

**CITY OF VIENNA
CITY COUNCIL MEETING
VIENNA CITY HALL
205 North 4th St
July 7, 2021
6:30 P.M.**

AGENDA

1. Mayor Penrod Calls Meeting to Order.

2. Roll Call:

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

NEW BUSINESS

3. Omnibus Consent Agenda

- Approval of the June 16, 2021 Meeting Minutes
- Approval of the Warrant
- Approval of Treasurer's Report (May)

Motion_____ Seconded_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

4. Authorization and Approval of Ordinance 21-03, An Ordinance Authorizing the erection of stop signs for the intersections of Sixth Street with College Street/Fairgrounds Road, Sixth Street with Green Street and Sixth Street with Senior Avenue.

Motion_____ Seconded_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

5. Review of Facade Project by council,
Authorization and Approval of Facade Improvement Grant Agreement for
114 North 4th Street, Vienna Town Square Mall

Motion_____ **Seconded**_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

6. Authorization and Approval for the City of Vienna to Issue KF Meats, LLC a Class F liquor
license at the location of 200 Commercial Street

Motion_____ **Seconded**_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

7. Authorization and Approval of engagement letter between Beussink, Hickamm &
Kochel, P.C. and the City of Vienna to conduct the 2021 FY Audit

Motion_____ **Seconded**_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

8. **PUBLIC COMMENT/ADDITION TO THE AGENDA**

9. Authorization and Approval of Ordinance 21-04, An Ordinance Appropriating for all
corporate purposes of the City of Vienna, Johnson County, Illinois, for the fiscal year
beginning May 1, 2021 and ending April 30, 2022.

Motion_____ **Seconded**_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

10. Authorization and Approval of Ordinance 21-05, A Tax Levy Ordinance for the City of Vienna, IL

Motion_____ **Seconded**_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

11. Authorization and Approval of \$300.00 (Tourism Funds) for a 1/2 panel ad in Johnson County Visitor's Guide

Motion_____ **Seconded**_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

12. Authorization and Approval to Amend motion made November 18, 2020 for Bathhouse Footing Undercut, Erwin Builders from \$13,054.00 to \$15,000.00.
(Increase of \$1,946.00, General Funds)

Motion_____ **Seconded**_____

Hill_____ Moore_____ Owen_____ Pitts_____ Racey_____ Tuey_____

13. **City Elected and Appointed Officials:**

- Melissa Presser, City Attorney
- Aleatha Wright, City Clerk
- Shane Racey, City Supt
- Michelle Meyers, Treasurer
- Jim Miller, Chief of Police
- Brent Williams, Fire Chief
- City Council
- Steve Penrod, Mayor

14. **Executive Session:** Employment-5ILCS 120/2(c)(1) and Review of closed session minutes pursuant to 2.06 of the Open Meetings Act as per 5 ILCS 120/2(c)(21). Executive Minutes from 12-16-20, and 01-20-21

Out of Regular Session into Executive Session:

Motion _____ Seconded _____

Hill _____ Penrod _____ Owen _____ Pitts _____ Racey _____ Tuey _____

Out of Executive Session into Regular Session:

Motion _____ Seconded _____

Hill _____ Penrod _____ Owen _____ Pitts _____ Racey _____ Tuey _____

15. Authorization and Approval of content of semi-annual review of closed session minutes from 12-16-20 and 01-20-21 (*Consent to release or keep minutes closed for confidentiality*).

Motion _____ Seconded _____

Hill _____ Moore _____ Owen _____ Pitts _____ Racey _____ Tuey _____

16. Authorization and Approval for the City of Vienna to employ selected part time administrative office assistant for city hall

Motion _____ Seconded _____

Hill _____ Moore _____ Owen _____ Pitts _____ Racey _____ Tuey _____

17. **Adjournment:**

POSTED: 7-2-21

BY: Wright

ORDINANCE NO 21-03

AN ORDINANCE AUTHORIZING THE ERECTION OF STOP SIGNS FOR THE INTERSECTIONS OF SIXTH STREET WITH COLLEGE STREET/FAIRGROUNDS ROAD, SIXTH STREET WITH GREEN STREET, AND SIXTH STREET WITH SENIOR AVENUE

WHEREAS, the Mayor and City Council have received complaints regarding traffic safety on Sixth Street at the intersections of College Street/Fairgrounds Rd, Senior Avenue, and Green Street;

WHEREAS, the Mayor and City Council have authority pursuant to statutes of the State of Illinois to erect stop signs within the city on city streets;

WHEREAS, the Mayor and City Council have taken into consideration the reports prepared by the Chief of Police and City Engineer in support of the establishment of each stop sign and intersections at the locations set forth herein;

WHEREAS, the City Engineer having reviewed each of the respective intersections on Sixth Street has issued an opinion to the City Council in support of erecting stop signs accordingly and creating intersections on Sixth Street as set forth herein;

WHEREAS, the Mayor and City Council of the City of Vienna having determined that it is interest of public safety do hereby support erection of new stop signs to create a four-way intersection at College St/Fairgrounds Rd and Sixth Street, a four-way intersection at Green Street and Sixth Street, and a three-way intersection at the Senior Avenue and Sixth Street.

NOW, THEREFORE, IT BE SO ORDAINED by the Mayor and City Council of the City of Vienna as follows:

Section 1: Southbound, northbound, eastbound, and westbound vehicular traffic shall be required to stop at the intersection of Sixth Street with College Street/Fairgrounds Road thereby making the location a four-way intersection.

Section 2: Southbound, northbound, eastbound, and westbound vehicular traffic shall be required to stop at the intersection of Sixth Street and Green Street thereby making the location a four-way intersection.

Section 3: Southbound and northbound vehicular traffic on Sixth Street shall be required to stop at the intersection of Sixth Street with Senior Avenue thereby creating a three-way intersection with Senior Avenue. The traffic for Senior Avenue having an already established stop sign at that location.

Section 4: The City Superintendent for Public Works Department is hereby directed to erect stop signs at the intersections described in Sections 1 through 3 in compliance with the Manual of Uniform Traffic Control Devices for Streets and Highways.

Section 5: Pursuant to Chapter 70.01 of the City Code, the City has previously adopted the State Vehicle Code controlling within the city limits; therefore, whoever violates any provision of this ordinance shall be fined in accordance with the state statute in effect at the date of the violation.

Section 6: This Ordinance shall be in full force and effect upon its passage, approval, and publication as required by law.

Passed the ____ day of _____, 2021.

Ayes: _____;

Nays: _____;

Absent: _____.

Approved this ____ day of _____, 2021.

Steve Penrod, Mayor

Attest:

Aleatha Wright, City Clerk

I, Aleatha Wright, Clerk of the City of Vienna, Johnson County, Illinois, do hereby certify that I am the legal custodian of the records and ordinances of said City of Vienna; that the foregoing is a true and complete copy of Ordinance 21-__ of said City of Vienna, being An Ordinance Authorizing the Erection of Stop Signs at the Intersections of Sixth Street with College Street/Fairgrounds Rd, Sixth Street with Green Street, and Sixth Street with Senior Avenue was fully passed and approved by the City Council of said City of Vienna at a meeting held on _____, 2021; that the same was approved and signed by Steve Penrod, Mayor of the City of Vienna and that said Ordinance shall become effective after its passage and publication; all as appears from the records and file of said office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said City of Vienna, this ____ day of _____, 2021.

Aleatha Wright, Clerk for the City of Vienna

MEMO

To: City of Vienna

From: Moran Economic Development

Date: June 23, 2021

Re: Façade Improvement Program Application Review – 114 N. 4th Street

The following Developer has submitted an application requesting assistance through the City's Façade Improvement Program in accordance with the City's TIF Redevelopment Project Area.

The application has been reviewed and evaluated to ensure compliance with program requirements and intents, and our opinion for assistance to be awarded for the project is outlined below.

1. Developer: Jennifer Jacobson (Vienna Antique Store)

Address for building which grant is sought: 114 N 4th Street Street, Vienna, IL

Project Description: Brick Cleaning, Exterior Door Repair, Painting, Exterior Window repair

Estimated TIF Eligible Project Costs: \$7,452.84

Eligible Grant Award Subject to Improvement: up to \$2,500

It is our opinion that this project is in compliance with the requirements of the façade improvement program and may be awarded monies out of the TIF Fund upon verification of completion of the project, should the City wish to support this project using TIF funds. The project's completeness will be determined by the City in the City's sole discretion. All improvements must be made in compliance with City ordinances and policies, and not substantially deviate from the proposed work.

Any funding awarded is contingent upon the execution of a façade improvement grant agreement and the subsequent completion of the work and verification of TIF Eligible costs incurred by the Developer.

As always, if you have any questions or comments, please don't hesitate to call or email. Thanks in advance.

Keith Moran



keith@morandevelopment.com
618-307-9100

CITY OF VIENNA

Façade Improvement Grant Agreement

This Agreement, entered into this _____ day of _____ between the City of Vienna, Illinois (hereinafter referred to as "CITY") and the following OWNER/LESSEE, to witness:

Owner Name: _____ Jennifer Jacobson _____

Lessee's Name: _____ N/A _____

Name of Business: _____ Vienna Antique Store _____

Tax ID#/Social Security#: _____ N/A _____

Address of Property to be improved: _____ 114 N. 4th Street Vienna, IL 62995 _____

PIN Number(s): _____ Unknown _____

WITNESSETH:

WHEREAS, the CITY has established a Façade Improvement Program for application within the Vienna TIF District ("District"); and

WHEREAS, said Façade Improvement Program is administered by the CITY and is funded by the TIF monies for the purposes of controlling and preventing blight and deterioration within the District; and

WHEREAS, pursuant to the Façade Improvement Program, the CITY has agreed to participate, subject to its sole discretion, 1) in reimbursing owners/lessees for the cost of eligible exterior improvements to commercial establishments within the District up to a maximum of one-half (1/2) of the approved contract cost of such improvements, but no more than \$2,500, as set forth herein; and

WHEREAS, the OWNER/LESSEE'S property is located within the Vienna TIF District, and the OWNER/LESSEE desires to participate in the Façade Improvement Program pursuant to the terms and provisions of this Agreement.

NOW THEREFORE, in consideration of the mutual covenants and agreements obtained herein, the CITY and the OWNER/LESSEE do hereby agree as follows:

SECTION 1

With respect to the façade improvements to the structural elements fronting a public roadway and related improvements, the CITY shall reimburse the OWNER/LESSEE for the cost of improvements to the OWNER/LESSEE'S property at the rate of fifty percent (50%) of such costs up to a maximum amount of \$2,500.

The improvement costs, which are eligible for OWNER/LESSEE reimbursement, include all labor, materials, and other contract items necessary for the proper execution of the work as shown on the plans, design drawings, specifications, and estimates approved by the CITY. Such plans, design drawings, specifications, and estimates are attached hereto as EXHIBIT A. The applicant agrees to complete all project work items prior to disbursement of payment from the CITY.

SECTION 2

No improvement work shall be undertaken until its design has been submitted to and approved by the CITY. Following approval, the OWNER/LESSEE shall contract for the work and shall commence within one hundred and twenty (120) days and be completed within one (1) year from the date of such approval. The OWNER/LESSEE may request a ninety-day (90) extension provided there is a demonstrated hardship.

SECTION 3

The CITY shall periodically review the progress of the contractor's work on the façade improvements pursuant to the Agreement. Such inspections shall not replace any required permit inspection by the Building Inspectors. All work which is not in conformance with the approved plans, design drawings, and specifications shall be immediately remedied by the OWNER/LESSEE and deficient or improper work shall be replaced and made to comply with the approved plans, design drawings, and specifications and the terms of this Agreement.

SECTION 4

Upon completion of all improvements and upon their final inspection and approval by the CITY, the OWNER/LESSEE shall submit to the CITY a properly executed and notarized contractor statement showing the full cost of the work as well as each separate component amount due to the contractor and each and every subcontractor involved in furnishing labor, materials, or equipment necessary to complete the façade improvement related work. In addition, the OWNER/LESSEE shall submit to the CITY proof of payment of the contract cost pursuant to the contractor's statement and final lien waivers from all contractors and subcontractors. The CITY shall, within forty-five (45) days of receipt of the contractor's statement, proof of payment, and lien waivers, issue a check to the OWNER/LESSEE as reimbursement for one-half of the approved construction cost estimate or one-half of the actual construction cost, whichever is less, (not to exceed \$2,500), subject to the limitations set forth in Section 1 hereof.

SECTION 5

If the OWNER/LESSEE or the OWNER/LESSEE'S contractor fails to complete the improvement work provided for herein in conformity with the approved plans, design drawings, and specifications and the terms of this Agreement, then upon written notice being given by the CITY to the OWNER/LESSEE, by certified mail to the address listed above, this Agreement shall terminate and the financial obligation on the part of the CITY shall cease and become null and void.

SECTION 6

Upon completion of the improvement work pursuant to this Agreement and for a period of four (4) years thereafter, the OWNER/LESSEE shall be responsible for properly maintaining such improvements in finished form and without change or alteration thereto, as provided in this Agreement, and for the said period of four (4) years following completion of the construction thereof, the OWNER/LESSEE shall not enter into any Agreement or contract or take any other steps to alter, change, or remove such improvements, or the approved design thereof, nor shall the OWNER/LESSEE undertake any other changes, by contract or otherwise, to the improvements provided in this Agreement unless such changes are first submitted to the CITY, and any additional review body designated by the CITY, for approval.

Such approval shall not be unreasonably withheld if the proposed changes do not substantially alter the original design concept of the improvements as specified in the plans, design drawings, and specifications approved pursuant to this Agreement. OWNER/LESSEE shall execute and record a restrictive covenant at the CITY'S request.

SECTION 7

This Agreement shall be binding upon the CITY and upon the OWNER/LESSEE and its successors, to said property for a period of four (4) years from and after the date of completion and approval of the façade improvements provided herein. It shall be the responsibility of the OWNER/LESSEE to inform subsequent OWNER(S)/LESSEE(S) of the provisions of this Agreement.

SECTION 8

The OWNER/LESSEE releases the CITY from, and covenants and agrees that the CITY shall not be liable for, and covenants and agrees to indemnify and hold harmless the CITY and its officials, officers, employees, and agents from and against any and all losses, claims, damages, liabilities, or expenses, of every conceivable kind, character and nature whatsoever arising out of, resulting from or in any way connected with directly or indirectly with the façade improvement(s),. Including but not limited to actions arising from the Prevailing Wage Act (820 ILCS 30/0.01 et seq.). The OWNER/LESSEE further covenants and agrees to pay for or reimburse the CITY and its officials, officers, employees, and agents for any and all costs, reasonable attorney's fees, liabilities, or expenses incurred in connection with investigating, defending against or otherwise in connection with any such losses, claims, damages, liabilities, or causes of action. The CITY shall have the right to select legal counsel and to

approve any settlement in connection with such losses, claims, damages, liabilities, or causes of action. The provisions of this section shall survive the completion of said façade improvement(s).

SECTION 9

Nothing herein is intended to limit, restrict, or prohibit the OWNER/LESSEE from undertaking any other work in or about the subject premises, which is unrelated to the façade improvement provided for in this Agreement.

IN WITNESS THEREOF, the parties hereto have executed this Agreement on the date first appearing above.

OWNER/LESSEE

CITY OF VIENNA

Jennifer Jacobson

Mayor

Date

Date

EXHIBIT A

APPROVED PROJECT WORK ITEMS & COST ESTIMATES

The applicant will be required to complete the following work items:

- 1) Brick Cleaning
- 2) Exterior Door Repair or Replacement
- 3) Exterior Painting
- 4) Windows & Window Frame Repair or Replacement

Estimated total project cost: \$7,452.84

Estimated Total Reimbursement Payment under Grant Program: \$2,500.00

BEUSSINK, HICKAM & KOCHER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
139 West Vienna St. – P.O. Box 556
Anna, Illinois 62906
(618)833-2721, (618)833-7059, Fax (618)833-7077

June 21, 2021

Honorable Mayor and City Council
City of Vienna, Illinois
205 N. 4th St.
Vienna, Illinois 62995

We are pleased to confirm our understanding of the services we are to provide the City of Vienna, Illinois for the year ended April 30, 2021. We will audit the modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the modified cash basis financial statements, which collectively comprise the basic financial statements of the City of Vienna, Illinois as of and for the year ended April 30, 2021.

The accounting records of the City are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, our opinion will be limited to an expression of opinion as to the fairness with which the modified cash basis financial statements present assets, liabilities, and net assets arising from modified cash transactions and the revenues and expenses from modified cash transactions. Such statements do not purport to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America.

As part of our engagement, we will apply certain limited procedures to the City of Vienna, Illinois 's other information. These limited procedures will consist of inquiries of management regarding 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 will 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. The following other information will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules

We have also been engaged to report on other information that accompanies The City of Vienna, Illinois 's modified cash basis financial statements. We will subject the following other information to the auditing procedures applied in our audit of the modified cash basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the modified cash basis financial statements or to the modified cash basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the modified cash basis financial statements as a whole, in a report combined with our auditor's report on the modified cash basis financial statements:

- 1) Combining Statements

Audit Objectives

The objective of our audit is the expression of opinions as to whether your modified cash basis financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally

accepted in the United States of America, and to report on the fairness of the other information referred to in the third paragraph when considered in relation to the modified cash basis financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City of Vienna, Illinois and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the City of Vienna, Illinois 's modified cash basis financial statements. Our report will be addressed to Mayor and City Council of the City of Vienna, Illinois. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the modified cash basis financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the modified cash basis financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Vienna, Illinois is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the modified cash basis financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the modified cash basis financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the modified cash basis financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the modified cash basis financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding

sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the modified cash basis financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the modified cash basis financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the modified cash basis financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the modified cash basis financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the modified cash basis financial statements are free of material misstatement, we will perform tests of the City of Vienna, Illinois's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the City of Vienna, Illinois in accordance with the modified cash basis accounting based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the modified cash basis financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of modified cash basis financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the modified cash basis financial statements and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of

accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the modified cash basis financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the modified cash basis financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the modified cash basis financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the modified cash basis financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the modified cash basis financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the other information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the other information in any document that contains and indicates that we have reported on the other information. You also agree to make the audited financial statements readily available to users of the other information no later than the date the other information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the other information in accordance with modified cash basis of accounting; (2) you believe the other information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the other information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the modified cash basis financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the modified cash basis financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations and schedules we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City Council and management; however, management is responsible for distribution of the reports and the modified cash basis financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Beussink, Hickam & Kochel, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any regulatory body or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Beussink, Hickam & Kochel, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a federal or state regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 20, 2021 and to issue our reports no later than December 31, 2021. Scott A. Hickam, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$ 15,000.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered at 50% upon the beginning of fieldwork, 25% upon the completion of fieldwork, and 25% upon delivery of the final reports and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and

may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the City of Vienna, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Beussink, Hickam & Kochel, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Vienna, Illinois.

Signature: _____

Title: _____

APPROPRIATION ORDINANCE

CITY OF VIENNA

ORDINANCE NO. 21-04 .

An ordinance appropriating for all corporate purposes of the City of Vienna, Johnson County, Illinois, for the fiscal year beginning May 1, 2021 and ending April 30, 2022.

BE IT ORDAINED by the Mayor and City Council of the City of Vienna, Johnson County, Illinois:

SECTION 1: That the amount hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of the municipality be and the same are hereby appropriated for the corporate purposes of the City of Vienna, Johnson County, Illinois, as hereinafter specified for the fiscal year beginning May 1, 2021 and ending April 30, 2022.

SECTION 2: That the appropriation herein made for any purpose shall be regarded as the maximum amounts to be expended under the respective appropriation accounts and shall not be construed as a commitment, agreement, obligation or liability of the City of Vienna, and such appropriation being subject to further approval as to expenditure thereof by the City Council.

SECTION 3: That the amount appropriated for each object and purpose shall be as follows:

	<u>Amount Appropriated</u>
<u>GENERAL FUND</u>	
<u>ADMINISTRATION</u>	
PERSONNEL	
Salaries – Officials	\$ 42,000
Salaries – Administration	120,000
Payroll Taxes	34,000
Health Insurance	<u>35,000</u>
	<u>231,000</u>
CONTRACTUAL SERVICES	
Maintenance Service – Buildings	10,000
Maintenance Service – Equipment	10,000
Maintenance Service – Grounds	10,000
Maintenance Service – Vehicles	10,000
Maintenance Service – Sidewalks	4,000
Telephone	6,000
Advertising	5,000
Dues and Subscriptions	5,000
Travel Expenses	5,000
Utilities	<u>46,000</u>
	<u>111,000</u>
COMMODITIES	
Operating Supplies	30,000
Office Supplies	<u>8,000</u>
	<u>38,000</u>
CAPITAL OUTLAY	
Equipment	<u>30,000</u>
OTHER EXPENDITURES	
Animal Control	2,000
Zoning Expense	1,000
Bonding	2,000
Bank Charges	200
Postage	3,000
Miscellaneous Expense	<u>10,000</u>
	<u>18,200</u>
TOTAL ADMINISTRATION	<u>\$ 428,200</u>

	<u>Amount Appropriated</u>
<u>POLICE</u>	
PERSONNEL	
Salaries – Employees	\$ 166,000
Health Insurance	<u>35,000</u>
	<u>201,000</u>
CONTRACTUAL SERVICES	
Maintenance Service – Equipment	5,000
Maintenance Service – Vehicle	9,000
Telephone	4,000
Dues and Subscriptions	1,000
Travel Expense	1,500
Housing of Prisoners	<u>3,000</u>
	<u>23,500</u>
COMMODITIES	
Office Supplies	4,000
Operating Supplies	6,000
Gasoline and Oil	<u>9,000</u>
	<u>19,000</u>
CAPITAL OUTLAY	
Equipment	10,000
Vehicle	<u>30,000</u>
	<u>40,000</u>
OTHER EXPENDITURES	
Bonding	1,000
Uniforms	1,000
Advertising	200
Miscellaneous Expense	<u>1,000</u>
	<u>3,200</u>
TOTAL POLICE	<u>\$ 286,700</u>

FIRE

PERSONNEL	
Salaries – Employees	\$ 11,000
Payroll Taxes	<u>1,400</u>
	<u>12,400</u>

	Amount <u>Appropriated</u>
CONTRACTUAL SERVICES	
Maintenance Service – Equipment	\$ 9,000
Maintenance Service – Vehicle	11,000
Maintenance Service – Building	3,000
Fire Calls	17,000
Telephone	1,700
Travel and Training	2,300
Dues and Subscriptions	<u>300</u>
	<u>44,300</u>
COMMODITIES	
Office Supplies	1,000
Operating Supplies	7,000
Gasoline and Oil	<u>3,000</u>
	<u>11,000</u>
CAPITAL OUTLAY	
Equipment	20,000
Vehicle	<u>10,000</u>
	<u>30,000</u>
OTHER EXPENDITURES	
Miscellaneous Expense	<u>3,000</u>
TOTAL FIRE	<u>\$ 100,700</u>
<u>RECREATION</u>	
Building Maintenance and Repair	\$ 4,000
Grounds Maintenance and Repair	4,000
Equipment Maintenance and Repair	7,000
Capital Outlay	<u>22,000</u>
TOTAL RECREATION	<u>\$ 37,000</u>
<u>CULTURE</u>	
Economic Development	\$ 4,000
Depot Operations	8,000
Tourism	<u>5,500</u>
TOTAL CULTURE	<u>\$ 17,500</u>

	<u>Amount Appropriated</u>
<u>TRANSPORTATION</u>	
CONTRACTUAL SERVICES	
Maintenance Service – Street	\$ 56,000
COMMODITIES	
Gasoline and Oil	<u>62,000</u>
CAPITAL OUTLAY	
Equipment	25,000
Vehicle	<u>25,000</u>
	<u>50,000</u>
 TOTAL TRANSPORTATION	 \$ 168,000
<u>AUDIT</u>	
CONTRACTUAL SERVICES	
Accounting Services	\$ 16,000
 TOTAL AUDIT	 \$ 16,000
<u>INSURANCE</u>	
PERSONNEL	
Unemployment Insurance	\$ 3,000
CONTRACTUAL SERVICES	
General Insurance	<u>70,000</u>
 TOTAL INSURANCE	 \$ 73,000
 TOTAL GENERAL FUND	 \$ 1,127,100
<u>LIBRARY FUND</u>	
PERSONNEL	
Salaries – Employees	\$ 12,500
Unemployment	300
Social Security and Medicare	<u>1,000</u>
	<u>13,800</u>

	<u>Amount Appropriated</u>
CONTRACTUAL SERVICES	
Maintenance Service – Building	\$ 4,000
Maintenance Service – Grounds	1,000
Maintenance Service – Equipment	4,000
Telephone	1,000
Utilities	1,000
Trash Pickup	500
Professional Services	<u>1,000</u>
	<u>12,500</u>
COMMODITIES	
Office Supplies	1,500
Operating Supplies	1,000
Books and Periodicals	<u>2,000</u>
	<u>4,500</u>
CAPITAL OUTLAY	
Equipment	<u>3,000</u>
OTHER EXPENSES	
Miscellaneous Expense	2,000
Postage	200
Bonding	100
Insurance	<u>1,000</u>
	<u>3,300</u>
TOTAL LIBRARY FUND	<u>\$ 37,100</u>
<u>MOTOR FUEL TAX FUND</u>	
CONTRACTUAL SERVICES	
Maintenance Service – Street	\$ 50,000
Engineering Service	<u>5,000</u>
TOTAL MOTOR FUEL TAX FUND	<u>\$ 55,000</u>
<u>IMRF FUND</u>	
PERSONNEL	
Retirement Benefits	\$ 80,000
Social Security and Medicare	<u>6,000</u>
TOTAL IMRF FUND	<u>\$ 86,000</u>

	Amount <u>Appropriated</u>
<u>WATER FUND</u>	
PERSONNEL	
Salaries – Employees	\$ 190,000
Payroll Taxes	10,000
Health Insurance	<u>21,000</u>
	<u>221,000</u>
CONTRACTUAL SERVICES	
Maintenance Service – Utility System	30,000
Maintenance Service – Equipment	6,000
Dues and Subscriptions	500
Telephone	5,500
Utilities	32,000
Engineering	20,000
Audit Services	2,000
Insurance	26,000
Water Purchases	<u>10,000</u>
	<u>132,000</u>
COMMODITIES	
Operating Supplies	30,000
Chemicals	28,000
Office Supplies	1,000
Gasoline and Oil	<u>1,000</u>
	<u>60,000</u>
CAPITAL OUTLAY	
Building	5,000
Equipment	25,000
Vehicle	10,000
Utility System Improvements	<u>40,000</u>
	<u>80,000</u>
OTHER EXPENSES	
Miscellaneous Expense	5,000
Bank Charge	100
Postage	2,000
Seminars	500
Bond Principal Payments	0
Interest Expense	<u>0</u>
	<u>7,600</u>
TOTAL WATER FUND	<u>\$ 500,600</u>

SEWER FUND

Amount
Appropriated

PERSONNEL

Salaries – Employees	\$ 140,000
Payroll Taxes	7,500
Health Insurance	<u>20,000</u>
	<u>167,500</u>

CONTRACTUAL SERVICES

Maintenance Service – Distribution	15,000
Engineering	5,000
Audit Services	2,000
Insurance	20,000
Utilities	<u>45,000</u>
	<u>87,000</u>

COMMODITIES

Operating Supplies	6,000
Chemicals	8,000
Office Supplies	1,500
Gasoline and Oil	<u>2,000</u>
	<u>17,500</u>

CAPITAL OUTLAY

Building	5,000
Equipment	25,000
Vehicle	10,000
Utility System	<u>30,000</u>
	<u>70,000</u>

OTHER EXPENSES

Miscellaneous Expense	5,000
Postage	600
Bond Principal Payments	52,000
Interest Payments	<u>34,500</u>
	<u>92,100</u>

TOTAL SEWER FUND

\$ 434,100

GAS FUND

PERSONNEL

Salaries – Employees	\$ 110,000
Payroll Taxes	11,500
Health Insurance	20,000
Personnel Training	<u>1,000</u>
	<u>142,500</u>

	Amount <u>Appropriated</u>
CONTRACTUAL SERVICES	
Maintenance Service – Equipment	\$ 5,000
Maintenance Service – Service Lines	15,000
Telephone	1,000
Engineering	20,000
Auditing Services	2,000
Natural Gas Purchases	160,000
Natural Gas Tax	15,000
Drug Testing	500
Utilities	2,000
Dues and Subscriptions	<u>2,000</u>
	<u>222,500</u>
COMMODITIES	
Office Supplies	1,000
Gasoline and Oil	<u>1,000</u>
	<u>2,000</u>
CAPITAL OUTLAY	
Equipment	20,000
Vehicles	10,000
Utility System	<u>30,000</u>
	<u>60,000</u>
OTHER EXPENSES	
Miscellaneous Expense	1,000
Postage	<u>2,000</u>
	<u>3,000</u>
TOTAL GAS FUND	<u>\$ 430,000</u>
<u>GARBAGE FUND</u>	
PERSONNEL	
Salaries – Employees	\$ 5,000
Payroll Taxes	<u>1,000</u>
	<u>6,000</u>
CONTRACTUAL SERVICES	
Audit Fees	1,000
Insurance	1,000
Refuse Removal	<u>66,000</u>
	<u>68,000</u>

	<u>Amount Appropriated</u>
COMMODITIES	
Office Supplies	\$ 500
Operating Supplies	<u>5,000</u>
	<u>5,500</u>
CAPITAL OUTLAY	
Equipment	3,000
Vehicle	<u>3,000</u>
	<u>6,000</u>
OTHER EXPENSES	
Postage	500
Miscellaneous	<u>1,000</u>
	<u>1,500</u>
TOTAL GARBAGE FUND	<u>\$ 87,000</u>
<u>TAX INCREMENT FINANCING FUND</u>	
CAPITAL OUTLAY	
Infrastructure	\$ 150,000
Land	<u>50,000</u>
	<u>200,000</u>
OTHER EXPENSES	
Economic Development	150,000
Miscellaneous	<u>20,000</u>
	<u>170,000</u>
TOTAL TAX INCREMENT FINANCING FUND	<u>\$ 370,000</u>

APPROPRIATION SUMMARY
FOR THE FISCAL YEAR ENDING APRIL 30, 2022

GENERAL FUND	\$ 1,127,100
LIBRARY FUND	37,100
MOTOR FUEL TAX FUND	55,000
IMRF FUND	86,000
WATER FUND	500,600
SEWER FUND	434,100
GAS FUND	430,000
GARBAGE FUND	87,000
TAX INCREMENT FINANCING FUND	<u>370,000</u>
TOTAL APPROPRIATIONS	<u>\$ 3,126,900</u>

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

SECTION 5: That a certified copy of this ordinance shall be filed with the County Clerk within thirty (30) days after adoption.

SECTION 6: That this ordinance shall be in full force and effect after its passage, approval, and publication, as provided by law.

ADOPTED this ____ day of _____ 2021, pursuant to a roll call vote by the City Council of the City of Vienna, Johnson County, Illinois.

AYES:

NAYS:

ABSENT:

APPROVED this _____ day of _____ 2021.

Mayor

ATTEST:

City Clerk

CERTIFICATION OF APPROPRIATION ORDINANCE
CITY OF VIENNA

The undersigned, duly elected, qualified and acting Clerk of the City of Vienna, Johnson County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Appropriation Ordinance of said city for the fiscal year beginning May 1, 2021 and ending April 30, 2022, as adopted on _____

_____.

This certification is made and filed pursuant to the requirement of Public Act 88-455 (35 ILCS 200/18-50) and on behalf of the City of Vienna, Johnson County, Illinois.

Dated this _____ day of _____, 2021

City Clerk

CERTIFIED ESTIMATE OF REVENUES BY SOURCE
CITY OF VIENNA

The undersigned, Chief Fiscal Officer of the City of Vienna, Johnson County, Illinois, does hereby certify that the estimate of revenues by source, and anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, and is a true statement of said revenues.

This certification is made and filed pursuant to the requirement of Public Act 88-455 (35 ILCS 200/18-50) and on behalf of the City of Vienna, Johnson County, Illinois.

Dated this _____ day of _____, 2021

Treasurer

CITY OF VIENNA

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

May 1, 2020 – April 30, 2022

GENERAL FUND

Property Tax – Corporate	\$ 49,000
Property Tax – Police	11,000
Property Tax – Fire	11,000
Property Tax – Park	10,200
Property Tax – Audit	38,900
Liquor Licenses	10,000
Fire Fees	10,000
Other Licenses	6,000
State Income Tax	155,000
Replacement Tax	12,000
Sales Tax	422,000
Local Use Tax	37,000
Video Gaming Tax	27,000
Motel Tax	13,000
Court Fines	14,000
Interest Income	22,000
Miscellaneous Income	32,000
Grants	<u>60,000</u>

TOTAL GENERAL FUND	\$ 940,100
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LIBRARY FUND

Property Tax	19,400
Fees	3,000
Interest Income	50
Grants	4,000
Contributions	2,000
Other Income	<u>4,000</u>

TOTAL LIBRARY FUND	32,450
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MOTOR FUEL TAX FUND

Motor Fuel Tax	49,000
Interest Income	<u>100</u>

TOTAL MOTOR FUEL TAX FUND	49,100
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<u>IMRF FUND</u>		
Property Tax	\$	86,000
Interest Income		<u>100</u>
TOTAL IMRF FUND	\$	86,100
<u>GARBAGE FUND</u>		
Property Tax		22,000
Trash Removal Fees		68,000
Interest Income		<u>400</u>
TOTAL GARBAGE FUND		90,400
<u>WATER FUND</u>		
Tap-on-Fees		2,000
Water Fees		363,000
Miscellaneous Income		500
Interest Income		<u>500</u>
TOTAL WATER FUND		366,000
<u>SEWER FUND</u>		
Sewer Fees		284,000
Interest		100
Miscellaneous		<u>500</u>
TOTAL SEWER FUND		284,600
<u>GAS FUND</u>		
Gas Fees		475,000
Tap-on Fees		2,000
Interest		2,000
Miscellaneous		<u>100</u>
TOTAL GAS FUND		479,100
<u>TAX INCREMENT FINANCING FUND</u>		
Property Taxes		284,000
Interest		<u>800</u>
TOTAL TAX INCREMENT FINANCING FUND		<u>284,800</u>
TOTAL REVENUES	\$	<u>2,612,650</u>

LEVY ORDINANCE NO. 21-05

BE IT ORDAINED by the Mayor and City Council of the City of Vienna, Johnson County, Illinois, that:

SECTION 1. That the sum of two hundred forty-seven thousand five hundred dollars (\$247,500) and the same hereby is assessed and levied from and against all taxable property within the Corporate limits of the City of Vienna, as the same is assessed and equalized for state and county purposes for the current year 2021. Said taxes hereby levied being for the current fiscal year of said City commencing on the first day of May 2021 and terminating on the last day of April 2022, and to be applied in liquidation of the appropriations ordinance adopted by said City at a meeting thereof regularly convened and held on _____, 2021, and duly published as provided by law, the various objects and purposes for which said appropriations were heretofore made are set forth under the column entitled "Appropriated" and the amount hereby levied for each object and purposes is as set forth under the column entitled "Levy" and are as follows:

FROM GENERAL CORPORATE TAXES AND REVENUE

	<u>Appropriated</u>	<u>Levy</u>
<u>GENERAL FUND</u>		
<u>ADMINISTRATION</u>		
PERSONNEL		
Salaries – Officials	\$ 42,000	
Salaries – Administration	120,000	
Payroll Taxes	34,000	
Health Insurance	35,000	
	<u>231,000</u>	
CONTRACTUAL SERVICES		
Maintenance Service – Buildings	10,000	
Maintenance Service – Equipment	10,000	
Maintenance Service – Grounds	10,000	
Maintenance Service – Vehicles	10,000	
Maintenance Service – Sidewalks	4,000	
Telephone	6,000	
Advertising	5,000	
Dues and Subscriptions	5,000	
Travel Expenses	5,000	
Utilities	46,000	
	<u>111,000</u>	

	<u>Appropriated</u>	<u>Levy</u>
COMMODITIES		
Operating Supplies	\$ 30,000	
Office Supplies	<u>8,000</u>	
	<u>38,000</u>	
CAPITAL OUTLAY		
Equipment	<u>30,000</u>	
OTHER EXPENDITURES		
Animal Control	2,000	
Zoning Expense	1,000	
Bonding	2,000	
Bank Charges	200	
Postage	3,000	
Miscellaneous Expense	<u>10,000</u>	
	<u>18,200</u>	
TOTAL ADMINISTRATION	\$ 428,200	\$ 49,000

POLICE

PERSONNEL	
Salaries – Employees	\$ 166,000
Health Insurance	<u>35,000</u>
	<u>201,000</u>
CONTRACTUAL SERVICES	
Maintenance Service – Equipment	5,000
Maintenance Service – Vehicle	9,000
Telephone	4,000
Dues and Subscriptions	1,000
Travel Expense	1,500
Housing of Prisoners	<u>3,000</u>
	<u>23,500</u>
COMMODITIES	
Office Supplies	4,000
Operating Supplies	6,000
Gasoline and Oil	<u>9,000</u>
	<u>19,000</u>

	<u>Appropriated</u>	<u>Levy</u>
CAPITAL OUTLAY		
Equipment	\$ 10,000	
Vehicle	<u>30,000</u>	
	<u>40,000</u>	
OTHER EXPENDITURES		
Bonding	1,000	
Uniforms	1,000	
Advertising	200	
Miscellaneous Expense	<u>1,000</u>	
	<u>3,200</u>	
TOTAL POLICE	<u>\$ 286,700</u>	<u>\$ 11,000</u>
<u>FIRE</u>		
PERSONNEL		
Salaries – Employees	\$ 11,000	
Payroll Taxes	<u>1,400</u>	
	<u>12,400</u>	
CONTRACTUAL SERVICES		
Maintenance Service – Equipment	9,000	
Maintenance Service – Vehicle	11,000	
Maintenance Service – Building	3,000	
Fire Calls	17,000	
Telephone	1,700	
Travel and Training	2,300	
Dues and Subscriptions	<u>300</u>	
	<u>44,300</u>	
COMMODITIES		
Office Supplies	1,000	
Operating Supplies	7,000	
Gasoline and Oil	<u>3,000</u>	
	<u>11,000</u>	
CAPITAL OUTLAY		
Equipment	20,000	
Vehicle	<u>10,000</u>	
	<u>30,000</u>	
OTHER EXPENDITURES		
Miscellaneous Expense	<u>3,000</u>	
TOTAL FIRE	<u>\$ 100,700</u>	<u>\$ 11,000</u>

	<u>Appropriated</u>	<u>Levy</u>
<u>RECREATION</u>		
Building Maintenance and Repair	\$ 4,000	
Grounds Maintenance and Repair	4,000	
Equipment Maintenance and Repair	7,000	
Capital Outlay	<u>22,000</u>	
TOTAL RECREATION	\$ <u>37,000</u>	\$ <u>10,200</u>
<u>CULTURE</u>		
Economic Development	\$ 4,000	
Depot Operations	8,000	
Tourism	<u>5,500</u>	
TOTAL CULTURE	\$ <u>17,500</u>	
<u>TRANSPORTATION</u>		
CONTRACTUAL SERVICES		
Maintenance Service – Street	\$ <u>56,000</u>	
COMMODITIES		
Gasoline and Oil	<u>62,000</u>	
CAPITAL OUTLAY		
Equipment	25,000	
Vehicle	<u>25,000</u>	
	<u>50,000</u>	
TOTAL TRANSPORTATION	\$ <u>168,000</u>	
<u>AUDIT</u>		
CONTRACTUAL SERVICES		
Accounting Services	\$ <u>16,000</u>	
TOTAL AUDIT	\$ <u>16,000</u>	\$ <u>38,900</u>
<u>INSURANCE</u>		
PERSONNEL		
Unemployment Insurance	\$ <u>3,000</u>	

	<u>Appropriated</u>	<u>Levy</u>
CONTRACTUAL SERVICES		
General Insurance	\$ 70,000	
TOTAL INSURANCE	\$ 73,000	
TOTAL GENERAL FUND	\$ 1,127,100	
<u>LIBRARY FUND</u>		
PERSONNEL		
Salaries – Employees	\$ 12,500	
Unemployment	300	
Social Security and Medicare	1,000	
	<u>13,800</u>	
CONTRACTUAL SERVICES		
Maintenance Service – Building	4,000	
Maintenance Service – Grounds	1,000	
Maintenance Service – Equipment	4,000	
Telephone	1,000	
Utilities	1,000	
Trash Pickup	500	
Professional Services	1,000	
	<u>12,500</u>	
COMMODITIES		
Office Supplies	1,500	
Operating Supplies	1,000	
Books and Periodicals	2,000	
	<u>4,500</u>	
CAPITAL OUTLAY		
Equipment	<u>3,000</u>	
OTHER EXPENSES		
Miscellaneous Expense	2,000	
Postage	200	
Bonding	100	
Insurance	1,000	
	<u>3,300</u>	
TOTAL LIBRARY FUND	\$ 37,100	\$ 19,400

Appropriated Levy

MOTOR FUEL TAX FUND

CONTRACTUAL SERVICES

Maintenance Service – Street
Engineering Service

\$ 50,000
 5,000
 55,000

TOTAL MOTOR FUEL TAX FUND

\$ 55,000

IMRF FUND

PERSONNEL

Retirement Benefits
Social Security and Medicare

\$ 80,000
 6,000
 86,000

TOTAL IMRF FUND

\$ 86,000 \$ 86,000

WATER FUND

PERSONNEL

Salaries – Employees
Payroll Taxes
Health Insurance

\$ 190,000
 10,000
 21,000
 221,000

CONTRACTUAL SERVICES

Maintenance Service – Utility System
Maintenance Service – Equipment
Dues and Subscriptions
Telephone
Utilities
Engineering
Audit Services
Insurance
Water Purchases

30,000
6,000
500
5,500
32,000
20,000
2,000
26,000
10,000
132,000

COMMODITIES

Operating Supplies
Chemicals
Office Supplies
Gasoline and Oil

30,000
28,000
1,000
1,000
60,000

	<u>Appropriated</u>	<u>Levy</u>
CAPITAL OUTLAY		
Building	\$ 5,000	
Equipment	25,000	
Vehicle	10,000	
Utility System Improvements	<u>40,000</u>	
	<u>80,000</u>	
OTHER EXPENSES		
Miscellaneous Expense	5,000	
Bank Charge	100	
Postage	2,000	
Seminars	500	
Bond Principal Payments	0	
Interest Expense	<u>0</u>	
	<u>7,600</u>	
TOTAL WATER FUND	<u>\$ 500,600</u>	
<u>SEWER FUND</u>		
PERSONNEL		
Salaries – Employees	\$ 140,000	
Payroll Taxes	7,500	
Health Insurance	<u>20,000</u>	
	<u>167,500</u>	
CONTRACTUAL SERVICES		
Maintenance Service – Distribution	15,000	
Engineering	5,000	
Audit Services	2,000	
Insurance	20,000	
Utilities	<u>45,000</u>	
	<u>87,000</u>	
COMMODITIES		
Operating Supplies	6,000	
Chemicals	8,000	
Office Supplies	1,500	
Gasoline and Oil	<u>2,000</u>	
	<u>17,500</u>	
CAPITAL OUTLAY		
Building	5,000	
Equipment	25,000	
Vehicle	10,000	
Utility System – Lift Station	<u>30,000</u>	
	<u>70,000</u>	

	<u>Appropriated</u>	<u>Levy</u>
OTHER EXPENSES		
Miscellaneous Expense	\$ 5,000	
Postage	600	
Bond Principal Payments	52,000	
Interest Payments	<u>34,500</u>	
	<u>92,100</u>	
 TOTAL SEWER FUND	 \$ 434,100	
 <u>GAS FUND</u>		
PERSONNEL		
Salaries – Employees	\$ 110,000	
Payroll Taxes	11,500	
Health Insurance	20,000	
Personnel Training	<u>1,000</u>	
	<u>142,500</u>	
 CONTRACTUAL SERVICES		
Maintenance Service – Equipment	5,000	
Maintenance Service – Service Lines	15,000	
Telephone	1,000	
Engineering	20,000	
Auditing Services	2,000	
Natural Gas Purchases	160,000	
Natural Gas Tax	15,000	
Drug Testing	500	
Utilities	2,000	
Dues and Subscriptions	<u>2,000</u>	
	<u>222,500</u>	
 COMMODITIES		
Office Supplies	1,000	
Gasoline and Oil	<u>1,000</u>	
	<u>2,000</u>	
 CAPITAL OUTLAY		
Equipment	20,000	
Vehicles	10,000	
Utility System	<u>30,000</u>	
	<u>60,000</u>	
 OTHER EXPENSES		
Miscellaneous Expense	1,000	
Postage	<u>2,000</u>	
	<u>3,000</u>	
 TOTAL GAS FUND	 \$ 430,000	

Appropriated Levy

GARBAGE FUND

PERSONNEL

Salaries – Employees	\$	5,000
Health Insurance		<u>1,000</u>
		<u>6,000</u>

CONTRACTUAL SERVICES

Audit Fees		1,000
Insurance		1,000
Refuse Removal		<u>66,000</u>
		<u>68,000</u>

COMMODITIES

Office Supplies		500
Operating Supplies		<u>5,000</u>
		<u>5,500</u>

CAPITAL OUTLAY

Equipment		3,000
Vehicle		<u>3,000</u>
		<u>6,000</u>

OTHER EXPENSES

Postage		500
Miscellaneous		<u>1,000</u>
		<u>1,500</u>

TOTAL GARBAGE FUND

	\$	<u>87,000</u>	\$	<u>22,000</u>
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TAX INCREMENT FINANCING FUND

CAPITAL OUTLAY

Infrastructure	\$	150,000
Land		<u>50,000</u>
		<u>200,000</u>

OTHER EXPENSES

Economic Development		150,000
Miscellaneous		<u>20,000</u>
		<u>170,000</u>

TOTAL TAX INCREMENT FINANCING FUND

	\$	<u>370,000</u>
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SUMMARY

	<u>Appropriated</u>	<u>Levy</u>
Appropriated from Non-Tax Income	\$ 2,879,400	\$ -0-
Appropriated from Proceeds of the General Corporate Tax	49,000	49,000
Appropriated from Proceeds of the IMRF Fund Tax	86,000	86,000
Appropriated from Proceeds of the Fire Fund Tax	11,000	11,000
Appropriated from Proceeds of the Police Fund Tax	11,000	11,000
Appropriated from Proceeds of the Park & Recreation Fund Tax	10,200	10,200
Appropriated from Proceeds of the Audit Fund Tax	38,900	38,900
Appropriated from Proceeds of the Garbage Fund Tax	22,000	22,000
Appropriated from Proceeds of the Library Fund Tax	<u>19,400</u>	<u>19,400</u>
	<u>\$ 3,126,900</u>	<u>\$ 247,500</u>

SECTION 2. That the Clerk of the City of Vienna, on the passage, approval, and recording of this ordinance is hereby authorized and directed to file a certified copy hereof with the County Clerk of the County of Johnson, in the State of Illinois, as required by the Statute of said State in such case made and provided.

SECTION 3. This ordinance levying and assessing the taxes of the City of Vienna, shall be printed in book or pamphlet form, published by authority of the City Council of the City of Vienna, Illinois, and such book and pamphlet shall be prima facie evidence of the contents, passage, and legal publication of the ordinance, as of the dates hereinafter mentioned, in all Courts of administrative tribunals, and this ordinance shall be in full force and effect from and after its passage, approval and publication on the manner provided by law.

Mayor

ATTEST

Clerk

Approved: _____

Published in Pamphlet Form:

Passed: _____, 2021

_____, 2021