

**THE PUBLIC CAN PARTICIPATE THROUGH THE ZOOM CLOUD MEETING
APPLICATION AND CLICKING ON THE FOLLOWING LINK:**

Meeting ID: 447 872 7673

<https://us02web.zoom.us/j/4478727673>

We ask the public to mute their phone or mic until Public Participation
If you have any questions, please contact Matt Trout at mtrout@freeburg.com

REGULAR BOARD MEETING AGENDA – September 2, 2025 - 7:30 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Minutes of Previous Meeting
 - 4 – 1. August 18, 2025 - Board Meeting Minutes – **Exhibit A**
5. Finance
 - 5 – 1. Finance Committee Meeting – Wednesday, August 27, 2025 – 5:30 p.m. – **Exhibit B**
 - 5 – a. Board Report – MFT: \$ 18,784.95
 - 5 – b. Board Report – Utility Refunds: \$ 527.29
 - 5 – c. Board Report – IMEA Bill (ACH Transfer): \$ 414,290.73
 - 5 – d. Board Report - General: \$ 497,531.39
 - 5 – e. Recommend approval of the Audit – **Exhibit C**
 - 5 – d. Recommend sending 4 Village Officials to attend the IML Conference in September
6. Treasurer's Report
7. Attorney's Report
8. ESDA Report – ESDA Report for September 2, 2025 – **Exhibit D**
9. Public Participation
10. Reports and Correspondence
 - 10 – 1. Village Engineer's Report – **Exhibit E**
11. Recommendations of Boards and Commissions
12. Contracts, Releases, Agreements and Annexations
13. Bids
14. Resolutions
15. Ordinances
16. Old Business
17. New Business
18. Appointments
19. Committee Meeting Minutes/Recommendations
 - 19 – 1. Legal/Ordinance Committee Meeting – Wednesday, August 27, 2025 – 5:45 p.m. – **Exhibit F**
 - 19 – 1a. Recommend awarding the sewer line lining project to Visu-Sewer for the low bid price of \$254,750.50 – **Exhibit G**
 - 19 – 2. Personnel/Police Committee Meeting – Wednesday, August 27, 2025 - 6:00 p.m. – **Exhibit H**
20. Upcoming Meetings
 - 20 – 1. Combined Planning and Zoning Board Meeting – Tuesday, September 9, 2025
 - 20 – 2. Electric Committee Meeting - Wednesday, September 10, 2025 - 5:30 p.m.
 - 20 – 3. Water/Sewer Committee Meeting – Wednesday, September 10, 2025 – 5:45 p.m.
 - 20 – 4. Streets Committee Meeting – Wednesday, September 10, 2025 – 6:00 p.m.
 - 20 – 5. Board Meeting – September 16, 2025 – 7:30 p.m.
21. Village President's and Trustees' Comments
22. Staff Comments
23. Adjournment

At said Board Meeting, the Village Board of Trustees may vote on whether or not to hold an Executive Session to discuss the selection of a person to fill a public office [5 ILCS, 120/2 - (c)(3)]; personnel [5 ILCS, 120/2 - (c)(1)]; litigation [5 ILCS, 120/2 - (c)(11)]; real estate transactions [5 ILCS, 120/2 - (c)(5)]; collective negotiating matters between the public body and its employees or their representatives [5 ILCS 120/2 (C)(2)].

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Tom Carpenter
Robert Kaiser
Dana Miller
Ray Matchett, Jr.
Lisa Meehling
Mike Blaies

VILLAGE TREASURER
Bryan A. Vogel

VILLAGE OF FREEBURG

FREEBURG MUNICIPAL CENTER
14 SOUTHGATE CENTER, FREEBURG, IL 62243
PHONE: (618) 539-5545 • FAX: (618) 539-5590
Web Site: www.freeburg.com

VILLAGE ADMINISTRATOR
Matt Trout

PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Michael J. Schutzenhofer

ESDA COORDINATOR
Eugene Kramer

VILLAGE ENGINEER
Tim Pruett, P.E.

VILLAGE ATTORNEY
Keck Brown, P.C.

VILLAGE OF FREEBURG, ILLINOIS BOARD MEETING MINUTES MONDAY, AUGUST 18, 2025 @ 7:30 P.M.

CALL TO ORDER: Mayor Seth Speiser called the Regular Board Meeting to order at 7:30 p.m., on Monday, August 18, 2025 in the Freeburg Municipal Board Room. Presentation of the meeting was also conducted by Zoom video conferencing. Village Hall was open to the public.

PLEDGE OF ALLEGIANCE: Those present and the Board Members recited the Pledge of Allegiance.

ROLL CALL: Trustee Robert (Bob) Kaiser – here; Trustee Ramon Matchett, Jr. – here; Trustee James (Mike) Blaies – here; Trustee Tom Carpenter – here; Trustee Elizabeth (Lisa) Meehling – here; Trustee Dana Miller – here; Mayor Seth Speiser – here; (7 present, 0 absent) Mayor Seth Speiser announced there is a quorum.

EXHIBIT A:

Mayor Speiser stated we have the minutes of the Regular Board Meeting Monday, July 21, 2025.

Trustee Ramon Matchett, Jr. motioned to accept the minutes from the Regular Board Meeting Monday, July 21, 2025 and Trustee Elizabeth (Lisa) Meehling seconded the motion. All voting aye, the motion carried.

EXHIBIT B:

Mayor Speiser stated we have the minutes of the Regular Board Meeting Monday, August 4, 2025.

Trustee James (Mike) Blaies motioned to accept the minutes from the Regular Board Meeting Monday, August 4, 2025 and Trustee Dana Miller seconded the motion. All voting aye, the motion carried.

PUBLIC PARTICIPATION: None.

TREASURER'S REPORT: None.

ATTORNEY'S REPORT: None.

Village of Freeburg Board Meeting Minutes
Monday, August 18, 2025
Page 1 of 5

EXHIBIT C:

ESDA REPORT: Mayor Speiser called on ESDA Coordinator Gene Kramer. Gene updated us on his Monday, August 18, 2025 ESDA Report.

PUBLIC PARTICIPATION: None.

REPORTS AND CORRESPONDENCE:

EXHIBIT D:

VILLAGE ENGINEER REPORT FOR AUGUST 18, 2025.

Mayor Speiser called on Village Engineer Tim Pruett. Mayor Speiser said does anyone have any questions for Tim. Hearing none we will move on to.

RECOMMENDATIONS OF BOARDS AND COMMISSIONS: None.

CONTRACTS, RELEASES, AGREEMENTS & ANNEXATIONS: None.

BIDS: None.

RESOLUTIONS: None.

EXHIBIT E:

ORDINANCES: Mayor Speiser stated we have Ordinance #1802 An Ordinance Amending the Chapter 38 of the Revised Code of the Village of Freeburg,

Trustee Robert (Bob) motioned to adopt Ordinance #1802 by title only, and Trustee Dana Miller seconded the motion. ROLL CALL: Trustee Robert (Bob) Kaiser – aye; Trustee Dana Miller – aye; Trustee James (Mike) Blaies – aye; Trustee Ramon Matchett, Jr. – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trust; Tom Carpenter – nay; (5 ayes, 1 nay, 0 absent 0 abstain). **All voting aye, the motion carried.**

OLD BUSINESS: None.

NEW BUSINESS: Village Administrator Matt Trout stated that K9 Officer Hunter Borger want to the State of Illinois to have K9 Robi certified. Robi is now a certified K9 Dog for the State of Illinois.

APPOINTMENTS: None.

COMMITTEE MEETING REPORTS/RECOMMENDATIONS:

EXIBIT F:

Electric Committee Meeting: Trustee James (Mike) Blaies (Chairperson) reported on the Electric Committee Meeting held on Wednesday, August 13, 2025 at 5:30 p.m.

The following item or items were talked about or discussed:

1. Customer Issues: Public Works Director John Tolan stated we had an outage at SAVE site from a blow fuse. He also stated we had a few unique issues and talked about them, and they all have been taken care of. There was an Ameren outage and we had to generate for a few hours.

Trustee Blaies said John explained that Ameren has a broken crossarm on Cherry Tree Lane which feed to the South Sub. When the repair is schedule, Ameren will need to kill our feed and we will need to generate.

2. IMEA Energy Efficiency Grant: Nothing to report.

NEW BUSINESS: Public Works Director John Tolan stated the deadline to renew the contract with IMEA is August 19th. He talked about a few of the communities that have not yet signed.

John said he had Urge testing and everything was successful. We received the capacity results from IMEA. We were able to generate our oldest unit higher than the previous year and everything else was basically the same as last year so we will be receiving \$23,000 a month for having the generators ready to go. A resident is looking to put in an EV charging station. The bucket controller on the bucket truck is not working properly and needs to be replaced. We submitted the semi-annual reports to IMEA.

GENERAL CONCERNS: None.

PUBLIC PARTICIPATION: None.

EXHIBIT G:

Public Works Committee Meeting: (Trash/Water/Sewer) Trustee Robert (Bob) Kaiser (Chairperson) reported on the Trash/Water/Sewer Committee Meeting held on Wednesday, August 13, 2025 at 5:49 p.m.

The following items were talked about or discussed:

OLD BUSINESS:

1. Sewer Issues: None.

2. FSH Minutes: Nothing to report.

3. Water Sewer Adjustment Considerations: Village Engineer Tim Pruett said they are working with TWM on the design of the water tower at SAVE site and as part of that we need to build a chem feed building.

NEW BUSINESS:

Public Works Director John Tolan gave some updates. He talked about exercising some valves on the old line along Rte. 15. With the Assets Management, IEPA did a water and sewer inspection and they both went well. They replaced a broken hydrant on Wolf Road.

GENERAL CONCERNS: None.

PUBLIC PARTICIPATION: None.

EXHIBIT H :

Public Property Committee Meeting: (Streets/Municipal Center/Pool/Parks & Recreation)

Trustee Matchett reported on reported on the Streets/Municipal Center/Pool/Parks & Recreation Committee Meeting held on Wednesday, August 13, 2025 at 6:01 p.m.

The following items were talked about or discussed:

OLD BUSINESS: None.

POOL:

NEW BUSINESS: The pool is close for the year.

STREETS:

OLD BUSINESS:

1. Drainage Problem Areas/Stormwater Run-Off: None.
2. Customer Issues: None.
3. MFT: Crew Leader Bob Jenkins said they have started oil and chipping.
4. Saturn Terrace: Trustee Matchett nothing new at this time.
2. Update on stolen equipment: Village Administrator Matt Trout said w have everything submitted to the insurance company and went through the settlement letter we received.

NEW BUSINESS: Crew Leader Bob Jenkins said they painted the crosswalk at the grade school and replaced the batteries and the lights for the sign. He said they will start prepping for Homing.

GENERAL CONCERNS: None.

PUBLIC PARTICIPATION: None.

UPCOMING MEETINGS:

Finance Committee Meeting – Wednesday, August 27, 2025 – 5:30 p.m.
Legal/Ordinance Committee Meeting – Wednesday, August 27, 2025 – 5:45 p.m.
Personnel/Police Committee Meeting – Wednesday, August 27, 2025 – 6:00 p.m.
CLOSED IN OBSERVACNE OF LABOR DAY Monday, September 1, 2025
Board Meeting – Tuesday, September 2, 2025 – 7:30 p.m.

VILLAGE MAYOR, VILLAGE CLERK & TRUSTEES' COMMENTS:

Trustee Tom Carpenter – He thanked everyone for their help during the homecoming.

Trustee Elizabeth Meehling – Thanks to everyone who help plan the homecoming and worked at to make it successful.

Trustee Dana Miller – She would like to thank everyone who help in the heat to make the homecoming a success.

Village Clerk Jerry Menard – Thank to everyone who help get the homecoming all together.

Trustee James (Mike) Blaies – He would like to Thank to Matt and Chief and police department working in the heat . They did a great job. Congratulations to Hunter on getting Robi certified.

Trustee Ramon Matchett, Jr. – He would like to thank John and his crew for getting everything ready for the homecoming and the police officers who work the park.

Trustee Robert (Bob) Kaiser – He would like to thank everyone who help with the homecoming.

STAFF COMMENTS:

Village Engineer Tim Pruett – No thank you.

Public Works Director John Tolan – No thank you.


Village Administrator Matt Trout – No thank you.

Chief of Police Mike Schutzenhofer – No thank you.

ESDA Coordinator Gene Kramer – No thank you.

ADJOURNMENT: Mayor Seth Speiser called for a motion to adjourn the meeting.

Trustee Elizabeth (Lisa) Meehling motioned to adjourn the Regular Board meeting of Monday, August 18, 2025 at 7:42 p.m. and Trustee Dana Miller seconded the motion. All voting aye, the motion carried.


Jerry Lynn Menard
Village Clerk

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Tom Carpenter
Robert Kaiser
Dana Miller
Ray Matchett, Jr.
Lisa Meehling
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VILLAGE TREASURER
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VILLAGE ATTORNEY
Keck Brown, P.C.

Finance Committee Meeting
(Finance/Industrial Park/Economic Development/Budget)
(Carpenter/Blaies/Kaiser/Matchett)
Wednesday, August 27, 2025 at 5:30 p.m.

Chairperson Tom Carpenter officially called the meeting of the Finance Committee to order at 5:30 p.m., on Wednesday, August 27, 2025. Those in attendance were Chairperson Tom Carpenter, Trustee Mike Blaies, Trustee Bob Kaiser, Trustee Ray Matchett, Mayor Seth Speiser, Village Clerk Jerry Menard, Treasurer Bryan Vogel, Trustee Dana Miller, Trustee Lisa Meehling, Village Attorney Fred Keck (absent), Public Works Director John Tolan, Village Engineer Tim Pruett, Police Chief Mike Schutzenhofer, Village Administrator Matt Trout, Finance Clerk Laura Wolf, and Office Manager Mary Downen. Guest present: Janet Baechle and Vic Rose. There were no guests present via Zoom.

- A. REVIEW OF BOARD LISTS:** Trustee Mike Blaies questioned the following expenses: Camper Exchange, \$5,512.98 – Trailer; Dan Rickert Repair, \$1,142.68 – Service Bobcat; DLT Solutions, LLC, \$3,496.99 – Engineering Software; St. Clair County Building & Zoning, \$5,226.50 – Building Permit; Midwest Industrial Supplies, \$595.50 – Shirts.
- B. REVIEW OF INVESTMENTS:** Nothing due at this time.
- C. INCOME STATEMENT:** Village Administrator Matt Trout said we should be around 41% this month. He highlighted a few items. He said most of the tax rates are doing well and he explained a change with the sales tax and use tax.
- D. TREASURER'S REPORT:** Treasurer Bryan Vogel said he is working on reports and will have them as soon as possible.
- E. FUND AND ACCOUNT BALANCE REPORT:** Matt went through each fund and said overall we are better than we were a year ago.
- F. OLD BUSINESS:**
1. Approval of July 30, 2025 Minutes. Trustee Mike Blaies motioned to approve the July 30, 2025 minutes, and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.
 2. Attorney Invoice: The invoice was reviewed by the committee.
 3. Newsletter: Next one will go out in September.
- G. NEW BUSINESS:**
1. Holiday Schedule: Matt said the committee meetings in November fall on the night before Thanksgiving and in December fall on Christmas Eve. In the past we have moved those committee meetings before the second board meeting the week before. The committee approved.

Finance Committee Minutes
Wednesday, August 27, 2025
Page 1 of 2

2. TWM Contract Amendment: Matt said this is for the GSI system we have been using for several years and they haven't billed us for the past few years. Trustee Mike Blaies asked if they were back billing and Matt responded they are not. The committee approved.
3. Audit: Matt discussed a few items and stated he had a question for Village Attorney Fred Keck. He said if there aren't any questions, he recommends sending it to the full board.

Trustee Ray Matchett motioned to send to the full Board the Audit, and Trustee Bob Kaiser seconded the motion. All voting yea, the motion carried.

4. Backhoe: Chairperson Tom Carpenter said if the decision is to move forward this year, we will need to move on it for concerns of price increases. There was a discussion on how much has been spent on each of the backhoes and it was recommended to trade-in both for a new one. Matt said they will have Crew Leader Bob Jenkins get new quote and trade-in numbers and we will revisit at the next streets committee meeting.

Matt said we need a motion to send those attending the IML Conference in September.

Trustee Ray Matchett motioned to send to the full Board the 4 Village Officials attending the IML Conference in September, and Trustee Bob Kaiser seconded the motion. All voting yea, the motion carried.

H. GENERAL CONCERNS: None.

I. PUBLIC PARTICIPATION: Resident Vic Rose presented a proposal for a stop sign on N. Edison at Meadow Lake Dr. and Meadow Ridge Dr. The Board discussed and asked Chief Schutzenhofer to take a look and revisit at the next streets committee meeting.

J. ADJOURN: *Trustee Ray Matchett motioned to adjourn the meeting at 6:05 p.m., and Trustee Bob Kaiser seconded the motion. All voting yea, the motion carried.*



Mary Downen
Office Manager

SYS DATE: 07/30/25
FROM: 06/30/25

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 82
Wednesday July 30, 2025

SYS TIME: 10:49
[NB]

TO: 08/30/25

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
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ASPHALT SALES & PRODUCTS		07/30/25	1822	8314.90	
34417	15-41-890		MFT AGGREGATE BACKFILL (CA6/CA11	2875.40	
34436	15-41-891.1		MFT BITUMINONOUS PAV. PAT. (Asph	1526.80	
34460	15-41-891.1		MFT BITUMINONOUS PAV. PAT. (Asph	2753.30	
34470	15-41-891.1		MFT BITUMINONOUS PAV. PAT. (Asph	1159.40	
CHRIST BROS. PRODUCTS LLC		07/30/25	1823	631.40	
18458	15-41-891.1		MFT BITUMINONOUS PAV. PAT. (Asph	631.40	
VERLAN FUNK SERVICE INC		07/30/25	1824	1941.09	
408535130	15-41-890		MFT AGGREGATE BACKFILL (CA6/CA11	1941.09	
** TOTAL CHECKS ISSUED				10887.39	
TOTAL FOR REGULAR CHECKS:				10,887.39	

SYS DATE: 07/30/25
 FROM: 06/30/25

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 83
 Wednesday July 30, 2025

SYS TIME: 11:03
 [NB]

TO: 08/30/25

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
AFFORDABLE AUTOMOTIVE 23223	01-21-513	07/30/25	73345	67.93	67.93
			PD SERVICES, VEHICLE		
CINTAS FIRE OD65703666	53-40-539	07/30/25	73346	583.25	583.25
			EL OTHER PROF SERVICES		
CLEAN THE UNIFORM CO 32359843	HIGHLAND07/30/25	07/30/25	73347	3209.11	
	51-42-471		WR UNIFORM RENTAL	67.86	67.86
	52-43-471		SR UNIFORM RENTAL	67.86	67.86
	53-40-471		EL UNIFORM RENTAL	121.38	121.38
	51-42-619		WR SUPPLIES, OTHER	132.11	132.11
	53-40-619		EL SUPPLIES, OTHER	132.11	132.11
	53-40-619		EL SUPPLIES, OTHER	132.11	132.11
	01-21-652		PD OPERATING SUPPLIES	120.92	120.92
32361415	51-42-471		WR UNIFORM RENTAL	67.86	67.86
	52-43-471		SR UNIFORM RENTAL	67.86	67.86
	53-40-471		EL UNIFORM RENTAL	121.38	121.38
	51-42-619		WR SUPPLIES, OTHER	98.79	98.79
	52-43-619		SR SUPPLIES, OTHER	98.79	98.79
	53-40-619		EL SUPPLIES, OTHER	98.79	98.79
32363015	51-42-471		WR UNIFORM RENTAL	67.86	67.86
	52-43-471		SR UNIFORM RENTAL	67.86	67.86
	53-40-471		EL UNIFORM RENTAL	121.38	121.38
	51-42-619		WR SUPPLIES, OTHER	98.79	98.79
	52-43-619		SR SUPPLIES, OTHER	98.79	98.79
	53-40-619		EL SUPPLIES, OTHER	98.79	98.79
32364789	51-42-471		WR UNIFORM RENTAL	67.86	67.86
	52-43-471		SR UNIFORM RENTAL	67.86	67.86
	53-40-471		EL UNIFORM RENTAL	121.38	121.38
	51-42-619		WR SUPPLIES, OTHER	98.79	98.79
	52-43-619		SR SUPPLIES, OTHER	98.79	98.79
	53-40-619		EL SUPPLIES, OTHER	98.79	98.79
32366196	51-42-471		WR UNIFORM RENTAL	67.86	67.86
	52-43-471		SR UNIFORM RENTAL	67.86	67.86
	53-40-471		EL UNIFORM RENTAL	121.38	121.38
	51-42-619		WR SUPPLIES, OTHER	132.11	132.11
	52-43-619		SR SUPPLIES, OTHER	132.11	132.11
	53-40-619		EL SUPPLIES, OTHER	132.11	132.11
	01-21-652		PD OPERATING SUPPLIES	120.92	120.92
CORE & MAIN X366782	51-42-615	07/30/25	73348	902.27	902.27
			WR SUPPL, INFRASTRUCTURE		
DEAN'S CLEANING SERVICES JULY 25	01-11-539	07/30/25	73349	460.00	230.00
	01-21-539		PD OTHER PROF SERVICES		230.00
DUMSTORFF, DREW MEDICAL 7/30/25	25-30-501	07/30/25	73350	270.00	270.00
			INS DEDUCTIBLE		
ELIZABETH BREM POOL PARTY CXL	58-55-955	07/30/25	73351	125.00	125.00
			SWP PASS REFUNDS		
EQUIPMENT SERVICE CO., IN 43388	01-41-612	07/30/25	73352	84.94	84.94
			ST SUPPLIES, EQUIPMT		
FREEBURG PRINTING & PUBLISHING 128404	01-21-554	07/30/25	73353	104.00	104.00
			PD PRINTING, COPYING		
HARTMANN TURF AND TRACTOR		07/30/25	73354	44.92	

SYS DATE: 07/30/25
 FROM: 06/30/25

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 83
 Wednesday July 30, 2025

SYS TIME: 11:03
 [NB]

TO: 08/30/25

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
8010S	01-41-612		ST SUPPLIES, EQUIPMT		11.23	
	51-42-612		WR SUPPLIES, EQUIPMT		11.23	
	52-43-612		SR SUPPLIES, EQUIPMT		11.23	
	53-40-612		EL SUPPLIES, EQUIPMT		11.23	
HERZING, DENNIS MEDICAL 7/30/25		07/30/25		73355	38.99	
	01-11-534.1		AD MEDICAL/RETIREEES		9.74	
	51-42-534.1		WR MEDICAL/RETIREEES		9.75	
	52-43-534.1		SR MEDICAL/RETIREEES		9.75	
	53-40-534.1		EL MEDICAL/RETIREEES		9.75	
HOTCHKISS, TAMMY 7/27/25		07/30/25		73356	143.00	143.00
	58-55-422		SWP SAL GAURDS			
ICON TROPHIES AND DESIGN LLC 10031		07/30/25		73357	25.00	25.00
	01-21-651		PD OFFICE SUPPLIES			
JIM'S AUTOMOTIVE INC 36494		07/30/25		73358	489.40	489.40
	01-21-513		PD SERVICES, VEHICLE			
KIM'S ICE CREAM, LLC 60506		07/30/25		73359	216.00	216.00
	58-55-657		SWP CONCESSION SUPPLIES			
KRAMPER, JANE MEDICAL 7/30/25		07/30/25		73360	100.34	100.34
	25-30-501		INS DEDUCTIBLE			
LANNERT, BRADLEY 7/17/25		07/30/25		73361	8.50	
	51-42-562		WR TRAVEL EXPENSES		2.83	
	52-43-562		SR TRAVEL EXPENSES		2.84	
	53-40-562		EL TRAVEL EXPENSES		2.83	
LINCOLN SURGICAL ASSOCIATES 689362		07/30/25		73362	150.00	150.00
	53-40-534.1		EL MEDICAL/RETIREEES			
MICK'S AUTO REPAIR INC 90919-2		07/30/25		73363	250.00	250.00
	01-21-513		PD SERVICES, VEHICLE			
MUNICIPAL ELECTRONICS INC 71592		07/30/25		73364	239.82	239.82
	01-21-613		PD SUPPLIES, VEHICLE			
MUSKOPF, PADEN 7/27/25		07/30/25		73365	17.00	
	51-42-562		WR TRAVEL EXPENSES		5.67	
	52-43-562		SR TRAVEL EXPENSES		5.67	
	53-40-562		EL TRAVEL EXPENSES		5.66	
SALLMAN, MAX 7/27/25		07/30/25		73366	8.50	
	51-42-562		WR TRAVEL EXPENSES		2.83	
	52-43-562		SR TRAVEL EXPENSES		2.83	
	53-40-562		EL TRAVEL EXPENSES		2.84	
SCHULTE SUPPLY S1230062.001 S1231359.002 S1231359.003		07/30/25		73367	761.13	
	51-42-615		WR SUPPL, INFRASTRUCTURE		89.88	
	51-42-615		WR SUPPL, INFRASTRUCTURE		344.45	
	51-42-653		WR SMALL TOOLS		299.85	
	51-42-615		WR SUPPL, INFRASTRUCTURE		26.95	
T & R ELECTRIC SUPPLY CO 183626 183627		07/30/25		73368	9592.52	
	53-40-615		EL SUPPL, INFRASTRUCTURE		6951.26	
	53-40-615		EL SUPPL, INFRASTRUCTURE		60.00-	
	53-40-615		EL SUPPL, INFRASTRUCTURE		2701.26	

SYS DATE: 07/30/25
FROM: 06/30/25

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 83
Wednesday July 30, 2025

SYS TIME: 11:03
[NB]

TO: 08/30/25

PAGE 3

PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
=====					
TEKLAB, INC		07/30/25	73369	902.70	
329754	52-43-657.1	SR LAB FEES		447.60	
330439	52-43-657.1	SR LAB FEES		194.60	
330440	52-43-657.1	SR LAB FEES		260.50	
TOLAN, ANDY		07/30/25	73370	8.50	
7/27/25	51-42-562	WR TRAVEL EXPENSES		2.83	
	52-43-562	SR TRAVEL EXPENSES		2.83	
	53-40-562	EL TRAVEL EXPENSES		2.84	
USA BLUEBOOK		07/30/25	73371	152.20	
INV00765557	52-43-657	SR LAB SUPPLIES		152.20	
WARNING LITES OF SOUTHERN IL		07/30/25	73372	650.00	
37851	01-41-612	ST SUPPLIES, EQUIPMT		650.00	
** TOTAL CHECKS ISSUED				19605.02	
TOTAL FOR REGULAR CHECKS:				19,605.02	

SYS DATE: 08/01/25
FROM: 07/01/25

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES 695914231		08/01/25		80001503	281.77	
	01-11-539		AD OTHER PROF SERVICES			70.44
	51-42-539		WR OTHER PROF SERVICES			70.44
	52-43-539		SR OTHER PROF SERVICES			70.44
	53-40-539		EL OTHER PROF SERVICES			70.45
CASEY'S BUSINESS MASTERCARD JUNE-JULY 25		08/01/25		80001504	947.40	
	01-41-655		ST AUTO FUEL/OIL			523.78
	51-42-655		WR AUTO FUEL/OIL			201.75
	52-43-655		SR AUTO FUEL/OIL			201.75
	53-40-655		EL AUTO FUEL/OIL			20.12
ILLINOIS PUBLIC RISK FUND 94786		08/01/25		80001505	6835.00	
	01-11-454		AD WORKERS COMP INS			47.85
	01-16-454		ZO WORKERS COMP INS			34.18
	01-21-454		PD WORKERS COMP INS			1435.34
	01-41-454		ST WORKERS COMP INS			2734.00
	51-42-454		WR WORKERS COMP INS			574.14
	52-43-454		SR WORKERS COMP INS			827.04
	53-40-454		EL WORKERS COMP INS			1038.91
	58-55-454		SWP WORKERS COMP INS			143.54
PEPSI 5344006		08/01/25		80001506	726.48	
	58-55-657		SWP CONCESSION SUPPLIES			726.48
CITIZENS - PAYROLL #16-2025		08/01/25		80001507	76437.73	
	01-00-215		PR W/H FICA			8046.75-
	01-00-216		PR W/H RETIREMENT			6463.01-
	01-00-213		PR W/H FIT			9101.70-
	01-00-214		PR W/H SIT			5064.85-
	01-21-421		PD REGULAR SALARIES			32601.97
	01-21-422		PD OVERTIME			4589.96
	01-21-426		PD LONGEVITY/EDUCATION			284.65
	01-21-427		PD PUBLIC SAFETY STIPEND			550.00
	01-00-193		EXCHANGE - EMPLOYEE CELL PHONES			72.02-
	01-11-431		AD ELECTED SALARIES			2561.53
	01-11-421		AD REGULAR SALARIES			2547.46
	01-16-421		ZO REGULAR SALARIES			2202.27
	01-41-421		ST REGULAR SALARIES			5878.00
	01-41-422		ST TEMPORARY SALARIES			320.00
	01-41-423		ST OVERTIME			182.57
	12-23-421		ES REGULAR SALARIES			101.02
	01-00-110		CASH - GENERAL			101.02
	12-00-110		CASH - ESDA			101.02-
	51-42-421		WR REGULAR SALARIES			10946.97
	51-42-422		WR TEMP SALARIES			320.00
	51-42-423		WR OVERTIME			487.57
	01-00-110		CASH - GENERAL			11754.54
	51-00-110		CASH - WATER			11754.54-
	52-43-421		SR REGULAR SALARIES			8580.60
	52-43-423		SR OVERTIME			411.44
	52-43-422		SR TEMP SALARIES			320.00
	01-00-110		CASH - GENERAL			9312.04
	52-00-110		CASH - SEWER			9312.04-
	53-40-421		EL REGULAR SALARIES			17997.48
	53-40-422		EL TEMP SALARIES			320.00
	53-40-423		EL OVERTIME			612.04
	01-00-110		CASH - GENERAL			18929.52
	53-00-110		CASH - ELECTRIC			18929.52-

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	58-55-422			SWP SAL GAURDS	10515.00	
	58-55-421			SWP MANAGER SALARIES	2855.53	
	01-00-110			CASH - GENERAL	13370.53	
	58-00-110			CASH - POOL	13370.53-	
=====						
CITIZENS - PAYROLL TAXES #16-2025	08/01/25		80001508		30369.88	
	01-00-215			PR W/H FICA	8046.75	
	01-00-213			PR W/H FIT	9101.70	
	01-00-214			PR W/H SIT	5064.85	
	01-21-461			PD SOCIAL SECURITY	2909.03	
	01-11-461			AD SOCIAL SECURITY	195.96	
	01-11-461			AD SOCIAL SECURITY	194.86	
	01-16-461			ZO SOCIAL SECURITY	168.47	
	01-41-453			ST UNEMPLOYMENT INSURANCE	2.40	
	01-41-461			ST SOCIAL SECURITY	488.11	
	12-23-461			ES SOCIAL SECURITY	7.73	
	01-00-110			CASH - GENERAL	7.73	
	12-00-110			CASH - ESDA	7.73-	
	51-42-453			WR UNEMPLOYMENT INSURANCE	2.40	
	51-42-461			WR SOCIAL SECURITY	899.22	
	01-00-110			CASH - GENERAL	901.62	
	51-00-110			CASH - WATER	901.62-	
	52-43-453			SR UNEMPLOYMENT INSURANCE	2.40	
	52-43-461			SR SOCIAL SECURITY	712.37	
	01-00-110			CASH - GENERAL	714.77	
	52-00-110			CASH - SEWER	714.77-	
	53-40-453			EL UNEMPLOYMENT INSURANCE	2.40	
	53-40-461			EL SOCIAL SECURITY	1448.11	
	01-00-110			CASH - GENERAL	1450.51	
	53-00-110			CASH - ELECTRIC	1450.51-	
	58-55-453			SWP UNEMPLOYMENT INSURANCE	100.27	
	58-55-461			SWP SOCIAL SECURITY	1022.85	
	01-00-110			CASH - GENERAL	1123.12	
	58-00-110			CASH - POOL	1123.12-	
=====						
STANDARD INS CO AUG 25	08/01/25		80001509		464.24	
	01-21-451			PD HEALTH INSURANCE	4.60	
	25-30-500			INS PREMUI	235.74	
JULY 25	08/01/25		80001510		464.24	
	01-21-451			PD HEALTH INSURANCE	4.60	
	25-30-500			INS PREMUI	219.30	
=====						
UHS PREMIUM BILLING 817227717969	08/01/25		80001510		50720.36	
	01-00-151			DUE FROM EMPLOYEE INSURANCE	4027.83	
	01-21-451			PD HEALTH INSURANCE	666.85	
	25-30-500			INS PREMUI	46025.68	
=====						
VERIZON WIRELESS 6117916463	08/01/25		80001511		2499.11	
	01-11-552			AD TELEPHONE	187.20	
	01-16-552			ZN TELEPHONE	42.40	
	01-21-552			PD TELEPHONE	749.89	
	51-42-552			WR TELEPHONE	387.25	
	52-43-552			SR TELEPHONE	387.28	
	53-40-552			EL TELEPHONE	617.71	
	01-00-193			EXCHANGE - EMPLOYEE CELL PHONES	72.02	
	58-55-552			SWP TELEPHONE	55.36	
=====						
WASTE MANAGEMENT OF ST LOUIS 9456170-2052-0	08/01/25		80001512		23618.38	
	13-44-573			GA GARBAGE DISPOSAL	23618.38	
=====						
** TOTAL CHECKS ISSUED					192900.35	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					192,900.35	

SYS DATE: 08/06/25
FROM: 07/06/25

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INV NO	GL NO	DESCRIPTION		

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ASPHALT SALES & PRODUCTS	08/06/25	1825	2107.60	
34474	15-41-891.1	MFT BITUMINONOUS PAV. PAT. (Asph	2107.60	
** TOTAL CHECKS ISSUED			2107.60	
TOTAL FOR REGULAR CHECKS:			2,107.60	

SYS DATE: 08/06/25
 FROM: 07/06/25

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
AT&T		08/06/25	73373		411.82	
0208 JULY 25	52-43-552			SR TELEPHONE		64.46
3094 JULY 25	52-43-552			SR TELEPHONE		61.22
3654 JULY 25	52-43-552			SR TELEPHONE		108.99
4830 JULY 25	52-43-552			SR TELEPHONE		57.98
4835 JULY 25	52-43-552			SR TELEPHONE		56.81
5625 JULY 25	52-43-552			SR TELEPHONE		62.36
BORGER, HUNTER MEDICAL 8/6/25	25-30-501	08/06/25	73374	INS DEDUCTIBLE	755.91	755.91
CORE & MAIN X442617	51-42-615	08/06/25	73375	WR SUPPL, INFRASTRUCTURE	1824.24	1824.24
DUMSTORFF, DREW MEDICAL 8/6/25	25-30-502	08/06/25	73376	INS OTHER	322.00	322.00
FREEBURG COUNTRY MART JULY 25	01-11-619 51-42-619 52-43-619 58-55-657	08/06/25	73377	AD SUPPLIES, OTHER WR SUPPLIES, OTHER SR SUPPLIES, OTHER SWP CONCESSION SUPPLIES	134.05	5.63 26.22 14.98 87.22
FREEBURG TOWNSHIP AUG 25	01-41-617	08/06/25	73378	ST SNOW REMOVAL	28.97	28.97
JIM'S AUTOMOTIVE INC 36580	53-40-513	08/06/25	73379	EL SERVICES, VEHICLES	77.95	77.95
KECKBROWN PC 2925	01-11-533 01-16-533 01-21-533 01-41-533 51-42-533 52-43-533 53-40-533	08/06/25	73380	AD LEGAL ZO LEGAL PD LEGAL ST LEGAL WR LEGAL SR LEGAL EL LEGAL	4768.05	944.30 389.36 704.92 793.33 529.00 529.00 878.14
KETCHUM, STEPHANIE POOLPRTY CXL25	58-55-955	08/06/25	73381	SWP PASS REFUNDS	250.00	250.00
LEON UNIFORM COMPANY, INC 644285 644683-02	01-21-471 01-21-471	08/06/25	73382	PD UNIFORM PD UNIFORM	360.00	120.00 240.00
MCDONALD, ERIC BOOT ALL 8/25	51-42-471 52-43-471 53-40-471	08/06/25	73383	WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	221.47	73.83 73.82 73.82
SALLMAN, MAX MEDICAL 8/6/25	25-30-501	08/06/25	73384	INS DEDUCTIBLE	333.25	333.25
SCHULTE SUPPLY S1232140.001 S1232230.001	51-42-653 51-42-615	08/06/25	73385	WR SMALL TOOLS WR SUPPL, INFRASTRUCTURE	523.16	329.95 193.21
SHORT CUTS LAWN & LANDSCAPING 14703	01-11-539	08/06/25	73386	AD OTHER PROF SERVICES	443.00	443.00

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SWITZER FOOD & SUPPLIES JULY 2025	58-55-657	08/06/25 SWP CONCESSION SUPPLIES	73387	937.75	937.75
UNVERFERTH, DAVE MEDICAL 8/6/25	01-21-534.1	08/06/25 PD MEDICAL/REITREES	73388	918.30	918.30
WARNING LITES OF SOUTHERN IL 38228	01-41-612	08/06/25 ST SUPPLIES, EQUIPMT	73389	252.50	252.50
** TOTAL CHECKS ISSUED				12562.42	
TOTAL FOR REGULAR CHECKS:				12,562.42	

SYS DATE: 08/08/25
 FROM: 07/08/25

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SYS TIME: 10:55
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ADP - CHARGES 696974776		08/08/25		80001513	276.32	
	01-11-539		AD OTHER PROF SERVICES			69.08
	51-42-539		WR OTHER PROF SERVICES			69.08
	52-43-539		SR OTHER PROF SERVICES			69.08
	53-40-539		EL OTHER PROF SERVICES			69.08
IEPA 163060AAF/2025		08/08/25		80001514	2258.75	
	53-40-578		EL PERMITS			2258.00
	53-40-651		EL OFFICE SUPPLIES			.75
O'REILLY AUTOMOTIVE, INC 4826-117738 4826-119816		08/08/25		80001515	51.19	
	01-21-613		PD SUPPLIES, VEHICLE			32.54
	01-21-613		PD SUPPLIES, VEHICLE			18.65
POINTE PEST CONTROL 4348588 5348533		08/08/25		80001516	229.00	
	53-40-539		EL OTHER PROF SERVICES			160.00
	01-11-519		AD SERVICES, OTHER			34.50
	01-21-539		PD OTHER PROF SERVICES			34.50
REGIONS COMMERCIAL BANKCARD 4509 JN-JUL25 6162 JN-JLY25		08/08/25		80001517	5257.35	
	01-41-614		ST SUPPLIES, STREET			2.66
	58-55-652		SWP OPERATING SUPPLIES			11.10
	01-21-655		PD AUTO FUEL/OIL			923.17
	01-21-670		PD POLICE CANINE			15.00
	01-21-471		PD UNIFORM			369.79
	01-21-651		PD OFFICE SUPPLIES			242.22
	01-21-539		PD OTHER PROF SERVICES			200.00
	01-21-612		PD SUPPLIES, EQUIPMT			428.99
6262 JN-JLY25	53-40-619		EL SUPPLIES, OTHER			36.98
6900 JN-JLY25	01-00-110		CASH - GENERAL			170.00
	01-11-619		AD SUPPLIES, OTHER			25.98
	01-11-913		AD COMMUNITY RELATIONS			33.92
	53-40-913		EL COMMUNITY RELATIONS(BANNERS)			44.77
7510 JN-JLY25	01-11-539		AD OTHER PROF SERVICES			21.31
	01-11-560		AD IML CONFERENCE			243.75
	01-11-619		AD SUPPLIES, OTHER			5.29
	01-11-651		AD OFFICE SUPPLIES			4.15
	01-16-651		ZO OFFICE SUPPLIES			25.72
	01-41-651		ST OFFICE SUPPLIES			19.88
	51-42-560		WR IML CONFERENCE			243.75
	51-42-651		WR OFFICE SUPPLIES			19.88
	52-43-560		SR IML CONFERENCE			243.75
	52-43-651		SR OFFICE SUPPLIES			19.88
	53-40-560		EL IML CONFERENCE			243.75
	53-40-651		EL OFFICE SUPPLIES			19.88
	58-55-825		SWP PATIO FURNITURE			69.95
795 JN-JLY25	01-16-539		ZO OTHER PROF SERVICES			15.99
9358 JN-JLY25	01-41-619		ST OTHER GEN SUPPLIES			120.70
	51-42-655		WR AUTO FUEL/OIL			20.42
	51-42-843		WR RADIO READ METERS			630.62
	52-43-655		SR AUTO FUEL/OIL			20.43
	53-40-651		EL OFFICE SUPPLIES			39.66
	53-40-655		EL AUTO FUEL/OIL			20.42
	58-55-611		SWP SUPPLIES, BUILDING			699.00
	58-55-612		SWP SUPPLIES, EQUIPMT			4.59
ST CLAIR SERVICE COMPANY 30014920		08/08/25		80001518	2543.59	
	01-41-656		ST CHEMICALS			158.00
	51-42-656		WR CHEMICALS			158.00

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	52-43-656			SR CHEMICALS	618.50	
	53-40-656			EL CHEMICALS	158.00	
3015008	01-41-619			ST OTHER GEN SUPPLIES	247.00	
6019495	01-41-655			ST AUTO FUEL/OIL	82.69	
	51-42-655			WR AUTO FUEL/OIL	82.70	
	52-43-655			SR AUTO FUEL/OIL	82.70	
	53-40-655			EL AUTO FUEL/OIL	82.70	
6019496	01-41-655			ST AUTO FUEL/OIL	218.33	
	51-42-655			WR AUTO FUEL/OIL	218.32	
	52-43-655			SR AUTO FUEL/OIL	218.32	
	53-40-655			EL AUTO FUEL/OIL	218.33	
VILLAGE OF FRG UTILITIES	08/08/25		80001519		11155.47	
JUNE-JULY 25	01-11-571			AD UTILITIES	616.89	
	01-21-571			PD UTILITIES	616.89	
	01-41-571			ST UTILITIES	242.39	
	51-42-571			WR UTILITIES	465.62	
	52-43-571			SR UTILITIES	8412.72	
	53-40-571			EL UTILITIES	800.96	
WATTS COPY SYSTEMS INC	08/08/25		80001520		44.99	
39664492	01-11-512			AD SERVICES, EQUIPMT	4.00	
	01-21-512			PD SERVICES, EQUIPMT	10.00	
	51-42-512			WR SERVICES, EQUIPMT	9.00	
	52-43-512			SR SERVICES, EQUIPMT	9.00	
	53-40-512			EL SERVICES, EQUIPMT	9.00	
	01-16-652			ZO OPERATING EXPENSE	3.99	
** TOTAL CHECKS ISSUED					21816.66	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					21,816.66	

SYS DATE: 08/13/25
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ASPHALT SALES & PRODUCTS		08/13/25	1826	5590.20	
34495	15-41-891.1		MFT BITUMINONOUS PAV. PAT. (Asph	5590.20	

** TOTAL CHECKS ISSUED 5590.20

TOTAL FOR REGULAR CHECKS: 5,590.20

SYS DATE: 08/13/25
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ALS SERVICES USA, CORP WC615730	53-40-539	08/13/25	EL OTHER PROF SERVICES	73390	61.82	61.82
AMWINS GROUP BENEFITS, INC 9108108	01-00-151	08/13/25	DUE FROM EMPLOYEE INSURANCE	73391	471.33	471.33
ANIXTER INC 6447784-02 6488217-00	53-40-615 53-40-615	08/13/25	EL SUPPL, INFRASTRUCTURE EL SUPPL, INFRASTRUCTURE	73392	574.28	55.64 518.64
BATTERIES PLUS LLC P84561774	01-41-611 51-42-619 52-43-619 53-40-619	08/13/25	ST SUPPLIES, BUILDING WR SUPPLIES, OTHER SR SUPPLIES, OTHER EL SUPPLIES, OTHER	73393	263.45	135.90 42.52 42.52 42.51
BEL-O MAN I314960	01-11-511 01-11-512	08/13/25	AD SERVICES, BUILDING AD SERVICES, EQUIPMT	73394	1420.00	710.00 710.00
BELLEVILLE SUPPLY COMPANY 0673639-IN	51-42-619	08/13/25	WR SUPPLIES, OTHER	73395	89.49	89.49
BHMG ENGINEERS E03551-130	53-40-532	08/13/25	EL ENGINEERING	73396	1199.52	1199.52
BORKOWSKI, BRITTNEY MEDICAL 8/13/25	25-30-501	08/13/25	INS DEDUCTIBLE	73397	175.00	175.00
CAMPER EXCHANGE 624364	01-41-831 51-42-831 52-43-831	08/13/25	ST EQUIP WR EQUIPMENT SR EQUIPMENT	73398	5512.98	1837.66 1837.66 1837.66
DAN RICKERT REPAIR 6525	01-41-512	08/13/25	ST SERVICES, EQUIPMT	73399	1143.68	1143.68
DLT SOLUTIONS, LLC 5345755	01-16-539 01-41-539 51-42-539 52-43-539	08/13/25	ZO OTHER PROF SERVICES ST OTHER PROF SERVICES WR OTHER PROF SERVICES SR OTHER PROF SERVICES	73400	3496.99	874.25 874.25 874.25 874.24
DOWNEN, MARY MEDICAL 8/13/25	25-30-501	08/13/25	INS DEDUCTIBLE	73401	1241.39	1241.39
FACTESTING 14	53-40-534.1	08/13/25	EL MEDICAL/RETIREEES	73402	100.00	100.00
FREEBURG PRINTING & PUBLISHING 128383	01-41-651 51-42-651 52-43-651 53-40-651	08/13/25	ST OFFICE SUPPLIES WR OFFICE SUPPLIES SR OFFICE SUPPLIES EL OFFICE SUPPLIES	73403	105.88	8.17 8.17 8.17 8.17
128463	52-43-553		SR PUBLISH,ADVERTISING			73.20
FREEBURG WAVES 2025 SWIM MEETS	58-00-376	08/13/25	SWP CONCESSION SALES	73404	800.00	800.00
FSH WATER COMMISSION		08/13/25		73405	51359.19	

SYS DATE: 08/13/25
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		DESCRIPTION			
113750	51-42-575	WR WATER PURCHASES		51359.19	
HOTCHKISS, TAMMY 8/13/25	08/13/25 58-55-422	73406 SWP SAL GAURDS		140.00	140.00
JENKINS, ROBERT MEDICAL 8/13/25	08/13/25 25-30-501	73407 INS DEDUCTIBLE		1327.50	1327.50
KEHRER EQUIPMENT 882945	08/13/25 01-41-512 51-42-512 52-43-512 53-40-512	73408 ST SERVICES, EQUIPMT WR SERVICES, EQUIPMT SR SERVICES, EQUIPMT EL SERVICES, EQUIPMT		42.00	10.50 10.50 10.50 10.50
MOHR, JEFF MEDICAL 8/13/25	08/13/25 51-42-534.1 52-43-534.1 53-40-534.1	73409 WR MEDICAL/RETIREEES SR MEDICAL/RETIREEES EL MEDICAL/RETIREEES		499.24	164.75 169.74 164.75
NUDEAL OIL COMPANY 114570	08/13/25 01-21-513	73410 PD SERVICES, VEHICLE		35.00	35.00
SCHAEFER, CORY BOOT 8/8/25	08/13/25 51-42-471 52-43-471 53-40-471	73411 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL		180.61	60.20 60.21 60.20
SCHULTE SUPPLY S1232366.001	08/13/25 51-42-615	73412 WR SUPPL, INFRASTRUCTURE		119.49	119.49
SIMBURGER, LEO MEDICAL 8/13/25	08/13/25 25-30-501	73413 INS DEDUCTIBLE		1063.54	1063.54
ST CLAIR COUNTY BUILDING & ZOO	08/13/25	73414		6016.00	
2025-1427	01-16-535	ZO COUNTY INSPECTIONS			75.00
2025-1428	01-16-535	ZO COUNTY INSPECTIONS			75.00
2025-1429	01-16-535	ZO COUNTY INSPECTIONS			5226.50
2025-1447	01-16-535	ZO COUNTY INSPECTIONS			191.00
2025-1471	01-16-535	ZO COUNTY INSPECTIONS			293.00
2025-1478	01-16-535	ZO COUNTY INSPECTIONS			155.50
T & R ELECTRIC SUPPLY CO 183899	08/13/25 53-40-615	73415 EL SUPPL, INFRASTRUCTURE		12950.00	12950.00
TATTLETALE R128489 R128713	08/13/25 53-40-539 01-41-539	73416 EL OTHER PROF SERVICES ST OTHER PROF SERVICES		1299.45	540.00 759.45
THOUVENOT, WADE & MOERCHEN 92409	08/13/25 51-42-532	73417 WR ENGINEERING		5570.00	5570.00
TOLAN, JOHN MEDICAL 8/13/25	08/13/25 25-30-501	73418 INS DEDUCTIBLE		17.51	17.51
UNIFIRST A081427 A081428 A081429	08/13/25 53-40-619 01-41-619 53-40-619	73419 EL SUPPLIES, OTHER ST OTHER GEN SUPPLIES EL SUPPLIES, OTHER		302.52	17.31 173.89 111.32
USA BLUEBOOK	08/13/25	73420		18.38	

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FROM: 07/13/25

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SYS TIME: 10:43
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
INV00790549	52-43-619	SR SUPPLIES, OTHER			18.38
** TOTAL CHECKS ISSUED				97596.24	
TOTAL FOR REGULAR CHECKS:				97,596.24	

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DISTR
ALTORFER INC W0430076335	08/15/25 53-40-517	80001521 EL SERVICES, CAT GEN	1404.31	1404.31
CHARTER COMMUNICATIONS 173465601080125	08/15/25 01-11-539	80001522 AD OTHER PROF SERVICES	1008.91	12.47
	51-42-539	WR OTHER PROF SERVICES		12.48
	52-43-539	SR OTHER PROF SERVICES		12.48
	53-40-539	EL OTHER PROF SERVICES		12.48
173465701080125	01-11-539	AD OTHER PROF SERVICES		12.50
	51-42-539	WR OTHER PROF SERVICES		12.50
	52-43-539	SR OTHER PROF SERVICES		12.50
	53-40-539	EL OTHER PROF SERVICES		12.50
173465801080125	01-21-539	PD OTHER PROF SERVICES		72.17
173465901080125	01-11-539	AD OTHER PROF SERVICES		39.20
	51-42-539	WR OTHER PROF SERVICES		39.21
	52-43-539	SR OTHER PROF SERVICES		39.21
	53-40-539	EL OTHER PROF SERVICES		39.21
173466001080125	01-11-539	AD OTHER PROF SERVICES		120.00
	01-21-539	PD OTHER PROF SERVICES		120.00
	51-42-539	WR OTHER PROF SERVICES		120.00
	52-43-539	SR OTHER PROF SERVICES		120.00
	53-40-539	EL OTHER PROF SERVICES		120.00
173466201080125	01-41-539	ST OTHER PROF SERVICES		20.00
	51-42-539	WR OTHER PROF SERVICES		20.00
	52-43-539	SR OTHER PROF SERVICES		20.00
	53-40-539	EL OTHER PROF SERVICES		20.00
ILL DEPT OF REVENUE ILDEPTREV202508	08/15/25 53-00-219.2	80001523 ACCRUED UTILITY TAX	13404.07	13404.07
CITIZENS - PAYROLL #17-2025	08/15/25	80001524	79306.10	
	01-00-215	PR W/H FICA		8319.04-
	01-00-216	PR W/H RETIREMENT		6592.16-
	01-00-213	PR W/H FIT		9294.62-
	01-00-214	PR W/H SIT		5233.87-
	01-21-421	PD REGULAR SALARIES		32601.96
	01-21-422	PD OVERTIME		3051.63
	01-21-426	PD LONGEVITY/EDUCATION		284.65
	01-21-427	PD PUBLIC SAFETY STIPEND		550.00
	01-11-431	AD ELECTED SALARIES		2561.53
	01-11-421	AD REGULAR SALARIES		2547.45
	01-16-421	ZO REGULAR SALARIES		2202.27
	01-41-421	ST REGULAR SALARIES		5878.00
	01-41-422	ST TEMPORARY SALARIES		256.00
	01-41-423	ST OVERTIME		164.11
	12-23-421	ES REGULAR SALARIES		101.02
	01-00-110	CASH - GENERAL		101.02
	12-00-110	CASH - ESDA		101.02-
	51-42-421	WR REGULAR SALARIES		10946.96
	51-42-422	WR TEMP SALARIES		256.00
	51-42-423	WR OVERTIME		256.24
	01-00-110	CASH - GENERAL		11459.20
	51-00-110	CASH - WATER		11459.20-
	52-43-421	SR REGULAR SALARIES		8580.60
	52-43-423	SR OVERTIME		202.69
	52-43-422	SR TEMP SALARIES		256.00
	01-00-110	CASH - GENERAL		9039.29
	52-00-110	CASH - SEWER		9039.29-
	53-40-421	EL REGULAR SALARIES		23007.08

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	53-40-422			EL TEMP SALARIES	256.00	
	53-40-423			EL OVERTIME	819.32	
	01-00-110			CASH - GENERAL	24082.40	
	53-00-110			CASH - ELECTRIC	24082.40-	
	58-55-422			SWP SAL GAURDS	11028.75	
	58-55-421			SWP MANAGER SALARIES	2937.53	
	01-00-110			CASH - GENERAL	13966.28	
	58-00-110			CASH - POOL	13966.28-	
CITIZENS - PAYROLL TAXES #17-2025		08/15/25	80001525		31317.30	
	01-00-215			PR W/H FICA	8319.04	
	01-00-213			PR W/H FIT	9294.62	
	01-00-214			PR W/H SIT	5233.87	
	01-21-461			PD SOCIAL SECURITY	2791.35	
	01-11-461			AD SOCIAL SECURITY	195.96	
	01-11-461			AD SOCIAL SECURITY	194.81	
	01-16-461			ZO SOCIAL SECURITY	168.47	
	01-41-453			ST UNEMPLOYMENT INSURANCE	1.92	
	01-41-461			ST SOCIAL SECURITY	481.81	
	12-23-461			ES SOCIAL SECURITY	7.73	
	01-00-110			CASH - GENERAL	7.73	
	12-00-110			CASH - ESDA	7.73-	
	51-42-453			WR UNEMPLOYMENT INSURANCE	1.92	
	51-42-461			WR SOCIAL SECURITY	876.63	
	01-00-110			CASH - GENERAL	878.55	
	51-00-110			CASH - WATER	878.55-	
	52-43-453			SR UNEMPLOYMENT INSURANCE	1.92	
	52-43-461			SR SOCIAL SECURITY	691.51	
	01-00-110			CASH - GENERAL	693.43	
	52-00-110			CASH - SEWER	693.43-	
	53-40-453			EL UNEMPLOYMENT INSURANCE	40.28	
	53-40-461			EL SOCIAL SECURITY	1842.30	
	01-00-110			CASH - GENERAL	1882.58	
	53-00-110			CASH - ELECTRIC	1882.58-	
	58-55-453			SWP UNEMPLOYMENT INSURANCE	104.74	
	58-55-461			SWP SOCIAL SECURITY	1068.42	
	01-00-110			CASH - GENERAL	1173.16	
	58-00-110			CASH - POOL	1173.16-	
SAM'S CLUB AUG 25		08/15/25	80001526		331.05	
	58-55-657			SWP CONCESSION SUPPLIES	331.05	
** TOTAL CHECKS ISSUED					126771.74	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					126,771.74	

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PAYABLE TO	CHECK DATE	CHECK NO	AMOUNT	DISTR
INV NO	GL NO	DESCRIPTION		

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WARNING LITES OF SOUTHERN IL	08/20/25	1827	199.76	
38281MFT	15-41-618	MFT TRAFFIC CONTROL (Street Sign		199.76
** TOTAL CHECKS ISSUED			199.76	
TOTAL FOR REGULAR CHECKS:			199.76	

SYS DATE: 08/20/25
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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
160 DRIVING ACADEMY		08/20/25	73421	9000.00	
182203	53-40-563	EL TRAINING		4500.00	
182204	01-41-563	ST TRAINING		4500.00	
ASPHALT SALES & PRODUCTS		08/20/25	73422	6249.10	
34521	01-41-614	ST SUPPLIES, STREET		2120.80	
34522	01-41-614	ST SUPPLIES, STREET		2808.30	
34523	01-41-614	ST SUPPLIES, STREET		1320.00	
BLUE CARDINAL CHEMICAL		08/20/25	73423	264.35	
17726	01-41-619	ST OTHER GEN SUPPLIES		264.35	
BORGER, HUNTER		08/20/25	73424	93.99	
K9 FOOD 8/25	01-21-670	PD POLICE CANINE		93.99	
CHRIST BROS. PRODUCTS LLC		08/20/25	73425	4329.60	
18600	01-41-614	ST SUPPLIES, STREET		4329.60	
CORE & MAIN		08/20/25	73426	20.00	
X527063	51-42-615	WR SUPPL, INFRASTRUCTURE		20.00	
ILEAS		08/20/25	73427	120.00	
DUES14546	01-21-561	PD DUES		120.00	
JIM'S AUTOMOTIVE INC		08/20/25	73428	111.73	
36631	01-21-513	PD SERVICES, VEHICLE		111.73	
MAJOR CASE SQUAD OF GREATER S		08/20/25	73429	250.00	
250805	01-21-561	PD DUES		250.00	
MIDWEST INDUSTRIAL SUPPLIES &		08/20/25	73430	595.50	
24984	01-11-913	AD COMMUNITY RELATIONS		595.50	
MCDONALD, TONY		08/20/25	73431	8.50	
8/4/25	51-42-562	WR TRAVEL EXPENSES		2.84	
	52-43-562	SR TRAVEL EXPENSES		2.83	
	53-40-562	EL TRAVEL EXPENSES		2.83	
NAPA AUTO TIRE & PARTS		08/20/25	73432	119.99	
JULY 2025	01-41-612	ST SUPPLIES, EQUIPMT		119.99	
SCHULTE SUPPLY		08/20/25	73433	1785.27	
S1230080.001	51-42-615	WR SUPPL, INFRASTRUCTURE		285.27	
S1232841.001	51-42-539	WR OTHER PROF SERVICES		1500.00	
SWICOM		08/20/25	73434	150.00	
AUG 25	01-11-561	AD DUES		37.50	
	51-42-561	WR DUES		37.50	
	52-43-561	SR DUES		37.50	
	53-40-561	EL DUES		37.50	
TEKLAB, INC		08/20/25	73435	298.40	
331477	52-43-657.1	SR LAB FEES		298.40	
TOLAN, JOHN		08/20/25	73436	29.86	
MEDICAL 8/20/25	25-30-501	INS DEDUCTIBLE		29.86	
UNIFIRST		08/20/25	73437	570.39	
A081078	58-55-659	SWP OTHER GEN SUPPLIES		570.39	

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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
UNVERFERTH, DAVE MEDICAL 8/20/25	01-21-534.1	08/20/25 PD MEDICAL/REITREES	73438	975.88	975.88
WARNING LITES OF SOUTHERN IL 38281	01-41-612 53-40-619	08/20/25 ST SUPPLIES, EQUIPMT EL SUPPLIES, OTHER	73439	147.83	63.98 83.85
WOLF, LAURA MEDICAL 8/20/25	25-30-501	08/20/25 INS DEDUCTIBLE	73440	420.62	420.62
** TOTAL CHECKS ISSUED				25541.01	
TOTAL FOR REGULAR CHECKS:				25,541.01	

SYS DATE: 08/21/25
FROM: 07/21/25

Village of Freeburg
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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES 698259763		08/21/25	80001527	284.50	
	01-11-539	AD OTHER PROF SERVICES			71.13
	51-42-539	WR OTHER PROF SERVICES			71.12
	52-43-539	SR OTHER PROF SERVICES			71.13
	53-40-539	EL OTHER PROF SERVICES			71.12
IMEA JULY 2025		08/21/25	80001528	414290.73	
	53-40-576	EL ELECTRICITY PURCHASES			419648.74
	53-00-395	EL REFUNDS, REIMBURSE (Fuel)			5358.01-
WATTS COPY SYSTEMS INC 39747183		08/21/25	80001529	453.45	
	01-11-512	AD SERVICES, EQUIPMT			48.53
	01-21-512	PD SERVICES, EQUIPMT			141.41
	51-42-512	WR SERVICES, EQUIPMT			73.45
	52-43-512	SR SERVICES, EQUIPMT			73.45
	53-40-512	EL SERVICES, EQUIPMT			116.61
** TOTAL CHECKS ISSUED				415028.68	
TOTAL FOR REGULAR CHECKS:				0.00	
TOTAL FOR DIRECT PAY VENDORS:				415,028.68	

VILLAGE OF FREEBURG, ILLINOIS

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
MARCH 31, 2025

DRAFT

VILLAGE OF FREEBURG, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Board
of Trustees of the Village of
Freeburg, Illinois:

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of the Village of Freeburg, Illinois ("Village"), as of and for the year ended March 31, 2025, and the related notes to the financial statements, which collectively comprise the Village'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 modified cash basis financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Freeburg, Illinois as of March 31, 2025, and the respective changes in modified cash basis financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Village of Freeburg, Illinois 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.

Emphasis of Matter—Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's 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 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, 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 Village'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 Village'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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying combining nonmajor fund financial statements 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 were derived from and relate 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, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparisons but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Certified Public Accountants
Alton, Illinois

August 11, 2025

DRAFT

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
MARCH 31, 2025

	Governmental Activities	Business-type Activities	Total
<u>Assets</u>			
Cash and Cash Equivalents	\$ 3,125,167	\$ 1,288,779	\$ 4,413,946
Certificates of Deposit	885,111	2,161,187	3,046,298
Leased Asset - net of amortization	76,423	-	76,423
Capital Assets:			
Land	83,840	426,700	510,540
Buildings and Improvements	1,119,648	20,920,110	22,039,758
Swimming Pool		1,112,996	1,112,996
Infrastructure	1,765,275	-	1,765,275
Distribution and Collection Systems	-	15,902,935	15,902,935
Vehicles and Equipment	1,172,704	2,152,494	3,325,198
Less: Accumulated Depreciation	<u>(1,805,400)</u>	<u>(21,575,557)</u>	<u>(23,380,957)</u>
Net Capital Assets	2,336,067	18,939,678	21,275,745
Total Assets	<u>\$ 6,422,768</u>	<u>\$ 22,389,644</u>	<u>\$ 28,812,412</u>
<u>Deferred Outflows of Resources</u>			
Deferred Refunding Loss	<u>\$ -</u>	<u>\$ 4,538</u>	<u>\$ 4,538</u>
<u>Liabilities</u>			
Payroll Liabilities	\$ 18,142	\$ -	\$ 18,142
Customer Deposits	-	177,842	177,842
Lease Liability	73,041	-	73,041
Noncurrent Liabilities:			
Due Within One Year	73,120	923,178	996,298
Due In More Than One Year	<u>57,405</u>	<u>11,541,628</u>	<u>11,599,033</u>
Total Liabilities	<u>221,708</u>	<u>12,642,648</u>	<u>12,864,356</u>
<u>Net Position</u>			
Net Investment in Capital Assets	2,205,542	4,644,714	6,850,256
Restricted	666,675	-	666,675
Unrestricted	<u>3,328,843</u>	<u>5,106,820</u>	<u>8,435,663</u>
Total Net Position	<u>\$ 6,201,060</u>	<u>\$ 9,751,534</u>	<u>\$ 15,952,594</u>

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

VILLAGE OF FREEBURG, ILLINOIS

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED MARCH 31, 2025**

	Program Receipts			Net (Disbursements) Receipts and Changes in Net Assets			
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Functions/Programs							
Governmental Activities:							
General Government	\$ 1,166,978	\$ 742,321	\$ 69,170	\$ -	\$ (355,487)	\$ -	\$ (355,487)
Public Safety:							
Police	1,740,375	158,486	26,918	-	(1,554,971)	-	(1,554,971)
Civil Defense	8,057	-	-	-	(8,057)	-	(8,057)
Highways and Streets	698,744	-	-	-	(698,744)	-	(698,744)
Sanitation	324,344	334,842	-	-	10,498	-	10,498
Interest on Long-Term Debt	17,575	-	-	-	(17,575)	-	(17,575)
Total Governmental Activities	<u>3,956,073</u>	<u>1,235,649</u>	<u>96,088</u>	-	<u>(2,624,336)</u>	-	<u>(2,624,336)</u>
Business-type Activities:							
Electric Light and Power	5,511,791	5,732,985	-	-	\$ 221,194	\$ 221,194	\$ 221,194
Waterworks	1,259,066	1,316,450	-	-	57,384	57,384	57,384
Sewer	1,162,710	1,288,922	-	-	126,212	126,212	126,212
Swimming Pool	203,893	128,282	-	-	(75,611)	(75,611)	(75,611)
Total Business-type Activities	<u>8,137,460</u>	<u>8,466,639</u>	-	-	<u>329,179</u>	<u>329,179</u>	<u>329,179</u>
Total Government	<u>\$ 12,093,533</u>	<u>\$ 9,702,288</u>	<u>\$ 96,088</u>	<u>\$ -</u>	<u>(2,624,336)</u>	<u>329,179</u>	<u>(2,295,157)</u>
General Receipts:							
Property Tax, Levied for General Purposes					654,614	51,573	706,187
Sales and Use Tax					936,638	-	936,638
Replacement Tax					9,211	-	9,211
State Income Tax					786,963	-	786,963
Excise Tax					39,008	-	39,008
Motor Fuel Tax					206,283	-	206,283
Video Gaming Tax					158,673	-	158,673
Cannabis Tax					7,316	-	7,316
Veteran's Tax Relief Reimbursement					10,030	-	10,030
Utility Tax					280,190	-	280,190
Unrestricted Investment Earnings					189,720	107,965	297,685
Miscellaneous					44,528	-	44,528
Total General Receipts and Transfers					<u>3,323,174</u>	<u>159,538</u>	<u>3,482,712</u>
Change in Net Position					<u>698,838</u>	<u>488,717</u>	<u>1,187,555</u>
Net Position - Beginning					<u>5,502,222</u>	<u>9,262,817</u>	<u>14,765,039</u>
Net Position - Ending					<u>\$ 6,201,060</u>	<u>\$ 9,751,534</u>	<u>\$ 15,952,594</u>

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCE ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
MARCH 31, 2025

	General	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>			
Cash and Cash Equivalents	\$ 2,646,570	\$ 444,365	\$ 3,090,935
Certificates of Deposit	671,033	-	671,033
Total Assets	\$ 3,317,603	\$ 444,365	\$ 3,761,968
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Payroll Liabilities	\$ 18,142	\$ -	\$ 18,142
Total Liabilities	18,142	-	18,142
Fund Balance:			
Restricted	222,310	444,365	666,675
Unassigned	3,077,151	-	3,077,151
Total Fund Balance	3,299,461	444,365	3,743,826
Total Liabilities and Fund Balance	\$ 3,317,603	\$ 444,365	\$ 3,761,968

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

VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF ASSETS,
LIABILITIES AND FUND BALANCES ARISING FROM MODIFIED
CASH BASIS TRANSACTIONS TO THE STATEMENT OF NET POSITION
MARCH 31, 2025

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 3,743,826
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	2,336,067
Leased assets used in governmental activities are not financial resources and, therefore, are not reported on the balance sheet of the governmental funds. Likewise, the related liability is also not reported in the governmental fund statements.	3,382
Long-term debt (e.g., bonds, loans) is not reported as a liability on the balance sheet of the governmental funds.	(130,525)
Internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole.	<u>248,310</u>
Net position of governmental activities	<u>\$ 6,201,060</u>

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2025

	General	Other Governmental Funds	Total Governmental Funds
Receipts:			
Property Tax	\$ 654,614	\$ -	\$ 654,614
Utility Tax	280,190	-	280,190
Intergovernmental:			
Replacement Tax	9,211	-	9,211
Sales Tax	774,226	-	774,226
State Income Tax	786,963	-	786,963
Local Use Tax	162,412	-	162,412
Excise Tax	39,008	-	39,008
Motor Fuel Tax	-	206,283	206,283
Video Gaming Tax	158,673	-	158,673
Cannabis Tax	7,316	-	7,316
Veteran's Tax Relief Reimbursement	10,030	-	10,030
Grants	69,170	-	69,170
Franchise Fees	27,013	-	27,013
Licenses and Permits	64,308	-	64,308
Fines and Penalties	3,412	-	3,412
Garbage Collection	334,842	-	334,842
Investment Earnings	147,719	28,462	176,181
Reimbursements	155,074	-	155,074
Donations	26,918	-	26,918
Miscellaneous	44,528	-	44,528
Total Receipts	<u>3,755,627</u>	<u>234,745</u>	<u>3,990,372</u>
Disbursements:			
Current:			
General Government	364,337	-	364,337
Public Safety:			
Police	1,633,811	-	1,633,811
Civil Defense	3,798	-	3,798
Highways and Streets	465,432	173,198	638,630
Sanitation	316,199	-	316,199
Debt Service:			
Principal on Lease	21,650	-	21,650
Principal on Debt	128,864	-	128,864
Interest and Charges	17,575	-	17,575
Capital Outlay	442,126	290,692	732,818
Total Disbursements	<u>3,393,792</u>	<u>463,890</u>	<u>3,857,682</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>361,835</u>	<u>(229,145)</u>	<u>132,690</u>
Fund Balance, Beginning of Year	<u>2,937,626</u>	<u>673,510</u>	<u>3,611,136</u>
Fund Balance, End of Year	<u>\$ 3,299,461</u>	<u>\$ 444,365</u>	<u>\$ 3,743,826</u>

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

VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCE ARISING FROM MODIFIED CASH BASIS
TRANSACTIONS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2025

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

Net change in fund balances - total governmental funds \$ 132,690

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$732,818) exceeded depreciation expense (\$173,089) in the current year. 559,729

The issuance of lease agreements provides current financial resources to governmental funds, while the repayment of the principal of leases consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of those differences in the treatment of lease liabilities and the related amortization. (3,825)

The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of those differences in the treatment of long-term debt and related items. 128,864

Activity related to the internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole. (118,620)

Change in net position of governmental activities \$ 698,838

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF ASSETS, LIABILITIES AND
NET POSITION ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
PROPRIETARY FUNDS
MARCH 31, 2025

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
<u>Assets</u>						
Current Assets:						
Cash and Cash Equivalents	\$ 584,673	\$ -	\$ 872,140	\$ 1,135	\$ 1,457,948	\$ 34,232
Certificates of Deposit	1,136,154	304,421	720,612	-	2,161,187	214,078
Total Current Assets	1,720,827	304,421	1,592,752	1,135	3,619,135	248,310
Capital Assets:						
Land	211,375	50,094	158,981	6,250	426,700	-
Buildings and Improvements	6,564,283	-	14,093,157	262,670	20,920,110	-
Swimming Pool	-	-	-	1,112,996	1,112,996	-
Distribution and Collection Systems	8,191,776	4,367,949	3,343,210	-	15,902,935	-
Vehicles and Equipment	1,298,878	405,712	376,004	71,900	2,152,494	-
	16,266,312	4,823,755	17,971,352	1,453,816	40,515,235	-
Less - Accumulated Depreciation	13,828,152	4,260,692	2,505,761	980,952	21,575,557	-
Net Capital Assets	2,438,160	563,063	15,465,591	472,864	18,939,678	-
Total Assets	\$ 4,158,987	\$ 867,484	\$ 17,058,343	\$ 473,999	\$ 22,558,813	\$ 248,310
<u>Deferred Outflows of Resources</u>						
Deferred Refunding Loss	\$ 2,528	\$ -	\$ -	\$ 2,010	\$ 4,538	\$ -
	\$ 2,528	\$ -	\$ -	\$ 2,010	\$ 4,538	\$ -
<u>Liabilities</u>						
Current Liabilities:						
Cash Deficit	\$ -	\$ 169,169	\$ -	\$ -	\$ 169,169	\$ -
Current Portion of Long Term Debt	420,334	19,669	433,175	50,000	923,178	-
Customer Deposits	94,144	47,313	36,385	-	177,842	-
Total Current Liabilities	514,478	236,151	469,560	50,000	1,270,189	-
Noncurrent Liabilities:						
Long Term Debt (Net of Current)	35,099	14,720	11,441,809	50,000	11,541,628	-
Total Noncurrent Liabilities	35,099	14,720	11,441,809	50,000	11,541,628	-
Total Liabilities	549,577	250,871	11,911,369	100,000	12,811,817	-
<u>Net Position</u>						
Net Investment in Capital Assets	1,982,727	528,674	1,760,449	372,864	4,644,714	-
Unrestricted	1,629,211	87,939	3,386,525	3,145	5,106,820	248,310
Total Net Position	3,611,938	616,613	5,146,974	376,009	9,751,534	248,310
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 4,161,515	\$ 867,484	\$ 17,058,343	\$ 476,009	\$ 22,563,351	\$ 248,310

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN NET POSITION ARISING
FROM MODIFIED CASH BASIS TRANSACTIONS
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2025

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Receipts:						
Charges for Services	\$ 5,653,763	\$ 1,268,635	\$ 1,285,861	\$ 99,770	\$ 8,308,029	\$ 651,000
Connection Fees	10,850	5,455	3,000	-	19,305	-
Supplies Sold	421	21,415	-	28,512	50,348	-
Miscellaneous	67,951	20,945	61	-	88,957	-
Total Operating Receipts	5,732,985	1,316,450	1,288,922	128,282	8,466,639	651,000
Operating Disbursements:						
Personal Services	911,481	430,299	359,511	82,998	1,784,289	783,159
Contractual Services and Other	611,888	91,332	120,802	8,387	832,409	-
Electricity and Water Purchased	3,392,034	481,241	-	-	3,873,275	-
Supplies and Materials	126,568	121,645	73,525	40,701	362,439	-
Heat, Light and Power	11,144	4,865	135,059	-	151,068	-
Depreciation	442,582	128,304	309,323	68,161	948,370	-
Total Operating Disbursements	5,495,697	1,257,686	998,220	200,247	7,951,850	783,159
Operating Income (Loss)	237,288	58,764	290,702	(71,965)	514,789	(132,159)
Nonoperating Receipts (Disbursements):						
Property Taxes	-	-	-	51,573	51,573	-
Interest Income	51,236	20,355	36,374	-	107,965	13,539
Interest Expense	(16,094)	(1,380)	(164,490)	(3,646)	(185,610)	-
Total Nonoperating Receipts (Disbursements)	35,142	18,975	(128,116)	47,927	(26,072)	13,539
Change in Net Position	272,430	77,739	162,586	(24,038)	488,717	(118,620)
Net Position, Beginning of Year	3,339,508	538,874	4,984,388	400,047	9,262,817	366,930
Net Position, End of Year	\$ 3,611,938	\$ 616,613	\$ 5,146,974	\$ 376,009	\$ 9,751,534	\$ 248,310

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED MARCH 31, 2025

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
<u>Cash Flows from Operating Activities</u>						
Cash Received from Customers	\$ 5,732,985	\$ 1,316,450	\$ 1,288,922	\$ 128,282	\$ 8,466,639	\$ 651,000
Cash Paid to Suppliers	(4,401,343)	(825,890)	(438,786)	(57,133)	(5,723,152)	(783,159)
Cash Payments to Employees for Services	(651,772)	(303,492)	(250,111)	(74,953)	(1,280,328)	-
Net Cash Provided (Used) By Operating Activities	<u>679,870</u>	<u>187,068</u>	<u>600,025</u>	<u>(3,804)</u>	<u>1,463,159</u>	<u>(132,159)</u>
<u>Cash Flows from Capital Financing Activities</u>						
Purchase of Fixed Assets	-	-	(1,517,205)	-	(1,517,205)	-
Proceeds from Debt	-	-	1,449,835	-	1,449,835	-
Principal Paid on Debt	(409,754)	(25,387)	(389,433)	(45,000)	(869,574)	-
Interest Paid on Debt	(10,025)	(1,380)	(164,490)	(2,307)	(178,202)	-
Net Cash Provided (Used) By Capital Financing Activities	<u>(419,779)</u>	<u>(26,767)</u>	<u>(621,293)</u>	<u>(47,307)</u>	<u>(1,115,146)</u>	<u>-</u>
<u>Cash Flows from Investing Activities</u>						
Net Change in Investments	360,659	(9,514)	(35,795)	-	315,350	(11,603)
Interest Income	51,236	20,355	36,374	-	107,965	13,539
Net Cash Provided (Used) By Investing Activities	<u>411,895</u>	<u>10,841</u>	<u>579</u>	<u>-</u>	<u>423,315</u>	<u>1,936</u>
<u>Cash Flows from Non-Capital Financing Activities</u>						
Property Tax	-	-	-	51,573	51,573	-
Customer Deposits	845	1,776	1,740	-	4,361	-
Net Cash Provided By Non-Capital Financing Activities	<u>845</u>	<u>1,776</u>	<u>1,740</u>	<u>51,573</u>	<u>55,934</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>672,831</u>	<u>172,918</u>	<u>(18,949)</u>	<u>462</u>	<u>827,262</u>	<u>(130,223)</u>
Cash and Cash Equivalents, Beginning of Year	<u>(88,158)</u>	<u>(342,087)</u>	<u>891,089</u>	<u>673</u>	<u>461,517</u>	<u>164,455</u>
Cash and Cash Equivalents, End of Year	<u>\$ 584,673</u>	<u>\$ (169,169)</u>	<u>\$ 872,140</u>	<u>\$ 1,135</u>	<u>\$ 1,288,779</u>	<u>\$ 34,232</u>

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED MARCH 31, 2025

	<u>Major Funds</u>			<u>Non-Major Fund</u>	<u>Total</u>	<u>Governmental Activities - Internal Service Fund</u>
	<u>Electric Light and Power</u>	<u>Waterworks</u>	<u>Sewer</u>	<u>Swimming Pool</u>		
Operating Income (Loss)	\$ 237,288	\$ 58,764	\$ 290,702	\$ (71,965)	\$ 514,789	\$ (132,159)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:						
Depreciation	442,582	128,304	309,323	68,161	948,370	-
Decrease (Increase) in:						
None	-	-	-	-	-	-
Increase (Decrease) in:						
None	-	-	-	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 679,870</u>	<u>\$ 187,068</u>	<u>\$ 600,025</u>	<u>\$ (3,804)</u>	<u>\$ 1,463,159</u>	<u>\$ (132,159)</u>

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VILLAGE OF FREEBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Freeburg, Illinois have been prepared in conformity with the modified cash basis of accounting 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 more significant of the government's accounting policies are described below.

(a) Financial reporting entity

The Village's combined financial statements include the accounts of all Village operations. The criteria for including organizations as component units within the Village's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Village holds the corporate powers of the organization
- the Village appoints a voting majority of the organization's board
- the Village is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Village
- there is fiscal dependency by the organization on the Village

The Village has determined that no other outside agency meets the above criteria and therefore, no other agency has been included as a component unit in the Village's financial statements. In addition, the Village is not aware of any entity that would exercise such oversight, which would result in the Village being considered a component unit of the entity.

(b) Government-wide and fund financial statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items, properly not included among program revenues, are reported instead as general revenues.

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

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

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

The government reports the following major governmental funds:

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

The Village reports the following major proprietary funds:

The Water Fund and the Sewer Fund accounts for all activities related to the billing, administration, distribution and collection processes of the water and sewer utilities. The Village operates the water distribution system as well as the sewage treatment plant, sewage pumping stations and collection systems.

The Electric Light and Power Fund accounts for all activities related to the billing, administration and distribution processes of the Village's electric and power operations.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(d) Assets, liabilities and net assets or equity

Deposits and investments

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

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

Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Payroll liabilities are withholdings that will be submitted to the respective governments shortly after the end of the fiscal year.

Capital assets

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

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

Major outlays for capital assets and improvements are capitalized as projects when constructed.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

<u>Type of Property and Equipment</u>	<u>Estimated Useful Lives</u>
Buildings and Improvements	15 – 40 Years
Infrastructure	40 Years
Swimming Pool	20 Years
Distribution and Collection Systems	15 - 50 Years
Vehicles and Equipment	5 - 10 Years

Leases

The Village is a lessee for a lease of body cameras for police officers. The Village recognizes a Leased Asset – net of amortization and a Lease Liability in the government-wide financial statements.

At the commencement of a lease, the Village initially measures the lease liability at the present value of the payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The leased asset is initially measured as the initial amount of the lease liability. Lease assets useful lives are determined by the length of the lease period and are amortized using the straight-line method. The Village has elected to use the same capitalization thresholds for leased assets that it uses for those assets purchased.

Key estimates and judgments include how the Village determines the discount rate and lease term it uses to discount the expected lease payments to present value. The Village uses the market rate of interest at lease inception as the discount rate for leases. Lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease payable are composed of fixed payments as outlined in the lease agreements.

Long-term obligations

In the government-wide financial statements and enterprise fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Debt premiums and discounts are deferred and amortized over the life of the debt using the effective interest method and are recorded as Deferred Inflows or Outflows of Resources.

In the fund financial statements, governmental fund types recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Fund balances

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

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

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

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

Assigned – balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned – the residual classification of the General Fund balance.

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

Governmental Funds

Restricted:

Motor Fuel Tax Fund	\$ 413,504
IMRF	222,310
Impact Fees Fund	<u>30,861</u>
Total Restricted	<u>\$ 666,675</u>

When expenditures are incurred for which the Village has both restricted and unrestricted funds available, the Village spends any restricted funds before using unrestricted sources. Likewise, the Village uses committed, assigned and then unassigned balances, in that order, when spending amounts for which all three categories are available.

(e) Budgetary Control

Budgets are adopted on a basis consistent with the modified cash basis of accounting. Annual appropriated budgets are adopted for all governmental funds. All annual appropriations lapse at fiscal year-end.

On June 26, 2024 the Village Board approved an ordinance adopting the appropriations which is the budgetary data reflected in these financial statements. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(f) Risk Management

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

(g) Estimates

The Village uses estimates and assumptions in preparing these financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS

At March 31, 2025, the carrying amount of the Village's deposits was \$4,077,213 and the bank balance was \$4,120,239. The deposits were comprised of checking, interest checking, money market funds and certificates of deposit.

At March 31, 2025, the Village had the following deposits and investments:

<u>Investment</u>	<u>Weighted Average Maturity (Days)</u>	<u>Fair Value</u>
The Illinois Funds (external investment pool)	Daily	\$ 3,382,416
Petty Cash		615
Deposits as reported above		<u>4,077,213</u>
Total deposits and investments		<u>\$ 7,460,244</u>
As Reported in the Statement of Net Position:		
Cash and Cash Equivalents		\$ 4,413,946
Certificates of Deposit		<u>3,046,298</u>
		<u>\$ 7,460,244</u>

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. As of March 31, 2025, all cash deposit balances in excess of FDIC insurance were collateralized with investments by the financial institution.

Interest Rate Risk. The Village's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The Village only maintains investments in the Illinois Funds, which is an external investment pool.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Credit Risk. As of March 31, 2025, the credit rating of the Village's investment was as follows:

<u>Investment</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Investors Service Rating</u>
The Illinois Funds (external investment pool)	AAAm	--

Concentration of Credit Risk. As of March 31, 2025, the Village did not have a concentration of credit risk.

Foreign Currency Risk. As of March 31, 2025, the Village has no foreign currency risk.

NOTE 3: RETIREMENT FUND COMMITMENTS

(a) Illinois Municipal Retirement Fund

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

Funding Policy. As set by statute, members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2024 was 3.85 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

Retirees and Beneficiaries	29
Inactive, non-Retired Members	16
Active Members	<u>31</u>
Total	<u>76</u>

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Benefits Provided. The 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 up 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 ten 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.

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 up to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 96 months within the last ten 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, or 1/2 of the increases in the Consumer Price Increase of the original pension amount.

The Village paid \$93,571 for IMRF, the total required contribution for the current fiscal year.

(b) Social Security

All employees, including those qualifying for coverage under the Illinois Municipal Retirement Fund, are covered under Social Security. The Village paid \$191,735, the required contribution for the current fiscal year.

NOTE 4: LEGAL DEBT MARGIN

The computation of legal debt margin at March 31, 2025 is as follows:

Bonded Debt Limit*	\$ 11,129,729
Bonded Indebtedness	<u>130,525</u>
Legal Debt Margin	<u>\$ 10,999,204</u>

- * The bonded indebtedness of the Village is limited by Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes to 8.625% of the assessed valuation of taxable tangible property.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 5: PROPERTY TAXES

The Village's property tax is levied each year on all taxable real property located in the Village on or before the second Tuesday in December. The Board passed the levy on November 18, 2024. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments. The County had not mailed tax bills as of March 31, 2025. Past mailing practices of the County have been subsequent to March 31 of each year. The Village begins to receive significant distributions of tax receipts in June and July after the bills are mailed by the County. The Village budgets and records property tax revenue in the year the property taxes are received.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum Levy	2024	2023	2022
<u>Tax Rates:</u>				
General	\$ 0.2500	\$ 0.2352	\$ 0.2037	\$ 0.2057
Bonds and Interest	None	0.0400	0.0434	0.0474
IMRF	None	0.0974	0.1523	0.1668
Police Protection	0.0750	0.0706	0.0704	0.0668
Audit	None	0.0087	0.0087	0.0094
Civil Defense (ESDA)	0.0500	0.0208	0.0125	0.0107
Total		<u>\$ 0.4727</u>	<u>\$ 0.4910</u>	<u>\$ 0.5068</u>
Assessed Valuations		<u>\$ 129,040,333</u>	<u>\$ 120,800,293</u>	<u>\$ 112,330,078</u>
<u>Tax Extensions:</u>				
General		\$ 303,503	\$ 246,070	\$ 231,063
Bonds and Interest		51,616	52,427	53,244
IMRF		125,685	184,583	187,367
Police Protection		91,102	85,043	75,036
Audit		11,227	10,510	10,559
Civil Defense (ESDA)		26,840	15,100	12,019
Total		<u>\$ 609,973</u>	<u>\$ 593,733</u>	<u>\$ 569,288</u>
Tax Collections		<u>\$ -</u>	<u>\$ 584,054</u>	<u>\$ 567,969</u>
Percent Collected		<u>0.00%</u>	<u>98.37%</u>	<u>99.77%</u>

The Village also collects a share of Road and Bridge property taxes that are not levied. The Village collected \$121,900 during the year ended March 31, 2025, that corresponded with the 2023 levy reported above.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2025 was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 83,840	\$ -	\$ -	\$ 83,840
Capital assets, being depreciated:				
Buildings and improvements	1,119,648	-	-	1,119,648
Infrastructure	1,058,210	707,065	-	1,765,275
Vehicles and equipment	1,146,951	25,753	-	1,172,704
Total capital assets being depreciated	<u>3,324,809</u>	<u>732,818</u>	<u>-</u>	<u>4,057,627</u>
Less accumulated depreciation for:				
Building and improvements	565,162	31,818	-	596,980
Infrastructure	239,314	46,082	-	285,396
Vehicles and equipment	827,835	95,189	-	923,024
Total accumulated depreciation	<u>1,632,311</u>	<u>173,089</u>	<u>-</u>	<u>1,805,400</u>
Total capital assets, being depreciated, net	<u>1,692,498</u>	<u>559,729</u>	<u>-</u>	<u>2,252,227</u>
Governmental activities capital assets, net	<u>\$ 1,776,338</u>	<u>\$ 559,729</u>	<u>\$ -</u>	<u>\$ 2,336,067</u>
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 426,700	\$ -	\$ -	\$ 426,700
Capital assets, being depreciated:				
Buildings and improvements	19,434,440	1,485,670	-	20,920,110
Swimming pool	1,112,996	-	-	1,112,996
Distribution and collection system	15,902,935	-	-	15,902,935
Vehicles and equipment	2,120,959	31,535	-	2,152,494
Total capital assets, being depreciated	<u>38,571,330</u>	<u>1,517,205</u>	<u>-</u>	<u>40,088,535</u>
Less accumulated depreciation for:				
Buildings and improvements	6,156,064	372,198	-	6,528,262
Swimming pool	717,936	52,177	-	770,113
Distribution and collection system	12,240,775	412,756	-	12,653,531
Vehicles and equipment	1,512,412	111,239	-	1,623,651
Total accumulated depreciation	<u>20,627,187</u>	<u>948,370</u>	<u>-</u>	<u>21,575,557</u>
Total capital assets, being depreciated, net	<u>17,944,143</u>	<u>568,835</u>	<u>-</u>	<u>18,512,978</u>
Business-type activities capital assets, net	<u>\$ 18,370,843</u>	<u>\$ 568,835</u>	<u>\$ -</u>	<u>\$ 18,939,678</u>

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 19,482
Public safety	85,348
Highways and streets	60,114
Sanitation	<u>8,145</u>
Total depreciation expense - governmental activities	<u>\$ 173,089</u>
Business-type activities:	
Electric light and power	\$ 442,582
Water	128,304
Sewer	309,323
Swimming pool	<u>68,161</u>
Total depreciation expense - business-type activities	<u>\$ 948,370</u>

NOTE 7: LONG-TERM DEBT

The Village has the following long-term debt as of March 31, 2025:

Notes Payable

\$161,540 loan with Citizens Community Bank to be repaid in three annual payments of \$60,189, including interest at 5.78%. The loan was used to purchase four police vehicles. The loan is unsecured. The balance outstanding as of March 31, 2025 is \$110,990.

\$119,900 loan with Citizens Community Bank to be repaid in seven annual payments of \$18,740, including interest at 2.30%. The loan was used to purchase equipment to be split between the Electric Light and Power, Water, and Sewer Funds. The loan is unsecured. The balance outstanding as of March 31, 2025 is \$53,730.

\$143,095 loan with Bank of Belleville to be repaid in three annual payments of \$50,011, including interest at 2.37%. The loan was used to purchase two trucks to be split between the General, Sewer, and Water Funds. The loan is unsecured. The balance outstanding as of March 31, 2025 is \$48,837.

\$148,000 loan with Citizens Community Bank to be repaid in seven annual payments of \$23,168, including interest at 2.34%. The loan was used to purchase a boring machine to be split between the Electric Light and Power and Water Funds. The loan is unsecured. The balance outstanding as of March 31, 2025 is \$44,757.

Upon default with the loans being held by the banks, the lender may declare the full unpaid balance and interest to be due immediately.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Annual debt service requirements to maturity for notes payable are as follows:

Year Ended <u>March 31,</u>	Governmental <u>Activities</u>		Business-type <u>Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
	2026	\$ 73,120	\$ 7,073	\$ 68,910
2027	57,405	3,415	40,532	1,415
2028	-	-	18,347	432
	<u>\$ 130,525</u>	<u>\$ 10,488</u>	<u>\$ 127,789</u>	<u>\$ 4,851</u>

Bonds Payable

\$330,000 General Obligation Refunding Bonds, Series 2020A dated November 10, 2020, due in annual installments of \$45,000 to \$50,000 through December 1, 2026; interest at 1.59%. The amount of bonds outstanding as of March 31, 2025 is \$100,000. These bonds are being retired by the Swimming Pool Fund.

\$2,290,000 General Obligation Refunding Bonds, Alternate Revenue Source, Series 2020B dated November 10, 2020, due in annual installments of \$380,000 to \$395,000 through December 1, 2025; interest at 1.03%. The amount of bonds outstanding as of March 31, 2025 is \$395,000. These bonds are being retired by the Electric Light and Power Fund.

Annual debt service requirements to maturity for bonds are as follows:

Year Ended <u>March 31,</u>	Business-type <u>Activities</u>	
	<u>Principal</u>	<u>Interest</u>
	2026	\$ 445,000
2027	50,000	795
	<u>\$ 495,000</u>	<u>\$ 6,454</u>

IEPA Loans

\$583,674 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments of \$18,648, including interest at 2.925%. The loan was used to assist in the construction of sewer lines on North State Street. The balance outstanding as of March 31, 2025 is \$271,166.

\$1,085,569 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments of \$33,757, including interest at 1.86%. The loan was used to assist in the construction of the North Trunk Extension/Deerfield Relief Sewer Project. The balance outstanding as of March 31, 2025 is \$723,131.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

\$12,967,434 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments, including interest at 1.01%. The loan was used to assist in the construction of the Sewer Plant. Repayment has not begun as the IEPA has not distributed the full loan amount. Interest is accrued until repayment begins. The balance outstanding as of March 31, 2025 is \$10,847,719. The IEPA has forgiven \$1,950,000 of this loan.

Annual debt service requirements to maturity for EPA Loans are as follows:

Year Ended March 31,	EPA Loans	
	Principal	Interest
2026	\$ 409,268	\$ 127,991
2027	414,281	122,977
2028	419,365	117,894
2029	424,517	112,741
2030	429,741	107,517
2031-2035	2,153,735	457,965
2036-2040	1,958,625	338,642
2041-2045	1,921,051	241,188
2046-2050	2,020,299	141,939
2051-2055	1,691,134	38,615
	<u>\$ 11,842,016</u>	<u>\$ 1,807,469</u>

The following is a summary of changes in long-term debt for the year ended March 31, 2025.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities:</u>					
Notes from Direct Borrowings:					
Notes Payable	\$ 259,389	\$ -	\$ 128,864	\$ 130,525	\$ 73,120
	<u>\$ 259,389</u>	<u>\$ -</u>	<u>\$ 128,864</u>	<u>\$ 130,525</u>	<u>\$ 73,120</u>
<u>Business-type Activities:</u>					
Bonds Payable	\$ 925,000	\$ -	\$ 430,000	\$ 495,000	\$ 445,000
Notes from Direct Borrowings:					
Notes Payable	207,449	-	79,660	127,789	68,910
EPA Loans	10,752,095	1,449,835	359,914	11,842,016	409,268
	<u>\$ 11,884,544</u>	<u>\$ 1,449,835</u>	<u>\$ 869,574</u>	<u>\$ 12,464,805</u>	<u>\$ 923,178</u>

NOTE 8: LEASE LIABILITY

The Village has leased body cameras for a term of five years beginning December 2023 and ending in December 2028, with varying annual payments. The Village made a payment of \$27,300 for the year ended March 31, 2025.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Future minimum lease payments as of March 31, 2025, including imputed interest are as follows:

Fiscal Year Ended March 31,	Governmental Activities		
	Lease	Interest	Total
2026	\$ 22,954	\$ 4,346	\$ 27,300
2027	24,320	2,980	27,300
2028	<u>25,767</u>	<u>1,533</u>	<u>27,300</u>
	<u>\$ 73,041</u>	<u>\$ 8,859</u>	<u>\$ 81,900</u>

The leases are being amortized using an interest rate of 5.78% for the body cameras. The related assets are being reported as Leased Assets on the Statement of Net Position.

NOTE 9: LEASED ASSETS

Leased capital asset activity for the year ended March 31, 2025 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental activities:</u>				
Leased capital assets, being amortized:				
Machinery and Equipment	\$ 127,373	\$ -	\$ -	\$ 127,373
Total leased capital assets being amortized	<u>127,373</u>	<u>-</u>	<u>-</u>	<u>127,373</u>
Less accumulated amortization for:				
Machinery and equipment	25,475	25,475	-	50,950
Total accumulated amortization	<u>25,475</u>	<u>25,475</u>	<u>-</u>	<u>50,950</u>
Total leased capital assets, being amortized, net	<u>\$ 101,898</u>	<u>\$ (25,475)</u>	<u>\$ -</u>	<u>\$ 76,423</u>

NOTE 10: SUBSEQUENT EVENTS

The Village has evaluated events occurring after the financial statement date through August 11, 2025, in order to determine their potential for recognition or disclosure in the financial statements. The latter date is the same date the financial statements were available to be issued.

VILLAGE OF FREEBURG, ILLINOIS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCE ARISING FROM MODIFIED CASH BASIS TRANSACTIONS -
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
MARCH 31, 2025

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 30,861	\$ 413,504	\$ 444,365
Total Assets	<u>\$ 30,861</u>	<u>\$ 413,504</u>	<u>\$ 444,365</u>
<u>Liabilities and Fund Balance</u>			
Liabilities:			
None	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Restricted	30,861	413,504	444,365
Total Fund Balance	<u>30,861</u>	<u>413,504</u>	<u>444,365</u>
Total Liabilities and Fund Balance	<u>\$ 30,861</u>	<u>\$ 413,504</u>	<u>\$ 444,365</u>

VILLAGE OF FREEBURG, ILLINOIS

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE ARISING FROM
MODIFIED CASH BASIS TRANSACTIONS -
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2025

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>Total</u>
Receipts:			
Motor Fuel Tax	\$ -	\$ 206,283	\$ 206,283
Investment Income	343	28,119	28,462
Total Receipts	<u>343</u>	<u>234,402</u>	<u>234,745</u>
Disbursements:			
Current:			
Highways and Streets	-	173,198	173,198
Capital Outlay	-	290,692	290,692
Total Disbursements	<u>-</u>	<u>463,890</u>	<u>463,890</u>
Excess of Receipts Over Disbursements	<u>343</u>	<u>(229,488)</u>	<u>(229,145)</u>
Fund Balance, Beginning of Year	<u>30,518</u>	<u>642,992</u>	<u>673,510</u>
Fund Balance, End of Year	<u>\$ 30,861</u>	<u>\$ 413,504</u>	<u>\$ 444,365</u>

VILLAGE OF FREEBURG, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MODIFIED CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2025

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Receipts:			
Property Tax	\$ 658,020	\$ 658,020	\$ 654,614
Replacement Tax	15,000	15,000	9,211
Sales Tax	571,000	571,000	774,226
State Income Tax	605,000	605,000	786,963
Local Use Tax	200,000	200,000	162,412
Excise Tax	50,000	50,000	39,008
Video Gaming Tax	100,000	100,000	158,673
Cannabis Tax	6,500	6,500	7,316
Veteran's Tax Relief Reimbursement	-	-	10,030
Franchise Tax	25,000	25,000	27,013
Utility Tax	250,000	250,000	280,190
Licenses and Permits	80,750	80,750	64,308
Fines and Penalties	11,100	11,100	3,412
Garbage Collection	327,605	327,605	334,842
Rental/Lease Income	6,775	6,775	6,850
Investment Earnings	25,000	25,000	147,719
Grants	154,498	154,498	69,170
Reimbursements	164,000	164,000	155,074
Donations	31,000	31,000	26,918
Miscellaneous	43,500	43,500	37,678
Total Receipts	<u>3,324,748</u>	<u>3,324,748</u>	<u>3,755,627</u>
Disbursements:			
Current:			
General Government	655,137	655,137	364,337
Public Safety:			
Police	2,376,388	2,376,388	1,633,811
Civil Defense	13,650	13,650	3,798
Highways and Streets	681,115	681,115	465,432
Sanitation	469,000	469,000	316,199
Capital Outlay	717,920	717,920	442,126
Debt Service	-	-	168,089
Transfers	14,000	14,000	-
Total Disbursements	<u>4,927,210</u>	<u>4,927,210</u>	<u>3,393,792</u>
Net Change in Fund Balances	<u>\$ (1,602,462)</u>	<u>\$ (1,602,462)</u>	361,835
Change for modified cash basis reporting			
None			-
As reported on the Statement of Receipts and Disbursements			
Arising From Modified Cash Basis Transactions			<u>\$ 361,835</u>



Freeburg ESDA-OHS Report to Mayor & Village Trustees
Sept. 2, 2025

1. Responded to a request for the VHF radio (semi base unit) problem at Freeburg St. Joseph Catholic school.
2. Monitored the S.A.V.E. SCARC VHF/UHF repeater antenna removal and reinstallation of replacement by Freeburg Public Works bucket truck crew August 21, 2025. This provided for a MAJOR improvement of ARES/RACES communications for the County area. I would like to extend my and the SCARC repeater committee's "Thank you" for authorization from our Village Admin., Matt Trout and PW Director Tolan's bucket truck crew for a job well done. The support emergency communications improvement has been outstanding since the completion of this work!
3. Conducted the weekly ARES/RACES communication "net" from the ESDA office on August 19th & 26th at 6:30 PM thru 7:45 PM. This is a multi-county communications exercise.
4. Attended webinar from FEMA on changes in disaster recovery funding projects.
5. No responses on our "surplus" outdoor siren equipment correspondence to the Region 8 EMA-OHS president.
6. Potential Freeburg Schools conducting a Tornado Alert drill on August 28, Freeburg ESDA-EMA will be involved with emergency radio communication.

Respectfully submitted,
Coordinator Gene Kramer

FREEBURG VILLAGE BOARD MEETING
ENGINEER'S REPORT
Aug. 28, 2025
Tim Pruett, Village Engineer

WATER PROJECTS: Matt, John and I went to Springfield to meet with the IEPA Loan manager. Came away with some good information and will proceed with completing the Loan Application. TWM completing plans for SAVE Tower and I am finalizing the water main plans.

Sewer and Manhole Lining Project: Bids opened on Aug. 26. Recommend awarding the sewer line lining project to Visu-Sewer for the low bid price of \$254,750.50. Recommend awarding the manhole lining to the low bidder also.

Culvert on Country Side Lane needs replaced. Preparing cost estimate.

Saturn Terrace: Reviewing survey information on the streets. Want to replace curb-n-gutter on places where they have been removed. Owner is asking to vacate some street ROW. Need to remedy the sewer situation.

In discussion with EV Charging Station again at Freeburg Liquor.

Met with owners of development at Urbanna and Adele St. Multi-family housing. We will have to annex the property, vacate streets, rezone the property and approve a Development Plan.

Reiss- Murphy Project: Plans have been approved. Working with Murphys to get started.

Working on drainage issues at Silverthorne, Country Side Lane and Torrington. Public Works completed ditching at Hall property. Working good so far.

ZONING REPORT

We continue to send letters and make calls on complaints for unmaintained properties. We have contacted numerous property owners about their properties. We continue to receive complaints about various issues, and we are dealing with them as they come in.

The Combined Planning and Zoning Board: Meeting on Sept. 9. (1) Metal shed on Timber Lake Dr. (2) Manufactured home on Country Side Lane.

Aug 16th through August 28th

5 -- Occupancy Permit

2 -- Building Permits
 (1) Storage Units
 (1) Fence

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Tom Carpenter
Robert Kaiser
Dana Miller
Ray Matchett, Jr.
Lisa Meehling
Mike Blaies

VILLAGE TREASURER
Bryan A. Vogel

VILLAGE OF FREEBURG

FREEBURG MUNICIPAL CENTER
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VILLAGE ADMINISTRATOR
Matt Trout

PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Michael J. Schutzenhofer

ESDA COORDINATOR
Eugene Kramer

VILLAGE ENGINEER
Tim Pruett, P.E.

VILLAGE ATTORNEY
Keck Brown, P.C.

Legal and Ordinance Committee Meeting
(Annexation; Building; Zoning; Subdivision)
(Miller/Carpenter/Matchett/Meehling)
Wednesday, August 27, 2025 at 5:45 p.m.

The meeting of the Legal and Ordinance Committee was called to order at 6:05 p.m., by Chairperson Dana Miller on Wednesday, August 27, 2025. Members present were Chairperson Dana Miller, Trustee Tom Carpenter, Trustee Ray Matchett, Trustee Lisa Meehling, Mayor Seth Speiser, Village Clerk Jerry Menard, Trustee Mike Blaies, Trustee Bob Kaiser, Village Administrator Matt Trout, Village Engineer Tim Pruett, Police Chief Mike Schutzenhofer, Public Works Director John Tolan, Village Attorney Fred Keck (absent), and Office Manager Mary Downen. Guest present: Janet Baechle. There were no guests present via Zoom.

A. OLD BUSINESS:

1. Approval of July 30, 2025 Minutes: Trustee Lisa Meehling motioned to approve the July 30, 2025 minutes, and Trustee Tom Carpenter seconded the motion. All voting yea, the motion carried.
2. Zoning Report/Nuisance Properties: Village Engineer Tim Pruett said we will have a combined board meeting on September 9th. He reported we had 5 occupancy permits and 2 building permits which included 1 fence permit and 1 storage unit. He discussed nuisance properties.
3. Development Update-Sewer Project: Tim said The Coffee Pot is getting closer and he went over their plans. He said we had open bids yesterday for the sewer project. We budgeted about \$300,000. The low bidder for the lining was \$254,750 and the manhole lining low bidder was \$64,380. He said with the manhole lining there was a difference of about \$800 and he wants to get clarification on that. He recommends awarding the low bids for the sewer lining project.

Trustee Tom Carpenter motioned to send to the full Board to accept the low bids for the sewer lining and manhole lining project, and Trustee Lisa Meehling seconded the motion. All voting yea, the motion carried.

4. FOIA Requests: Reviewed by the committee.
5. Public Works Truck Damage: Nothing new at this time.

B. NEW BUSINESS:

1. Knights of Columbus Collection Request for September 20, 2025: Village Administrator Matt Trout said this is a yearly request from them. It will be from 10:00 a.m. to 2:00 p.m. at State St. and Apple St. The committee approved the request.

Legal and Ordinance Committee Meeting
Wednesday, August 27, 2025

Trustee Lisa Meehling motioned to approve the Knights of Columbus collection request for September 20, 2025 from 10:00 a.m. to 2:00 p.m., and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.

C. GENERAL CONCERNS: None.

D. PUBLIC PARTICIPATION: None.

E. ADJOURN: *Trustee Lisa Meehling motioned to adjourn at 6:24 p.m., and Trustee Tom Carpenter seconded the motion. All voting yea, the motion carried.*



Mary Downen
Office Manager

**Village of Freeburg
2025 Sewer & Manhole Lining Project
Bid Tabulation
8/26/2025**

#	Item	Unit	Quantity	Visu-Sewer of Mo, LLC 7895 St. Clair Avenue E St. Louis, IL 62203		Insituform Technologies 580 Goddard Ave Chesterfield, MO 63005		SAK 864 Hoff Road O'Fallon, MO 63366		Culy Contracting 5 Industrial Park Dr Winchester, IN 47394	
				Cost/Unit	Cost	Cost/Unit	Cost	Cost/Unit	Cost	Cost/Unit	Cost
1	8" Cured-In-Place Pipe	LF	4,886	\$35.75	\$174,674.50	\$36.39	\$177,801.54	\$36.75	\$179,560.50	\$0.00	\$0.00
2	10" Cured-In-Place Pipe	LF	933	\$42.00	\$39,186.00	\$44.11	\$41,154.63	\$51.25	\$47,816.25	\$0.00	\$0.00
3	12 Cured-In-Place Pipe	LF	760	\$52.25	\$39,710.00	\$60.62	\$46,071.20	\$78.00	\$59,280.00	\$0.00	\$0.00
4	Service Openings	EA	118	\$10.00	\$1,180.00	\$65.00	\$7,670.00	\$100.00	\$11,800.00	\$0.00	\$0.00
Sanitary Sewer Lining Total					\$254,750.50		\$272,697.37		\$298,456.75		\$0.00

#	Item	Unit	Quantity	Visu-Sewer of Mo, LLC 7895 St. Clair Avenue E St. Louis, IL 62203		Insituform Technologies 580 Goddard Ave Chesterfield, MO 63005		SAK 864 Hoff Road O'Fallon, MO 63366		Culy Contracting 5 Industrial Park Dr Winchester, IN 47394	
				Cost/Unit	Cost	Cost/Unit	Cost	Cost/Unit	Cost	Cost/Unit	Cost
5	Manhole Lining	VF	177	\$140.00	\$24,780.00	\$375.00	\$66,375.00	\$260.00	\$46,020.00	\$268.00	\$47,436.00
6	Epoxy Coating	VF	48	\$825.00	\$39,600.00	\$775.00	\$37,200.00	\$630.00	\$30,240.00	\$370.00	\$17,760.00
Manhole Lining Total					\$64,380.00		\$103,575.00		\$76,260.00		\$65,196.00

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PERSONNEL AND PUBLIC SAFETY COMMITTEE MEETING
(Meehling/Blaies/Matchett/Miller)
Wednesday, August 27, 2025 at 6:00 p.m.

Trustee Lisa Meehling called the meeting of the Personnel and Public Safety Committee to order on Wednesday, August 27, 2025 at 6:25 p.m. Those present were Chairperson Lisa Meehling, Trustee Mike Blaies, Trustee Ray Matchett, Trustee Dana Miller, Mayor Seth Speiser, Village Clerk Jerry Menard, Trustee Tom Carpenter, Trustee Bob Kaiser, Village Attorney Fred Keck (absent), Police Chief Mike Schutzenhofer, Public Works Director John Tolan, Village Engineer Tim Pruett, Village Administrator Matt Trout and Office Manager Mary Downen. Guest present: Janet Baechle. There were no guests present via Zoom.

POLICE:

A. OLD BUSINESS:

1. K9 Program: Police Chief Mike Schutzenhofer said the K9 was certified on the 18th and on the 19th, he located a large amount of methamphetamines during a traffic stop. He also gave an update on the kennel.

B. NEW BUSINESS:

1. Chief Report: Chief Schutzenhofer summarized the 211 calls since the last meeting. He also thanked the officers for working the Homecoming with the extreme heat and said everything went well.

PERSONNEL:

A. OLD BUSINESS:

1. Approval of July 30, 2025 Minutes: Trustee Dana Miller motioned to approve the July 30, 2025 Minutes, and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.

B. NEW BUSINESS:

1. Possible Executive Session Personnel 5 ILCS, 120/2 – (c)(1): None.

Public Works Director John Tolan said that Scott and Paden started the CDL training this week and that will leave only Corey.

C. GENERAL CONCERNS: None.

D. PUBLIC PARTICIPATION: None.

E. ADJOURN: Trustee Dana Miller motioned to adjourn at 6:30 p.m., and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.



Mary Downen
Office Manager

Personnel/Police Committee Meeting
Wednesday, August 27, 2025
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