures must be staked out on the property as shown above. This will be checked before permit is issued. Construction must not be started until permit is issued. No changes in location as shown above may be made without first contacting City Hall. A certified survey of your property may be required before issuance of a permit.

Building Permit Request

Ryan & Cassie Wiersema

16136 Greenland Drive
Morrison, IL 61270

Property Legal Description



2017-05260
09/08/2017 10:38:13AM
PAGES: 2 32.00
REG FEE: 200.00
STAMP FEE: 100.00
PROD: 9.00

TRUSTEE'S
DEED

AKK

RECEIVED
WHITESIDE COUNTY IL

THIS TRUSTEE'S DEED is made this 7th day of September, 2017, from

DONALD E. SMITH, TRUSTEE, UNDER THE DONALD E. SMITH
REVOCABLE LIVING TRUST UTA DATED JANUARY 27, 2016, of the City of
Morrison, in the County of Whiteside and State of Illinois, as GRANTOR, to RYAN P.
WIERSEMA and CASSIE L. WIERSEMA, husband and wife, of Morrison, Illinois,
not in tenancy in common, but in joint tenancy, as GRANTEE.

WITNESSETH, that Grantor, in consideration of the sum of Ten Dollars and
other good and valuable consideration in hand paid, does hereby GRANT, WARRANT,
SELL and CONVEY unto said Grantees, all interest in the following described real estate
situated in the County of Whiteside and State of Illinois:

Lot 25 in Highland Acres Subdivision #2, located in the South Half of the
Southeast Quarter of Section 8, Township 21 North, Range 5 East of the 4th P.M.,
Whiteside County, Illinois, according to the recorded Plat thereof filed July 17,
1972 as Document No. 3910-72, in the Office of the County Recorder, Whiteside
County, Illinois.

P.L.N.: 09-08-456-001 (Mt. Pleasant Township)

Common address: 16136 Greenland Drive, Morrison, IL 61270

This Deed is subject to general real estate taxes for the year 2017 and subsequent
years, which the Grantees assume and agree to pay, and to any and all existing rights of

2017-05260

way for public highways, utilities and drainage and other easements, covenants and
restrictions and reservations of record.

This Deed is executed pursuant to and in the exercise of the power and authority
granted to and vested in said Trustee by the terms of the Donald E. Smith Revocable
Living Trust UTA dated January 27, 2016 referenced above.

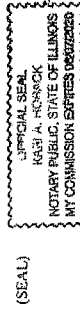
IN WITNESS WHEREOF, said Grantor, as Trustee, has hereunto set his hand
and seal the day and year first above written.

Donald E. Smith, Trustee
Donald E. Smith, Trustee of the
Donald E. Smith Revocable Living Trust
UTA dated January 27, 2016

STATE OF ILLINOIS)
COUNTY OF WHITESIDE) SS

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, DO
HEREBY CERTIFY THAT Donald E. Smith, as Trustee of the Donald E. Smith Revocable
Living Trust UTA dated January 27, 2016, personally known to me to be the same person
whose name is subscribed to the foregoing instrument appeared before me this day in person and
acknowledged that he signed, and delivered the said instrument as his free and voluntary act for
the uses and purposes therein set forth.

Given under my hand and Notarial seal this 7th day of September, 2017.



(SEAL)

Ryan P. Wiersma
Notary Public.

Drafted by and return to: Lon M. Richey, PO Box 111, 209 E. Main Street, Morrison, IL 61270
Tax Billing Address: Ryan P. Wiersma and Cassie L. Wiersma, 16136 Greenland Drive,
Morrison, IL 61270

Project Scope

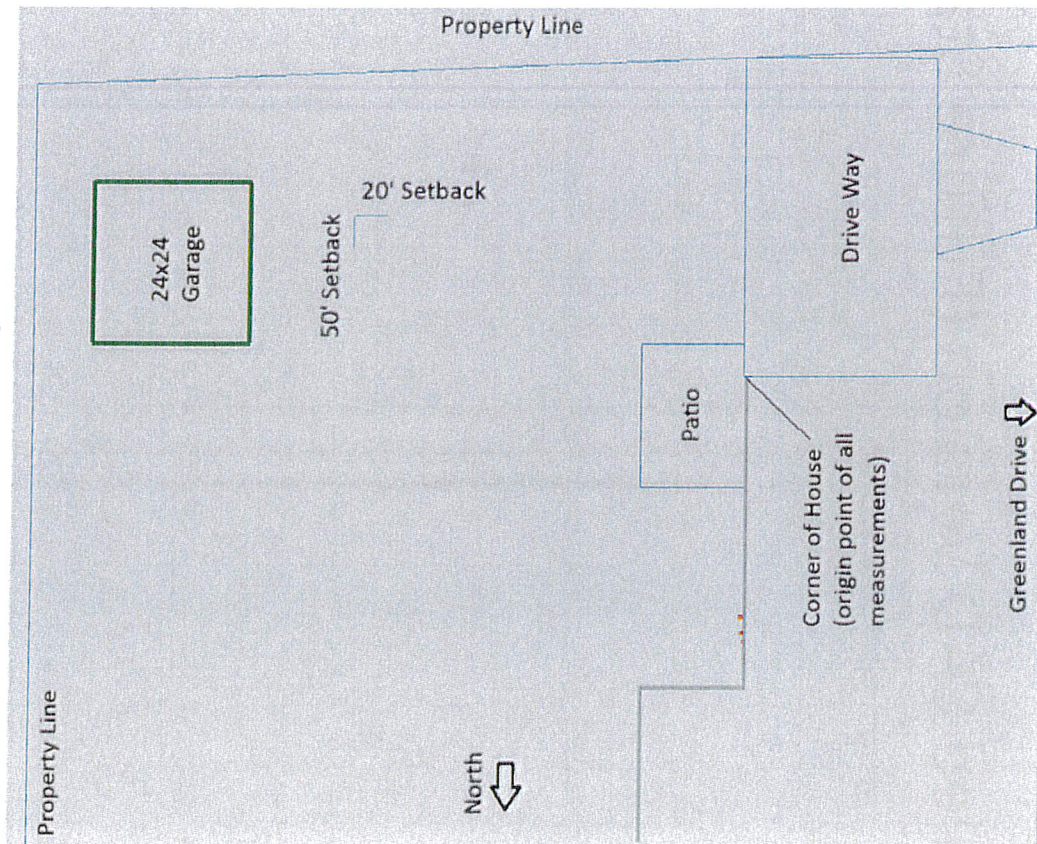
- Demo the current auxiliary garage (24'x24') and put up a larger more functional garage/shop for our family use

Construction

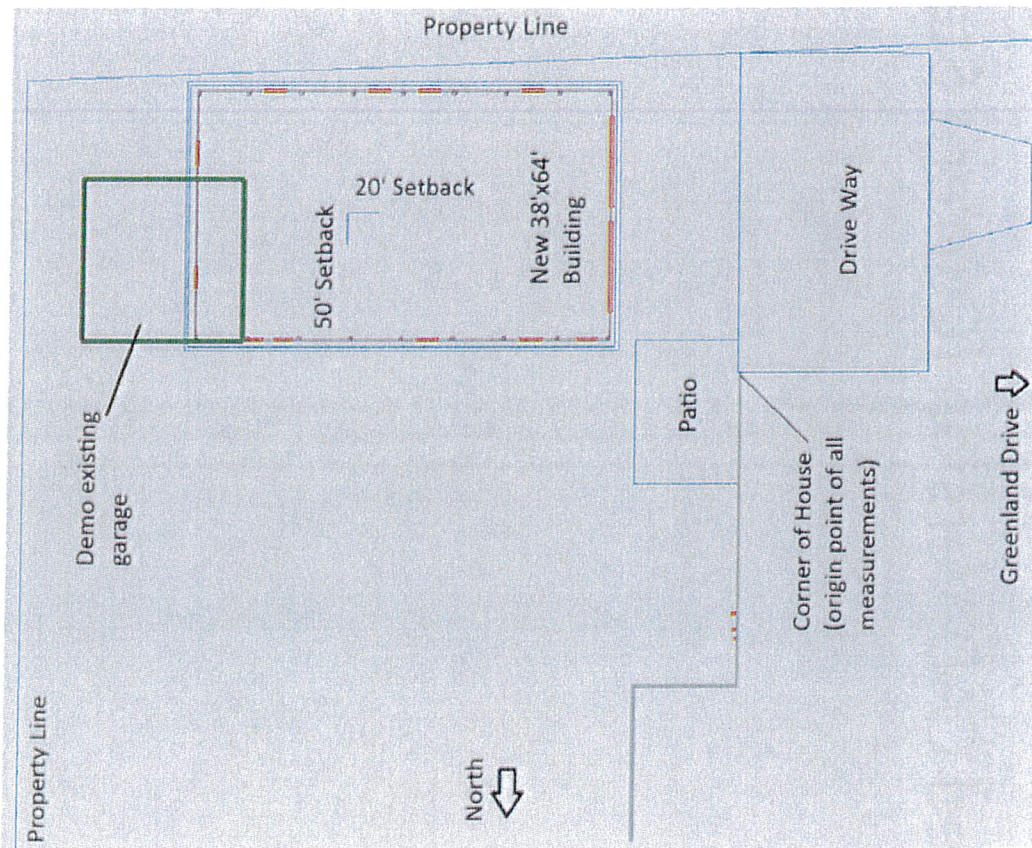
- 38'x64' pole building construction. This would include 16' tall walls with a 4/12 pitch roof putting the building right around 25' tall



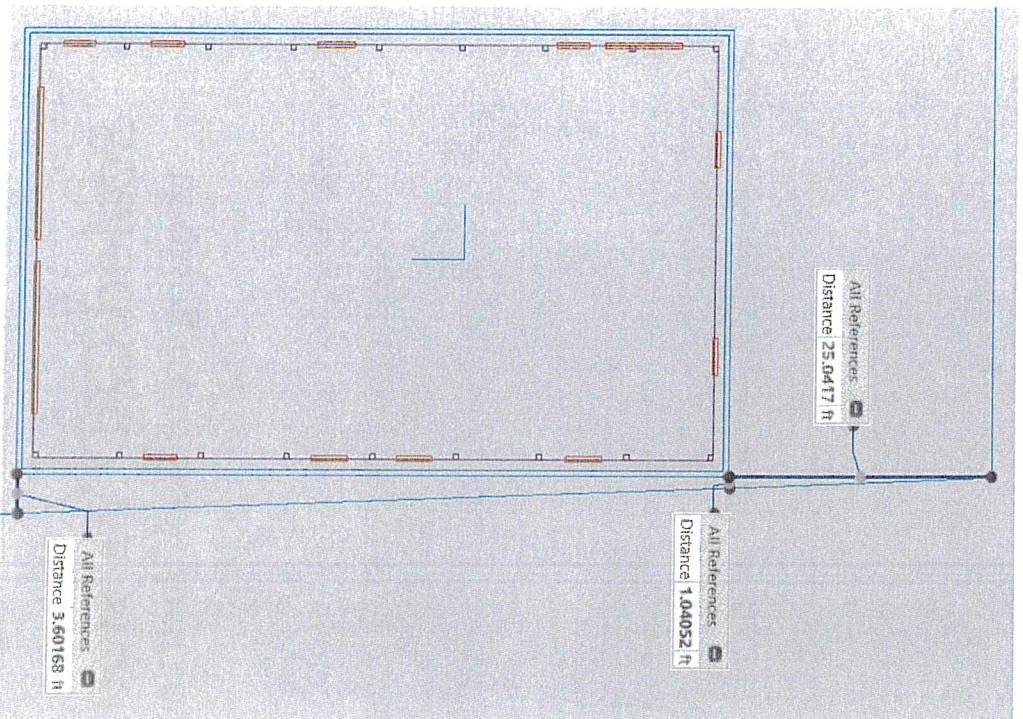
Scaled CAD Version (Current State)



Scaled CAD Version (Future State)



Scaled CAD Version (Future State; Zoom In)

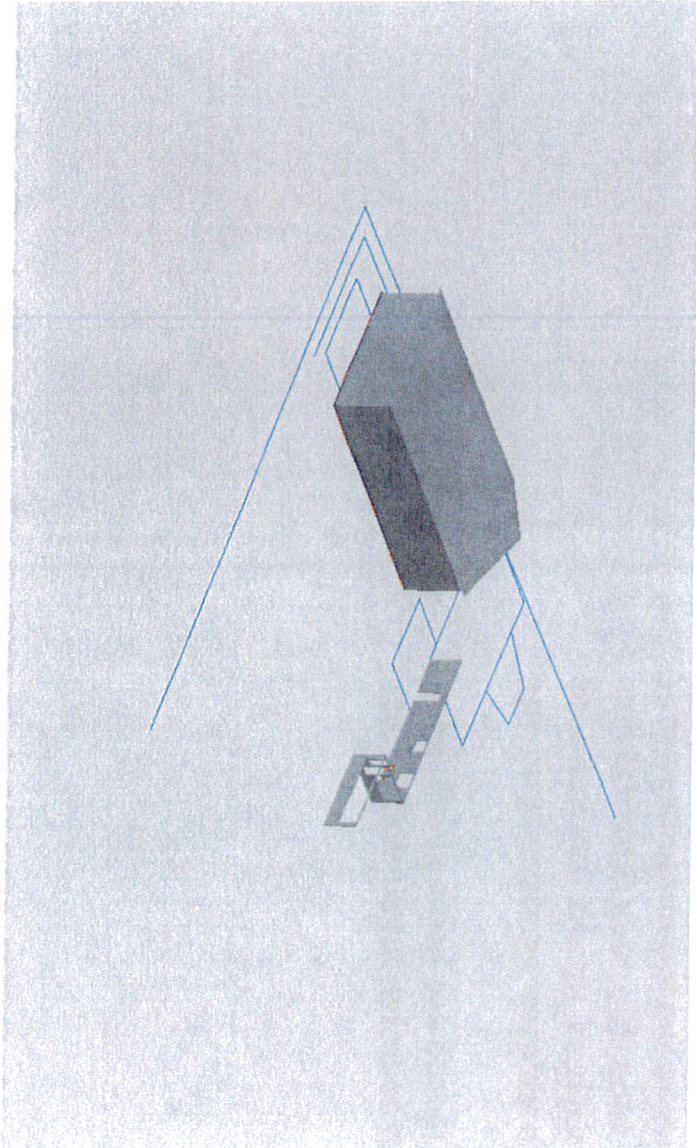


This is showing the distance the new building will be off the property line

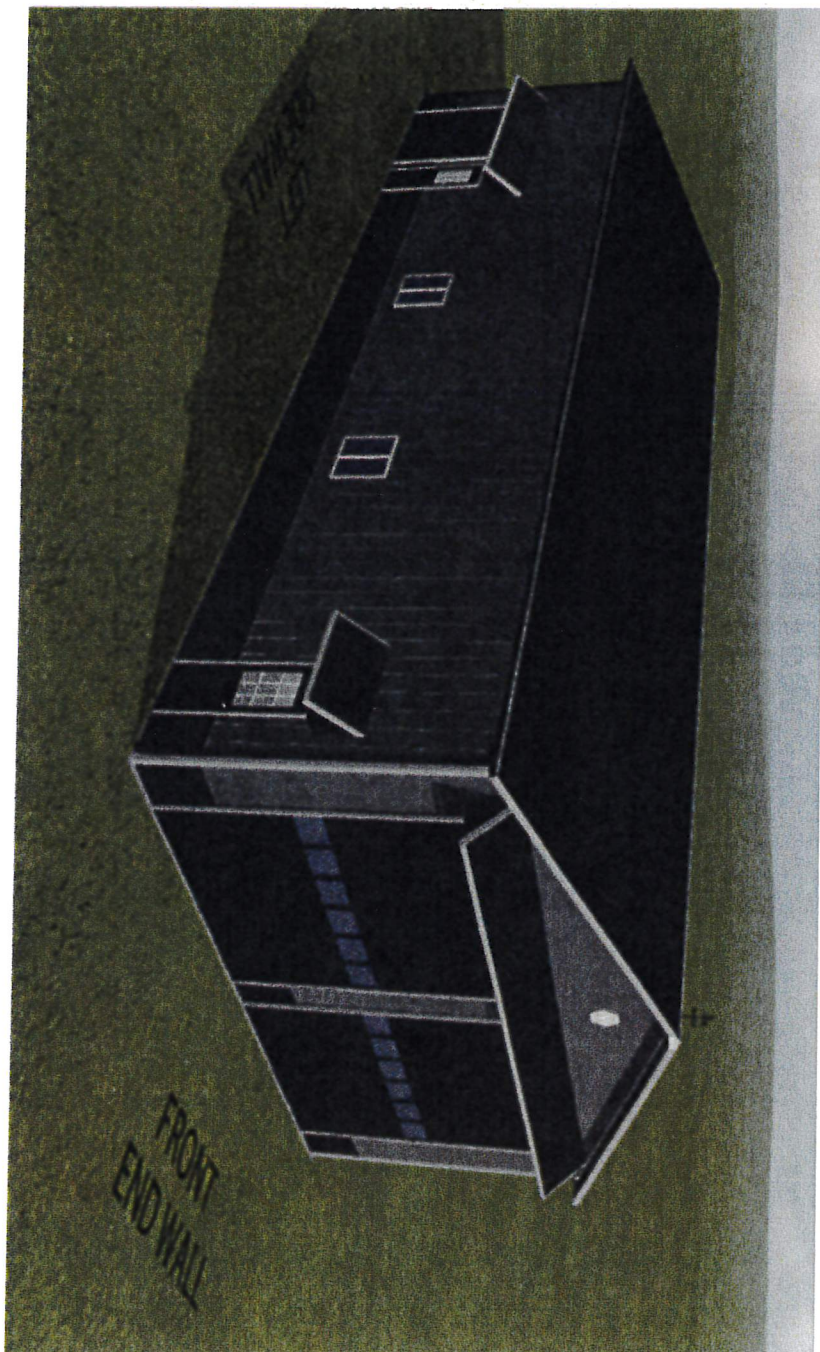
The code states 50' setback off the rear property line and 20' setback off the side property line. This does not meet those requirements but neither does the existing 24x24 garage in the back yard

Scaled CAD Version (Future State; ISO View)

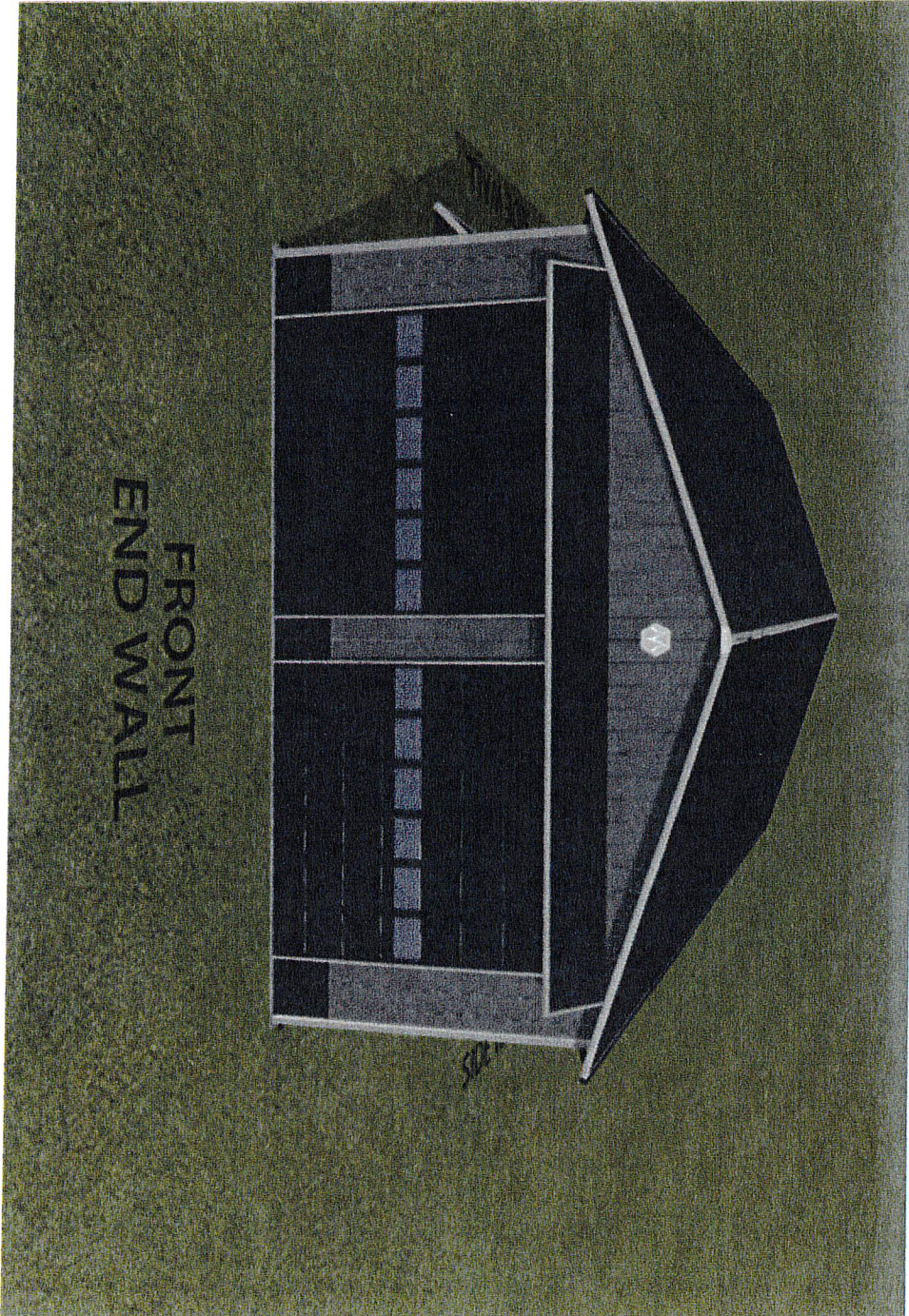
Looking from Back yard toward Greenland Drive at and angle



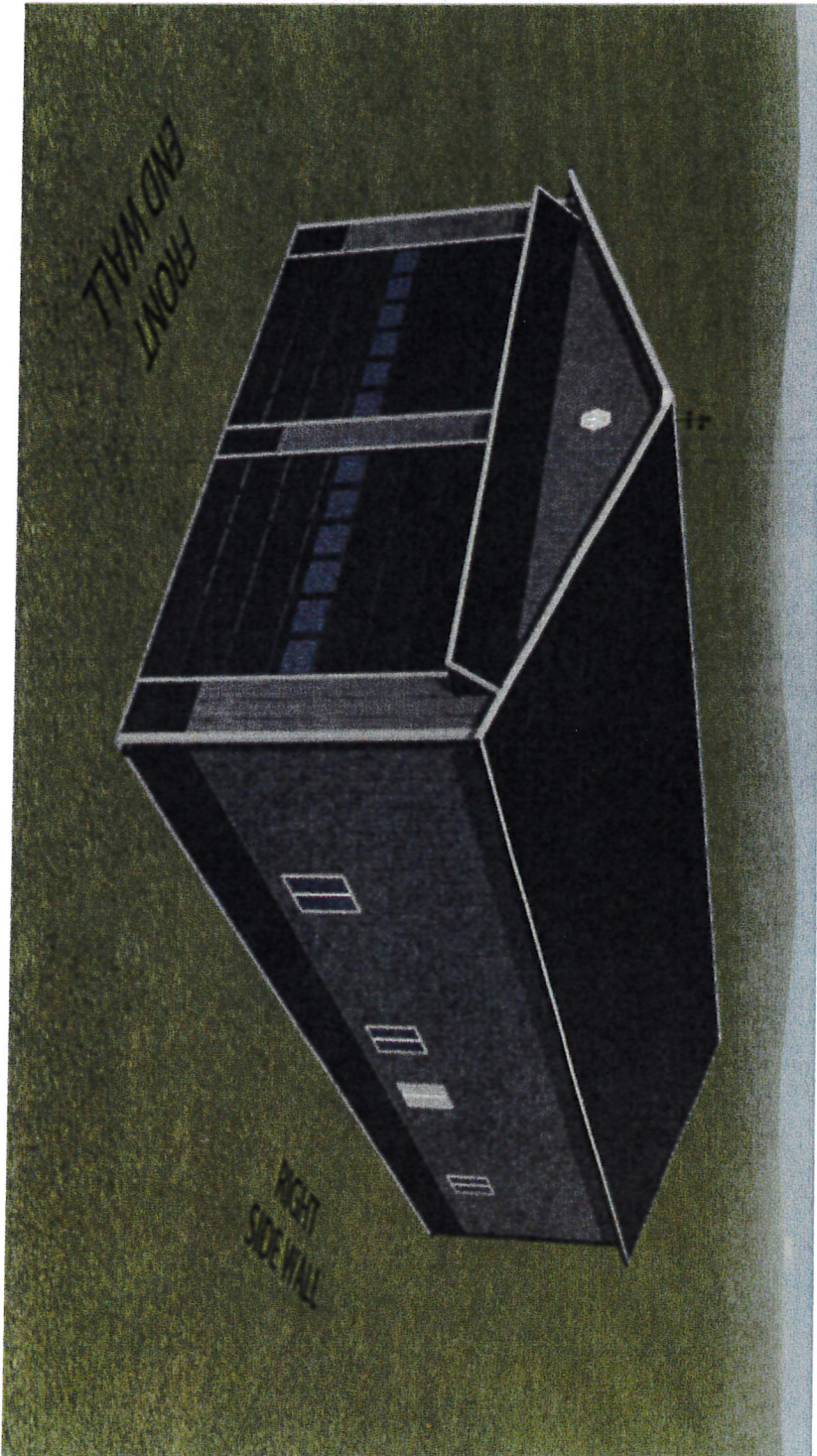
Conceptual Design



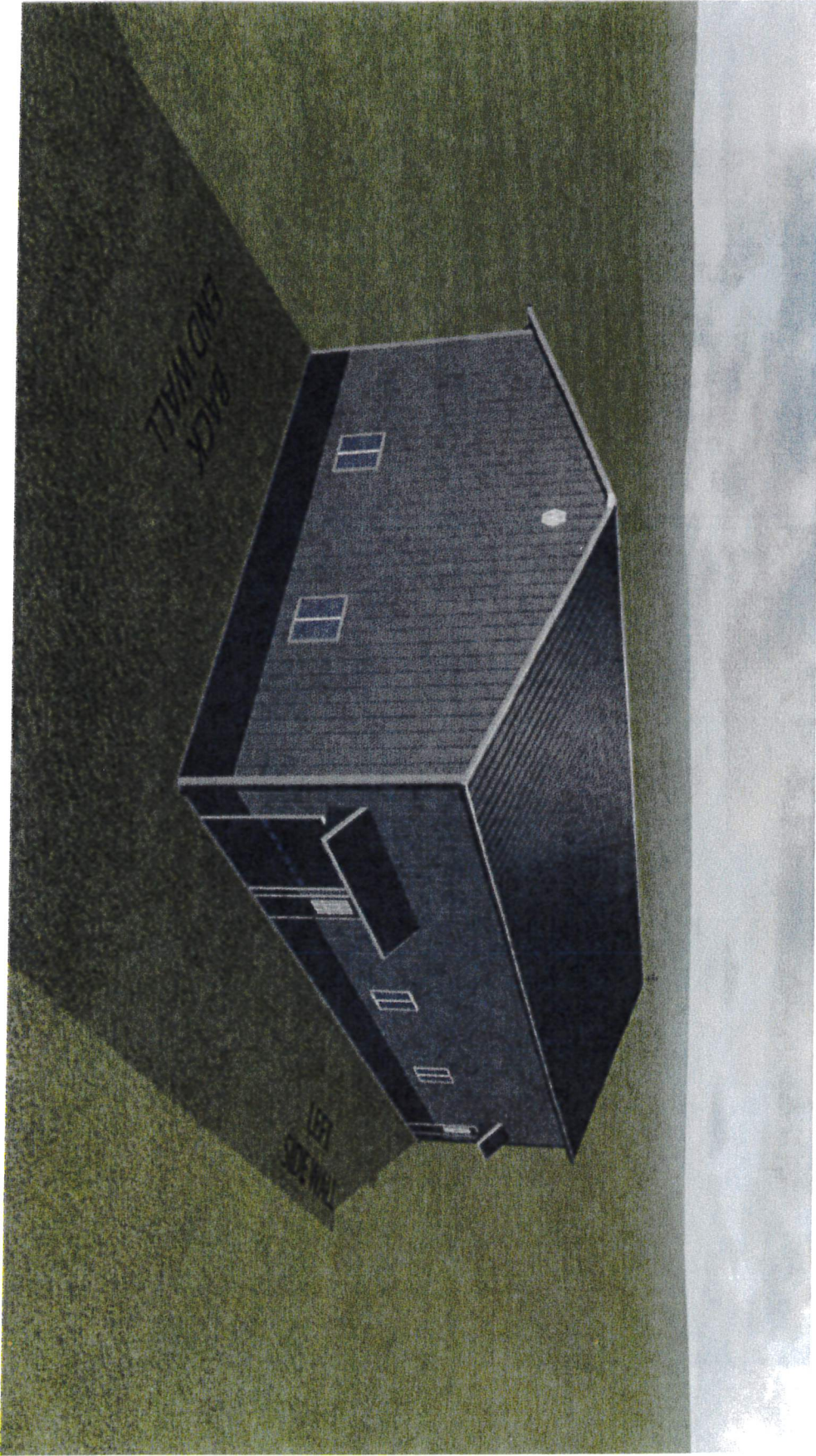
Conceptual Design



Conceptual Design



Conceptual Design



MAY 23 2025

175.

PAII

City of Morrison, Illinois

200 West Main Street, Morrison IL USA 61270

Case No.:

25-03

Date Issued:

VARIANCE

APPLICATION

Whenever the standards of the City of Morrison Zoning Ordinance place an **undue hardship** on a specific development proposal, the applicant may apply to the Planning and Zoning Commission for a Variance. The Planning and Zoning Commission shall review the applicant's request for a Variance and shall submit its recommendation to the City Council. The City Council may attach conditions with granting a Variance, as it deems necessary to further the intent of this ordinance.

PROPERTY

Address or Location of Property: 16136 Greenland Drive, Morrison, IL 61270

Property Tax ID (PIN) Number: 09-08-456-001

Existing Zoning: Rural Residential

APPLICANT

Name: Ryan & Cassie Wiersema

Address: 16136 Greenland Drive, Morrison, IL 61270

Contact No.: 815-441-7073

Email: R.Wiersema@ppind.com

If **SIGN VARIANCE**, is the applicant the Sign Contractor?

☐ Yes ☒ No

PROPERTY OWNER

Name: Ryan & Cassie Wiersema

Address: 16136 Greenland Drive, Morrison, IL 61270

Contact No.: 815-441-7073

Email: R.Wiersema@ppind.com

NATURE OF VARIANCE: Please explain the nature of the variance request and why it should be granted. The hardship must be clearly identified. Use additional pages and attach if necessary.

Pursuant to the zoning regulations governing the Rural Residential Low-Density District (R-R), the ordinance mandates a minimum side yard setback of twenty (20) feet and a rear yard setback of fifty (50) feet for all structures. The existing auxiliary garage situated on the subject property does not conform to these prescribed setback requirements. We hereby requests an exemption from the applicable side and rear yard setback provisions in connection with the proposed construction of a new auxiliary garage. Due to specific site constraints, strict adherence to the current setback standards would render it impracticable to construct a garage of comparable dimensions to the existing structure. Notably, compliance with the required setbacks would necessitate encroachment upon the location of the existing well casing.

We respectfully seeks relief from the side and rear yard setback requirements as they pertain to the proposed auxiliary garage, and requests that said structure be permitted to deviate from the standard setback dimensions as set forth in the R-R zoning ordinance.

REQUIRED ATTACHMENTS

- ✓ Legal description of the property.
- ✓ Name and address of all owners of the site as well as the names and addresses of all professional site planners, architects, engineers, surveyors, or other consultants.
- ✓ Page 3 Drawing (to scale):
 - Show adjacent property owners, including across rights-of-way
 - An indication of the area surrounding the site showing land use, unusual physical features, public facilities, and existing zoning
 - Show streets, railroads, waterways, and other physical features
 - Sign conceptual drawings, design work, plan sets, blueprints, etc. may be attached as well

Public Hearing: After your application has been submitted and reviewed by the City Administrator (or designee), it will be referred to the next regularly scheduled Planning and Zoning Commission meeting for a public hearing. The Planning and Zoning Commission meets the last Wednesday of every month at 5:30 p.m. at the City Hall, 200 W. Main Street. At the Planning and Zoning Commission meeting, you will present your request. Notice of request and public hearing shall be mailed to all property owners within a 250-foot radius of the property. A Variance cannot be recommended by the Commission unless it finds, based upon the application and evidence presented at the public hearing, that all of the following conditions have been met:

- ☐ The development activity cannot be located inside the Special Flood Hazard Area;
- ☐ An exceptional hardship would result if the variance were not granted;
- ☐ The relief requested is the minimum necessary;
- ☐ The requested Variance does not create a nuisance or threat to public health, safety, or welfare;
- ☐ There will be no additional public expense for flood protection, public safety services or repairs to roads, utilities, or other public facilities/infrastructure;
- ☐ There will not be an undue increase in traffic congestion on public roads and highways due to this Variance;
- ☐ The essential character of the locality of the property in question will not be altered;
- ☐ The relief requested is consistent with the purpose and intent of the Morrison Comprehensive Plan.

Certification: To the best of my knowledge, the information contained herein, and on the attachments, is true, accurate, and correct, and substantially represents the existing features and proposed features. Any error, misstatement, or misrepresentation of material fact or expression of material fact, with or without intention, shall constitute sufficient grounds for the revocation or denial of the proposed variance.

Ryan Wiesner
Signature of Applicant

5-13-25
Date

Ryan Wiesner
Signature of Owner

5-13-25
Date

After receiving a completed application, the City Clerk will file notice of your request with the local newspaper and with the adjoining property owners. If you have any questions, please contact the City Administrator at (815) 772-7657.

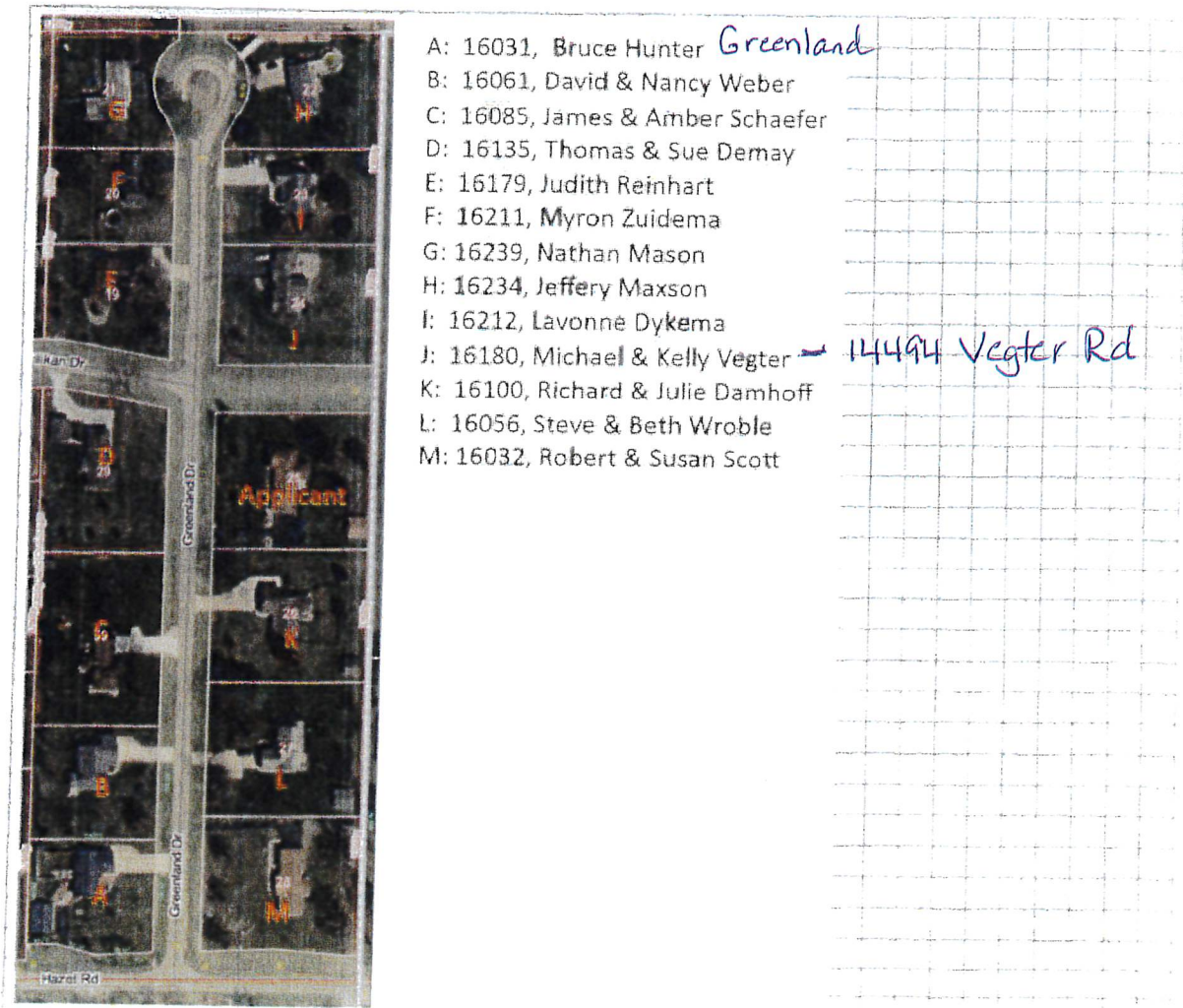
OFFICIAL USE ONLY

Fee Amount Paid: 175.00 Date Paid: 5/23/25
P&Z Commission Meeting Date: 6/25/25 Action Taken: _____

DRAWING

Illustrate below property lines, rights-of-way, streets, railroads, waterways, etc. and the exact location of all existing buildings and structures (marked X). Include any proposed buildings and structures (marked P).

Indicate north with an arrow. Scale drawing is 1 square equal 4 feet.



City of MORRISON

200 West Main Street
Morrison, Illinois 61270-2400
Phone 815.772.7657
Fax 815.772.4291
morrisonil.org



Historic Preservation Commission Minutes

July 1, 2025, 5:00 p.m. City Hall

The Historic Preservation Commission met on July 1, 2025. Chairperson Barb Bees called the meeting to order at 5:00 p.m. Executive secretary Barb King recorded the minutes.

Commission members present were Barb Bees, Ned Nesti and Greg Kruse.

Commission member Kruse moved to approve June 3, 2025, meeting minutes; seconded by commission member Nesti. On a voice vote, the motion carried.

Public Hearing

Paul & Jamie Harmon submitted a Request for Certificate of Appropriateness for the property located at 119 E Main Street to install a new display window. Commission members questioned the that the proposed improvement may not be consistent with the historic district characteristics and historic period of the building.

New Business

Paul & Jamie Harmon submitted a Request to Participate in the Building Improvement Program to replace the front display window on the building located at 119 E Main Street. Commission member Nesti made a motion to table the request until the next regularly scheduled meeting; seconded by commission member Kruse. On a voice vote, the motion carried.

Chairperson Bees would like to set up a meeting with CA Melton to discuss the fiscal '26 budget for the Building Improvement Program and to discuss grant options.

Old Business

Letters to property owners are on hold for now.

Other Considerations

The next regularly scheduled meeting will be August 5, 2025 @ 5:00 p.m.

At approximately 5:35 p.m. commission member Kruse moved to adjourn the meeting; seconded by commission member Nesti. On a voice vote, the motion carried.

City of Morrison, Illinois

200 West Main Street, Morrison IL USA 61270

Permit No.: _____

STREET CLOSURE & OTHER CITY SERVICES REQUEST

Name of Organization: Morrison Chamber of Commerce

Contact Person/Address: Callie Hamstra 221 W. Main St. Morrison IL

Email: Callie-lee07@yahoo.com Phone: 815 499 4178 / 815 712 3757

Event: August Pop Up Market

Street(s) to be Closed: Add on closing of Base to Orange - Main Street

Date(s) of Event: August 7th, 2025

Times of Closure: 3:00 pm To 8:00 pm

Additional City Services

☐ Electric Service on Genesee Street

☒ Electric Service on Base Street

☐ Picnic Tables – How many? _____

☐ Main Street Audio System/Music/Microphone

☐ Refuse Receptacles – How many? _____

☐ Water – Location(s)? _____

☐ Police Services

Other/Specify: _____

The undersigned agrees to release, hold harmless, and defend the City of Morrison, its officers and agents against any and all claims for loss, damage, personal injury, or death occurring as a result of the event for which this permit is requested.

Proof of insurance is required. Insurance must name the City of Morrison as an additional insured.

Callie Hamstra Chamber Director 6/24/25
Authorized Signature Title Date

STREET CLOSURE PERMIT

☐ Subject to the information contained in this Application, a permit is approved and thereby issued.

☐ Receipt of \$25.00 PERMIT FEE and/or the \$50.00 ELECTRICAL HOOK-UP CHARGE is hereby acknowledged. Fees are waived for non-profit organizations.

Date

City Clerk

City of Morrison, Illinois

200 West Main Street, Morrison IL USA 61270

Permit No.: _____

STREET CLOSURE & OTHER CITY SERVICES REQUEST

Name of Organization: Morrison Rotary Club – Harvest Hammer

Contact Person/Address: Karl Kovarik, Treasurer 331 Coleta Rd, Tampico, IL 61283
eqarab@frontiernet.net 815-499-6065

Email: _____ Phone: _____

Event: Harvest Hammer – Children races, 5K & Duathlon

Street(s) to be Closed: Genesse Av from Winfield St to Lister Rd 6:00am – noon
Academic Dr from Genessee Av to Morrison Jr. HS 6:00am – noon

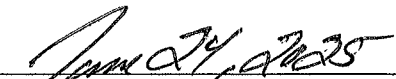
Date(s) of Event: September 20, 2025

Times of Closure: See above To _____

Additional City Services

- | | |
|---|--|
| ☐ Electric Service on Genessee Street | ☐ Electric Service on Base Street |
| ☐ Picnic Tables – How many? _____ | ☐ Main Street Audio System/Music/Microphone |
| ☐ Refuse Receptacles – How many? _____ | ☐ Water – Location(s)? _____ |
| ☒ Police Services | Other/Specify: _____ |

The undersigned agrees to release, hold harmless, and defend the City of Morrison, its officers and agents against any and all claims for loss, damage, personal injury, or death occurring as a result of the event for which this permit is requested. **Proof of insurance is required. Insurance must name the City of Morrison as an additional insured.**

	Treasurer - Morrison Rotary Club	
Authorized Signature	Title	Date

STREET CLOSURE PERMIT

- ☐ Subject to the information contained in this Application, a permit is approved and thereby issued.
- ☐ Receipt of \$25.00 PERMIT FEE and/or the \$50.00 ELECTRICAL HOOK-UP CHARGE is hereby acknowledged. Fees are waived for non-profit organizations.

Date

City Clerk



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
June 23, 2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Hylant Group Inc. 811 Madison Ave. Toledo, OH 43604	CONTACT NAME: Sara Humphries / Macy Gorrell	
	PHONE (A/C, No, Ext): (419) 259-2710 FAX (A/C, No): (419) 255-7557	
	E-MAIL ADDRESS: Rotary@hylant.com	
INSURED All Active U.S. Rotary Clubs & Districts Morrison Rotasry Club ATTN: Risk Management Dept. 1560 Sherman Avenue Evanston, IL 60201	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Westchester Surplus Lines Ins	10172
	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ Liquor Liability GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:	X		G73578917 004	7/1/2025	7/1/2026	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 0 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
A	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY	X		G73578917 004	7/1/2025	7/1/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	☐ UMBRELLA LIAB ☐ EXCESS LIAB DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	☐ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The Certificate Holder is included as an additional insured where required by written contract or permit subject to the terms and conditions of the general liability policy, but only to the extent bodily injury or property damage is caused in whole or in part by the acts or omissions of the insured.

CERTIFICATE HOLDER

City of Morrison
200 W Main
Morrison, IL 61270

Morrison Rotary Club - Harvest Hammer
Septmeber 20, 2025

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Judy K. Wilson

ACCESS AGREEMENT

THIS ACCESS AGREEMENT (“Agreement”) is made as of July 1, 2025, by and between City of Morrison, an Illinois municipal corporation (“Owner”), having an address 200 W. Main St., Morrison, IL 61270, and Commonwealth Edison Company, an Illinois corporation (“Licensee”), having an address at Three Lincoln Centre, Oakbrook Terrace, Illinois 60181, Attn: Director of Real Estate Services.

WITNESSETH:

WHEREAS, Owner is the fee simple owner of real property described and/or depicted on Exhibit A attached hereto and made a part hereof (the “Subject Premises”); and

WHEREAS, Licensee will (a) conduct work on its electrical facilities located on a property adjacent to, or near the Subject Premises (the “ComEd Work”) and as such, will require vehicular and/or pedestrian access over, across, and through the Subject Premises (“Access”) and (b) lay down matting on the Subject Premises (“Activity”) in the location depicted on Exhibit B attached hereto and made a part hereof (the “Access and Activity Area”);

WHEREAS, the parties desire to enter into this Agreement for the purposes of (a) permitting Licensee such Access and (b) allowing Licensee to conduct such Activity on the Subject Premises, upon the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of Ten and No/100 Dollars and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Licensee and Owner do hereby agree as follows:

1. Access. During the period commencing on the date hereof (“Commencement Date”) and ending on the date that is five hundred eighty (580) days after the Commencement Date (“Expiration Date”), Licensee and its agents, employees, accountants, architects, engineers, consultants, surveyors, representatives and contractors (collectively, “Licensee Parties”) shall have the right to enter onto the Subject Premises to exercise such Access and perform such Activity on the Subject Premises (including, but not limited to, (a) vehicular and/or pedestrian access and (b) laying down matting and its subsequent removal), that Licensee deems necessary or appropriate. Owner (and its contractors and agents) shall have the right (but not the obligation) to accompany Licensee or the Licensee Parties during any such tests and inspections, but shall not interfere with the conduct of such tests and inspections.

2. Expiration. Licensee shall have the right to extend the Expiration Date for an additional period of up to three hundred and sixty-five (365) days by providing written notice of the extension to Owner at least thirty (30) days prior to the Expiration Date in Paragraph 1. Licensee shall cause all personal property brought upon the Subject Premises by Licensee or the Licensee Parties to be removed from the Subject Premises on or prior to the Expiration Date, and shall, subject to Section 3 below, leave the Subject Premises in substantially the same condition as it was in on the Commencement Date, normal wear and tear excepted. Subject to Section 3 below, Licensee will pay Owner the reasonable cost of damages done to crops, if any, by Licensee by reason of Licensee’s exercise of its rights hereunder, and (subject to Section 3 below) will repair or replace all damaged fences, gates, drains, drain tiles and ditches which may result from Licensee’s exercise of its rights hereunder.

3. Waiver. The parties hereto do hereby waive, any and all rights of recovery against the other, or against the officers, employees, agents and representatives of the other, for loss of or damage to

the property of the waiving party to the extent such loss or damage is insured against under any insurance policy carried by the waiving party, or that would have been covered by a standard “all-risk” property insurance policy had the waiving party carried such an “all-risk” property insurance policy on its respective property. In addition, the parties hereto shall procure an appropriate clause in, or endorsement to, any property insurance policy carried by it with respect to the Subject Premises (and/or its personal property thereat), pursuant to which the insurance company waives subrogation or consent to a waiver of right of recovery and subject to obtaining such clauses or endorsements of waiver of subrogation or consent to a waiver of right of recovery, hereby agree not to make any claim against or seek to recover from the other for any loss or damage to its property or the property of others resulting from fire or other hazards covered by such property insurance.

4. Notices. Any notice pursuant to this Agreement shall be given in writing by (a) personal delivery, (b) reputable overnight delivery service with proof of delivery, or (c) United States Mail, postage prepaid, registered or certified mail, return receipt requested, or to such other address or to the attention of such other person as the addressee shall have designated by written notice sent in accordance herewith, and shall be deemed to have been given upon receipt or refusal to accept delivery.

5. Counterparts; Facsimile. This Agreement may be executed in any number of counterparts, all of which, when taken together, shall constitute one and the same instrument. Facsimile or emailed .pdf copies of this Agreement shall constitute originals thereof.

6. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois.

7. Representations of Owner. Owner represents to Licensee that Owner is the legal fee simple titleholder of the Subject Premises, that Owner has the full right, power and authority to enter into this Agreement and to grant the rights contemplated hereunder to Licensee, and that no consents, releases or permissions are required for Owner to enter into this Agreement or grant such rights to Licensee.

[Signature Page to Follow]

IN WITNESS WHEREOF, Owner and Licensee have executed this Agreement as of the date and year first above written.

City of Morrison, an Illinois municipal corporation

Owner:

By: _____

Name: _____

Its: _____

Licensee:

COMMONWEALTH EDISON COMPANY,
an Illinois corporation

By: _____

Name: Shemeka Wesby

Its: Director of Real Estate & Facilities

Exhibit A

Subject Premises

- PIN: 09-19-251-012
- PROPERTY ADDRESS: 300 Wilkens Drive, Morrison, IL 61270
- PROPERTY DEPICTION

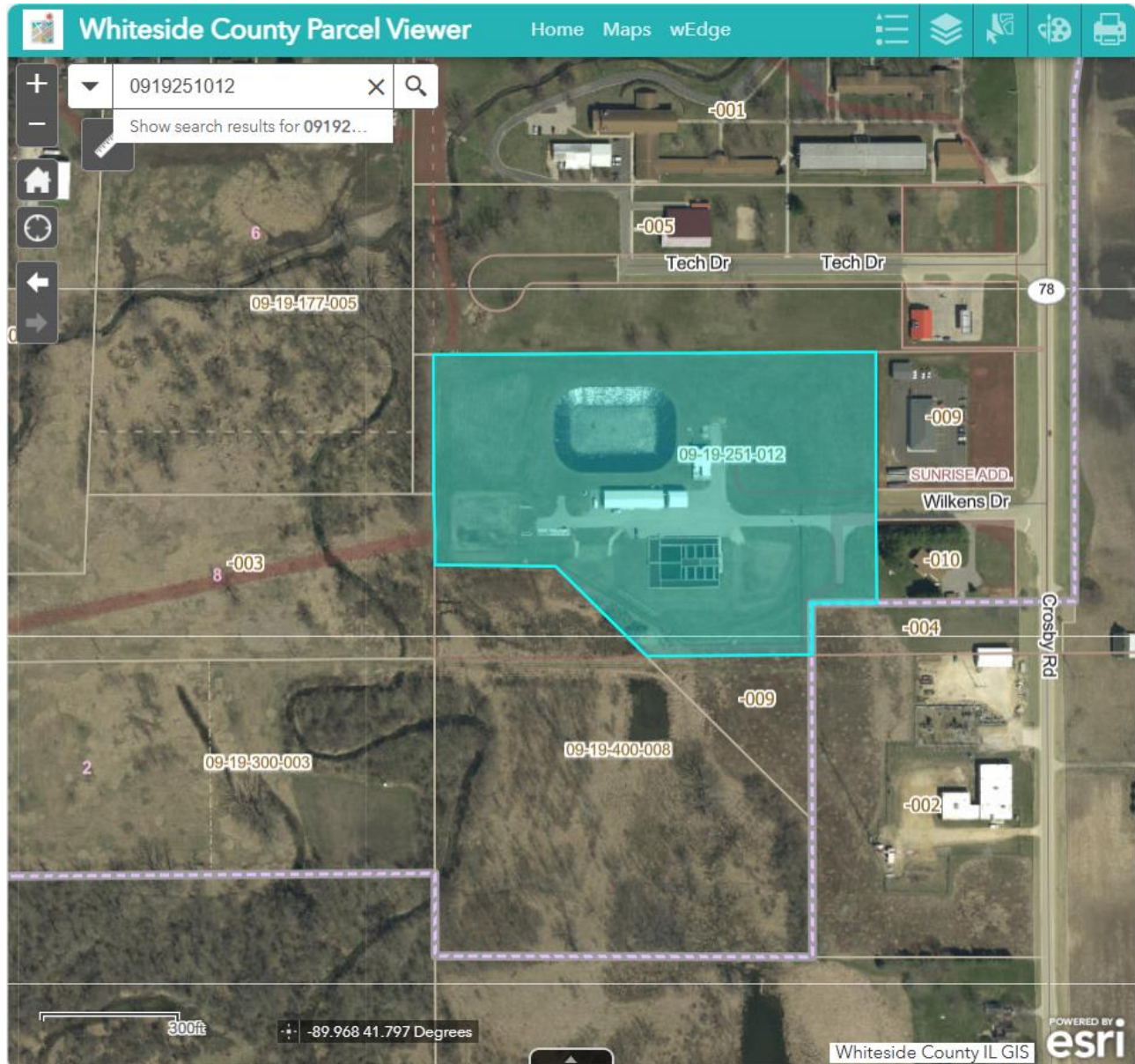


Exhibit B

Access and Activity Area

PIN: 09-19-251-012



CHANGE ORDER

Order No. 1

Date: May 29, 2025

Agreement Date: October 11, 2024

NAME OF PROJECT: W. Wall Street and Larch Street Watermain Improvements

OWNER: City of Morrison

CONTRACTOR: Miller Trucking & Excavating

The following changes are hereby made to the CONTRACT DOCUMENTS:

See attached changes.

Justification:

See attached justifications.

Change to CONTRACT PRICE:

Original CONTRACT PRICE \$ 572,899.40

Current CONTRACT PRICE adjusted by previous CHANGE ORDER \$ N/A

The CONTRACT PRICE due to this CHANGE ORDER will be DECREASED by: \$ 24,327.63

The new CONTRACT PRICE including this CHANGE ORDER will be \$ 548,571.77

Change to CONTRACT TIME:

Original CONTRACT SUBSTANTIAL COMPLETION DATE: June 15, 2025

Original CONTRACT FINAL COMPLETION DATE: July 15, 2025

Current CONTRACT SUBSTANTIAL COMPLETION DATE
Adjusted by previous CHANGE ORDER: N/A

Current CONTRACT FINAL COMPLETION DATE
Adjusted by previous CHANGE ORDER: N/A

The CONTRACT TIME will be ~~(increased)~~ ~~(decreased)~~ by 0 Calendar days.

The new CONTRACT SUBSTANTIAL COMPLETION DATE: N/A

The new CONTRACT FINAL COMPLETION DATE: N/A

Approvals Required:

To be effective, this ORDER must be approved by the Federal Agency if it changes the scope or objective of the PROJECT, or as may otherwise be required by the SUPPLEMENTAL GENERAL CONDITIONS.

Contractor: Miller Trucking & Excavating By: 

Engineer: Willett, Hofmann & Associates, Inc. By: 

Owner: City of Morrison By:

1. Gate Valve, 4" Dia.

Change: Unit price to furnish & install; 4" gate valve, valve box & adapter, fittings.

Justification: During construction, the City requested that MTE replace a damaged Gate Valve, 4" Dia.

Cost: The cost for the 4" Dia. Gate Valve is an increase of \$3,500.00.

2. 4" Dia. Watermain Repair

Change: Repair leak in existing 4" Watermain.

Justification: During construction, the City requested that Miller Trucking repair a leak that was discovered on the existing 4" dia. watermain.

Cost: The T&M costs for the 4" dia. watermain repair are \$4,371.63, as detailed in the attached report from Miller Trucking.

3. Concrete Curb Removal

Change: T&M For Curb Removal

Justification: During construction, the City requested that additional curb and gutter be removed and replaced. There was a curb and gutter replacement bid item, so the existing curb and gutter was removed on a time and material basis.

Cost: The T&M costs for the curb and gutter are \$1,155.14, as detailed in the attached report from Miller Trucking.

4. Bid Item Quantity and Cost Adjustment

Change: Adjust Quantities Based on Installed Quantities

Justification: The original bid items have been adjusted based on the completed bid items to date. See attached sheet for additional details.

Cost: The original bid quantity adjustments have decreased the contract price by \$33,354.40.

Miller Trucking & Excavating

CONTRACTOR

3303 John Deere Road, SILVs, IL 61282

ADDRESS

PERIODIC ESTIMATE No. 2 FOR FINAL PAYMENT

CITY OF MORRISON, IL

WALL STREET AND LARCH STREET WATERMAIN REPLACEMENT

Project No. 1025D24

for Period 4/20/2025

to

6/15/2025

ITEM NO. (1)	ORIGINAL ESTIMATE					COMPLETED TO DATE	
	DESCRIPTION (2)	QUANTITY (3)	UNIT (4)	UNIT PRICE (5)	TOTAL COST OF ITEM (6)	QUANTITY (7)	COST (8)
1	Watermain, 10" Dia.	1,053.0	L.F.	\$ 115.00	\$ 121,095.00	1034	\$ 118,910.00
2	Watermain, 8" Dia.	25.0	L.F.	\$ 130.00	\$ 3,250.00	41	\$ 5,330.00
3	Watermain, 6" Dia.	398.0	L.F.	\$ 90.00	\$ 35,820.00	425	\$ 38,250.00
4	Watermain, 4" Dia.	3.0	L.F.	\$ 400.00	\$ 1,200.00	18.5	\$ 7,400.00
5	Water Service, 1" Dia.	703.0	L.F.	\$ 65.00	\$ 45,695.00	686	\$ 44,590.00
6	Casing Pipe (WMQ), 16" Dia.	92.0	L.F.	\$ 135.00	\$ 12,420.00	72	\$ 9,720.00
7	Casing Pipe (WMQ), 12" Dia.	20.0	L.F.	\$ 124.00	\$ 2,480.00	20	\$ 2,480.00
8	Casing Pipe (WMQ), 2" Dia., Bored	459.0	L.F.	\$ 45.00	\$ 20,655.00	529	\$ 23,805.00
9	Machine Tapping Sleeve, 10"x10" w/ Gate Valve, 10" Dia.	1.0	EACH	\$ 8,500.00	\$ 8,500.00	1	\$ 8,500.00
10	Machine Tapping Sleeve, 8"x8" w/ Gate Valve 8" Dia.	1.0	EACH	\$ 6,400.00	\$ 6,400.00	1	\$ 6,400.00
11	Machine Tapping Sleeve, 4"x4" w/ Gate Valve, 4" Dia.	1.0	EACH	\$ 4,500.00	\$ 4,500.00	1	\$ 4,500.00
12	Line Stop, 8" Dia.	1.0	EACH	\$ 8,500.00	\$ 8,500.00	0	\$ -
13	Gate Valve, 10" Dia.	2.0	EACH	\$ 6,000.00	\$ 12,000.00	2	\$ 12,000.00
14	Gate Valve, 6" Dia.	1.0	EACH	\$ 3,850.00	\$ 3,850.00	1	\$ 3,850.00
15	Valve Box Adjustment	5.0	EACH	\$ 500.00	\$ 2,500.00	5	\$ 2,500.00
16	Corporation Stop, Curb Stop, and Combination Curb Box/Tracer Wire Access Box, 1" Dia.	14.0	EACH	\$ 1,250.00	\$ 17,500.00	15	\$ 18,750.00
17	Fire Hydrant Complete	4.0	EACH	\$ 9,500.00	\$ 38,000.00	4	\$ 38,000.00
18	Tracer Wire Access Box	6.0	EACH	\$ 215.00	\$ 1,290.00	6	\$ 1,290.00
19	Watermain Coupling, 10" Dia.	1.0	EACH	\$ 1,395.00	\$ 1,395.00	0	\$ -
20	Watermain Coupling, 8" Dia.	5.0	EACH	\$ 1,180.00	\$ 5,900.00	4	\$ 4,720.00
21	Watermain Coupling, 4" Dia.	1.0	EACH	\$ 835.00	\$ 835.00	2	\$ 1,670.00
22	Ductile Iron Fittings	932.0	LBS	\$ 9.50	\$ 8,854.00	963	\$ 9,148.50
23	Temporary Flushing and Sample Tap	4.0	EACH	\$ 1,500.00	\$ 6,000.00	2	\$ 3,000.00
24	Sanitary Manhole, 4' Dia., Type A	1.0	EACH	\$ 12,500.00	\$ 12,500.00	1	\$ 12,500.00
25	Granular Select Backfill	712.0	C.Y.	\$ 40.00	\$ 28,480.00	556	\$ 22,240.00
26	Temporary Surface Over Trench	281.0	C.Y.	\$ 40.00	\$ 11,240.00	228	\$ 9,120.00
27	Bituminous Pavement Replacement, 4"	1,203.7	S.Y.	\$ 52.00	\$ 62,592.40	952	\$ 49,504.00
28	Concrete Driveway Replacement, 7"	7.0	S.Y.	\$ 220.00	\$ 1,540.00	34.4	\$ 7,568.00
29	Bituminous Driveway Replacement, 3"	46.8	S.Y.	\$ 65.00	\$ 3,042.00	51.5	\$ 3,347.50
30	PCC Sidewalk Replacement, 5"	761.0	S.F.	\$ 16.00	\$ 12,176.00	177	\$ 2,832.00
31	Concrete Curb and Cutter Replacement	77.0	L.F.	\$ 65.00	\$ 5,005.00	174	\$ 11,310.00
32	Class 1 Seedling and Pulverized Topsoil, 4"	575.4	S.Y.	\$ 25.00	\$ 14,385.00	575.4	\$ 14,385.00
33	Watermain Abandonment	1.0	L.S.	\$ 9,500.00	\$ 9,500.00	1	\$ 9,500.00
34	Traffic Control and Protection	1.0	L.S.	\$ 25,000.00	\$ 25,000.00	1	\$ 25,000.00
35	Watermain/Water Service Locating	16.0	HOUR	\$ 550.00	\$ 8,800.00	13.5	\$ 7,425.00
36	Sanitary Sewer Service Repair	100.0	L.F.	\$ 100.00	\$ 10,000.00	0	\$ -
TOTAL					\$ 572,899.40		\$ 539,545.00

1. NEGOTIATED ITEMS (EXAMPLE)

CHANGE ORDER NO. (1)	DATE (2)	DESCRIPTION (3)	QUANTITY (4)	UNIT (5)	UNIT PRICE (6)	TOTAL (7)
1	5/29/2025	Gate Valve, 4" Dia.	1	EACH	\$3,500.00	\$3,500.00
1	5/29/2025	4" Dia. Watermain Repair	1	L.S.	\$4,371.63	\$4,371.63
1	5/29/2025	Concrete Curb Removal	1	L.S.	\$1,155.14	\$1,155.14
TOTAL						\$9,026.77

2. ANALYSIS OF WORK PERFORMED

(a) Cost of original work performed to date (col. 8 front) ----- \$539,545.00
 (b) Total Cost of Negotiated Items (col. 7 above) ----- \$9,026.77
 (c) TOTAL COST OF WORK PERFORMED TO DATE ----- \$548,571.77
 (d) Add: Materials stored at close of this period (Attach detailed schedule) ----- \$0.00
 SUB-TOTAL ----- \$548,571.77
 (e) Less: Amount retained 0 percent ----- \$0.00
 (f) NET AMOUNT EARNED ON CONTRACT WORK TO DATE ----- \$548,571.77
 (g) Less: Amount of previous payments ----- \$199,868.85
 (h) BALANCE DUE THIS PAYMENT ----- \$348,702.92

3. CERTIFICATION & WAIVER OF LIEN OF CONTRACTOR

According to the best of my knowledge and belief, I certify that all items and amounts shown on the face of this Periodic Estimate No. 2 for Final Payment are correct; that all work has been performed and/or material supplied in full accordance with the requirements of the referenced contract, and/or duly authorized deviations, substitutions, alterations, and/or additions; that the following is a true and correct statement of the contract account up to and including the last day of the period covered by this Periodic Estimate, and that no part of the "Amount due this Estimate" has been received.

Further, that for and in consideration of the "Amount due this Estimate" (\$348,702.92) and other good and valuable considerations, the receipt whereof is hereby acknowledged, do(es) hereby waive and release any and all lien or claim or right of lien under the Statutes of the State of Illinois, relating to Mechanics Liens, on the above referenced construction project, and on the moneys or other considerations due or to become due from the owner, on account of labor or services, material, fixtures or apparatus heretofore furnished to this date by the undersigned for the above referenced project.

Given under my hand and seal this 24 day of JUNE, 2025

Miller Trucking & Excavating
CONTRACTOR

BY

TITLE

4. CERTIFICATION OF APPLICANT'S AUTHORIZED REPRESENTATIVE

The above and foregoing Periodic Estimate No. 2 for Final Payment has been examined by me and, according to the best of my knowledge and belief, it is correct in all respects.

City of Morrison, Illinois
OWNER

BY

TITLE

DATE

5. CERTIFICATION OF ENGINEER

I certify that I have checked and verified this Periodic Estimate No. 2 for the period 4/20/25 to 6/15/25, inclusive; that to the best of my knowledge and belief it is a true and correct statement of work performed and/or material supplied by the Contractor; that all work and/or material included in this Periodic Estimate No. 2 has been inspected by me and/or my duly authorized representative or assistants and that it has been performed and/or supplied in full accordance with the requirements of the referenced contract.

WILLETT, HOFMANN & ASSOCIATES, INC. DIXON, ILLINOIS

BY

DATE 6/24/25

Public Works Building - Renovation Project
Daxon Construction Company

Final Payment (Retainage)	\$ 11,780.40
Less Alvarado Plumbing Invoice	\$ 165.00
Less Randy Nelson Electric Invoice	\$ 132.00
Final Payment	\$ 11,483.40

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE 1 OF 2

TO OWNER: City of Morrison
200 W Main St
Morrison, IL 61270

PROJECT: Morrison Public Works
15885 Lincoln Rd
Morrison, IL

APPLICATION NO: 5

Distribution to:

FINAL RETAINAGE

☐ OWNER
☒ ARCHITECT
☐ CONTRACTOR

PERIOD TO: 5/31/2025

FROM CONTRACTOR:

Daxon Construction Co.
1520 E LeClaire Rd
Eldridge, IA 52748

VIA ARCHITECT: McCloud & Associates Architect

601 W 3rd St
Sterling, IL 61081

PROJECT NOS: 25001

CONTRACT FOR: Interior Office Renovation for Morrison Public Works

CONTRACT DATE: 01/16/2025

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$	82,683.00
2. Net change by Change Orders	\$	35,121.00
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$	117,804.00
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	117,804.00
5. RETAINAGE:		
a. % of Completed Work (Column D + E on G703)	\$	0.00
b. 10 % of Stored Material (Column F on G703)	\$	0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	0.00
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	117,804.00
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	106,023.60
8. CURRENT PAYMENT DUE	\$	11,780.40
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	0.00

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$34,236.00	
Total approved this Month	\$885.00	
TOTALS	\$35,121.00	\$0.00
NET CHANGES by Change Order	\$35,121.00	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

By:

Date: 5/31/2025

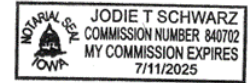
State of: IOWA

County of: SCOTT

Subscribed and sworn to before me this 31st day of May 2025.

Notary Public: JODIE T SCHWARZ

My Commission expires: 7/11/2025



ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 11,780.40

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:

By:

Date: 6-3-25

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 2 OF 2 PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing

APPLICATION NO: 4

Contractor's signed certification is attached.

APPLICATION DATE: 4/30/2025

In tabulations below, amounts are stated to the nearest dollar.

PERIOD TO: 4/30/2025

Use Column I on Contracts where variable retainage for line items may apply.

ARCHITECT'S PROJECT NO: 25001

[illegible]

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity

July 14 2025 / 51

Alvarado Plumbing, Inc.

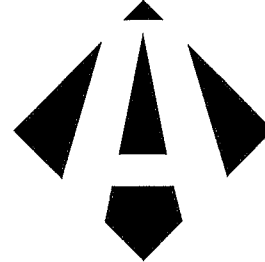
205 E. Wall St.
P.O. Box 131
Morrison, IL 61270

Invoice

Date	Invoice No.
6/26/25	19125

Bill To:

City of Morrison
200 W. Main St.
Morrison, IL 61270



Project			
15885 Lincoln Rd. Building			
Description	Quantity	Rate	Amount
3500W 240V Electric Element	1	25.00	25.00
LABOR CHARGE (Lic. Plumber - NJA) - Includes repairing the water heater for the employee bathroom & kitchen.	1	140.00	140.00
RECEIPT DATE <u>6/30/25</u> APPROVED BY <u>[Signature]</u> ACCT. NO. <u>01-41-5110</u> CHECK NO. _____ DATE PAID _____			
* A 1.65% late penalty (Annual percentage rate 19.8%) is applied to all past due amounts.*			Subtotal \$165.00
"Where there is pride, you will find excellence."			Sales Tax (8.25%) \$0.00
			Total \$165.00

Randy Nelson Electric
PO Box 64
Morrison, IL 61270
(815) 590-0970

INVOICE

City of Morrison
200 W Main St.
Morrison, IL 61270

Invoice # 0000312
Invoice Date 07/02/2025
Due Date 08/04/2025

Item	Description	Unit Price	Quantity	Amount
	Labor	100.00	1.00	100.00
	Material	32.00	1.00	32.00
NOTES: Wire and fuse existing disconnect at the old Hunter's shop.				
Subtotal				132.00
Total				132.00
Amount Paid				0.00
Balance Due				\$132.00

RECEIPT DATE 7/8/25
APPROVED BY B.
ACCT. NO. 01-41-3110
CHECK NO. _____
DATE PAID _____

CITY OF MORRISON, ILLINOIS USA

ORDINANCE NO. 25-08

**ORDINANCE AUTHORIZING
DISPOSAL OF SURPLUS PERSONAL PROPERTY**

ADOPTED BY THE

CITY COUNCIL

OF THE

CITY OF MORRISON

THIS 14th DAY OF JULY, 2025

Published in pamphlet form by authority of the City Council, City of Morrison, this 14th day of July, 2025.

ORDINANCE NO. 25-08

ORDINANCE AUTHORIZING DISPOSAL OF SURPLUS PERSONAL PROPERTY

WHEREAS, the City of Morrison is the owner of certain personal property more specifically described in Exhibit A; and

WHEREAS, it is the opinion of the corporate authorities of the City of Morrison that the City has no use for the personal property described above and that it is in the best interests of the City to sell or dispose of the same.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and the Council of the City of Morrison, Whiteside County, Illinois as follows:

SECTION 1: The recitals set forth in the preambles of this ordinance are true and correct and incorporated herein as if fully set forth in this Section 1.

SECTION 2: The Mayor and City Council find that the personal property described in Exhibit A is not necessary or useful to the City and thus the City Administrator or his designee is hereby authorized to undertake disposal of the specifically described surplus property with the property being sold or disposed of in an “as is” condition and the proceeds deposited into appropriate city accounts as determined by the City Administrator.

SECTION 3: The Mayor and the City Clerk are hereby authorized and directed to do all things necessary and essential, including execution of any documents affecting transfer, to carry out the provisions of this ordinance and effectuate sale or disposal of the surplus property described above.

SECTION 4: This Ordinance shall be in full force and effect from and after its passage and approval, and publication in the manner provided by law.

SECTION 5: All ordinances and parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

SECTION 6: The provisions and sections of this Ordinance shall be deemed to be separable and the invalidity of any portion of this Ordinance shall not affect the validity of the remainder.

SECTION 7: The City Clerk is hereby directed to publish this ordinance in pamphlet form.

PASSED by the Mayor and the City Council of the City of Morrison on the 14th day of July, 2025.

Mayor

ATTEST:

City Clerk

Exhibit A ~ July 14, 2025

<u>Model & Description</u>	<u>Serial No./VIN</u>
2018 Dodge Durango	1C4RDJFG8JC490340

Alderspersons Voting:

	AYE	NAY	ABSTAIN	ABSENT
Kevin Bruckner Jr.	☐	☐	☐	☐
Seth Buckwalter	☐	☐	☐	☐
Sidonna Mahaffey	☐	☐	☐	☐
Todd Schlegel	☐	☐	☐	☐
Vernon Tervelt	☐	☐	☐	☐
Matthew Tichler	☐	☐	☐	☐
Vacancy	☐	☐	☐	☐
Vacancy	☐	☐	☐	☐

CURRENT



PROPOSED



Morrison Police Department

Current Structure - 1 Sergeant

Name	Rank	Hours	Hourly Rate	Annual Salary
Moon, Michael	Chief	2080	45.43	94,494.40
Vacancy	Sergeant	2184	36.96	80,720.64
Vacancy	Officer	2184	32.90	71,853.60
Simmons, Dan	Officer	2184	35.88	78,361.92
Workman, Curt	Officer	2184	34.66	75,697.44
Drowns, Cory	Officer	2184	29.61	64,668.24
Lukehart, Will	Officer	2184	32.90	71,853.60
Abell, Skylar	Officer	2184	28.33	61,872.72
TOTALS				599,522.56

Proposed Structure - 2 Sergeants

Name	Rank	Hours	Hourly Rate	Annual Salary
Moon, Michael	Chief	2080	45.43	94,494.40
Vacancy	Sergeant	2184	36.96	80,720.64
Vacancy	Sergeant	2184	36.96	80,720.64
Simmons, Dan	Officer	2184	35.88	78,361.92
Workman, Curt	Officer	2184	34.66	75,697.44
Drowns, Cory	Officer	2184	29.61	64,668.24
Lukehart, Will	Officer	2184	32.90	71,853.60
Abell, Skylar	Officer	2184	28.33	61,872.72
TOTALS				608,389.60

Increase

8,867.04

CITY OF MORRISON, ILLINOIS
ANNUAL FINANCIAL REPORT
Year Ended April 30, 2025

CITY OF MORRISON
April 30, 2025
TABLE OF CONTENTS

**Page
Number**

INDEPENDENT AUDITOR'S REPORT	1a-1c
---	--------------

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>.....	2a-2b
---	--------------

FINANCIAL STATEMENTS

Statement 1 - Government – Wide Statement of Net Position	3
Statement 2 - Government – Wide Statement of Activities	4
Statement 3 - Balance Sheet – All Governmental Funds	5
Statement 4 - Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Funds.....	6
Statement 5 - Statement of Fund Net Position – Proprietary Funds	8
Statement 6 - Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....	9
Statement 7 - Statement of Cash Flows – Proprietary Funds.....	10
Notes to Financial Statements.....	11

REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1 - Illinois Municipal Retirement Fund – Schedule of Changes in the Net Pension Liability and Related Ratios and Schedule of Employer Contributions – Most Recent Calendar Years	37
Schedule 2 - Budgetary Comparison Schedule – General Fund.....	38
Schedule 3 - Budgetary Comparison Schedule – All Major Special Revenue Funds.....	42
Notes to Budgetary Comparison Schedules.....	43

SUPPLEMENTARY INFORMATION

Schedule 4 - Budgetary Comparison Schedule – All Other Governmental Funds.....	44
Schedule 5 - Budgetary Comparison Schedule – All Proprietary Funds.....	50
Schedule 6 - Combining Balance Sheet – All Non-Major Governmental Funds	54
Schedule 7 - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Non-Major Governmental Funds.....	55



HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

306 Backbone Road East, Ste 2
Princeton, IL 61356

815-339-6630

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor, City Council, and City Administrator
City of Morrison, IL

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Morrison, Illinois, as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Morrison, as of April 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the retirement plan information in Schedule 1 and budgetary comparison information in Schedules 2 and 3, and Notes to the Budgetary Comparison Schedules be presented to supplement the basic financial statements, as listed as *Required Supplementary Information* in the table of contents. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such

missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedules 4-7 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedules 4-7 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2025, on our consideration of the City of Morrison's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



Granville, Illinois
June 10, 2025



HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

306 Backbone Road East, Ste. 2
Princeton, IL 61356

815-339-6630

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

The Honorable Mayor, City Council, and City Administrator
City of Morrison, IL

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Morrison as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 10, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Hopkins & Assoc.

Granville, Illinois
June 10, 2025

CITY OF MORRISON
GOVERNMENT-WIDE STATEMENT OF NET POSITION
April 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents (Note 2)	\$ 4,462,894	\$ 2,546,752	\$ 7,009,646
Receivables (net) :			
Property Tax (Note 1C)	736,150	-	736,150
Other (Note 7)	528,439	282,123	810,562
Inventory	3,913	-	3,913
Prepaid Expenses (Note 9)	41,980	21,662	63,642
Capital Assets: (Note 3)			
Land	264,429	320,459	584,888
Buildings and Public Property	7,171,548	-	7,171,548
Streets and Land Improvements	6,650,619	-	6,650,619
Machinery, Equipment, and Vehicles	2,638,428	419,537	3,057,965
Water and Sewer Infrastructure	-	36,341,732	36,341,732
Accumulated Depreciation	(7,883,947)	(10,745,085)	(18,629,032)
Total Assets	\$ 14,614,453	\$ 29,187,180	\$ 43,801,633
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Pension Resources (Note 13)	\$ 784,889	\$ 352,630	\$ 1,137,519
Total Deferred Outflows of Resources	\$ 784,889	\$ 352,630	\$ 1,137,519
Total Assets and Deferred Outflows	\$ 15,399,342	\$ 29,539,810	\$ 44,939,152
LIABILITIES			
Current Liabilities:			
Accounts Payable (Note 7)	\$ 7,507	\$ 47,325	\$ 54,832
Accrued Wages and Payroll Liabilities (Note 7)	63,268	16,706	79,974
Customer Deposits	-	50,071	50,071
Long-Term Liabilities: (Note 11)			
Accrued Compensated Absences (Note 17)	125,206	43,051	168,257
Net Pension Liability (Note 13)	329,772	143,752	473,524
Long-Term Debt - Due within One Year	175,000	610,790	785,790
Long-Term Debt - Due in more than One Year	3,405,000	13,848,094	17,253,094
Total Liabilities	\$ 4,105,753	\$ 14,759,789	\$ 18,865,542
DEFERRED INFLOWS OF RESOURCES			
Unavailable Property Taxes	\$ 736,150	\$ -	\$ 736,150
Deferred Inflows of Pension Resources (Note 13)	409,765	209,353	619,118
Total Deferred Inflows of Resources	\$ 1,145,915	\$ 209,353	\$ 1,355,268
NET POSITION			
Net Investment in Capital Assets	\$ 5,261,077	\$ 11,877,759	\$ 17,138,836
Restricted - nonexpendable	164,482	21,662	186,144
Restricted for: (Note 4)			
Debt Service	207,244	-	207,244
Road Maintenance	1,292,415	-	1,292,415
Other Purposes	1,545,135	-	1,545,135
Unrestricted:			
Related to Net Pension Liability (Note 13)	375,124	(475)	374,649
Other Purposes	1,302,197	2,671,722	3,973,919
Total Net Position	\$ 10,147,674	\$ 14,570,668	\$ 24,718,342
Total Liabilities, Deferred Inflows, and Net Position	\$ 15,399,342	\$ 29,539,810	\$ 44,939,152

See accompanying notes to basic financial statements.

CITY OF MORRISON
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
Year Ended April 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Fee/Fines Charges for Service	Operating Grants and Refunds	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Business-Type Activities
Governmental Activities:						
General Administration	\$ 718,036	\$ 123,469	\$ 201,299	\$ -	\$ (393,268)	\$ (393,268)
Public Safety	850,305	76,974	-	15,686	(757,645)	(757,645)
Streets and Alleys	804,711	-	4,095	-	(800,616)	(800,616)
Parks, Recreation, and Library	473,072	67,552	-	33,693	(371,827)	(371,827)
Municipal Buildings and Grounds	504,409	27,620	-	-	(476,789)	(476,789)
Economic Development	5,050	-	-	-	(5,050)	(5,050)
Interest on Long-Term Debt	108,839	-	-	-	(108,839)	(108,839)
Total Governmental Activities	\$ 3,464,422	\$ 295,615	\$ 205,394	\$ 49,379	\$ (2,914,034)	\$ (2,914,034)
Business-Type Activities:						
Water, Sanitation, and Sewer	\$ 2,277,243	\$ 2,459,787	\$ -	\$ -	\$ 182,544	\$ 182,544
Interest on Long-Term Debt	149,888	-	-	-	(149,888)	(149,888)
Total Business-Type Activities	\$ 2,427,131	\$ 2,459,787	\$ -	\$ -	\$ 32,656	\$ 32,656
Total Primary Government	\$ 5,891,553	\$ 2,755,402	\$ 205,394	\$ 49,379	\$ (2,914,034)	\$ (2,881,378)
General revenues:						
Taxes:						
Property Taxes					\$ 703,420	\$ 703,420
Income Tax					728,503	728,503
Sales and Use Taxes					1,055,486	1,055,486
Utility Tax					190,027	190,027
Telecommunications Tax					47,597	47,597
Motor Fuel Tax					184,637	184,637
Replacement Tax					76,391	76,391
Motel Tax					3,466	3,466
Foreign Fire Insurance					15,902	15,902
Video Gaming Tax					92,272	92,272
Interest Earned					198,671	120,920
Other General Revenue					33,319	33,319
Total General Revenues					\$ 3,329,691	\$ 3,450,611
Change in Net Position from Operations					\$ 415,657	\$ 569,233
Change in Accrued Vacation and Sick Pay Liability					(11,179)	(11,179)
Transfer In (Note 6)					169,018	169,018
Transfer (Out) (Note 6)					(137,967)	(169,018)
Change in Net Position					\$ 435,529	\$ 558,054
Net Position - Beginning as Previously Stated					9,730,208	24,183,810
Change in Accounting Principal - GASB 101 Calculation (Note 18)					(18,063)	(23,522)
Net Position - Beginning as Restated					9,712,145	24,160,288
Net Position - Ending					\$ 10,147,674	\$ 24,718,342

See accompanying notes to basic financial statements.

**CITY OF MORRISON
BALANCE SHEET
ALL GOVERNMENTAL FUNDS
April 30, 2025**

	General Fund	Local 1% Sales Tax Fund	Capital Project Fund	Odell Public Library District Fund	Other Governmental Funds	TOTAL
ASSETS						
Cash and Cash Equivalents (Note 2)	\$ 1,177,237	\$ 961,346	\$ 329,239	\$ 653,977	\$ 1,341,095	\$ 4,462,894
Accounts Receivable (Note 7)	399,914	81,193	-	3,279	44,053	528,439
Due From Other Funds	-	-	-	-	80,500	80,500
Property Tax Receivable (Note 1C)	264,700	-	-	109,630	361,820	736,150
Inventory	3,913	-	-	-	-	3,913
Prepaid Expenses (Note 9)	-	-	-	-	41,980	41,980
Total Assets	<u>\$ 1,845,764</u>	<u>\$ 1,042,539</u>	<u>\$ 329,239</u>	<u>\$ 766,886</u>	<u>\$ 1,869,448</u>	<u>\$ 5,853,876</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE						
Liabilities:						
Accounts Payable (Note 7)	\$ 7,507	\$ -	\$ -	\$ -	\$ -	\$ 7,507
Due to Other Funds	80,500	-	-	-	-	80,500
Accrued Wages (Note 7)	46,957	-	-	4,607	-	51,564
Accrued Compensated Absences (Note 7)	-	-	-	-	-	-
Payroll Tax Liabilities (Note 7)	2,422	-	-	-	9,282	11,704
Total Liabilities	<u>\$ 137,386</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,607</u>	<u>\$ 9,282</u>	<u>\$ 151,275</u>
Deferred Inflows of Resources:						
Deferred Property Taxes (Note 1C)	\$ 264,700	\$ -	\$ -	\$ 109,630	\$ 361,820	\$ 736,150
Total Deferred Inflows of Resources	<u>\$ 264,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,630</u>	<u>\$ 361,820</u>	<u>\$ 736,150</u>
Fund Balances (Note 1):						
Nonspendable	\$ 3,913	\$ -	\$ -	\$ -	\$ 160,569	\$ 164,482
Restricted	11,829	1,042,539	-	652,649	1,337,777	3,044,794
Committed	242,232	-	329,239	-	-	571,471
Assigned	-	-	-	-	-	-
Unassigned	1,185,704	-	-	-	-	1,185,704
Total Fund Balances	<u>\$ 1,443,678</u>	<u>\$ 1,042,539</u>	<u>\$ 329,239</u>	<u>\$ 652,649</u>	<u>\$ 1,498,346</u>	<u>\$ 4,966,451</u>
Total Liabilities and Fund Balances	<u>\$ 1,845,764</u>	<u>\$ 1,042,539</u>	<u>\$ 329,239</u>	<u>\$ 766,886</u>	<u>\$ 1,869,448</u>	<u>\$ 5,853,876</u>

Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Position

Total Fund Balances - All Governmental Funds	\$ 4,966,451
The amount of the book value of capital assets at April 30, 2025. (In governmental fund statements, all capital assets are expensed as purchased. Under GASB No. 34 in the government-wide statements of net position, capital assets are presented at book value.)	8,841,077
The amount of the book value of debt at April 30, 2025. (Governmental funds do not report debt on the balance sheet. In the government-wide statement of net position, debt is reported as a long-term liability.)	(3,580,000)
The amount of Net Pension Benefit (Liability) at April 30, 2025. (In the government-wide statement of net position, net pension liability is reported as a long-term liability).	(329,772)
The amount of Deferred Outflows (Inflows) at April 30, 2025 related to IMRF Expenses	375,124
Compensated Absences not due and payable from current resources are not reported in governmental funds	(125,206)
Total Net Position of Governmental Activities	<u>\$ 10,147,674</u>

See accompanying notes to basic financial statements.

CITY OF MORRISON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
Year Ended April 30, 2025

	General Fund	1% Local Sales Tax Fund	Capital Project Fund	Odell Public Library District Fund	Other Governmental Funds	TOTAL
REVENUES						
Property Tax	\$ 247,644	\$ -	\$ -	\$ 101,410	\$ 354,366	\$ 703,420
Licenses	66,198	-	-	-	-	66,198
Permits	34,721	-	-	-	-	34,721
Income Tax	728,503	-	-	-	-	728,503
Replacement Tax	37,523	-	-	14,805	24,063	76,391
IDOT Maintenance	4,095	-	-	-	-	4,095
Sales Tax	581,932	-	-	-	-	581,932
Local 1% Sales Tax	-	339,920	-	-	-	339,920
Use Tax	127,299	-	-	-	-	127,299
Video Gaming Tax	92,272	-	-	-	-	92,272
Hotel/Motel Tax	-	-	-	-	3,466	3,466
Cannabis Use Tax	6,335	-	-	-	-	6,335
Fees	860	-	-	-	-	860
Interest Revenue	47,776	42,707	19,222	24,045	64,921	198,671
Rental Revenue	5,150	-	7,000	-	-	12,150
Reimbursements	-	-	131,349	69,950	-	201,299
Donations	-	-	-	22,427	200	22,627
Certified Death Certificates	9,540	-	-	-	-	9,540
Police - Fines, Patrol, Fees, Reports	28,247	-	-	-	120	28,367
School District Resource Officer Reimbursements	48,607	-	-	-	-	48,607
Cemetery - Burial Fees and Lot Sales	27,620	-	-	-	-	27,620
Park - Events, Fees, Concessions, Rental	57,168	-	-	-	-	57,168
Foreign Fire Insurance Tax	-	-	-	-	15,902	15,902
Motor Fuel Tax	-	-	-	-	184,637	184,637
State Grant	-	-	-	11,066	15,686	26,752
Federal Grant	-	-	-	-	-	-
Library - Desk Fees	-	-	-	10,384	-	10,384
Utility Tax	-	-	-	-	190,027	190,027
Telecommunications Tax	-	-	-	-	47,597	47,597
Cemetery - Perpetual Care	-	-	-	-	-	-
Other	22,130	-	-	5,181	6,008	33,319
Total Revenues	\$ 2,173,620	\$ 382,627	\$ 157,571	\$ 259,268	\$ 906,993	\$ 3,880,079
EXPENDITURES						
Current:						
General Administrative	\$ 449,662	\$ -	\$ -	\$ -	\$ 233,839	\$ 683,501
Public Safety	682,793	-	-	-	93,739	776,532
Streets and Alleys	257,924	-	-	-	95,536	353,460
Parks, Recreation, and Library	291,324	-	-	169,520	520	461,364
Municipal Buildings and Grounds	187,449	-	-	-	-	187,449
Economic Development	5,050	-	-	-	-	5,050
Debt service:						
Loan Interest	225	56,562	-	-	52,052	108,839
Loan Principal	15,820	75,000	-	-	95,000	185,820
Capital Outlay	272,656	202,684	237,727	399,949	92,747	1,205,763
Total Expenditures	\$ 2,162,903	\$ 334,246	\$ 237,727	\$ 569,469	\$ 663,433	\$ 3,967,778
Excess (Deficiency) of Revenues over Expenditures	\$ 10,717	\$ 48,381	\$ (80,156)	\$ (310,201)	\$ 243,560	\$ (87,699)
Transfer In (Note 6)	\$ 95,018	\$ 26,000	\$ -	\$ -	\$ 48,000	\$ 169,018
Transfer (Out) (Note 6)	(43,000)	-	-	-	(94,967)	(137,967)
Net Change in Fund Balances	\$ 62,735	\$ 74,381	\$ (80,156)	\$ (310,201)	\$ 196,593	\$ (56,648)
Fund Balances - Beginning	1,380,943	968,158	409,395	962,850	1,301,753	5,023,099
Fund Balances - Ending	\$ 1,443,678	\$ 1,042,539	\$ 329,239	\$ 652,649	\$ 1,498,346	\$ 4,966,451

See accompanying notes to basic financial statements.

CITY OF MORRISON
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended April 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ (56,648)
The amount by which depreciation exceeded capital outlays in the current period. (Governmental Funds report capital outlays as expenditures and do not report depreciation. In the government-wide statement of activities the costs of the purchased capital assets are reported as depreciation expense over the estimated useful lives of the assets.)	345,464
The amount by which debt service exceeded interest paid. (Governmental Funds report debt service interest paid and debt service principal payments as expenditures. In the government-wide statement of activities the cost of the debt service interest paid is reported as Interest on Long-Term Debt as a functional expenditure. Principal paid reduces the long-term liability and, in turn, is not recorded as an expenditure.)	185,820
The amount of debt issued during the year (Governmental Funds report debt issued as revenue in the year of issuance. In the government-wide state of net position the issuance of debt is recorded as a long-term liability and is not recorded as revenue on the statement of activities)	-
Increase in Accrued Vacation and Sick Pay. (This is a long-term liability and is only reported on the government-wide statements.)	(11,179)
The change in Net Pension Liability and related Deferred Inflows/Outflows. (Governmental Funds do not report expenditures that do not require current use of financial resources.)	<u>(27,928)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 435,529</u></u>

See accompanying notes to basic financial statements.

CITY OF MORRISON
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
April 30, 2025

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Fund	Sewer Fund	Sanitation Fund	Total Proprietary Funds	Self Insured Deductible Fund
ASSETS					
Current Assets:					
Cash and Cash Equivalents(Note 2)	\$ 1,221,758	\$ 1,305,886	\$ 19,108	\$ 2,546,752	\$ 88,172
Receivables:					
Accounts Receivable (Note 7)	111,047	168,072	3,004	282,123	-
Prepaid Expenses	10,831	10,831	-	21,662	-
Non-Current Assets:					
Capital Assets: (Note 3)					
Land	-	320,459	-	320,459	-
Infrastructure	15,396,681	20,945,051	-	36,341,732	-
Meters	224,959	-	-	224,959	-
Vehicles and Equipment	166,273	28,305	-	194,578	-
Accumulated Depreciation	(4,232,221)	(6,512,864)	-	(10,745,085)	-
Total Assets	\$ 12,899,328	\$ 16,265,740	\$ 22,112	\$ 29,187,180	\$ 88,172
DEFERRED OUTFLOWS OF RESOURCES	\$ 154,913	\$ 197,717	\$ -	\$ 352,630	\$ -
Total Assets and Deferred Outflows	\$ 13,054,241	\$ 16,463,457	\$ 22,112	\$ 29,539,810	\$ 88,172
LIABILITIES					
Current Liabilities:					
Accounts Payable (Note 7)	\$ 11,693	\$ 12,265	\$ 23,367	\$ 47,325	\$ 81,819
Accrued Wages and Payroll Liab. (Note 7)	7,841	8,865	-	16,706	-
Customer Deposits	50,071	-	-	50,071	-
Non-Current Liabilities: (Note 11)					
Accrued Vacation and Sick Pay (Note 1L)	11,150	31,901	-	43,051	-
Net Pension Liability	64,221	79,531	-	143,752	-
Due within One Year	203,631	407,159	-	610,790	-
Due in more than One Year	4,434,479	9,413,615	-	13,848,094	-
Total Liabilities	\$ 4,783,086	\$ 9,953,336	\$ 23,367	\$ 14,759,789	\$ 81,819
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows	\$ 90,722	\$ 118,631	\$ -	\$ 209,353	\$ -
Total Deferred Inflows of Resources	\$ 90,722	\$ 118,631	\$ -	\$ 209,353	\$ -
NET POSITION					
Net Investment in Capital Assets	\$ 6,917,582	\$ 4,960,177	\$ -	\$ 11,877,759	\$ -
Restricted-nonexpendable	10,831	10,831	-	21,662	-
Restricted	-	-	-	-	6,353
Unrestricted	1,252,020	1,420,482	(1,255)	2,671,247	-
Total Net Position	\$ 8,180,433	\$ 6,391,490	\$ (1,255)	\$ 14,570,668	\$ 6,353
Total Liabilities, Deferred Inflows, and Net Position	\$ 13,054,241	\$ 16,463,457	\$ 22,112	\$ 29,539,810	\$ 88,172

See accompanying notes to basic financial statements.

CITY OF MORRISON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
Year Ended April 30, 2025

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Fund	Sewer Fund	Sanitation Fund	Total Enterprise Funds	Self Insured Deductible Fund
OPERATING REVENUES					
Charges for Service:					
Water Fees	\$ 881,308	\$ -	\$ -	\$ 881,308	\$ -
Sewer Fees	-	1,260,905	-	1,260,905	-
Landfill Charges	-	-	315,702	315,702	-
Health Insurance Contributions	-	-	-	-	305,000
Other	-	1,872	-	1,872	-
Total Operating Revenues	\$ 881,308	\$ 1,262,777	\$ 315,702	\$ 2,459,787	\$ 305,000
OPERATING EXPENSES					
Salaries	\$ 160,814	\$ 194,353	\$ -	\$ 355,167	\$ -
Workers' Compensation	3,012	3,012	-	6,024	-
Social Security	12,109	14,778	-	26,887	-
Retirement	9,005	10,934	-	19,939	-
Automobile Allowance	-	-	-	-	-
Maintenance Service	18,956	33,114	-	52,070	-
Accounting Service	11,300	4,633	-	15,933	-
Engineering	13,275	19,456	-	32,731	-
Legal	-	-	-	-	-
Software/Hardware	14,561	15,141	-	29,702	-
Computer System Maintenance	918	2,746	-	3,664	-
Lab Fees	7,864	2,751	-	10,615	-
Postage	5,634	5,192	-	10,826	-
Telephone	16,837	9,491	-	26,328	-
Printing	554	554	-	1,108	-
Dues & Permit Fees	343	368	-	711	-
Travel/Training	9,848	1,908	-	11,756	-
Utilities	44,180	111,109	-	155,289	-
Drug Testing	-	680	-	680	-
IEPA Permit	-	7,532	-	7,532	-
Liability/General Insurance	13,708	13,708	-	27,416	-
Maintenance Supplies	28,866	58,039	-	86,905	-
Office Supplies	-	7,740	-	7,740	-
Small Tools	896	833	-	1,729	-
Lab Supplies	1,429	547	-	1,976	-
Fuel/Oil	7,006	7,625	-	14,631	-
Chemicals	23,370	7,740	-	31,110	-
Uniforms	1,887	1,321	-	3,208	-
System Leak Survey	4,500	-	-	4,500	-
Economic Development	4,975	4,975	-	9,950	-
Banking Fees	2,040	-	-	2,040	-
Contractual Waste Hauler	-	-	282,793	282,793	-
Health Insurance Fund - Reimbursement	50,000	65,000	-	115,000	-
Health Insurance	-	-	-	-	350,329
Depreciation	309,631	595,401	-	905,032	-
Miscellaneous	1,133	2,571	-	3,704	-
Total Operating Expenses	\$ 778,651	\$ 1,203,252	\$ 282,793	\$ 2,264,696	\$ 350,329
Net Operating Income (Loss)	\$ 102,657	\$ 59,525	\$ 32,909	\$ 195,091	\$ (45,329)
NON-OPERATING REVENUE (EXPENSES)					
Interest Revenue	\$ 63,936	\$ 56,187	\$ 797	\$ 120,920	\$ 9,731
Change in Pension Liability & Deferrals	(5,520)	(7,027)	-	(12,547)	-
Debt Interest Expense	(48,654)	(101,234)	-	(149,888)	-
Grant Revenue	-	-	-	-	-
Transfer In (Note 6)	-	-	-	-	-
Transfer (Out) (Note 6)	-	-	(31,051)	(31,051)	-
Changes in Net Position - Current Year	\$ 112,419	\$ 7,451	\$ 2,655	\$ 122,525	\$ (35,598)
Total Net Position - Beginning as Previously Reported	8,069,428	6,388,084	(3,910)	14,453,602	41,951
Change in Accounting Principal - GASB 101 Calculation (Note 1)	(1,414)	(4,045)	-	(5,459)	-
Total Net Position - Beginning as Restated	8,068,014	6,384,039	(3,910)	14,448,143	41,951
Total Net Position - Ending	\$ 8,180,433	\$ 6,391,490	\$ (1,255)	\$ 14,570,668	\$ 6,353

See accompanying notes to basic financial statements.

CITY OF MORRISON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended April 30, 2025

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Fund	Sewer Fund	Sanitation Fund	Total Proprietary Funds	Self Insured Deductible Fund
Cash flows from operating activities:					
Cash Received from Customers	\$ 883,994	\$ 1,263,146	\$ 315,802	\$ 2,462,942	\$ 305,000
Payments to Employees & for Employee Benefits	(182,947)	(220,051)	-	(402,998)	(297,149)
Payments to Suppliers	(284,578)	(383,749)	(282,177)	(950,504)	-
Other Operating Revenues (Expenses)	-	-	-	-	-
Net cash provided by operating activities	\$ 416,469	\$ 659,346	\$ 33,625	\$ 1,109,440	\$ 7,851
Cash flows from non-capital financing activities:					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	-	-	(31,051)	(31,051)	-
Net cash provided (used) by non-cap. fin. activities	\$ -	\$ -	\$ (31,051)	\$ (31,051)	\$ -
Cash flows from capital and related financing activities:					
Principal Payments on Note Payable	\$ (198,792)	\$ (403,117)	\$ -	\$ (601,909)	\$ -
Proceeds from Loan Forgiveness	-	-	-	-	-
Proceeds on Issuance of Debt	254,547	-	-	254,547	-
Acquisition of Capital Assets	(949,692)	(155,149)	-	(1,104,841)	-
Interest Paid	(48,654)	(101,234)	-	(149,888)	-
Net cash (used) by capital financing activities	\$ (942,591)	\$ (659,500)	\$ -	\$ (1,602,091)	\$ -
Cash flows from investing activities:					
Interest Revenue	\$ 63,936	\$ 56,187	\$ 797	\$ 120,920	\$ 9,731
Net cash provided by investing activities	\$ 63,936	\$ 56,187	\$ 797	\$ 120,920	\$ 9,731
Net increase in cash and cash equivalents	\$ (462,186)	\$ 56,033	\$ 3,371	\$ (402,782)	\$ 17,582
Cash and equivalents, April 30, 2024	1,683,944	1,249,853	15,737	2,949,534	70,590
Cash and equivalents, April 30, 2025	\$ 1,221,758	\$ 1,305,886	\$ 19,108	\$ 2,546,752	\$ 88,172
Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities					
Operating Income (Loss)	\$ 102,657	\$ 59,525	\$ 32,909	\$ 195,091	\$ (45,329)
Adjustments to reconcile net loss to net cash provided by operating activities:					
Depreciation	\$ 309,631	\$ 595,401	\$ -	\$ 905,032	\$ -
Changes in Assets and Liabilities				-	-
(Increase) Decrease in Other Assets	(5,567)	843	100	(4,624)	-
Increase (Decrease) in Payables	9,748	3,577	616	13,941	53,180
Total Adjustments	\$ 313,812	\$ 599,821	\$ 716	\$ 914,349	\$ 53,180
Net Cash provided by operating activities	\$ 416,469	\$ 659,346	\$ 33,625	\$ 1,109,440	\$ 7,851

See accompanying notes to basic financial statements.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 1 - Summary of Significant Accounting Policies

A. General

The City of Morrison, Illinois, is governed by an elected mayor and eight aldermen. The City's major operations include police protection, parks and recreation, public works, and general administrative services. In addition, the City owns and operates a water and sewer system.

For the year ended April 30, 2025, the financial statements have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below.

B. Reporting Entity

The City of Morrison, Illinois, includes all of the funds and account groups relevant to the operation of the City in the financial statements reported herein.

The criteria of GASB pronouncements have been considered in determining the activities to be included in this report. As required by generally accepted accounting principles, these financial statements present the City (the primary government) and its component units. In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include potential component units in the reporting entity was based upon the significance of their operational or financial relationship with the primary government.

These financial statements present the City (the primary government) and its component unit, The Odell Public Library (the "Library").

Blended Component Unit - The Odell Public Library (the "Library") serves all the citizens of the City and is governed by the Library Board of Trustees. The budget and tax levy ordinance is approved by the Library Board and City Council. Although it is legally separate from the City, the Library is reported as if it were part of the primary government because the City Council appoints the governing board. The Library is reported as a Special Revenue Fund.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

The City maintains its accounting records on the cash basis and year-end adjustments are recorded to convert to the accrual basis or modified accrual basis as prescribed by generally accepted accounting principles. In the government-wide financial statements, the accrual basis is used, and revenues are recognized when earned and expenses are recognized when the related liability is incurred. In the governmental funds financial statements, the modified accrual basis is used. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available, except for the property tax receivable which is discussed below. Available means collectible within 60 days. Expenditures are recognized when the related liability is incurred. All revenue and expense accounts are subject to accrual.

Property tax receivable and a balancing deferred inflow of resources are recorded in the government-wide statement of net position and in the fund financial statements. These amounts are measurable but not available.

D. Basic Financial Statements – Government-Wide Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in four parts: net investment in capital assets; restricted-nonspendable; restricted net position; and unrestricted net position. Fiduciary funds are not included in government-wide statements.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities. The functions are also supported by general government revenues. The Statement of Activities reduces gross expenses by related program revenues and operating and capital grants. Program revenues must be directly associated with the function of the business-type activity. Operating grants include operating-specific and discretionary grants while the capital grants column reflects capital-specific grants.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Basic Financial Statements—Fund Financial Statements

The City does not allocate indirect costs. The government-wide focus is more on the sustainability of the City as an entity and the change in its net position resulting from the current year's activities. As a general rule the effect of internal activity has been eliminated from the government-wide financial statements.

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classifications within the financial statements.

1. Governmental Funds:

The focus of the governmental funds' measurement is upon determination of financial position and changes in financial position rather than upon net income. For reporting purposes, the City has elected to treat the General Fund, Local 1% Sales Tax Fund, Odell Public Library Fund, and the Capital Project Fund as major funds, and has considered all other governmental funds to be non-major funds. In Statements 3 and 4, these non-major funds are reported as "Other Governmental Funds." Details of these funds can be found in Schedules 6 and 7. All three Proprietary Funds are also considered to be major funds. The following is a description of governmental fund types:

- a. General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund consists of the General Fund, Community Landscaping Fund, Economic Development Fund, and Public Works Vehicle Fund.
 - 1) General Fund – This is the City's primary operating fund. It accounts for all financial resources of the general government, except those that are required to be accounted for in another fund. The services which are administered by and accounted for in the general fund include general government, public safety, public works, and parks and recreation, and cemetery operations.
 - 2) Community Landscaping Fund – This fund was created to account for a donation restricted for community landscaping.
 - 3) Economic Development Fund – This fund was created to account for funds committed to be spent on economic development of the city.
 - 4) Public Works Vehicle Fund – This fund was created by the City Council to accumulate funds for future purchases of public works vehicles.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Basic Financial Statements—Fund Financial Statements (Continued)

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City has fourteen Special Revenue Funds: Local 1% Sales Tax Fund, Audit Fund, Street Lighting Fund, Insurance Fund, Fire Protection Fund, Motor Fuel Tax Fund, IMRF Fund, Social Security Fund, Drug Traffic Prevention Fund, Police Vehicle Fund, Odell Public Library Fund, Tourism and Convention Fund, Veterans Memorial Park Fund, and the Grove Hill Cemetery Perpetual Care Fund.
- c. Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt for governmental funds. The City has one debt service fund.
- d. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City has one Capital Projects Funds.

2. Proprietary Funds:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed through user charges. The City has three Proprietary Funds: Water Fund; Sewer Fund; and Sanitation Fund.

The City also administers an internal service fund (reported as a proprietary fund type) to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The Self-Insured Deductible Fund accounts for the partially self-funded high deductible in the employee health insurance plan.

3. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support City programs. The reporting focus is on net position and changes in net position. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The City has no fiduciary funds.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

F. Budgets and Budgetary Accounting

Budgetary control is on the total expenditure level for each fund. All budgets are adopted on a basis consistent with generally accepted accounting principles. Budgets are prepared for all funds and all budgets lapse at year-end. The appropriated budget is prepared by fund, function, and department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year.

G. Capital Assets

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

<u>Assets</u>	<u>Threshold</u>
Plant and related properties	\$ 25,000
Machinery and equipment	5,000
Vehicles	5,000
Infrastructure	15,000

As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their acquisition value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	
Plant and related properties	10 to 40 years
Machinery and equipment	3 to 10 years
Vehicles	3 to 10 years
Infrastructure	20 years

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

H. Revenue and Expenses

Program revenues in government-wide financial statements generally include fees, rentals, permits, fines, and other specifically billed revenues. In proprietary funds, operating revenues and expenses are distinguished from non-operating items because they are clearly traceable to the functioning of the specific service provided to the customers.

I. Use of Estimates

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

J. Investments and Cash Equivalents

All investments are cash or cash equivalents (readily converted to cash). Deposits in banks or savings associations are valued at cost, which is equivalent to fair value. For purposes of the statement of cash flows, the proprietary funds consider short-term highly liquid investments, including time deposits at financial institutions, to be cash equivalents.

K. Restricted and Unrestricted Resources

When an expense is incurred in which both restricted and unrestricted net position/fund balances are available, it is the City's policy to first apply the restricted resources.

L. Compensated Absences and Post-Employment

The City's policy permits employees to accumulate earned but unused vacation, compensated time, and sick benefits, which are eligible for payment upon separation from City service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. The liability has been calculated using the guidelines of GASB 101. The liability for compensated absences includes salary-related benefits and payroll taxes, where applicable.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 1 - **Summary of Significant Accounting Policies (Continued)**

M. Fund Balance Classification

In order to comply with GASB 54, the City adheres to the fund balance classification requirements. Fund balances in the fund financial statements will be classified as follows:

- a. **Nonspendable** – Fund balances should be considered to be nonspendable if funds are not in spendable form, or are legally or contractually required to be maintained intact. The City has nonspendable fund balances in the Insurance Fund for prepaid insurance (\$41,980), in the Cemetery Fund for perpetual care assets (\$118,589), and for inventory in the General Fund (\$3,913).
- b. **Restricted** – Fund balances should be considered to be restricted when constraints placed on funds are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The City has restricted fund balances in the General Fund, see Note 4. Additionally, all fund balances that are not considered nonspendable in the following funds are restricted: Local 1% Sales Tax Fund, Audit Fund, Street Lighting Fund, Insurance Fund, Fire Protection Fund, Motor Fuel Tax Fund, IMRF Fund, Social Security Fund, Drug Traffic Prevention Fund, Police Vehicle Fund, Odell Public Library Fund, Revolving Loan Fund, Veterans Memorial Park Fund, and the Grove Hill Cemetery Perpetual Care Fund.
- c. **Committed** – Fund balances should be considered to be committed if funds can only be used for specific purposes as a result of constraints imposed by formal action of the City's Mayor and Aldermen. The City has a committed fund balance in the General Fund for economic development and public works vehicle replacement for \$242,232. The City also has a committed fund balance in the Capital Project fund for future projects of \$329,239.
- d. **Assigned** – Fund balances should be considered to be assigned if amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. This City does not have any assigned fund balances.
- e. **Unassigned** – Fund balances should be considered to be unassigned if they are a portion of the General fund balances that have not been considered to be restricted, committed, or assigned to specific purposes.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

N. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Note 2 - Cash and Equivalents

The City is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30ILCS 235). In general, the City may invest in obligations of the United States of America or its agencies (or guaranteed by the full faith and credit of the same) and certain time deposits and short-term obligations as defined in the Public Fund Investment Act. Cash accounts are maintained at TBK Bank in Morrison, Illinois; Illinois Funds in Springfield, Illinois; Community State Bank in Morrison, Illinois; Sterling Federal Bank in Sterling, Illinois; and a Paypal Clearing Account.

At year-end, the carrying amount of the City's cash and deposits was \$7,009,646 and the bank balances totaled \$7,305,072.

Cash and investments are categorized in accordance with risk factors. Deposits at each bank are insured up to FDIC limits. The Deposits are secured by type as indicated in the following table.

		Bank Balance	Book Balance
Type 1	Fully insured by FDIC	\$ 1,176,588	\$ 984,547
Type 2	Secured by securities pledged to City but in the bank's name	-	-
Type 3	Uninsured	103,385	-
		<u>\$ 1,279,973</u>	<u>\$ 984,547</u>
Uncategorized -	Uncategorized Illinois Fund - secured by State of Illinois	6,025,099	6,025,099
		<u>\$ 7,305,072</u>	<u>\$ 7,009,646</u>

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 2 - **Cash and Investments (Continued)**

The major divergence between book and bank balances consisted of outstanding checks and deposits in transit at April 30, 2025.

The City maintained a balance in the Illinois Funds as noted in the table above. The State Treasurer maintains the Illinois Treasurer's Investment Pool (Pool) at cost and fair value through daily adjustment in the interest earnings. The State Treasurer also maintains the average duration of the Pool at less than 25 days. The Pool is audited annually by an outside independent auditor and copies of the report are distributed to participants. The Pool maintains a Standard and Poor's AAAm rating. The relationship between the City and the investment agent is a direct contractual relationship and the investments are not supported by a transferable instrument that evidences ownership or creditorship. All funds deposited in the Pool are classified as cash equivalents as all could be withdrawn on a day's notice. Although not subject to regulatory oversight, the fund is administered in accordance with the provisions of the Illinois Public Funds Investment Act, 30 ILCS 235.

Note 3 - **Capital Assets**

The City's Fixed Assets are valued at historical cost or estimated historical cost, if actual cost is not known.

The current year additions to capital assets were \$1,205,763 for governmental activities and \$1,104,841 for business-type activities. There were no disposals of capital assets recorded in the current fiscal year.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 3 - Capital Assets (Continued)

<u>COST BASIS</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
General Assets				
Non-Depreciable Assets				
Land	\$ 264,429	\$ -	\$ -	\$ 264,429
Depreciable Assets				
Plant and Related Properties	\$ 6,513,685	\$ 657,863	\$ -	\$ 7,171,548
Infrastructure	6,439,512	211,107	-	6,650,619
Machinery, Equipment, and Vehicles	2,301,635	336,793	-	2,638,428
Total General Assets	\$ 15,519,261	\$ 1,205,763	\$ -	\$ 16,725,024
Water and Sewer Fund				
Non-Depreciable Assets				
Land	\$ 320,459	\$ -	\$ -	\$ 320,459
Depreciable Assets				
Water Plant and Related Property	\$ 14,465,189	\$ 931,492	\$ -	\$ 15,396,681
Sewer Plant and Related Property	20,789,902	155,149	-	20,945,051
Vehicles and Equipment	401,337	18,200	-	419,537
Total Water and Sewer Assets	\$ 35,976,887	\$ 1,104,841	\$ -	\$ 37,081,728
GrandTotal	\$ 51,496,148	\$ 2,310,604	\$ -	\$ 53,806,752

<u>ACCUMULATED DEPRECIATION</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
General Assets				
Depreciable Assets				
Plant and Related Properties	\$ 4,017,489	\$ 302,730	\$ -	\$ 4,320,219
Infrastructure	1,447,517	332,219	-	1,779,736
Machinery, Equipment, and Vehicles	1,558,642	225,350	-	1,783,992
Total General Assets	\$ 7,023,648	\$ 860,299	\$ -	\$ 7,883,947
Water and Sewer				
Depreciable Assets				
Water Plant and Related Property	\$ 3,650,796	\$ 300,481	\$ -	\$ 3,951,277
Sewer Plant and Related Property	5,841,983	583,438	-	6,425,421
Vehicles and Equipment	347,274	21,113	-	368,387
Total Water Sewer Assets	\$ 9,840,053	\$ 905,032	\$ -	\$ 10,745,085
GrandTotal	\$ 16,863,701	\$ 1,765,331	\$ -	\$ 18,629,032

Depreciation is allocated to the following functions: Administration, \$6,607; public safety, \$73,773; streets, \$451,251; parks, recreation, and library, \$11,708; municipal buildings and grounds, \$316,960; water, \$309,631; and sewer, \$595,401.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 4 - Restricted Fund Balances and Restricted Net Position

Amounts restricted for debt service total \$207,244 in the governmental funds.

Prepaid Insurance, perpetual care cemetery assets and inventory of \$164,482 is classified as nonspendable fund balance in the governmental funds, and as a restricted net asset on the government-wide statement of net assets.

Special levies for police protection, road and bridge, and emergency services are deposited in the general fund. All property tax money received for these special levies was expended in the year ended April 30, 2025. No restricted fund balance is necessary for these items.

Amounts restricted by donors in the general fund for landscaping total \$11,829.

Restrictions for other special levied taxes and other restricted amounts at April 30, 2025 are as follows:

Local 1% Sales Tax	\$ 1,042,539
Audit	13,754
Street Lighting	44,634
Insurance	35,684
Motor Fuel Tax	249,876
IMRF	413,645
Social Security	127,459
Drug Traffic Prevention	7,610
Police Vehicle	82,661
Odell Public Library	652,649
Tourism and Convention	7,442
Veterans Memorial Park	7,462
Grove Hill Cemetery	140,306
Total	<u><u>\$ 2,825,721</u></u>

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 5 - Property Tax

Property taxes are attached as an enforceable lien on property as of January 1, 2023. Taxes are collectible in two installments on July 1 and September 1. The County Collector distributes these taxes to the various entities and funds within 30 days of collection. The City adopted a Tax Levy Ordinance in December of 2023. The tax assessment for the City for 2023 was \$59,849,805. The extension and collections were as follows:

	<u>Rate</u>	<u>Extension</u>	<u>Received</u>	<u>Difference</u>
Corporate	0.24950	\$ 149,325	\$ 149,095	\$ (230)
IMRF	0.14470	86,603	86,470	(133)
Fire Protection	0.12980	77,686	77,566	(120)
Police Protection	0.07490	44,828	44,759	(69)
Library	0.14970	89,595	89,458	(137)
Cemetery	0.02500	14,962	14,940	(22)
Audit	0.00910	5,446	5,438	(8)
Library Building	0.02000	11,970	11,952	(18)
Tort	0.10980	65,715	65,615	(100)
Street Lighting	0.04990	29,865	29,819	(46)
Emergency Services	0.00180	1,077	1,076	(1)
Social Security	0.14970	89,595	89,458	(137)
	1.11390	\$ 666,667	\$ 665,646	\$ (1,021)
Road and Bridge*	N/A	37,774	37,774	-
	1.11390	\$ 704,441	\$ 703,420	\$ (1,021)

*Levied through the township.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 6 - Interfund Payables/Receivables and Transfers

During the year ended April 30, 2023, the City Council approved an interfund loan from the Grove Hill Cemetery Perpetual Care Fund to the General Fund in the amount of \$115,000. As of April 30, 2025, the General Fund owed the Grove Hill Cemetery Perpetual Care Fund \$80,500.

Below are the interfund transfers as of April 30, 2025:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Major Funds:		
General	\$ 95,018	\$ 43,000
1% Sales Tax	26,000	-
Capital Projects	-	-
Water	-	-
Sewer	-	-
Sanitation	-	31,051
Nonmajor Governmental	48,000	94,967
	<u>\$ 169,018</u>	<u>\$ 169,018</u>

Transfers generally related to expense reimbursements and payroll liabilities within the City's funds in accordance with budgetary authorizations.

Note 7 - Other Receivables and Payables

At April 30, 2025, the following receivables are recorded:

- Accounts Receivable – Water and sewer billings not yet collected at April 30, including the May 2025 billing. Other receivables identified by the City's office staff including income, sales, and use tax due from the State at April 30.
- Accrued Payroll Tax Liabilities – Unpaid wages and the related IMRF, FICA, and Medicare taxes for work performed in the current fiscal year.
- Accounts Payable – Unpaid bills for materials received or services provided at year end.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 8 - Insurance Risk Management

The City provides for risk management by securing comprehensive insurance through private carriers. The Mayor reports no major changes in insurance coverage or risk during the current fiscal year. Insurance premiums are paid through the Liability Insurance Fund. Tort levy funds were expended for the following purposes: liability, general, and workers compensation insurance premiums, \$60,775.

Note 9 - Prepaid Expense

The City had \$41,980 of prepaid insurance expense as of April 30, 2025. Insurance premiums are paid annually at the beginning of each covered year.

Note 10 - Risk Management

The City faces several types of risk. The following is a discussion of the nature of the risks, the significance to the government, and the policies in place to reduce the risk:

- 1) Custodial credit risk for deposits is the risk that in the event of bank or broker failure, the deposits may be in peril. The government policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 2. This risk is moderately low.
- 2) Interest rate risk is the risk that interest rate changes may adversely affect the fair value of investments. Since the government's investments are all cash or cash equivalents, this risk is minimal. The City's long-term debt accrues at fixed interest rates; therefore, interest rate risk related to debt is also minimal.
- 3) Concentration of credit risk is the risk of loss attributed to the magnitude of the government's investment in a single issuer. This risk is low.
- 4) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The government has comprehensive insurance coverage to minimize this risk. During the past three years, settlements have been less than coverage. This risk is low.
- 5) Risk of claims and judgments is the risk that the assets of the government may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by private carriers. This risk is low.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 11 - Long-Term Debt

The City issues general obligation debt certificates and bonds and notes payable to provide funds for the acquisition and construction of major capital facilities. The debt has been issued for governmental and business-type type activities. The debt is generally paid by sources other than property taxes. Debt outstanding at April 30, 2025 are as follows:

Governmental Activities:

Debt Certificates and Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 4/30/25
Series 2016 - Bonds	12/14/2016	\$ 1,960,000	2.00-4.00	12/15/2035	\$ 1,330,000
Series 2021 - Bonds	5/27/2021	\$ 2,470,000	1.00-3.00	12/15/2047	\$ 2,250,000

The general obligation bonds (alternate revenue source), Series 2016, bear interest at 2.00 to 4.00 percent, which is due June 15 and December 15 of each year, while principal mature serially on December 15 of each year with an original final maturity on December 15, 2035. The original issue was \$1,960,000. The bond proceeds were used to refinance the general obligation limited debt certificates, Series 2008 and a portion of the general obligation limited debt certificates, Series 2010. The bonds will be repaid from telecommunication taxes, utility taxes, and State of Illinois income taxes.

The general obligation bonds (alternate revenue source), Series 2021, bear interest at 1.00 to 3.00 percent, which is due June 15 and December 15 of each year, while principal mature serially on December 15 of each year with an original final maturity on December 15, 2047. The original issue was \$2,470,000. The bond proceeds were used to finance a large public works infrastructure project completed during the fiscal year ended April 30, 2022. The bonds will be repaid from other revenue sources other than property taxes.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 11 - Long-Term Debt (Continued)

Governmental Activities - Notes Payable:

<u>Note Payable</u>	<u>Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 4/30/25</u>
Peterbilt Dump Truck	2017	151,145	2.96%	12/28/2024	-
Total					\$ -

Peterbilt Dump Truck Note Payable

The City obtained a \$151,145 loan from TBK Bank for the purchase of a Peterbilt dump truck with an interest rate of 2.96% payable in monthly installments of \$1,998 through December 28, 2024. The note was paid in full during the fiscal year.

Business-Type Activities – Notes Payable:

<u>Note Payable</u>	<u>Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 4/30/25</u>
Pub Water Sup Loan (2011)	2013	\$ 2,574,422	1.25%	7/15/2042	\$ 2,186,965
Pub Water Sup Loan (2015)	2015	9,254,051	1.00%	10/5/2046	7,675,333
Pub Water Sup Loan (2016)	2017	2,598,669	1.00%	11/1/2047	2,145,441
Pub Water Sup Loan (2022)	2022	757,298	1.00%	3/1/2052	691,891
Pub Water Sup Loan (2023)	2023	876,545	0.83%	3/22/2044	834,640
Pub Water Sup Loan (2023)	2024	948,139	0.93%	5/1/2054	924,614
Total					\$ 14,458,884

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 11 - Long-Term Debt (Continued)

Illinois Environmental Protection Agency Loans

In September 2011, the City entered into a public water supply loan with the Illinois Environmental Protection Agency and borrowed \$2,574,422 on a reimbursement basis at a stated interest rate of 1.25% payable in semi-annual installments through July 15, 2042. The total disbursement amount to the City from the EPA was \$3,406,050. \$831,628 of this total disbursed amount was forgiven by the EPA and was recorded as grant revenue in the City's financial statements in the year of forgiveness.

In November 2015, the City entered into a loan with the Illinois Environmental Protection Agency and borrowed \$9,254,051 on a reimbursement basis at a stated interest rate of 1.00% payable in semi-annual installments through October 5, 2046. The total disbursement amount to the City from the EPA was \$13,803,851. \$4,549,800 of this total disbursed amount was forgiven by the EPA and was recorded as grant revenue in the City's financial statements in the year of forgiveness.

In August 2016, the City entered into a loan with the Illinois Environmental Protection Agency and borrowed \$2,598,669 on a reimbursement basis at a stated interest rate of 1.00% payable in semi-annual installments through November 1, 2047. The total disbursement amount to the City from the EPA was \$3,801,930. \$1,203,261 of this total disbursed amount was forgiven by the EPA and was recorded as grant revenue in the City's financial statements in the year of forgiveness.

In April 2022, the City entered into a loan with the Illinois Environmental Protection Agency and borrowed \$757,298 on a reimbursement basis at a stated interest rate of 1.00% payable in semi-annual installments through March 1, 2052. The total disbursement amount to the City from the EPA was \$1,154,744.. \$400,000 of this total disbursed amount has been forgiven by the EPA and has been recorded as grant revenue in the City's financial statements.

In April 2023, the City entered into a loan with the Illinois Environmental Protection Agency and borrowed \$876,545 (\$325,625 of loan proceeds received during years ended April 30, 2024 and 2025) on a reimbursement basis at a stated interest rate of 0.83% payable in semi-annual installments through June 1, 2043. The total disbursement amount to the City from the EPA was \$1,155,175. \$400,000 of this total disbursed amount has been forgiven by the EPA and was recorded as grant revenue in the City's financial statements for the year ended April 30, 2023.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 11 - Long-Term Debt (Continued)

Illinois Environmental Protection Agency Loans

In April 2025, the City entered into a loan with the Illinois Environmental Protection Agency and borrowed \$948,139 on a reimbursement basis at a stated interest rate of 0.93% payable in semi-annual installments through May 1, 2054. The total disbursement amount to the City so far from the EPA was \$1,755,343. \$807,204 of this total disbursed amount has been forgiven by the EPA and was recorded as grant revenue in the City's financial statements for the year ended April 30, 2024.

The payment schedule and annual activity for these loans has been included in the tables below.

Governmental Activities

Year Ending April 30:	Notes Payable		Debt Certificates and Bonds	
	Principal	Interest	Principal	Interest
2026	-	-	175,000	102,925
2027	-	-	180,000	100,574
2028	-	-	190,000	96,464
2029	-	-	190,000	91,704
2030	-	-	195,000	90,584
2031-2035	-	-	1,065,000	363,526
2036-2040	-	-	640,000	184,260
2041-2045	-	-	565,000	88,938
2046-2050	-	-	380,000	17,978
Total	\$ -	\$ -	\$ 3,580,000	\$ 1,136,953

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 11 - Long-Term Debt (Continued)

Business-Type Activities

<u>Year Ending April 30:</u>	<u>Loan/Note Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2026	610,790	146,420
2027	617,105	140,105
2028	623,489	133,721
2029	629,937	127,271
2030	636,457	120,755
2031-2035	3,282,455	503,594
2036-2040	3,455,935	330,112
2041-2045	3,237,831	151,834
2046-2050	1,164,360	27,686
2051-2055	200,524	3,729
Total	<u>\$ 14,458,883</u>	<u>\$ 1,685,227</u>

	<u>Balance</u>			<u>Balance</u>	<u>Due</u>
	<u>April 30, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>April 30, 2025</u>	<u>Within One Year</u>
<u>Governmental Activities</u>					
Bonds	\$ 3,750,000	\$ -	\$ 170,000	\$ 3,580,000	\$ 175,000
Notes Payable	15,820	-	15,820	-	-
Comp. Absences	98,152	27,054	-	125,206	-
	<u>\$ 3,863,972</u>	<u>\$ 27,054</u>	<u>\$ 185,820</u>	<u>\$ 3,705,206</u>	<u>\$ 175,000</u>
<u>Business-Type Activities</u>					
IEPA - 2011	\$ 2,298,109	\$ -	\$ 111,144	\$ 2,186,965	\$ 112,538
IEPA - 2015	7,993,820	-	318,487	7,675,333	321,680
IEPA - 2016	2,230,070	-	84,630	2,145,440	85,479
IEPA - 2022	714,110	-	22,218	691,892	22,441
IEPA - 2023	755,175	121,370	41,905	834,640	40,731
IEPA - 2024	808,840	139,299	23,525	924,614	27,921
Comp. Absences	33,672	9,379	-	43,051	-
	<u>\$ 14,833,796</u>	<u>\$ 270,048</u>	<u>\$ 601,909</u>	<u>\$ 14,501,935</u>	<u>\$ 610,790</u>

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 12 - Legal Debt Margin

Taxed Assessed Valuation - 2024 Tax Year		\$ 64,488,169
Statutory Debt Limitation (8.625%)		\$ 5,562,105
Total Debt	\$ 18,038,884	
Excludable from Limit:	(14,458,884)	3,580,000
Legal Debt Margin		<u>\$ 1,982,105</u>

Note 13 - Retirement Benefits

All employees are covered by Social Security and Medicare. The City also has a pension plan covering eligible employees. A summary of the plan follows:

Illinois Municipal Retirement Fund

Plan Description – The employer’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Employer’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided – IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 13 - Retirement Benefits (Continued)

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of: 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms – As of December 31, 2024, the following employees were covered by the benefit terms:

<u>Membership</u>	
Number of	
- Retirees and Beneficiaries	32
- Inactive, Non-Retired Members	24
- Active Members	25
Total	81

Contributions – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer’s annual contribution rate for calendar years 2024 and 2025 were 5.32% and 6.87%, respectively. For the fiscal year ended April 30, 2025, the Employer contributed \$85,377 to the plan. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability – The Employer’s net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions - The following are the methods and assumptions used to determine total pension liability at December 31, 2024. The **actuarial cost method** used was Entry Age Normal. The **asset valuation method** used was Market Value of Assets. The **inflation rate** was assumed to be 2.25%. **Salary increases** were expected to be 2.75-13.75%, including inflation. The **investment rate of return** was assumed to be 7.25%. **Projected retirement age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated of the 2020 valuation according to an experience study from years 2017-2019. For **mortality**,

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 13 - Retirement Benefits (Continued)

for **non-disabled retirees**, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2000. For **disabled retirees**, the Pub-2010, Amount-Weighted, below-median income, General, and Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For **active members**, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Allocation	Long-Term Expected Real Rate of Return
Equities	33.5%	4.35%
International Equities	18.0%	5.40%
Fixed Income	24.5%	5.20%
Real Estate	10.5%	6.40%
Alternatives	12.5%	6.25%
Cash Equivalents	1.0%	3.60%
Total	100.0%	

Single Discount Rate – A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects: 1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and 2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 13 - Retirement Benefits (Continued)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 9,283,160	\$ 8,940,730	\$ 342,430
Changes for the year:			
Service Cost	113,107	-	113,107
Interest on the Total Pension Liability	658,563	-	658,563
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	431,240	-	431,240
Changes of Assumptions	-	-	-
Contributions - Employer	-	76,959	(76,959)
Contributions - Employees	-	65,097	(65,097)
Net Investment Income	-	905,662	(905,662)
Benefit Payments, including Refunds of Employee Contributions	(512,164)	(512,164)	-
Other (Net Transfer)	-	24,098	(24,098)
Net Changes	690,746	559,652	131,094
Balances at December 31, 2024	<u>\$ 9,973,906</u>	<u>\$ 9,500,382</u>	<u>\$ 473,524</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25% as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.25%	Current Discount 7.25%	1% Increase 8.25%
Net Pension Liability / (Asset)	\$ 1,638,199	\$ 473,524	\$ (465,425)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – For the fiscal year ended April 30, 2025, the Employer recognized a pension expense of \$40,476. At April 30, 2025, the Employer reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 13 - Retirement Benefits (Continued)

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 281,326	\$ -
Changes of assumptions	-	1,549
Net difference between projected and actual earnings on pension plan investments	822,718	617,571
Total Deferred Amounts to be recognized in pension expense in future periods	<u>1,104,044</u>	<u>619,120</u>
 Pension Contributions made subsequent to the Measurement Date	 <u>33,475</u>	 <u>-</u>
 Total Deferred Amounts Related to Pensions	 <u><u>\$ 1,137,519</u></u>	 <u><u>\$ 619,120</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 303,880
2026	392,587
2027	(124,066)
2028	(54,002)
2029	-
Thereafter	-
Total	<u><u>\$ 518,399</u></u>

CITY OF MORRISON
NOTES TO FINANCIAL STATEMENTS
April 30, 2025

Note 14 - Other Post Retirement Benefits Other Than Pensions

The City has evaluated its potential other postemployment benefits liability. The City provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the City are required to pay 100% of the current premium. However, few former employees have chosen to stay in the City's health insurance plan in the last several years. Therefore, there has been low utilization and, therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75. Additionally, the City has no former employees for whom the City was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the City has not recorded any postemployment benefit liability as of April 30, 2025.

Note 15 - Spending Exceeded Appropriated Amounts – Non-Major & Proprietary Funds

Expenditures/Expenses exceeded appropriated amounts in the following funds Audit Fund, Insurance Fund, Fire Protection Fund, Motor Fuel Tax Fund, IMRF Fund, Social Security Fund, Veterans Memorial Park Fund, Capital Project Fund, Debt Service Fund, and the Refuse Disposal Fund. Spending that exceeds budgeted amounts is a violation of Illinois State Statutes.

Note 16 - Contingencies

From time to time, the City is party to other pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the City's legal counsel that the likelihood is remote that any such claims or proceedings will have a material or adverse effect on the City's financial position or results of operations.

Note 17 - Accrued Compensated Absences – GASB 101

For the year ended April 30, 2025, the City calculated the liability for accrued compensated absences using the requirements specified in standard GASB 101.

Note 18 - Change in Accounting Principal – GASB 100

For the year ended April 30, 2025, a portion of the change in the accrued compensated absences liability resulted in an adjustment to the beginning net position in the government-wide activities, the business-type activities, and the proprietary funds. Under GASB 100, Accounting for Changes and Error Corrections, these changes are to be shown on the face of the financial statements as a Change in Accounting Principal.

CITY OF MORRISON
ILLINOIS MUNICIPAL RETIREMENT FUND - REGULAR EMPLOYEES

	Schedule of Changes in the Net Pension Liability and Related Ratios									
Calendar Year Ending December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 113,107	\$ 110,998	\$ 113,804	\$ 111,425	\$ 123,332	\$ 116,296	\$ 113,537	\$ 125,839	\$ 135,161	\$ 124,005
Interest on the Total Pension Liability	658,563	639,821	620,713	616,537	614,587	592,236	566,966	562,702	547,851	526,388
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	431,240	19,881	34,595	(170,715)	(135,518)	94,447	163,890	63,589	(68,411)	(2,044)
Changes of Assumptions	-	(3,459)	-	-	(66,457)	-	238,883	(239,251)	(27,868)	18,626
Benefit Payments, including Refunds of Employee Contributions	(512,164)	(507,408)	(500,872)	(500,813)	(505,386)	(491,011)	(459,867)	(439,869)	(386,917)	(345,905)
Net Change in Total Pension Liability	\$ 690,746	\$ 259,833	\$ 268,240	\$ 36,434	\$ 30,538	\$ 311,968	\$ 623,409	\$ 73,010	\$ 199,816	\$ 321,070
Total Pension Liability - Beginning	9,283,160	9,023,327	8,755,087	8,698,653	8,668,095	8,356,127	7,732,718	7,659,708	7,459,892	7,138,822
Total Pension Liability - Ending (a)	\$ 9,973,906	\$ 9,283,160	\$ 9,023,327	\$ 8,755,087	\$ 8,698,653	\$ 8,668,095	\$ 8,356,127	\$ 7,732,718	\$ 7,659,708	\$ 7,459,892
Plan Fiduciary Net Position										
Contributions - Employer	\$ 76,959	\$ 73,352	\$ 102,447	\$ 149,035	\$ 161,278	\$ 113,201	\$ 132,510	\$ 141,210	\$ 150,185	\$ 163,428
Contributions - Employee	65,097	59,907	68,981	68,581	56,086	54,715	52,079	52,407	52,067	53,408
Net Investment Income	905,662	942,681	(1,343,110)	1,588,326	1,209,149	1,392,672	(496,866)	1,219,840	442,101	32,049
Benefit Payments, including Refunds of Employee Contributions	(512,164)	(507,408)	(500,872)	(500,813)	(505,386)	(491,011)	(459,867)	(439,869)	(386,917)	(345,905)
Other (Net Transfer)	24,098	29,518	13,250	(309,154)	14,634	38,567	151,031	(177,854)	29,023	123,641
Net Change in Plan Fiduciary Net Position	559,652	598,050	(1,659,304)	995,975	935,761	1,108,144	(621,113)	795,734	286,459	26,621
Plan Fiduciary Net Position - Beginning	8,940,730	8,342,680	10,001,984	9,006,009	8,070,248	6,962,104	7,583,217	6,787,483	6,501,024	6,474,403
Plan Fiduciary Net Position - Ending (b)	9,500,382	8,940,730	8,342,680	10,001,984	9,006,009	8,070,248	6,962,104	7,583,217	6,787,483	6,501,024
Net Pension Liability / (Asset) - Ending (a)-(b)	473,524	342,430	680,647	(1,246,897)	(307,356)	597,847	1,394,023	149,501	872,225	958,868
Total Pension Liability	95,259	96,319	92,469	114,249	103,539	93,109	83,329	98,079	88,619	87,159
Covered Valuation Payroll	\$ 1,446,610	\$ 1,331,269	\$ 1,285,859	\$ 1,267,302	\$ 1,246,351	\$ 1,215,891	\$ 1,157,299	\$ 1,140,616	\$ 1,157,048	\$ 1,186,840
Net Pension Liability as a Percentage of Covered Valuation Payroll	32.73%	25.72%	52.93%	-98.39%	-24.66%	49.17%	120.45%	13.11%	75.38%	80.79%

Schedule of Employer Contributions - Most Recent Calendar Year

Calendar Year Ending December 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially Determined Contribution	163,428	150,185	141,210	132,510	113,201	103,539	114,249	126,730	133,269	144,610
Actual Contribution	163,428	150,185	141,210	132,510	113,201	103,539	114,249	126,730	133,269	144,610
Contribution Deficiency (Excess)	-	-	11,864	(1)	2	-	-	(1,708)	(1,708)	(1,708)
Covered Valuation Payroll	1,186,840	1,157,048	1,140,616	1,157,299	1,215,891	1,246,351	1,267,302	1,285,859	1,331,269	1,446,610
Actual Contribution as a % of Covered Valuation Payroll	13.77%	12.98%	12.38%	11.45%	9.31%	12.94%	11.76%	7.97%	5.31%	5.32%

Notes to Schedule of Contributions: Actuarially determined contribution rates are calculated as of December 31 each year, which is a 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2020 - 2024 Contribution Rates: Actuarial Cost Method is Aggregate entry age normal. Amortization method is level percentage of payroll, closed. Remaining Amortization Period is 24 year closed period. Asset Valuation Method is 5-year smoothed market, 20% corridor. Wage growth is between 2.75% - 3.5%. Price Inflation is between 2.25% - 2.50% approximate; No explicit price inflation assumption is used in this valuation. Salary increases are 2.75% - 14.25%, including inflation. Investment Rate of Return is 7.25%. Retirement Age is Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016. Mortality is based on specific mortality table was used with fully generational projection scale MP-2017 (base year 2015) with specific rates developed for non-disabled retirees, disabled retirees, and active members. The IMRF specific rates were developed from the RP-2014 Blue Collar Annuitant Mortality Table (non-disabled retirees), RP-2014 Disabled Retirees Mortality Table, and RP-2014 Employee Mortality Table (active members). Other Information: There were no benefit changes during the year.

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended April 30, 2025

	1st & Final	Actual	Over/Under	Actual
	Budgeted	Budgetary	Budgetary	GAAP
REVENUES	Revenues & Expenditures	Basis	Basis	Basis
<u>Property:</u>				
Property Tax - Corporate	\$ 164,229	\$ 164,035	\$ (194)	\$ 164,035
Property Tax- Police	44,790	44,759	(31)	44,759
Property Tax - Road & Bridge	37,103	37,774	671	37,774
Property Tax - ESDA	1,021	1,076	55	1,076
<u>Licenses & Permits:</u>				
Liquor Licenses	18,000	20,140	2,140	20,140
Franchise Licenses	42,000	34,403	(7,597)	34,403
Gaming and Other Licenses	11,750	11,655	(95)	11,655
Building Permits	2,500	30,997	28,497	30,997
Other Permits	1,200	3,724	2,524	3,724
<u>Other:</u>				
Income Tax	625,000	709,991	84,991	728,503
Replacement Tax	60,000	39,020	(20,980)	37,523
IDOT Maintenance	2,000	4,095	2,095	4,095
Sales Tax	500,000	581,932	81,932	581,932
Use Tax	150,000	136,685	(13,315)	127,299
Video Gaming Tax	80,000	92,272	12,272	92,272
Cannabis Use Tax	6,500	6,419	(81)	6,335
Zoning Fees	250	860	610	860
Refuse Collection	31,800	-	(31,800)	-
Interest	12,750	47,776	35,026	47,776
Rental Revenue - Community Room	2,000	5,150	3,150	5,150
Other Revenue	20,000	3,000	(17,000)	3,000
ARPA Grant	-	-	-	-
Certified Death Certificates	9,000	9,540	540	9,540
<u>Fines & Penalties:</u>				
Court Fines	12,000	14,225	2,225	14,225
Township Patrol	1,000	1,000	-	1,000
Parking Fines	3,000	2,510	(490)	2,510
Towing Fees	2,000	2,400	400	2,400
School District Resource Officer	49,000	48,607	(393)	48,607
DUI Fines	1,000	1,812	812	1,812
Police Vehicle Set Aside	-	19,130	19,130	19,130
Police Reports, Grants, and Reimbursements	4,000	6,300	2,300	6,300
<u>Miscellaneous Income:</u>				
Burial Fees	5,000	23,660	18,660	23,660
Cemetery Lot Sales	10,000	3,960	(6,040)	3,960
<u>Parks & Rec:</u>				
Flag Football	750	605	(145)	605
MYSBB Fees	-	-	-	-
Park & Recreation Fees	13,000	16,818	3,818	16,818
Park Concessions	30,000	32,940	2,940	32,940
Sports Complex Banners/ Advertising	7,500	2,325	(5,175)	2,325
Other Revenue	1,000	730	(270)	730
Facility Rental	2,500	3,750	1,250	3,750
Total Revenues	\$ 1,963,643	\$ 2,166,075	\$ 202,432	\$ 2,173,620
EXPENDITURES				
<u>Legislative</u>				
Salaries - Elected Officials	\$ 7,600	\$ 6,890	\$ 710	\$ 6,890
Legal Service	9,500	9,048	452	9,048
Dues	-	-	-	-
Total Legislative	\$ 17,100	\$ 16,109	\$ 991	\$ 16,109
<u>City Clerk</u>				
Salaries - Elected Officials	\$ 2,500	\$ 2,000	\$ 500	\$ 2,000
Ordinance Codification	6,500	4,040	2,460	4,040
Dues	100	200	(100)	200
State CC Fees	4,000	3,788	212	3,788
Total City Clerk	\$ 13,100	\$ 10,028	\$ 3,072	\$ 10,028

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended April 30, 2025

	1st & Final Budgeted Revenues & Expenditures	Actual Budgetary Basis	Over/Under Budget Budgetary Basis	Actual GAAP Basis
<u>EXPENDITURES (Continued)</u>				
Administration				
<u>Personnel:</u>				
Salaries	\$ 53,240	\$ 146,437	\$ (93,197)	\$ 146,748
Sick Leave Exchange	-	506	(506)	506
Automobile Allowance	2,220	-	2,220	-
<u>Professional Services:</u>				
Maintenance Service - Building	6,000	7,029	(1,029)	7,029
Maintenance Service - Equipment	500	-	500	-
Internet/Email Services	4,320	15,150	(10,830)	15,150
Janitor Services	2,200	1,863	337	1,782
Software/Hardware	18,000	13,842	4,158	13,842
Copier Services	3,400	3,027	373	3,027
Computer System Maintenance	4,300	11,501	(7,201)	11,501
Other Professional Services	12,000	4,926	7,074	4,926
Postage	1,000	1,171	(171)	1,171
Telephone	9,000	10,859	(1,859)	10,859
Publishing	4,000	3,096	904	3,096
Printing	500	1,825	(1,325)	1,825
Dues	1,600	1,618	(18)	1,618
Travel/Training	1,500	898	602	898
Publications	250	56	194	56
Utilities	1,000	283	717	215
<u>Commodities:</u>				
Maintenance Supplies - Building	1,500	1,072	428	822
Office Supplies	7,000	6,440	560	6,440
<u>Other Expenses:</u>				
Health Insurance Fund - Reimbursements	159,000	190,000	(31,000)	190,000
Miscellaneous	10,000	3,257	6,743	994
Banking Charges	750	1,020	(270)	1,020
Total Administration	\$ 303,280	\$ 425,876	\$ (122,596)	\$ 423,525
Police (Public Safety)				
<u>Personnel:</u>				
Salaries - Full Time	\$ 569,513	\$ 551,420	\$ 18,093	\$ 551,409
Salaries - Part Time	2,000	7,095	(5,095)	7,095
Salaries - Overtime	30,000	52,380	(22,380)	53,820
Sick Leave Exchange	4,700	-	4,700	-
<u>Contractual Services:</u>				
Maintenance - Equipment	1,000	636	364	636
Maintenance - Vehicle	10,000	12,559	(2,559)	11,275
Software/Hardware	8,400	889	7,511	1,472
Animal Control Services	1,000	1,100	(100)	1,100
Other Professional Services	14,000	7,373	6,627	7,741
Telephone	500	-	500	-
Publications	1,500	817	683	817
Postage	100	45	55	45
Dispatching	5,200	-	5,200	-
Dues	750	523	227	523
Travel/Training	4,500	3,257	1,243	3,257
<u>Commodities:</u>				
Firearms/Ammunition	2,000	1,602	398	1,602
Office Supplies	500	1,843	(1,343)	1,843
Operating Supplies	7,000	6,986	14	6,986
Automotive Fuel/Oil	24,500	21,960	2,540	21,960
Uniforms	8,000	5,443	2,557	6,121
Miscellaneous	500	3,470	(2,970)	3,470
<u>Capital Outlay:</u>				
Capital Outlay	-	4,231	(4,231)	4,231
Total Police	\$ 695,663	\$ 683,629	\$ 12,034	\$ 685,403

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended April 30, 2025

	<u>1st & Final</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Actual</u>
	<u>Budgeted</u>		<u>Budget</u>	
	<u>Revenues &</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
	<u>Expenditures</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
EXPENDITURES (Continued)				
Cemetery				
Personnel:				
Salaries - Full Time	\$ 98,405	\$ 133,553	\$ (35,148)	\$ 133,833
Salaries - Part Time	16,000	18,133	(2,133)	19,372
Salaries - Overtime	1,000	801	199	801
Professional Services:				
Maintenance Service - Equipment	1,500	4,152	(2,652)	4,152
Maintenance Service - Vehicles	1,000	114	886	114
Utilities	2,980	2,362	618	2,096
Commodities:				
Maintenance Supplies- Building	1,000	-	1,000	-
Maintenance Supplies- Equipment	2,500	1,687	813	1,231
Maintenance Supplies- Vehicle	500	82	418	82
Maintenance Supplies- Safety Equipment	500	-	500	-
Operating Supplies	1,500	7,201	(5,701)	7,023
Small Tools	1,000	1,168	(168)	1,168
Automotive Fuel/Oil	5,000	5,862	(862)	5,862
Uniforms	1,000	-	1,000	750
Capital Outlays:				
Equipment	15,000	24,386	(9,386)	24,386
Other:				
Loan Repayment to Board of Trust	11,500	-	11,500	-
Record Deeds	350	264	86	264
Miscellaneous	500	150	350	150
Total Cemetery	\$ 161,235	\$ 199,915	\$ (38,680)	\$ 201,284
Parks				
Personnel:				
Salaries - Full Time	\$ 134,528	\$ 108,719	\$ 25,809	\$ 108,996
Salaries - Part Time	40,000	59,027	(19,027)	57,514
Professional Services:				
Maintenance Service - Building	5,000	5,460	(460)	5,460
Maintenance Service - Equipment	2,500	1,468	1,032	1,468
Maintenance Service - Vehicle	500	2,249	(1,749)	2,249
Maintenance Service - Grounds	11,000	40,285	(29,285)	40,285
French Creek Restroom Rental	3,200	4,580	(1,380)	4,580
Travel/Training	250	49	201	49
Utilities	12,250	14,972	(2,722)	14,972
Other Professional Services	-	-	-	-
Commodities:				
Maintenance Supplies	2,500	1,471	1,029	1,471
Operating Supplies	8,000	6,325	1,675	6,284
Concession Supplies	15,000	19,664	(4,664)	18,057
Concession Sales Tax	2,300	3,081	(781)	3,081
Umpires	1,000	-	1,000	-
Tournament Awards	5,000	10,563	(5,563)	10,563
Automotive Fuel/Oil	1,000	1,591	(591)	1,591
Maintenance Supplies - Fields	4,000	10,003	(6,003)	12,269
Uniforms	1,000	182	818	182
Capital Outlays:				
Sports Complex Equipment	-	15,865	(15,865)	15,865
Concession Equipment	1,000	-	1,000	-
Other:				
Miscellaneous	1,000	2,253	(1,253)	2,145
Banking Charges	100	-	100	-
Total Parks	251,128	\$ 307,807	\$ (56,679)	\$ 307,189
Community Room				
Personnel:				
Salaries - Part Time	\$ 1,000	\$ 735	\$ 265	\$ 735
Professional Services:				
Maintenance Service- Building	2,000	4,467	(2,467)	4,446
Maintenance Service- HVAC	500	2,539	-	2,539
Natural Gas and Telephone	50	-	50	-
Commodities:				
Maintenance Supplies	1,500	2,019	(519)	1,972
Other:				
Miscellaneous	-	859	(859)	859
Total Community Room	\$ 5,050	\$ 10,619	\$ (5,569)	\$ 10,551

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended April 30, 2025

	<u>1st & Final</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Actual</u>
	<u>Budgeted</u>		<u>Budget</u>	
	<u>Revenues &</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
	<u>Expenditures</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
EXPENDITURES (Continued)				
Streets				
<u>Personnel:</u>				
Salaries - Full Time	\$ 137,291	\$ 104,605	\$ 32,686	\$ 104,805
Salaries - Overtime	10,000	3,742	6,258	3,411
Salaries - Part Time	7,500	-	-	-
Health Insurance			-	
<u>Professional Services:</u>				
Maintenance Service - Building	3,000	2,782	218	2,782
Maintenance Service - Equipment	2,500	23,407	(20,907)	23,786
Maintenance Service - Vehicle	10,000	4,083	5,917	4,083
Maintenance Service - Streets/Sidewalks	4,500	8,718	(4,218)	8,718
Maintenance Service - Snow Removal	30,000	6,380	23,620	6,380
Tree Trimming/Removal	20,000	10,235	9,765	10,235
Software/Hardware	1,000	1,399	(399)	1,399
Dues	100	100	-	100
Travel/Training	500	197	303	197
Natural Gas	6,500	8,239	(1,739)	8,239
Street Lighting and Utilities	7,520	4,716	2,804	4,716
Maintenance - Traffic Lights	3,000	-	3,000	-
Sidewalk Program 50-50	1,000	857	143	857
Drug Testing	500	-	500	-
<u>Commodities:</u>				
Maintenance Supplies- Building	4,000	1,831	2,169	1,831
Maintenance Supplies- Equipment	2,000	7,603	(5,603)	7,507
Maintenance Supplies- Vehicle	2,000	1,202	798	1,202
Maintenance Supplies- Streets	22,000	30,072	(8,072)	30,072
Maintenance Supplies- Safety Equipment	500	-	500	-
Office Supplies	-	-	-	-
Operating Supplies	2,500	8,484	(5,984)	8,133
Small Tools	1,500	3,259	(1,759)	3,259
Automotive Fuel/ Oil	22,000	19,837	2,163	19,837
Uniforms	2,000	1,321	679	2,071
<u>Other:</u>				
Miscellaneous	1,000	4,304	(3,304)	4,304
Total Streets	\$ 304,411	\$ 257,373	47,038	\$ 257,924
ESDA				
Maintenance Agreement - Warning System	\$ 515	\$ 514	\$ 1	\$ 514
Mass Warning System	1,035	1,107	(72)	1,107
Total ESDA	\$ 1,550	\$ 1,621	\$ (71)	\$ 1,621
Economic Development				
MEDC Dues	\$ 5,000	\$ 5,050	\$ (50)	\$ 5,050
Capital Outlay	65,000	20,187	44,813	20,187
Total Economic Development	\$ 70,000	\$ 25,237	\$ 44,763	\$ 25,237
Public Works - Vehicle Replacement				
Equipment and Vehicles	\$ 261,400	\$ 207,987	\$ 53,413	\$ 207,987
Principal - Long-Term Debt	23,967	15,820	8,147	15,820
Interest - Long-Term Debt	-	225	(225)	225
Total Public Works - Vehicle Replacement	\$ 285,367	\$ 224,032	\$ 61,335	\$ 224,032
Total General Fund Expenditures - All Departments	\$ 2,107,884	\$ 2,162,246	\$ (54,362)	\$ 2,162,903
Excess (Deficiency) Revenues				
Over Expenditures	\$ (144,241)	\$ 3,829	\$ 148,070	\$ 10,717
Transfers In	81,236	95,018	13,782	95,018
Transfers (Out)	(3,000)	(43,000)	(40,000)	(43,000)
Change in Fund Balance	\$ (66,005)	\$ 55,847	\$ 121,852	\$ 62,735
Fund Balance, Beginning of Year				1,380,943
Fund Balance, End of Year				\$ 1,443,678

See accompanying note to budgetary comparison schedules.

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUND
Year Ended April 30, 2025

LOCAL 1% SALES TAX FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues &	Budgetary	Budgetary	GAAP
	Expenditures	Basis	Basis	Basis
<u>REVENUES</u>				
Additional 1% Sales Tax Local	\$ 300,000	\$ 335,588	\$ 35,588	\$ 339,920
Interest	18,000	42,707	24,707	42,707
Total Revenues	\$ 318,000	\$ 378,295	\$ 60,295	\$ 382,627
<u>EXPENDITURES</u>				
Engineering Streets	\$ -	\$ 29,842	\$ (29,842)	\$ 29,842
Street Improvement Construction	20,000	172,842	(152,842)	172,842
Bond Fees	450	-	450	-
Total Expenditures	\$ 20,450	\$ 202,684	\$ (182,234)	\$ 202,684
Excess (Deficiency) Revenues				
Over Expenditures	\$ 297,550	\$ 175,611	\$ 242,529	\$ 179,943
Transfer In	26,000	26,000	-	26,000
Main Street Bond Principal	(95,000)	(75,000)	(20,000)	(75,000)
Main Street Bond Interest	(57,000)	(56,562)	(438)	(56,562)
Change in Fund Balance	\$ 171,550	\$ 70,049	\$ 222,091	\$ 74,381
Fund Balance, Beginning of Year				968,158
Fund Balance, End of Year				\$ 1,042,539

ODELL PUBLIC LIBRARY FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues &	Budgetary	Budgetary	GAAP
	Expenditures	Basis	Basis	Basis
<u>REVENUES</u>				
Property Tax	\$ 89,595	\$ 89,458	\$ (137)	\$ 89,458
Property Tax - Building	11,970	11,952	(18)	11,952
Replacement Tax	20,000	15,395	(4,605)	14,805
Per Capita - State Grant	-	6,066	6,066	6,066
Desk Fees	-	10,384	10,384	10,384
Donations	-	22,427	22,427	22,427
Grants	-	5,000	5,000	5,000
Interest	-	24,045	24,045	24,045
Reimbursements	-	69,950	69,950	69,950
Other Revenue	108,000	5,181	(102,819)	5,181
Total Revenues	\$ 229,565	\$ 259,858	\$ 30,293	\$ 259,268
<u>EXPENDITURES</u>				
Salaries and Benefits	\$ 108,000	\$ 101,093	6,907	\$ 101,713
Library Collection	-	24,123	(24,123)	24,123
Programs and Projects for Patrons	-	25,651	(25,651)	25,651
Repairs and Maintenance	-	12,798	(12,798)	12,798
Technology Maintenance	-	1,307	(1,307)	1,307
Capital Outlay	-	399,949	(399,949)	399,949
Legal Fees	-	60	(60)	60
Automation	-	433	(433)	433
Dues and Fees	-	474	(474)	474
Postage	-	73	(73)	73
Insurance	-	205	(205)	205
Miscellaneous Expenditures	121,565	374	121,191	374
Supplies	-	804	(804)	804
Utilities, Telephone, and Internet	-	1,442	(1,442)	1,442
Travel and Training	-	63	(63)	63
Total Expenditures	\$ 229,565	\$ 568,849	\$ (339,284)	\$ 569,469
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (308,991)	\$ (308,991)	\$ (310,201)
Transfer In	-	-	-	-
Change in Fund Balance	\$ -	\$ (308,991)	\$ (308,991)	\$ (310,201)
Fund Balance, Beginning of Year				962,850
Fund Balance, End of Year				\$ 652,649

See accompanying note to budgetary comparison schedules.

CITY OF MORRISON
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON SCHEDULES
Year Ended April 30, 2025

Note A - Budget to Actual Reconciliation

An explanation of the difference between budgetary basis revenues and expenditures and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

	General Fund	Major Special Revenue Funds
Budgetary basis revenue (inflow)	\$ 2,166,075	\$ 638,153
Differences - budget to GAAP:		
Change in receivables & deferrals	7,545	4,102
Total revenue (GAAP basis) as reported on statement of revenues, expenditures, and fund balances - governmental funds (Statement 4)	\$ 2,173,620	\$ 642,255
Budgetary basis expenditures (outflows)	\$ 2,162,246	\$ 903,095
Changes in payables and accrued items	657	620
Total expenditures (Statement 4)	\$ 2,162,903	\$ 903,715

Note B - Budgetary Process

The City's Budget is adopted before the start of the fiscal year. The budget was not amended and all budgeted funds lapse at year end. More information is available in Note 1 (F) to the financial statements.

Note C - Expenditures in Excess of Budgeted Amounts – Major Funds

Expenditures exceeded budgeted amounts in the General Fund and the Major Special Revenue Funds. Expenditures in excess of budgeted amounts is in violation of state statutes.

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL OTHER GOVERNMENTAL FUNDS
Year Ended April 30, 2025

AUDIT FUND

	<u>1st & Final</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Actual</u>
	<u>Budgeted</u>		<u>Budget</u>	
	<u>Revenues &</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
	<u>Expenditures</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
REVENUES				
Property Tax	\$ 5,438	\$ 5,438	\$ -	\$ 5,438
Interest	250	603	353	603
Total Revenues	<u>\$ 5,688</u>	<u>\$ 6,041</u>	<u>\$ 353</u>	<u>\$ 6,041</u>
EXPENDITURES				
Accounting Services	\$ 6,800	\$ 7,967	\$ (1,167)	\$ 7,967
Total Expenditures	<u>\$ 6,800</u>	<u>\$ 7,967</u>	<u>\$ (1,167)</u>	<u>\$ 7,967</u>
Change in Fund Balance	<u>\$ (1,112)</u>	<u>\$ (1,926)</u>	<u>\$ (814)</u>	<u>\$ (1,926)</u>
Fund Balance, Beginning of Year				15,680
Fund Balance, End of Year				<u>\$ 13,754</u>

STREET LIGHTING FUND

	<u>1st & Final</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Actual</u>
	<u>Budgeted</u>		<u>Budget</u>	
	<u>Revenues &</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
	<u>Expenditures</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
REVENUES				
Property Tax	\$ 29,860	\$ 29,819	\$ (41)	\$ 29,819
Interest	250	1,697	1,447	1,697
Miscellaneous	-	-	-	-
Total Revenues	<u>\$ 30,110</u>	<u>\$ 31,516</u>	<u>\$ 1,406</u>	<u>\$ 31,516</u>
EXPENDITURES				
Street Lights Supplies & Maintenance	\$ 4,000	\$ 2,995	\$ 1,005	\$ 2,995
Total Expenditures	<u>\$ 4,000</u>	<u>\$ 2,995</u>	<u>\$ 1,005</u>	<u>\$ 2,995</u>
Excess (Deficiency) Revenues				
Over Expenditures	\$ 26,110	\$ 28,521	\$ 2,411	\$ 28,521
Transfer Out	(26,000)	(26,000)	(52,000)	(26,000)
Change in Fund Balance	<u>\$ 110</u>	<u>\$ 2,521</u>	<u>\$ (49,589)</u>	<u>\$ 2,521</u>
Fund Balance, Beginning of Year				42,113
Fund Balance, End of Year				<u>\$ 44,634</u>

INSURANCE FUND

	<u>1st & Final</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Actual</u>
	<u>Budgeted</u>		<u>Budget</u>	
	<u>Revenues &</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
	<u>Expenditures</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
REVENUES				
Property Tax	\$ 65,691	\$ 65,615	\$ (76)	\$ 65,615
Interest	500	2,048	1,548	2,048
Total Revenues	<u>\$ 66,191</u>	<u>\$ 67,663</u>	<u>\$ 1,472</u>	<u>\$ 67,663</u>
EXPENDITURES				
Workers Compensation	\$ 25,000	\$ 22,771	\$ 2,229	\$ 24,095
Liability Insurance	16,000	14,639	1,361	15,077
General Insurance	20,000	25,560	(5,560)	21,603
Total Expenditures	<u>\$ 61,000</u>	<u>\$ 62,970</u>	<u>\$ (1,970)</u>	<u>\$ 60,775</u>
Excess (Deficiency) Revenues				
Over Expenditures	\$ 5,191	\$ 4,693	\$ 3,442	\$ 6,888
Transfer In	3,000	3,000	-	3,000
Change in Fund Balance	<u>\$ 8,191</u>	<u>\$ 7,693</u>	<u>\$ 3,442</u>	<u>\$ 9,888</u>
Fund Balance, Beginning of Year				67,776
Fund Balance, End of Year				<u>\$ 77,664</u>

TOURISM AND CONVENTION FUND

	<u>1st & Final</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Actual</u>
	<u>Budgeted</u>		<u>Budget</u>	
	<u>Revenues &</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
	<u>Expenditures</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
REVENUES				
Hotel-Motel Tax	\$ 1,500	\$ 3,466	\$ 1,966	\$ 3,466
Interest	50	195	145	195
Total Revenues	<u>\$ 1,550</u>	<u>\$ 3,661</u>	<u>\$ 2,111</u>	<u>\$ 3,661</u>
EXPENDITURES				
Tourism and Convention	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Fund Balance	<u>\$ 1,550</u>	<u>\$ 3,661</u>	<u>\$ 2,111</u>	<u>\$ 3,661</u>
Fund Balance, Beginning of Year				3,781
Fund Balance, End of Year				<u>\$ 7,442</u>

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL OTHER GOVERNMENTAL FUNDS
Year Ended April 30, 2025

FIRE PROTECTION FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues & Expenditures	Budgetary Basis	Budgetary Basis	GAAP Basis
<u>REVENUES</u>				
Property Tax	\$ 77,671	\$ 77,566	\$ (105)	\$ 77,566
Foreign Fire Insurance Tax	14,800	15,902	1,102	15,902
Total Revenues	\$ 92,471	\$ 93,468	\$ 997	\$ 93,468
<u>EXPENDITURES</u>				
Property Tax Distribution	\$ 77,671	\$ 77,566	\$ 105	\$ 77,566
Foreign Fire Insurance Tax Distribution	14,800	15,902	(1,102)	15,902
Total Expenditures	\$ 92,471	\$ 93,468	\$ (997)	\$ 93,468
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year				-
Fund Balance, End of Year				\$ -

MOTOR FUEL TAX FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues & Expenditures	Budgetary Basis	Budgetary Basis	GAAP Basis
<u>REVENUES</u>				
Motor Fuel Tax and TRF Revenue	\$ 170,000	\$ 184,564	\$ 14,564	\$ 184,637
Interest	7,000	8,791	1,791	8,791
Total Revenues	\$ 177,000	\$ 193,355	\$ 16,355	\$ 193,428
<u>EXPENDITURES</u>				
Salt	\$ 40,000	\$ 34,463	\$ 5,537	\$ 34,463
Engineering Services	-	-	-	-
Street Lighting	48,000	58,078	(10,078)	58,078
Street Improvements	-	8,423	(8,423)	8,423
Total Expenditures	\$ 88,000	\$ 100,964	\$ (12,964)	\$ 100,964
Change in Fund Balance	\$ 89,000	\$ 92,391	\$ 3,391	\$ 92,464
Fund Balance, Beginning of Year				157,412
Fund Balance, End of Year				\$ 249,876

IMRF FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues & Expenditures	Budgetary Basis	Budgetary Basis	GAAP Basis
<u>REVENUES</u>				
Property Tax	\$ 86,593	\$ 86,470	\$ (123)	\$ 86,470
Replacement Tax	20,000	25,023	5,023	24,063
IMRF Reimbursement	3,200	3,277	77	3,277
Interest	6,500	17,894	11,394	17,894
Total Revenues	\$ 116,293	\$ 132,664	\$ 16,371	\$ 131,704
<u>EXPENDITURES</u>				
Retirement Contributions	\$ 65,000	\$ 66,762	\$ (1,762)	\$ 65,438
Total Expenditures	\$ 65,000	\$ 66,762	\$ (1,762)	\$ 65,438
Change in Fund Balance	\$ 51,293	\$ 65,902	\$ 14,609	\$ 66,266
Fund Balance, Beginning of Year				347,379
Fund Balance, End of Year				\$ 413,645

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL OTHER GOVERNMENTAL FUNDS
Year Ended April 30, 2025

SOCIAL SECURITY FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues &	Budgetary	Budgetary	GAAP
	Expenditures	Basis	Basis	Basis
<u>REVENUES</u>				
Property Tax	\$ 89,579	\$ 89,458	\$ (121)	\$ 89,458
Reimbursements	2,300	2,731	431	2,731
Interest	1,800	6,779	4,979	6,779
Total Revenues	\$ 93,679	\$ 98,968	\$ 5,289	\$ 98,968
<u>EXPENDITURES</u>				
Social Security and Medicare	\$ 96,000	\$ 98,564	\$ (2,564)	\$ 98,759
Total Expenditures	\$ 96,000	\$ 98,564	\$ (2,564)	\$ 98,759
Change in Fund Balance	\$ (2,321)	\$ 404	\$ 2,725	\$ 209
Fund Balance, Beginning of Year				127,250
Fund Balance, End of Year				\$ 127,459

DRUG TRAFFIC PREVENTION

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues &	Budgetary	Budgetary	GAAP
	Expenditures	Basis	Basis	Basis
<u>REVENUES</u>				
Court Fines	\$ 250	\$ 100	\$ (150)	\$ 100
Interest	100	338	238	338
Total Revenues	\$ 350	\$ 438	\$ 88	\$ 438
<u>EXPENDITURES</u>				
DARE Program	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expense	300	271	29	271
Total Expenditures	\$ 300	\$ 271	\$ 29	\$ 271
Change in Fund Balance	\$ 50	\$ 167	\$ 117	\$ 167
Fund Balance, Beginning of Year				7,443
Fund Balance, End of Year				\$ 7,610

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL OTHER GOVERNMENTAL FUNDS
Year Ended April 30, 2025

POLICE VEHICLE FUND

	<u>1st & Final</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Actual</u>
	<u>Budgeted</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
	<u>Revenues &</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
	<u>Expenditures</u>			
<u>REVENUES</u>				
Police Grant	\$ -	\$ 15,686	\$ 15,686	\$ 15,686
Interest	250	4,245	3,995	4,245
Police Vehicle Fines	20	20	-	20
Vehicle Disposal	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	\$ 270	\$ 19,951	\$ 19,681	\$ 19,951
<u>EXPENDITURES</u>				
Police Vehicle	\$ -	\$ 4,571	\$ (4,571)	\$ 4,571
Capital Equipment	59,600	79,753	(20,153)	79,753
Miscellaneous	25,000	-	25,000	-
Total Expenditures	\$ 84,600	\$ 84,324	\$ 276	\$ 84,324
Excess (Deficiency) of Revenue over Expenditures	\$ (84,330)	\$ (64,373)	\$ 19,957	\$ (64,373)
Transfer In	45,000	45,000	-	45,000
Change in Fund Balance	\$ (39,330)	\$ (19,373)	\$ 19,957	\$ (19,373)
Fund Balance, Beginning of Year				102,034
Fund Balance, End of Year				\$ 82,661

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL OTHER GOVERNMENTAL FUNDS
Year Ended April 30, 2025

VETERANS MEMORIAL PARK FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues &	Budgetary	Budgetary	GAAP
	Expenditures	Basis	Basis	Basis
<u>REVENUES</u>				
Brick Pavers	\$ -	\$ 200	\$ 200	\$ 200
Interest	50	318	268	318
Total Revenues	\$ 50	\$ 518	\$ 468	\$ 518
<u>EXPENDITURES</u>				
Memorial Park Expenditures	\$ 250	\$ 520	\$ (270)	\$ 520
Total Expenditures	\$ 250	\$ 520	\$ (270)	\$ 520
Excess (Deficiency) of Revenues				
Over Expenditures	\$ (200)	\$ (2)	\$ 198	\$ (2)
Transfers In (Out)	-	-	-	-
Change in Fund Balance	\$ (200)	\$ (2)	\$ 198	\$ (2)
Fund Balance, Beginning of Year				7,464
Fund Balance, End of Year				\$ 7,462

CAPITAL PROJECT FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues &	Budgetary	Budgetary	GAAP
	Expenditures	Basis	Basis	Basis
<u>REVENUES</u>				
Grant/Reimbursement Revenue	\$ -	\$ -	\$ -	\$ -
Building Rent	-	7,000	7,000	7,000
Reimbursements	131,349	131,349	-	131,349
Interest	5,000	19,222	14,222	19,222
Total Revenues	\$ 136,349	\$ 157,571	\$ 21,222	\$ 157,571
<u>EXPENDITURES</u>				
Engineering Service	\$ -	\$ 6,896	\$ (6,896)	\$ 6,896
Capital Outlay	100,000	230,831	(130,831)	230,831
Total Expenditures	\$ 100,000	\$ 237,727	\$ (137,727)	\$ 237,727
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 36,349	\$ (80,156)	\$ (116,505)	\$ (80,156)
Transfers In (Out)	-	-	-	-
Change in Fund Balance	\$ 36,349	\$ (80,156)	\$ (116,505)	\$ (80,156)
Fund Balance, Beginning of Year				409,395
Fund Balance, End of Year				\$ 329,239

**CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL OTHER GOVERNMENTAL FUNDS
Year Ended April 30, 2025**

DEBT SERVICE FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues &	Budgetary	Budgetary	GAAP
	Expenditures	Basis	Basis	Basis
<u>REVENUES</u>				
Utility Tax	\$ 165,000	\$ 190,027	\$ 25,027	\$ 190,027
Telecommunications Tax	42,000	48,054	6,054	47,597
Interest Revenue	1,000	5,383	4,383	5,383
Total Revenues	\$ 208,000	\$ 243,464	\$ 35,464	\$ 243,007
<u>EXPENDITURES</u>				
Debt Principal	\$ 75,000	\$ 95,000	\$ (20,000)	\$ 95,000
Debt Interest	56,000	52,052	3,948	52,052
Fiscal Agent Fees	450	900	(450)	900
Total Expenditures	\$ 131,450	\$ 147,952	\$ (16,502)	\$ 147,952
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 76,550	\$ 95,512	\$ 18,962	\$ 95,055
Transfer Out	(68,967)	(68,967)	-	(68,967)
Change in Fund Balance	\$ 7,583	\$ 26,545	\$ 18,962	\$ 26,088
Fund Balance, Beginning of Year				181,156
Fund Balance, End of Year				\$ 207,244

GROVE HILL CEMETERY PERPETUAL CARE FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues &	Budgetary	Budgetary	GAAP
	Expenditures	Basis	Basis	Basis
<u>REVENUES</u>				
Perpetual Care	\$ -	\$ -	\$ -	\$ -
Interest	4,000	16,630	12,630	16,630
Miscellaneous	-	-	-	-
Total Revenues	\$ 4,000	\$ 16,630	\$ 12,630	\$ 16,630
<u>EXPENDITURES</u>				
Perpetual Care Expenditures	\$ 200,000	\$ -	\$ 200,000	\$ -
Total Expenditures	\$ 200,000	\$ -	\$ 200,000	\$ -
Excess (Deficiency) of Revenues				
Over Expenditures	\$ (196,000)	\$ 16,630	\$ (187,370)	\$ 16,630
Transfer In (Out)	-	-	-	-
Change in Fund Balance	\$ (196,000)	\$ 16,630	\$ 212,630	\$ 16,630
Fund Balance, Beginning of Year				242,265
Fund Balance, End of Year				\$ 258,895

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL PROPRIETARY FUNDS
Year Ended April 30, 2025

HEALTH INSURANCE - INTERNAL SERVICE FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues & Expenditures	Budgetary Basis	Budgetary Basis	GAAP Basis
<u>OPERATING REVENUES</u>				
Retirees and Cobra Contribution	\$ 4,000	\$ -	\$ (4,000)	\$ -
Employee Health Insurance Contribution	-	-	-	-
Interest	1,200	9,731	8,531	9,731
Total Revenues	\$ 5,200	\$ 9,731	\$ 4,531	\$ 9,731
<u>OPERATING EXPENSES</u>				
Health Insurance Premiums	\$ 261,475	\$ 239,063	\$ 22,412	\$ 292,243
Dental Life Vision Premiums	19,500	24,738	(5,238)	24,738
Eye Care Reimbursements	3,000	1,604	1,396	1,604
Deductible Reimbursements	25,000	31,744	(6,744)	31,744
Total Expenses	\$ 308,975	\$ 297,149	\$ 11,826	\$ 350,329
Net Operating Revenue (Loss)	\$ (303,775)	\$ (287,418)	\$ 16,357	\$ (340,598)
<u>Other Sources (Uses)</u>				
Transfer In	\$ -	\$ -	\$ -	\$ -
Reimbursement from City Funds	305,000	305,000	-	305,000
Total Other Sources (Uses)	\$305,000	\$ 305,000	\$0	\$ 305,000
Change in Net Position	\$ 1,225	\$ 17,582	\$ 16,357	\$ (35,598)
Net Position, Beginning of Year				41,951
Net Position, End of Year				\$ 6,353

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL PROPRIETARY FUNDS
Year Ended April 30, 2025

WATER FUND

	1st & Final	Actual	Over/Under	Actual
	Budgeted		Budget	
	Revenues & Expenditures	Budgetary Basis	Budgetary Basis	GAAP Basis
<u>OPERATING REVENUES</u>				
Water Sales	\$ 830,000	\$ 824,333	\$ (5,667)	\$ 830,374
Penalties	40,000	50,934	10,934	50,934
Utility Deposit	7,000	8,727	1,727	-
Other Income	500	-	(500)	-
Total Revenues	\$ 877,500	\$ 883,994	\$ 6,494	\$ 881,308
<u>OPERATING EXPENSES</u>				
<u>Personnel:</u>				
Salaries- Full Time	\$ 174,916	\$ 146,083	\$ 28,833	\$ 147,841
Salaries- Part Time	4,500	4,343	157	4,343
Salaries- Overtime	8,500	8,592	(92)	8,630
Workers' Compensation	3,500	2,846	654	3,012
Social Security	14,000	12,078	1,922	12,109
Retirement	8,500	9,005	(505)	9,005
Automobile Allowance	1,720	-	1,720	-
<u>Professional Services:</u>				
Maintenance Service- Building	1,000	1,981	(981)	1,981
Maintenance Service- Equipment	4,000	2,679	1,321	2,679
Maintenance Service- Vehicle	4,000	5,162	(1,162)	5,398
Maintenance Service- Utility System	40,000	123,227	(83,227)	8,898
Accounting Service	6,800	11,300	(4,500)	11,300
Engineering Service	216,000	61,670	154,330	13,275
Other Professional Services	2,500	-	2,500	-
Software/Hardware	32,000	32,761	(761)	14,561
Computer System Maintenance	1,000	918	82	918
Lab Fees	5,000	7,946	(2,946)	7,864
Postage	3,000	6,082	(3,082)	5,634
Telephone	13,000	16,837	(3,837)	16,837
Printing	2,000	554	1,446	554
Dues	1,000	343	657	343
Travel/Training	1,000	9,848	(8,848)	9,848
Utilities	24,500	43,119	(18,619)	43,035
Julie	900	1,145	(245)	1,145
Drug Testing	250	-	250	-
Liability and General Insurance	14,400	13,400	1,000	13,708
Economic Development	5,000	-	5,000	-
<u>Commodities:</u>				
Maintenance Supplies- Building	1,000	-	1,000	-
Maintenance Supplies- Equipment	-	-	-	-
Maintenance Supplies- Vehicle	2,000	16	1,984	16
Maintenance Supplies- Safety Equipment	500	-	500	-
Maintenance Supplies- Utility System	20,000	56,044	(36,044)	22,794
Office Supplies	500	-	500	-
Operating Supplies	4,500	6,474	(1,974)	6,056
Small Tools	3,500	896	2,604	896
Lab Supplies	2,000	1,429	571	1,429
Fuel/Oil	4,500	7,006	(2,506)	7,006
Chemicals	22,000	23,140	(1,140)	23,370
Uniforms	1,200	1,512	(312)	1,887
<u>Outlays:</u>				
Software/Hardware	4,000	-	4,000	-
Hydrant Replacement Program	-	140,515	(140,515)	-
Water Main Improvements	660,000	425,742	234,258	-
Equipment and Vehicles	53,900	169,261	(115,361)	-
System Leak Survey	6,000	4,500	1,500	4,500
<u>Other:</u>				
Economic Development	5,000	4,975	25	4,975
Utility Deposit Refunds	750	615	135	-
Banking Fees	2,000	2,040	(40)	2,040
Health Insurance Fund Reimbursement	50,000	50,000	-	50,000
Depreciation	-	-	-	309,631
Miscellaneous Expenses	1,250	1,133	117	1,133
Total Expenses	\$ 1,437,586	\$ 1,417,217	\$ 20,369	\$ 778,651
Net Operating Revenue (Loss)	\$ (560,086)	\$ (533,223)	\$ 26,863	\$ 102,657
<u>Other Sources (Uses)</u>				
Interest Revenue	\$ 30,000	\$ 63,936	\$ 33,936	\$ 63,936
Proceeds from Loan Issuance	-	254,547	254,547	-
Change in Pension Liability & Deferrals	-	-	-	(5,520)
Debt Principal Payments	(201,800)	(198,792)	3,008	-
Debt Interest Expense	(57,400)	(48,654)	8,746	(48,654)
Total Other Sources (Uses)	\$ (229,200)	\$ 71,037	\$ 300,237	\$ 9,762
Change in Net Position	\$ (789,286)	\$ (462,186)	\$ 327,100	\$ 112,419
Change in Accounting Principal				(1,414)
Net Position, Beginning of Year				8,069,428
Net Position, End of Year				\$ 8,180,433

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL PROPRIETARY FUNDS
Year Ended April 30, 2025

	<u>SEWER FUND</u>		<u>Over/Under</u>	
	<u>1st & Final</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>Budgeted</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
<u>REVENUES</u>	<u>Revenues & Expenditures</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
Sewer Fees	\$ 1,250,000	\$ 1,235,263	\$ (14,737)	\$ 1,234,894
Leachate	2,500	4,571	2,071	4,571
Penalties	17,000	21,440	4,440	21,440
Other Revenue	500	1,872	1,372	1,872
Total Revenues	\$ 1,270,000	\$ 1,263,146	\$ (6,854)	\$ 1,262,777
<u>OPERATING EXPENSES</u>				
<u>Personnel:</u>				
Salaries- Full Time	\$ 203,008	\$ 174,395	\$ 28,613	\$ 177,242
Salaries- Part Time	4,000	4,342	(342)	4,342
Salaries- Overtime	12,000	13,004	(1,004)	12,769
Workers Compensation	4,000	2,846	1,154	3,012
Social Security	16,000	14,530	1,470	14,778
Retirement	20,000	10,934	9,066	10,934
Automobile Allowance	1,720	-	1,720	-
<u>Professional Services:</u>				
Maintenance Service- Building	2,000	367	1,633	367
Maintenance Service- Equipment	3,000	1,380	1,620	1,380
Maintenance Service- Vehicle	7,000	16,900	(9,900)	16,900
Maintenance Service- Utility System	30,000	14,467	15,533	14,467
Accounting	6,800	4,633	2,167	4,633
Engineering	187,000	19,456	167,544	19,456
Other Professional Services	2,500	-	2,500	-
Software Support	18,000	15,141	2,859	15,141
Computer System Maintenance	1,000	2,746	(1,746)	2,746
Lab Fees	750	2,751	(2,001)	2,751
Postage	3,000	5,192	(2,192)	5,192
Telephone	8,000	9,491	(1,491)	9,491
Printing	1,000	554	446	554
Dues	8,100	368	7,732	368
Travel/Training	500	1,908	(1,408)	1,908
Utilities- Nicor Gas	2,000	1,204	796	1,204
Sludge Disposal	2,000	1,344	656	1,344
Utilities- Comed	90,000	106,784	(16,784)	107,416
Julie	1,500	1,145	355	1,145
Drug Testing	800	680	120	680
IEPA Permit	-	7,532	(7,532)	7,532
Liability Insurance	5,100	4,880	220	5,026
General Insurance	8,800	8,520	280	8,682
<u>Commodities:</u>				
Maintenance Supplies- Building	1,500	3,768	(2,268)	3,768
Maintenance Supplies- Equipment	5,000	4,057	943	4,057
Maintenance Supplies- Vehicle	1,000	76	924	76
Maintenance Supplies- Safety Equipment	500	312	188	312
Maintenance Supplies- Utility System	35,000	44,040	(9,040)	44,040
Office Supplies	-	7,740	(7,740)	7,740
Operating Supplies	3,000	5,461	(2,461)	5,786
Small Tools	2,000	833	1,167	833
Lab Supplies	2,000	547	1,453	547
Automotive Fuel/Oil	4,500	7,625	(3,125)	7,625
Chemicals	5,000	7,740	(2,740)	7,740
Uniforms	1,000	1,321	(321)	1,321
<u>Capital Outlays:</u>				
Infrastructure Improvements	1,271,782	-	1,271,782	-
Equipment & Vehicles	63,400	155,149	(91,749)	-
<u>Other:</u>				
Economic Development	5,000	4,975	25	4,975
Health Insurance Fund Reimbursement	65,000	65,000	-	65,000
Depreciation	-	-	-	595,401
Miscellaneous Expense	6,300	2,571	3,729	2,571
Total Expenses	\$ 2,121,560	\$ 758,709	\$ 1,362,851	\$ 1,203,252
<u>Other Sources (Uses)</u>				
Interest Revenue	\$ 30,000	\$ 56,187	\$ 26,187	\$ 56,187
Grant Revenue	1,271,782	-	(1,271,782)	-
Debt Principal Payments	(395,100)	(403,117)	(8,017)	-
Change in Pension Liability & Deferrals	-	-	-	(7,027)
Interest Expense	(106,500)	(101,234)	5,266	(101,234)
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Total Other Sources (Uses)	\$ 800,182	\$ (448,164)	\$ (1,248,346)	\$ (52,074)
Change in Net Position	\$ (51,378)	\$ 56,273	\$ 107,651	\$ 7,451
Change in Accounting Principal				(4,045)
Net Position, Beginning of Year				6,388,084
Net Position, End of Year				\$ 6,391,490

CITY OF MORRISON
BUDGETARY COMPARISON SCHEDULE
ALL PROPRIETARY FUNDS
Year Ended April 30, 2025

REFUSE DISPOSAL FUND

	<u>1st & Final</u>	<u>Actual</u>	<u>Over/Under</u>	<u>Actual</u>
	<u>Budgeted</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>GAAP</u>
	<u>Revenues &</u>	<u>Basis</u>	<u>Basis</u>	<u>Basis</u>
	<u>Expenditures</u>			
<u>REVENUES</u>				
User Fees	\$ 279,450	\$ 310,438	\$ 30,988	\$ 310,338
Penalties	3,500	5,364	1,864	5,364
Total Revenues	\$ 282,950	\$ 315,802	32,852	\$ 315,702
<u>OPERATING EXPENSES</u>				
Contractual Waste Hauler	\$ 278,000	\$ 282,177	\$ (4,177)	\$ 282,793
Total Expenses	\$ 278,000	\$ 282,177	(4,177)	\$ 282,793
Other Sources (Uses)				
Interest Income	\$ 750	\$ 797	\$ 47	\$ 797
Transfers (Out)	-	(31,051)	(31,051)	(31,051)
Total Other Sources (Uses)	\$ 750	\$ (30,254)	\$ (31,051)	\$ (30,254)
Change in Net Position	\$ 5,700	\$ 3,371	\$ (2,329)	\$ 2,655
Net Position, Beginning of Year				(3,910)
Net Position, End of Year				\$ (1,255)

CITY OF MORRISON
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS
Year Ended April 30, 2025

	Audit Fund	Street Lighting Fund	Insurance Fund	Fire Protection Fund	Motor Fuel Tax Fund	IMRF Fund	Social Security Fund	Drug Traffic Prevention Fund	Police Vehicle Fund
ASSETS									
Cash and Equivalents (Note 2)	\$ 13,754	\$ 44,634	\$ 35,684	\$ -	\$ 235,111	\$ 413,680	\$ 131,377	\$ 7,610	\$ 82,661
Accounts Receivable (Note 7)	-	-	-	-	14,765	5,329	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-
Property Tax Receivable (Note 1C)	7,100	32,245	58,300	80,000	-	87,250	96,925	-	-
Prepaid Expenses (Note 15)	-	-	41,980	-	-	-	-	-	-
Total Assets	\$ 20,854	\$ 76,879	\$ 135,964	\$ 80,000	\$ 249,876	\$ 506,259	\$ 228,302	\$ 7,610	\$ 82,661
LIABILITIES									
Current Liabilities (Note 7)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,364	\$ 3,918	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,364	\$ 3,918	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES									
Deferred Property Taxes (Note 1C)	\$ 7,100	\$ 32,245	\$ 58,300	\$ 80,000	\$ -	\$ 87,250	\$ 96,925	\$ -	\$ -
Total Deferred Inflows	\$ 7,100	\$ 32,245	\$ 58,300	\$ 80,000	\$ -	\$ 87,250	\$ 96,925	\$ -	\$ -
FUND BALANCE									
Fund Balance: (Note 1M)									
Nonspendable	\$ -	\$ -	\$ 41,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	13,754	44,634	35,684	-	249,876	413,645	127,459	7,610	82,661
Committed	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-
Total Fund Balance	\$ 13,754	\$ 44,634	\$ 77,664	\$ -	\$ 249,876	\$ 413,645	\$ 127,459	\$ 7,610	\$ 82,661
Total Liabilities, Deferred Inflows and Fund Balance	\$ 20,854	\$ 76,879	\$ 135,964	\$ 80,000	\$ 249,876	\$ 506,259	\$ 228,302	\$ 7,610	\$ 82,661
ASSETS									
Cash and Equivalents (Note 2)	\$ 7,442	\$ 7,462	\$ 178,395	\$ 183,285					
Accounts Receivable (Note 7)	-	-	-	23,959					
Due From Other Funds	-	-	80,500	-					
Property Tax Receivable (Note 1C)	-	-	-	-					
Prepaid Expenses (Note 15)	-	-	-	-					
Total Assets	\$ 7,442	\$ 7,462	\$ 258,895	\$ 207,244					
LIABILITIES									
Current Liabilities (Note 7)	\$ -	\$ -	\$ -	\$ -				\$ 9,282	
Total Liabilities	\$ -	\$ -	\$ -	\$ -				\$ 9,282	
DEFERRED INFLOWS OF RESOURCES									
Deferred Property Taxes (Note 1C)	\$ -	\$ -	\$ -	\$ -				\$ 361,820	
Total Deferred Inflows	\$ -	\$ -	\$ -	\$ -				\$ 361,820	
FUND BALANCE									
Fund Balance: (Note 1M)									
Nonspendable	\$ -	\$ -	\$ 118,589	\$ -				\$ 160,569	
Restricted	7,442	7,462	140,306	207,244				1,337,777	
Committed	-	-	-	-				-	
Unrestricted	-	-	-	-				-	
Total Fund Balance	\$ 7,442	\$ 7,462	\$ 258,895	\$ 207,244				\$ 1,498,346	
Total Liabilities, Deferred Inflows and Fund Balance	\$ 7,442	\$ 7,462	\$ 258,895	\$ 207,244				\$ 1,869,448	

Total	\$ 1,341,095
	44,053
	80,500
	361,820
	41,980
	\$ 1,869,448

CITY OF MORRISON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
Year Ended April 30, 2025

	Special Revenue Funds									
	Audit Fund	Street Lighting Fund	Insurance Fund	Fire Protection Fund	Motor Fuel Tax Fund	IMRF Fund	Social Security Fund	Drug Traffic Prevention Fund	Police Vehicle Fund	
REVENUES										
Property Tax	\$ 5,438	\$ 29,819	\$ 65,615	\$ 77,566	\$ -	\$ 86,470	\$ 89,458	\$ -	\$ -	
Foreign Fire Insurance Tax	-	-	-	15,902	-	-	-	-	-	
Hotel-Motel Tax	-	-	-	-	-	-	-	-	-	
Motor Fuel Tax	-	-	-	-	184,637	-	-	-	-	
Replacement Tax	-	-	-	-	-	24,063	-	-	-	
Utility Tax	-	-	-	-	-	-	-	-	-	
Telecommunications Tax	-	-	-	-	-	-	-	-	-	
Fines	-	-	-	-	-	-	-	100	20	
State Grant	-	-	-	-	-	-	-	-	15,686	
Vehicle Disposal	-	-	-	-	-	-	-	-	-	
Library Desk Fees	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	
Cemetery - Perpetual Care	-	-	-	-	-	-	-	-	-	
Interest Revenue	603	1,697	2,048	-	8,791	17,894	6,779	338	4,245	
Other	-	-	-	-	-	3,277	2,731	-	-	
Total Revenues	\$ 6,041	\$ 31,516	\$ 67,663	\$ 93,468	\$ 193,428	\$ 131,704	\$ 98,968	\$ 438	\$ 19,951	
EXPENDITURES										
Current:										
General Administrative	\$ 7,967	\$ -	\$ 60,775	\$ -	\$ -	\$ 65,438	\$ 98,759	\$ -	\$ -	
Public Safety	-	-	-	93,468	-	-	-	271	-	
Streets and Alleys	-	2,995	-	-	92,541	-	-	-	-	
Parks and Recreation	-	-	-	-	-	-	-	-	-	
Municipal Buildings	-	-	-	-	-	-	-	-	-	
Economic Development	-	-	-	-	-	-	-	-	-	
Debt service:										
Loan Interest	-	-	-	-	-	-	-	-	-	
Loan Principal	-	-	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	8,423	-	-	-	84,324	
Total Expenditures	\$ 7,967	\$ 2,995	\$ 60,775	\$ 93,468	\$ 100,964	\$ 65,438	\$ 98,759	\$ 271	\$ 84,324	
Excess (Deficiency) of Revenues over Expenditures	\$ (1,926)	\$ 28,521	\$ 6,888	\$ -	\$ 92,464	\$ 66,266	\$ 209	\$ 167	\$ (64,373)	
Transfer In	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	
Transfer (Out)	-	(26,000)	-	-	-	-	-	-	-	
Loan Proceeds	-	-	-	-	-	-	-	-	-	
Net Change in Fund Balances	\$ (1,926)	\$ 2,521	\$ 9,888	\$ -	\$ 92,464	\$ 66,266	\$ 209	\$ 167	\$ (19,373)	
Fund Balances - Beginning	15,680	42,113	67,776	-	157,412	347,379	127,250	7,443	102,034	
Fund Balances - Ending	\$ 13,754	\$ 44,634	\$ 77,664	\$ -	\$ 249,876	\$ 413,645	\$ 127,459	\$ 7,610	\$ 82,661	

CITY OF MORRISON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
Year Ended April 30, 2025

	Special Revenue Funds				Debt Service Fund		Total All Non-Major Gov't Funds
	Tourism and Convention Fund	Veteran's Memorial Park Fund	Cemetery Perpetual Care Fund	Debt Service Fund	Debt Service Fund		
REVENUES							
Property Tax	\$ -	\$ -	\$ -	\$ -		\$	354,366
Foreign Fire Insurance Tax	-	-	-	-			15,902
Hotel-Motel Tax	3,466	-	-	-			3,466
Motor Fuel Tax	-	-	-	-			184,637
Replacement Tax	-	-	-	-			24,063
Utility Tax	-	-	-	190,027			190,027
Telecommunications Tax	-	-	-	47,597			47,597
Fines	-	-	-	120			120
State Grant	-	-	-	-			15,686
Vehicle Disposal	-	-	-	-			-
Library Desk Fees	-	-	-	-			-
Donations	-	200	-	-			200
Cemetery - Perpetual Care	-	-	-	-			-
Interest Revenue	195	318	16,630	5,383			64,921
Other	-	-	-	-			6,008
Total Revenues	\$ 3,661	\$ 518	\$ 16,630	\$ 243,007		\$	906,993
EXPENDITURES							
Current:							
General Administrative	\$ -	\$ -	\$ -	\$ 900		\$	233,839
Public Safety	-	-	-	-			93,739
Streets and Alleys	-	-	-	-			95,536
Parks and Recreation	-	520	-	-			520
Municipal Buildings and Grounds	-	-	-	-			-
Economic Development	-	-	-	-			-
Debt Service:							-
Loan Interest	-	-	-	52,052			52,052
Loan Principal	-	-	-	95,000			95,000
Capital Outlay	-	-	-	-			92,747
Total Expenditures	\$ -	\$ 520	\$ -	\$ 147,952		\$	663,433
Excess (Deficiency) of Revenues over Expenditures	\$ 3,661	\$ (2)	\$ 16,630	\$ 95,055		\$	243,560
Transfer In	\$ -	\$ -	\$ -	\$ -		\$	48,000
Transfer (Out)	-	-	-	(68,967)			(94,967)
Loan Proceeds	-	-	-	-			-
Net Change in Fund Balances	\$ 3,661	\$ (2)	\$ 16,630	\$ 26,088		\$	196,593
Fund Balances - Beginning	3,781	7,464	242,265	181,156			1,301,753
Fund Balances - Ending	\$ 7,442	\$ 7,462	\$ 258,895	\$ 207,244		\$	1,498,346